



2015 ANNUAL BUDGET & CAPITAL IMPROVEMENT PLAN

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

December 16, 2014

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.

There are two ways to navigate the electronic budget documentation, which can be found at <http://www.Crowwing.us>

BOOKMARKS

On the left side of the screen you should see the following bookmark icon . Click on the icon and you will see a bookmark for the highlights in the budget documentation.

LINKS

Pages 2 – 5 of the electronic budget documentation is a Table of Contents. If you hover over the Section Description that you would like to view, a hand tool will appear, a left click of the mouse will take you to that page.

TABLE OF CONTENTS BUTTON

On the bottom left side of all pages in the electronic document, you will see a button labeled “Table of Contents”. Left click on this button to navigate to the table of contents.

TABLE OF CONTENTS

<u>SECTION DESCRIPTION</u>	<u>PAGE</u>
I. County Commissioners	7
II. Organizational Chart	8
III. Congressional Districts – Map	9
IV. Legislative Districts – Map	10
V. Political Subdivisions – Map	11
VI. Commissioner Districts – Map	12
VII. 2014 GFOA Budget Award	13
VIII. Administrator’s Budget Highlights	14
IX. County Profile	22
X. Accounting, Auditing, and Financial Reporting Policy	27
XI. Budget Policy	32
XII. Budget Calendar	40
XIII. Enterprise Risk Management Policy	41
XIV. Fund Balance and Reserves Policy	46
XV. Investment Policy	52
XVI. Long-Term Financial Planning Policy	60
XVII. Revenue Policy	65
XVIII. Budget and Levy Summary	74
A. Historical Levy, Rate, and Estimated Market Value Analysis	75
B. 2015 Budget Summary	82
C. Revenues, Expenditures and Changes in Fund Balance	89
D. Operating Expenditures – Breakdown by Function	97
E. Human Capital Investments	102
F. Bonded Indebtness	112
XIX. Budget Details by Fund and Department	
A. Budgetary Fund / Department Structure	115
B. Changes in Fund Balance / Net Position	116
C. Government-Wide (Combined)	117
D. General Fund (Combined)	118

TABLE OF CONTENTS (Continued)

<u>SECTION DESCRIPTION</u>	<u>PAGE</u>
E. General Government	
1. Commissioners	119
2. Court Administration	121
3. Law Library - Restricted	123
4. Administration	125
5. Auditor-Treasurer	130
6. Information Technology / GIS	136
7. Information Technology – Committed	140
8. Human Resources / Risk Management	142
9. Attorney	152
10. Attorney's Contingent	157
11. Recorder	159
12. Recorder's Fee (Land Based Unallocated) – Restricted	162
13. Recorder's Technology – Restricted	165
14. Environmental Services	167
15. Crosslake Planning and Zoning	171
16. Water Plan – Restricted	173
17. Aquatic Invasive Species	175
18. Property Valuation and Classification	177
19. Facilities	181
F. Public Safety	
1. Sheriff	186
2. Sheriff Contingent	196
3. Dispatch	198
4. Tactical Squad	200
5. Boat and Water	202

TABLE OF CONTENTS (Continued)

<u>SECTION DESCRIPTION</u>	<u>PAGE</u>
F. Public Safety (Continued)	
6. Dive Team	204
7. Rifle Range	206
8. Mounted Patrol	208
9. Bomb Squad	210
10. Enhanced 911 – Restricted	212
11. Coroner	214
12. Mining Inspector	216
13. Jail	218
14. Sentence to Serve	221
15. Emergency Management	223
16. Crow Wing County Tower	225
17. 800 MHz	227
G. Culture and Recreation	
1. Parks – Restricted	229
H. Conservation of Natural Resources	
1. County Extension	232
I. Other	
1. Non-Departmental	248
2. Appropriations (Combined)	250
a. Transit Appropriation	251
b. Appropriations General Government	253
c. Appropriations Public Safety	255
d. Corrections	257
e. Appropriations Culture and Recreation	259
f. Kitchigami Library	261
g. Appropriations Conservation	263

TABLE OF CONTENTS (Continued)

<u>SECTION DESCRIPTION</u>	<u>PAGE</u>
J. Highway	
1. Highway	265
K. Community Services (Combined)	285
1. Veteran's Service	293
2. Juvenile Detention	296
3. Human Services	298
4. Health Services	315
L. Public Land Management (Combined)	322
1. Resource Development	325
2. Forfeited Tax Sale	327
3. Environmental Trust	330
M. Debt Service (Combined)	332
1. Jail Bonds	333
2. Capital Improvement Bonds	335
3. Airport Bonds	337
N. Other Governmental Funds	
1. Small Cities Development Program Fund	339
2. Capital Projects Fund	341
3. First Assessment District Fund	352
4. Second Assessment District (Dean Lake) Fund	356
5. Solid Waste (Non-Landfill) Fund	360
O. Enterprise Funds	
1. Landfill Fund	368
XX. Appendix: 2015 – 2020 Capital Improvement Plan	
XXI. Glossary	

CROW WING COUNTY COMMISSIONERS

District 1

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

District 2

Paul M. Thiede
33205 South Upper Hay Drive
Pequot Lakes, MN 56472
Phone: (218) 568-5774
E-mail: Paul.Thiede@crowwing.us

District 3

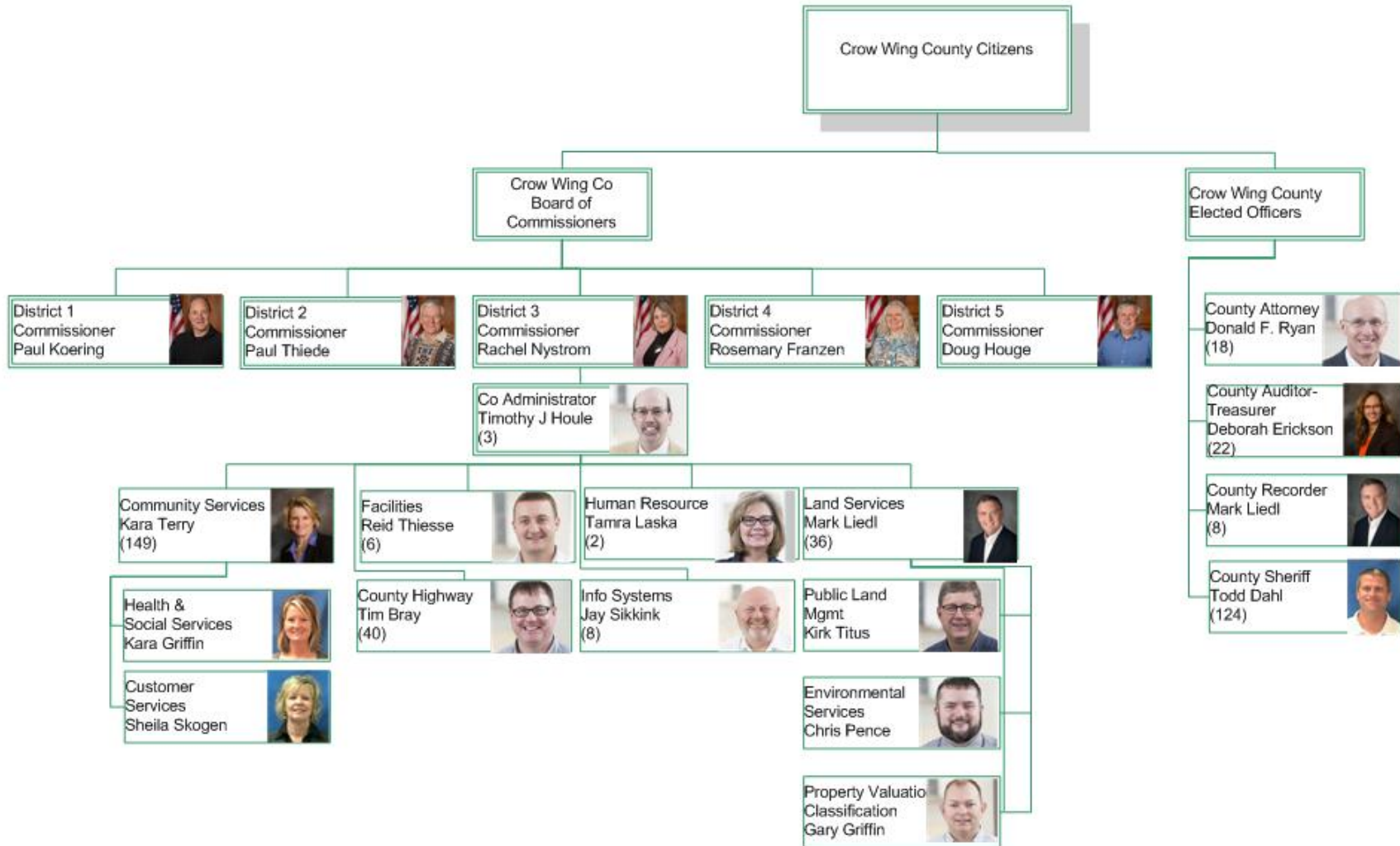
Rachel Reabe Nystrom
13064 Timberlane Drive
Baxter, MN 56425
Phone: (218) 829-1721
E-mail: Rachel.Nystrom@crowwing.us

District 4

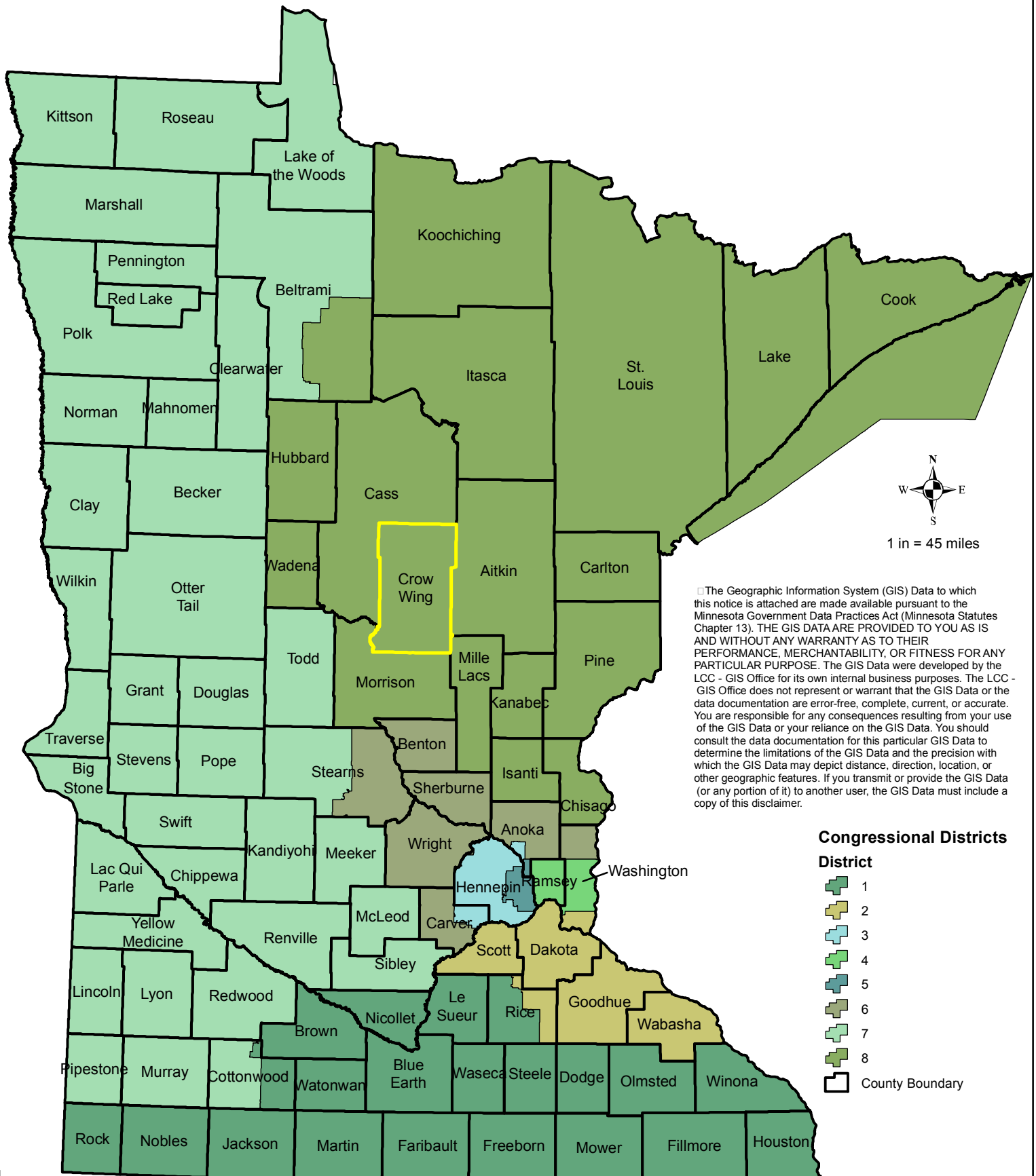
Rosemary Franzen
14732 Inglewood Drive
Baxter, MN 56425
Phone: (218) 829-8021
E-mail: Rosemary.Franzen@crowwing.us

District 5

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



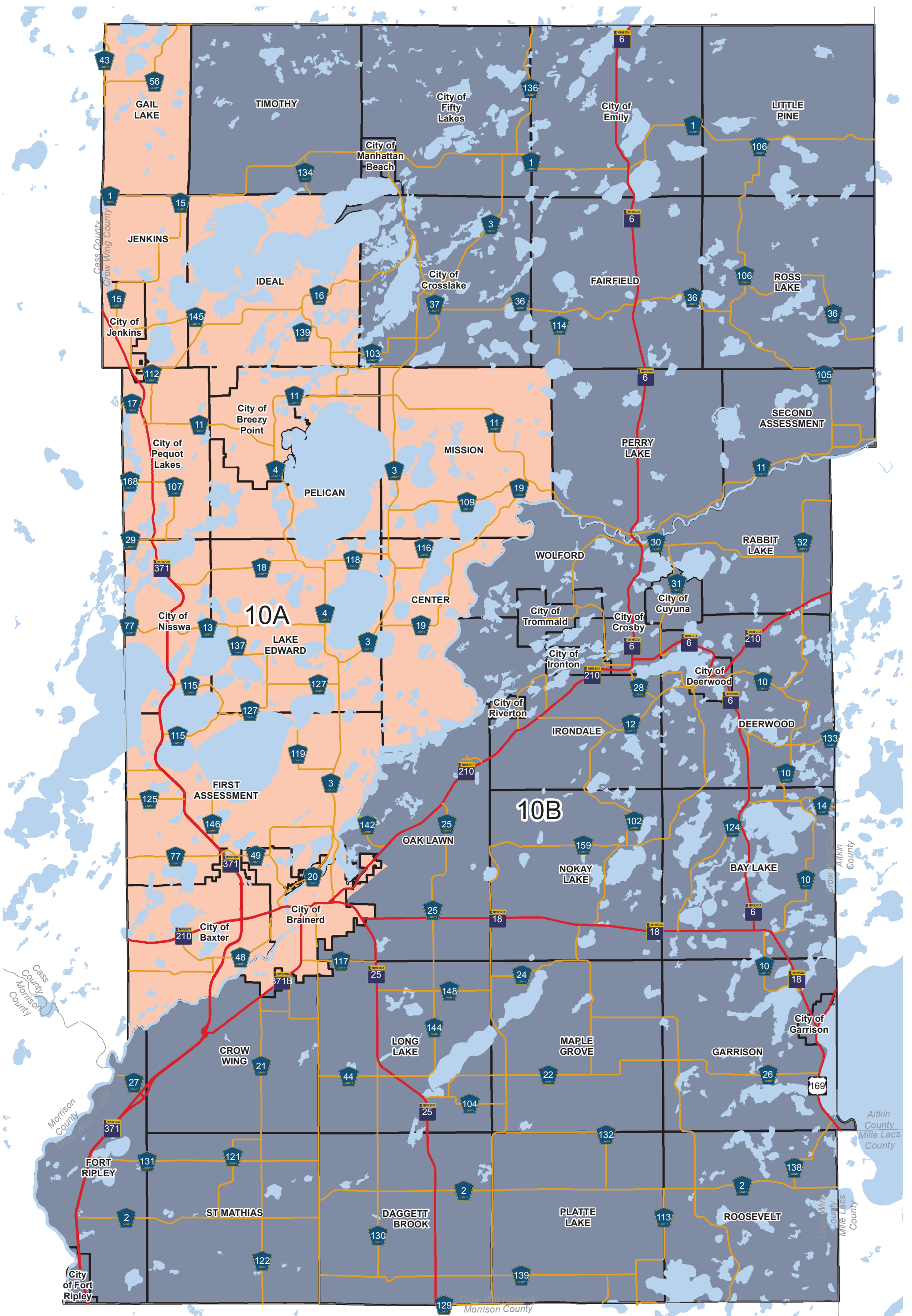
State of Minnesota Congressional Districts

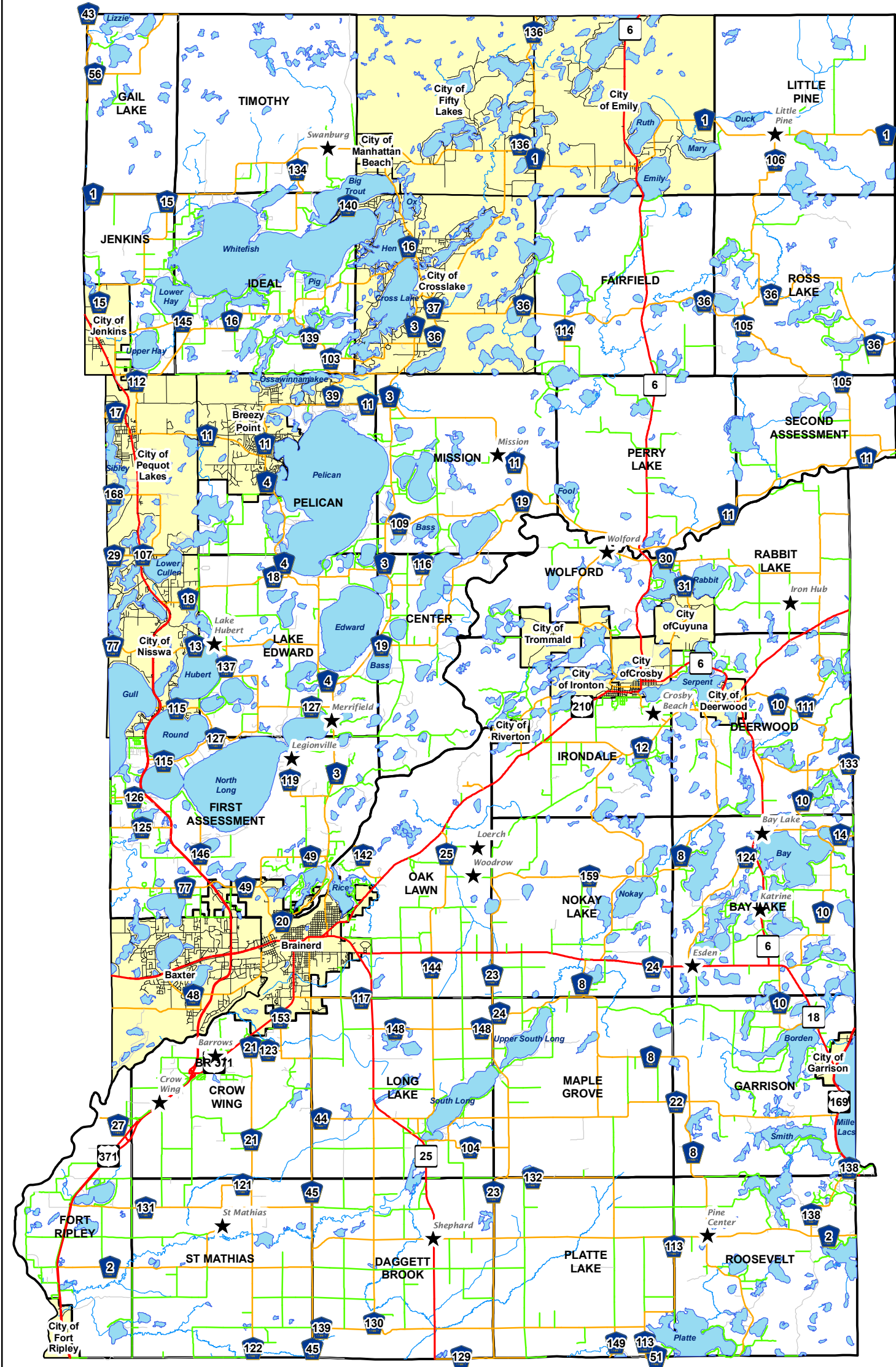


Congressional Districts

District

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- County Boundary





Crow Wing County Political Subdivisions



These data are 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Crow Wing
Minnesota**

For the Fiscal Year Beginning

January 1, 2014

Executive Director



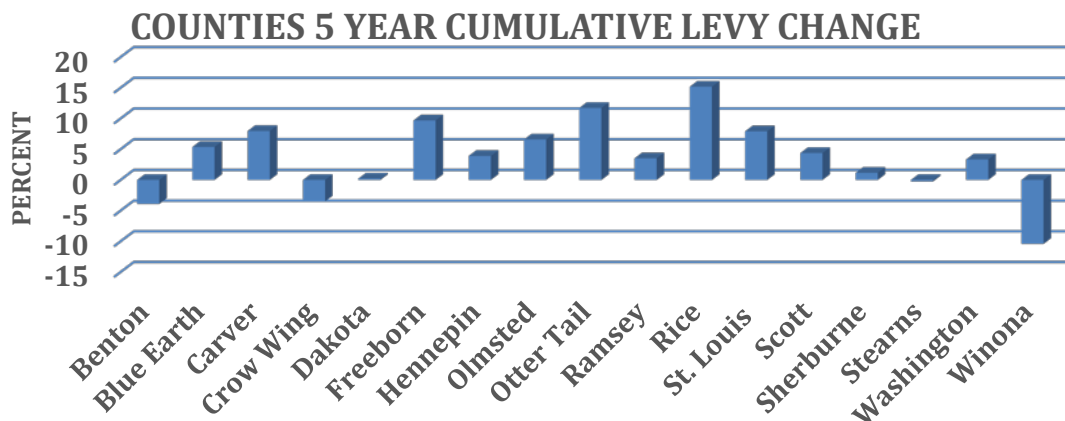
County Administrator

TO: County Board
FROM: Tim Houle
DATE: March 3, 2015
SUBJECT: 2015 Budget Highlights

I am pleased to present you the 2015 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 countless staff in applying your vision in day to day decisions. In addition, this document also contains strategic priorities for 2015 that have been called out in the budget process, both for operations and for capital planning.

I am pleased to say that the levy for 2015 will be decreasing by .57%; this is the fifth straight year that the County's levy will have declined. Simply put, there is no record prior to this five-year stretch of the County's levy *ever* having declined for one year, let alone multiple years in a row. In addition, I can find no evidence that any county in Minnesota history has ever accomplished the feat of five straight years of levy reductions. This unprecedented trend continues to reflect your wishes for budgets and levies that have a maximum amount of respect for the funding source on which we depend: the public. We try to ever keep in mind that we are not spending our money, but theirs.

When comparing the trend in taxation to other similarly sized counties in Minnesota over that same period, I would suggest looking to our county counterparts in the Minnesota Inter-County Association as a reasonable comparison group of suburban and regional center counties. Five-year cumulative levy change percentage results for them are as follows:



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.

As the chart clearly shows, Crow Wing County favorably compares.

In addition, looked at over a longer trend, Crow Wing County's levy over the past seven years has increased by a mere total of .875%, from \$34,165,859 in 2008 to \$34,464,912 in 2015. This equates to an increase of an almost negligible .125% per year for this seven year period. Our efforts to be good stewards of the public's resources have been on-going, consistent, and impactful.

The budget approved for 2015 reflects that continuing prudent stewardship and key priorities, including:

- Serving well, delivering value, and driving results—our core mission.
- Continuing the movement toward results-focused, data driven strategies and decisions to improve organizational outcomes while driving greater value in cost.
- Maintaining the strong fiscal health of the County, controlling costs, limiting wage inflation, limiting growth in staffing, 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 2014 Accomplishments:

Financial:

- Unprecedented fifth straight year levy reduction proposed. Final adopted levy at -.57% for 2015. Improved capital planning process for vetting capital projects and their estimated budget impacts. More progress is anticipated in 2016 as well.
- Crow Wing County 2014 revenue budget came in at 105% of budget; expense budget came in at 98.6% of budget. Crow Wing County 2014 budget performance reflected a positive variance and fund balance usage of \$125,375.
- Developed and received County Board approval on 11 finance-related policies to clarify the County Board's expectations as it relates to capital planning and expenditures, budgeting, fund balance, contracts and procurement, and so on. This clarity in expectations is mutually beneficial to both the County Board in providing guidance to staff for recurring situations and for staff in performing consistently with the County Board's governing philosophy.

Performance Culture:

- Completed the first full year implementation of a countywide performance management system into all departments, including elected officials. Performance appraisals were completed and calibrated for all County employees. 2015 performance targets were developed for all County employees. These targets include measurable key performance indicators, soft skill competencies, and, where appropriate, project assignments. Overall wage inflation for 2014 was at 3.17%, reflecting that our pursuit of performance-based pay, along with an effective implementation of our performance management system is outperforming most step-and-grade compensation systems not only in driving higher levels of performance, but also at limiting total wage inflation to more market-competitive rates.
- Achieved customer satisfaction ratings of 84.52% in satisfaction surveys collected by the organization in 2014.

Organizational Improvement:

- Implementation of a new Aquatic Invasive Species (AIS) action plan recognized by the Minnesota Department of Natural Resources as best-in-class. This plan was held out as a model for other counties in the state to use in developing their own AIS plans for the new allocation of state aid for battling AIS.
- Migrated the entire organization to the Microsoft suite of Office products such that, for the first time, every staff person was using the same version of software for word processing, spreadsheets, and presentations. This enhanced the portability and exchangeability of files throughout the organization around one standard and that standard was the latest version of each of those products. As part of this process, also migrated the entire organization from a Gmail e-mail platform to the Microsoft Exchange platform. We believe this standardization as a Microsoft shop with the latest versions of software will enhance our abilities to leverage other data management, exchange, analysis, and mining through technologies such as Microsoft SharePoint.
- The organization produced 139 press releases in 2014, 6 of which were multi-media releases. Issued second-edition of the People's Report, which was positively received. This year's edition also incorporated multi-media components and continued our focus on the customer as the proper perspective for our attention. It can be accessed via our website at <http://www.crowwing.us>.
- Scoped and procured an Enterprise Resource Planning (ERP) solution to handle General Ledger, Accounts Payable, Accounts Receivable, Payroll,

General Billing, Capital Assets and Human Resources Information System (HRIS), which is connected to existing departmental solutions to provide for a more fully integrated financial solution for the organization. Expected improvements include enhanced dashboards for managers, enhanced financial forecasting capabilities, enhanced budgeting capabilities, and so on.

- Launched an e-permitting solution for all land use permits as Phase 1 of a two-phase delivery of e-permitting solutions for all county permitting functions regardless of department. Phase 2 implementations should include gun permits, culvert permits, alarm permits, right-of-way permits, and so on.

Employee Relations:

- Leading employees, especially in Community Services, through culture change on a significant scale, while never compromising on the vision of the County Board. Assuaging employee concerns with a high-involvement strategy that maps out improved processes with their assistance, which should result, longer term, in rebounding satisfaction scores. 35 LEAN events occurred within the organization dedicated toward improved process at lowered costs.
- Implemented MNsure and MnCHOICES without the addition of staff positions by re-tooling Community Services functions and re-deploying staff from lower priority areas. Most other Minnesota counties have added staff. Through a combination of improving service delivery processes, contracting out services to lower cost providers, discontinuing duplicative practices, and so on, Crow Wing County implemented these programs and reduced operating costs.

Key Demographics Summary and Trends:

Crow Wing County continues to experience relatively strong population growth, increasing by over 14% from 2000-2010. Minnesota State Demographer's estimates the 2013 population, the latest for which figures are currently available, at 63,208, which is a little under a 1.2% increase since the 2010 census.

Data continues to show that Crow Wing County's average age distribution is older than the state average, but younger than many parts of Greater Minnesota. Educational attainment follows that same pattern.

As a regional center county, Crow Wing County continues to experience a healthy and diverse economy. Those portions of our economy that were based on tourism and construction suffered significantly through the Great Recession;

both appear to be rebounding at present, though not as robustly as we might like.

Unemployment in Crow Wing County declined significantly in 2013 to 6.7% from 7.2% in 2012. Notably, Crow Wing County's unemployment rate is still lower than many parts of Greater Minnesota.

Continuing the pattern, per capita income in Crow Wing County was below the state average, but above some parts of Greater Minnesota. Crow Wing County historically has ranked low among Minnesota counties in per capital personal income, ranking 73rd among the state's 87 counties. This can be deceptive, however, as the number of seasonal residents and tourists who spend significant amounts of time in Crow Wing County, who often have much higher rates of per capita income, may not be included in these numbers if they do not claim Crow Wing County as their primary place of residence.

Outstanding net debt for Crow Wing County at the end of 2013 stood at \$465 per capita and is steadily declining as we pay off more and more of the debt associated with the major building projects in the early 2000s. Our debt is currently rated as AA from Standard and Poor's. This rating is more heavily impacted by the conditions of our local economy than it is by any deficiencies in our management practices and so would be very difficult to impact positively in the future. To the extent that we continue to successfully transition to a pay-as-you-go financing approach for capital projects, our bond rating would be a moot point as we wouldn't be issuing debt. This may provide additional support for this strategic move.

2015 Strategic Priorities:

- Continue to expand the array of e-commerce alternatives to deliver higher-quality on-line services and expand the array of services available 24/7/365.
- Continue implementation of plans that position the County to deal with impending labor shortage issues associated with the on-going retirement of the Baby Boom generation, including maximizing the productivity of our human capital investment through leveraging technologies and expanding our high-potential talent development program.
- Restructuring the County's elected offices of Auditor-Treasurer and Recorder into Land Services and the creation of a new Administrative Services department, the latter of which would contain largely internal-operational divisions such as Finance, Human Resources, Information Technologies, and Facilities Maintenance. In so doing, improve customer services, both internally and externally, and reduce operating costs by a minimum of \$250,000 per year.

- Continue to advance the development of our high-performance culture initiative, including continuing refinement and calibration of our annual performance management and feedback processes and procedures. The primary goal is to further define and support an outcomes-based approach to defining and measuring performance against clearly articulated goals that are strategically aligned with the organization's vision, mission, values, and County Board goals for every employee within the organization.
- In concert with and as a supplement to that, continue the advance of a pay-for-performance compensation system through on-going discussions with our collective bargaining partners. The goal is to create, through our partnership with employees, a high-credibility compensation system, based on a high-credibility performance management system that rewards employees who are advancing the County's mission in proportion to their relative contribution to doing so.
- Continue the implementation of the Community Services assessment with four primary goals in mind: 1. Create and sustain a combined intake and assessment process for customers coming through our doors to better understand holistically what their needs are, better connect them with community resources, and better manage our understanding of the systems within which they are clients from the moment they walk in the door. 2. For those customers who have multiple touch points within Community Services, better coordinate the delivery of services to minimize over-lap, duplication of services, or lack of coordination in the delivery of those services in order to facilitate our clients achieving maximum independence as quickly as possible. 3. Focus more efforts within Community Services on family preservation by identifying families who are at greater risk of entering into the child protection system and facilitating the delivery of intervention services that build a more stable and healthy family before a crisis erupts. 4. Accelerate efforts to automate and go paperless with existing processes, integrate data systems, and mine existing systems for client data to better integrate data that helps inform our judgments about opportunities for better coordination of service delivery across the agency.
- Evaluate the success of our two-year experiment with the People's Report communicating not on what we have done, but rather what our customers have done to make this community a better place to live, work, and play, and with whom we have had the privilege of interacting. The evaluation will focus on how well we achieved success in communicating our story and how it may have changed perceptions about Crow Wing County as a place where high-quality and high-performance prevail.

- Implement the second year of our annual rewards and recognition program to highlight exemplary service from County employees. Continue to advance the “brand” of this initiative such that employees perceive it as a true badge of honor.
- Begin implementation of Next-Gen 911 into our Dispatch function that will allow for texting, video transmission, and other types of mobile phone communications directly into our 911 Dispatch Center to better and more safely deploy emergency responders to scenes with as much information about the circumstances to which they are being deployed as possible.
- Deploy the integrated and automated HR, Financial, and Payroll systems that were scoped and procured in 2014 to manage processes in these areas more efficiently and effectively.
- Broaden the organization’s LEAN/5S process improvement focus to the more-encompassing Six Sigma focus on improvements in process effectiveness for customer outcomes. Included is executive training providing an overview of what Six Sigma is and what it could mean for the organization as well as additional intensive training for key staff peppered throughout the organization in order to liberally seed Green Belt practitioners throughout.
- Complete Comprehensive Land Use and Transportation Plans for the First Assessment District—Unorganized Territory in order to better guide service level decisions and zoning issues that arise within that service area.

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 continuing to deliver high-quality services while continuing to drive our cost structure downward. Notably, during each year of the Great Recession and since, while our financial plan—our levy and budget—called for tighter resources to be made available, we continued to out-perform those plans each year, contributing fund balance growth 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 the single greatest threat to our stability over the long term. Prudent planning and execution will continue to be necessary to weather this sustained challenge in the coming years. The County’s planning efforts and strategies geared toward continuing to increase our human capital investment’s productivity through the strategic deployment of technology and other non-technology tools, through continuing to make our internal processes as efficient and effective as they can be, by the measured consideration of the County Board on what

services we most need to provide in our community, will all be key to not merely surviving this challenge, but rather thriving despite it.

Crow Wing County is well positioned to meet the challenges of the future. I am proud to say that the 2015 levy and budget helps to incrementally advance us to meet them. The approved budget book is attached for your information.

Respectfully submitted this 3rd day of March, 2015.

COUNTY PROFILE

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.

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.

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

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

The County provides a full range of services contemplated by statute. These services include public safety, highway, health, attorney, human services, recreational, maintenance of property records, vital statistics, issuance of various permits and licenses, administration of property tax assessment and collection, and the distribution of local governments' property taxes within the County.

DEMOGRAPHICS

POPULATION

Crow Wing County has seen population growth increases greater than nearby Cass, Aitkin, and Morrison counties. According to the State Demographic Center, Crow Wing County has seen a population increase of 13.4% from 2000-2010, using Census data. The counties of Cass, Aitkin, and Morrison saw increases of 5.9%, 5.2%, and 4.7%, respectively.

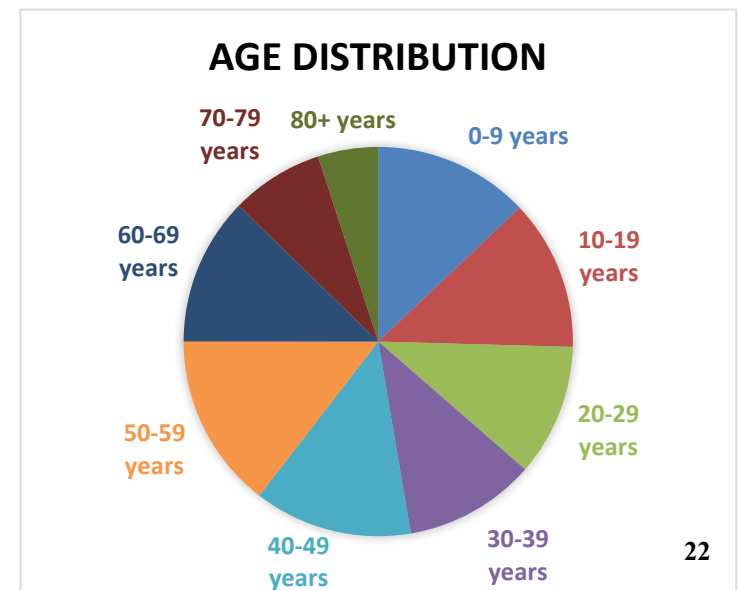
Population Growth for Crow Wing County (2000-2010)			
	Population 2000	Population 2010	% Change
Crow Wing County	55,099	62,500	13.4%

Source: State Demography Center

The 2013 estimated population was 63,208 residents, according to the U.S. Census.

AGE AND GENDER DISTRIBUTION

In 2010, the Census reported that the average age of Crow Wing County residents was 42.4 years. Males made up 49.8% of the population and females were 50.2%. Approximately 25% of the population was under age 20, and 18.5% were over age 65.



EDUCATIONAL ATTAINMENT

Educational attainment has increased in Crow Wing County over the past decade. The percentage of residents over age 25 with a high school diploma (or equivalent) or higher form of education increased by 5.7% since 2000. The percentage of residents over age 25 with a bachelor's degree or higher increased by 4.1% over the same time period.

Estimated Educational Attainment for Crow Wing County						
	2000	2013		2000	2013	
	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	86.3%	92.0%	5.7%	18.4%	22.5%	4.1%

*Percentage of population aged 25 years and older

Source: US Census 2000 and 2007-2011 American Community Survey 5-Year Estimates (Educational Attainment)

EMPLOYMENT AND PERSONAL INCOME

EMPLOYMENT BY INDUSTRY

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.

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 \$205 million in gross sales in 2013 (most recent data available), according to Explore Minnesota.

Crow Wing County Employment by Industry			
Industry	2012	2013	% Change
Leisure and Hospitality	3,893	3,918	0.6%
Retail	4,374	4,470	2.2%
Wholesale	509	521	2.4%
Education and Health Services	7,492	7,615	1.6%
Public Administration	1,266	1,281	1.2%
Manufacturing	2,427	2,506	3.3%
Construction	1,506	1,555	3.3%
Financial Activities	1,389	1,452	4.5%
Natural Resources and Mining	81	86	6.2%
Utilities	137	131	(4.4%)
Transportation and Warehousing	619	630	1.8%
Information	568	543	(4.4%)
Professional and Business Services	1,963	2,128	8.4%
Other Services	755	858	13.6%
Total	26,979	27,694	2.7%

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

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 decreased to 6.7% in 2013, below the national average but higher than the state average.

County, State, and National Unemployment Rates			
	2012	2013	% Change
Crow Wing County	7.2%	6.7%	(0.5%)
Minnesota	5.6%	5.1%	(0.5%)
United States	8.1%	7.4%	(0.7%)

*Source: Minnesota Department of Employment and Economic Development (DEED);
Bureau of Labor Statistics*

INCOME

Crow Wing County's per capita personal income (PCPI) increased 2.1% from 2012 to 2013 (the most recent data available for the County). This increase was more than the state's and nation's increases. It was also more than nearby Morrison County (decrease of 2.4%), though less than the Counties of Aitkin (increase of 2.9%) and Cass (increase of 2.6%). Crow Wing County's PCPI rank was 73rd of 87 counties in the state. Crow Wing County was 76% of the state's average of \$47,500 and 80% of the national average of \$44,765.

County, State, and National Per Capita Personal Income			
	2012	2013	% Change
Crow Wing County	\$35,214	\$35,962	2.1%
Minnesota	\$47,377	\$47,500	0.3%
United States	\$44,200	\$44,765	1.3%

Source: Bureau of Economic Analysis

Personal income of residents in Crow Wing County increased from \$2,216,183,000 in 2012 to \$2,273,084,000 in 2013, an increase of 2.6% according to the Bureau of Economic Analysis.

POVERTY

Poverty statistics provide useful information about the status of a local economy. The Census Bureau determines poverty status by comparing annual income to a set of dollar values called poverty thresholds that vary by family size, number of children, and age of householder. Poverty thresholds are updated annually to allow for changes in cost of living using the Consumer Price Index. They do not vary geographically. From 2000 to 2013 the percentage of people living in poverty in Crow Wing County increased 2.6%.

Percentage of Persons Below Poverty Level			
	2000	2013	% Change
Crow Wing County	9.8%	12.9%	3.1%

Source: US Census 2000; 2009-2013 American Community Survey 5-Year Estimates

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 2013		
	Amount	Debt per Capita
Crow Wing County	\$29,221,404	\$465

Source: Crow Wing County 2013 Comprehensive Annual Financial Report (CAFR)

STATISTICS

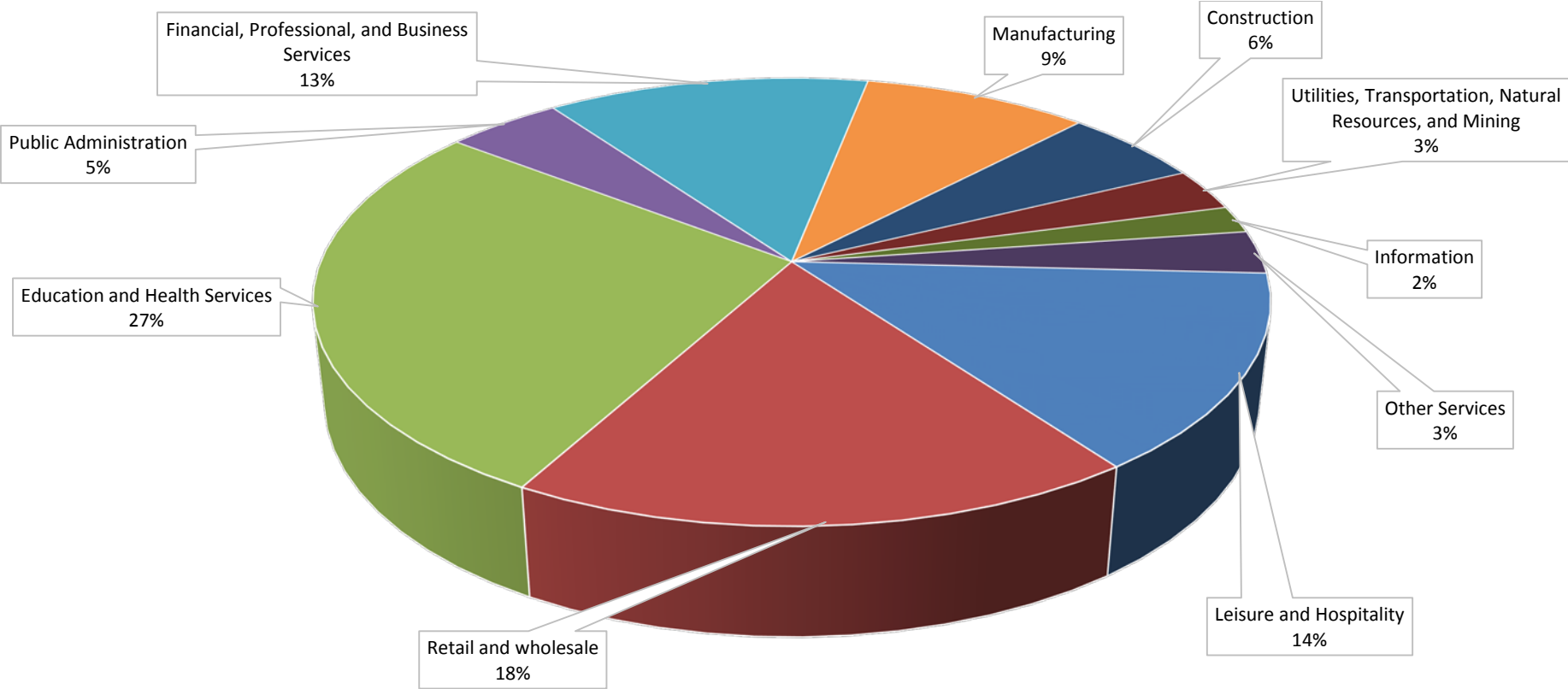
Principal Property Taxpayers 2013		
<i>Taxpayer</i>	<i>Net Tax Capacity Value</i>	<i>Percentage of Total Taxable Net Tax Capacity Value</i>
Mills Properties Inc.	\$788,956	0.77%
Minnesota Power and Light	\$510,085	0.50%
Etoc Co. Inc.	\$406,027	0.40%
Xcel Energy	\$337,760	0.33%
United Power Assoc.	\$297,835	0.29%
Whitebitch Inc.	\$273,054	0.27%
KTJ Limited Partnership	\$260,368	0.25%
Crow Wing Coop Power & Light	\$247,228	0.24%
Burlington Northern Santa Fe Railroad	\$232,326	0.23%
Brainerd Lakes Integrated Health	\$219,222	0.21%

Source: Crow Wing County 2013 Comprehensive Annual Financial Report (CAFR)

Principal Employers 2013			
<i>Taxpayer</i>	<i>Industry</i>	<i>Employees</i>	<i>Percentage of Total County Employment</i>
Essentia Health	Healthcare	1,251	3.8%
Brainerd School District	Education	875	2.7%
Cuyuna Regional Medical Center	Healthcare	727	2.2%
Madden's Resort	Tourism	575	1.8%
Grand View Lodge Resort & Spa	Tourism	540	1.6%
Ascensus	Financial Services	500	1.5%
Breezy Point Resort	Tourism	445	1.4%
Crow Wing County	Government	424	1.3%
WalMart	Retail	417	1.3%
Mills Fleet Farm	Retail	354	1.1%

Source: Brainerd Lakes Area Economic Development Corporation (BLAEDC); Minnesota Department of Employment and Economic Development (DEED)

2013 Employment by Industry





ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

September 10, 2013

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

TABLE OF CONTENTS

SECTION DESCRIPTION

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

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

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

V. FINANCIAL REPORTING

The Comprehensive Annual Financial Report (CAFR) will include the General Fund, all special revenue (such as Community Services, Unorganized Townships, etc.), debt service, capital project, permanent, proprietary, and fiduciary (such as Central Minnesota Community Corrections, Passenger Safety Coalition, Lake Improvement Districts, etc.) 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, beginning with the 2013 Comprehensive Annual Financial Report (CAFR).

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 CAFR shall be audited annually by a certified independent auditor. The annual audit encompasses areas of financial reporting, internal control, federal grants, and departmental audits. The Office of the State Auditor has statutory audit jurisdiction over the conduct of the County's audit (Minn. Stat. § 6.48).

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 an annual 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

Our Vision: Being Minnesota's favorite place.

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

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

BUDGET POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

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

I. BUDGET POLICY STATEMENT OF PURPOSE

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

II. SCOPE

The County Board adopts estimated revenue and expenditure budgets for all Governmental Funds: General, Special Revenue, Debt Service, Capital Project, and Permanent. The County also budgets for the Landfill Enterprise Fund. All budgets are reported in the annual Budget Document. Budgetary Comparison Schedules are reported in the Comprehensive Annual Financial Report (CAFR) for all budgeted funds except the Capital Project Fund, Permanent Fund and 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. The County shall adopt a structurally balanced budget for each fund in which this policy covers. A budget shall be considered structurally balanced when recurring revenues equal or exceed recurring expenditures. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance. Certain types of operating expenditures are encouraged by the County Board, as follows:

- (1) Expenditures that delay future cost increases.
- (2) Investments that forestall adding permanent staff.
- (3) Commitments that can reasonably be maintained over the long term (as opposed to commitments where future funding sources are questionable).

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-BALANCING STRATEGIES

The County will implement a structurally balanced budget as described in Note IV. Temporary shortages, or operating deficits, can and do occur, but they shall not be tolerated as existing trends. The County will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets.

XI. BUDGET PROCESS

The County is committed to timely certification of the levy in accordance with Minnesota Statute § 275.07, Subd. 1. To ensure timely certification, a Budget Calendar will be developed by the Auditor-Treasurer's 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 15	County Board to certify preliminary tax levy and adopt preliminary budget
September-November	Departments and Budget Committee to review and analyze original requests
Late November-early December	Budget and levy public hearing held in accordance with state statute
On or before five business days after December 20	Certification of the final levy and budget

XII. BUDGETARY MONITORING

Department heads are responsible for monitoring their monthly budget information. Financial Services will maintain a system for monitoring the County's budget performance. This system will provide the County Board with quarterly budget updates. Included will be provisions for amending the budget during the year in order to address unanticipated needs, emergencies, or compliance issues. Budget amendments requiring County Board approval will occur through a process coordinated by Financial Services. Significant financial issues that need to be addressed between regular monitoring reports will be provided to the County Board as warranted.

Following the fourth quarter review, a comprehensive annual review will be undertaken. An annual budget summary will be presented to the County Board for analysis. The County Board shall review differences between budgeted and actual revenues and expenditures and assess the County's ability to effectively plan and accurately budget. Any recommendations will be considered during the following budget cycle.

In addition, departmental budget status will be included in the County's Managing 4 Results performance assessment program.

XIII. AMENDMENTS TO THE BUDGET AND LEVEL OF CONTROL

A. "NO NET EFFECT" ADJUSTMENTS

Inter-departmental amendments that do not affect the total budgeted revenues and/or expenditures (i.e., line adjustments, revenue/expenditure reclassification) may be made by the Auditor-Treasurer's office Financial Services staff following approval by the County Administrator. 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.

B. BUDGET ADJUSTMENTS

Amendments to the budget affecting total budgeted net revenues and expenditures require approval of the County Board. Such amendments may require a fiscal note (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 \$5,000) 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 requires Budget Committee and County Board approval.

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

XIV. FISCAL NOTES

Generally, a fiscal note 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. A fiscal note will be required for amendments of \$20,000 or greater, taking into consideration current and future costs. Fiscal notes may also be requested by the County Board or County Administrator at any time for any amount.

A fiscal note 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.

Fiscal notes should be factual, informative, and concise, with fiscal estimates that are transparent, adequately explained, justified, and documented. Fiscal notes are to be *objective* and not used to influence an outcome.

A. COST IMPLICATIONS

Both direct and indirect expenditures must be analyzed and documented in the contents of the fiscal note. Indirect expenditures will be determined using the Central Services Cost Allocation Plan.

B. COMPONENTS OF A FISCAL NOTE

The following four components are required in each fiscal note:

(1) Fiscal Note Heading

This component includes a short description of the purpose for the budget amendment or reason for the fiscal note.

(2) Fiscal Impact Indicators

This component indicates department(s) affected by the budget amendment.

(3) Fiscal Implications

This component does the following:

- (a) Provides a summary estimate of revenues and expenditures for each department affected by budget amendment. 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. On-going and current (one-time) revenues/expenditures should be clearly differentiated in the fiscal note.
- (b) Provides an estimate of changes in Full Time Equivalent (FTE) positions for each affected department (including fringe costs).

(4) Supporting Narrative

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

- (a) Section 1 – Description

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 – 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.

(c) Section 3 – Revenue and Expenditure Formula

This section documents a basic equation or formula that rolls up all of the assumptions into the bottom-line fiscal impact. This section should include all of the factors contributing to the costs or savings of the project/service.

(d) Section 4 – 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.

(e) Section 5 – References and Sources

This section identifies staff and departments, and other entities, supplying information used to complete the fiscal note.

C. FISCAL NOTE PREPARATION

Fiscal notes are to be initially prepared by the department requesting the change. Financial Services is available to assist departments with the preparation of fiscal notes. All fiscal notes shall be reviewed and approved by Financial Services for accuracy, objectivity, completeness, and format before submission to the County Board. Fiscal notes 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.

XV. BUDGET POLICY ADOPTION

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

2015 Budget Calendar

DATES	TASK	RESPONSIBILITY
June 4 th (Wed.)	Provide 2015 operating budget and capital improvement plan packets to departments.	Admin./Aud.-Treas./Depts.
June 4 th - July 9 th	Department operating budget and CIP preparation (5 wks).	Departments
July 9 th (Wed.)	Department deadline to submit 2015 budget and CIP requests.	Departments
July 25 th (Fri.)	Present original department requests to the Budget and Finance Committee.	Budget and Finance Committee
August 19 th (Tue.)	Committee of the Whole	Board of Commissioners
September 23 th (Tue.) (September 30 th Last day to certify)	County Board to certify 2015 preliminary tax levy and adopt preliminary operating budget	Board of Commissioners
September 26 th (Fri.)	CIP project evaluation/approval with the Budget & Finance Committee	Budget and Finance Committee
October 24 th (Fri.)	Schedule meetings with CIP project sponsors and the Budget and Finance Committee	Departments / Admin. / Budget and Finance Committee
Sept - Nov.	Meet with departments and the Budget & Finance Committee on the Budget and CIP requests	Departments / Admin./ Budget and Finance Committee
November 25 th (Tue.)	CIP/Capital Budget public hearing / budget and levy required meeting	Board of Commissioners
December 16 th (Tue.) (December 29 th Last day to certify)	Certify 2015 final levy and operating / capital budgets	Board of Commissioners



ENTERPRISE RISK MANAGEMENT POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

November 12, 2013

Our Vision: Being Minnesota's favorite place.

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

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

ENTERPRISE RISK MANAGEMENT POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

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

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, Facilities Safety Manual, Highway Safety Manual, and Lockout/Tagout Policy & Procedures. These manuals will be reviewed at least annually by the department/individual responsible for their issuance.

B. FINANCIAL RISK

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

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

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

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” quarterly to monitor constituent satisfaction.
- (3) The County’s Internal Control Policy documents an internal audit function designed to help reduce the risk of fraud (reviewed annually); in addition, the County is audited annually by an external independent auditor.
- (4) The County maintains an Information Systems Policy to guide employees in the safe use of technology. This policy is reviewed at least annually by the Information Technology Department, and modified if necessary.

D. STRATEGIC RISK

The County has identified the following strategic risks:

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

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

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

VII. ENTERPRISE RISK MANAGEMENT POLICY ADOPTION

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



FUND BALANCE AND RESERVES POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

July 9, 2013

Our Vision: Being Minnesota's favorite place.

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

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

FUND BALANCE AND RESERVES POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

- I. Fund Balance and Reserves Policy Statement of Purpose
- II. Scope
- III. Funding Flow Assumption
- IV. Reserve Target Levels
 - A. General Fund
 - B. Special Revenue Funds
 - 1. Community Services Special Revenue Fund
 - 2. Highway Special Revenue Fund
- V. Funding the Target Amount
- VI. Authority Over Reserves
- VII. Replenishment of Reserves
- VIII. Excess Reserves
 - A. General Fund
 - B. Special Revenue Funds
 - 1. Community Services Special Revenue Fund
 - 2. Highway Special Revenue Fund
- IX. Periodic Review of Targets
- X. Specific Fund Balance Classifications
 - A. Debt Service Fund Working Capital
 - B. Capital Project Fund
 - C. Permanent Fund
- XI. Fund Balance and Reserves Policy Adoption

I. FUND BALANCE AND RESERVES POLICY STATEMENT OF PURPOSE

The purpose of this policy is to provide 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 and Reserves Policy applies to all governmental-type funds of the County, except where noted otherwise.

III. FUNDING FLOW ASSUMPTION

The County considers restricted amounts to be spent before unrestricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted (Committed, Assigned, Unassigned) amounts are available. Similarly, within unrestricted fund balance, the Committed, Assigned, and Unassigned amounts will be spent in that order when expenditures are incurred for a purpose for which amounts in any of those unrestricted fund balance classifications could be used.

IV. RESERVE TARGET LEVELS

The Office of the State Auditor of Minnesota recommends local governments that rely significantly on property taxes maintain an unrestricted fund balance of approximately 35-50% of fund operating revenues or no less than five months of operating expenditures in their general fund and special revenue funds (Statement of Position 2010-1003).

A. GENERAL FUND

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

In the event that the minimum fund balance levels of the General, Community Services, or Highway Funds fall above or below the desired range, the Accounting and Finance Manager shall report such amounts to the County Administrator and the County Board as soon as practical after the end of the fiscal year.

V. FUNDING THE TARGET AMOUNT

Funding of reserve targets will generally come from excess revenues over expenditures or one-time revenues.

VI. AUTHORITY OVER RESERVES

Use of reserves for a special circumstance or emergency situation requires approval of the County Board. Use of reserves as part of a budgeted expenditure requires County Board approval as part of the annual budgeting process.

VII. REPLENISHMENT OF RESERVES

Should the actual amount of reserves fall below the targeted range, the County shall create a plan to restore balances to the appropriate levels.

VIII. EXCESS RESERVES

A. GENERAL FUND

Should the actual amount of reserves rise above the targeted range, any excess funds will remain Unassigned pending the County Board's final decision concerning transfer to another fund or additional General Fund "Commitments." Excess fund balance dollars shall be used in the following financially prudent ways:

- (1) Restore fund balances to minimum approved levels in Special Revenue funds;
- (2) Capital and technology improvements in the Capital Project Fund;
- (3) Additional Highway infrastructure projects in the Highway Fund;
- (4) Pre-funding or buying down of long-term liabilities;
- (5) Debt retirement/refunding;
- (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

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 20-30% of the subsequent year's budgeted expenditures. However, due to the cyclical nature of highway expenditures, working capital ranges may vary year to year. At the end of the fiscal year, the Accounting and Finance Manager 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 Accounting and Finance Manager may recommend a transfer to the General 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 in the General Fund pending recommendations and final County Board action concerning reallocation and use of the fund balance resources.

IX. PERIODIC REVIEW OF TARGETS

During the annual review and renewal of this policy, the Budget Committee shall, with assistance from Financial Services as necessary, 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 Statement #54. In addition, the County will report certain funds as follows:

A. DEBT SERVICE FUND WORKING CAPITAL

At the end of each fiscal year, the Debt Service Fund fund balance will be classified as Spendable – Restricted, per bond covenants. 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 Spendable – Assigned fund balance in the Capital Project Fund for future capital projects according to the County's Capital Improvements Plan (CIP).

C. PERMANENT FUND

The Environmental Trust Fund shall report the Environmental Trust Corpus as 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 AND RESERVES POLICY ADOPTION

The County's Fund Balance and Reserves Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual 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

Our Vision: Being Minnesota's favorite place.

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

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

INVESTMENT POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

- I. Investment Policy Statement of Purpose
- II. Scope
- III. Objectives
 - A. Safety
 - B. Liquidity
 - C. Yield
- IV. Standards of Care
 - A. Authority to Invest
 - B. Budget Committee
 - C. Conflicts of Interest and Ethics
 - D. Prudence
- V. Investment Portfolio
 - A. Authorized Investments
 - B. Diversification
 - C. Maturities
- VI. Safekeeping and Custody
 - A. Eligible Institutions
 - B. Investment Advisors
 - C. Collateral
 - D. Safekeeping
 - E. Internal Control
- VII. Reporting
 - A. Frequency and Format
 - B. Performance Targets
- VIII. Investment Policy Adoption

I. INVESTMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. OBJECTIVES

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

A. SAFETY

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

B. LIQUIDITY

The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements as reasonably anticipated. The portfolio will be structured so that the liquid component, a minimum of five percent of total investments, of the portfolio will be invested only in short-term securities maturing in less than thirty days. Furthermore, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

C. YIELD

The County's investment portfolio shall be designed with the objective of attaining a market rate of return. The core of investments is limited to low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

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

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 Auditor-Treasurer. Authority to conduct actual investment transactions may be delegated to the County Auditor-Treasurer designee within the Financial Services Division of the Auditor-Treasurer's Office, 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 Accounting and Finance Manager. The Accounting and Finance Manager shall be responsible for all investment transactions and shall establish a system of controls to regulate the activities of subordinates.

B. BUDGET COMMITTEE

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

C. CONFLICTS OF INTEREST AND ETHICS

The County Board, County Auditor-Treasurer, Accounting and Finance Manager, 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

Based on the investment objectives as defined in section III of this policy, and in accordance with Minn. Stat. § 118A, the County will limit its investments to the following types of securities:

- (1) Savings/demand deposits
- (2) Certificates of deposit (CDs)

- (3) U.S. Treasury obligations
- (4) U.S. Agency securities
 - a. Federal Home Loan Bank System (FHLB)
 - b. Federal Home Loan Mortgage Corporation (FHLMC)
 - c. Federal Farm Credit Bureau (FFCB)
 - d. Federal National Mortgage Association (FNMA)

(5) Municipal Securities

Statute allows the County to invest in municipal securities of state or local government agencies with taxing power and a rating of “A” or better. However, the County will only invest in such agencies with a rating of “AA” 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%
Per Issuer:	30%
Municipal Securities	50%
Per Issuer:	15%

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 5% of its “core investments” in savings/demand deposits.

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.

C. MATURITIES

The County shall structure the maturity of investments as follows:

- (1) A minimum of five percent of the core investment portfolio will mature in under 30 days,
- (2) Funds will be invested to a maximum maturity of ten years,
- (3) Total weighted average maturity of total funds will not exceed 3.5 years, and
- (4) Maturities will be diversified to avoid undue concentration of assets in a specific sector.

VI. SAFEKEEPING AND CUSTODY

A. ELIGIBLE INSTITUTIONS

The County Auditor-Treasurer's Office Financial Services Division 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 the Auditor-Treasurer's Office 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

The County Auditor-Treasurer 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

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

B. PERFORMANCE TARGETS

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

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

VIII. INVESTMENT POLICY ADOPTION

The County's Investment Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual 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

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.

LONG-TERM FINANCIAL PLANNING POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

- I. Long-Term Financial Planning Policy Statement of Purpose
- II. Scope
- III. Long-Term Financial Plan
 - A. Commitment to Long-Term Financial Planning
 - B. Scope of the Plan
 - 1. Comprehensive Analysis
 - 2. Solution-Oriented
 - C. Non-Current Liabilities
- IV. Long-Term Financial Planning Policy Adoption

I. LONG-TERM FINANCIAL PLANNING POLICY STATEMENT OF PURPOSE

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

II. SCOPE

This policy is applicable County-wide.

III. LONG-TERM FINANCIAL PLAN

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

A. COMMITMENT TO LONG-TERM FINANCIAL PLANNING

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

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

B. SCOPE OF THE PLAN

1. COMPREHENSIVE ANALYSIS

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

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

2. SOLUTION-ORIENTED

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

C. NON-CURRENT LIABILITIES

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

IV. LONG-TERM FINANCIAL PLANNING POLICY ADOPTION

The County's Long-Term Financial Planning Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual 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

Our Vision: Being Minnesota's favorite place.

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

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

REVENUE POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

- I. Revenue Policy Statement of Purpose
- II. Scope
- III. Revenue Goals
 - A. Diversification and Stabilization
 - B. Equity
 - C. Collections
- IV. Non-Recurring and Volatile Revenues
 - A. Use of One-Time Revenues
 - B. Use of Volatile Revenues
- V. New Revenues and Changes to Revenues
- VI. Estimates of Revenues
 - A. Forecasting Philosophy
 - B. Multi-Year Forecasts
- VII. Earmarking
- VIII. Property Taxes
- IX. Grants
- X. User Fees
 - A. Goals of User Fees
 - B. Cost Recovery
 - 1. Cost Recovery Levels
 - a. Factors Favoring Low Cost Recovery Levels
 - b. Factors Favoring High Cost Recovery Levels
 - 2. Low Cost Recovery Services
 - 3. High Cost Recovery Services
 - 4. Comparability With Other Counties
 - C. Review of Fees
- XI. Contracted Services
- XII. Revenue Recognition
- XIII. Revenue Policy Adoption

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

Cost recovery levels for the following services should generally be very high. In most instances, the County's cost recovery goal should be 100%. However, in charging high cost recovery levels, the County needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "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 an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



2015 BUDGET & LEVY SUMMARY

HISTORICAL LEVY, RATE, AND ESTIMATED MARKET VALUE ANALYSIS

HISTORICAL LEVY SUMMARY

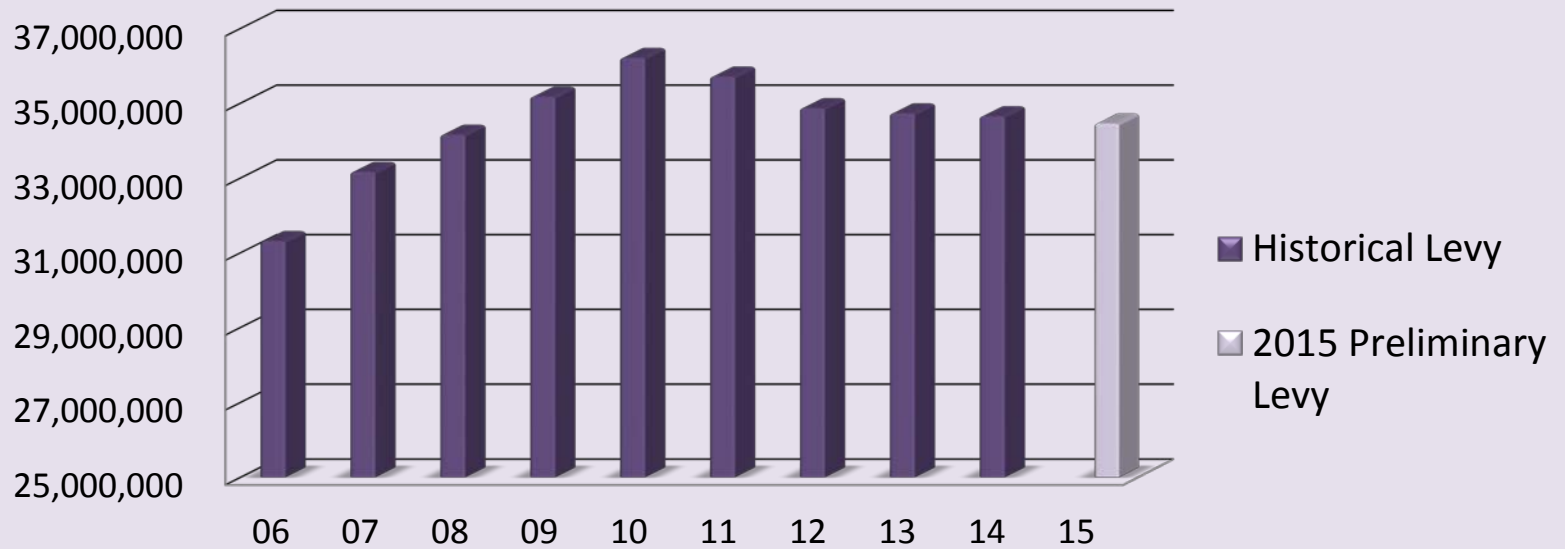
Crow Wing County has been very dedicated in managing the County's property tax levy funding needs over the last seven years.

In the last seven years the County's property tax levy growth has increased by a total of 0.88%, from \$34,165,859 in 2008 to a preliminary levy of \$34,464,912 in 2015. This equates to an annual increase of 0.13% per year for this seven year period.

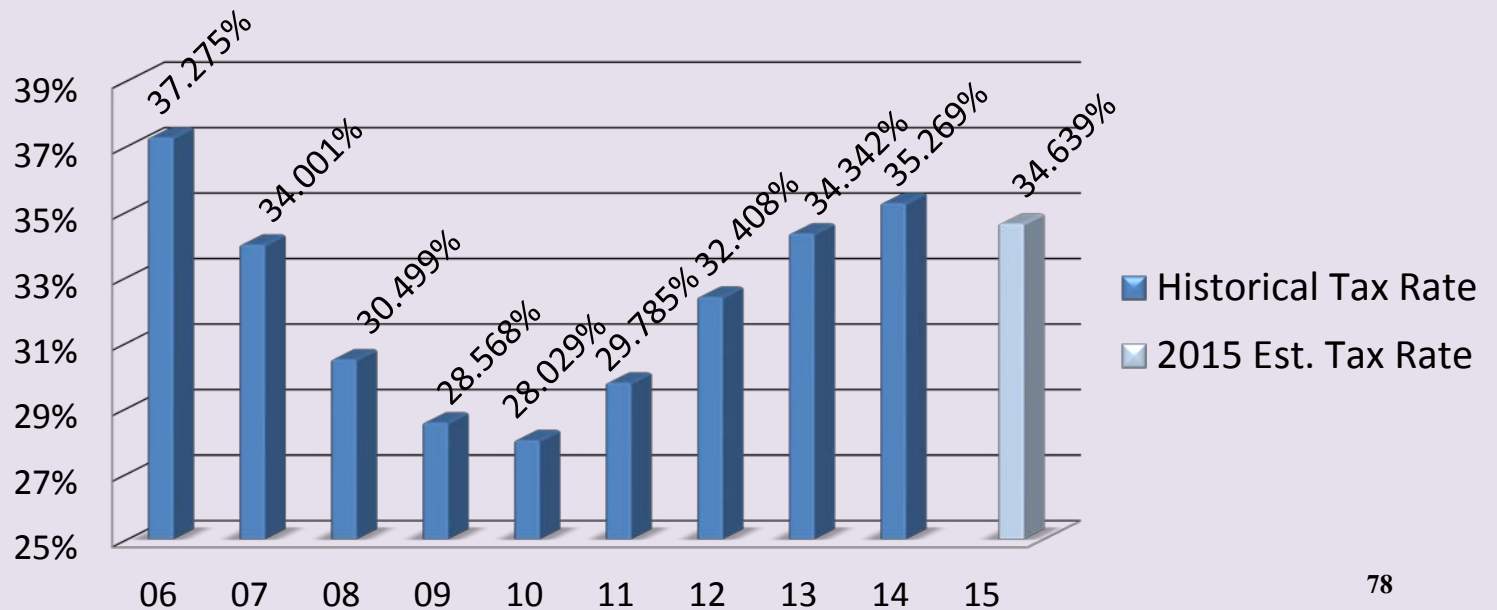
PROPERTY TAX LEVY AMOUNTS AND PERCENTAGE INCREASE/(DECREASE) Last 10 years

Year	Levy	Levy % Inc /(Dec)
2006	31,321,860	11.82%
2007	33,169,882	5.90%
2008	34,165,859	3.00%
2009	35,183,775	2.98%
2010	36,221,696	2.95%
2011	35,721,696	(1.38%)
2012	34,876,657	(2.37%)
2013	34,737,542	(0.40%)
2014	34,660,859	(0.22%)
2015	34,464,912	(0.57%)

HISTORY OF COUNTY LEVY

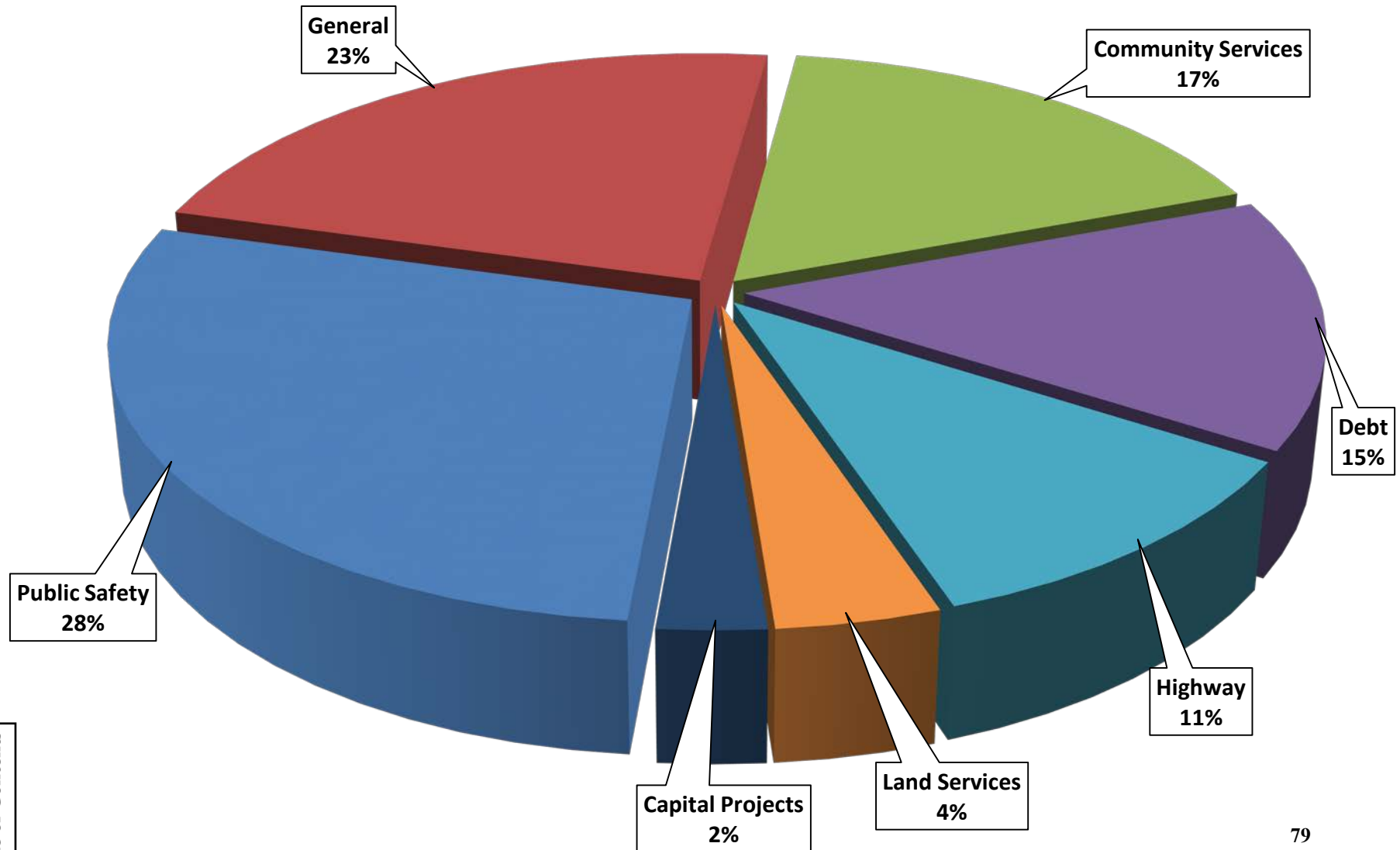


HISTORY OF COUNTY TAX RATES



WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES:

PROPERTY TAX = \$34,464,912
EXCLUDING UNORGANIZED TOWNSHIPS



ESTIMATED MARKET VALUES

For taxes payable in 2010, property estimated market values started to show a decline. This trend continued through 2014.

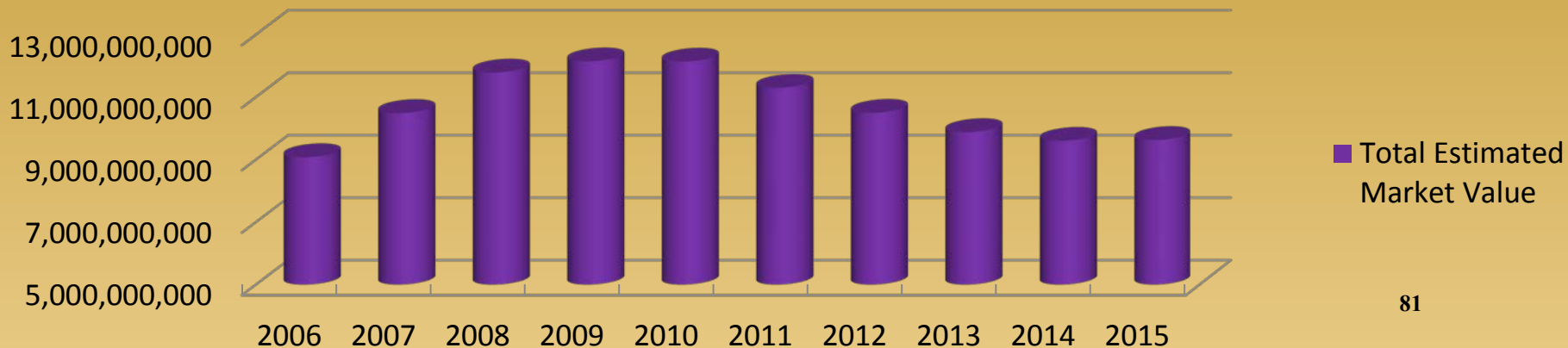
For 2015, estimated market values are showing a small increase which will positively impact the County's tax rate.

The County tax rate in 2014 and 2015 estimated is 35.269% and 34.639%, respectively.

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
2006	9,074,443,000	13.81	228,656,500	18.51	2.52
2007	10,486,477,900	15.56	252,129,300	10.27	2.40
2008	11,783,979,800	12.37	225,460,000	(10.58)	1.91
2009	12,139,755,500	3.02	204,906,600	(9.12)	1.69
2010	12,132,192,400	(0.06)	135,995,300	(33.63)	1.12
2011	11,293,750,900	(6.91)	63,876,400	(53.03)	0.57
2012	10,493,562,300	(7.09)	57,131,200	(10.56)	0.54
2013	9,875,320,400	(5.89)	55,626,800	(2.63)	0.56
2014	9,596,767,900	(2.82)	62,872,500	13.03	0.66
2015	9,623,254,700	.27	73,804,700	17.39	0.76



2015 BUDGET SUMMARY

Crow Wing County's fiscal year 2015 budget continues to reflect the County Board's desire for a fiscally responsible budget and levy. The financial stability of the County's operations, as well as previously approved initiatives and regulations were also taken into consideration.

The 2015 approved budget is \$74,627,251, which includes \$178,168 of other financing uses. The levy is \$34,464,912 or a 0.57% levy decrease from 2014.

2015 CROW WING COUNTY BUDGET AND LEVY BY FUND (Excludes Unorganized Townships)

Governmental Funds Only	Expenditures		Non-Levy Revenues		Property Tax Levy		Transfer in/(Out)	Fund Bal. Change
		% Chg vs. 2014		% Chg vs. 2014		% Chg vs. 2014		
General	27,394,442	3.43%	7,925,808	4.33%	19,019,563	2.13%	29,078	(419,993)
Highway	15,026,414	11.74%	7,673,120	(2.40%)	3,613,871	(5.56%)		(3,739,423)
Community Services	21,061,110	(1.71%)	14,598,958	1.09%	5,854,152	(5.85%)	(83,168)	(691,168)
Debt Service	5,093,668	(2.12%)	93,107	(1.50%)	5,078,459	(0.32%)		77,898
Capital Projects	4,087,647	(23.98%)	2,232,307	(2.77%)	898,867	0.00%	83,168	(873,305)
Solid Waste (Non-landfill)	930,346	15.01%	1,109,500	4.42%			(30,000)	149,154
Public Land Management	798,227	(4.65%)	852,200	9.47%				53,973
Other Governmental	57,229	0.00%	58,000	(24.97%)				771
Totals	74,449,083	1.09%	34,543,000	0.98%	34,464,912	(0.57%)	(922)	(5,422,093)

CROW WING COUNTY Excluding Unorganized Townships	2014 BUDGET	2015 BUDGET	\$ INC./(DEC.)	% INC./(DEC.)
REVENUES				
LEVY (PROPERTY TAXES & AIDS)	\$ 34,660,859	\$ 34,464,912	\$ (195,947)	(0.6%)
OTHER TAXES	735,047	720,600	(14,447)	(2.0%)
SPECIAL ASSESSMENTS	590,000	590,000	0	(0.0%)
LICENSES AND PERMITS	981,645	976,645	(5,000)	(0.5%)
INTERGOVERNMENTAL	23,573,353	23,543,630	(29,723)	(0.1%)
CHARGES FOR SERVICES	5,241,074	5,657,415	416,341	7.9%
INVESTMENTS	486,359	495,200	8,841	1.8%
MISCELLANEOUS	2,818,090	2,554,510	(263,580)	(9.4%)
OTHER FINANCING SOURCES	<u>105,078</u>	<u>182,246</u>	<u>77,168</u>	<u>73.4%</u>
TOTAL REVENUES	\$ 69,191,505	\$ 69,185,158	\$ (6,347)	0.0%

•**Levy:** (0.6%) – (\$196k)

•**Intergovernmental:**

- Community Services – Social Services \$210k
- General – Federal Reimbursement(\$249k)
- Highway – Construction (\$259k)
- Land Services – Aquatic Invasive Species State Funding \$179k
- Capital Projects – County Program Aid \$70k

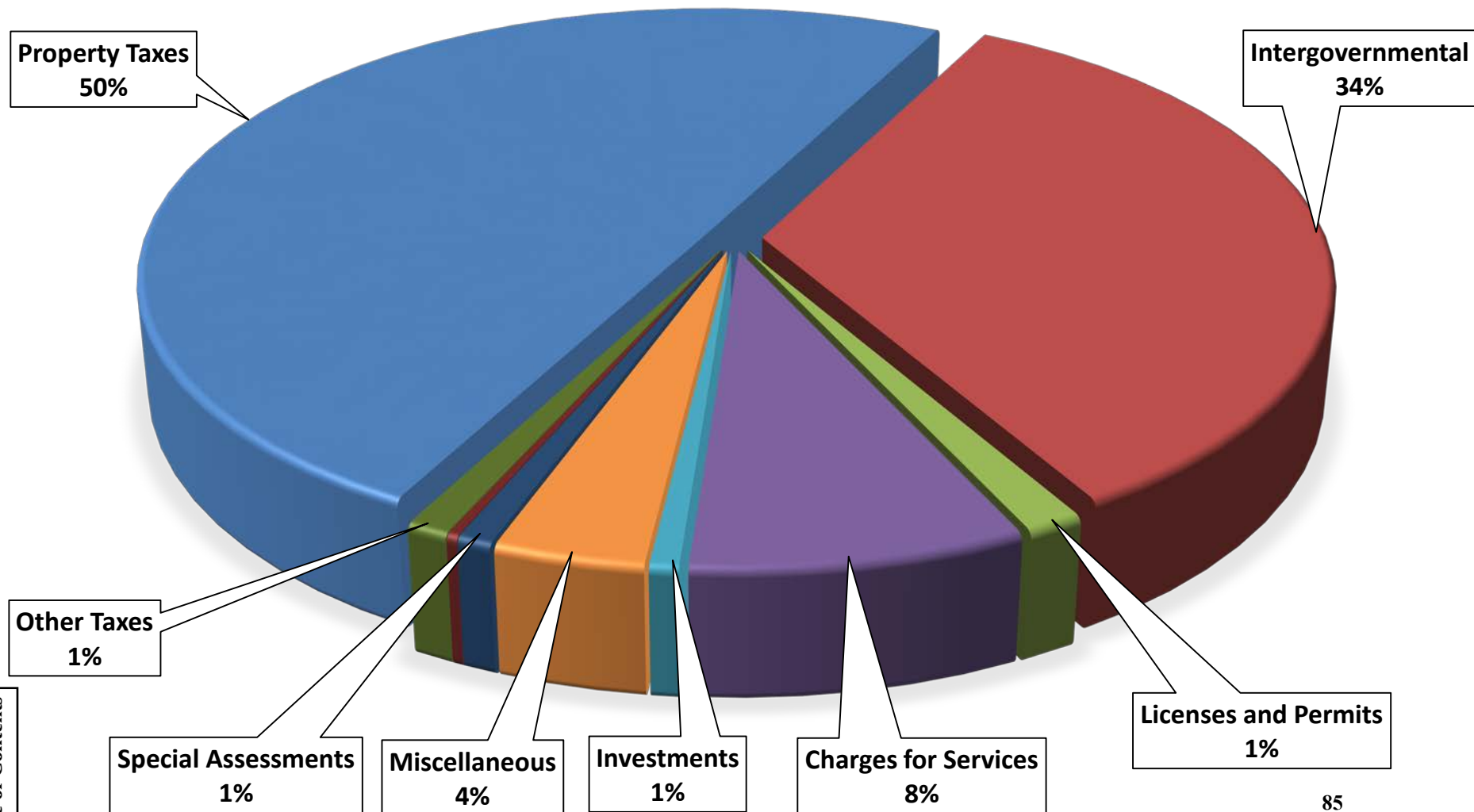
•**Charges for Services:** General (\$81k), Highway \$106k, Public Safety (Jail) \$381k

•**Miscellaneous:** Community Services rent reduction

•**Other Financing Sources:** Shows the internal transfer between funds.

WHERE COUNTY REVENUE COMES FROM:

TOTAL REVENUE = \$69,185,158
EXCLUDING UNORGANIZED TOWNSHIPS



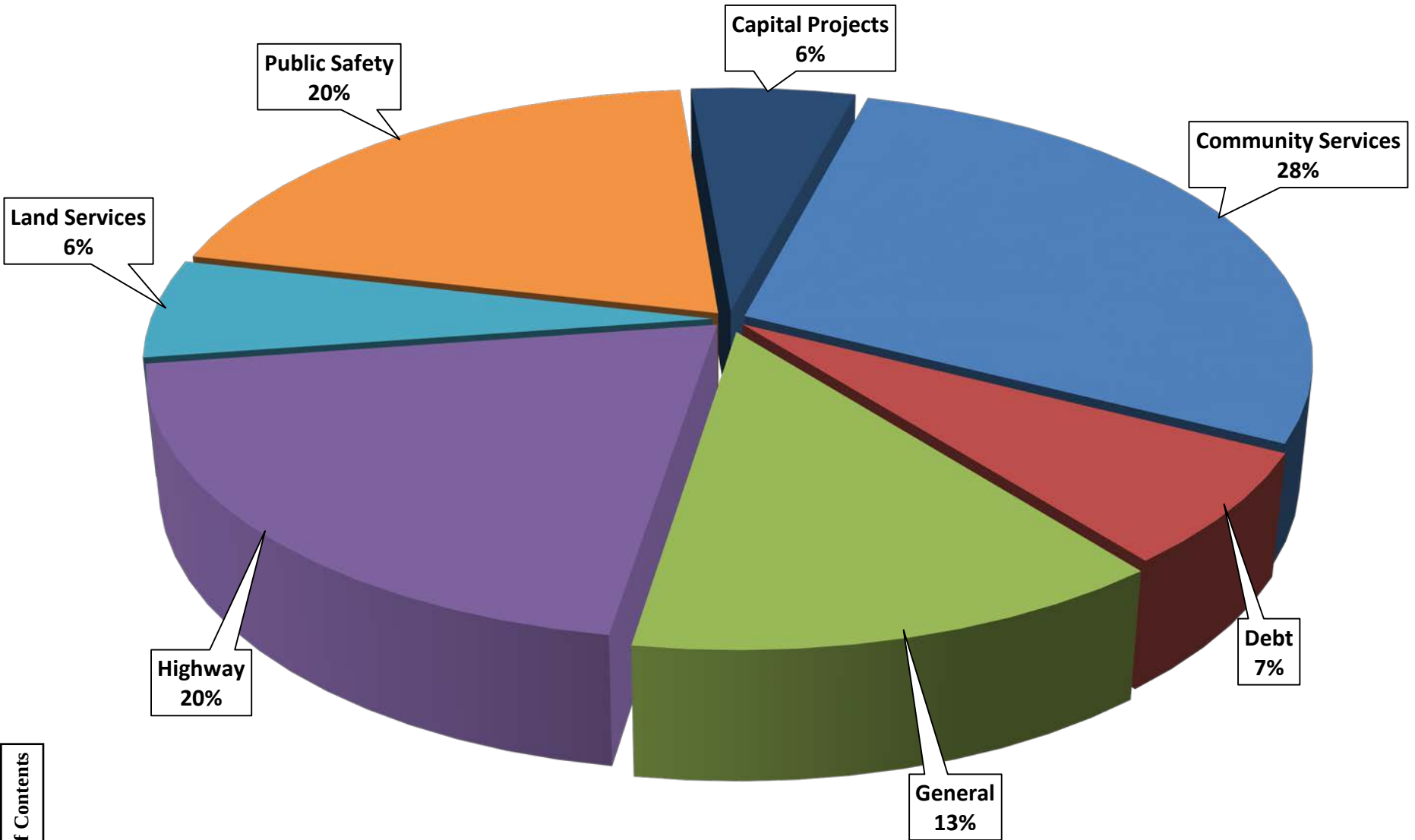
CROW WING COUNTY Excluding Unorganized Townships	2014 BUDGET	2015 BUDGET	\$ INC./((DEC.))	% INC./((DEC.))
EXPENDITURES				
PUBLIC AID ASSISTANCE	\$ 7,753,920	\$ 7,627,114	\$ (126,806)	(1.6%)
PERSONNEL SERVICES	34,272,515	34,643,213	370,698	1.1%
SERVICES & CHARGES	15,692,530	17,564,164	1,871,634	11.9%
SUPPLIES & MATERIALS	3,504,831	3,271,905	(232,926)	(6.6%)
CAPITAL OUTLAY	5,847,570	4,624,802	(1,222,768)	(20.9%)
DEBT SERVICES	5,323,656	5,204,651	(119,005)	(2.2%)
OTHER EXPENDITURES	1,467,502	1,513,234	45,732	3.1%
OTHER FINANCING USES	<u>115,000</u>	<u>178,168</u>	<u>63,168</u>	<u>54.9%</u>
TOTAL EXPENDITURES	\$ 73,977,524	\$ 74,627,251	\$ 649,727	0.9%

- **Public Aid Assistance:** Community Services (\$127k)
- **Personnel Services:**
 - Salaries & Wages (0%) - (\$4k)
 - PERA, FICA, Medicare 2.1% - \$75k
 - Health & Dental (Retiree & Active) 5.0% - \$297k
 - Other Employee Costs 0.4% – \$2k
- **Services & Charges:** Highway - Construction \$1.7m, Community Services – Rents (\$192k), Land Services \$167k, General \$142k, Public Safety – Jail \$60k
- **Supplies & Materials:** General – (\$62k), Highway – (\$107k), Community Services - (\$162k), Public Safety \$90k
- **Other Financing Uses:** Shows the internal transfer between funds.

WHERE THE COUNTY EXPENDS FUNDS:

TOTAL EXPENDITURES = \$74,627,251

EXCLUDING UNORGANIZED TOWNSHIPS



General Fund Appropriations	2014 Budget	2015 Budget	\$ Change Inc./((Dec.))	% Change Inc./((Dec.))
Kitchigami Regional Library (MOE Statutorily Required)	\$509,127	\$509,127	\$ 0	0%
CMCC Field Services Apportionment (Joint Powers)	300,877	350,677	49,800	16.6
Brainerd - Crow Wing County Airport (Joint Powers)	157,000	157,000	0	0%
Mississippi Headwaters Board (Joint Powers)	1,500	1,500	0	0%
City of Brainerd – Transportation (Contractual)	28,874	28,874	0	0%
Cuyuna Range Economic Development, Inc.	20,300	20,300	0	0%
Brainerd Lakes Area Development Corp	44,750	44,750	0	0%
Initiative Foundation	14,534	14,534	0	0%
Brainerd Lakes Area Chambers	3,000	3,000	0	0%
Cuyuna Lakes Chamber	1,000	1,000	0	0%
Nisswa Chamber of Commerce	685	685	0	0%
Crow Wing County Composite Squadron	2,000	2,000	0	0%
Crow Wing County Fair Association	7,500	7,500	0	0%
Crow Wing County Historical Society	31,500	31,500	0	0%
Crow Wing County Soil Survey	25,000	0	(25,000)	(100%)
Total Appropriation Requests	\$1,147,647	\$1,194,484	\$24,800	2.16%

REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

**Historical Actual Data Compiled from the
County's Comprehensive Annual Finance Report
(CAFR)**

**Governmental Funds Including
Unorganized Townships
8 Years Actual &
2 Years Budgeted**

HISTORICAL TRENDING SUMMARY

The 2006-2013 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.

In 2006, Crow Wing County expenditures sharply increased in relation to the construction of new facilities. At this time the County spent down the Capital Improvement and Jail Bond proceeds as reflected on the next page.

Since 2007, expenditures remain relatively flat as major capital projects slowed and operational spending was managed to flatten growth.

During 2012, capital outlays increased to reflect the 800 MHz Public Safety radio system and the \$11 million land purchase for the Mississippi Northwoods project.

Included in the 2014 & 2015 budget are \$5.8 million and \$4.6 million respectively in capital spending.

REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

Governmental Funds Including Unorganized Townships

8 Years Actual & 2 Years Budgeted

Year	Total Revenues	Total Expenditures	Excess of Revenues Over (under) Expenditures	Total Other Financing Sources/(Uses)	Net Change In Fund Balance
2006 CAFR*	65,642,009	74,931,051	(9,289,042)	3,216,226	(6,072,816)
2007 CAFR	69,285,022	68,507,071	777,951	14,604	792,555
2008 CAFR	73,449,003	70,653,684	2,795,319	202,558	2,997,877
2009 CAFR	68,431,522	70,061,331	(1,629,809)	3,476,223	1,846,414
2010 CAFR	72,851,155	71,296,301	1,554,854	1,656,047	3,210,901
2011 CAFR	69,802,150	65,372,628	4,429,522	(205,688)	4,223,834
2012 CAFR	81,675,281	79,137,833	2,537,448	(232,085)	2,305,363
2013 CAFR	68,879,983	69,825,727	(972,744)	(122,438)	(1,095,182)
2014 Budget	69,892,652	74,703,451	(4,810,799)	(9,922)	(4,820,721)
2015 Budget	69,820,418	75,239,589	(5,419,171)	4,078	(5,415,093)

*CAFR stands for Comprehensive Annual Financial Report data.

REVENUES BY TYPE

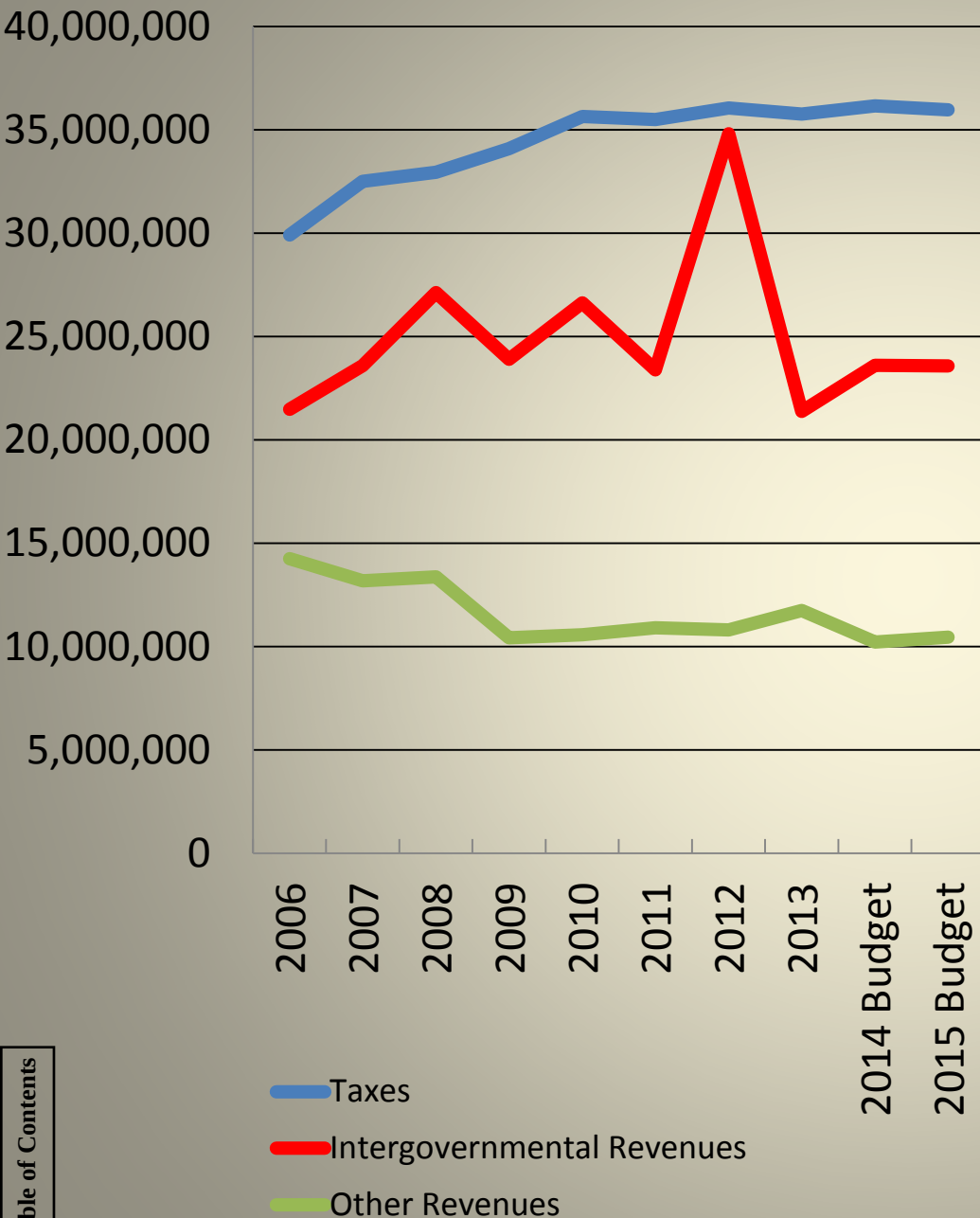
Governmental Funds including unorganized townships

Last 8 years actual & 2 years budgeted

Year	Taxes	Intergovernmental Revenues	Other Revenues	Total Revenues
2006 CAFR*	29,914,424	21,479,244	14,248,341	65,642,009
2007 CAFR	32,513,013	23,592,755	13,179,254	69,285,022
2008 CAFR	32,954,120	27,121,712	13,373,171	73,449,003
2009 CAFR	34,097,022	23,908,450	10,426,050	68,431,522
2010 CAFR	35,641,804	26,628,793	10,580,558	72,851,155
2011 CAFR	35,501,017	23,389,156	10,911,977	69,802,150
2012 CAFR	36,054,509	34,811,026	10,809,746	81,675,281
2013 CAFR	35,764,319	21,373,104	11,742,560	68,879,983
2014 Budget	36,162,513	23,612,971	10,222,246	69,997,730
2015 Budget	35,964,018	23,582,630	10,456,016	70,002,664

*CAFR stands for Comprehensive Annual Financial Report data.

REVENUES BY TYPE (continued)



- Between 2009-2015 taxes have remained fairly stable after the sharp increase in the mid-2000's.
- A continual significant challenge for the County is that Intergovernmental Revenues in 2015 of \$23,582,630 remain ultimately at the same level as the \$23,592,755 received in 2007. (red bar)
- In 2012, \$11 million of State grant funding provided 100% of the funding for the land purchase needs of the Mississippi Northwoods project.
- County charges for services, interest income, and other miscellaneous revenues took a significant decline around 2008 and 2009.
- The 2015 budget is showing a small increase in other revenues.

EXPENDITURE BY TYPE

Governmental Funds including unorganized townships

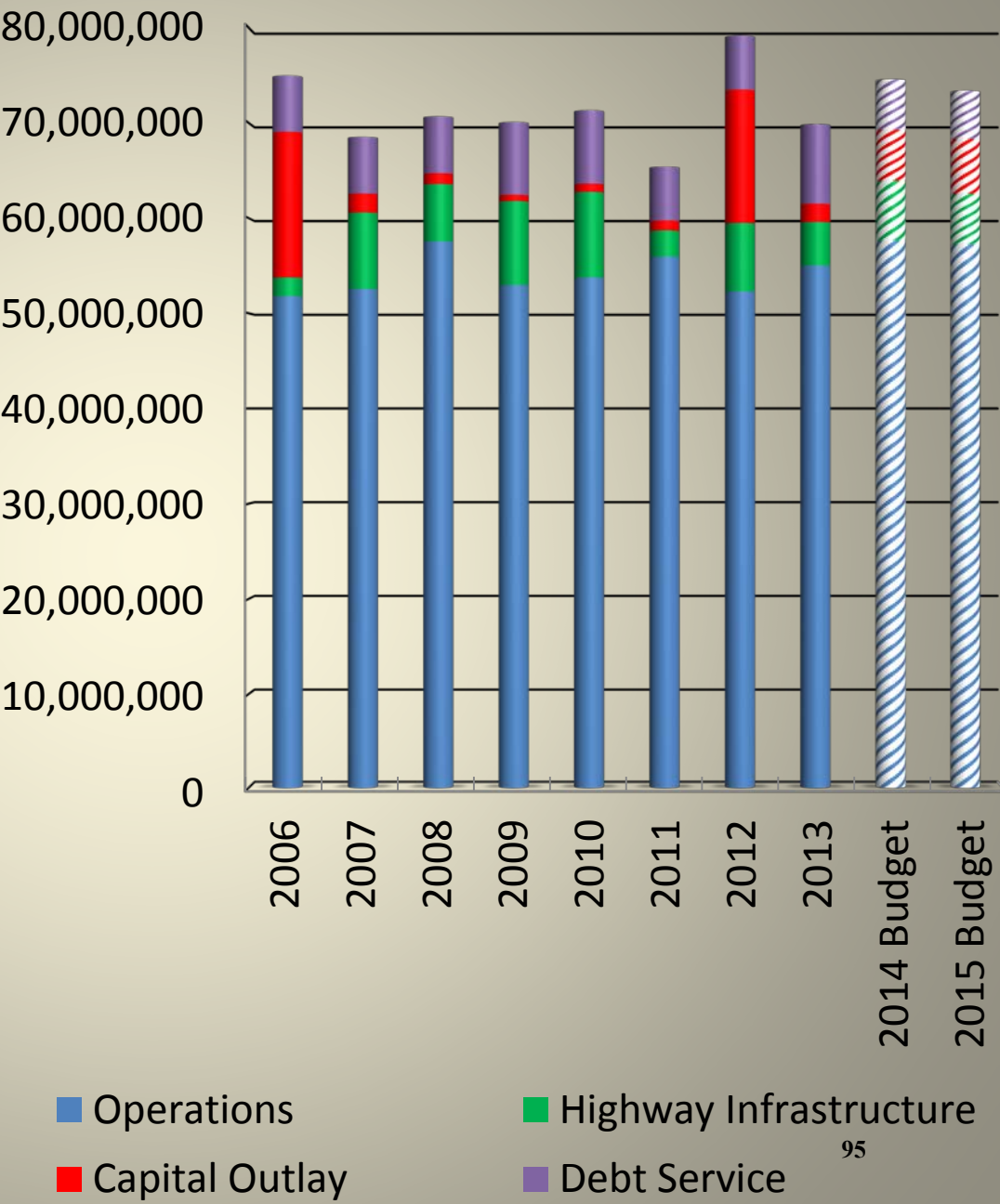
Last 8 years actual & 2 years budgeted

Year	Operations	Highway Fund Infrastructure	Capital Outlays	Debt Service	Total Expenditures
2006 CAFR*	51,794,355	1,953,933	15,294,595	5,888,168	74,931,051
2007 CAFR	52,557,965	8,011,244	1,994,898	5,942,964	68,507,071
2008 CAFR	57,534,329	6,021,870	1,133,905	5,963,580	70,653,684
2009 CAFR	52,965,798	8,799,779	664,806	7,630,948	70,061,331
2010 CAFR	53,756,724	8,964,019	885,952	7,689,606	71,296,301
2011 CAFR	55,939,344	2,743,985	1,042,045	5,647,254	65,372,628
2012 CAFR	52,293,247	7,175,216	13,993,043	5,676,327	79,137,833
2013 CAFR	54,995,919	4,577,037	1,913,459	8,366,312	69,852,727
2014 Budget	57,824,398	6,287,107	5,391,857	5,315,089	74,818,451
2015 Budget	58,580,329	7,545,130	4,087,647	5,204,651	75,417,757

*CAFR stands for Comprehensive Annual Financial Report data.

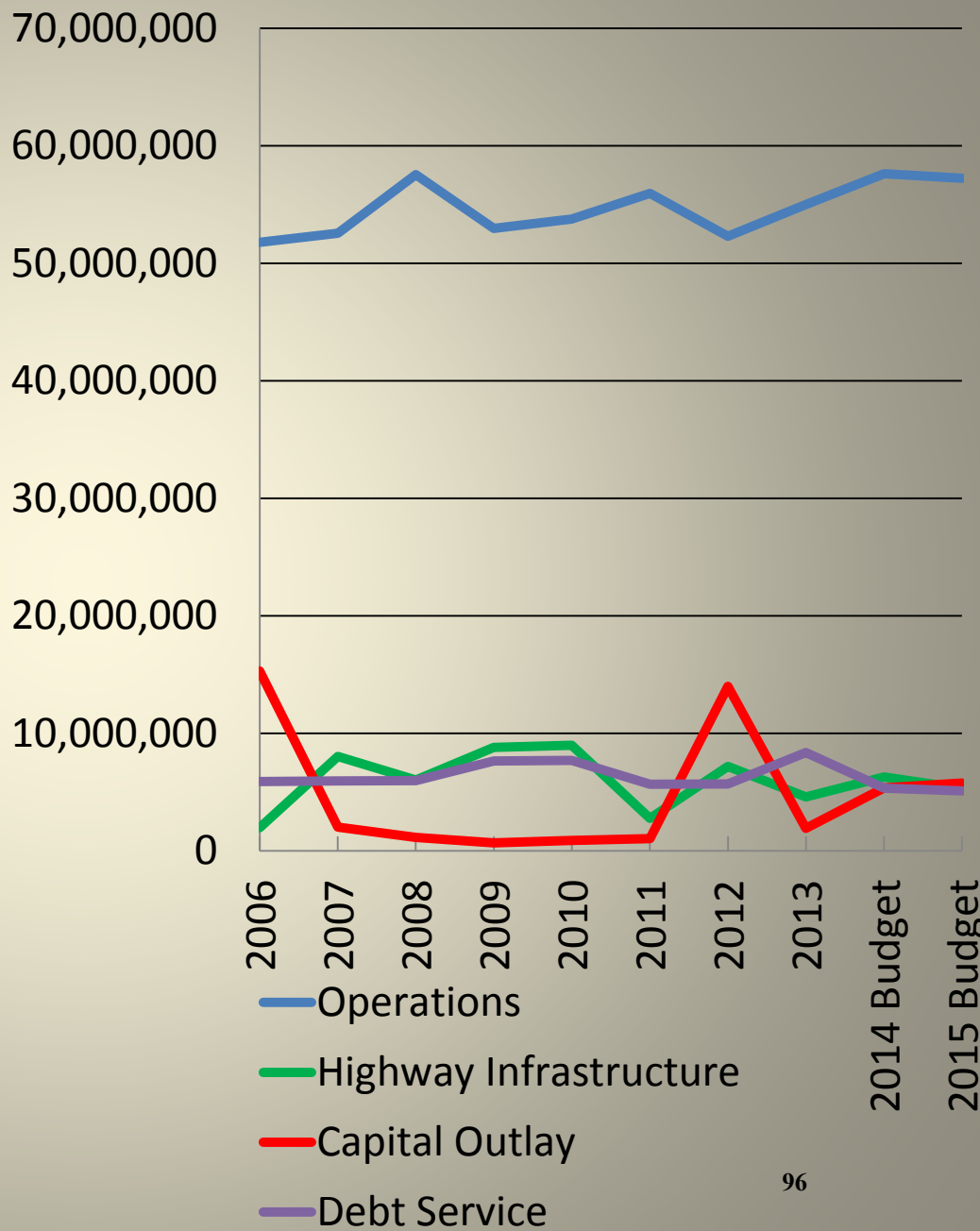
- Breaking down expenditures into the categories of operations, highway infrastructure, capital outlay, and debt service, better defines County spending trends.
- Capital outlays fluctuate based on the timing of projects. In 2006 and 2012 the County had a building project and a land purchase.
- Highway infrastructure has fluctuated largely based on the available Federal grant dollars for projects. In 2009 and 2010 the County received historical highs in Federal highway funding as part of the American Recovery and Reinvestment Act of 2009. These funds were stimulus and one-time in nature.
- Highway operations and infrastructure fluctuate yearly based on construction projects and maintenance.

TOTAL EXPENDITURES



- In 2004, the County bonded for the construction and remodel of facilities. This explains the higher capital outlay spending during the construction period of 2006. (red line)
- In 2012, the county received \$11 million in Legacy funding from the State to acquire land for the Mississippi Northwoods project. (red line)
- Debt Service increase in 2013 reflects the County Board’s desire to decrease debt by infusing \$5 million into a debt refinancing. (purple line)
- Operational expenditures have slowly trended upwards. The peak years in operational expenditures are largely due to Highway operations. In a year with minimal construction projects, Highway does more maintenance which increases operations. Likewise, in a high construction year Highway performs less maintenance and has lower operational expenditures.

EXPENDITURES BY TYPE



OPERATING EXPENDITURES BREAKDOWN BY FUNCTION

**(Excludes: Highway Infrastructure, Capital
Outlays, and Debt Service)**

**Governmental Funds including
unorganized townships
Last 8 years actual & 2 years
budgeted**

OPERATING EXPENDITURES BREAKDOWN BY FUNCTION

Governmental Funds including unorganized townships

Last 8 years actual & 2 years budgeted

Year	General Government	Public Safety	Highways and Streets	Sanitation	Human Services
2006 CAFR	12,920,188	10,238,899	5,797,882		18,658,373
2007 CAFR	12,949,412	11,224,627	2,092,649		21,819,741
2008 CAFR	13,655,774	12,124,320	5,344,917	257,754	21,322,603
2009 CAFR	12,454,136	12,091,853	4,822,810	187,580	19,144,184
2010 CAFR	12,003,338	11,773,055	4,760,337	116,827	20,561,887
2011 CAFR	12,159,749	12,661,973	6,315,664		20,298,268
2012 CAFR	12,232,650	11,869,825	4,431,411		19,519,474
2013 CAFR	12,492,804	12,636,973	6,550,304		19,321,787
2014 Budget	13,727,774	12,756,785	7,625,142		19,531,903
2015 Budget	14,009,460	13,400,851	7,887,176		19,143,628

*CAFR stands for Comprehensive Annual Financial Report data.

OPERATING EXPENDITURES BREAKDOWN BY FUNCTION (Cont.)

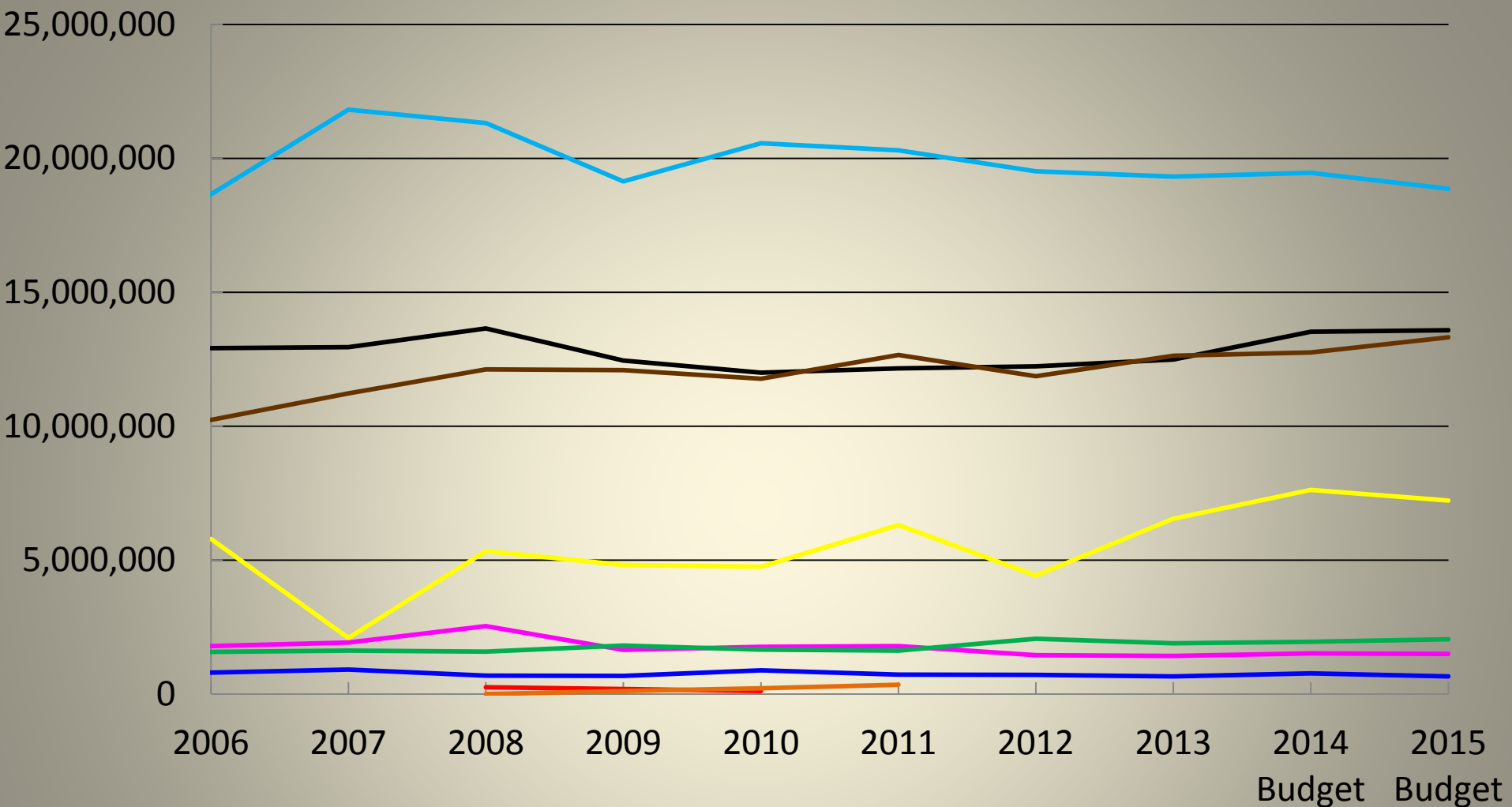
Governmental Funds including unorganized townships

Last 8 years actual & 2 years budgeted

Year	Health	Culture and Recreation	Conservation of Natural Resources	Economic Development	Total Operational Expenditures
2006 CAFR*	1,790,919	807,769	1,580,325		51,794,355
2007 CAFR	1,928,209	920,117	1,623,210		52,557,965
2008 CAFR	2,545,258	690,877	1,589,026	3,800	57,534,329
2009 CAFR	1,657,571	681,727	1,810,697	115,240	52,965,798
2010 CAFR	1,768,773	894,537	1,660,163	217,807	53,756,724
2011 CAFR	1,793,644	728,832	1,628,504	352,710	55,939,344
2012 CAFR	1,452,535	716,183	2,071,169		52,293,247
2013 CAFR	1,429,224	667,685	1,897,142		54,995,919
2014 Budget	1,452,764	773,192	1,956,838		57,824,398
2015 Budget	1,461,694	668,120	2,009,400		58,580,329

*CAFR stands for Comprehensive Annual Financial Report data.

OPERATING EXPENDITURES BY FUNCTION OF GOVERNMENT



General Government

Public Safety

Highways & Streets

Sanitation

Human Services

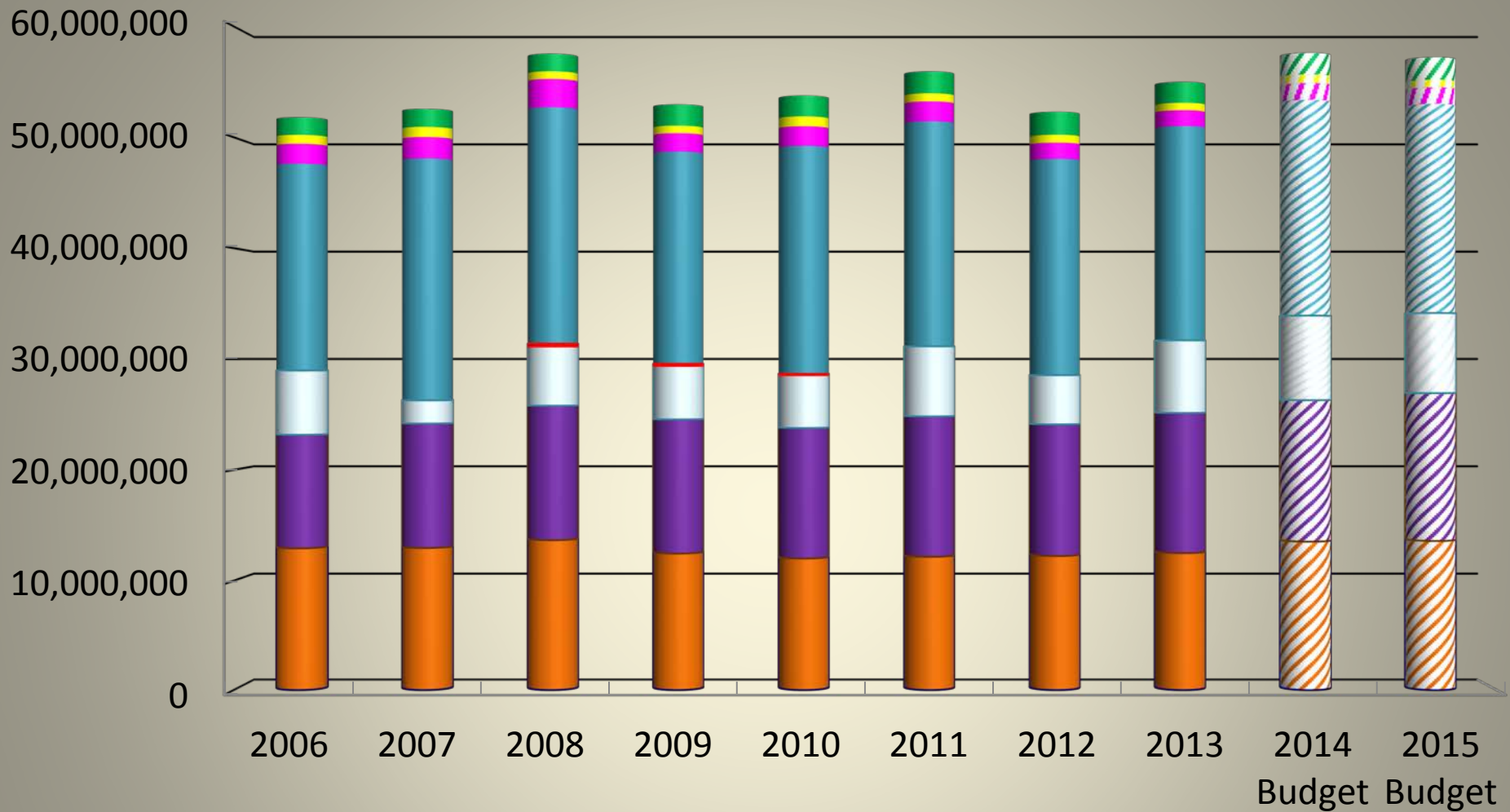
Health

Culture & Recreation

Conservation of Natural Resources

Economic Development

OPERATING EXPENDITURES BY FUNCTION OF GOVERNMENT



■ General Government
■ Highways & Streets
■ Human Services
■ Culture & Recreation

■ Public Safety
■ Sanitation
■ Health
■ Conservation of Natural Resources

HUMAN CAPITAL INVESTMENTS

FULL-TIME EQUIVALENTS (FTE'S) AND PERSONNEL COSTS BY FUNCTION OF GOVERNMENT

**Last 8 years actual & 2 years
budget**

FULL-TIME EQUIVALENTS (FTE'S) BY FUNCTION OF GOVERNMENT

Last 8 years actual & 2 years budget

Including Enterprise Funds

Year	General Government	Highway	Community Services	Public Safety	Land Services	Actual Total	Original Budget Total
2006	80.4	39.5	161.8	107.9	50.4	439.9	467.5
2007	82.6	38.8	164.3	119.6	50.2	455.5	485.2
2008	80.7	37.3	165.3	125.7	46.6	455.6	485.6
2009	74.0	36.2	156.4	127.0	43.6	437.2	450.0
2010	71.9	39.2	151.7	121.8	37.8	422.4	425.6
2011	68.5	38.2	148.3	119.5	34.7	409.2	414.8
2012	69.7	36.2	147.7	120.2	34.9	408.7	416.4
2013	71.3	36.5	147.0	122.6	35.2	412.6	420.8
2014 Budget	73.2	39.9	148.2	123.4	37.5	N/A	422.2
2015 Budget	73.2	39.9	146.2	123.4	37.7	N/A	420.4

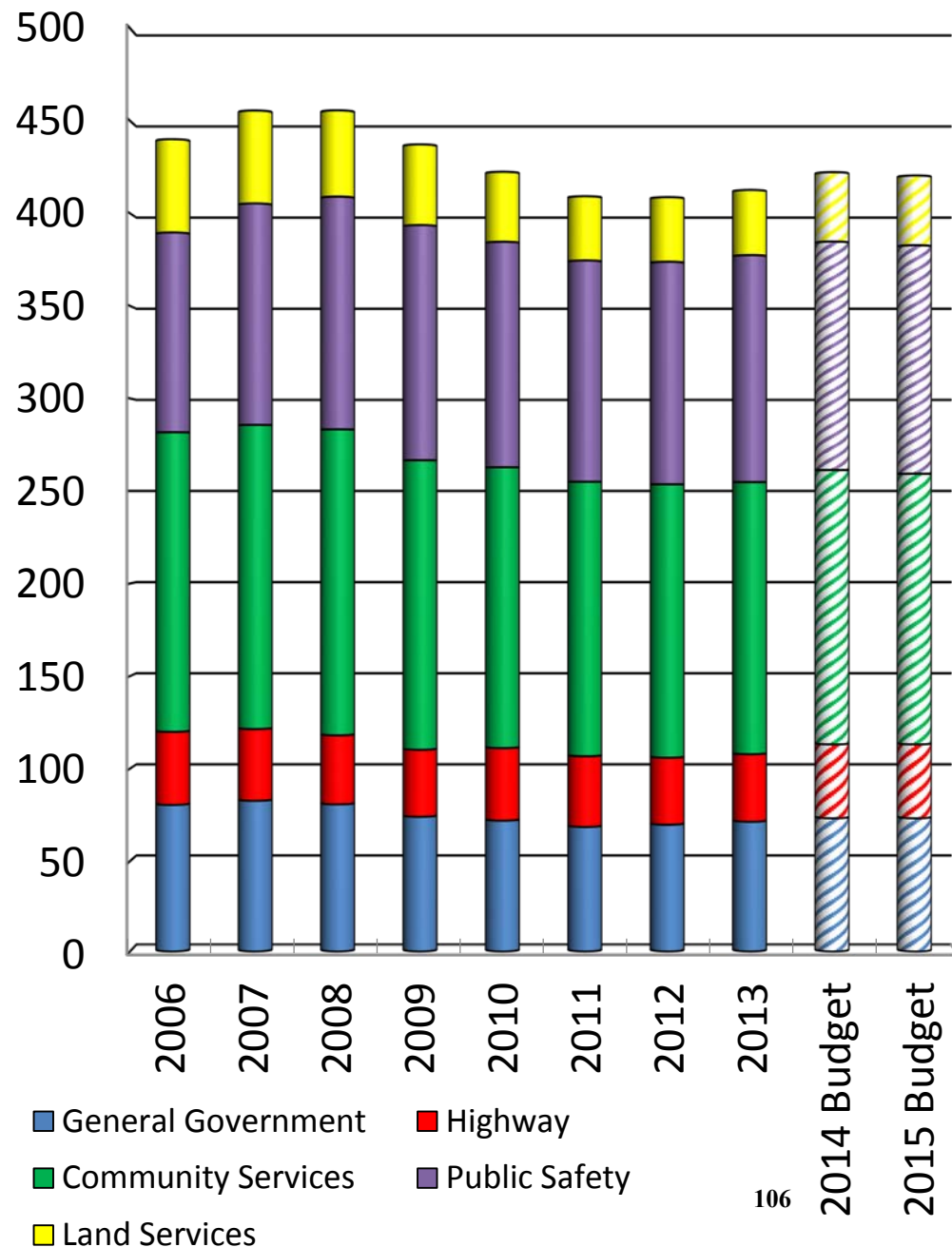
CROW WING COUNTY
2015 FULL TIME EQUIVALENTS (FTE) ANALYSIS
BY FUND & DEPARTMENT

<u>FUND</u>	<u>DEPARTMENT</u>	<u>12 Actual FTE</u>	<u>13 Actual FTE</u>	<u>14 BUDGET</u>	<u>15 BUDGET</u>	<u>15 CHANGES TO FTE'S</u>
General Fund - 1						
	County Commissioners	5.0	5.0	5.0	5.0	
	Administration to Board					
	County Administrator	2.6	2.6	2.7	2.7	
	County Auditor-Treasurer	21.0	21.4	20.8	20.0	Less 1 Payroll Specialist
	County Treasurer	-	-			
	Information Technology	7.7	7.5	8.7	8.5	Reduce Intern Hours
	Human Resources	2.0	2.0	2.0	3.0	Add 1 HR Generalist
	Methamphetamine	-	-			
	County Attorney	16.7	17.8	18.0	18.0	
	County Recorder	9.0	9.1	9.0	9.0	
	Environmental Services	9.1	7.7	8.1	6.8	Reallocation of resources
	Crosslake Planning & Zoning		0.2	2.0	2.0	
	Property Valuation & Classification	13.4	14.8	14.7	14.6	Reallocation of resources
	Facilities	5.7	6.0	7.0	7.0	
	County Sheriff/Dispatch	60.1	61.8	61.5	61.5	
	Boat and Water	2.7	3.2	3.80	3.80	
	Mining Inspector	-	-	0.1	0.1	
	County Jail	56.4	56.7	57.0	57.0	
	Emergency Management	1.0	1.0	1.0	1.0	
	County Extension	0.6	0.6	0.6	0.6	
	Weed and Seed Inspector	-	-	-	-	
	General Fund Subtotal	213.1	217.2	222.0	220.6	
Restricted & Committed Fund - 2						
	Env Serv - Surveyor	0.6	1.9	0.8	0.5	
	Water Plan	1.0	-	-	-	
	Aquatic Invasive Species	-	-	-	1.1	Additional State Funding
	Parks	0.8	0.7	1.2	1.2	
	Restricted & Committed Subtotal	2.4	2.6	2.0	2.8	
Highway Fund - 10						
	Highways	36.2	36.5	39.9	39.9	
Community Services Fund - 12						
	Veteran's Service	3.1	3.0	3.1	3.1	
	Income Maintenance	51.6	52.0	52.7	51.4	Reallocation of resources
	Social Services	74.1	74.0	75.6	77.0	Reallocation of resources
	County Health	17.8	17.0	16.7	14.7	Reallocation of resources
	Senior Citizen's Volunteers	1.0	1.0	-	-	Moved to Community Services
	Community Services Subtotal	147.7	147.0	148.17	146.20	

CROW WING COUNTY
2015 FULL TIME EQUIVALENTS (FTE) ANALYSIS
BY FUND & DEPARTMENT (Continued)

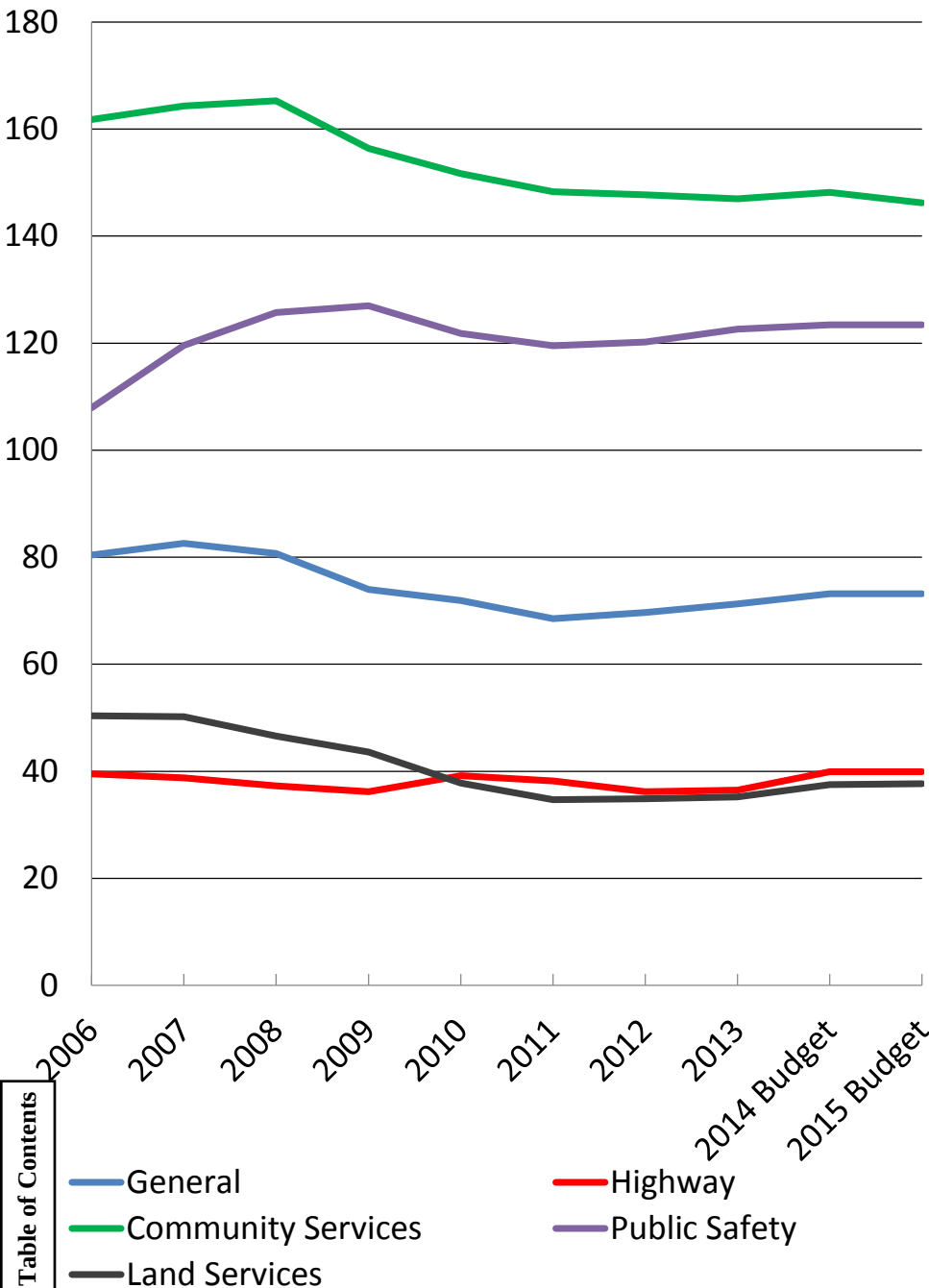
<u>FUND</u>	<u>DEPARTMENT</u>	<u>12 Actual FTE</u>	<u>13 Actual FTE</u>	<u>14 BUDGET</u>	<u>15 BUDGET</u>	<u>15 CHANGES TO FTE'S</u>
Solid Waste (Non-Landfill) Fund - 18						
	Solid Waste (Non-Landfill)	2.7	2.7	3.2	3.7	Reallocation of resources
Natural Resources Management Fund - 22						
	Public Land Management	5.4	5.5	5.6	5.9	Reallocation of resources
Landfill - Enterprise Fund - 50						
	Landfill	1.3	1.2	1.3	1.3	
		<u>408.7</u>	<u>412.7</u>	<u>422.2</u>	<u>420.4</u>	
		<u>12 Actual FTE</u>	<u>13 Actual FTE</u>	<u>14 BUDGET</u>	<u>15 BUDGET</u>	
	LAND SERVICES	34.9	35.2	37.5	37.7	
	PUBLIC SAFETY	120.2	122.6	123.4	123.4	
	OTHER GENERAL GOVERNMENT	69.7	71.3	73.2	73.2	
	HIGHWAY	36.2	36.5	39.9	39.9	
	COMMUNITY SERVICES	147.7	147.0	148.2	146.2	
		<u>408.7</u>	<u>412.7</u>	<u>422.2</u>	<u>420.4</u>	

FULL-TIME EQUIVALENTS (FTE'S)



- In 2015, the County's proposed staffing levels of 420.4 FTE is a reduction in staffing from the 2014 budget of 1.8 FTE's.
- The 2015 reductions are in Community Services and Land Services.
- However, the 9.6 FTE difference between 2013 actual and 2014 budget is due, in part, to the 10% turnover ratio.
- Major organizational restructuring started in 2008 to help enhance services while dealing with a budgetary need to reduce human capital.
- The 2014 growth in FTE's is attributed to Crosslake contracting with Environmental Services for planning & zoning services.
- Crow Wing County continues to look for ways to increase our services to the taxpayer, while maintaining the total cost of human capital.

FTE'S BY FUNCTION



- Total reduction of Community Services staffing levels is 15.6 FTE's since 2006. The largest area of staffing reduction within Community Services (green line) has been the Health Division.

- Public Safety's trend upward in staffing during the mid-2000's was very much attributed to the Minnesota Department of Correction mandate in the amount of Correctional Officers needed to run the County's jail. (purple line) Total Public Safety growth is 15.5 FTE's since 2006.

- General FTE's have been reduced 7.2 FTE's below 2006 levels. (blue line)

- Current Land Services staffing levels are 12.7 FTE's below the 2006 levels. This was largely managed by the development of a new Land Services model. (black line)

- Highway staffing levels are .4 FTE's above the 2006 levels. (red line)

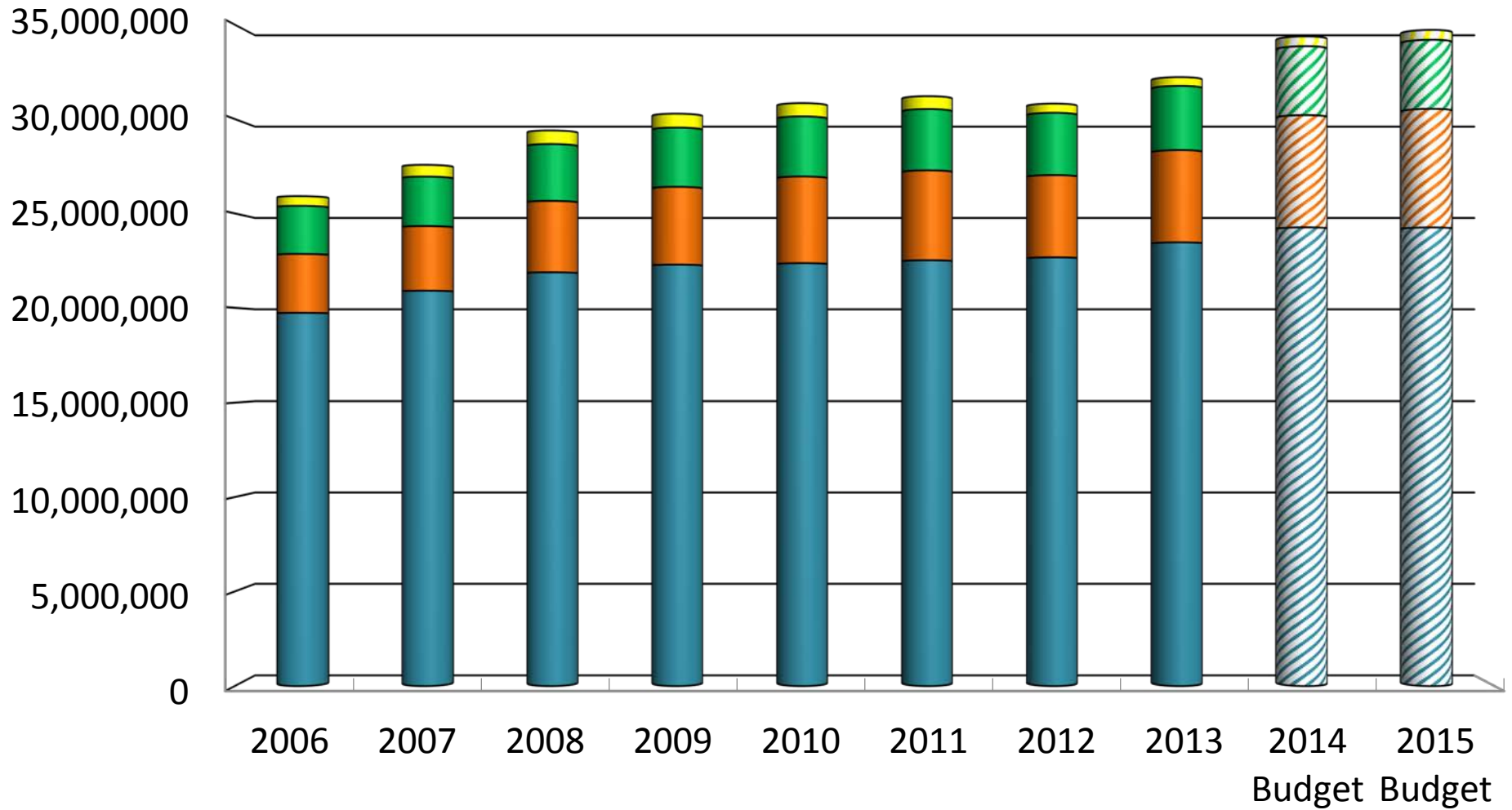
PERSONNEL COSTS

Last 8 years actual & 2 years budget

Including Enterprise funds

Year	Salaries and Wages	Health/ Dental Insurance	PERA FICA Medicare	Worker's Comp/ Other	Actual Total	Original Budget Total
2006	19,730,369	3,120,132	2,547,070	513,335	25,910,906	27,108,294
2007	20,901,956	3,424,396	2,620,718	621,155	27,568,225	28,878,558
2008	21,875,903	3,782,618	3,011,338	718,689	29,388,548	30,796,015
2009*	22,283,498	4,120,029	3,138,822	734,069	30,276,418	32,367,124
2010	22,362,458	4,589,258	3,180,104	699,873	30,831,693	31,937,673
2011	22,514,515	4,762,051	3,246,131	676,146	31,198,843	31,734,751
2012	22,670,153	4,357,226	3,297,740	486,660	30,811,779	31,690,249
2013	23,464,872	4,884,850	3,400,082	464,197	32,214,001	33,135,196
2014 Budget	24,254,696	5,865,676	3,652,034	600,710	N/A	34,373,116
2015 Budget	24,270,021	6,242,027	3,728,245	522,475	N/A	34,762,768

TOTAL PERSONNEL COSTS



Salaries & Wages

Health/Dental Insurance

PERA/FICA/Medicare

Worker's Comp/Other

HISTORICAL INVESTMENT IN HUMAN CAPITAL (PER FTE)

- The cost of health insurance remains a significant concern. Premium costs increased 86% from 2006 to 2014. The County has actively pursued plan design changes to curb the rising costs. Today the most popular county insurance option is a high deductible health plan with \$2,600 deductible for single coverage and a \$5,200 deductible for families.

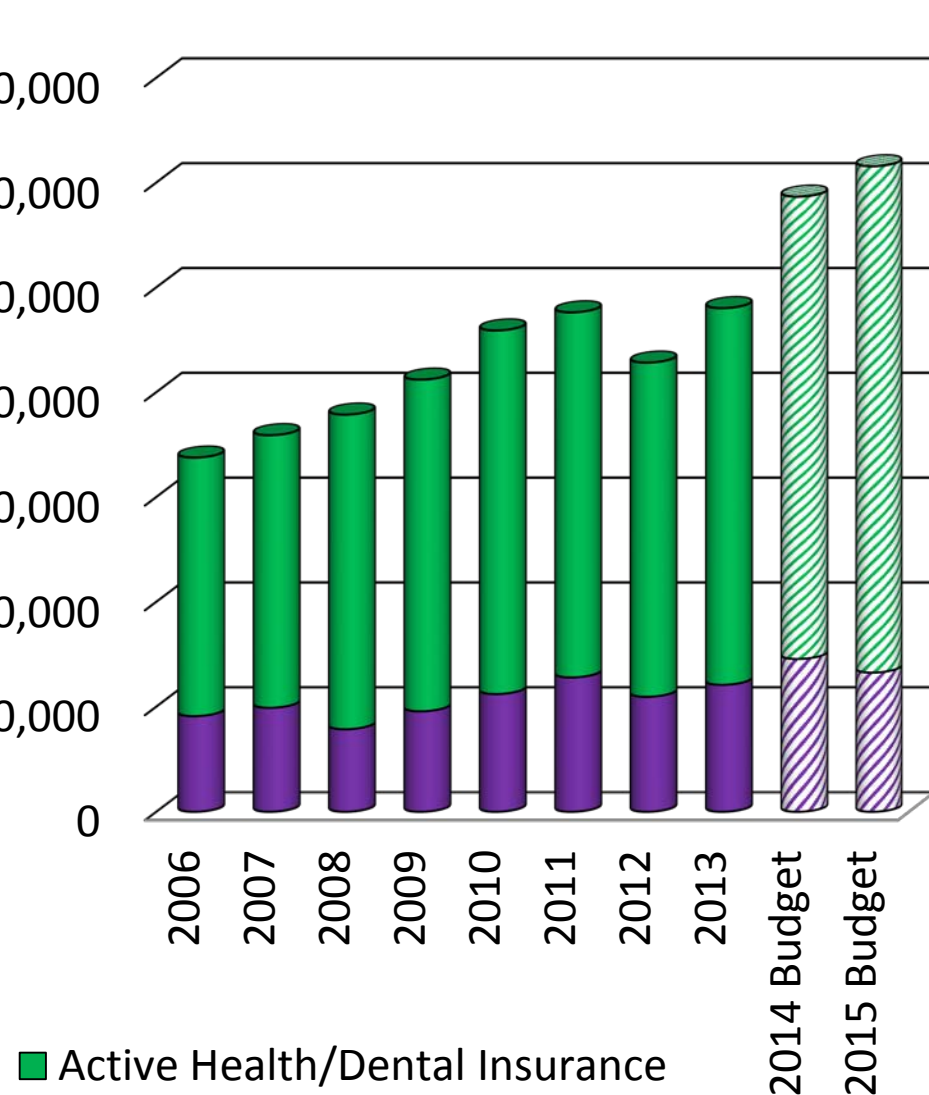
- Wage growth has remained relatively flat due in part to a 15% reduction in minimum pay rates. Other factors impacting wage growth include staffing reductions and departures.

- The transition to a performance based pay model rather than the traditional step and cola pay plan is also helping to control wage inflation while advancing our performance culture.



BREAKDOWN OF RETIREE & ACTIVE HEALTH/DENTAL INSURANCE

Last 8 years actual & 2 years budget

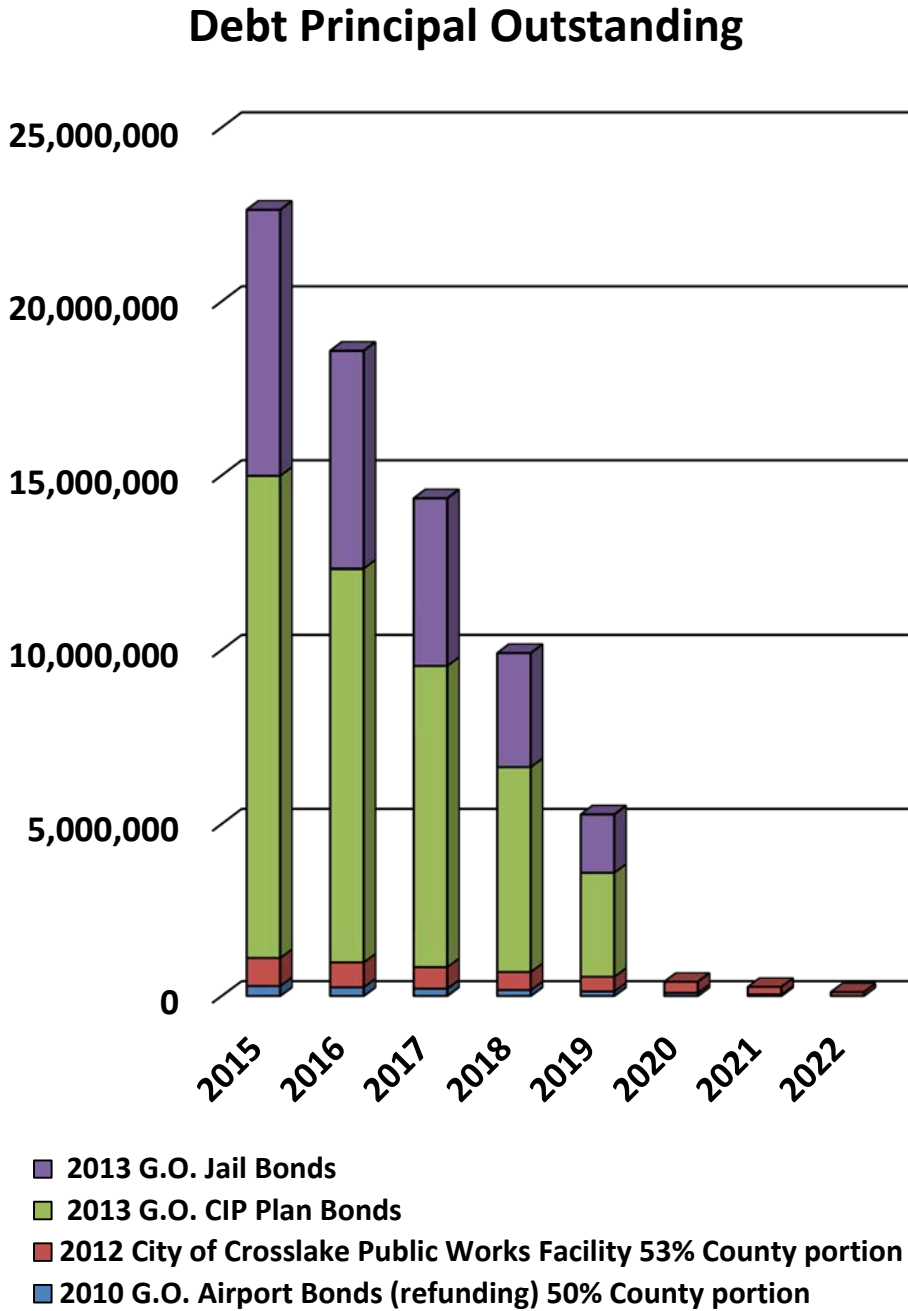


Year	Retiree	Active
2006	909,710	2,466,529
2007	989,143	2,600,949
2008	785,308	3,001,310
2009	955,885	3,164,144
2010	1,120,675	3,468,583
2011	1,278,999	3,483,053
2012	1,094,300	3,187,998
2013	1,208,447	3,593,507
2014 Budget	1,455,293	4,410,383
2015 Budget	1,325,222	4,830,346

BONDED INDEBTEDNESS

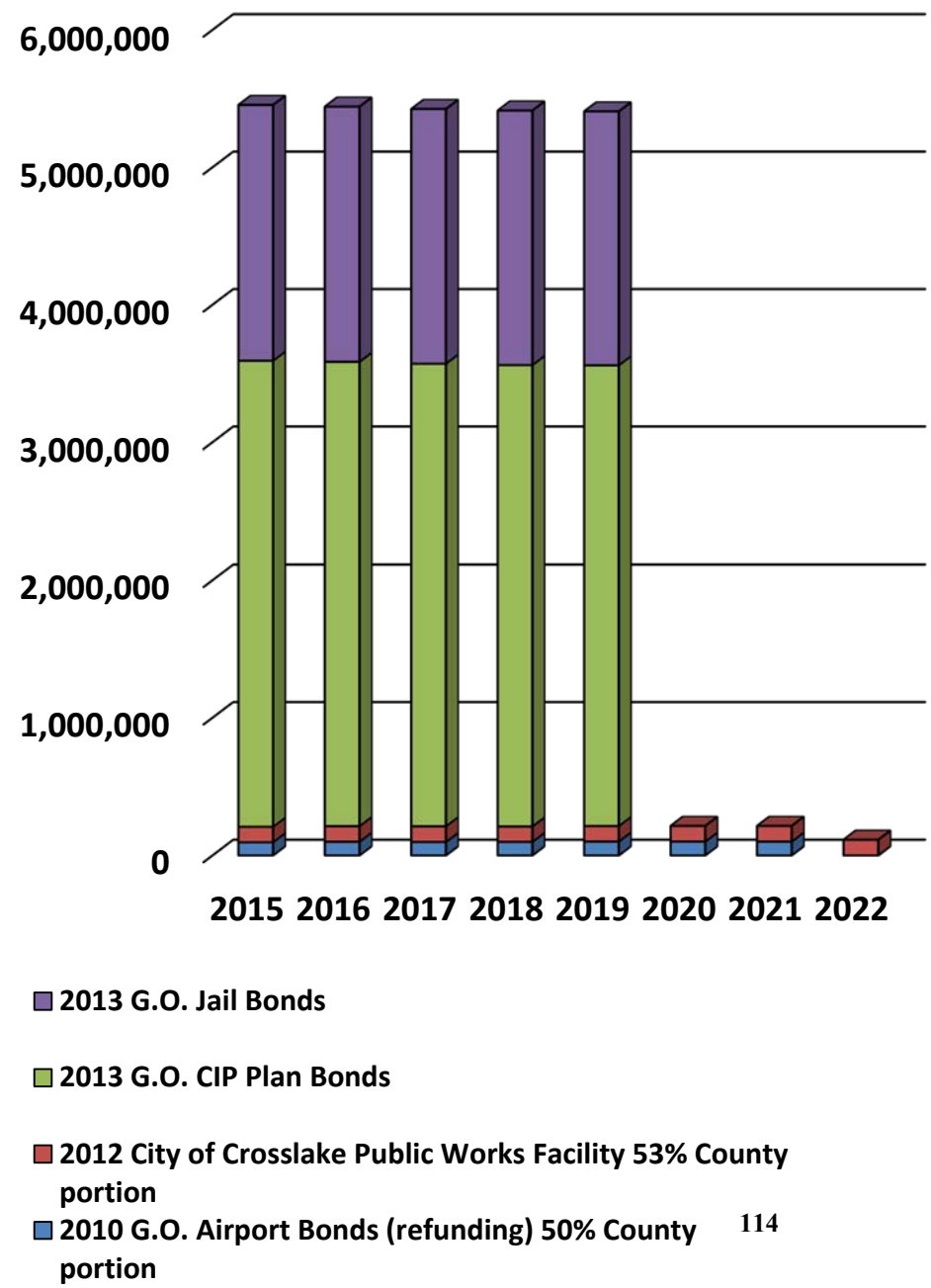
Annual Debt Service Levy and Future Principal Outstanding

- In 2013, the county refinanced debt related to the 2004 building project. With a \$5 million injection of cash reserves and a transfer of \$1 million levy annually from the Capital Projects Fund, the county was able to reduce the term by 5 years and reduce the interest costs by an estimated \$5 million.
- This refinancing coupled with the accelerated repayment schedule shows the Board’s directive to reduce the county’s debt burden.
- The County has a desire to continue in a pay-as-you-go strategy in relation to addressing future capital outlay needs. This would involve the saving for capital outlays versus issuing debt for future capital. This strategy takes much organizational dedication to properly plan for and fund future capital projects.
- This pay-as-you-go strategy has an overall favorable cost of ownership under most circumstances.

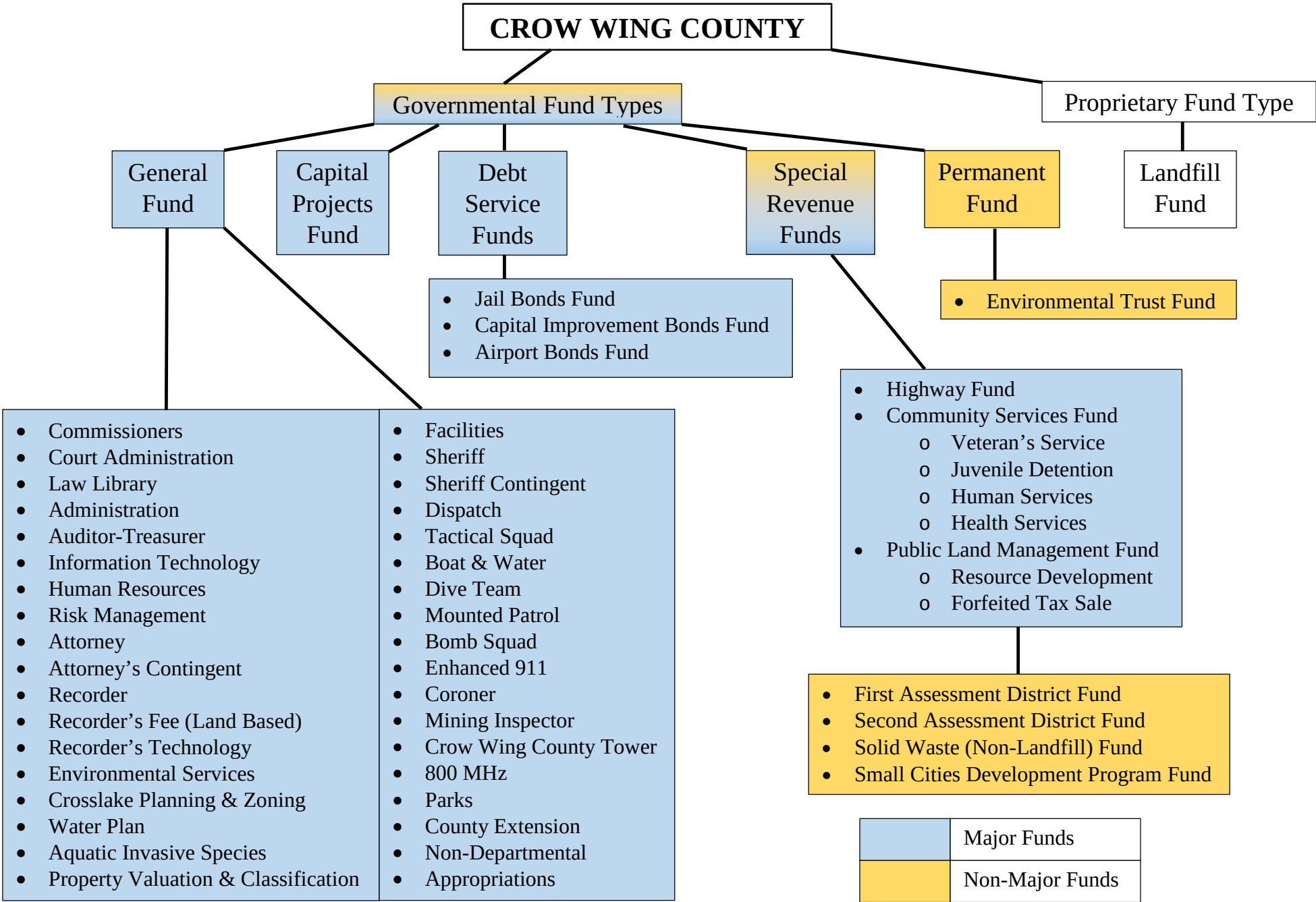


- Crow Wing County’s current debt levy is 15% of the County’s 2015 total levy.
- Crow Wing County’s debt rating is:
 - AA as rated by Standard & Poor’s.
- Long term capital planning is underway for 2020 when \$5.1 million of debt service is completed. Included in this planning are:
 - Investing in county roads to improve the Ride Quality Index
 - Completion of an annual Building Condition Assessment to ensure our capital investment in buildings is adequately maintained.
 - Completion of an annual Technology Strategic Plan to guide future investments in technology to improve operational efficiencies.
 - Use of resources to fund and/or reduce the long-term OPEB liabilities.
 - Potential for tax relief.

Annual Debt Service Levy



BUDGETARY FUND/DEPARTMENT STRUCTURE



*Coloration does not apply to departments, only to the fund in which they reside.

**2015 CROW WING COUNTY
BUDGET**

GOVERNMENTAL AND PROPRIETARY FUNDS

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

	2013 ACTUAL FUND BALANCE	2014 ACTUAL FUND BALANCE	2015 BUDGETED FUND BALANCE INC / (DEC)	2015 PROJECTED FUND BALANCE	2014 / 2015 % INC/(DEC)	
<u>FUNDS</u>						
<u>GOVERNMENTAL</u>						
MAJOR FUNDS						
GENERAL	\$ 15,173,156	\$ 15,976,250	\$ (419,993)	\$ 15,556,257	-2.63%	
HIGHWAY	9,927,791	10,113,902	(3,739,423)	6,374,479	-36.97%	*
COMMUNITY SERVICES	7,671,543	6,179,449	(691,168)	5,488,281	-11.18%	**
PUBLIC LAND MANAGEMENT	697,748	934,823	53,973	988,796	5.77%	
DEBT SERVICE	5,075,812	4,325,598	77,898	4,403,496	1.80%	
CAPITAL PROJECTS	3,886,269	4,122,912	(873,305)	3,249,607	-21.18%	***
NON-MAJOR FUNDS						
UNORGANIZED TOWNSHIPS	1,942,634	2,369,655	27,000	2,396,655	1.14%	
SOLID WASTE (NON-LANDFILL)	2,154,900	2,397,038	149,154	2,546,192	6.22%	
SMALL CITIES DEVELOPMENT	58,293	77,657	-	77,657	0.00%	
ENVIRONMENTAL TRUST	1,945,859	1,911,346	771	1,912,117	0.04%	
TOTAL GOVERNMENTAL FUND BALANCES	\$ 48,534,005	\$ 48,408,630	\$ (5,415,093)	\$ 42,993,537	-11.19%	
<u>PROPRIETARY</u>						
LANDFILL	\$ 12,132,495	\$ 12,841,138	\$ 632,120	\$ 13,473,258	4.92%	
TOTAL OF ALL FUNDS	\$ 62,670,652	\$ 63,238,771	\$ (4,782,202)	\$ 58,456,569	-7.56%	

* Highway fund balance is decreasing 36.97% due to savings in previous years for the 2015 Highway Improvement Plan spending.

** Community Services fund balance is decreasing 11.18% due to one time funding for reorganization and development of new programs.

*** Capital projects fund balance is decreasing 21.18% due to the county's saving for capital expenditures versus issuing debt.

**2015 CROW WING COUNTY
BUDGET**

**GOVERNMENT - WIDE
Including Unorganized Townships**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 36,723,338	\$ 36,475,294	\$ 36,162,513	\$ 35,964,018	\$ (198,495)	-0.55%
SPECIAL ASSESSMENTS	610,716	603,658	590,000	590,000	-	0.00%
LICENSES AND PERMITS	1,287,873	1,048,897	981,645	976,645	(5,000)	-0.51%
INTERGOVERNMENTAL	33,521,058	21,016,084	23,612,971	23,582,630	(30,341)	-0.13%
CHARGES FOR SERVICES	5,017,402	5,717,999	5,241,074	5,657,415	416,341	7.94%
INVESTMENTS	272,206	11,431	486,359	495,200	8,841	1.82%
MISCELLANEOUS	3,666,921	4,420,164	2,818,090	2,554,510	(263,580)	-9.35%
TOTAL REVENUES	\$ 81,099,514	\$ 69,293,527	\$ 69,892,652	\$ 69,820,418	\$ (72,234)	-0.10%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 9,032,815	\$ 8,294,526	\$ 7,753,920	\$ 7,627,114	\$ (126,806)	-1.64%
PERSONNEL SERVICES	30,705,838	32,106,695	34,271,693	34,643,213	371,520	1.08%
SERVICES & CHARGES	13,158,071	12,702,300	15,957,457	18,308,870	2,351,413	14.74%
SUPPLIES & MATERIALS	2,950,092	3,265,566	3,504,831	3,271,905	(232,926)	-6.65%
CAPITAL OUTLAY	14,551,290	2,690,057	5,879,670	4,624,802	(1,254,868)	-21.34%
DEBT SERVICE	4,244,812	8,446,477	5,323,656	5,204,651	(119,005)	-2.24%
OTHER EXPENDITURES	2,597,123	2,302,644	2,043,502	1,559,034	(484,468)	-23.71%
TOTAL EXPENDITURES	\$ 77,240,041	\$ 69,808,265	\$ 74,734,729	\$ 75,239,589	\$ 504,860	0.68%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,859,473	\$ (514,738)	\$ (4,842,077)	\$ (5,419,171)	\$ (577,094)	11.92%
TOTAL OTHER FINANCING SOURCES (USES)	(27,012)	(15,988)	(9,922)	4,078	14,000	-141.10%
NET CHANGE IN FUND BALANCES	\$ 3,832,461	\$ (530,726)	\$ (4,851,999)	\$ (5,415,093)	\$ (563,094)	11.61%
 FULL TIME EQUIVALENTS	 408.6	 412.9	 422.1	 420.4		

**2015 CROW WING COUNTY
BUDGET**

GENERAL FUND - COMBINED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 18,246,165	\$ 19,097,030	\$ 19,357,276	\$ 19,740,163	\$ 382,887	1.98%
LICENSES AND PERMITS	481,978	478,866	498,645	481,245	(17,400)	-3.49%
INTERGOVERNMENTAL	2,393,627	1,425,348	1,744,686	1,671,027	(73,659)	-4.22%
CHARGES FOR SERVICES	2,640,106	3,156,559	2,988,564	3,290,686	302,122	10.11%
INVESTMENTS	219,588	(42,331)	405,000	405,200	200	0.05%
MISCELLANEOUS	1,608,278	1,435,993	1,427,914	1,357,050	(70,864)	-4.96%
TOTAL REVENUES	\$ 25,589,742	\$ 25,551,465	\$ 26,422,085	\$ 26,945,371	\$ 523,286	1.98%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 16,457,212	\$ 17,175,815	\$ 18,599,345	\$ 18,746,506	\$ 147,161	0.79%
SERVICES & CHARGES	4,876,500	4,909,403	5,378,636	5,749,814	371,178	6.90%
SUPPLIES & MATERIALS	1,161,301	1,200,529	1,259,882	1,297,123	37,241	2.96%
CAPITAL OUTLAY	2,050,497	983,628	314,000	457,426	143,426	45.68%
OTHER EXPENDITURES	1,221,398	1,153,759	1,108,023	1,143,573	35,550	3.21%
TOTAL EXPENDITURES	\$ 25,766,908	\$ 25,423,134	\$ 26,659,886	\$ 27,394,442	\$ 734,556	2.76%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (177,166)	\$ 128,331	\$ (237,801)	\$ (449,071)	\$ (211,270)	88.84%
TOTAL OTHER FINANCING SOURCES (USES)	1,442,009	(4,962,581)	29,078	29,078	-	0.00%
NET CHANGE IN FUND BALANCES	\$ 1,264,843	\$ (4,834,250)	\$ (208,723)	\$ (419,993)	\$ (211,270)	101.22%
 FULL TIME EQUIVALENTS	 215.4	 220.0	 224.0	 223.4		

**2015 CROW WING COUNTY
BUDGET**

COMMISSIONERS

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 205,449	\$ 212,966	\$ 233,743	\$ 231,442	\$ (2,301)	-0.98%
SERVICES & CHARGES	16,698	43,820	55,432	56,550	1,118	2.02%
SUPPLIES & MATERIALS	340	1,532	1,444	1,550	106	7.34%
TOTAL EXPENDITURES	\$ 222,487	\$ 258,318	\$ 290,619	\$ 289,542	\$ (1,077)	-0.37%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (222,487)	\$ (258,318)	\$ (290,619)	\$ (289,542)	\$ 1,077	-0.37%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (222,487)	\$ (258,318)	\$ (290,619)	\$ (289,542)	\$ 1,077	-0.37%
 FULL TIME EQUIVALENTS	 5.0	 5.0	 5.0	 5.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

001 DEPT Commissioners

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Number</u>	<u>Account Description</u>				
01-001-000-0000-6100	Salaries & Wages - Regular	140,254	140,254	144,465	144,465
01-001-000-0000-6110	Per Diem - Employee	14,500	12,550	14,500	14,400
01-001-000-0000-6150	Health Insurance	30,774	38,923	53,038	50,800
01-001-000-0000-6152	Dental Insurance	2,727	3,130	3,784	3,784
01-001-000-0000-6154	Long-Term Disability Insurance	247	242	305	330
01-001-000-0000-6156	Life Insurance	354	387	390	410
01-001-000-0000-6164	Pera	4,930	6,210	4,335	4,335
01-001-000-0000-6170	Fica	8,936	8,641	9,856	9,849
01-001-000-0000-6172	Medicare	2,090	2,021	2,305	2,304
01-001-000-0000-6176	Worker's Compensation	637	608	765	765
01-001-000-0000-6210	Telephone	3,763	3,286	3,632	3,600
01-001-000-0000-6245	Membership Dues & Subscrip.	0	29,633	39,000	42,200
01-001-000-0000-6268	Non-Employee Per Diems	0	1,900	0	0
01-001-000-0000-6272	Non-Employee Mileage	0	284	0	0
01-001-000-0000-6332	Employee Mileage	8,107	6,895	8,000	7,500
01-001-000-0000-6334	Hotel & Meals Travel Expense	3,499	173	2,800	1,500
01-001-000-0000-6338	Training & Registration Fees	1,330	1,650	2,000	1,750
01-001-000-0000-6409	Office Supplies	232	214	140	250
01-001-000-0000-6480	Comp. Eq. & Software Under \$5K	107	1,318	1,304	1,300
DEPT 001	Commissioners				
	Revenue				
	Expend.	222,487	258,318	290,619	289,542
	Net	222,487	258,318	290,619	289,542

**2015 CROW WING COUNTY
BUDGET**

COURT ADMINISTRATION

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
MISCELLANEOUS	\$ 370	\$ 510	-	-	-	-
TOTAL REVENUES	\$ 370	\$ 510	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 294,018	\$ 297,154	\$ 310,898	\$ 299,924	\$ (10,974)	-3.53%
TOTAL EXPENDITURES	\$ 294,018	\$ 297,154	\$ 310,898	\$ 299,924	\$ (10,974)	-3.53%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (293,648)	\$ (296,644)	\$ (310,898)	\$ (299,924)	\$ 10,974	-3.53%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (293,648)	\$ (296,644)	\$ (310,898)	\$ (299,924)	\$ 10,974	-3.53%

JASONR
2/14/2015 9:24:20AM

01 FUND General

010 DEPT Court

Crow Wing County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

DEPT		Court	2012	2013	2014 BDGT	2015 BDGT	
Account Number		Account Description	Actual	Actual	AMOUNT	AMOUNT	
			Mo. 01 - 12	Mo. 01 - 12			
	01-010-000-0000-5610	Prosecution Costs Fine	370 -	510 -	0	0	
	01-010-000-0000-6266	Legal Fee	237,196	235,781	235,000	235,000	
	01-010-000-0000-6274	Medical Fee	9,725	18,383	20,000	20,000	
	01-010-000-0000-6299	Prof. & Tech. Fee - Other	11,177	3,874	13,000	5,000	
	01-010-005-0000-6299	Prof. & Tech. Fee - Other	35,920	39,117	42,898	39,924	
DEPT	010	Court	Revenue	370 -	510 -	0	0
			Expend.	294,018	297,154	310,898	299,924
			Net	293,648	296,644	310,898	299,924

**2015 CROW WING COUNTY
BUDGET**

LAW LIBRARY - RESTRICTED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 72,429	\$ 66,500	\$ 75,000	\$ 75,000	\$ -	0.00%
MISCELLANEOUS	96	175	-	-	-	-
TOTAL REVENUES	\$ 72,525	\$ 66,675	\$ 75,000	\$ 75,000	\$ -	0.00%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 369	\$ 71	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	56,361	62,318	70,000	70,000	-	0.00%
TOTAL EXPENDITURES	\$ 56,730	\$ 62,389	\$ 70,000	\$ 70,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 15,795	\$ 4,286	\$ 5,000	\$ 5,000	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 15,795	\$ 4,286	\$ 5,000	\$ 5,000	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 52

02 FUND Restricted & Committed Funds

Report Basis: Cash

021 DEPT Law Library

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	<u>Account Number</u>	<u>Account Description</u>			
	02-021-000-0000-5500	Law Library Fees Ms 134A.10	72,429 -	66,500 -	75,000 -
	02-021-000-0000-5830	Miscellaneous Other Revenue	96 -	175 -	0
	02-021-000-0000-6300	Mach., Equip., Software Serv	369	71	0
	02-021-000-0000-6455	Ref. Books & Libr. Materials	53,181	61,003	65,000
	02-021-000-0000-6485	Furn. & Eq. Other Under \$5K	3,180	1,315	5,000
DEPT	021	Law Library	Revenue	72,525 -	66,675 -
			Expend.	56,730	62,389
			Net	15,794 -	4,286 -
				75,000 -	75,000 -
				70,000	70,000
				5,000 -	5,000 -

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Administration

DEPARTMENT DESCRIPTION:

The County Administrator is directly accountable to the County Board under the provisions of Minnesota Statute 375A.06. 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 in concert with the County Auditor's Office, and public relations.

GOALS AND OBJECTIVES OBTAINED IN 2014:

1. Delivered year-end 2013 organizational budget performance with revenues at 100% of budget and expenses at 99% of budget.
2. Delivered 2014 levy reduction of .21%. This is the fourth consecutive year with a levy reduction delivered--there is no prior history of a single year of levy reductions in Crow Wing County's history.
3. Delivered first-ever Citizen's Report on county government giving residents an overview of the services and results driven by Crow Wing County.
4. Delivered an e-permitting solution for Environmental Services on the County's website in 2014 and in the process of implementing modules to integrate all aspects of permitting, to include gun permits, alarm permits, right-of-way permits, et. al. such that all permits that customers can apply for can be applied for on-line. Expected delivery prior to the end of 2014.
5. Completed first-ever performance appraisal cycle on all county employees within management structure under the Administrator's direction. This included first-ever calibration of all reviews completed through internal supervisory comparisons.

6. Managed pay-for-performance compensation system to within 1/10 of one percent of budget targets, thereby managing wage inflation to budgeted levels.
7. Continued to reinforce the movement toward a pay-for-performance culture in employee meetings and through labor negotiations. Progress is steady and ongoing.
8. Implemented Phase 1 of TIES data integration project in Community Services in order to manage clients more holistically by seeing what service systems they are in within Community Services. Primary application at this time is within the Intake and Assessment Unit and in the Coordinated Case Management Unit.
9. Oversaw the development of eleven Financial Management policies which clarify Board direction to staff across a broad array of financial situations and criteria. In addition, they establish base-lines for county performance against which actual performance can be more effectively evaluated.
10. Oversaw the development of the first-ever County Technology Strategic Plan and the reconstitution of the County Board's Technology Committee. This should help guide future technology investments, in particular focusing them on a total-cost-of-ownership approach to evaluating return on investment.
11. Oversaw debt refinancing resulting in \$5 million in present-value savings and shortening life of outstanding county debt such that Crow Wing County will be essentially debt-free in 2020.
12. Cultivated more aggressive employee engagement strategies resulting in improved county employee engagement scores with results showing engagement scores moving from 77% in April 2013 to 86% in April 2014.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

1. Deliver Volume II of the People's Report to update county citizens of the services and results of their county government.
2. Continue to deliver superior financial results consistent with the vision of the policymakers on the County Board.

3. Continue to expand the array of e-commerce service alternatives.
4. Deliver Phase 2 of the TIES project to provide more detailed information on client service penetration to deliver more coordinated and effective services to customers in Community Services. Continue to work to expand the range and depth of information that we can integrate for service delivery efficiency and effectiveness as well as mining that data for service delivery trends and patterns that allow us to make more informed judgments about the most effective allocation of scarce resources.
5. Continue to advance the progress toward the establishment of a pay-for-performance compensation model to apply to all county employees through upcoming labor negotiations.
6. Examine potential to break away from the MN Merit System as the Personnel system for Community Services and provide those required HR services in-house at a cheaper rate and more effectively serving our own defined needs.
7. Create a Comprehensive Development and Transportation plan for the First Assessment District to better manage development patterns and transportation investments in a more coherent way.
8. Deliver an Enterprise Resources Planning (ERP) Solution in our Financial area to better integrate, plan, and deliver on the financial needs of the organization for more robust budgeting, financial reporting, capital planning, and overall resource management.
9. Continue to roll-out Virtual Desktop Integration (VDI) to replace desktop PCs, where appropriate, to reduce our spending and better manage our PC resources internally.
10. Complete comprehensive building assessment process to better inform capital planning process.
11. Continue to focus facilities toward energy conservation projects thereby reducing energy spending for the long-term.

**2015 CROW WING COUNTY
BUDGET**

ADMINISTRATOR

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 6,250	\$ -	\$ -	\$ -	\$ -	-
MISCELLANEOUS	263	26	-	-	-	-
TOTAL REVENUES	\$ 6,513	\$ 26	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 238,264	\$ 245,972	\$ 263,154	\$ 271,509	\$ 8,355	3.17%
SERVICES & CHARGES	18,266	25,795	18,341	19,550	1,209	6.59%
SUPPLIES & MATERIALS	1,546	3,952	5,122	3,700	(1,422)	-27.76%
TOTAL EXPENDITURES	\$ 258,076	\$ 275,719	\$ 286,617	\$ 294,759	\$ 8,142	2.84%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (251,563)	\$ (275,693)	\$ (286,617)	\$ (294,759)	\$ (8,142)	2.84%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (251,563)	\$ (275,693)	\$ (286,617)	\$ (294,759)	\$ (8,142)	2.84%
 FULL TIME EQUIVALENTS	 2.6	 2.6	 2.7	 2.7		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

035 DEPT Administrator

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-035-000-0000-5597	Charges For Services - Other	6,250 -	0	0	0
01-035-000-0000-5830	Miscellaneous Other Revenue	263 -	26 -	0	0
01-035-000-0000-6100	Salaries & Wages - Regular	194,333	199,192	210,439	211,700
01-035-000-0000-6150	Health Insurance	14,603	16,685	19,558	25,522
01-035-000-0000-6152	Dental Insurance	1,591	1,655	1,656	1,656
01-035-000-0000-6154	Long-Term Disability Insurance	316	317	322	373
01-035-000-0000-6156	Life Insurance	212	232	234	246
01-035-000-0000-6164	Pera	13,490	13,835	14,647	15,428
01-035-000-0000-6170	Fica	10,704	10,926	12,897	13,125
01-035-000-0000-6172	Medicare	2,710	2,777	3,017	3,069
01-035-000-0000-6176	Worker's Compensation	305	353	384	390
01-035-000-0000-6200	Postage & Postal Box Rental	19	11	300	0
01-035-000-0000-6210	Telephone	1,544	1,585	1,583	1,600
01-035-000-0000-6245	Membership Dues & Subscrip.	805	663	700	700
01-035-000-0000-6249	Public Relations	4,041	6,912	5,000	6,000
01-035-000-0000-6299	Prof. & Tech. Fee - Other	2,725	8,682	3,758	3,750
01-035-000-0000-6300	Mach., Equip., Software Serv	1,720	1,021	2,000	1,000
01-035-000-0000-6332	Employee Mileage	1,086	179	0	0
01-035-000-0000-6334	Hotel & Meals Travel Expense	1,521	977	1,000	1,000
01-035-000-0000-6338	Training & Registration Fees	2,882	2,129	2,000	2,000
01-035-000-0000-6340	Machinery & Equipment Rental	1,924	3,636	2,000	3,500
01-035-000-0000-6409	Office Supplies	1,001	1,074	1,397	1,200
01-035-000-0000-6436	Educational Supplies	8	209	0	0
01-035-000-0000-6480	Comp. Eq. & Software Under \$5K	537	2,549	3,725	2,500
01-035-000-0000-6485	Furn. & Eq. Other Under \$5K	0	120	0	0
DEPT 035 Administrator	Revenue	6,513 -	26 -	0	0
	Expend.	258,076	275,719	286,617	294,759
	Net	251,563	275,693	286,617	294,759

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: CROW WING COUNTY AUDITOR-TREASURER

DEPARTMENT DESCRIPTION:

The County Auditor - Treasurer serves as the Chief Financial Officer and Chief Election Official for the county, The office is responsible for all financial functions of the county including AP/AR, payroll, annual budget process, financial reports and analysis and investment of county funds. The Auditor-Treasurer's office also acts as the fiscal agent for Central Minnesota Community Corrections and other agencies as requested.

We are responsible for calculations of property tax rates based on levy requests for local taxing authorities and extension of those rates to complete property tax calculations on over 70,000 parcels in Crow Wing County. The Auditor-Treasurer's office collects property tax payments and submits all required tax and levy reports to multiple state agencies. We maintain property records including all transfers of real property in the county and are also charged with assigning parcel numbers for all property in the county.

The County Auditor-Treasurer's office also manages and maintains records for Lake Improvement Districts as well as special assessments for local units of government. In addition we are responsible for purchasing and procurement for the county especially those requiring sealed bids.

The Auditor-Treasurer's office serves as the licensing center for business licenses such as liquor, tobacco, auctioneer, fireworks, gambling, transient merchant and precious metal establishments in various areas of Crow Wing County. We also serve as sponsoring agent for many state Grant-in -Aid snowmobile and ATV trails in the county.

The County Auditor-Treasurer serves as the vital records registrar. This includes birth, death and marriage records, passport applications, marriage licenses, notary and ministerial registrations.

The County Auditor-Treasurer is responsible for elections administration of federal, state and local elections and maintenance of the voter registration files for over 40,000 persons in Crow Wing County.

GOALS AND OBJECTIVES OBTAINED IN 2014:

Eleven different finance related polices were either reviewed and reworked or were newly formulated. They were reviewed by the Auditor-Treasurer and the Administrator, presented to the Senior management team and the Budget committee for comments and review and then brought to the County Board of Commissioners for passage. Each of them included a clause requiring a yearly review to keep them up to date.

The elections director worked with the state committee on election reforms and as a result no excuse absentee balloting was passed into law and the use of pollbooks will be reviewed in some of the polling places for efficiencies and cost savings.

Tax statements were combined with evaluation notices for mailing. On line payments were improved as they now post directly to the RE code being paid without manual posting. More permits and items are now able to be ordered and paid for on line. Changes in statements and envelopes improved the payments coming in so the use of the check 21 process and automatic deposit was faster and more efficient.

We began processing CRV forms electronically and will do more of the recording forms that way in the future. We saw the retirement of Kathi Sharp, Janna Congdon and Sue Kobiela. Work was shifted and redistributed and one new clerk hired in taxpayer services.

New computer software was studied and researched and Tyler Technologies was chosen as a vehicle to update vendor lists, invoices, miscellaneous receipts, inventory and payroll. Implementation will take up to 18 months which leads us into the next area.

Finance employees received training from the national GFOA, attending the national conference in St. Paul. The CAFR, PAFR and the Budget were submitted to the GFOA for review for the first time.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

Additional payment methods implemented for collection of property taxes. More usage of electronic recording of deeds and mortgages. Get and maintain a clean audit from the state. Use of the finance staff in internal audits of other departments. Get the software from Tyler Technologies fully implemented and functioning throughout all departments. Continue to provide a high level of personal service as an elected office accountable to the taxpayers.

The retirement of both the Auditor-Treasurer and the Recorder is the end of an era and a time for new beginnings. There will be many goals and objectives forthcoming after the election determines who the new leaders will be.

**2015 CROW WING COUNTY
BUDGET**

AUDITOR - TREASURER

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 73,971	\$ 74,199	\$ 76,050	\$ 73,700	\$ (2,350)	-3.09%
CHARGES FOR SERVICES	166,668	192,595	241,384	220,900	(20,484)	-8.49%
MISCELLANEOUS	322	2,441	6,500	6,500	-	0.00%
TOTAL REVENUES	\$ 240,961	\$ 269,235	\$ 323,934	\$ 301,100	\$ (22,834)	-7.05%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,533,425	\$ 1,566,078	\$ 1,657,669	\$ 1,543,769	\$ (113,900)	-6.87%
SERVICES & CHARGES	235,823	309,094	445,051	431,025	(14,026)	-3.15%
SUPPLIES & MATERIALS	132,378	44,013	94,475	30,600	(63,875)	-67.61%
TOTAL EXPENDITURES	\$ 1,901,626	\$ 1,919,185	\$ 2,197,195	\$ 2,005,394	\$ (191,801)	-8.73%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,660,665)	\$ (1,649,950)	\$ (1,873,261)	\$ (1,704,294)	\$ 168,967	-9.02%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,660,665)	\$ (1,649,950)	\$ (1,873,261)	\$ (1,704,294)	\$ 168,967	-9.02%
 FULL TIME EQUIVALENTS (Includes Elections)	 21.0	 21.4	 20.8	 20.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

040 DEPT Auditor-Treasurer

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-040-020-0000-5506	Professional Services Fee	17,863 -	24,505 -	24,384 -	25,200 -
01-040-020-0000-5599	Interfund - County Fees	30,750 -	31,575 -	32,000 -	33,000 -
01-040-020-0000-6100	Salaries & Wages - Regular	0	0	0	465,072
01-040-020-0000-6105	Salaries & Wages - Overtime	0	0	0	4,845
01-040-020-0000-6150	Health Insurance	0	0	0	84,082
01-040-020-0000-6152	Dental Insurance	0	0	0	5,430
01-040-020-0000-6154	Long-Term Disability Insurance	0	0	0	1,051
01-040-020-0000-6156	Life Insurance	0	0	0	604
01-040-020-0000-6162	Health Care Savings Plan (HCSP)	0	0	0	900
01-040-020-0000-6164	PERA	0	0	0	35,246
01-040-020-0000-6170	FICA	0	0	0	29,135
01-040-020-0000-6172	Medicare	0	0	0	6,814
01-040-020-0000-6176	Worker's Compensation	0	0	0	894
01-040-020-0000-6200	Postage & Postal Box Rental	0	0	0	7,500
01-040-020-0000-6210	Telephone	0	0	0	1,045
01-040-020-0000-6245	Membership Dues & Subscrip.	0	0	0	1,245
01-040-020-0000-6249	Public Relations	0	0	0	8,000
01-040-020-0000-6260	Consulting Fee	0	8,075	15,000	10,000
01-040-020-0000-6264	Financial Service Fee	0	50,765	62,273	62,000
01-040-020-0000-6299	Prof. & Tech. Fee - Other	0	0	0	20,000
01-040-020-0000-6300	Mach., Equip., Software Serv	0	0	0	77,950
01-040-020-0000-6332	Employee Mileage	0	0	0	2,000
01-040-020-0000-6334	Hotel & Meals Travel Expense	0	0	0	2,750
01-040-020-0000-6336	Other Travel Expenses	461	449	0	1,000
01-040-020-0000-6338	Training & Registration Fees	0	0	0	3,000
01-040-020-0000-6340	Machinery & Equipment Rental	0	0	0	3,500
01-040-020-0000-6409	Office Supplies	0	0	0	5,000
01-040-020-0000-6480	Comp. Eq. & Software Under \$5K	0	0	0	8,100
01-040-020-0000-6485	Furn. & Eq. Other Under \$5K	0	0	0	500
01-040-025-0000-5100	Beer License	531 -	619 -	750 -	700 -
01-040-025-0000-5101	Tobacco License	1,900 -	1,400 -	3,000 -	2,000 -
01-040-025-0000-5102	Off Sale Liquor License	3,130 -	2,000 -	6,300 -	3,000 -
01-040-025-0000-5103	On Sale Liquor License	56,750 -	58,350 -	54,000 -	55,000 -
01-040-025-0000-5149	Business License Other	310 -	280 -	1,000 -	1,000 -
01-040-025-0000-5150	Marriage License	11,350 -	11,550 -	11,000 -	12,000 -
01-040-025-0000-5505	Tax Services Admin Fee	34,493 -	29,735 -	40,000 -	35,000 -

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

040 DEPT Auditor-Treasurer

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-040-025-0000-5510	Birth Certificate	22,446 -	22,792 -	30,000 -	25,000 -
01-040-025-0000-5511	Death Certificate	18,883 -	20,221 -	19,000 -	20,000 -
01-040-025-0000-5512	Marriage Certificate	3,204 -	3,312 -	3,500 -	3,500 -
01-040-025-0000-5513	Passport	22,900 -	23,350 -	30,000 -	25,000 -
01-040-025-0000-5514	Notary Fee	2,740 -	2,620 -	3,000 -	3,500 -
01-040-025-0000-5597	Charges for Services - Other	4,478 -	17,846 -	49,200 -	49,200 -
01-040-025-0000-5830	Miscellaneous Other Revenue	323 -	2,441 -	6,500 -	6,500 -
01-040-025-0000-6100	Salaries & Wages - Regular	1,066,707	1,097,332	1,111,691	597,435
01-040-025-0000-6105	Salaries & Wages - Overtime	1,902	508	3,152	1,581
01-040-025-0000-6150	Health Insurance	167,085	184,427	233,590	136,332
01-040-025-0000-6152	Dental Insurance	14,588	15,588	16,732	8,813
01-040-025-0000-6154	Long-Term Disability Insurance	1,846	1,900	2,313	1,367
01-040-025-0000-6156	Life Insurance	1,383	1,547	1,562	962
01-040-025-0000-6162	Health Care Savings Plan (HCSP)	700	1,375	1,350	375
01-040-025-0000-6164	PERA	77,194	78,497	80,630	44,926
01-040-025-0000-6170	FICA	60,905	62,274	68,955	37,139
01-040-025-0000-6172	Medicare	14,245	14,563	16,126	8,685
01-040-025-0000-6174	Unemployment Compensation	479	0	0	0
01-040-025-0000-6176	Worker's Compensation	1,721	2,081	2,095	1,133
01-040-025-0000-6200	Postage & Postal Box Rental	400	0	42,000	34,500
01-040-025-0000-6210	Telephone	1,895	2,054	2,421	1,320
01-040-025-0000-6245	Membership Dues & Subscrip.	990	3,082	2,335	2,800
01-040-025-0000-6249	Public Relations	812	50,664	44,500	37,500
01-040-025-0000-6299	Prof. & Tech. Fee - Other	151	42,970	13,858	26,000
01-040-025-0000-6300	Mach., Equip., Software Serv	105,619	113,190	112,000	76,000
01-040-025-0000-6332	Employee Mileage	1,885	2,722	4,357	2,500
01-040-025-0000-6334	Hotel & Meals Travel Expense	2,726	3,997	4,150	2,150
01-040-025-0000-6338	Training & Registration Fees	2,297	4,095	4,015	1,315
01-040-025-0000-6340	Machinery & Equipment Rental	5,037	7,294	6,075	3,500
01-040-025-0000-6409	Office Supplies	19,814	7,685	13,969	8,000
01-040-025-0000-6480	Comp. Eq. & Software Under \$5K	777	10,780	9,592	6,500
01-040-025-0000-6485	Furn. & Eq. Other Under \$5K	6,084	383	931	500
01-040-030-0000-5506	Professional Services Fee	6,285 -	16,639 -	1,800 -	1,500 -
01-040-030-0000-5537	Filing Fee	2,626 -	0	2,000 -	0
01-040-030-0000-5539	Mail Balloting Fees	0	0	6,500 -	0
01-040-030-0000-6100	Salaries & Wages - Regular	83,929	81,741	71,536	50,503

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

040 DEPT Auditor-Treasurer

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-040-030-0000-6105	Salaries & Wages - Overtime	3,885	109	5,158	5,177
01-040-030-0000-6110	Per Diem - Employee	13,690	7	15,000	0
01-040-030-0000-6150	Health Insurance	9,509	11,026	15,238	6,950
01-040-030-0000-6152	Dental Insurance	695	892	1,116	409
01-040-030-0000-6154	Long-Term Disability Insurance	145	158	150	115
01-040-030-0000-6156	Life Insurance	110	117	130	74
01-040-030-0000-6162	Health Care Savings Plan (HCSP)	225	225	450	225
01-040-030-0000-6164	PERA	6,289	5,925	5,137	3,791
01-040-030-0000-6170	FICA	4,847	4,561	4,395	2,930
01-040-030-0000-6172	Medicare	1,133	1,067	1,028	685
01-040-030-0000-6176	Worker's Compensation	215	158	135	89
01-040-030-0000-6200	Postage & Postal Box Rental	3,920	1	5,000	300
01-040-030-0000-6210	Telephone	3,676	498	3,259	500
01-040-030-0000-6249	Public Relations	25,813	85	8,000	200
01-040-030-0000-6272	Non-Employee Mileage	4,195	7 -	5,000	0
01-040-030-0000-6299	Prof. & Tech. Fee - Other	71,668	10,528	80,258	5,000
01-040-030-0000-6300	Mach., Equip., Software Serv	1,268	1,172	25,000	25,000
01-040-030-0000-6332	Employee Mileage	2,279	7,104	4,000	5,000
01-040-030-0000-6334	Hotel & Meals Travel Expense	26	0	500	200
01-040-030-0000-6336	Other Travel Expenses	3	76	50	50
01-040-030-0000-6338	Training & Registration Fees	0	80	200	200
01-040-030-0000-6340	Machinery & Equipment Rental	0	0	0	7,000
01-040-030-0000-6342	Building & Facility Rental	700	200	800	0
01-040-030-0000-6409	Office Supplies	79,477	483	65,187	500
01-040-030-0000-6480	Comp. Eq. & Software Under \$5K	697	0	4,796	1,500
01-040-030-0000-6485	Furn. & Eq. Other Under \$5K	25,530	24,683	0	0
DEPT 040 Auditor-Treasurer	Revenue	240,961 -	269,235 -	323,934 -	301,100 -
	Expend.	1,901,626	1,919,185	2,197,195	2,005,394
	Net	1,660,665	1,649,949	1,873,261	1,704,294

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Information Technology

DEPARTMENT DESCRIPTION:

IT 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:

- Install software programs and provide technical support to county departments that utilize them
- Install and manage all computer hardware and mainframe hardware both centrally located as well as deployed within county departments.
- Train county personnel in how to effectively use technology in a variety of formats and service environments.
- Maintain data integrity of existing databases used by various departments while continually updating data.
- Create, implement, and manage new technology applications as requested by county departments.
- Track and assess new technologies and integrate into county operations as appropriate.
- Maintain and improve the public website and paid subscription services.

GOALS AND OBJECTIVES OBTAINED IN 2014:

- Prepared mobile devices for enhanced security.
- Migrated all office PCs to Microsoft Office 2013
- Upgraded all desktops and laptops to Windows 7 or greater
- Installed Exchange 2013 and converted users from Gmail to Outlook
- Expanded the VDI pilot to more departments and users
- Implemented Fleet Mapping and Asset Management software
- Installed a secure E-mail system
- Investigating Systems Center for better management of IT assets

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

- Move CAMA files to Windows platform - MCIS dependent
- Implement device security on all laptops.
- Investigate and Implement a MDM solution
- Finish the migration to SharePoint 2013
- Expand use of SharePoint across departments
- Create GIS Resource Center
- Convert GIS data to Parcel Fabric
- Update CWC website and create app for mobile devices
- Continue to expand the use of VDI

**2015 CROW WING COUNTY
BUDGET
INFORMATION TECHNOLOGY**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 19,269	\$ 18,323	\$ 10,000	\$ 12,500	\$ 2,500	25.00%
MISCELLANEOUS	-	250	-	-	-	-
TOTAL REVENUES	\$ 19,269	\$ 18,573	\$ 10,000	\$ 12,500	\$ 2,500	25.00%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 655,264	\$ 625,554	\$ 750,647	\$ 761,042	\$ 10,395	1.38%
SERVICES & CHARGES	178,000	317,208	447,625	463,137	15,512	3.47%
SUPPLIES & MATERIALS	22,137	22,472	12,602	12,320	(282)	-2.24%
TOTAL EXPENDITURES	\$ 855,401	\$ 965,234	\$ 1,210,874	\$ 1,236,499	\$ 25,625	2.12%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (836,132)	\$ (946,661)	\$ (1,200,874)	\$ (1,223,999)	\$ (23,125)	1.93%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (836,132)	\$ (946,661)	\$ (1,200,874)	\$ (1,223,999)	\$ (23,125)	1.93%
 FULL TIME EQUIVALENTS	 7.7	 7.5	 8.7	 8.5		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

061 DEPT Information Technology

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-061-000-0000-5505	Tax Services Admin Fee	15,070 -	18,323 -	10,000 -	12,500 -
01-061-000-0000-5506	Professional Services Fee	2,999 -	0	0	0
01-061-000-0000-5599	Interfund - County Fees	1,200 -	0	0	0
01-061-000-0000-5830	Miscellaneous Other Revenue	0	250 -	0	0
01-061-000-0000-6100	Salaries & Wages - Regular	492,483	464,885	538,545	534,095
01-061-000-0000-6105	Salaries & Wages - Overtime	9,710	12,607	18,872	16,401
01-061-000-0000-6150	Health Insurance	71,251	71,204	100,891	116,672
01-061-000-0000-6152	Dental Insurance	7,000	6,146	7,521	7,568
01-061-000-0000-6154	Long-Term Disability Insurance	751	697	1,035	1,154
01-061-000-0000-6156	Life Insurance	551	529	620	652
01-061-000-0000-6162	Health Care Savings Plan (HCSP)	300	413	600	900
01-061-000-0000-6164	Pera	35,586	32,965	39,055	40,445
01-061-000-0000-6170	Fica	29,085	27,682	34,410	34,132
01-061-000-0000-6172	Medicare	6,802	6,474	8,046	7,980
01-061-000-0000-6176	Worker's Compensation	1,744	1,952	1,052	1,043
01-061-000-0000-6200	Postage & Postal Box Rental	258	326	300	200
01-061-000-0000-6210	Telephone	3,312	24,841	4,296	26,595
01-061-000-0000-6245	Membership Dues & Subscrip.	4,537	3,005	4,799	4,799
01-061-000-0000-6249	Public Relations	200	1,109	0	0
01-061-000-0000-6260	Consulting Fee	26,172	26,665	43,400	12,000
01-061-000-0000-6263	Software as a Service (SAAS)	0	29,542	5,163	3,500
01-061-000-0000-6299	Prof. & Tech. Fee - Other	8,687	110,379	126,000	126,000
01-061-000-0000-6300	Mach., Equip., Software Serv	107,707	102,520	227,497	253,754
01-061-000-0000-6332	Employee Mileage	2,911	2,390	4,452	4,338
01-061-000-0000-6334	Hotel & Meals Travel Expense	3,277	3,351	8,493	8,451
01-061-000-0000-6336	Other Travel Expenses	12	560	530	500
01-061-000-0000-6338	Training & Registration Fees	20,927	12,520	22,695	22,000
01-061-000-0000-6340	Machinery & Equipment Rental	0	0	0	1,000
01-061-000-0000-6405	Data Processing Supplies	441	1,634	931	1,000
01-061-000-0000-6409	Office Supplies	1,196	2,949	1,316	1,200
01-061-000-0000-6480	Comp. Eq. & Software Under \$5K	20,501	16,165	10,355	10,120
01-061-000-0000-6485	Furn. & Eq. Other Under \$5K	0	1,724	0	0
DEPT 061	Information Technology	Revenue 19,269 -	18,573 -	10,000 -	12,500 -
		Expend. 855,401	965,234	1,210,874	1,236,499
		Net 836,132	946,661	1,200,874	1,223,999

**2015 CROW WING COUNTY
BUDGET**

INFORMATION TECHNOLOGY - COMMITTED

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 18,735	\$ 31,134	\$ 73,500	\$ 86,400	\$ 12,900	17.55%
SUPPLIES & MATERIALS	1,858	35,583	22,500	-	(22,500)	-100.00%
CAPITAL OUTLAY	8,699	19,586	-	-	-	-
TOTAL EXPENDITURES	\$ 29,292	\$ 86,303	\$ 96,000	\$ 86,400	\$ (9,600)	-10.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (29,292)	\$ (86,303)	\$ (96,000)	\$ (86,400)	\$ 9,600	-10.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (29,292)	\$ (86,303)	\$ (96,000)	\$ (86,400)	\$ 9,600	-10.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 54

02 FUND Restricted & Committed Funds

Report Basis: Cash

061 DEPT Information Technology

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
02-061-000-0000-6260	Consulting Fee	13,135	31,134	0	0
02-061-000-0000-6299	Prof. & Tech. Fee - Other	0	0	0	26,400
02-061-000-0000-6300	Mach., Equip., Software Serv	5,600	0	73,500	60,000
02-061-000-0000-6480	Comp. Eq. & Software Under \$5K	1,858	35,583	14,500	0
02-061-000-0000-6485	Furn. & Eq. Other Under \$5K	0	0	8,000	0
02-061-000-0000-6645	Comp. Eq. & Software Over \$5K	8,699	19,586	0	0
DEPT 061	Information Technology				
	Revenue				
	Expend.	29,292	86,303	96,000	86,400
	Net	29,292	86,303	96,000	86,400

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Human Resource Department

DEPARTMENT DESCRIPTION:

The human resource department is accountable for the development and execution of programs and services relating to employment, employee and labor relations, compensation and benefits, training and development, risk management, policy and legal compliance. The department services nearly 420 staff members and 1000 applicants annually. The department is comprised of a human resource director and human resource specialist.

GOALS AND OBJECTIVES OBTAINED IN 2014:

1. Complete market study Q3 2013 for use in developing 2014/15 labor strategy.
 - Market study completed. Classifications identified as leading or lagging the market are under review.
2. Develop 2014/15 labor strategy by Q4 2013 for board review and approval.
 - Closed session to discuss labor strategy completed October 8, 2013
3. Expand pbp and calibration implementation for all existing and new members.
 - County-wide calibration completed February 2014.
4. Complete conflict of interest training and certification by Q2.

- Conflict of interest training completed August 2013. Certification and disclosure process completed May 2014.
5. Settle all open agreements within established parameters by Q4 2014
 - Negotiations are underway. Three agreement have been settled to date.
 6. Hold four leadership training sessions; two coaching series and two performance management offerings.
 - Sessions are under development for 2014 deployment.
 7. Implement annual rewards and recognition program by Q2.
 - Recognition of Excellence Program fully deployed.
 8. Identify HRIS technology to automate processing, performance tracking and improve data mining for consideration in 2015/16.
 - HRIS technology will be delivered through the MUNIS ERP solution. HRIS implementation process begins Feb 2015.

New: Benefits administration transition from payroll to HR July 31, 2014. +.5 FTE workload.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

1. Complete HRIS technology implementation within project planning parameters. Identify cost reductions through the elimination of ancillary systems for 2016 budget.
2. Complete withdrawal from MN Merit System. Capture expense reduction in 2016 budget.
3. Fully execute benefit strategy including elimination of CMM plan, transition to HDHP/COMBO plan and retiree options to achieve \$900,000 offset to forecasted \$1.2M 2015 renewal.
4. Advance performance based pay initiative to increase application throughout labor agreements.

5. Develop and execute talent management system.
6. Provide two additional leader training opportunities.
7. Execute employee recognition event.



2015 Human Resource Budget – Personnel Costs

The 2015 budget contains a request for an additional staff member. The HR Generalist is an entry level professional position with a target salary of \$45,000 - \$47,000.

In July 2014 the department accepted responsibility for benefit administration duties previously performed by the payroll specialist. The benefit administration duties represented 50% of the payroll specialist duties or the equivalent of ½ of a full time equivalent. The payroll specialist position was vacated due to retirement and will not be refilled. The remaining 50% of the duties were dispersed to existing staff within the finance department.

The addition of an HR Generalist will enable department staff to improve service delivery in the following areas:

Management Training and Development: Investing in our leaders to develop high capability in all areas of performance management increase organizational capacity. Training program needs include instructional sessions on the development of performance metrics and measures of accountability, performance assessment and development, performance feedback and performance improvement plans as well as progressive discipline and termination when required.

Leave Management: Improving the interactive process with healthcare providers will accelerate the return to work process and minimize productivity loss and leave duration.

Recruitment and Onboarding: Improvements including use of social media for recruitment and more extensive onboarding will reduce recruitment and ramp up costs and improve performance.

Analysis: Research including labor market analysis, contract language, benefit plans and legislative changes will ensure cost effective management of programs and processes impacting over \$30 million personnel costs annually.

Technology: Application of ERP technology including the new HRIS capabilities improve workforce analytics and allow for the 2016 elimination of other fee for service software applications.

Human Resource Department

Historic Courthouse
326 Laurel Street, Suite 12
Brainerd, MN 56401

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.

Office: (218) 822-7030

Fax: (218) 822-7031

www.crowwing.us

PROPOSED DEPARTMENT STRUCTURE – DISTRIBUTION OF DUTIES

HUMAN RESOURCE SPECIALIST

Benefits: Manages plan communications, participant materials, eligibility, enrollments, terminations, account reconciliations, participant services and vendor communications for health, dental, life, disability, cobra administration, education assistance and related benefit programs

Technology: Serves as subject matter expert and primary resource for department technology administration including HRIS technology, website, intranet, recruitment, onboarding, performance reporting, budget, payroll and related applications. Provides operational assistance to departmental and county staff, develops applications and resources, performs data mining and reporting to maximize access to information and analysis for program and business management.

Risk Management: Manages all claims reporting and serves as primary interface with claimants and insurer. Ensures incident reporting, documentation and processing are effectively managed. Develops return to work strategies to maximize productivity and minimize lost time. Manages information, reporting and processing requirement among and between stakeholders including insurer, claimant, supervisors, payroll and others.

Assessment and Testing: Manages all background, drug and alcohol and skills assessment processes, ensuring legal compliance, policy compliance, participant and provider communications and document processing.

Personnel Administration: Manages all personnel transaction requirements and documentation to ensure accuracy of HRIS, payroll and personnel records, legal and data practices requirements. Work includes establishing the personnel record, required new hire forms processing, compensation, job class and related payroll and HRIS processing to ensure accuracy of personnel record, HRIS and payroll data bases.

Records Management: Manages all personnel records retention and disposal in compliance with all governing regulations.

Administrative Services: Performs administrative services for department personnel including correspondence, report preparation, accounting, reconciliations, board materials and related administrative needs.

Training: Provides training communications, materials and resources for a wide variety of HR programs and applications.

Other: Performs other duties as assigned and serves as backup to other department staff as needed or assigned.

HUMAN RESOURCE GENERALIST

Staffing: Manages the staffing and recruitment process to promote the recruitment of highly qualified talent and compliance with county and legal regulations governing employment. Work includes

research and analysis on structure and work processes, financial modeling for new or changed staffing requests, accuracy of position descriptions, document completion, position postings, recruiting strategy, candidate assessment and selection processes, new hire communications, applicant management and communications.

Onboarding: Manages the onboarding process for new employees ensuring effective introduction to and understanding of service culture, vision, mission and values, county government operations, key personnel policies and department handoff. Onboarding includes processing of all required employment forms and enrollment materials.

Compensation: Manages the compensation program to ensure pay plans are competitive, not leading or lagging the market and the compensation structure is equitably applied. Work includes market analysis for bench mark positions, position specific research, informational reporting on market trends including salary budgets, range movement and position specific findings. Administers the job evaluation process including assessment of basis for request, market study, coordination with compensation consultant. Receives and processes all job evaluation requests and

Performance Reviews: Manages the performance planning and review process. Performs system administration and analytics to ensure the performance planning and appraisal process is consistently applied throughout the organization. Provides guidance, counsel and training to leadership and participants on system utilization. Ensures probationary, midyear and year end processes are effectively completed.

Employee Services: Develops and executes programs and services that maximize employee engagement, learning and growth. Provides support services, coaching and mentoring to staff on a wide range of personnel and employment matters.

Training: Contributes to the development and deployment of employee training and development including e-learning, publications and facilitated sessions to build skills and improve capability. Administers the education assistance program, ensuring compliance with all program requirements.

Personnel Analytics: Provides data and analysis for a wide range of personnel matters including legal compliance, labor negotiations strategy, benefit strategies and related human resource needs.\

Other: Performs other duties as assigned and serves as backup to other department staff as needed or assigned.

HUMAN RESOURCE DIRECTOR

HR Programmatic Strategy and Leadership: Develops and recommends short term and long range human resource programs and strategy for senior management and policy maker consideration.

Financial: Develops vision and strategy for managing personnel costs for policy maker consideration and manages human resource budget.

Benefits: Provides vision and strategy for benefit offerings, ensuring competitive and cost effective programs and services that are aligned with county interests. Develops recommendations for policy maker consideration.

Compensation: Provides vision and strategy for compensation program ensuring culturally aligned, competitive and cost effective programs. Develops recommendations for policy maker consideration.

Performance Management: Develops and recommends performance management systems, provides training resources and supportive services to maximize desired impact and outcomes throughout the organization.

Employee Relations: Develops programs, policies and services that promote a culture of engagement and ensures an effective and productive work environment. Serves as resource and mentor to employees throughout organization on a variety of employment matters.

Labor Relations: Develops and recommends short term and long range labor relations strategies and objectives for senior management and policy maker consideration. Manages labor negotiations, grievance and arbitration processes to ensure accomplishment of desired objectives.

Training and Development: Provides vision and strategy for training and development offerings. Develops and executes programs to maximize organizational capability and performance.

Risk Management: Provides organization-wide oversight of risk management activities relating to prevention, reporting, investigation and return to work programs for accidents and injuries. Prevention and cost reduction is primary focus in addition to fulfilling reporting requirements. Collaborates with facilities and other safety representatives on county-wide risk management opportunities to avoid risk, provide a safe and secure workplace and ensure compliance with OSHA requirements.

Compliance: Develops policies and programs to ensure compliance with all employment, organizational and regulatory requirements. Serves as designated representative for all employment claims.

Other: Performs other duties as assigned and serves as backup to other department staff as needed or assigned.

**2015 CROW WING COUNTY
BUDGET**

HUMAN RESOURCES / RISK MANAGEMENT

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
MISCELLANEOUS	\$ -	\$ 595	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ -	\$ 595	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 182,841	\$ 194,838	\$ 205,621	\$ 280,735	\$ 75,114	36.53%
SERVICES & CHARGES	413,018	501,385	554,611	511,795	(42,816)	-7.72%
SUPPLIES & MATERIALS	8,469	30,974	46,189	49,000	2,811	6.09%
TOTAL EXPENDITURES	\$ 604,328	\$ 727,197	\$ 806,421	\$ 841,530	\$ 35,109	4.35%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (604,328)	\$ (726,602)	\$ (806,421)	\$ (841,530)	\$ (35,109)	4.35%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (604,328)	\$ (726,602)	\$ (806,421)	\$ (841,530)	\$ (35,109)	4.35%
 FULL TIME EQUIVALENTS	 2.0	 2.0	 2.0	 3.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

063 DEPT Human Resources

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-063-000-0000-5830	Miscellaneous Other Revenue	0	70 -	0	0
01-063-000-0000-6100	Salaries & Wages - Regular	143,326	151,608	157,590	202,413
01-063-000-0000-6150	Health Insurance	16,689	19,069	22,352	43,752
01-063-000-0000-6152	Dental Insurance	1,818	1,891	1,892	2,838
01-063-000-0000-6154	Long-Term Disability Insurance	249	282	286	436
01-063-000-0000-6156	Life Insurance	142	155	156	246
01-063-000-0000-6164	Pera	10,267	10,785	11,216	15,181
01-063-000-0000-6170	Fica	8,205	8,736	9,592	12,550
01-063-000-0000-6172	Medicare	1,919	2,043	2,243	2,935
01-063-000-0000-6176	Worker's Compensation	226	268	294	384
01-063-000-0000-6200	Postage & Postal Box Rental	0	0	300	250
01-063-000-0000-6210	Telephone	841	671	1,117	1,120
01-063-000-0000-6245	Membership Dues & Subscrip.	305	280	750	725
01-063-000-0000-6260	Consulting Fee	0	27,342	30,000	25,000
01-063-000-0000-6266	Legal Fee	0	47,262	45,000	40,000
01-063-000-0000-6299	Prof. & Tech. Fee - Other	0	17,008	35,594	16,500
01-063-000-0000-6300	Mach., Equip., Software Serv	24	7,750	22,000	16,000
01-063-000-0000-6332	Employee Mileage	578	1,016	650	1,000
01-063-000-0000-6334	Hotel & Meals Travel Expense	244	21	300	200
01-063-000-0000-6338	Training & Registration Fees	399	817	400	500
01-063-000-0000-6340	Machinery & Equipment Rental	1,924	3,636	3,000	3,500
01-063-000-0000-6409	Office Supplies	866	3,995	6,519	5,000
01-063-000-0000-6428	General Operating Supplies	41	171	0	0
01-063-000-0000-6480	Comp. Eq. & Software Under \$5K	1,095	8,722	1,024	4,500
DEPT 063 Human Resources	Revenue	0	70 -	0	0
	Expend.	189,158	313,528	352,275	395,030
	Net	189,158	313,459	352,275	395,030

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 11

01 FUND General

Report Basis: Cash

064 DEPT Risk Management

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-064-000-0000-5830	Miscellaneous Other Revenue	0	525 -	0	0
01-064-000-0000-6299	Prof. & Tech. Fee - Other	0	150	0	6,000
01-064-000-0000-6338	Training & Registration Fees	75	4,574	3,500	1,000
01-064-000-0000-6350	Property Casualty Insurance	408,628	390,859	412,000	400,000
01-064-000-0000-6409	Office Supplies	5,217	3,415	5,122	5,000
01-064-000-0000-6436	Educational Supplies	0	9,212	27,937	30,000
01-064-000-0000-6480	Comp. Eq. & Software Under \$5K	1,252	5,459	5,587	4,500
DEPT 064	Risk Management	Revenue 0	525 -	0	0
	Expend.	415,171	413,669	454,146	446,500
	Net	415,171	413,144	454,146	446,500

Donald F. Ryan, County Attorney
Crow Wing County Attorney's Office
213 Laurel Street, Suite 31
Brainerd, MN 56401
don.ryan@crowwing.us
Phone: 218.824.1025 Fax: 218.824.1026

July 18, 2014

Tim Houle
County Administrator
326 Laurel Street
Brainerd, MN 56401

RE: 2015 Budget

Dear County Administrator Houle:

Enclosed herewith please find the Budget Request for the Crow Wing County Attorney's Office for the calendar year of 2015. I also enclose at this time the County Attorney's Contingency Budget Request for the calendar year of 2015.

The County Attorney Forfeiture Fund (02-093, 094, 095, and 096) by law cannot be considered as revenue and/or expenses which impact my budget. Therefore, there is no budgetary item for this as well. Historically, we have tracked the forfeiture fund internally and in December notified the County Auditor/Treasurer's Office how much money is to be carried over to the following calendar year. If this has changed, please advise so we can discuss.

For purposes of processing the 2015 Budget Request, all necessary additions/corrections to our 2014 levy were made by the County Auditor/Treasurer's Office and consequentially no further adjustments will be necessary to establish a baseline for purposes of the 2015 Budget Request, except as otherwise provided herein. This of course could only be done through the 2nd quarter of 2014 due to the time of submissions. Consequently, the shift to the new stationary may still have an impact.

Under the income, you will note that I have not included any mention of county program aid. If funds become available for our office, please contact me so we can discuss the best way to proceed accordingly. You will also see that I have projected a \$15,000.00 increase in revenues for 2015. This results from an adjustment to our hourly wage for IVD reimbursable services to better reflect the current local market.

I draw your attention to the fact that my budget does not provide for any assessment to the Crow Wing County Self Insurance Fund. This is done pursuant to previous directive of the Crow Wing County Board that the same should not be budgeted for. The issue of whether or not to maintain a self-insurance fund for the purposes of administration of County businesses is an administrative policy question. However, as the County's legal advisor, I would be remiss not to recommend that this practice be changed. Though the County is insured through the Minnesota County Insurance Trust, there are exclusions in said insurance coverage. Should a monetary obligation arise which falls within one of the exclusion, the County currently has not budgeted to meet the same. It is my recommendation that on an annual basis an appropriate amount for self-insurance purposes

should be set aside to cover these contingencies. Therefore, I recommend that the County Board reconsider its position on this issue. I also recommend that any funds so budgeted, and not spent, should carry over from year to year until a sufficient reserve fund balance is created. After that only such sums as necessary to maintain the fund balance would need to be budgeted annually.

Our 2015 budget submission does not provide for any expansion of the Crow Wing County Attorney's Office. You will note that account #6245 increases by \$20,153.00. This is a result of shifting to our LENS Case Management System and participating in the MCAA webinar training programs. We are required by contract to provide CLE training for our attorneys. By participating in the MCAA webinar programs, we are able to get CLE credits for approximately \$5 to \$10 each. This is a fraction of what it would otherwise cost. For some time now we have been paying expenses associated with employee mileage (6332) and trainings (6334 and 6338) with forfeiture dollars. This has provided a direct savings to Crow Wing County citizens. We will be unable to continue to do this in 2015. Hence we have reincorporated these expenses back into the budget process. Finally, you will note increases to accounts 6409 (\$1,132.00) and 6480 (\$2,200.00). These result from the increased expense and additional printers required due to the change in stationary which occurred in 2014.

In the budget directions provided, it was requested that we supply a copy of any technology planning/replacement plan that may be in place. Please be advised that our office does have one. It already has been provided to you and IT. Nevertheless, we have enclosed an additional copy for ease of reference.

As I have stated in previous budget submissions, I am unable to continue to cut, or flat line, my budget and still continue to provide fair, effective and efficient prosecution and other legal services. I realize we are in tough economic times but our duties and responsibilities have not decreased. In fact, the demands on my staff and office have in many ways increased with changing state directives and cost shifting. As you know, we have tried to lead the way in finding new and more efficient ways to deliver services. I hope you will recognize our attempt to provide a thoughtful and creative budget submission.

I request that this budget submission be approved as submitted. Should the County Board wish to make any changes in my budget, I request the opportunity to sit down and discuss it. I realize that each entity has various statutory duties, obligations and responsibilities. Historically, we have always been able to work out any discrepancies concerning budgetary issues and I would hope that this would be the same in the future.

Should there be any questions or concerns on any specific line items on my budget, I would be more than happy to discuss them with your, or any member of the board.

Very truly yours,

Donald F. Ryan
Crow Wing County Attorney

DFR:lm
Enclosures

**2015 CROW WING COUNTY
BUDGET
ATTORNEY**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 28,769	\$ 53,642	\$ 50,000	\$ 65,000	\$ 15,000	30.00%
MISCELLANEOUS	47,497	29,048	35,000	35,000	-	0.00%
TOTAL REVENUES	\$ 76,266	\$ 82,690	\$ 85,000	\$ 100,000	\$ 15,000	17.65%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,622,193	\$ 1,678,657	\$ 1,744,260	\$ 1,804,891	\$ 60,631	3.48%
SERVICES & CHARGES	92,942	79,733	118,616	133,784	15,168	12.79%
SUPPLIES & MATERIALS	22,289	18,781	19,543	22,700	3,157	16.15%
TOTAL EXPENDITURES	\$ 1,737,424	\$ 1,777,171	\$ 1,882,419	\$ 1,961,375	\$ 78,956	4.19%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,661,158)	\$ (1,694,481)	\$ (1,797,419)	\$ (1,861,375)	\$ (63,956)	3.56%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,661,158)	\$ (1,694,481)	\$ (1,797,419)	\$ (1,861,375)	\$ (63,956)	3.56%
 FULL TIME EQUIVALENTS	 16.7	 17.8	 18.0	 18.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
090 DEPT Attorney

Report Basis: Cash

Account Number	Account Description	2012 Actual Mo. 01 - 12	2013 Actual Mo. 01 - 12	2014 BDGT AMOUNT	2015 BDGT AMOUNT
01-090-000-0000-5527	Prosecution Services Fee	15,694 -	20,595 -	20,000 -	20,000 -
01-090-000-0000-5597	Charges For Services - Other	13,075 -	33,047 -	30,000 -	45,000 -
01-090-000-0000-5610	Prosecution Costs Fine	47,497 -	29,049 -	35,000 -	35,000 -
01-090-000-0000-6100	Salaries & Wages - Regular	1,296,337	1,338,407	1,379,613	1,391,790
01-090-000-0000-6105	Salaries & Wages - Overtime	612	0	0	0
01-090-000-0000-6150	Health Insurance	107,523	124,990	139,450	179,876
01-090-000-0000-6152	Dental Insurance	9,778	11,456	10,868	11,462
01-090-000-0000-6154	Long-Term Disability Insurance	2,039	2,394	2,493	2,890
01-090-000-0000-6156	Life Insurance	1,180	1,374	1,404	1,476
01-090-000-0000-6162	Health Care Savings Plan (HCSP)	600	838	900	900
01-090-000-0000-6164	Pera	91,794	95,859	99,230	104,384
01-090-000-0000-6170	Fica	77,777	79,826	84,859	86,289
01-090-000-0000-6172	Medicare	18,168	18,669	19,844	20,181
01-090-000-0000-6174	Unemployment Compensation	11,139	0	0	0
01-090-000-0000-6176	Worker's Compensation	2,086	2,465	2,599	2,643
01-090-000-0000-6178	Educational & Cert. Expenses	3,161	2,381	3,000	3,000
01-090-000-0000-6200	Postage & Postal Box Rental	0	0	4,000	4,000
01-090-000-0000-6210	Telephone	1,608	1,719	1,862	2,000
01-090-000-0000-6230	Publications & Brochures	211	41	500	500
01-090-000-0000-6245	Membership Dues & Subscrip.	18,674	19,456	20,111	40,264
01-090-000-0000-6249	Public Relations	4,837	3,148	4,000	4,000
01-090-000-0000-6260	Consulting Fee	5,423	2,516	17,500	17,500
01-090-000-0000-6266	Legal Fee	1,350	2,599	10,000	10,000
01-090-000-0000-6267	Sheriff Fee	5,020	5,136	5,500	5,500
01-090-000-0000-6274	Medical Fee	40,283	30,676	40,000	40,000
01-090-000-0000-6299	Prof. & Tech. Fee - Other	6,939	4,231	4,258	4,000
01-090-000-0000-6300	Mach., Equip., Software Serv	1,898	3,862	1,885	1,020
01-090-000-0000-6332	Employee Mileage	17	0	0	0
01-090-000-0000-6334	Hotel & Meals Travel Expense	0	91	0	0
01-090-000-0000-6340	Machinery & Equipment Rental	6,681	6,258	9,000	5,000
01-090-000-0000-6409	Office Supplies	13,316	9,908	8,368	9,500
01-090-000-0000-6455	Ref. Books & Libr. Materials	8,973	8,873	11,175	11,000
01-090-000-0000-6480	Comp. Eq. & Software Under \$5K	0	0	0	2,200
DEPT 090 Attorney	Revenue	76,266 -	82,690 -	85,000 -	100,000 -
	Expend.	1,737,424	1,777,171	1,882,419	1,961,375

JASONR
2/14/2015 9:24:20AM

01 FUND General
090 DEPT Attorney

Crow Wing County

USER-SELECTED BUDGET REPORT



Page 13

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 BDGT <u>AMOUNT</u>	2015 BDGT <u>AMOUNT</u>
Net		1,661,158	1,694,481	1,797,419	1,861,375

**2015 CROW WING COUNTY
BUDGET**

ATTORNEY'S CONTINGENT

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 523	\$ 746	\$ 7,500	\$ 7,500	\$ -	0.00%
TOTAL EXPENDITURES	\$ 523	\$ 746	\$ 7,500	\$ 7,500	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (523)	\$ (746)	\$ (7,500)	\$ (7,500)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (523)	\$ (746)	\$ (7,500)	\$ (7,500)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 14

01 FUND General

Report Basis: Cash

092 DEPT Attorney's Contingent

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	01-092-000-0000-6299 Prof. & Tech. Fee - Other	523	746	7,500	7,500
DEPT	092 Attorney's Contingent				
	Revenue				
	Expend.	523	746	7,500	7,500
	Net	523	746	7,500	7,500

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: County Recorder

DEPARTMENT DESCRIPTION:

Accept for recording and maintain archives for all documents relating to real estate located in Crow Wing County.

GOALS AND OBJECTIVES OBTAINED IN 2014:

We now accept credit card payments for document fees at our counter, thereby increasing our customer service and convenience. We have added processing mortgages to our list of electronic documents and have begun processing paper mortgages in office rather than relaying them to the Auditor/Treasurer Office.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

Be fully functional with on-line credit card payments for research and copies. Expand electronic recording to include all document types. Continue to promote and achieve exemplary customer service to internal and external customers. Complete a project to put all archival books and records on digital retrieval.

**2015 CROW WING COUNTY
BUDGET
RECORDER**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 451,361	\$ 445,307	\$ 454,000	\$ 434,000	\$ (20,000)	-4.41%
TOTAL REVENUES	\$ 451,361	\$ 445,307	\$ 454,000	\$ 434,000	\$ (20,000)	-4.41%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 555,110	\$ 593,581	\$ 625,879	\$ 624,473	\$ (1,406)	-0.22%
SERVICES & CHARGES	1,983	7,865	9,449	3,310	(6,139)	-64.97%
SUPPLIES & MATERIALS	5,078	6,578	4,656	5,000	344	7.39%
TOTAL EXPENDITURES	\$ 562,171	\$ 608,024	\$ 639,984	\$ 632,783	\$ (7,201)	-1.13%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (110,810)	\$ (162,717)	\$ (185,984)	\$ (198,783)	\$ (12,799)	6.88%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (110,810)	\$ (162,717)	\$ (185,984)	\$ (198,783)	\$ (12,799)	6.88%
 FULL TIME EQUIVALENTS	 9.0	 9.1	 9.0	 9.0		

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 15

01 FUND General
101 DEPT Recorder

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	<u>Account Number</u>	<u>Account Description</u>			
	01-101-000-0000-5530	Recorder Fee	451,361 -	445,307 -	454,000 -
	01-101-000-0000-6100	Salaries & Wages - Regular	409,645	428,377	438,108
	01-101-000-0000-6150	Health Insurance	78,218	93,884	112,178
	01-101-000-0000-6152	Dental Insurance	6,754	7,351	7,326
	01-101-000-0000-6154	Long-Term Disability Insurance	710	808	925
	01-101-000-0000-6156	Life Insurance	637	697	702
	01-101-000-0000-6162	Health Care Savings Plan (HCSP)	600	600	600
	01-101-000-0000-6164	Pera	29,699	31,066	31,730
	01-101-000-0000-6170	Fica	22,838	24,336	27,133
	01-101-000-0000-6172	Medicare	5,341	5,691	6,345
	01-101-000-0000-6176	Worker's Compensation	667	772	832
	01-101-000-0000-6200	Postage & Postal Box Rental	0	0	6,000
	01-101-000-0000-6210	Telephone	1,084	987	931
	01-101-000-0000-6245	Membership Dues & Subscrip.	0	0	710
	01-101-000-0000-6299	Prof. & Tech. Fee - Other	0	330	358
	01-101-000-0000-6300	Mach., Equip., Software Serv	898	6,297	1,000
	01-101-000-0000-6332	Employee Mileage	0	76	250
	01-101-000-0000-6334	Hotel & Meals Travel Expense	0	0	100
	01-101-000-0000-6338	Training & Registration Fees	0	175	100
	01-101-000-0000-6409	Office Supplies	5,078	6,578	4,656
DEPT	101	Recorder	Revenue	451,361 -	445,307 -
			Expend.	562,171	608,024
			Net	110,810	162,716
				454,000 -	434,000 -
				639,984	632,783
				185,984	198,783

**2015 CROW WING COUNTY
BUDGET**

RECORDER'S LAND BASED UNALLOCATED - RESTRICTED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 240,713	\$ 227,799	\$ 254,000	\$ 231,000	\$ (23,000)	-9.06%
MISCELLANEOUS	-	-	10,000	10,000	-	0.00%
TOTAL REVENUES	\$ 240,713	\$ 227,799	\$ 264,000	\$ 241,000	\$ (23,000)	-8.71%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 46,182	\$ 89,814	\$ 111,694	\$ 58,006	\$ (53,688)	-48.07%
SERVICES & CHARGES	30,900	142,352	110,100	190,898	80,798	73.39%
SUPPLIES & MATERIALS	12,267	2,011	700	-	(700)	-100.00%
CAPITAL OUTLAY	33,128	58,514	21,500	-	(21,500)	-100.00%
TOTAL EXPENDITURES	\$ 122,477	\$ 292,691	\$ 243,994	\$ 248,904	\$ 4,910	2.01%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 118,236	\$ (64,892)	\$ 20,006	\$ (7,904)	\$ (27,910)	-139.51%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 118,236	\$ (64,892)	\$ 20,006	\$ (7,904)	\$ (27,910)	-139.51%

FULL TIME EQUIVALENTS

0.6

1.9

0.8

0.5

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds

Report Basis: Cash

100 DEPT Recorder's Land Based Unallocated

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
02-100-000-0000-5530	Recorder Fee	240,713 -	227,799 -	254,000 -	231,000 -
02-100-000-0000-5830	Miscellaneous Other Revenue	0	0	10,000 -	10,000 -
02-100-000-0000-6100	Salaries & Wages - Regular	36,006	72,274	94,573	0
02-100-000-0000-6150	Health Insurance	4,172	7,151	8,382	0
02-100-000-0000-6152	Dental Insurance	455	709	710	0
02-100-000-0000-6154	Long-Term Disability Insurance	55	68	92	0
02-100-000-0000-6156	Life Insurance	35	58	59	0
02-100-000-0000-6162	Health Care Savings Plan (HCSP)	150	225	225	0
02-100-000-0000-6164	Pera	2,261	3,400	3,485	0
02-100-000-0000-6170	Fica	2,124	4,343	2,981	0
02-100-000-0000-6172	Medicare	497	1,015	697	0
02-100-000-0000-6176	Worker's Compensation	427	571	490	0
02-100-000-0000-6210	Telephone	985	2,089	0	0
02-100-000-0000-6299	Prof. & Tech. Fee - Other	28,475	80,957	85,000	0
02-100-000-0000-6300	Mach., Equip., Software Serv	1,440	59,306	25,100	0
02-100-000-0000-6409	Office Supplies	109 -	0	0	0
02-100-000-0000-6480	Comp. Eq. & Software Under \$5K	12,376	2,011	700	0
02-100-000-0000-6645	Comp. Eq. & Software Over \$5K	33,128	58,514	21,500	0
02-100-035-0000-6299	Prof. & Tech. Fee - Other	0	0	0	75,000
02-100-040-0000-6100	Salaries & Wages - Regular	0	0	0	39,189
02-100-040-0000-6150	Health Insurance	0	0	0	7,292
02-100-040-0000-6152	Dental Insurance	0	0	0	473
02-100-040-0000-6154	Long-Term Disability Insurance	0	0	0	75
02-100-040-0000-6156	Life Insurance	0	0	0	41
02-100-040-0000-6162	Health Care Savings Plan (HCSP)	0	0	0	150
02-100-040-0000-6164	PERA	0	0	0	2,452
02-100-040-0000-6170	FICA	0	0	0	2,027
02-100-040-0000-6172	Medicare	0	0	0	474
02-100-040-0000-6176	Worker's Compensation	0	0	0	333
02-100-040-0000-6299	Prof. & Tech. Fee - Other	0	0	0	90,000
02-100-040-0000-6300	Mach., Equip., Software Serv	0	0	0	8,115
02-100-045-0000-6100	Salaries & Wages - Regular	0	0	0	5,500
02-100-045-0000-6300	Mach., Equip., Software Serv	0	0	0	4,200
02-100-050-0000-6299	Prof. & Tech. Fee - Other	0	0	0	2,000
02-100-050-0000-6300	Mach., Equip., Software Serv	0	0	0	11,583
DEPT 100	Recorder's Land Based Unallocated	Revenue 240,713 -	227,799 -	264,000 -	241,000 -

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 61

02 FUND Restricted & Committed Funds

Report Basis: Cash

100 DEPT Recorder's Land Based Unallocated

Account Number

Account Description

2012
Actual
Mo. 01 - 12

2013
Actual
Mo. 01 - 12

2014 BDGT
AMOUNT

2015 BDGT
AMOUNT

Expend.

122,477

292,691

243,994

248,904

Net

118,236 -

64,892

20,006 -

7,904

**2015 CROW WING COUNTY
BUDGET**

RECORDER'S TECHNOLOGY - RESTRICTED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 218,832	\$ 206,486	\$ 230,000	\$ 210,000	\$ (20,000)	-8.70%
TOTAL REVENUES	\$ 218,832	\$ 206,486	\$ 230,000	\$ 210,000	\$ (20,000)	-8.70%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 89,477	\$ 77,984	\$ 103,500	\$ 101,500	\$ (2,000)	-1.93%
SUPPLIES & MATERIALS	13,201	2,062	5,000	10,000	5,000	100.00%
CAPITAL OUTLAY	183,678	128,162	40,000	50,000	10,000	25.00%
TOTAL EXPENDITURES	\$ 286,356	\$ 208,208	\$ 148,500	\$ 161,500	\$ 13,000	8.75%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (67,524)	\$ (1,722)	\$ 81,500	\$ 48,500	\$ (33,000)	-40.49%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (67,524)	\$ (1,722)	\$ 81,500	\$ 48,500	\$ (33,000)	-40.49%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 62

02 FUND Restricted & Committed Funds

Report Basis: Cash

101 DEPT Recorder

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
02-101-000-0000-5530	Recorder Fee	218,832 -	206,486 -	230,000 -	210,000 -
02-101-000-0000-6299	Prof. & Tech. Fee - Other	0	1,597	10,000	10,000
02-101-000-0000-6300	Mach., Equip., Software Serv	88,116	71,970	92,000	90,000
02-101-000-0000-6355	Credit Card Fee	1,361	4,418	1,500	1,500
02-101-000-0000-6409	Office Supplies	619	0	5,000	5,000
02-101-000-0000-6480	Comp. Eq. & Software Under \$5K	9,365	2,062	0	5,000
02-101-000-0000-6485	Furn. & Eq. Other Under \$5K	3,217	0	0	0
02-101-000-0000-6645	Comp. Eq. & Software Over \$5K	183,677	128,162	40,000	50,000
DEPT 101 Recorder	Revenue	218,832 -	206,486 -	230,000 -	210,000 -
	Expend.	286,356	208,208	148,500	161,500
	Net	67,524	1,722	81,500 -	48,500 -

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services - Environmental Services Division

DEPARTMENT DESCRIPTION:

Addressing, land subdivisions, land use permits, shoreland alteration permits, septic systems, solid waste management, stormwater management, surveying, and water planning

GOALS AND OBJECTIVES OBTAINED IN 2014:

Provide Stormwater Management BMP's for all permits in the shoreland district.

Effectively implement the remaining 2012 stormwater plans (60) and 50% of the 2013 stormwater plans (35) for a total of 95 stormwater plans

Remove 23.75 pounds of phosphorous based on required stormwater plan implementation for riparian lots in the Shoreland District

Continue providing excellent customer service administering the P&Z program in Crosslake

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

Continue providing excellent customer service administering the P&Z program in Crosslake

Develop a countywide AIS Prevention Plan and implement said plan via AIS funds from the State of Minnesota

**2015 CROW WING COUNTY
BUDGET**

ENVIRONMENTAL SERVICES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 367,752	\$ 326,377	\$ 370,095	\$ 365,845	\$ (4,250)	-1.15%
INTERGOVERNMENTAL	43,604	82,895	77,216	86,157	8,941	11.58%
CHARGES FOR SERVICES	25,425	63,724	33,500	33,500	-	0.00%
MISCELLANEOUS	2,994	7,067	-	7,500	7,500	-
TOTAL REVENUES	\$ 439,775	\$ 480,063	\$ 480,811	\$ 493,002	\$ 12,191	2.54%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 517,073	\$ 524,322	\$ 600,276	\$ 540,546	\$ (59,730)	-9.95%
SERVICES & CHARGES	33,739	32,755	46,454	40,928	(5,526)	-11.90%
SUPPLIES & MATERIALS	15,353	34,449	30,653	32,325	1,672	5.45%
OTHER EXPENDITURES	3,604	9,346	4,250	-	(4,250)	-100.00%
TOTAL EXPENDITURES	\$ 569,769	\$ 600,872	\$ 681,633	\$ 613,799	\$ (67,834)	-9.95%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (129,994)	\$ (120,809)	\$ (200,822)	\$ (120,797)	\$ 80,025	-39.85%
TOTAL OTHER FINANCING SOURCES (USES)	2,686		-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (127,308)	\$ (120,809)	\$ (200,822)	\$ (120,797)	\$ 80,025	-39.85%
 FULL TIME EQUIVALENTS	 9.1	 7.7	 8.1	 6.8		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

104 DEPT Environmental Services

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-104-000-0000-5155	P&Z Hearing/Permit	65,405 -	48,744 -	60,000 -	60,000 -
01-104-000-0000-5156	Zoning Permit	302,347 -	275,233 -	302,000 -	255,750 -
01-104-000-0000-5157	Water Plan / WACA	0	2,400 -	8,095 -	8,095 -
01-104-000-0000-5158	Subsurface Sewage Treatment Systems	0	0	0	42,000 -
01-104-000-0000-5299	Local Grant	3,300 -	4,357 -	20,000 -	28,941 -
01-104-000-0000-5309	Water & Soil Resources	40,304 -	78,538 -	57,216 -	57,216 -
01-104-000-0000-5535	E-911 Addressing Fee	10,425 -	48,724 -	18,500 -	18,500 -
01-104-000-0000-5599	Interfund - County Fees	15,000 -	15,000 -	15,000 -	15,000 -
01-104-000-0000-5830	Miscellaneous Other Revenue	2,994 -	7,066 -	0	7,500 -
01-104-000-0000-5925	Property & Casualty Insurance Procee	2,686 -	0	0	0
01-104-000-0000-6100	Salaries & Wages - Regular	385,847	390,247	444,315	386,649
01-104-000-0000-6105	Salaries & Wages - Overtime	0	5,095	0	0
01-104-000-0000-6150	Health Insurance	65,494	58,873	76,440	82,722
01-104-000-0000-6152	Dental Insurance	6,018	4,990	5,621	5,228
01-104-000-0000-6154	Long-Term Disability Insurance	665	706	927	890
01-104-000-0000-6156	Life Insurance	534	555	629	553
01-104-000-0000-6162	Health Care Savings Plan (HCSP)	815	965	1,215	930
01-104-000-0000-6164	Pera	28,331	28,530	31,826	28,999
01-104-000-0000-6170	Fica	22,439	23,130	27,217	23,971
01-104-000-0000-6172	Medicare	5,321	5,410	6,366	5,606
01-104-000-0000-6174	Unemployment Compensation	0	2,570	0	0
01-104-000-0000-6176	Worker's Compensation	1,419	3,252	4,720	3,998
01-104-000-0000-6178	Educational & Cert. Expenses	190	0	1,000	1,000
01-104-000-0000-6200	Postage & Postal Box Rental	0	0	4,000	4,000
01-104-000-0000-6210	Telephone	2,916	3,170	2,701	2,701
01-104-000-0000-6245	Membership Dues & Subscrip.	670	1,294	700	700
01-104-000-0000-6249	Public Relations	1,609	1,414	1,500	1,500
01-104-000-0000-6260	Consulting Fee	4,129	2,913	4,000	3,732
01-104-000-0000-6268	Non-Employee Per Diems	5,300	4,500	4,000	4,000
01-104-000-0000-6270	Non-Employee Training & Reg.	300	0	400	400
01-104-000-0000-6272	Non-Employee Mileage	1,601	1,278	1,500	1,500
01-104-000-0000-6299	Prof. & Tech. Fee - Other	622	739	8,258	4,000
01-104-000-0000-6300	Mach., Equip., Software Serv	1,070	2,842	2,000	2,000
01-104-000-0000-6332	Employee Mileage	231	581	700	1,200
01-104-000-0000-6334	Hotel & Meals Travel Expense	1,233	265	3,500	2,000
01-104-000-0000-6336	Other Travel Expenses	445	40	500	500

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 17

01 FUND General

Report Basis: Cash

104 DEPT Environmental Services

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Number</u>	<u>Account Description</u>				
01-104-000-0000-6338	Training & Registration Fees	3,911	3,818	4,000	4,000
01-104-000-0000-6340	Machinery & Equipment Rental	7,217	6,037	5,095	5,095
01-104-000-0000-6385	Recorder Fee - Intrafund	2,484	3,864	3,600	3,600
01-104-000-0000-6409	Office Supplies	2,660	3,207	3,725	3,725
01-104-000-0000-6417	Equipment Supplies	0	59	0	0
01-104-000-0000-6428	General Operating Supplies	0	7	0	0
01-104-000-0000-6480	Comp. Eq. & Software Under \$5K	0	991	0	3,000
01-104-000-0000-6516	E-911 Signs	1,409	10,034	17,228	12,000
01-104-000-0000-6560	Gasoline, Diesel, & Other Fuels	8,944	20,151	9,700	13,600
01-104-000-0000-6565	Motor Oil & Lubricants	633	0	0	0
01-104-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	1,707	0	0	0
01-104-000-0000-6830	Refunds	3,605	9,346	4,250	0
DEPT 104	Environmental Services	Revenue	442,461 -	480,063 -	480,811 -
		Expend.	569,769	600,872	681,633
		Net	127,308	120,810	200,822
				200,822	120,797

**2015 CROW WING COUNTY
BUDGET
CROSSLAKE PLANNING & ZONING**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ -	\$ 50,518	\$ 190,000	\$ 193,800	\$ 3,800	2.00%
TOTAL REVENUES	\$ -	\$ 50,518	\$ 190,000	\$ 193,800	\$ 3,800	2.00%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ -	\$ 8,511	\$ 135,348	\$ 113,681	\$ (21,667)	-16.01%
SERVICES & CHARGES	-	655	7,600	7,600	-	0.00%
SUPPLIES & MATERIALS	-	11,880	1,000	1,000	-	0.00%
TOTAL EXPENDITURES	\$ -	\$ 21,046	\$ 143,948	\$ 122,281	\$ (21,667)	-15.05%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 29,472	\$ 46,052	\$ 71,519	\$ 25,467	55.30%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ 29,472	\$ 46,052	\$ 71,519	\$ 25,467	55.30%
 FULL TIME EQUIVALENTS	 0.0	 0.2	 2.0	 2.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

105 DEPT Crosslake Planning & Zoning

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-105-000-0000-5534	Crosslake Contract Revenue	0	50,518 -	190,000 -	193,800 -
01-105-000-0000-6100	Salaries & Wages - Regular	0	7,352	93,066	83,747
01-105-000-0000-6150	Health Insurance	0	0	24,765	14,584
01-105-000-0000-6152	Dental Insurance	0	0	1,932	946
01-105-000-0000-6154	Long-Term Disability Insurance	0	0	179	193
01-105-000-0000-6156	Life Insurance	0	13	156	164
01-105-000-0000-6162	Health Care Savings Plan (HCSP)	0	50	600	600
01-105-000-0000-6164	PERA	0	533	6,747	6,281
01-105-000-0000-6170	FICA	0	456	5,771	5,193
01-105-000-0000-6172	Medicare	0	107	1,349	1,215
01-105-000-0000-6176	Worker's Compensation	0	0	283	258
01-105-000-0000-6178	Educational & Cert. Expenses	0	0	500	500
01-105-000-0000-6210	Telephone	0	35	600	600
01-105-000-0000-6249	Public Relations	0	0	1,500	1,500
01-105-000-0000-6332	Employee Mileage	0	620	4,500	4,500
01-105-000-0000-6334	Hotel & Meals Travel Expense	0	0	500	500
01-105-000-0000-6336	Other Travel Expenses	0	0	500	500
01-105-000-0000-6417	Equipment Supplies	0	11,880	1,000	1,000
DEPT 105	Crosslake Planning & Zoning	Revenue	0	50,518 -	190,000 -
		Expend.	0	21,046	122,281
		Net	0	29,473 -	46,052 -
					71,519 -

**2015 CROW WING COUNTY
BUDGET**

WATER PLAN - RESTRICTED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 28,347	\$ -	\$ -	\$ -	\$ -	-
INTERGOVERNMENTAL	77,403	10,789	-	-	-	-
MISCELLANEOUS	5,891	-	7,750	-	(7,750)	-100.00%
TOTAL REVENUES	\$ 111,641	\$ 10,789	\$ 7,750	\$ -	\$ (7,750)	-100.00%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 110,494	\$ 7,223	\$ 6,825		\$ (6,825)	-100.00%
SERVICES & CHARGES	31,594	20,702	525	-	(525)	-100.00%
SUPPLIES & MATERIALS	-	242	400	-	(400)	-100.00%
TOTAL EXPENDITURES	\$ 142,088	\$ 28,167	\$ 7,750	\$ -	\$ (7,750)	-100.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (30,447)	\$ (17,378)	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (30,447)	\$ (17,378)	\$ -	\$ -	\$ -	-
 FULL TIME EQUIVALENTS	 1.0	 0.0	 0.0	 0.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds

Report Basis: Cash

104 DEPT Environmental Services

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
02-104-000-0000-5001	Property Taxes - Current	28,347 -	0	0	0
02-104-000-0000-5299	Local Grant	19,816 -	10,789 -	0	0
02-104-000-0000-5309	Water & Soil Resources	57,588 -	0	0	0
02-104-000-0000-5830	Miscellaneous Other Revenue	5,891 -	0	7,750 -	0
02-104-000-0000-6100	Salaries & Wages - Regular	88,710	6,260	6,150	0
02-104-000-0000-6105	Salaries & Wages - Overtime	2,881	0	0	0
02-104-000-0000-6150	Health Insurance	4,746	0	0	0
02-104-000-0000-6152	Dental Insurance	195	0	0	0
02-104-000-0000-6154	Long-Term Disability Insurance	84	0	0	0
02-104-000-0000-6156	Life Insurance	89	0	0	0
02-104-000-0000-6162	Health Care Savings Plan (HCSP)	388	0	0	0
02-104-000-0000-6164	Pera	5,124	0	0	0
02-104-000-0000-6170	Fica	5,535	388	397	0
02-104-000-0000-6172	Medicare	1,295	91	93	0
02-104-000-0000-6176	Worker's Compensation	1,192	0	185	0
02-104-000-0000-6180	Clothing Employee	256	485	0	0
02-104-000-0000-6210	Telephone	200	0	0	0
02-104-000-0000-6249	Public Relations	2,590	1,206	0	0
02-104-000-0000-6274	Medical Fee	195	0	0	0
02-104-000-0000-6299	Prof. & Tech. Fee - Other	25,465	17,582	0	0
02-104-000-0000-6332	Employee Mileage	3,145	1,811	525	0
02-104-000-0000-6338	Training & Registration Fees	0	103	0	0
02-104-000-0000-6409	Office Supplies	0	231	400	0
02-104-000-0000-6480	Comp. Eq. & Software Under \$5K	0	11	0	0
DEPT 104	Environmental Services	Revenue 111,641 -	10,789 -	7,750 -	0
		Expend. 142,088	28,167	7,750	0
		Net 30,448	17,379	0	0

**2015 CROW WING COUNTY
BUDGET**

AQUATIC INVASIVE SPECIES - RESTRICTED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ -	\$ -	\$ 202,713	\$ 450,473	\$ 247,760	122.22%
TOTAL REVENUES	\$ -	\$ -	\$ 202,713	\$ 450,473	\$ 247,760	122.22%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ -	\$ -	\$ 11,000	\$ 45,009	\$ 34,009	309.17%
SERVICES & CHARGES	-	-	171,335	348,052	176,717	103.14%
SUPPLIES & MATERIALS	-	-	20,378	31,995	11,617	57.01%
CAPITAL OUTLAY	-	-	-	50,426	50,426	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 202,713	\$ 475,482	\$ 272,769	134.56%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (25,009)	\$ (25,009)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ -	\$ (25,009)	\$ (25,009)	-
 FULL TIME EQUIVALENTS	 0.0	 0.0	 0.0	 1.1		

USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds

Report Basis: Cash

106 DEPT Aquatic Invasive Species

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
02-106-000-0000-5319	Department of Revenue	0	0	202,713 -	450,473 -
02-106-000-0000-6249	Public Relations	0	0	36,660	50,000
02-106-000-0000-6299	Prof. & Tech. Fee - Other	0	0	35,000	40,000
02-106-000-0000-6428	General Operating Supplies	0	0	20,000	10,000
02-106-012-0000-6100	Salaries & Wages - Regular	0	0	11,000	22,148
02-106-012-0000-6150	Health Insurance	0	0	0	775
02-106-012-0000-6152	Dental Insurance	0	0	0	44
02-106-012-0000-6154	Long-Term Disability Insurance	0	0	0	16
02-106-012-0000-6156	Life Insurance	0	0	0	10
02-106-012-0000-6162	Health Care Savings Plan(HCSP)	0	0	0	38
02-106-012-0000-6164	PERA	0	0	0	507
02-106-012-0000-6170	FICA	0	0	0	816
02-106-012-0000-6172	Medicare	0	0	0	191
02-106-012-0000-6176	Worker's Compensation	0	0	0	457
02-106-012-0000-6270	Non-Employee Training & Reg.	0	0	0	5,000
02-106-012-0000-6299	Prof. & Tech. Fee - Other	0	0	99,675	195,080
02-106-012-0000-6428	General Operating Supplies	0	0	378	5,100
02-106-012-0000-6480	Comp. Eq. & Software Under \$5K	0	0	0	7,650
02-106-012-0000-6485	Furn. & Eq. Other Under \$5K	0	0	0	7,245
02-106-013-0000-6100	Salaries & Wages - Regular	0	0	0	17,153
02-106-013-0000-6150	Health Insurance	0	0	0	775
02-106-013-0000-6152	Dental Insurance	0	0	0	44
02-106-013-0000-6154	Long-Term Disability Insurance	0	0	0	16
02-106-013-0000-6156	Long-Term Disability Insurance	0	0	0	10
02-106-013-0000-6162	Health Care Savings Plan(HCSP)	0	0	0	38
02-106-013-0000-6164	PERA	0	0	0	507
02-106-013-0000-6170	FICA	0	0	0	816
02-106-013-0000-6172	Medicare	0	0	0	191
02-106-013-0000-6176	Worker's Compensation	0	0	0	457
02-106-013-0000-6299	Prof. & Tech. Fee - Other	0	0	0	57,972
02-106-013-0000-6428	General Operating Supplies	0	0	0	2,000
02-106-013-0000-6640	Vehicle & Machinery Over \$5K	0	0	0	50,426
DEPT 106	Aquatic Invasive Species	Revenue	0	202,713 -	450,473 -
		Expend.	0	202,713	475,482
		Net	0	0	25,009

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services: Property Valuation and Classification

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.

GOALS AND OBJECTIVES OBTAINED IN 2014:

We trained Assessment Specialist on how to use queries to extract data for different purposes.

- Land Service Specialist/Assessor Position: Determined this cross training was not effective. Created a resources and training manual for staff to assist them in the performance of their job duties.
- Public Informational Sessions: Conducting one public informational session in Brainerd on how the assessment process works. These sessions covered statutes, valuation, classification, and public relations.
- Achieved 80% positive customer feedback.
- Responded to 100% of customer inquiries within 2 business days.
- Conducted a taxpayer education session on Management Forest/Sustainable Forest Tax Programs.
- Sent out press releases quarterly.
- Collaborated with PLM and ES to distribute a quarterly update of the Land Services Department to townships and cities
- Meet budget targets for revenues and expenditures.
- Inspect new permits and callbacks before assessment is completed.

- Physically inspect, revalue, and classify 20% of real estate parcels.
- Submit spring abstracts to DOR by April 1st.
- Submit fall abstracts to DOR by September 1st.
- Maintained a level of assessment between 90% and 105% on all property types.
- Achieve 80% on Employee Satisfaction Survey.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

- 1.Excellent customer service
- 2.Improve the data collection process when assessors are in the field.
- 3.Complete CAMA conversion process.
- 4.Remain committed to a consistent quintile review to be the basis of our assessment practice
5. Quarterly Updates to Cities and Townships
- 6.Recraft a Administrative position into a second Assessment Specialist position

**2015 CROW WING COUNTY
BUDGET**

PROPERTY VALUATION & CLASSIFICATION

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 20,335	\$ 19,891	\$ 18,000	\$ 17,000	\$ (1,000)	-5.56%
MISCELLANEOUS	3,551	3,414	3,000	2,000	(1,000)	-33.33%
TOTAL REVENUES	<u>\$ 23,886</u>	<u>\$ 23,305</u>	<u>\$ 21,000</u>	<u>\$ 19,000</u>	<u>\$ (2,000)</u>	<u>-9.52%</u>
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 914,121	\$ 1,003,826	\$ 1,027,714	\$ 1,067,118	\$ 39,404	3.83%
SERVICES & CHARGES	64,312	93,593	103,220	101,300	(1,920)	-1.86%
SUPPLIES & MATERIALS	17,087	18,082	18,625	14,800	(3,825)	-20.54%
TOTAL EXPENDITURES	<u>\$ 995,520</u>	<u>\$ 1,115,501</u>	<u>\$ 1,149,559</u>	<u>\$ 1,183,218</u>	<u>\$ 33,659</u>	<u>2.93%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (971,634)</u>	<u>\$ (1,092,196)</u>	<u>\$ (1,128,559)</u>	<u>\$ (1,164,218)</u>	<u>\$ (35,659)</u>	<u>3.16%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (971,634)</u>	<u>\$ (1,092,196)</u>	<u>\$ (1,128,559)</u>	<u>\$ (1,164,218)</u>	<u>\$ (35,659)</u>	<u>3.16%</u>
 FULL TIME EQUIVALENTS	 13.4	 14.8	 14.7	 14.6		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

107 DEPT Property Valuation & Classification

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-107-000-0000-5520	Job-Z Annual Fee	5,335 -	4,891 -	3,000 -	2,000 -
01-107-000-0000-5599	Interfund - County Fees	15,000 -	15,000 -	15,000 -	15,000 -
01-107-000-0000-5830	Miscellaneous Other Revenue	3,551 -	3,414 -	3,000 -	2,000 -
01-107-000-0000-6100	Salaries & Wages - Regular	731,883	779,424	785,231	764,542
01-107-000-0000-6105	Salaries & Wages - Overtime	157	1,995	9,397	8,406
01-107-000-0000-6150	Health Insurance	66,110	93,013	95,398	155,688
01-107-000-0000-6152	Dental Insurance	6,074	8,795	7,961	10,049
01-107-000-0000-6154	Long-Term Disability Insurance	1,156	1,257	1,643	1,757
01-107-000-0000-6156	Life Insurance	936	1,143	1,145	1,169
01-107-000-0000-6162	Health Care Savings Plan (HCSP)	1,113	2,088	2,175	2,115
01-107-000-0000-6164	Pera	52,574	54,229	57,420	57,970
01-107-000-0000-6170	Fica	43,439	45,925	49,104	47,925
01-107-000-0000-6172	Medicare	10,232	10,740	11,485	11,208
01-107-000-0000-6174	Unemployment Compensation	2,976 -	1,110	0	0
01-107-000-0000-6176	Worker's Compensation	3,423	4,106	5,755	5,289
01-107-000-0000-6178	Educational & Cert. Expenses	0	0	1,000	1,000
01-107-000-0000-6200	Postage & Postal Box Rental	0	0	15,000	15,000
01-107-000-0000-6210	Telephone	1,764	1,744	1,862	1,800
01-107-000-0000-6245	Membership Dues & Subscrip.	1,904	354	2,600	2,000
01-107-000-0000-6249	Public Relations	973	1,721	1,500	1,500
01-107-000-0000-6299	Prof. & Tech. Fee - Other	28,496	51,501	40,258	40,000
01-107-000-0000-6300	Mach., Equip., Software Serv	687	687	1,000	1,000
01-107-000-0000-6332	Employee Mileage	19,775	20,805	25,000	24,000
01-107-000-0000-6334	Hotel & Meals Travel Expense	225	1,415	2,000	2,000
01-107-000-0000-6338	Training & Registration Fees	7,232	9,408	7,000	7,000
01-107-000-0000-6340	Machinery & Equipment Rental	3,256	5,958	7,000	7,000
01-107-000-0000-6409	Office Supplies	6,891	5,275	7,916	6,000
01-107-000-0000-6428	General Operating Supplies	0	7	0	0
01-107-000-0000-6480	Comp. Eq. & Software Under \$5K	1,575	12,005	9,312	7,500
01-107-000-0000-6485	Furn. & Eq. Other Under \$5K	8,621	795	1,397	1,300
DEPT 107	Property Valuation & Classification	Revenue 23,886 -	23,305 -	21,000 -	19,000 -
		Expend. 995,520	1,115,501	1,149,559	1,183,218
		Net 971,634	1,092,196	1,128,559	1,164,218

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Facilities

DEPARTMENT DESCRIPTION:

Facilities Operation and Maintenance

GOALS AND OBJECTIVES OBTAINED IN 2014:

Transitioned to a new Computerized Maintenance Management System (CMMS) which we use to track work orders related to specific pieces of equipment and assets. This allows the Facilities department to track costs specifically to that asset so we know where budgets are being spent.

Upgraded obsolete Building Automation Systems (BAS) components that are used to run the Heating, Ventillation and Air Conditioning (HVAC) equipment on campus. We are approximately 30% completed with retrofitting all of the obsolete equipment.

Brought on board a Maintenance Tech II - HVAC specialist to replace Honeywell building maintenance contract that was terminated in 2013. Very successful year and found many neglected pieces of equipment that Honeywell wasn't maintaining.

Installed LED lighting in the parking lots of the downtown CWC campus.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

Expand further the backup power distribution into buildings that are not at 100% backup on our generator. Many buildings only have life safety (ie: emergency lighting, exit lighting, etc) components on back up, we want to expand that to other systems to allow staff to work through power outages.

Continue to replace obsolete BAS components throughout campus. Our goal is to retrofit Community Services, Highway, LEC, Land Services and the Historic Court House this year.

Finish retrofitting of High Intensity Discharge (HID) lighting outside to LED lighting. We will be complete with outside lighting retrofitting to LED in 2015.

Many site improvements will also take place in 2015. Handicap ramp repair at the Historic Court House. Parking lot repairs throughout campus. Exterior care assesment and repairs to the outside of the Historic Court House and Museum.

**2015 CROW WING COUNTY
BUDGET**

FACILITIES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
MISCELLANEOUS	630,995	638,778	630,592	588,100	(42,492)	-6.74%
TOTAL REVENUES	\$ 690,995	\$ 698,778	\$ 690,592	\$ 648,100	\$ (42,492)	-6.15%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 357,549	\$ 412,790	\$ 503,870	\$ 516,332	\$ 12,462	2.47%
SERVICES & CHARGES	1,060,295	995,595	890,346	997,100	106,754	11.99%
SUPPLIES & MATERIALS	301,879	342,883	420,154	439,250	19,096	4.55%
TOTAL EXPENDITURES	\$ 1,719,723	\$ 1,751,268	\$ 1,814,370	\$ 1,952,682	\$ 138,312	7.62%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,028,728)	\$ (1,052,490)	\$ (1,123,778)	\$ (1,304,582)	\$ (180,804)	16.09%
TOTAL OTHER FINANCING SOURCES (USES)	14,532	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,014,196)	\$ (1,052,490)	\$ (1,123,778)	\$ (1,304,582)	\$ (180,804)	16.09%
 FULL TIME EQUIVALENTS	 5.7	 6.0	 7.0	 7.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
110 DEPT Facilities

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-110-000-0000-5010	Forfeited Property	60,000 -	60,000 -	60,000 -	60,000 -
01-110-000-0000-5810	Rents & Royalties	66,256 -	71,065 -	67,090 -	70,100 -
01-110-000-0000-5830	Miscellaneous Other Revenue	1,237 -	4,211 -	0	0
01-110-000-0000-5899	Interfund - Rents & Royalties	563,502 -	563,502 -	563,502 -	518,000 -
01-110-000-0000-5925	Property & Casualty Insurance Procee	14,532 -	0	0	0
01-110-000-0000-6100	Salaries & Wages - Regular	264,073	286,207	344,413	352,210
01-110-000-0000-6105	Salaries & Wages - Overtime	9,340	12,499	7,690	7,859
01-110-000-0000-6150	Health Insurance	32,705	57,844	80,072	81,698
01-110-000-0000-6152	Dental Insurance	3,182	1,891	1,892	1,892
01-110-000-0000-6154	Long-Term Disability Insurance	305	518	725	810
01-110-000-0000-6156	Life Insurance	330	464	546	574
01-110-000-0000-6162	Health Care Savings Plan (HCSP)	200	588	900	900
01-110-000-0000-6164	Pera	19,709	21,594	25,456	27,005
01-110-000-0000-6170	Fica	16,432	17,924	21,772	22,323
01-110-000-0000-6172	Medicare	3,842	4,192	5,091	5,221
01-110-000-0000-6174	Unemployment Compensation	460	0	0	0
01-110-000-0000-6176	Worker's Compensation	5,305	6,961	12,063	12,340
01-110-000-0000-6178	Educational & Cert. Expenses	165	108	750	1,000
01-110-000-0000-6180	Clothing Employee	1,500	2,000	2,500	2,500
01-110-000-0000-6210	Telephone	3,429	4,775	3,446	7,120
01-110-000-0000-6249	Public Relations	576	723	500	750
01-110-000-0000-6299	Prof. & Tech. Fee - Other	157	4,725	6,300	6,300
01-110-000-0000-6300	Mach., Equip., Software Serv	13,463	10,045	11,200	10,450
01-110-000-0000-6332	Employee Mileage	101	251	500	500
01-110-000-0000-6338	Training & Registration Fees	2,390	2,423	4,000	3,000
01-110-000-0000-6340	Machinery & Equipment Rental	0	0	0	1,800
01-110-000-0000-6409	Office Supplies	847	1,704	745	750
01-110-000-0000-6415	Building Maintenance Supplies	182	30	0	0
01-110-000-0000-6480	Comp. Eq. & Software Under \$5K	4,480	0	2,794	2,500
01-110-000-0000-6485	Furn. & Eq. Other Under \$5K	4,018	724	3,259	3,000
01-110-000-0000-6560	Gasoline, Diesel, & Other Fuels	2,661	3,006	3,000	3,000
01-110-102-0000-6250	Electricity & Water	419,178	538,737	490,000	570,000
01-110-102-0000-6425	Fuel For Buildings	133,776	191,948	251,000	260,000
01-110-102-0000-6560	Gasoline, Diesel, & Other Fuels	16,814	0	0	0
01-110-104-0000-6305	Building Repair & Maint. Serv	166,778	152,457	153,000	155,000
01-110-104-0000-6415	Building Maintenance Supplies	41,388	29,659	40,044	50,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 21

01 FUND General
110 DEPT Facilities

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Number</u>	<u>Account Description</u>				
01-110-106-0000-6305	Building Repair & Maint. Serv	70,240	60,891	71,400	72,180
01-110-106-0000-6306	Brainerd Complex (Hwy)	0	0	0	15,000
01-110-106-0000-6307	Crosslake Complex (Hwy)	0	0	0	10,000
01-110-106-0000-6308	Deerwood Shop (Hwy)	0	0	0	5,000
01-110-106-0000-6309	Pine Center Shop (Hwy)	0	0	0	5,000
01-110-106-0000-6311	Jail Repair & Maint.	0	0	0	30,000
01-110-106-0000-6415	Building Maintenance Supplies	51,477	74,557	50,000	60,000
01-110-108-0000-6310	Grounds Maint. Serv	14,714	13,815	16,000	15,000
01-110-110-0000-6305	Building Repair & Maint. Serv	255,592	192,541	90,000	90,000
01-110-110-0000-6415	Building Maintenance Supplies	27,321	10,787	60,000	60,000
01-110-112-0000-6305	Building Repair & Maint. Serv	75,736	14,212	44,000	0
01-110-112-0000-6415	Building Maintenance Supplies	10,313	30,469	9,312	0
01-110-116-0000-6299	Prof. & Tech. Fee - Other	15,867	0	0	0
01-110-116-0000-6415	Building Maintenance Supplies	6,656	0	0	0
01-110-118-0000-6255	Sanitation	7,960	0	0	0
01-110-118-0000-6415	Building Maintenance Supplies	236	0	0	0
01-110-120-0000-6305	Building Repair & Maint. Serv	14,114	0	0	0
01-110-120-0000-6420	Safety Supplies	1,710	0	0	0
DEPT 110	Facilities	Revenue 705,527 -	698,778 -	690,592 -	648,100 -
		Expend. 1,719,723	1,751,268	1,814,370	1,952,682
		Net 1,014,196	1,052,490	1,123,778	1,304,582

CROW WING COUNTY SHERIFF'S OFFICE 2014/2015 BUDGET NARRATIVE

MISSION STATEMENT:

With courage, honor and integrity, we protect the rights and dignity of all citizens. In partnership with our communities, we strive to preserve the peace and are dedicated to excellence in the delivery of public safety services.

OFFICE DESCRIPTION:

The Sheriff's Office is run by the Sheriff who is an elected official responsible directly to the people of Crow Wing County. State statutes define the Sheriff's responsibilities and outline the basic expectations of the office. Constituents further define the Sheriff's role by bringing forth the needs of their communities and their desire for service. The divisions of the Sheriff's Office include Patrol, Investigations, E-911 Dispatch, Boat and Water, Jail, Emergency Management and Support. Some divisions contain special units that serve a specific purpose such as Civil Process, Records, Transports and Court Security. The Sheriff's Office is also host to the Lakes Area Drug Investigative Division (LADID) which is a multi-jurisdictional task force that is focused on addressing drug related crime in our communities. In addition to all that, we have a number of specialized teams such as the Bomb Squad, Dive Team, Tactical Team, and the Mounted Patrol. Like LADID, our specialized teams may have members that are from multiple jurisdictions and/or different disciplines. Both the Dive Team and Mounted Patrol are volunteer based. Volunteers also are used in our Chaplaincy and TRIAD programs.

The Crow Wing County Sheriff's Office Jail Division operates a 286 bed direct supervision jail facility opened in 2007 that houses pre-trial and sentenced males and females for up to one year. 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.

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

- Serve and protect the public 24 hours a day, 7 days a week, 365 days a year.
- Provide emergency service upon request within the county.
- Provide central dispatching of emergency service units within the county.

- Provide for emergency management of citizen notification of imminent danger from events such as storms, nuclear disasters, chemical spills, fire or flooding.
- Warn and direct evacuations in the event of immediate danger to the public.
- Enforce laws enacted for the protection of persons and property.
- Apprehend and confine individuals who violate the laws of our society.
- Maintain the County Jail in a humane and secure manner in accordance with State law, judicial decrees and community standards.
- Provide for the confinement, safekeeping and rehabilitation of jail inmates.
- Patrol Crow Wing County waterways and enforce the law on the water.
- Investigate watercraft and water related incidents, including search and rescue.
- Enforce laws related to recreational vehicles such as snowmobiles and ATVs
- Investigate all non-natural deaths in conjunction with the Coroner.
- Investigate child and domestic abuse cases.
- Investigate internet crimes against children and vulnerable adults.
- Assist agencies on a local, state and federal level pertaining to joint investigations.
- Maintain records related to criminal enforcement.
- Maintain warrant records for those persons wanted in Crow Wing County.
- Transport persons apprehended in other jurisdictions back to Crow Wing County for confinement. Arrange for the extradition of persons arrested in other states.
- Transport convicted prisoners to state institutions.
- Transport juveniles to and from secure facilities within the state.
- Transport, mentally ill, mentally incompetent and civilly committed persons to hospitals and state institutions.
- Conduct all background checks and liquor licenses submitted within Crow Wing County.
- Maintain equipment and vehicles necessary to provide such services.
- Serve civil and criminal processes and handle matters such as wage levies and mortgage foreclosure sales.
- Provide courtroom security.
- Monitor the registration of predatory offenders residing in our county. Perform mandated predatory offender checks to insure registration compliance. Conduct POR Community Notification meetings as required.
- Meet state and federal mandates regarding reporting of crimes and other governmental statistics.
- Meet training mandates to stay current on law changes and to maintain law enforcement licenses.

MAJOR ACCOMPLISHMENTS AND CHALLENGES IN 2014:

Staffing:

The retirements of three licensed staff in 2013, resulted in a number of promotions and/or assignment changes within our Administration and Patrol divisions. Our transition has gone very well and staff are growing accustomed to their new roles/responsibilities. We now have three licensed officers who have graduated from field training but are still within their 1 year probation period. This year, we have had two more of our veteran deputies retire. As a result, we currently have one licensed deputy in Field Training and we are still down one position at the time of this writing. We are also down one dispatcher with backgrounds being ran on those applicants that are candidates for the position. Our Jail division continues to see a high turn over and as a result has numerous new hires at various points in the hiring/training/probationary period.

Facilities:

Following the direction set by the Crow Wing County Commissioners, we have been working with Crow Wing County facilities to implement building upgrades to our existing structures. Construction which began in November 2013 continues through current day.

Training:

With so many newly hired staff, training remains a high priority for our office. We continue to provide quality training in-house to insure that all staff can meet their annual training requirements with limited need to travel. Whenever possible, our office continues to collaborate with other law enforcement agencies within Crow Wing County to provide specific training on topics such as school shootings, emergency preparedness and Use of Force. Training together is mutually beneficial fiscally and helps to insure a unified response to our community's needs.

Radio Interoperability:

Residual work related to the 800 MHz project has continued as expected into 2014. All radios within the county have been reprogrammed to include all new state talk groups. Additionally, review of the radio reception issues in the Breezy Point area resulted in a range of recommendations and possible solutions. We are currently in the process of vetting those suggestions and forming a plan to address our coverage needs.

Dispatch:

We are ready and waiting for the next steps to be decided by the State in regard to the full implementation/deployment of the NexGen technology within the state. The state and its sub-committees continue to meet to discuss considerations centered on the mapping used by our PSAPs across the state. This is a major part of the NexGen system but to date, the state has made no decision on how they intend to move forward.

Investigations:

The Crow Wing County Investigation division along with LADID, has undergone several changes in 2014. The most significant is the remodeling of the office to better suit the needs of the division. LADID agents now have a common office which greatly improves the sharing and networking of information between the agents. Another great improvement of the division was the building of a new evidence and crime lab. This lab is located in the basement of the LEC and is outfitted with new, state of the art equipment. This new lab will greatly enhance the abilities of not only the investigators, but also the patrol deputies in processing evidence before sending it to the MN BCA for final analysis. By officers being able to process their own evidence, it greatly reduces the turn-around time of evidence that is submitted to the BCA lab which results in quicker prosecution of suspects.

Boat & Water:

The latter half of 2013, a new watercraft was obtained (via a grant) to allow for safer operations for our volunteer dive team. This dive barge has been used in training with our dive team in 2014, and has proven to be a much safer and easier platform for our divers to operate off of. The dive barge also serves a dual purpose as being the platform for which our new side scan sonar equipment is deployed off of, and has been used effectively already with a drowning victim recovery on June 26th of 2014

Detention:

The jail continues an upward trend in population numbers in 2014 with the average daily population that is 40 higher than last year (175). The jail has renewed its contract with the State of Minnesota to house prison offenders through at least June of 2015 which will keep population

numbers high throughout the year. The jail continues to see high numbers of employee turnover but has managed to keep overtime in check. There have been 9 new employees hired in 2014 as of July 1st. In its eight year of operation the building and its equipment are beginning to experience higher maintenance and replacement costs as items like cameras and locks begin to hit their useful life expectancies. The jail is researching new technologies and maintenance options to deal with needed upgrades and repairs. Our contract with Cass County has been renewed and now extends through 2027.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2015:

The Crow Wing County Sheriff’s Office is committed to operating within the parameters outlined in our 2015 budget request. Doing so will require diligent attention to expenses, continual striving for increased efficiencies, and remaining alert for opportunities to enhance our non-levy revenue streams. It should be noted that law enforcement in general is not a money making revenue stream for our county and cannot be expected to provide any significant contribution to the county’s overall revenue.

Staffing:

While we are not currently aware of any planned departures, our budget does provide for the need to hire replacements if needed in each of our divisions. We will have at least two licensed staff, one dispatcher and several correctional officers on probation for a good part of the year.

Although we continue to have a strong need for a Community Service Officer (CSO) and a Senior Administrative Specialist within our ranks, we have elected not to request those positions in our 2015 request due to lack of support by our County Commissioners.

Facilities:

In 2015 we will continue to work with the Crow Wing County Facilities to upgrade our existing building as needed to facilitate our operation. All expenses related to the maintenance of all our LEC were shifted to the facilities. We have however decided to seek the support of outside contractors in maintaining our detention facility in 2015. Efforts to work with facilities in providing this service have proven to be fruitless. Contracting our needs out will allow us to insure that we received timely and complete service. This will not only help to insure that your facility stays in good condition but will also help to insure that we pass inspections when conducted by the state and federal agencies.

Training:

Turnover and reassignments within our office will require an increase in our training budget for the coming year. We will continue to strive to provide quality training to our staff as cost effectively as possible. Requests for out of state training and conference attendance will be strictly monitored in all divisions.

Radio Interoperability:

In 2015 our primary focus will be centered on upgrading our E911 Dispatch area to comply with requirements set forth by the state related to the MnDOT ARMER Radio system. The upgrade must be completed by May of 2016. We hope to have it completed by December of 2015. Expenses related to this upgrade have been split between our E911 reserves and the Crow Wing County fund balance. Further details are outlined in our Capital Improvement Plan for 2015-2020

Investigations:

The main goal for the investigative division is to utilize the above mentioned lab equipment to become more confident and efficient in processing and obtaining valuable criminal evidence. It is the desire of the Sheriff's Office to send investigators to specialized training for this equipment. For 2015, the Investigative unit is well equipped and prepared so we have no additional request for equipment for this current year.

Boat and Water:

We are planning to further equip and alter the dive barge with items to make it an even safer and useable platform for our divers as seen in our equipment request listed within the Dive team budget. The expense of those enhancement are rather inconsequential but will be of great value to our invaluable volunteers who work the waters when a drowning has occurred. We also are currently in the grant process through the MN DNR to obtain funding to replace our oldest patrol boat and to acquire a new boat capable of navigating shallower waters and the Mississippi river safely. This "river" boat has become a necessity due to the increasing amount of calls for service to rescue/recover victims of capsized and/or stranded boaters and other people recreating on the water.

Support:

Staff will continue to facilitate the adoption of new technologies and increased efficiencies within the office. The anticipation of a new financial system and other technological changes will challenge staff to continue to find efficiencies in how business is being conducted.

Detention:

As with any budget year, limiting increased expenses is a priority. Revenue streams are still in place though contracts with Cass County and the State to offset the jails operating expenses. One major challenge in 2015 will be to replace aging equipment and plan an upgrade to the existing camera system to an IP camera system to improve quality of images. Building maintenance efforts will need to be focused on to prevent the building from having safety and security issues. We will be going through our first PREA audit to insure we are compliant with the standards. Our State contract requires this compliance to continue.

BUDGET HIGHLIGHTS IN 2015:

In preparing the budget for the year 2015, we as an administrative team have adopted a forward thinking stance based on prior and current year experience.

As discussed with our commissioners, we will be recommending a decrease in the fees charged for our new alarms registrations and our budget anticipates that change.

Again vendors have announced general increases for 2015. The increases seem to range from 2% to as high as 5%. As notices have been received our options have been evaluated and, when necessary, the increases have been reflected in our requests for 2015. Also, at the request of the county, additional administrative costs related to our shared postal services have been absorbed into our budget.

As mentioned earlier, our training budgets have been refined to insure that we have allocated our resources to address the needs of each of our divisions.

Finally, our CIP for 2015 contains a number of projects that are important to our operations only a few have been highlighted within this narrative

**2015 CROW WING COUNTY
BUDGET
SHERIFF**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 36,455	\$ 75,265	\$ 52,500	\$ 41,700	\$ (10,800)	-20.57%
INTERGOVERNMENTAL	288,797	315,712	304,500	316,900	12,400	4.07%
CHARGES FOR SERVICES	320,557	293,455	275,190	254,400	(20,790)	-7.55%
MISCELLANEOUS	36,243	98,221	24,000	26,000	2,000	8.33%
TOTAL REVENUES	\$ 682,052	\$ 782,653	\$ 656,190	\$ 639,000	\$ (17,190)	-2.62%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 3,834,889	\$ 4,085,696	\$ 4,133,999	\$ 4,231,593	\$ 97,594	2.36%
SERVICES & CHARGES	370,878	350,690	402,429	406,480	4,051	1.01%
SUPPLIES & MATERIALS	271,628	266,339	277,217	333,976	56,759	20.47%
CAPITAL OUTLAY	11,176	32,179	-	-	-	-
TOTAL EXPENDITURES	\$ 4,488,571	\$ 4,734,904	\$ 4,813,645	\$ 4,972,049	\$ 158,404	3.29%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,806,519)	\$ (3,952,251)	\$ (4,157,455)	\$ (4,333,049)	\$ (175,594)	4.22%
TOTAL OTHER FINANCING SOURCES (USES)	19,568	22,701	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (3,786,951)	\$ (3,929,550)	\$ (4,157,455)	\$ (4,333,049)	\$ (175,594)	4.22%
 FULL TIME EQUIVALENTS (Includes Dispatch)	 60.1	 61.8	 61.5	 61.5		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
201 DEPT Sheriff

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-201-000-0000-5160	Gun Permit	36,455 -	75,265 -	52,500 -	41,700 -
01-201-000-0000-5214	Police Aid	210,357 -	262,393 -	245,000 -	255,000 -
01-201-000-0000-5307	Public Safety	67,109 -	39,951 -	34,000 -	34,000 -
01-201-000-0000-5329	Natural Resources	5,874 -	11,217 -	13,600 -	12,500 -
01-201-000-0000-5377	Peace Officer Standards/Training Board	0	0	10,000 -	13,000 -
01-201-000-0000-5408	Bulletproof Vest Part. Prog.	2,880 -	1,285 -	1,900 -	2,400 -
01-201-000-0000-5413	Edward Byrne Memorial Justice Asst C	2,577 -	866 -	0	0
01-201-000-0000-5540	Alarm Fee	74,670 -	73,520 -	64,850 -	64,000 -
01-201-000-0000-5541	Civil Fees	179,216 -	145,002 -	140,000 -	120,000 -
01-201-000-0000-5542	Sheriff's Judgment Executions	4,707 -	6,615 -	7,500 -	4,000 -
01-201-000-0000-5543	Background Check Fee	2,190 -	1,615 -	2,500 -	2,000 -
01-201-000-0000-5544	Contracted Security Fees	5,400 -	5,195 -	5,700 -	5,700 -
01-201-000-0000-5545	Record Management System Fees	44,845 -	48,640 -	48,640 -	48,700 -
01-201-000-0000-5552	State Prisoner Reimbursement	9,530 -	12,869 -	6,000 -	10,000 -
01-201-000-0000-5750	Contributions & Donations	0	5,000 -	0	0
01-201-000-0000-5830	Miscellaneous Other Revenue	26,528 -	81,308 -	19,500 -	19,000 -
01-201-000-0000-5850	Refunds & Recoveries	9,715 -	11,913 -	4,500 -	7,000 -
01-201-000-0000-5925	Property & Casualty Insurance Procee	19,568 -	22,701 -	0	0
01-201-000-0000-6100	Salaries & Wages - Regular	2,763,899	2,924,200	2,815,903	2,848,571
01-201-000-0000-6105	Salaries & Wages - Overtime	140,276	167,766	201,653	203,765
01-201-000-0000-6150	Health Insurance	340,083	380,982	465,393	499,054
01-201-000-0000-6152	Dental Insurance	26,020	28,021	27,302	26,818
01-201-000-0000-6154	Long-Term Disability Insurance	4,223	4,838	5,451	6,118
01-201-000-0000-6156	Life Insurance	3,121	3,462	3,393	3,567
01-201-000-0000-6162	Health Care Savings Plan (HCSP)	4,063	4,575	4,500	4,800
01-201-000-0000-6164	Pera	368,364	384,991	408,154	437,152
01-201-000-0000-6170	Fica	30,592	31,020	35,010	36,105
01-201-000-0000-6172	Medicare	38,153	40,420	41,007	41,648
01-201-000-0000-6174	Unemployment Compensation	5,790	0	0	0
01-201-000-0000-6176	Worker's Compensation	64,449	64,523	70,413	71,335
01-201-000-0000-6178	Educational & Cert. Expenses	1,330	1,670	2,070	1,410
01-201-000-0000-6180	Clothing Employee	44,525	49,229	53,750	51,250
01-201-000-0000-6200	Postage & Postal Box Rental	1,474	1,954	10,500	8,550
01-201-000-0000-6210	Telephone	25,059	27,206	26,697	24,960
01-201-000-0000-6215	Prisoner Transport	829	1,007	6,000	3,000
01-201-000-0000-6245	Membership Dues & Subscrip.	9,128	11,106	11,123	11,133

JASONR
2/14/2015 9:24:20AM
01 FUND General
201 DEPT Sheriff

Crow Wing County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

DEPT		Sheriff	2012	2013	2014 BDGT	2015 BDGT	
Account Number		Account Description	Actual	Actual	AMOUNT	AMOUNT	
			Mo. 01 - 12	Mo. 01 - 12			
	01-201-000-0000-6249	Public Relations	2,365	375	2,000	1,000	
	01-201-000-0000-6250	Electricity & Water	19	4	0	0	
	01-201-000-0000-6274	Medical Fee	1,311	1,459	2,564	2,450	
	01-201-000-0000-6299	Prof. & Tech. Fee - Other	150,710	107,100	102,236	109,368	
	01-201-000-0000-6300	Mach., Equip., Software Serv	141,972	138,678	174,159	176,969	
	01-201-000-0000-6305	Building Repair & Maint. Serv	0	24	0	0	
	01-201-000-0000-6332	Employee Mileage	155	97	250	250	
	01-201-000-0000-6334	Hotel & Meals Travel Expense	7,384	11,916	15,500	15,000	
	01-201-000-0000-6336	Other Travel Expenses	359	15	500	500	
	01-201-000-0000-6338	Training & Registration Fees	13,666	21,605	28,600	26,500	
	01-201-000-0000-6340	Machinery & Equipment Rental	3,803	12,407	8,800	8,800	
	01-201-000-0000-6342	Building & Facility Rental	4,848	5,336	6,000	6,000	
	01-201-000-0000-6368	Towing Service	7,797	10,402	7,500	12,000	
	01-201-000-0000-6409	Office Supplies	12,953	12,161	12,106	13,000	
	01-201-000-0000-6460	Law Enforcement Supplies	35,669	12,113	25,893	31,600	
	01-201-000-0000-6461	Buy Money	6,980	0	15,000	15,000	
	01-201-000-0000-6480	Comp. Eq. & Software Under \$5K	18,156	15,930	20,529	17,944	
	01-201-000-0000-6485	Furn. & Eq. Other Under \$5K	8,089	16,531	13,689	36,432	
	01-201-000-0000-6560	Gasoline, Diesel, & Other Fuels	189,781	209,605	190,000	220,000	
	01-201-000-0000-6640	Vehicle & Machinery Over \$5K	4,244	32,179	0	0	
	01-201-000-0000-6650	Furn. & Eq. Other Over \$5K	6,933	0	0	0	
DEPT	201	Sheriff	Revenue	701,620 -	805,354 -	656,190 -	639,000 -
			Expend.	4,488,571	4,734,904	4,813,645	4,972,049
			Net	3,786,951	3,929,549	4,157,455	4,333,049

**2015 CROW WING COUNTY
BUDGET**

SHERIFF'S CONTINGENT

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ -	\$ 466	\$ 500	\$ 500	\$ -	0.00%
SUPPLIES & MATERIALS	248	75	500	500	-	0.00%
TOTAL EXPENDITURES	\$ 248	\$ 541	\$ 1,000	\$ 1,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (248)	\$ (541)	\$ (1,000)	\$ (1,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (248)	\$ (541)	\$ (1,000)	\$ (1,000)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 26

01 FUND General

Report Basis: Cash

202 DEPT Sheriff's Contingent

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	<u>Account Number</u>				
	<u>Account Description</u>				
	01-202-000-0000-6299	0	466	500	500
	01-202-000-0000-6428	248	76	500	500
DEPT	202 Sheriff's Contingent				
	Revenue				
	Expend.	248	541	1,000	1,000
	Net	248	541	1,000	1,000

**2015 CROW WING COUNTY
BUDGET
DISPATCH**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
MISCELLANEOUS	-	5,232	6,279	6,276	(3)	-0.05%
TOTAL REVENUES	\$ -	\$ 5,232	\$ 6,279	\$ 6,276	\$ (3)	-0.05%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 931,433	\$ 952,482	\$ 1,054,013	\$ 1,048,272	\$ (5,741)	-0.54%
SERVICES & CHARGES	8,106	4,656	4,570	4,124	(446)	-9.76%
SUPPLIES & MATERIALS	2,198	1,024	1,676	1,500	(176)	-10.50%
TOTAL EXPENDITURES	\$ 941,737	\$ 958,162	\$ 1,060,259	\$ 1,053,896	\$ (6,363)	-0.60%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (941,737)	\$ (952,930)	\$ (1,053,980)	\$ (1,047,620)	\$ 6,360	-0.60%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (941,737)	\$ (952,930)	\$ (1,053,980)	\$ (1,047,620)	\$ 6,360	-0.60%

FULL TIME EQUIVALENTS

Included with Sheriff.

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
205 DEPT Dispatch

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
01-205-000-0000-5830	Miscellaneous Other Revenue	0	5,232 -	6,279 -	6,276 -
01-205-000-0000-6100	Salaries & Wages - Regular	645,398	671,510	720,986	732,296
01-205-000-0000-6105	Salaries & Wages - Overtime	54,168	31,909	31,516	32,278
01-205-000-0000-6150	Health Insurance	108,845	124,823	165,250	142,722
01-205-000-0000-6152	Dental Insurance	5,269	6,948	7,326	6,380
01-205-000-0000-6154	Long-Term Disability Insurance	995	1,107	1,483	1,656
01-205-000-0000-6156	Life Insurance	903	1,077	1,170	1,230
01-205-000-0000-6162	Health Care Savings Plan (HCSP)	1,563	2,075	2,100	2,400
01-205-000-0000-6164	Pera	50,141	50,627	54,125	57,342
01-205-000-0000-6170	Fica	42,181	41,776	46,286	47,401
01-205-000-0000-6172	Medicare	9,865	9,770	10,825	11,086
01-205-000-0000-6176	Worker's Compensation	1,113	1,350	1,396	1,431
01-205-000-0000-6180	Clothing Employee	10,994	9,509	11,550	12,050
01-205-000-0000-6210	Telephone	1,617	157 -	0	0
01-205-000-0000-6245	Membership Dues & Subscrip.	0	130	424	424
01-205-000-0000-6249	Public Relations	825	275	600	600
01-205-000-0000-6274	Medical Fee	482	1,325	400	400
01-205-000-0000-6299	Prof. & Tech. Fee - Other	22	14	0	0
01-205-000-0000-6300	Mach., Equip., Software Serv	4,972	3,066	2,796	2,700
01-205-000-0000-6305	Building Repair & Maint. Serv	0	0	350	0
01-205-000-0000-6334	Hotel & Meals Travel Expense	188	0	0	0
01-205-000-0000-6336	Other Travel Expenses	0	4	0	0
01-205-000-0000-6409	Office Supplies	1,962	840	1,676	1,500
01-205-000-0000-6480	Comp. Eq. & Software Under \$5K	236	185	0	0
DEPT 205 Dispatch	Revenue	0	5,232 -	6,279 -	6,276 -
	Expend.	941,737	958,162	1,060,259	1,053,896
	Net	941,737	952,930	1,053,980	1,047,620

**2015 CROW WING COUNTY
BUDGET**

TACTICAL SQUAD

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ -	\$ 4,343	\$ -	\$ -	\$ -	-
SERVICES & CHARGES	-	-	3,000	3,825	825	27.50%
SUPPLIES & MATERIALS	5,272	19,059	6,160	3,164	(2,996)	-48.64%
TOTAL EXPENDITURES	\$ 5,272	\$ 23,402	\$ 9,160	\$ 6,989	\$ (2,171)	-23.70%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (5,272)	\$ (23,402)	\$ (9,160)	\$ (6,989)	\$ 2,171	-23.70%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (5,272)	\$ (23,402)	\$ (9,160)	\$ (6,989)	\$ 2,171	-23.70%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 28

01 FUND General

Report Basis: Cash

208 DEPT Tactical Squad

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-208-000-0000-6180	Clothing Employee	0	4,343	0	0
01-208-000-0000-6245	Membership Dues & Subscrip.	0	0	0	325
01-208-000-0000-6334	Hotel & Meals Travel Expense	0	0	2,000	1,500
01-208-000-0000-6338	Training & Registration Fees	0	0	1,000	2,000
01-208-000-0000-6460	Law Enforcement Supplies	842	859	5,229	3,164
01-208-000-0000-6485	Furn. & Eq. Other Under \$5K	4,429	18,199	931	0
DEPT 208	Tactical Squad				
	Revenue				
	Expend.	5,272	23,402	9,160	6,989
	Net	5,272	23,402	9,160	6,989

**2015 CROW WING COUNTY
BUDGET**

BOAT & WATER

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 67,763	\$ 18,250	\$ 60,000	\$ 62,000	\$ 2,000	3.33%
MISCELLANEOUS	34,703	2,350	17,500	20,200	2,700	15.43%
TOTAL REVENUES	\$ 102,466	\$ 20,600	\$ 77,500	\$ 82,200	\$ 4,700	6.06%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 162,180	\$ 176,439	\$ 287,171	\$ 259,107	\$ (28,064)	-9.77%
SERVICES & CHARGES	15,156	14,894	22,056	22,200	144	0.65%
SUPPLIES & MATERIALS	16,985	18,776	19,237	18,750	(487)	-2.53%
CAPITAL OUTLAY	24,654	70,984	-	-	-	-
TOTAL EXPENDITURES	\$ 218,975	\$ 281,093	\$ 328,464	\$ 300,057	\$ (28,407)	-8.65%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (116,509)	\$ (260,493)	\$ (250,964)	\$ (217,857)	\$ 33,107	-13.19%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (116,509)	\$ (260,493)	\$ (250,964)	\$ (217,857)	\$ 33,107	-13.19%
 FULL TIME EQUIVALENTS	 2.7	 3.2	 3.8	 3.8		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

210 DEPT Boat & Water Safety

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-210-000-0000-5329	Natural Resources	0	0	0	62,000 -
01-210-000-0000-5405	Boating Safety Financial Asst	67,763 -	18,250 -	60,000 -	0
01-210-000-0000-5830	Miscellaneous Other Revenue	34,703 -	2,350 -	17,500 -	20,200 -
01-210-000-0000-6100	Salaries & Wages - Regular	119,011	132,699	192,379	180,604
01-210-000-0000-6105	Salaries & Wages - Overtime	9,516	8,482	20,761	19,625
01-210-000-0000-6150	Health Insurance	8,516	9,855	28,257	14,584
01-210-000-0000-6152	Dental Insurance	0	79	946	0
01-210-000-0000-6154	Long-Term Disability Insurance	87	99	282	283
01-210-000-0000-6156	Life Insurance	53	60	156	164
01-210-000-0000-6162	Health Care Savings Plan (HCSP)	0	0	0	300
01-210-000-0000-6164	Pera	8,151	14,914	25,900	25,539
01-210-000-0000-6170	Fica	4,400	2,272	3,946	3,946
01-210-000-0000-6172	Medicare	1,875	2,056	3,073	2,905
01-210-000-0000-6174	Unemployment Compensation	3,771	1,175	0	0
01-210-000-0000-6176	Worker's Compensation	3,217	3,148	5,721	5,407
01-210-000-0000-6180	Clothing Employee	3,583	1,600	5,750	5,750
01-210-000-0000-6210	Telephone	1,012	1,363	1,285	1,380
01-210-000-0000-6249	Public Relations	767	275	500	300
01-210-000-0000-6274	Medical Fee	1,188	1,869	2,100	2,100
01-210-000-0000-6299	Prof. & Tech. Fee - Other	59	43	0	0
01-210-000-0000-6300	Mach., Equip., Software Serv	11,662	11,344	17,871	18,120
01-210-000-0000-6334	Hotel & Meals Travel Expense	467	0	300	300
01-210-000-0000-6409	Office Supplies	0	59	0	0
01-210-000-0000-6460	Law Enforcement Supplies	43	476	466	500
01-210-000-0000-6480	Comp. Eq. & Software Under \$5K	5	0	2,840	1,000
01-210-000-0000-6485	Furn. & Eq. Other Under \$5K	893	411	931	0
01-210-000-0000-6560	Gasoline, Diesel, & Other Fuels	16,045	17,830	15,000	17,250
01-210-000-0000-6640	Vehicle & Machinery Over \$5K	24,654	34,086	0	0
01-210-000-0000-6650	Furn. & Eq. Other Over \$5K	0	36,899	0	0
DEPT 210 Boat & Water Safety	Revenue	102,466 -	20,600 -	77,500 -	82,200 -
	Expend.	218,975	281,093	328,464	300,057
	Net	116,509	260,493	250,964	217,857

**2015 CROW WING COUNTY
BUDGET
DIVE TEAM**

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 1,645	\$ -	\$ 3,650	\$ 2,500	\$ (1,150)	-31.51%
SUPPLIES & MATERIALS	3,135	3,075	466	1,525	1,059	227.25%
TOTAL EXPENDITURES	\$ 4,780	\$ 3,075	\$ 4,116	\$ 4,025	\$ (91)	-2.21%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,780)	\$ (3,075)	\$ (4,116)	\$ (4,025)	\$ 91	-2.21%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (4,780)	\$ (3,075)	\$ (4,116)	\$ (4,025)	\$ 91	-2.21%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 30

01 FUND General
211 DEPT Dive Team

Report Basis: Cash

DEPT			2012	2013	2014 BDGT	2015 BDGT
Dive Team						
<u>Account Number</u>			<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
			<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	01-211-000-0000-6300	Mach., Equip., Software Serv	1,645	0	3,150	2,500
	01-211-000-0000-6338	Training & Registration Fees	0	0	500	0
	01-211-000-0000-6460	Law Enforcement Supplies	0	1,521	466	0
	01-211-000-0000-6485	Furn. & Eq. Other Under \$5K	3,136	1,554	0	1,525
DEPT	211	Dive Team	Revenue			
			Expend.	4,780	3,075	4,116
			Net	4,780	3,075	4,116
						4,025

**2015 CROW WING COUNTY
BUDGET**

RIFLE RANGE

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ -	\$ 1,048	\$ 500	\$ 500	\$ -	0.00%
MISCELLANEOUS	1,758	-	525	525	-	0.00%
TOTAL REVENUES	\$ 1,758	\$ 1,048	\$ 1,025	\$ 1,025	\$ -	0.00%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 669	\$ 1,227	\$ 1,226	\$ 660	\$ (566)	-46.17%
SUPPLIES & MATERIALS	921	1,475	2,462	3,300	838	34.04%
TOTAL EXPENDITURES	\$ 1,590	\$ 2,702	\$ 3,688	\$ 3,960	\$ 272	7.38%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 168	\$ (1,654)	\$ (2,663)	\$ (2,935)	\$ (272)	10.21%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 168	\$ (1,654)	\$ (2,663)	\$ (2,935)	\$ (272)	10.21%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 32

01 FUND General

Report Basis: Cash

215 DEPT Rifle Range

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-215-000-0000-5597	Charges For Services - Other	0	1,048 -	500 -	500 -
01-215-000-0000-5850	Refunds & Recoveries	1,758 -	0	525 -	525 -
01-215-000-0000-6250	Electricity & Water	266	274	276	360
01-215-000-0000-6305	Building Repair & Maint. Serv	403	953	950	300
01-215-000-0000-6425	Fuel For Buildings	0	0	600	1,300
01-215-000-0000-6460	Law Enforcement Supplies	921	1,475	1,862	2,000
DEPT 215 Rifle Range	Revenue	1,758 -	1,048 -	1,025 -	1,025 -
	Expend.	1,590	2,703	3,688	3,960
	Net	169 -	1,655	2,663	2,935

**2015 CROW WING COUNTY
BUDGET**

MOUNTED PATROL

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 31

01 FUND General

Report Basis: Cash

213 DEPT Mounted Patrol

<u>Account Number</u>		<u>Account Description</u>		<u>2012</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2013</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	<u>2015 BDGT</u> <u>AMOUNT</u>
01-213-000-0000-6338		Training & Registration Fees		0	0	1,000	1,000
DEPT	213	Mounted Patrol	Revenue				
			Expend.	0	0	1,000	1,000
			Net	0	0	1,000	1,000

**2015 CROW WING COUNTY
BUDGET**

BOMB SQUAD

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 35,614	\$ 24,292	\$ -	\$ -	\$ -	-
CHARGES FOR SERVICES	37,145	-	25,000	25,000	-	0.00%
TOTAL REVENUES	\$ 72,759	\$ 24,292	\$ 25,000	\$ 25,000	\$ -	0.00%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,405	\$ -	\$ 250	\$ 1,825	\$ 1,575	630.00%
SERVICES & CHARGES	26,196	10,688	6,800	4,800	(2,000)	-29.41%
SUPPLIES & MATERIALS	6,620	25,376	5,817	7,060	1,243	21.37%
CAPITAL OUTLAY	11,427	7,996	-	-	-	-
TOTAL EXPENDITURES	\$ 45,648	\$ 44,060	\$ 12,867	\$ 13,685	\$ 818	6.36%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 27,111	\$ (19,768)	\$ 12,133	\$ 11,315	\$ (818)	-6.74%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 27,111	\$ (19,768)	\$ 12,133	\$ 11,315	\$ (818)	-6.74%

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

216 DEPT Bomb Squad

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-216-000-0000-5409	Homeland Security Grant Prog.	35,614 -	24,292 -	0	0
01-216-000-0000-5597	Charges For Services - Other	37,144 -	0	25,000 -	25,000 -
01-216-000-0000-6180	Clothing Employee	1,405	0	250	1,825
01-216-000-0000-6245	Membership Dues & Subscrip.	50	0	300	300
01-216-000-0000-6274	Medical Fee	42	0	0	0
01-216-000-0000-6299	Prof. & Tech. Fee - Other	14,022	3,323	0	0
01-216-000-0000-6300	Mach., Equip., Software Serv	1,419	1,357	6,500	4,500
01-216-000-0000-6334	Hotel & Meals Travel Expense	8,173	5,383	0	0
01-216-000-0000-6336	Other Travel Expenses	218	175	0	0
01-216-000-0000-6338	Training & Registration Fees	2,273	450	0	0
01-216-000-0000-6460	Law Enforcement Supplies	1,207	80	4,146	4,560
01-216-000-0000-6485	Furn. & Eq. Other Under \$5K	4,267	23,761	171	775
01-216-000-0000-6560	Gasoline, Diesel, & Other Fuels	1,146	1,535	1,500	1,725
01-216-000-0000-6640	Vehicle & Machinery Over \$5K	11,427	0	0	0
01-216-000-0000-6645	Comp. Eq. & Software Over \$5K	0	7,996	0	0
DEPT 216 Bomb Squad	Revenue	72,759 -	24,292 -	25,000 -	25,000 -
	Expend.	45,648	44,060	12,867	13,685
	Net	27,110 -	19,768	12,133 -	11,315 -

**2015 CROW WING COUNTY
BUDGET**

ENHANCED 911 - RESTRICTED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 148,616	\$ 148,826	\$ 148,000	\$ 148,824	\$ 824	0.56%
INVESTMENTS	10,631	6,167	5,000	5,200	200	4.00%
TOTAL REVENUES	\$ 159,247	\$ 154,993	\$ 153,000	\$ 154,024	\$ 1,024	0.67%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 80,512	\$ 118,145	\$ 72,273	\$ 73,727	\$ 1,454	2.01%
SUPPLIES & MATERIALS	2,031	10,446	1,000	10,600	9,600	960.00%
CAPITAL OUTLAY	25,984	90,936	130,000	346,000	216,000	166.15%
TOTAL EXPENDITURES	\$ 108,527	\$ 219,527	\$ 203,273	\$ 430,327	\$ 227,054	111.70%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 50,720	\$ (64,534)	\$ (50,273)	\$ (276,303)	\$ (226,030)	449.61%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 50,720	\$ (64,534)	\$ (50,273)	\$ (276,303)	\$ (226,030)	449.61%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 71

02 FUND Restricted & Committed Funds

Report Basis: Cash

230 DEPT Enhanced 911

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
02-230-000-0000-5224	Enhanced 911	148,162 -	148,826 -	148,000 -	148,824 -
02-230-000-0000-5404	Public Safety Interoperable Comm Gra	454 -	0	0	0
02-230-000-0000-5710	Investment Earnings	10,631 -	6,166 -	5,000 -	5,200 -
02-230-000-0000-6210	Telephone	10,336	7,051	1,560	4,310
02-230-000-0000-6299	Prof. & Tech. Fee - Other	605	0	0	0
02-230-000-0000-6300	Mach., Equip., Software Serv	58,726	101,665	53,163	56,767
02-230-000-0000-6332	Employee Mileage	147	0	0	0
02-230-000-0000-6334	Hotel & Meals Travel Expense	5,411	4,734	6,000	6,000
02-230-000-0000-6336	Other Travel Expenses	36	490	1,500	200
02-230-000-0000-6338	Training & Registration Fees	3,932	3,035	10,050	6,450
02-230-000-0000-6342	Building & Facility Rental	1,320	1,170	0	0
02-230-000-0000-6480	Comp. Eq. & Software Under \$5K	1,544	2,560	1,000	10,600
02-230-000-0000-6485	Furn. & Eq. Other Under \$5K	487	7,886	0	0
02-230-000-0000-6645	Comp. Eq. & Software Over \$5K	25,984	90,936	130,000	346,000
DEPT 230	Enhanced 911	Revenue 159,247 -	154,993 -	153,000 -	154,024 -
		Expend. 108,527	219,527	203,273	430,327
		Net 50,719 -	64,534	50,273	276,303

**2015 CROW WING COUNTY
BUDGET
CORONER**

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 121,683	\$ 116,222	\$ 125,000	\$ 125,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 121,683	\$ 116,222	\$ 125,000	\$ 125,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (121,683)	\$ (116,222)	\$ (125,000)	\$ (125,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (121,683)	\$ (116,222)	\$ (125,000)	\$ (125,000)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 34

01 FUND General
240 DEPT Coroner

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 BDGT <u>AMOUNT</u>	2015 BDGT <u>AMOUNT</u>
01-240-000-0000-6299		Prof. & Tech. Fee - Other	121,683	116,222	125,000	125,000
DEPT	240	Coroner	Revenue			
			Expend.			
			121,683	116,222	125,000	125,000
			Net	121,683	116,222	125,000

**2015 CROW WING COUNTY
BUDGET
MINING INSPECTOR**

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 59	\$ 21	\$ 500	\$ 500	\$ -	0.00%
TOTAL EXPENDITURES	\$ 59	\$ 21	\$ 500	\$ 500	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (59)	\$ (21)	\$ (500)	\$ (500)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (59)	\$ (21)	\$ (500)	\$ (500)	\$ -	0.00%
 FULL TIME EQUIVALENTS	 0.0	 0.0	 0.1	 0.1		

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 35

01 FUND General

Report Basis: Cash

242 DEPT Mining Inspector

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	<u>Account Number</u>				
	<u>Account Description</u>				
	01-242-000-0000-6100	Salaries & Wages - Regular	0	0	500
	01-242-000-0000-6174	Unemployment Compensation	58	21	0
	01-242-000-0000-6176	Worker's Compensation	1	0	0
DEPT	242	Mining Inspector			
		Revenue			
		Expend.	59	21	500
		Net	59	21	500

**2015 CROW WING COUNTY
BUDGET**

JAIL

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 974,430	\$ 1,439,729	\$ 1,055,290	\$ 1,441,386	\$ 386,096	36.59%
MISCELLANEOUS	139,472	174,031	125,000	132,500	7,500	6.00%
TOTAL REVENUES	\$ 1,113,902	\$ 1,613,760	\$ 1,180,290	\$ 1,573,886	\$ 393,596	33.35%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 3,912,611	\$ 4,030,624	\$ 4,289,881	\$ 4,347,423	\$ 57,542	1.34%
SERVICES & CHARGES	836,012	932,443	902,863	976,909	74,046	8.20%
SUPPLIES & MATERIALS	122,379	133,146	143,878	159,300	15,422	10.72%
TOTAL EXPENDITURES	\$ 4,871,002	\$ 5,096,213	\$ 5,336,622	\$ 5,483,632	\$ 147,010	2.75%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,757,100)	\$ (3,482,453)	\$ (4,156,332)	\$ (3,909,746)	\$ 246,586	-5.93%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (3,757,100)	\$ (3,482,453)	\$ (4,156,332)	\$ (3,909,746)	\$ 246,586	-5.93%
 FULL TIME EQUIVALENTS	 56.4	 56.7	 57.0	 57.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
250 DEPT Jail

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	<u>2015 BDGT</u> <u>AMOUNT</u>
01-250-000-0000-5550	Board Of Prisoners	90,164 -	108,738 -	95,000 -	95,000 -
01-250-000-0000-5551	Out Of County Holds	798,027 -	786,820 -	760,290 -	771,386 -
01-250-000-0000-5552	State Prisoner Reimbursement	86,240 -	544,170 -	200,000 -	575,000 -
01-250-000-0000-5750	Contributions & Donations	250 -	2,450 -	0	0
01-250-000-0000-5830	Miscellaneous Other Revenue	93,744 -	124,678 -	85,000 -	92,500 -
01-250-000-0000-5850	Refunds & Recoveries	45,478 -	46,903 -	40,000 -	40,000 -
01-250-000-0000-6100	Salaries & Wages - Regular	2,783,712	2,847,459	2,945,750	2,951,818
01-250-000-0000-6105	Salaries & Wages - Overtime	98,061	96,683	112,118	112,033
01-250-000-0000-6150	Health Insurance	394,990	443,543	545,796	593,152
01-250-000-0000-6152	Dental Insurance	27,664	31,187	32,582	30,580
01-250-000-0000-6154	Long-Term Disability Insurance	4,403	4,901	6,132	6,722
01-250-000-0000-6156	Life Insurance	3,953	4,360	4,446	4,674
01-250-000-0000-6162	Health Care Savings Plan (HCSP)	11,900	12,125	12,300	13,500
01-250-000-0000-6164	Pera	247,985	252,690	265,674	266,562
01-250-000-0000-6170	Fica	172,734	176,107	189,498	189,949
01-250-000-0000-6172	Medicare	40,398	41,187	44,335	44,427
01-250-000-0000-6174	Unemployment Compensation	15,479	3,616	0	0
01-250-000-0000-6176	Worker's Compensation	65,288	66,336	78,620	78,716
01-250-000-0000-6178	Educational & Cert. Expenses	468	1,166	1,180	840
01-250-000-0000-6180	Clothing Employee	45,575	49,264	51,450	54,450
01-250-000-0000-6200	Postage & Postal Box Rental	154	16	1,650	1,650
01-250-000-0000-6210	Telephone	4,251	4,448	6,426	9,800
01-250-000-0000-6225	Other Communications	2,173	2,265	2,300	2,300
01-250-000-0000-6245	Membership Dues & Subscrip.	161	116	300	290
01-250-000-0000-6249	Public Relations	646	477	1,250	1,250
01-250-000-0000-6274	Medical Fee	411,166	446,215	407,354	423,701
01-250-000-0000-6278	Inmate Meals	362,021	414,728	413,100	461,160
01-250-000-0000-6299	Prof. & Tech. Fee - Other	11,821	12,351	18,503	13,508
01-250-000-0000-6300	Mach., Equip., Software Serv	21,520	23,499	29,730	38,000
01-250-000-0000-6334	Hotel & Meals Travel Expense	0	0	0	7,000
01-250-000-0000-6338	Training & Registration Fees	11,932	13,397	12,000	8,000
01-250-000-0000-6340	Machinery & Equipment Rental	10,166	14,931	10,250	10,250
01-250-000-0000-6409	Office Supplies	7,166	9,349	11,641	12,500
01-250-000-0000-6415	Building Maintenance Supplies	35,380	44,762	34,456	37,000
01-250-000-0000-6420	Safety Supplies	1,668	10,533	7,450	10,000
01-250-000-0000-6465	Jail Inmate Supplies	55,473	49,352	60,531	65,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 39

01 FUND General
250 DEPT Jail

Report Basis: Cash

			2012	2013	2014 BDGT	2015 BDGT
			<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
			<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	<u>Account Number</u>	<u>Account Description</u>				
	01-250-000-0000-6480	Comp. Eq. & Software Under \$5K	16,013	12,215	26,075	27,600
	01-250-000-0000-6485	Furn. & Eq. Other Under \$5K	6,679	6,935	3,725	7,200
DEPT	250	Jail	Revenue	1,113,902 -	1,613,760 -	1,180,290 -
			Expend.	4,871,002	5,096,213	5,336,622
			Net	3,757,100	4,156,332	3,909,746

**2015 CROW WING COUNTY
BUDGET**

SENTENCE TO SERVE

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
MISCELLANEOUS	\$ 3,350	\$ 3,900	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 3,350	\$ 3,900	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 57,834	\$ 57,995	\$ 58,156	\$ 58,156	\$ -	0.00%
TOTAL EXPENDITURES	\$ 57,834	\$ 57,995	\$ 58,156	\$ 58,156	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (54,484)	\$ (54,095)	\$ (58,156)	\$ (58,156)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 28,917	\$ 28,997	\$ 29,078	\$ 29,078	\$ -	0.00%
NET CHANGE IN FUND BALANCES	\$ (25,567)	\$ (25,098)	\$ (29,078)	\$ (29,078)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 41

01 FUND General

Report Basis: Cash

261 DEPT Sentence to Serve

DEPT		Sentence to Serve		2012	2013	2014 BDGT	2015 BDGT
		<u>Account Number</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
				<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
		01-261-000-0000-5750	Contributions & Donations	3,350 -	3,900 -	0	0
		01-261-000-0000-5910	Interfund Transfers	28,917 -	28,997 -	29,078 -	29,078 -
		01-261-000-0000-6299	Prof. & Tech. Fee - Other	57,834	57,995	58,156	58,156
DEPT	261	Sentence to Serve	Revenue	32,267 -	32,897 -	29,078 -	29,078 -
			Expend.	57,834	57,995	58,156	58,156
			Net	25,567	25,097	29,078	29,078

**2015 CROW WING COUNTY
BUDGET**

EMERGENCY MANAGEMENT

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 84,332	\$ 42,745	\$ 43,384	\$ 46,700	\$ 3,316	7.64%
MISCELLANEOUS	1,541	-	-	-	-	-
TOTAL REVENUES	\$ 85,873	\$ 42,745	\$ 43,384	\$ 46,700	\$ 3,316	7.64%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 79,157	\$ 82,756	\$ 87,676	\$ 88,340	\$ 664	0.76%
SERVICES & CHARGES	54,440	10,523	10,711	9,684	(1,027)	-9.59%
SUPPLIES & MATERIALS	3,878	2,101	6,759	12,300	5,541	81.98%
TOTAL EXPENDITURES	\$ 137,475	\$ 95,380	\$ 105,146	\$ 110,324	\$ 5,178	4.92%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (51,602)	\$ (52,635)	\$ (61,762)	\$ (63,624)	\$ (1,862)	3.01%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (51,602)	\$ (52,635)	\$ (61,762)	\$ (63,624)	\$ (1,862)	3.01%
 FULL TIME EQUIVALENTS	 1.0	 1.0	 1.0	 1.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

285 DEPT Emergency Management

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	<u>2015 BDGT</u> <u>AMOUNT</u>
01-285-000-0000-5307	Public Safety	10,237 -	0	0	0
01-285-000-0000-5409	Homeland Security Grant Prog.	43,384 -	42,745 -	43,384 -	46,700 -
01-285-000-0000-5410	Highway Planning & Const.	30,711 -	0	0	0
01-285-000-0000-5830	Miscellaneous Other Revenue	1,541 -	0	0	0
01-285-000-0000-6100	Salaries & Wages - Regular	63,700	66,239	69,561	69,482
01-285-000-0000-6150	Health Insurance	4,853	5,549	6,504	6,370
01-285-000-0000-6152	Dental Insurance	338	351	352	352
01-285-000-0000-6154	Long-Term Disability Insurance	112	126	144	160
01-285-000-0000-6156	Life Insurance	71	77	78	82
01-285-000-0000-6164	Pera	4,618	4,802	4,951	5,211
01-285-000-0000-6170	Fica	3,874	4,015	4,234	4,308
01-285-000-0000-6172	Medicare	906	939	990	1,007
01-285-000-0000-6176	Worker's Compensation	292	286	362	368
01-285-000-0000-6180	Clothing Employee	393	371	500	1,000
01-285-000-0000-6200	Postage & Postal Box Rental	0	0	150	150
01-285-000-0000-6210	Telephone	2,874	2,130	3,523	2,016
01-285-000-0000-6245	Membership Dues & Subscrip.	100	160	230	160
01-285-000-0000-6250	Electricity & Water	3,381	3,990	2,028	2,028
01-285-000-0000-6299	Prof. & Tech. Fee - Other	0	0	1,500	1,500
01-285-000-0000-6300	Mach., Equip., Software Serv	4,372	549	920	1,920
01-285-000-0000-6332	Employee Mileage	125 -	0	0	0
01-285-000-0000-6334	Hotel & Meals Travel Expense	1,217	2,143	1,250	1,250
01-285-000-0000-6336	Other Travel Expenses	48	4	0	0
01-285-000-0000-6338	Training & Registration Fees	425	81	1,110	660
01-285-000-0000-6340	Machinery & Equipment Rental	42,148	1,466	0	0
01-285-000-0000-6409	Office Supplies	354	899	466	1,000
01-285-000-0000-6460	Law Enforcement Supplies	0	5	931	1,000
01-285-000-0000-6480	Comp. Eq. & Software Under \$5K	0	0	931	0
01-285-000-0000-6485	Furn. & Eq. Other Under \$5K	3,523	526	931	7,300
01-285-000-0000-6560	Gasoline, Diesel, & Other Fuels	0	672	3,500	3,000
DEPT 285	Emergency Management	Revenue 85,873 -	42,745 -	43,384 -	46,700 -
		Expend. 137,475	95,380	105,146	110,324
		Net 51,602	52,635	61,762	63,624

**2015 CROW WING COUNTY
BUDGET**

CWC TOWER

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
MISCELLANEOUS	\$ 4,066	\$ 4,605	\$ 4,056	\$ 4,056	\$ -	0.00%
TOTAL REVENUES	\$ 4,066	\$ 4,605	\$ 4,056	\$ 4,056	\$ -	0.00%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 4,307	\$ 3,656	\$ 3,890	\$ 6,665	\$ 2,775	71.34%
SUPPLIES & MATERIALS	-	-	486	-	(486)	-100.00%
TOTAL EXPENDITURES	\$ 4,307	\$ 3,656	\$ 4,376	\$ 6,665	\$ 2,289	52.31%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (241)	\$ 949	\$ (320)	\$ (2,609)	\$ (2,289)	715.31%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (241)	\$ 949	\$ (320)	\$ (2,609)	\$ (2,289)	715.31%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 43

01 FUND General

Report Basis: Cash

286 DEPT CWC Tower

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-286-000-0000-5810	Rents & Royalties	4,066 -	4,605 -	4,056 -	4,056 -
01-286-000-0000-6250	Electricity & Water	965	456	540	540
01-286-000-0000-6300	Mach., Equip., Software Serv	143	0	0	2,925
01-286-000-0000-6310	Grounds Maint. Serv	0	0	150	0
01-286-000-0000-6340	Machinery & Equipment Rental	3,200	3,200	3,200	3,200
01-286-000-0000-6415	Building Maintenance Supplies	0	0	186	0
01-286-000-0000-6425	Fuel For Buildings	0	0	300	0
DEPT 286 CWC Tower	Revenue	4,066 -	4,605 -	4,056 -	4,056 -
	Expend.	4,307	3,656	4,376	6,665
	Net	241	949 -	320	2,609

**2015 CROW WING COUNTY
BUDGET
800 MHZ**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
MISCELLANEOUS	\$ -	\$ 2,416	\$ 19,012	\$ 16,243	\$ (2,769)	-14.56%
TOTAL REVENUES	\$ -	\$ 2,416	\$ 19,012	\$ 16,243	\$ (2,769)	-14.56%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ -	\$ 982	\$ 103,629	\$ 69,700	\$ (33,929)	-32.74%
SUPPLIES & MATERIALS	-	1,117	966	1,300	334	34.58%
TOTAL EXPENDITURES	\$ -	\$ 2,099	\$ 104,595	\$ 71,000	\$ (33,595)	-32.12%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 317	\$ (85,583)	\$ (54,757)	\$ 30,826	-36.02%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-		-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ 317	\$ (85,583)	\$ (54,757)	\$ 30,826	-36.02%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 44

01 FUND General
289 DEPT 800 MHZ

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-289-000-0000-5810	Rents & Royalties	0	0	19,012 -	16,243 -
01-289-000-0000-5830	Miscellaneous Other Revenue	0	2,416 -	0	0
01-289-000-0000-6250	Electricity & Water	0	66	1,500	1,500
01-289-000-0000-6300	Mach., Equip., Software Serv	0	775	99,929	66,500
01-289-000-0000-6302	Radio Programming & Maintenance	0	141	0	0
01-289-000-0000-6310	Grounds Maint. Serv	0	0	500	0
01-289-000-0000-6340	Machinery & Equipment Rental	0	0	1,700	1,700
01-289-000-0000-6415	Building Maintenance Supplies	0	0	466	0
01-289-000-0000-6425	Fuel for Buildings	0	0	500	0
01-289-000-0000-6460	Law Enforcement Supplies	0	734	0	300
01-289-000-0000-6485	Furn. & Eq. Other Under \$5K	0	383	0	1,000
DEPT 289 800 MHZ	Revenue	0	2,416 -	19,012 -	16,243 -
	Expend.	0	2,099	104,595	71,000
	Net	0	317 -	85,583	54,757

**2015 CROW WING COUNTY
BUDGET**

PARKS - RESTRICTED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 77,560	\$ 103,066	\$ 12,547	\$ 12,600	\$ 53	0.42%
INTERGOVERNMENTAL	9,335	4,414	104,000	4,100	(99,900)	-96.06%
TOTAL REVENUES	\$ 86,895	\$ 107,480	\$ 116,547	\$ 16,700	\$ (99,847)	-85.67%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 48,530	\$ 46,368	\$ 72,866	\$ 78,443	\$ 5,577	7.65%
SERVICES & CHARGES	18,690	35,502	14,850	14,850	-	0.00%
SUPPLIES & MATERIALS	7,593	5,025	15,700	15,700	-	0.00%
CAPITAL OUTLAY	65,407	1,807	122,500	11,000	(111,500)	-91.02%
TOTAL EXPENDITURES	\$ 140,220	\$ 88,702	\$ 225,916	\$ 119,993	\$ (105,923)	-46.89%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (53,325)	\$ 18,778	\$ (109,369)	\$ (103,293)	\$ 6,076	-5.56%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (53,325)	\$ 18,778	\$ (109,369)	\$ (103,293)	\$ 6,076	-5.56%
 FULL TIME EQUIVALENTS	 0.8	 0.7	 1.2	 1.2		

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds

Report Basis: Cash

520 DEPT Recreation

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
02-520-000-0000-5010	Forfeited Property	77,560 -	103,066 -	12,547 -	12,600 -
02-520-000-0000-5329	Natural Resources	2,535 -	4,414 -	104,000 -	4,100 -
02-520-000-0000-5330	Historical Society	6,800 -	0	0	0
02-520-000-0000-6100	Salaries & Wages - Regular	35,803	34,925	54,203	55,060
02-520-000-0000-6105	Salaries & Wages - Overtime	245	64	1,308	1,334
02-520-000-0000-6150	Health Insurance	4,172	4,767	6,798	10,938
02-520-000-0000-6152	Dental Insurance	455	473	561	710
02-520-000-0000-6154	Long-Term Disability Insurance	52	57	96	106
02-520-000-0000-6156	Life Insurance	35	39	59	62
02-520-000-0000-6162	Health Care Savings Plan (HCSP)	0	0	75	75
02-520-000-0000-6164	Pera	2,281	2,537	3,383	3,570
02-520-000-0000-6170	Fica	2,169	2,096	3,389	3,497
02-520-000-0000-6172	Medicare	507	490	792	818
02-520-000-0000-6174	Unemployment Compensation	1,847	0	0	0
02-520-000-0000-6176	Worker's Compensation	911	921	2,202	2,273
02-520-000-0000-6178	Educational & Cert. Expenses	53	0	0	0
02-520-000-0000-6210	Telephone	41	51	100	100
02-520-000-0000-6245	Membership Dues & Subscrip.	0	300	300	300
02-520-000-0000-6250	Electricity & Water	231	83	300	300
02-520-000-0000-6255	Sanitation	60	65	100	100
02-520-000-0000-6268	Non-Employee Per Diems	400	700	500	500
02-520-000-0000-6272	Non-Employee Mileage	114	161	200	200
02-520-000-0000-6299	Prof. & Tech. Fee - Other	6,511	13,426	4,000	4,000
02-520-000-0000-6300	Mach., Equip., Software Serv	316	3,722	2,500	2,500
02-520-000-0000-6310	Grounds Maint. Serv	9,466	15,578	5,000	5,000
02-520-000-0000-6332	Employee Mileage	33	0	0	0
02-520-000-0000-6334	Hotel & Meals Travel Expense	0	0	250	250
02-520-000-0000-6338	Training & Registration Fees	0	0	200	200
02-520-000-0000-6340	Machinery & Equipment Rental	1,519	1,417	1,400	1,400
02-520-000-0000-6409	Office Supplies	602	219	400	400
02-520-000-0000-6415	Building Maintenance Supplies	118	0	7,000	7,000
02-520-000-0000-6420	Safety Supplies	0	0	300	300
02-520-000-0000-6560	Gasoline, Diesel, & Other Fuels	6,298	4,519	7,000	7,000
02-520-000-0000-6570	Tires, Tubes, Batt, & Vhcl Parts	25	0	0	0
02-520-000-0000-6580	Other Repair & Maint. Supplies	550	288	1,000	1,000
02-520-000-0000-6605	Site Or Grounds Imp. Over \$5K	65,406	1,807	122,500	11,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 79

02 FUND Restricted & Committed Funds

Report Basis: Cash

520 DEPT Recreation

			2012	2013	2014 BDGT	2015 BDGT
			Actual	Actual	AMOUNT	AMOUNT
			Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description					
DEPT 520	Recreation	Revenue	86,895 -	107,480 -	116,547 -	16,700 -
		Expend.	140,220	88,702	225,916	119,993
		Net	53,325	18,778 -	109,369	103,293



2015 Budget Narrative

Department Name: Crow Wing County Extension

Mission: Making a difference by connecting community needs and University resources to address critical issues in Minnesota.

Message: Today's most pressing issues require strong partnerships, focused investments and diverse perspectives from multiple disciplines. Extension researchers and educators engage individuals and organizations in asking the challenging questions to discover science-based answers that make a difference. Crow Wing County Extension is making a difference by offering youth programs, training youth workers, training local governments and design professionals how to reduce the environmental impacts of stormwater runoff, teaching how to protect water quality in gardening and landscape design, training people to be stewards of our natural resources, helping people make healthy eating choices, teaching people to live within a food budget, studying issues, and leveraging research.

Below, please find information on Extension programming in Crow Wing County led by Crow Wing County based staff:

Jackie Froemming, Extension Educator Water Resources and Consumer Horticulture;

Courtney Johnson, 4-H Program Coordinator;

Carolyn McQueen, Supplemental Nutrition Assistance Program Educator (SNAP-Ed).

2014 Impact Statements and 2015 Goals – Jackie Froemming, Local Extension Educator (compiled June 2014)

Public Value Statement for Natural Resources

Crow Wing County is almost 15% water, including 420 lakes, the Mississippi River, and many streams. The water resources, and all other natural resources, of Crow Wing County are increasingly threatened by human activity, as modern lifestyles and a growing population contribute to increased rainwater and snowmelt runoff, and natural shoreland degradation. The Local Extension Education (LEE) in Crow Wing County provides educational programs and technical assistance for county residents on best management practices (BMPs) related to shoreland erosion, preserving and improving water quality and promoting water conservation. The implementation of these BMPs improves the overall environmental health, the quality of life, and the prosperity of Crow Wing County and its residents.

Inputs	Outputs		Outcomes		Impacts
	<i>Educational activities or products</i>	<i>Output goals (Actuals)</i>	<i>Learning gains, attitude/aspiration changes, behavior changes</i>	<i>Output goals (#s)</i>	
Water conservation	Face-to-face educational programs (i.e. classes, workshops on rain harvesting, lawn care, recommended gardening practices)	Goal - 1 event per year reaching at least 25 (Actual - 4 events reaching 34 so far this year)	-increase knowledge of adverse impact of urban polluted runoff entering bodies of water and the value of water conservation practices	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -improved overall water quality of bodies of water in Crow Wing County
	NOTE - Different from previous years since no written materials were generated this year due to a further reduction of the appointment.	NA	-increase knowledge of adverse impact of urban polluted runoff entering bodies of water and the value of water conservation practices	NA	NA
Water quality	Face-to-face educational programs (i.e. classes, workshops) EVENT: Customized workshop for CWC Master Gardener's	Goal - 2 events per year reaching at least 50	-increase knowledge of best management practices - techniques for reducing shoreland erosion and reducing upland runoff	-at least 90% of program participants will increase knowledge	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants

volunteering with the 2014-2015 Project: Buffalo Creek Stormwater Reduction Project.	(Actual - 4 events reaching 43 so far this year)	-increase Implementation of BMPs	-at least 70% of program participants will take action as a result of new knowledge	-improved overall water quality of bodies of water in Crow Wing County
NOTE - Different from previous years since no written materials were generated this year due to a further reduction of the appointment.	NA	-increase knowledge of best management practices - techniques for reducing shoreland erosion and reducing upland runoff -increase Implementation of BMPs	NA	NA
Technical assistance (i.e. phone calls, emails, office visits, on-site visits) PROJECT: recruiting and coordinating CWC Master Gardeners volunteering with the 2014-2015 Buffalo Creek Stormwater Reduction Project, a collaboration between CW SWCD, CWC Extension and CWC MGs.	- 5 contacts per month	-provide answers and/or information requested -increase citizen's knowledge on subject -increase implementation of specific BMPs recommended	-at least 70% of contacts will take action as a result of information received	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants -improved overall water quality of bodies of water in Crow Wing County
UMN Extension Master Gardeners (i.e. encourage programs and technical assistance relating to water quality issues) PROJECT: CWC MGs will be mentoring landowners participating in the 2014-2015 Buffalo Creek Stormwater Reduction Project, a collaboration between CW SWCD, CWC Extension and CWC MGs.	Goal - 1event reaching 25 (Actual - 1 event reaching 20 so far this year)	-increase knowledge -change attitudes -implement BMPs	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	(same as above)

Summary narrative statement: Through educational programs, technical assistance and master gardeners' programming and assistance, the Local Extension Educator will increase citizen's knowledge of and positive attitudes

about natural resources, including water-related issues, which will lead citizens to implement the recommended practices—such as installation of shoreland buffers/rain gardens and rain harvesting—which will reduce runoff pollutants and volume, and will improve the overall water quality of bodies of water in Crow Wing County.

Relevant Issues	-Urban runoff				
	-Occasional drought conditions				

Public Value Statement for Consumer Horticulture

The value that county residents are assigning to consumer horticulture is becoming more apparent each year judging by the number of educational programs and technical assistance requested. Horticulture topics such as the value of preserving and planting native plants, the value of using environmentally-friendly gardening practices and the production of food locally are just a few examples of the education and assistance that county residents are asking for. The Local Extension Educator (LEE) of Crow Wing County provides customized, educational programs and technical assistance that enable county residents to preserve their native flora, to successfully identify and remove invasive species, to successfully grow their own food and to garden following recommended practices that will conserve water and will reduce the pollution of the land and the waterways.

Inputs	Outputs		Outcomes		Impacts
	<i>Identify educational activities and products</i>	<i>Output goals- -#s</i>	<i>ID learning gains, attitude/aspiration changes, behavior changes</i>	<i>Output goals</i>	
Water conservation and water quality	Face-to-face educational programs (i.e. classes, workshops on lawn care, rain gardens, shoreland buffers, native plants, recommended gardening practices)	Goal - 1 event per year reaching at least 25 (Actual - 8 events reaching 155 so far this year)	-increase knowledge of the adverse impact of inappropriate lawn care and the effect on waterways; the value of native flora; the value of following recommended gardening practices that will not harm the environment	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants (i.e. phosphorus, grass clippings) -improved overall water quality of bodies of water in Crow Wing County
	NOTE - Different from previous years since no written materials were generated this year due to a further reduction of the appointment.	NA	-to increase knowledge of the adverse impact of inappropriate lawn care and the effect on waterways; the value of native flora; the value of following recommended gardening	NA	NA

			practices that will not harm the environment.		
	Technical assistance (i.e. phone calls, emails, office visits, on-site visits)	Goal - 10 contacts per month	-provide answers and/or information requested -increase citizen's knowledge on subject -increase implementation of recommended horticulture practices	-at least 70% of contacts will take action as a result of information received	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants (i.e. phosphorus, grass clippings) -improved overall water quality of bodies of water in Crow Wing County
	UMN Extension Master Gardeners (i.e. encourage programs and technical assistance relating to water conservation and water quality issues)	Goal - 1event reaching 25 (Actual - 1 event reaching 20 so far this year)	-increase knowledge -change attitudes -implement recommended practices	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants (i.e. phosphorus, grass clippings) -improved overall water quality of bodies of water in Crow Wing County
Local Food Production	Face-to-face educational programs (i.e. edible landscaping, plot-style vegetable gardening, extending the growing season)	Goal - 2 events per year reaching 50 (Actual - 2 events reaching 31 so far this year)	-increase knowledge of vegetable, herbs and fruit gardening. -increase number of citizens growing edibles	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-increased participation in community gardens -increased consumption of food grown locally (fresh and nutritious meals) -increased physical activity by citizens that are gardening -increased youth participation in food production -reduced grocery bills
	NOTE - Different from previous years since no written materials were generated this year due to a	NA	-increase knowledge of vegetable gardening...short growing season in MN,	NA	NA

	further reduction of the appointment.		recommended varieties with less “days to maturity”.		
	Technical assistance (i.e. phone calls, emails, office visits, on-site visits, local community gardens)	Goal - 10 contacts per month	-provide answers and/or information requested -increase citizen’s knowledge on subject -increase number of households in the county that are growing and consuming fresh and nutritious edibles	-at least 70% of contacts will take action as a result of information received	-increased participation in community gardens -increased consumption of food grown locally (fresh and nutritious meals) -increased physical activity by citizens that are gardening -increased youth participation in food production -reduced grocery bills
	UMN Extension Master Gardeners (i.e. encourage programs and technical assistance relating to local food production)	Goal - 4 events reaching 100 (Actual - 9 events reaching 299 so far this year)	-increase knowledge of vegetable, herbs and fruit gardening. -increase number of citizens growing edibles	-at least 90% of programs participants report increase in knowledge(measure with pre and post survey questions) -at least 70% report practicing rain harvesting (measure with pre and post survey questions) --increase number of household growing edibles	-increased participation in community gardens -increased consumption of food grown locally (fresh and nutritious meals) -increased physical activity by citizens that are gardening -increased youth participation in food production -reduced grocery bills

Summary narrative statement: *Through educational programs, technical assistance and master gardeners’ programming and assistance, the Local Extension Educator will increase citizen’s knowledge of and positive attitudes about consumer horticulture, including areas such as native species, invasive species, local food production and the environmentally-friendly gardening practices that will not harm the land and water resources in Crow Wing County.*

Relevant Issues	-Terrestrial Invasive Species (control / eradication)				-increased habitat quality through management / mitigation of TIS
	-Native Plant (preservation)				-increased habitat quality
	-Local Food Production				-increased access to community gardens

Public Value Statement for the Master Gardener Program

Crow Wing County Master Gardeners are University of Minnesota-trained volunteers who educate county residents about a variety of horticulture subject using readily-available, up-to-date research-based information. Their educational efforts enhance residents' quality of life and promote good stewardship of the environment and the natural resources in Crow Wing County. In 2011, members of the Master Gardener program in Minnesota contributed more than 130,000 hours of volunteer service back to their counties for a public value worth more than \$2.8 million. Is important to notice that counties with coordinators, such as in Crow Wing County, are counties with high number of members and therefore, are counties with high in-kind contributions by Master Gardeners. Counties with no coordinators, such as Cass, Aitkin and Morrison counties, have very few program members or none at all.

Inputs	Outputs		Outcomes		Impacts
	<i>Identify educational activities and products</i>	<i>Output goals- #s</i>	<i>ID learning gains, attitude/aspiration changes, behavior changes</i>	<i>Output goals</i>	
Program Administration	Retain current program members by encouraging ongoing participation in the program and providing administrative assistance when needed	-retain 90% of program members each year	-increase knowledge of the Master Gardener Program -increase knowledge of the value of volunteer work	-increase number of county residents aware of the program and the services provided by its members	-increased number of volunteer hours by program members 4,211 hours in 2013 3,721 hours in 2012 -increased in-kind contribution back to Crow wing County \$94,958 in 2013 \$82,383 in 2012
	Promote program among county residents and recruit new program members	-recruit at least 2 new interns each year (Actual - there are 12 Interns in 2014)	-increase knowledge of the Master Gardener Program -increase knowledge of the value of volunteer work	-increase number of county residents aware of the program and the services provided by its members	(same as above)
Program services to citizens and county	Face-to-face educational programs (i.e. consumer horticulture, water quality). The coordinator (LEE), in most cases, coordinates, promotes and	-12 events reaching at least 200 people	-increase knowledge of recommended gardening practices -increase knowledge of food production	-at least 90% of programs participants report increase in knowledge(measure with pre and post survey questions)	-increased access to food grown locally -increased access to fresh and nutritious meals -increased physical activity by citizens that are gardening

	evaluates these educational programs.	(Actual - 34 events reaching approximately 1,000 so far this year)	-increase knowledge of best management practices for improved water quality	-at least 70% report practicing rain harvesting (measure with pre and post survey questions) -increase number of citizens following recommended practices for consumer horticulture and water quality	-increased youth participation in food production -increased number of natives -reduced number of invasives -reduced runoff pollutants -reduced runoff volume -improved overall water quality of bodies of water in Crow Wing County
	Technical assistance (i.e. Help Line, emails, info booths) The coordinator (LEE), in most cases, coordinates, promotes and evaluates these technical assistance venues.	-20 contacts per month	-increase knowledge of recommended gardening practices -increase knowledge of food production -increase knowledge of best management practices for improved water quality	-at least 70% of contacts will take action as a result of information received	(same as above)
	Generation of written materials (i.e. newspapers; handouts, flyers)	-monthly column in local paper - quarterly articles in the Northland Arboretum's magazine	-increase knowledge of recommended gardening practices -increase knowledge of food production -increase knowledge of best management practices for improved water quality	-at least 90% of readers will increase knowledge -at least 70% of readers will take action as a result of new knowledge	(same as above)

Summary narrative statement: *Through the coordinator's leadership and management, the members of the Master Gardener program in Crow Wing County are providing relevant and timely educational programs and technical assistance. The coordinator's leadership and management of the program translate into more certified program members, more volunteer hours each year and a higher in-kind contribution back to the county each year. The UMN Extension Master Gardener program in Crow Wing County will increase citizen's knowledge of and attitudes about recommended practices that will benefit all county residents and their environment.*

Emerging Issues	-Increasing cost of certification training (continue to advocate for scholarships by CWC MGs)				-increased number of program members > more volunteer hours > higher in-kind contribution

2015 Goals – Jackie Froemming, Local Extension Educator (compiled June 2014)

- Same goals as in 2014 as mentioned in the grid above plus...
- Offer educational programs and technical assistance relating to new topics
- Encourage Master Gardeners to offer educational program and technical assistance relating to new topics
- Encourage Master Gardeners to develop and offer new educational programs relating to terrestrial to new topics (at least 2 new offerings each year)
- Encourage Master Gardeners to develop offer more educational programs to youth (at least one new topic), like the Junior Master Gardener Program.

Another mentionable is the fact that Extension is working closely with Land Services to help in planning for efforts in prevention and mitigation of aquatic invasive species in Crow Wing County.

4-H Youth Development in Crow Wing County:

Extension Center for Youth Development fosters vibrant, sustainable and resilient communities by building a force of engaged young people who are able to learn and lead in global society and by building a receptive social environment that challenges and supports youth in communities across Minnesota.

Crow Wing County 4-H is part of the University of Minnesota Extension Youth Development program. The program relies on research-based curriculum, experienced youth development staff, and a learn-by-doing approach to help kids develop essential, transferrable skills they'll use throughout their lives. Crow Wing County 4-H operates with unpaid screened volunteers leading the various out-of-school time programs and clubs, county-, region-, and state-wide. The Program Coordinator works as an advisor to the various programs and clubs to offer leadership and support for the volunteers so they see success in bringing excellent programs to the youth in Crow Wing County 4-H. So whether 4-H'ers are building rockets, raising dairy cows or writing musical plays, they are learning the leadership, problem solving, decision making and communication skills they need to succeed.

4-H MISSION STATEMENT: To increase the quality, availability and impact of community learning opportunities for youth throughout Minnesota.

VISION STATEMENT: Our vision is to be the leading Minnesota resource ensuring community opportunities for youth to learn, lead and contribute.

2015 Goals – 4-H Program Coordinator, Courtney Johnson (compiled June 2014)

I have listed two goals that I feel are attainable and important to reach for Crow Wing County 4-H to continue to thrive and grow in the upcoming year. I am still getting the feel for Crow Wing County and the 4-H program here as I was hired in early June 2014. As my first year continues to develop I will be determining further goals for the program and the work that will lie ahead.

Goal: *Promote an increase in youth participation in decision making within Program Development Committees (PDCs) and the Crow Wing County Federation*

Strategies:

- Review and restructure PDC office positions with the PDCs- and decrease the amount of adults serving as officers
- Send invites/reminders by email and text message to all youth members prior to the federation meetings and PDC meetings with a brief agenda overview
- Add an incentive program to Federation meetings; Project fun hours, guest speakers etc.

- Reorganize adult seating during meetings to create a more comfortable and effective decision making process for youth

Goal: *Increase the retention rate of new members/families in Crow Wing County 4-H*

Strategies:

- Create a “welcome plan” with club leaders to help make the new families feel welcomed and to systematically introduce them to phases in 4-H
- Develop a “First year” calendar- this calendar would help new families know important dates, county opportunities for the youth etc.
- Schedule two annual meetings for all new families to meet with me and ask questions, develop a plan for the upcoming year and gage the youth’s progress in their learning.

UNIVERSITY OF MINNESOTA

University of Minnesota Extension

Crow Wing County

*Suite 22
322 Laurel Street
Brainerd, MN 56401-3500
218-824-1065
Fax: 218-824-1066
www.extension.umn.edu
mnext-crowwing@umn.edu*

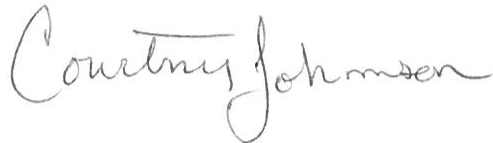
July 3, 2014

As of May 8th 2014, Extension has been alive and vibrant for 100 years in the United States! With 100 years of service to the community and ultimately the world, many hands have had the opportunity to help mold the programs that Extension supports; including 4-H. As of June 2nd, Jeanne Rohr has retired as the Crow Wing County 4-H Program Coordinator, and has now passed the torch to me.

My name is Courtney Johnson and I am the new Crow Wing County 4-H Program Coordinator. I look forward to supporting the Crow Wing County Extension team, working with you and fostering all the elements that make Extension a vital part of Crow Wing County and the state of Minnesota. As a youth I was active in 4-H for 11 years, in college I worked within Extension and many of my instructors had appointments through Extension. I have benefited greatly from Extension which I know will make me a confident addition to the team.

I look forward to meeting you and hopefully working with you to continue making Crow Wing County Extension a vital piece of the county. I would love to meet all of you and hear any comments or questions you may have for the 4-H program, my goals for Crow Wing County 4-H or about me. I'm just a phone call away and my door is always open. Again, I look forward to meeting you and serving Crow Wing County.

Sincerely,



Courtney Johnson

Health & Nutrition Program

The University of Minnesota Extension Health & Nutrition Program's mission is to improve food literacy, physical activity, and healthy food access for Minnesotans to promote health and reduce disparities using University resources and proven educational and engagement strategies. *This programmatic effort is a federally funded program, housed and supported by Crow Wing County. Carolyn McQueen, the multi-county Supplemental Nutrition Assistance Program Educator, serves Crow Wing County and works in several neighboring counties. See her goals below:*

2015 Goals – SNAP-Ed Educator, Carolyn McQueen (compiled June 2014)

I will empower individuals and families to make healthy food and physical activity an easy choice. In hands-on classes with teens and adults, I will demonstrate quick, easy, fun ways to prepare great-tasting and healthy meals.

I want to strengthen the local economy by teaching participants how to shop for healthy foods at area stores and farmers markets.

I am currently working with a summer youth program in collaboration with Pine River Backus Family Center, The Warehouse, and the Riverview Church in a Community Garden where we are able to educate the children about garden-to-fork.. They get hands-on experience from planting the seeds, learning the nutritional value of the vegetables, to harvesting the vegetables, to creating healthy snacks and meals with their crop. Also, the children get to help others by sharing their bounty with Food Shelf participants.

During the school I will be partnering with local schools and the Farm on St. Mathias to help facilitate their farm to school.

I am collaborating with SHIP (Statewide Health Improvement Program), Essentia Health, and many agencies and businesses throughout Crow Wing County, to maximize resources and capacity to support our communities in areas of food literacy, active living, and healthy food access.

I am partnering with Lakewood Health Systems to offer "I CAN Prevent Diabetes" classes to pre-diabetic individuals. These classes encourage individuals to eat healthier and increase physical activity, decreasing the likelihood that they will develop diabetes.

I am currently working with Aitkin County SHIP and Aitkin County Good Foods Collaborative to plan and promote a vibrant local food economy, local sustainability and good nutrition, and to improve the quality of life in Aitkin County.

Along with Lakewood Health Systems, The Region Five Development Commission and SHIP, many participants from the Staples/Motley area are able to receive CSA's (Community Supported Agriculture) boxes every two weeks. When participants pick-up their produce, I am at the distribution site demonstrating ways to prepare their produce. I also conduct weekly hands-on cooking classes with some of the participants.

As a result of my work in Crow Wing County and the surrounding Counties I hope to educate individuals and change policy, systems, and the environment to make the healthiest choice the easiest choice for Minnesotans.

2015 Budget Request – County Extension

Attached, please find the County Extension budget for 2015. The budget submitted here is a zero-based budget with no increases from last year. If you need the County Extension budget to be reduced further, please let me know and I will work with the Extension Committee to come in with a recommendation.

Sincerely,



Susanne Hinrichs
Regional Director, Northeast Region
(218) 828-2286
Hinri110@umn.edu

**2015 CROW WING COUNTY
BUDGET**

EXTENSION

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 150	\$ 842	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 150	\$ 842	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 23,907	\$ 24,864	\$ 25,847	\$ 26,863	\$ 1,016	3.93%
SERVICES & CHARGES	136,820	138,211	139,056	138,307	(749)	-0.54%
SUPPLIES & MATERIALS	4,218	4,791	4,117	3,908	(209)	-5.08%
TOTAL EXPENDITURES	\$ 164,945	\$ 167,866	\$ 169,020	\$ 169,078	\$ 58	0.03%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (164,795)	\$ (167,024)	\$ (169,020)	\$ (169,078)	\$ (58)	0.03%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (164,795)	\$ (167,024)	\$ (169,020)	\$ (169,078)	\$ (58)	0.03%
 FULL TIME EQUIVALENTS	 0.6	 0.6	 0.6	 0.6		

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 47

01 FUND General

Report Basis: Cash

601 DEPT County Extension

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-601-000-0000-5597	Charges For Services - Other	150 -	842 -	0	0
01-601-000-0000-6100	Salaries & Wages - Regular	20,778	21,606	22,458	23,290
01-601-000-0000-6164	Pera	1,506	1,566	1,628	1,747
01-601-000-0000-6170	Fica	1,288	1,340	1,392	1,444
01-601-000-0000-6172	Medicare	301	313	326	338
01-601-000-0000-6176	Worker's Compensation	33	39	43	44
01-601-000-0000-6200	Postage & Postal Box Rental	0	0	1,000	1,000
01-601-000-0000-6210	Telephone	248	341	600	500
01-601-000-0000-6230	Publications & Brochures	901	1,108	1,000	1,000
01-601-000-0000-6268	Non-Employee Per Diems	700	550	700	700
01-601-000-0000-6272	Non-Employee Mileage	151	100	250	250
01-601-000-0000-6299	Prof. & Tech. Fee - Other	133,470	134,807	133,356	132,707
01-601-000-0000-6300	Mach., Equip., Software Serv	0	0	250	250
01-601-000-0000-6340	Machinery & Equipment Rental	1,350	1,305	1,900	1,900
01-601-000-0000-6409	Office Supplies	2,280	2,967	2,675	2,565
01-601-000-0000-6480	Comp. Eq. & Software Under \$5K	1,938	1,824	1,442	1,343
DEPT 601	County Extension	Revenue 150 -	842 -	0	0
		Expend. 164,945	167,866	169,020	169,078
		Net 164,795	167,024	169,020	169,078

**2015 CROW WING COUNTY
BUDGET**

NON - DEPARTMENTAL

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 17,539,192	\$ 18,404,865	\$ 18,775,602	\$ 19,158,436	\$ 382,834	2.04%
INTERGOVERNMENTAL	777,020	777,017	804,873	555,873	(249,000)	-30.94%
CHARGES FOR SERVICES	57,100	76,700	76,700	76,700	-	0.00%
INVESTMENTS	208,956	(48,498)	400,000	400,000	-	0.00%
MISCELLANEOUS	602,338	372,013	538,700	501,400	(37,300)	-6.92%
TOTAL REVENUES	\$ 19,184,606	\$ 19,582,097	\$ 20,595,875	\$ 20,692,409	\$ 96,534	0.47%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 523,235	\$ 607,753	\$ 769,442	\$ 805,587	\$ 36,145	4.70%
TOTAL EXPENDITURES	\$ 523,235	\$ 607,753	\$ 769,442	\$ 805,587	\$ 36,145	4.70%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 18,661,371	\$ 18,974,344	\$ 19,826,433	\$ 19,886,822	\$ 60,389	0.30%
TOTAL OTHER FINANCING SOURCES (USES)	1,376,306	(5,014,279)	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 20,037,677	\$ 13,960,065	\$ 19,826,433	\$ 19,886,822	\$ 60,389	0.30%

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

850 DEPT Non Departmental - General Rev

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-850-000-0000-5001	Property Taxes - Current	15,985,979 -	16,897,838 -	17,870,992 -	18,236,436 -
01-850-000-0000-5003	Property Taxes - Light & Pwr	40,409 -	42,357 -	40,000 -	40,000 -
01-850-000-0000-5004	Property Taxes - Delinquent	414,678 -	378,418 -	0	0
01-850-000-0000-5005	Penalties, Interest, & Costs	507,769 -	445,257 -	455,000 -	400,000 -
01-850-000-0000-5006	Fiscal Disparities	97,190 -	128,127 -	75,000 -	128,000 -
01-850-000-0000-5007	Manufactured Home - Current	21,827 -	22,869 -	0	0
01-850-000-0000-5008	Manufactured Home - Delinquent	2,453 -	2,303 -	0	0
01-850-000-0000-5009	Tax Increment	7,051 -	15,525 -	0	0
01-850-000-0000-5010	Forfeited Property	77,560 -	103,066 -	12,500 -	0
01-850-000-0000-5011	Current Severed Minerals Tax	1,823 -	1,923 -	0	0
01-850-000-0000-5012	Delinquent Severed Mineral Tax	51 -	3 -	0	0
01-850-000-0000-5013	Mortgage Registry	53,197 -	52,800 -	50,000 -	50,000 -
01-850-000-0000-5014	Deed Tax	32,917 -	39,399 -	30,000 -	30,000 -
01-850-000-0000-5211	Pera Rate Increase	45,873 -	45,873 -	45,873 -	45,873 -
01-850-000-0000-5212	Disparity Reduction Aid	6,931 -	7,382 -	6,867 -	7,000 -
01-850-000-0000-5213	Local Performance Aid	17,500 -	0	0	0
01-850-000-0000-5215	Local Disaster Abatement	834 -	1,865 -	0	0
01-850-000-0000-5221	Supplemental Homestead Credit	235,156 -	240,335 -	235,243 -	240,000 -
01-850-000-0000-5226	Market Value Homestead Credit	54,200 -	27,264 -	0	27,000 -
01-850-000-0000-5281	Payments In Lieu Of Taxes	361,397 -	444,675 -	434,000 -	440,000 -
01-850-000-0000-5401	Fsp A 87	351,416 -	284,605 -	325,000 -	70,000 -
01-850-000-0000-5599	Interfund - County Fees	57,100 -	76,700 -	76,700 -	76,700 -
01-850-000-0000-5710	Investment Earnings	208,956 -	48,498	400,000 -	400,000 -
01-850-000-0000-5810	Rents & Royalties	1,439 -	1,406 -	1,200 -	1,400 -
01-850-000-0000-5830	Miscellaneous Other Revenue	600,899 -	370,607 -	537,500 -	500,000 -
01-850-000-0000-5910	Interfund Transfers	1,376,306 -	0	0	0
01-850-000-0000-6145	Unallocated Salaries & Wages	0	0	9,999	125,000
01-850-000-0000-6160	Retiree Health Insurance	523,235	607,753	759,443	680,587
01-850-000-0000-6999	Interfund Transfers Out	0	5,014,279	0	0
DEPT 850	Non Departmental - General Rev	Revenue 20,560,912 -	19,582,097 -	20,595,875 -	20,692,409 -
		Expend. 523,235	5,622,031	769,442	805,587
		Net 20,037,677 -	13,960,066 -	19,826,433 -	19,886,822 -

**2015 CROW WING COUNTY
BUDGET**

APPROPRIATIONS - COMBINED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 541,066	\$ 529,099	\$ 509,127	\$ 509,127	\$ -	0.00%
INTERGOVERNMENTAL	242	408	-	-	-	-
TOTAL REVENUES	\$ 541,308	\$ 529,507	\$ 509,127	\$ 509,127	\$ -	0.00%
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 1,118,775	\$ 1,144,413	\$ 1,103,773	\$ 1,143,573	\$ 39,800	3.61%
TOTAL EXPENDITURES	\$ 1,148,728	\$ 1,174,122	\$ 1,132,647	\$ 1,172,447	\$ 39,800	3.51%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (607,420)	\$ (644,615)	\$ (623,520)	\$ (663,320)	\$ (39,800)	6.38%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (607,420)	\$ (644,615)	\$ (623,520)	\$ (663,320)	\$ (39,800)	6.38%

**2015 CROW WING COUNTY
BUDGET**

TRANSIT APPROPRIATION

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 29,953	\$ 29,709	\$ 28,874	\$ 28,874	\$ -	0.00%
TOTAL EXPENDITURES	\$ 29,953	\$ 29,709	\$ 28,874	\$ 28,874	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (29,953)	\$ (29,709)	\$ (28,874)	\$ (28,874)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (29,953)	\$ (29,709)	\$ (28,874)	\$ (28,874)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 22

01 FUND General

Report Basis: Cash

148 DEPT County Transit Appropriation

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	01-148-000-0000-6220 Public Transit	29,953	29,709	28,874	28,874
DEPT	148 County Transit Appropriation				
	Revenue				
	Expend.	29,953	29,709	28,874	28,874
	Net	29,953	29,709	28,874	28,874

**2015 CROW WING COUNTY
BUDGET**

APPROPRIATIONS GENERAL GOVERNMENT

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 243,382	\$ 263,534	\$ 242,769	\$ 242,769	\$ -	0.00%
TOTAL EXPENDITURES	\$ 243,382	\$ 263,534	\$ 242,769	\$ 242,769	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (243,382)	\$ (263,534)	\$ (242,769)	\$ (242,769)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (243,382)	\$ (263,534)	\$ (242,769)	\$ (242,769)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 23

01 FUND General

Report Basis: Cash

149 DEPT Appropriations General Gov.

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	Account Number				
	Account Description				
	01-149-000-0000-6800	243,382	263,534	242,769	242,769
	Appropriations				
DEPT	149				
	Appropriations General Gov.				
	Revenue				
	Expend.	243,382	263,534	242,769	242,769
	Net	243,382	263,534	242,769	242,769

**2015 CROW WING COUNTY
BUDGET**

APPROPRIATIONS PUBLIC SAFETY

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 37

01 FUND General

Report Basis: Cash

249 DEPT Appropriations Public Safety

Account Number Account Description

2012
Actual
Mo. 01 - 12
2,000

2013
Actual
Mo. 01 - 12
2,000

2014 BDGT
AMOUNT
2,000

2015 BDGT
AMOUNT
2,000

01-249-000-0000-6800 Appropriations

DEPT 249 Appropriations Public Safety

Revenue

Expend.

Net

2,000

2,000

2,000

2,000

2,000

2,000

2,000

2,000

**2015 CROW WING COUNTY
BUDGET**

CORRECTIONS

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 286,981	\$ 300,877	\$ 300,877	\$ 350,677	\$ 49,800	16.55%
TOTAL EXPENDITURES	\$ 286,981	\$ 300,877	\$ 300,877	\$ 350,677	\$ 49,800	16.55%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (286,981)	\$ (300,877)	\$ (300,877)	\$ (350,677)	\$ (49,800)	16.55%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (286,981)	\$ (300,877)	\$ (300,877)	\$ (350,677)	\$ (49,800)	16.55%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 40

01 FUND General
255 DEPT Corrections

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
01-255-000-0000-6800 Appropriations		286,981	300,877	300,877	350,677
DEPT 255	Corrections	Revenue			
		Expend.	286,981	300,877	350,677
		Net	286,981	300,877	350,677

**2015 CROW WING COUNTY
BUDGET**

APPROPRIATIONS CULTURE RECREATION

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (39,000)	\$ (39,000)	\$ (39,000)	\$ (39,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (39,000)	\$ (39,000)	\$ (39,000)	\$ (39,000)	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 46

01 FUND General

Report Basis: Cash

599 DEPT Appropriations Culture Rec.

<u>Account Number</u>		<u>Account Description</u>		2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 BDGT <u>AMOUNT</u>	2015 BDGT <u>AMOUNT</u>
01-599-000-0000-6800		Appropriations		39,000	39,000	39,000	39,000
DEPT	599	Appropriations Culture Rec.		Revenue			
				Expend.	39,000	39,000	39,000
				Net	39,000	39,000	39,000

**2015 CROW WING COUNTY
BUDGET**

KITCHIGAMI LIBRARY

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 541,066	\$ 529,099	\$ 509,127	\$ 509,127	\$ -	0.00%
INTERGOVERNMENTAL	242	408	-	-	-	-
TOTAL REVENUES	\$ 541,308	\$ 529,507	\$ 509,127	\$ 509,127	\$ -	0.00%
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 537,412	\$ 529,002	\$ 509,127	\$ 509,127	\$ -	0.00%
TOTAL EXPENDITURES	\$ 537,412	\$ 529,002	\$ 509,127	\$ 509,127	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,896	\$ 505	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 3,896	\$ 505	\$ -	\$ -	\$ -	-

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 45

01 FUND General

Report Basis: Cash

510 DEPT Kitchigami Library

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
01-510-000-0000-5001	Property Taxes - Current	519,698 -	508,510 -	501,429 -	501,429 -
01-510-000-0000-5004	Property Taxes - Delinquent	12,993 -	12,361 -	0	0
01-510-000-0000-5007	Manufactured Home - Current	639 -	633 -	0	0
01-510-000-0000-5008	Manufactured Home - Delinquent	62 -	46 -	0	0
01-510-000-0000-5011	Current Severed Minerals Tax	63 -	62 -	0	0
01-510-000-0000-5012	Delinquent Severed Mineral Tax	2 -	0 -	0	0
01-510-000-0000-5212	Disparity Reduction Aid	0	0	34 -	34 -
01-510-000-0000-5221	Supplemental Homestead Credit	7,609 -	7,487 -	7,664 -	7,664 -
01-510-000-0000-5281	Payments In Lieu Of Taxes	243 -	408 -	0	0
01-510-000-0000-6800	Appropriations	537,412	529,002	509,127	509,127
DEPT 510	Kitchigami Library	Revenue	541,308 -	529,507 -	509,127 -
		Expend.	537,412	529,002	509,127
		Net	3,896 -	505 -	0

**2015 CROW WING COUNTY
BUDGET**

APPROPRIATIONS - CONSERVATION

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.00%
TOTAL EXPENDITURES	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	\$ 10,000	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	\$ 10,000	-100.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 49

01 FUND General

Report Basis: Cash

699 DEPT Appropriations - Conservation

<u>Account Number</u>		<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
			<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
01-699-000-0000-6800		Appropriations	10,000	10,000	10,000	0
DEPT	699	Appropriations - Conservation	Revenue			
			Expend.	10,000	10,000	0
			Net	10,000	10,000	0

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Highway

DEPARTMENT DESCRIPTION:

The highway department is currently staffed at 36 employees with two open positions that are responsible for the construction and maintenance of 613 miles of local secondary roads and 84 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 58 miles of Town Roads in the Unorganized Territories which are supported by the First and Second Assessment District levy. The highway department is also responsible for maintenance and management of the entire county fleet of nearly 300 vehicles and other pieces of equipment.

The highway department budget has four main revenue sources. These include local property tax (Road and Bridge Levy), state aid (primarily gas tax and vehicle registration fees), federal aid (primarily federal gas tax), and intergovernmental transfers (from other agencies and county departments). The local levy normally accounts for approximately 30% of the highway department’s annual revenue.

A large portion of the existing fund balance will be used for funding an aggressive 2015 construction program and the anticipated TH 371 project beginning in 2017.

MAJOR ACCOMPLISHMENTS IN 2014:

The 2014 construction program totaled approximately \$8.0 million in improvements. All projects identified in the current Highway Improvement Program for 2014 have been, or will be, completed in 2014.

- o CSAH 3 from Crosslake to Fifty Lakes
- CSAH 8 resurfacing from TH 18 to 7.7 miles North
- CSAH 28 resurfacing from CSAH12 to TH 210
- CSAH 48 resurfacing from 4th Street to College Drive
- CR 102 resurfacing from 4.6 miles North of CSAH 8 to CSAH 12
- CR 117 resurfacing from TH 25 to CSAH 45
- CR 119 resurfacing from CSAH 3 to North Long Lake
- CR 134 resurfacing from Lower Whitefish Lake to CSAH 1
- FAD 306 – resurfacing Love Lake Road
- CR 114 Local share of Olander Road Project for CR 114 drainage improvement
- County wide preventive maintenance surface treatments
- County wide HSIP curve delineation signing
- County wide annual pavement marking project
- CSAH 3 from Crosslake to Fifty Lakes design and construction inspection
- CSAH 36 design for 2015 construction
- Perform 17 miles of crack sealing

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2015:

The 2015 construction program is projected to be smaller than that of 2014 we will use the fund balance to address some large projects planned for 2015. Considerable engineering staff time will be committed to design, project management and right-of-way acquisition for future projects. All projects will be designed in-house.

- o CSAH 36 reconstruction from CSAH 37 to CR 114
- o CSAH 48/Isle Drive Intersection construction
- o CSAH 16 resurfacing from Peoria Road to Whitefish Drive
- o CSAH 45 resurfacing from CR 117 to TH 210
- o CSAH 47 resurfacing from TH 210 in Deerwood
- o CR 114 resurfacing from Mission Township to CSAH 36
- o CR 121 resurfacing from CSAH 2 to 1.31 miles North
- o CR 135 resurfacing from West Junction to East Junction of TH 210
- o FAD 366 – resurfacing and widening Inglewood Drive
- o CR 122 Bridge #L2841 replacement
- o CSAH 11 culvert replacement 7.5 miles East of TH 6
- o CR 111 install RR Crossing gates
- o CR 111 culvert replacement 0.25 miles East of CSAH 10
- o County wide preventive maintenance surface treatments
- o County wide HSIP dynamic warning system
- o County wide annual pavement marking project
- o CSAH 36 design and construction inspection
- o Perform 40 miles of crack sealing

TRENDS OF MAJOR REVENUES:

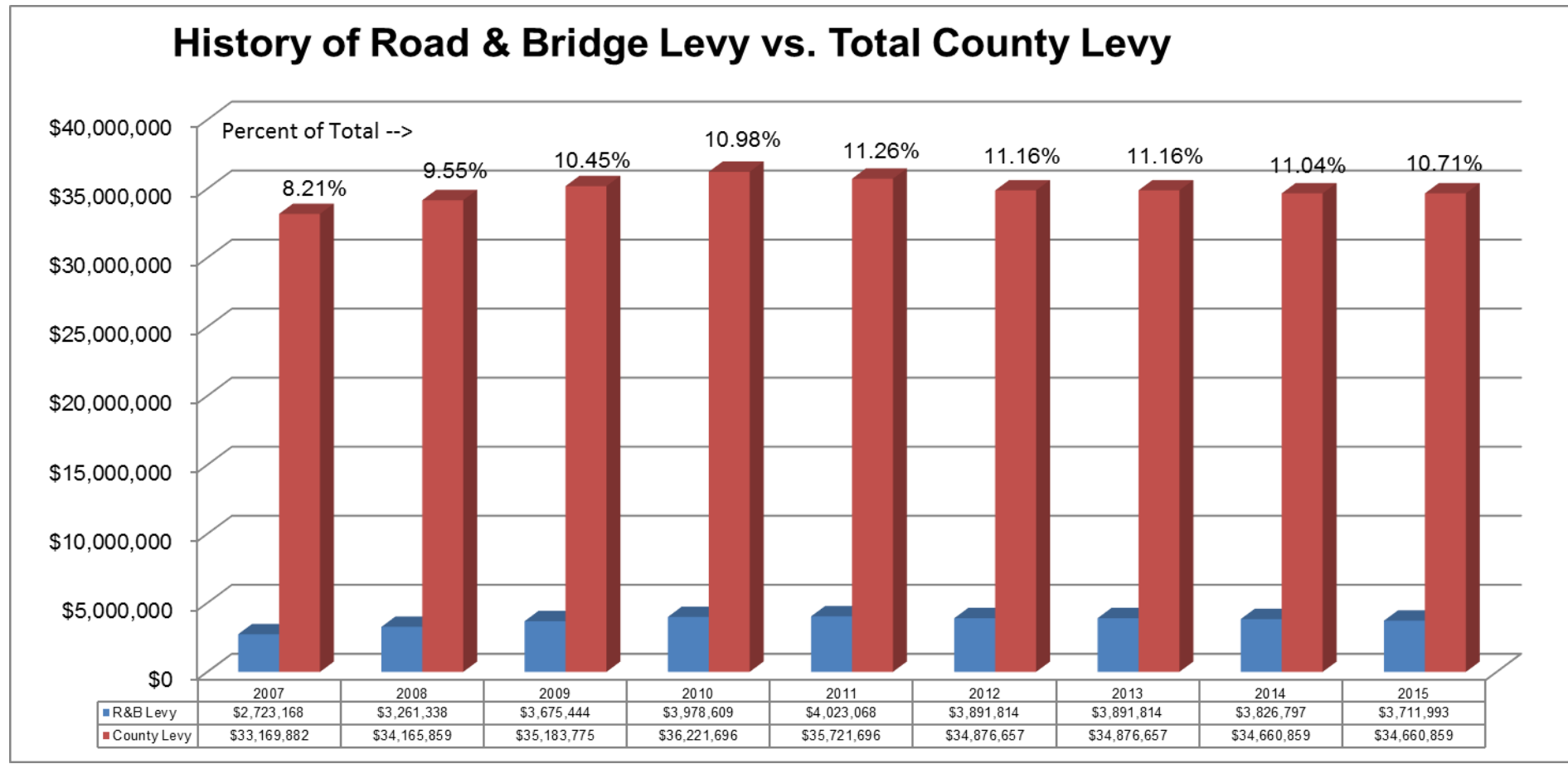


Figure 1

The 2015 Road & Bridge levy request is 3% lower than the 2014 levy.

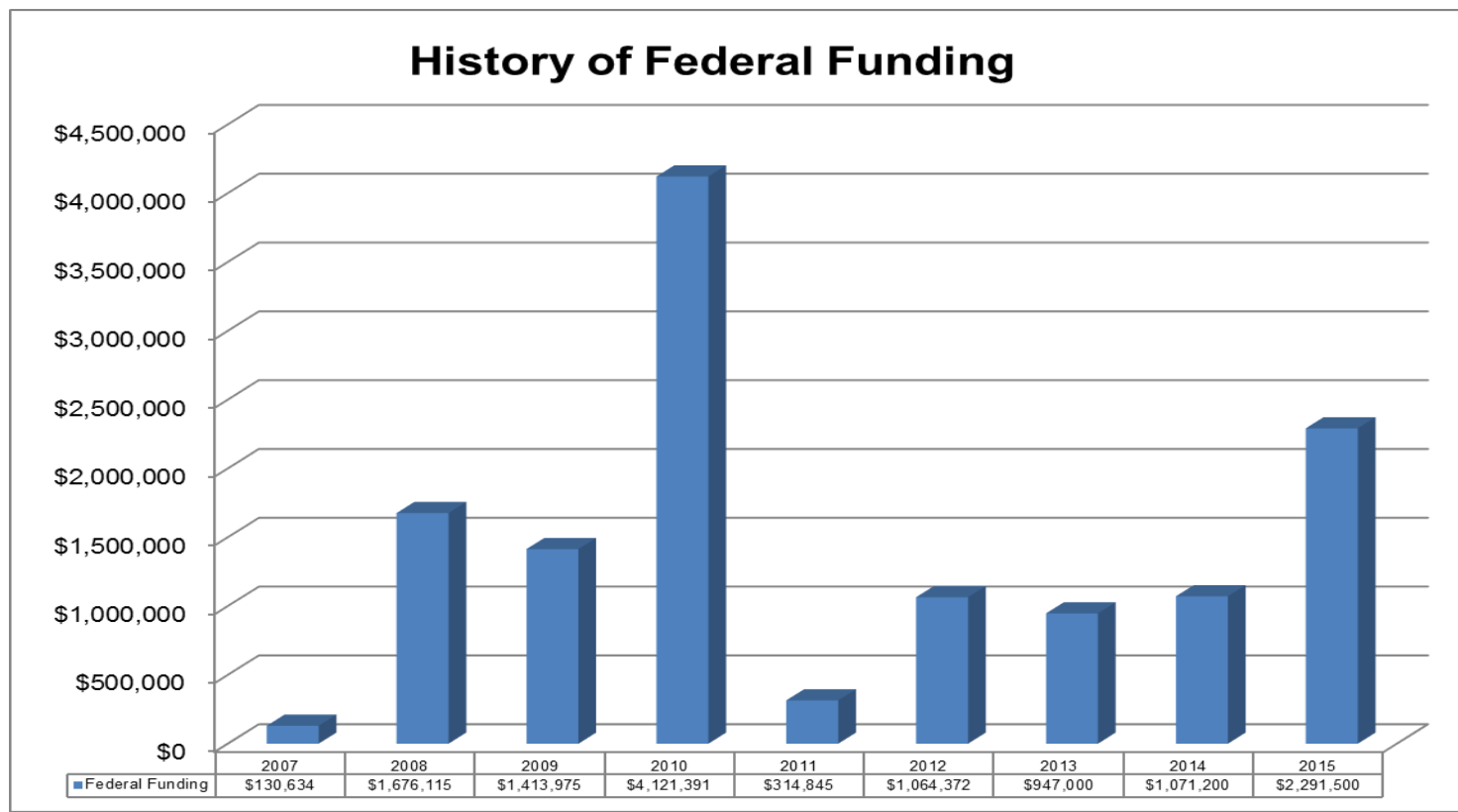


Figure 2

The assignment of federal funds for the construction of infrastructure projects normally ebbs and flows over the course of time and is often unpredictable. These allocations can be the result of grants assigned to special safety programs sponsored by MnDOT or directly from the federal government. In 2015 federal funds are anticipated to be used on the CSAH 36 project, CR 111 RR Crossing gates, and the HSIP dynamic warning system, totaling \$2,291,500.

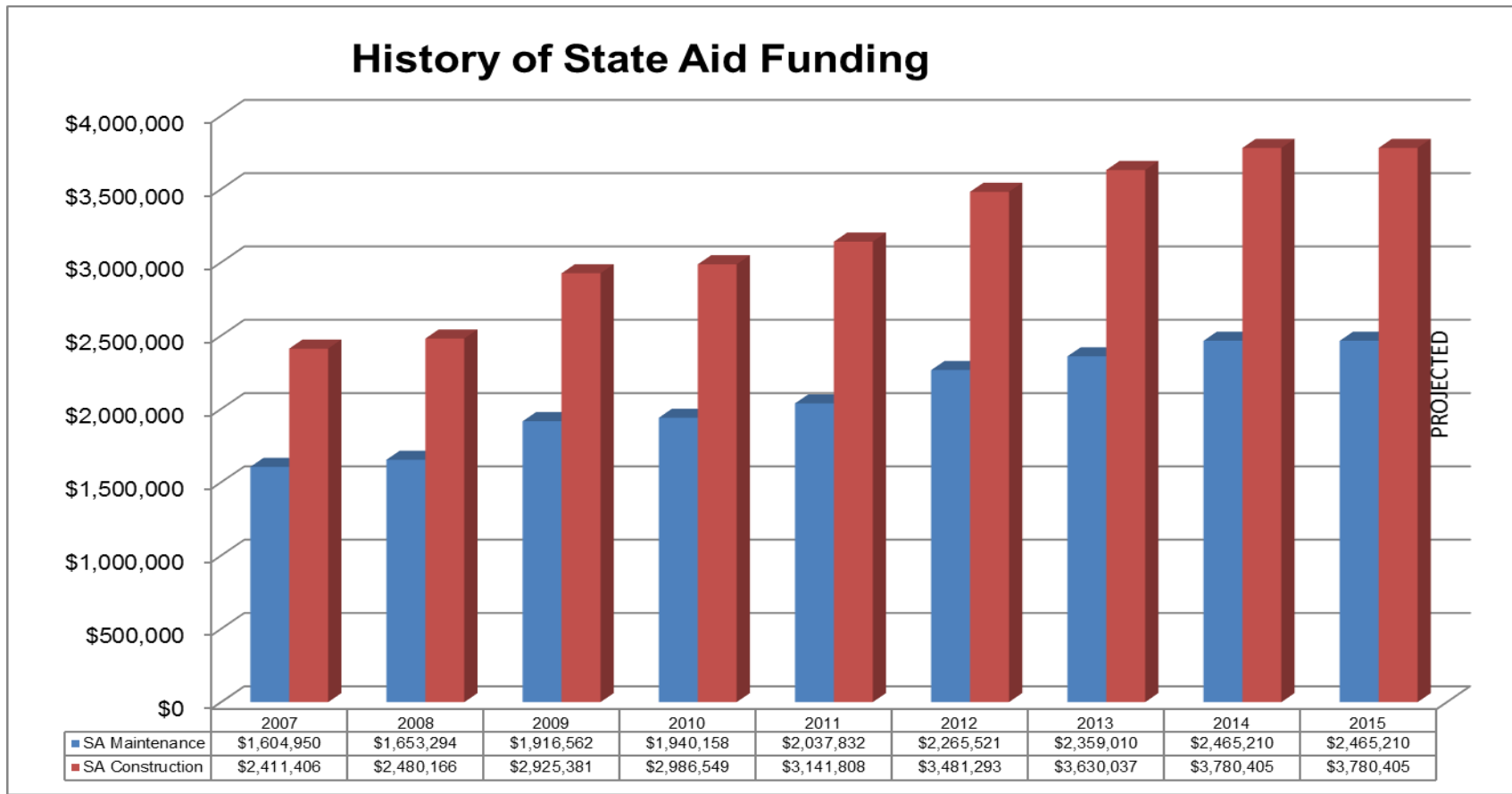


Figure 3

State Aid allotments for construction and maintenance on the CSAH system are anticipated to remain the same in 2015 compared to 2014.

TRENDS OF MAJOR EXPENDITURES:

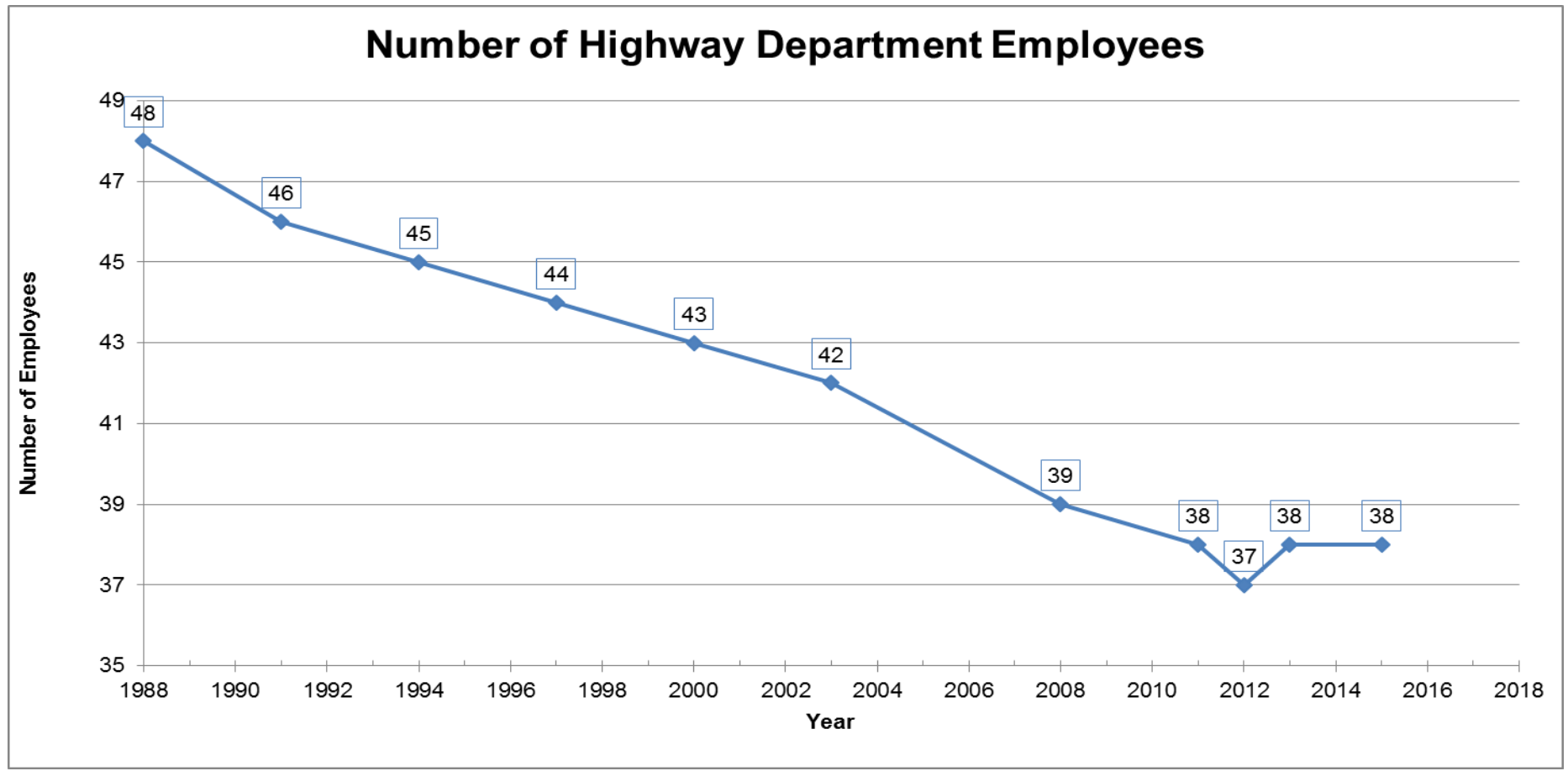


Figure 4

The department is fully staffed with 38 FTEs. Part of 2014 was spent with 36 FTEs.

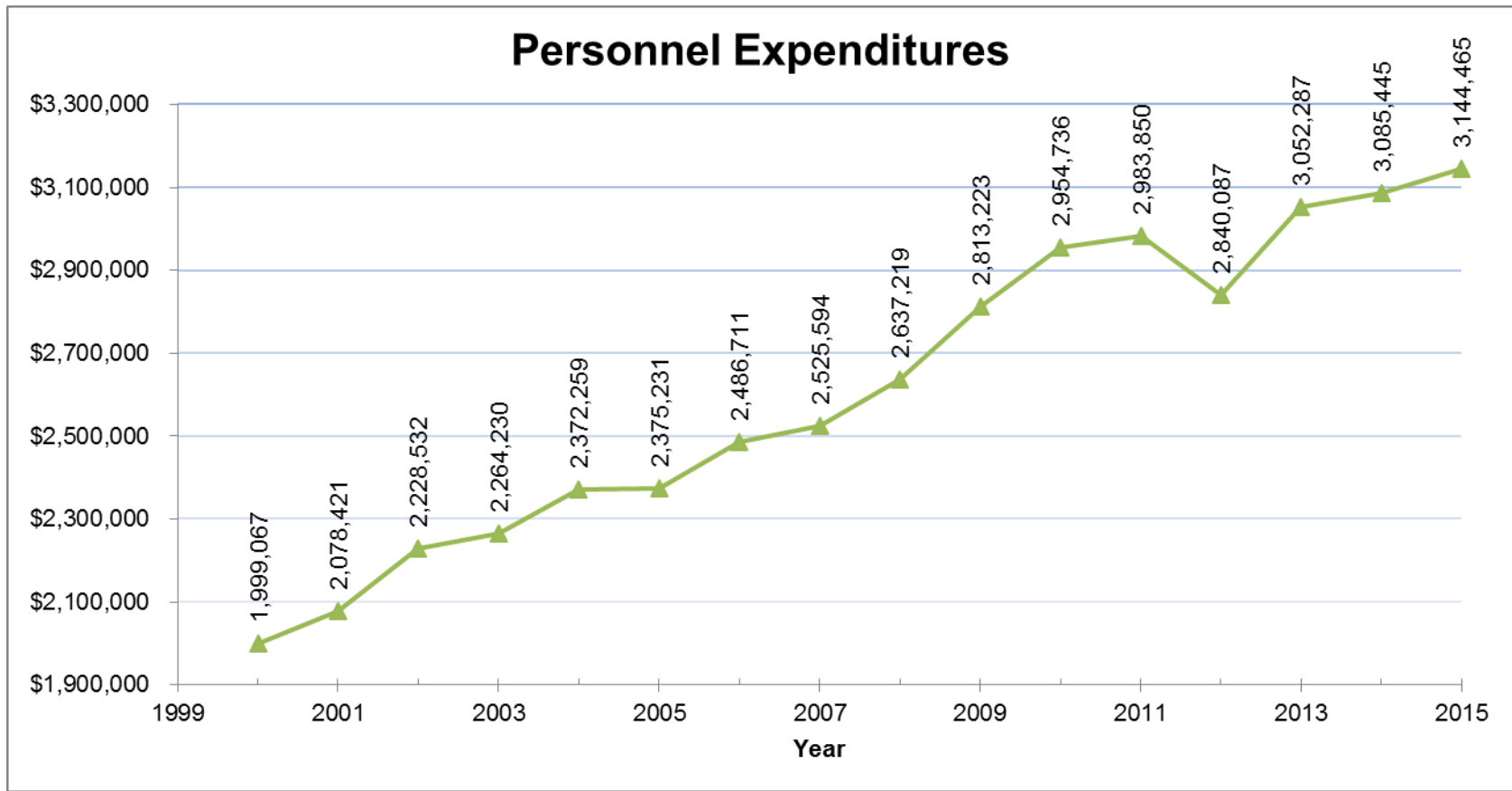


Figure 5

The 2014 personnel costs were less than budgeted due to vacancies during part of the year, reduced overtime and continued negotiations. The 2015 personnel costs are anticipated to be 2% higher than the 2014 costs.

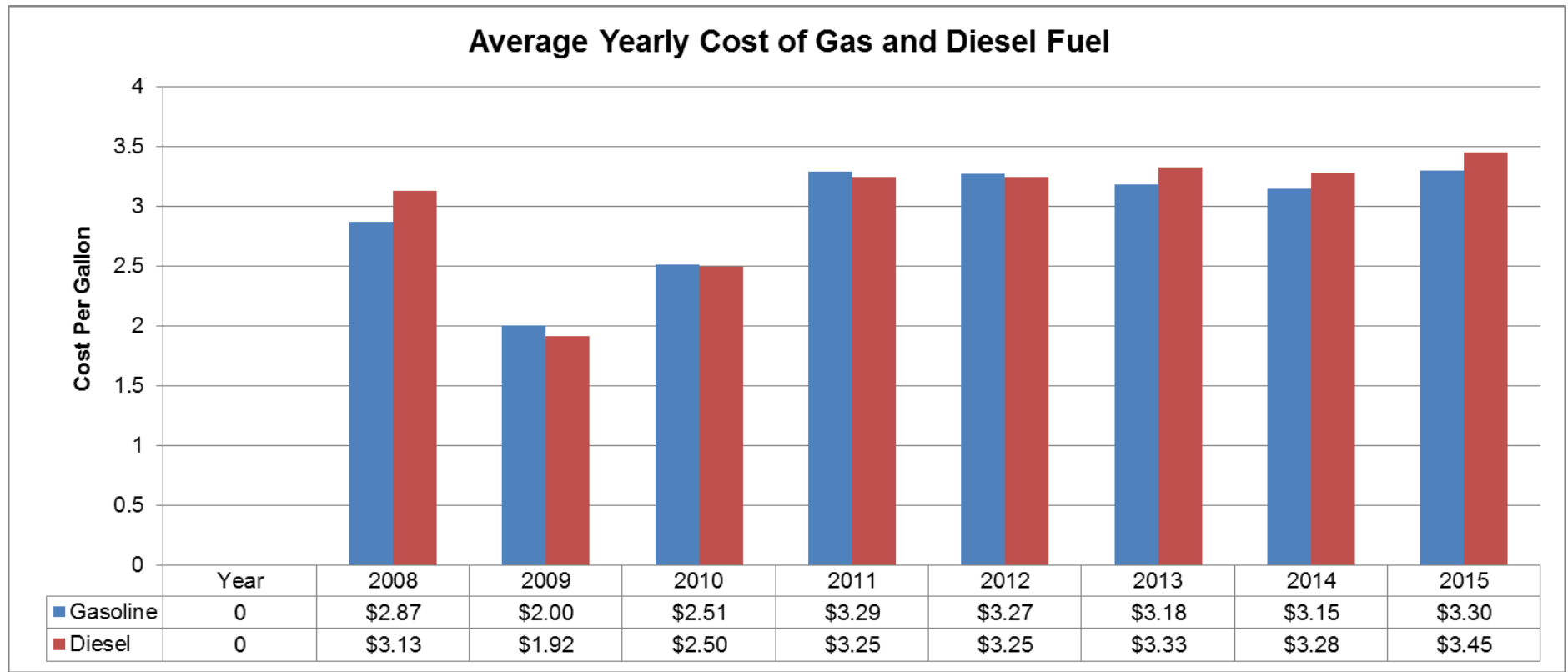


Figure 6

In 2014 the cost of bulk fuel to date is tracking similar to the same as seen in 2013. Prices are currently trending up, which is reflected in the proposed 2015 costs. This will lead to an overall increase in operating costs for the Highway as well as other departments. Higher operating expenditures incurred by contractors can also be linked to an increased cost of construction. Starting in 2011 the County Highway Department has purchased most bulk fuel from the State of Minnesota contract. It is believed that this option will continue to be a cost savings for bulk fuel compared to the traditional method of the County individually seeking quotes from regional fuel distributors.

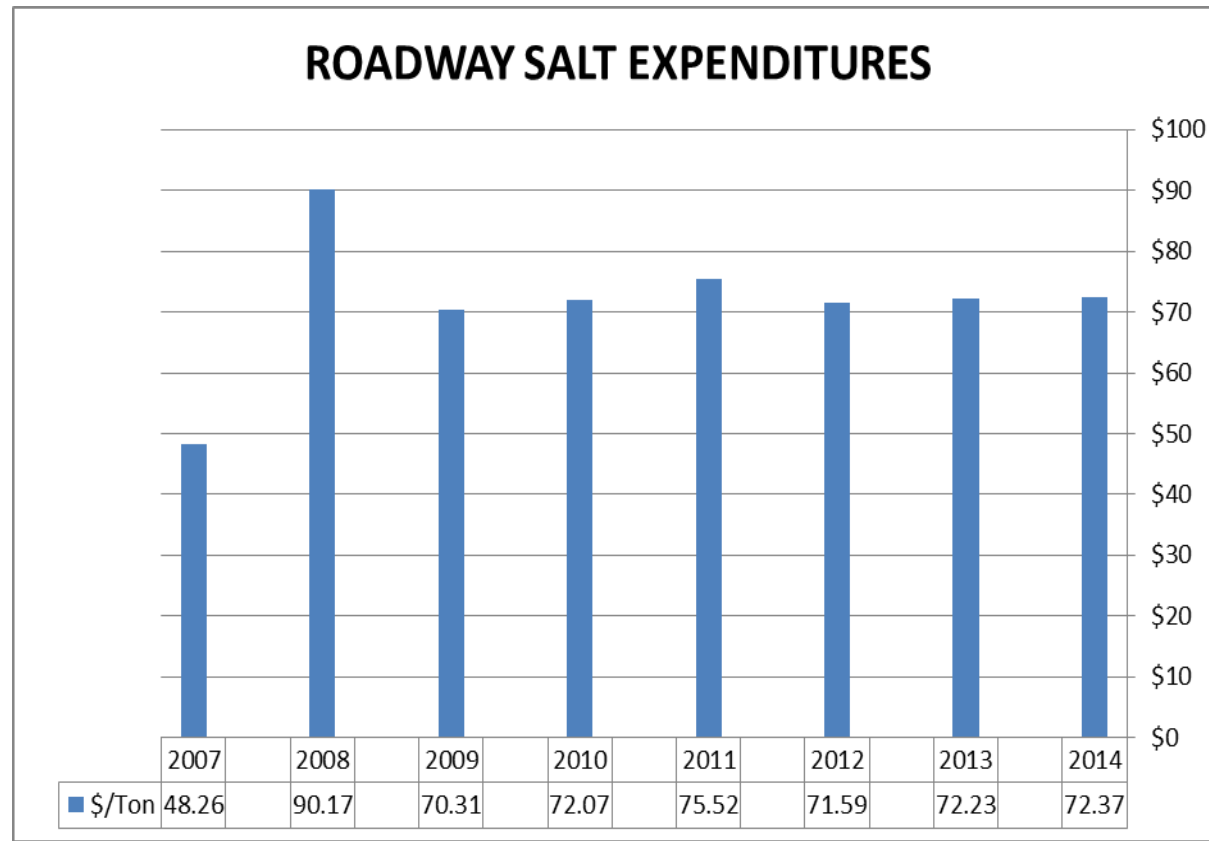


Figure 7

For the past five years the cost of roadway salt has remained largely stable. Due to the harsh winter of 2010/11 it was anticipated that salt cost would rise in 2011/12. By contrast, the mild winter of 2011/12 kept prices in check. A large increase in prices is not expected for 2015. The County currently purchases salt from the State of Minnesota contract. Starting in 2010, the Highway department began to expand the number of plow routes being treated with pure salt. The cost effectiveness of this strategy continues to be examined.

2015 BUDGET HIGHLIGHTS:

Revenues:

- o Road and Bridge Levy = \$3,711,993, a 3% decrease from 2014
- o First Assessment District (FAD) Levy = \$447,875, a 0% increase from 2014
- o Second Assessment District (SAD) Levy = \$59,385, an 16% increase from 2014 (3 year increase of \$8,000/yr)
- o Federal revenue = \$2,291,500 compared to \$1,071,200 in 2014
- o Projected State Aid revenue = \$6,245,615, same as in 2014
- o Overall revenue = \$11,360,113, down 2.81% or \$328,491 from 2014

Expenditures:

- o All highway construction = \$5,911,400, down from \$7,727,500 in 2014
- o Right of Way Acquisition = \$90,000, down from \$289,200 in 2014
- o Personnel costs = \$3,144,465, 2% higher than 2014
- o Consulting Fees = \$150,000, \$25,000 less than 2014
- o Overall expenditures = \$12,097,316 are down 10% or \$1,341,593 from 2014

**2015 CROW WING COUNTY
BUDGET
HIGHWAY**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 3,924,651	\$ 3,876,062	\$ 3,826,797	\$ 3,613,871	\$ (212,926)	-5.56%
INTERGOVERNMENTAL	6,742,908	6,375,757	7,203,057	6,944,120	(258,937)	-3.59%
CHARGES FOR SERVICES	647,108	701,549	557,750	663,500	105,750	18.96%
MISCELLANEOUS	170,974	62,869	100,000	60,500	(39,500)	-39.50%
TOTAL REVENUES	\$ 11,485,641	\$ 11,016,237	\$ 11,687,604	\$ 11,281,991	\$ (405,613)	-3.47%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 2,840,087	\$ 3,052,287	\$ 3,327,689	\$ 3,332,807	\$ 5,118	0.15%
SERVICES & CHARGES	6,203,148	5,562,066	8,096,970	9,791,462	1,694,492	20.93%
SUPPLIES & MATERIALS	1,538,711	1,839,146	1,890,426	1,783,662	(106,764)	-5.65%
CAPITAL OUTLAY	625	16,507	6,984	7,500	516	7.39%
DEBT SERVICE	108,112	96,209	119,550	110,983	(8,567)	-7.17%
OTHER EXPENDITURES	-	-	10,000	-	(10,000)	-100.00%
TOTAL EXPENDITURES	\$ 10,690,683	\$ 10,566,215	\$ 13,451,619	\$ 15,026,414	\$ 1,574,795	11.71%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 794,958	\$ 450,022	\$ (1,764,015)	\$ (3,744,423)	\$ (1,980,408)	112.27%
TOTAL OTHER FINANCING SOURCES (USES)	14,446	5,094,247	1,000	5,000	4,000	400.00%
NET CHANGE IN FUND BALANCES	\$ 809,404	\$ 5,544,269	\$ (1,763,015)	\$ (3,739,423)	\$ (1,976,408)	112.10%
 FULL TIME EQUIVALENTS	 36.2	 36.5	 39.9	 39.9		

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway

Report Basis: Cash

301 DEPT Administration (Hwy)

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
10-301-000-0000-5001	Property Taxes - Current	3,757,626 -	3,722,007 -	3,771,567 -	509,221 -
10-301-000-0000-5004	Property Taxes - Delinquent	92,312 -	86,131 -	0	0
10-301-000-0000-5007	Manufactured Home - Current	5,112 -	5,065 -	0	0
10-301-000-0000-5008	Manufactured Home - Delinquent	540 -	512 -	0	0
10-301-000-0000-5011	Current Severed Minerals Tax	428 -	423 -	0	0
10-301-000-0000-5012	Delinquent Severed Mineral Tax	13 -	1 -	0	0
10-301-000-0000-5211	Pera Rate Increase	8,810 -	8,810 -	8,810 -	8,810 -
10-301-000-0000-5212	Disparity Reduction Aid	1,576 -	1,575 -	1,522 -	192 -
10-301-000-0000-5215	Local Disaster Abatement	190 -	398 -	0	0
10-301-000-0000-5221	Supplemental Homestead Credit	54,719 -	54,531 -	53,708 -	6,808 -
10-301-000-0000-5226	Market Value Homestead Credit	12,325 -	5,817 -	0	0
10-301-000-0000-5281	Payments In Lieu Of Taxes	1,623 -	104 -	1,600 -	500 -
10-301-000-0000-5298	City & Township Reimb.	170,280 -	226,712 -	150,000 -	0
10-301-000-0000-5500	Law Library Fees Ms 134A.10	23	0	0	0
10-301-000-0000-5565	Unorganized Admin. Cost	46,049 -	47,493 -	50,000 -	50,000 -
10-301-000-0000-5830	Miscellaneous Other Revenue	170,975 -	62,869 -	100,000 -	500 -
10-301-000-0000-5910	Interfund Transfers	0	5,014,279 -	0	0
10-301-000-0000-5920	Sales Of Capital Assets	3,800 -	79,969 -	1,000 -	5,000 -
10-301-000-0000-6100	Salaries & Wages - Regular	425,425	541,856	507,509	268,466
10-301-000-0000-6105	Salaries & Wages - Overtime	51	101	495	505
10-301-000-0000-6110	Per Diem - Employee	121	203	150	200
10-301-000-0000-6150	Health Insurance	63,346	76,929	90,274	58,336
10-301-000-0000-6152	Dental Insurance	5,758	6,698	6,622	3,784
10-301-000-0000-6154	Long-Term Disability Insurance	764	923	987	575
10-301-000-0000-6156	Life Insurance	448	542	546	328
10-301-000-0000-6160	Retiree Health Insurance	166,292	181,010	206,184	144,141
10-301-000-0000-6162	Health Care Savings Plan (HCSP)	300	300	300	300
10-301-000-0000-6164	Pera	30,605	35,258	36,274	20,172
10-301-000-0000-6170	Fica	24,856	31,721	31,021	16,676
10-301-000-0000-6172	Medicare	5,813	7,419	7,255	3,899
10-301-000-0000-6176	Worker's Compensation	2,060	2,497	3,356	3,899
10-301-000-0000-6178	Educational & Cert. Expenses	136	0	300	200
10-301-000-0000-6180	Clothing Employee	600	600	600	0
10-301-000-0000-6200	Postage & Postal Box Rental	700	608	2,700	1,500
10-301-000-0000-6210	Telephone	2,305	4,039	4,656	4,000
10-301-000-0000-6245	Membership Dues & Subscrip.	2,670	3,624	3,750	2,750

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 83

10 FUND Highway

Report Basis: Cash

301 DEPT Administration (Hwy)

DEPT		Administration (Hwy)	2012	2013	2014 BDGT	2015 BDGT	
Account Number		Account Description	Actual	Actual	AMOUNT	AMOUNT	
			Mo. 01 - 12	Mo. 01 - 12			
	10-301-000-0000-6249	Public Relations	5,218	4,308	4,000	4,500	
	10-301-000-0000-6299	Prof. & Tech. Fee - Other	0	0	258	0	
	10-301-000-0000-6300	Mach., Equip., Software Serv	6,402	41,083	8,500	12,000	
	10-301-000-0000-6332	Employee Mileage	0	73	0	500	
	10-301-000-0000-6334	Hotel & Meals Travel Expense	675	833	1,500	1,200	
	10-301-000-0000-6338	Training & Registration Fees	1,392	2,238	2,500	2,500	
	10-301-000-0000-6340	Machinery & Equipment Rental	12,906	8,222	7,500	10,000	
	10-301-000-0000-6409	Office Supplies	767	992	1,397	1,000	
	10-301-000-0000-6415	Building Maintenance Supplies	87	24	93	100	
	10-301-000-0000-6480	Comp. Eq. & Software Under \$5K	935	11,661	19,000	19,000	
	10-301-000-0000-6580	Other Repair & Maint. Supplies	0	804	0	500	
DEPT	301	Administration (Hwy)	Revenue	4,326,353 -	9,316,694 -	4,138,207 -	581,031 -
			Expend.	760,632	964,566	947,727	581,031
			Net	3,565,721 -	8,352,127 -	3,190,480 -	0

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway
302 DEPT Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
10-302-000-0000-5001	Property Taxes - Current	0	0	0	581,130 -
10-302-000-0000-5201	Regular Maintenance	1,769,599 -	1,866,213 -	1,866,213 -	1,570,224 -
10-302-000-0000-5203	Municipal Maintenance	495,922 -	492,797 -	492,797 -	426,160 -
10-302-000-0000-5212	Disparity Reduction Aid	0	0	0	23 -
10-302-000-0000-5221	Supplemental Homestead Credit	0	0	0	786 -
10-302-000-0000-5298	City & Township Reimb.	0	0	0	70,000 -
10-302-000-0000-5307	Public Safety	38,053 -	0	0	0
10-302-000-0000-5535	E-911 Addressing Fee	2,360 -	75 -	0	0
10-302-000-0000-5561	Entrance Permit Fee	2,184 -	0	1,750 -	500 -
10-302-000-0000-5564	Special Road & Bridge	240,725 -	240,823 -	200,000 -	168,271 -
10-302-000-0000-5566	Charges for Permits	0	0	0	1,500 -
10-302-000-0000-5597	Charges for Services - Other	0	0	0	5,000 -
10-302-000-0000-5830	Miscellaneous Other Revenue	0	0	0	10,000 -
10-302-000-0000-6100	Salaries & Wages - Regular	902,942	901,439	998,102	1,065,202
10-302-000-0000-6105	Salaries & Wages - Overtime	43,935	50,890	61,230	61,332
10-302-000-0000-6150	Health Insurance	162,805	170,140	216,407	248,057
10-302-000-0000-6152	Dental Insurance	14,761	13,804	15,004	15,950
10-302-000-0000-6154	Long-Term Disability Insurance	1,539	1,602	2,042	2,391
10-302-000-0000-6156	Life Insurance	1,404	1,477	1,560	1,722
10-302-000-0000-6162	Health Care Savings Plan (HCSP)	2,050	2,300	1,800	1,800
10-302-000-0000-6164	Pera	68,422	68,012	74,583	82,572
10-302-000-0000-6170	Fica	54,328	54,658	65,369	69,845
10-302-000-0000-6172	Medicare	12,706	12,783	15,289	16,334
10-302-000-0000-6174	Unemployment Compensation	2,851	1,600	5,000	2,500
10-302-000-0000-6176	Worker's Compensation	84,320	84,713	90,246	91,377
10-302-000-0000-6180	Clothing Employee	7,900	7,600	7,900	8,300
10-302-000-0000-6210	Telephone	1,586	1,825	2,561	2,400
10-302-000-0000-6249	Public Relations	0	0	500	0
10-302-000-0000-6250	Electricity & Water	12,860	12,611	13,000	13,000
10-302-000-0000-6274	Medical Fee	2,268	1,174	2,500	1,500
10-302-000-0000-6320	Contracted Highway Maintenance	18,045	30,769	60,073	0
10-302-000-0000-6321	Gravel Contract	0	0	0	240,000
10-302-000-0000-6322	Patch Contract	0	0	0	105,000
10-302-000-0000-6323	Cracksealing Contract	0	0	0	50,000
10-302-000-0000-6334	Hotel & Meals Travel Expense	538	312	1,000	750
10-302-000-0000-6338	Training & Registration Fees	7,035	3,098	10,000	7,500

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 85

10 FUND Highway
302 DEPT Maintenance

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
10-302-000-0000-6340	Machinery & Equipment Rental	79,437	79,545	30,000	80,000
10-302-000-0000-6351	Permit Fee	0	0	0	500
10-302-000-0000-6504	Aggregate Stockpile	0	0	0	48,125
10-302-000-0000-6505	Winter Sand	67,484	29,785	93,125	45,000
10-302-000-0000-6506	Cracksealer	0	0	0	17,500
10-302-000-0000-6507	Gravel Purchased	0	0	0	7,500
10-302-000-0000-6508	Cold Mix	0	0	0	17,000
10-302-000-0000-6509	Hot Mix	0	0	0	22,750
10-302-000-0000-6510	Rip Rap	148,690	141,497	242,125	5,000
10-302-000-0000-6511	Dura Patch Rock	0	0	0	8,000
10-302-000-0000-6512	Dura Patch Oil	0	0	0	19,500
10-302-000-0000-6513	Concrete Repairs	0	0	0	7,500
10-302-000-0000-6514	Other Materials	0	0	0	5,000
10-302-000-0000-6515	Signs - New Installs	49,720	39,461	74,500	32,000
10-302-000-0000-6516	E-911 Signs	1,716	0	0	0
10-302-000-0000-6517	Signs - Repaired/Replaced	0	0	0	35,000
10-302-000-0000-6518	Mailbox Supports	0	0	0	7,500
10-302-000-0000-6520	Culverts	66,756	11,562	37,250	37,250
10-302-000-0000-6525	Winter Salt	157,017	332,486	325,937	280,937
10-302-000-0000-6526	Winter Special Salt	0	0	0	10,000
10-302-000-0000-6527	Dust Control	0	0	0	35,000
10-302-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	120	5,477	466	5,000
10-302-000-0000-6580	Other Repair & Maint. Supplies	13,865	22,195	15,831	20,000
10-302-000-0000-6810	Intergovernmental Expenditures	0	0	10,000	0
DEPT 302	Maintenance				
	Revenue	2,548,843 -	2,599,908 -	2,560,760 -	2,833,594 -
	Expend.	1,987,099	2,082,815	2,473,400	2,833,594
	Net	561,743 -	517,093 -	87,360 -	0

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway
303 DEPT Construction

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
10-303-000-0000-5001	Property Taxes - Current	0	0	0	1,862,379 -
10-303-000-0000-5202	Regular Construction	2,484,339 -	2,577,915 -	2,799,319 -	1,518,100 -
10-303-000-0000-5204	Municipal Construction	751,908 -	64,206 -	739,196 -	375,000 -
10-303-000-0000-5205	Township Bridge / Bridge Bond.	10,893 -	659,620 -	91,522 -	100,000 -
10-303-000-0000-5206	Right of Way	349,247 -	98,841 -	0	0
10-303-000-0000-5207	County Turnback	0	263,791 -	0	0
10-303-000-0000-5212	Disparity Reduction Aid	0	0	0	958 -
10-303-000-0000-5221	Supplemental Homestead Credit	0	0	0	33,813 -
10-303-000-0000-5298	City & Township Reimb.	0	0	0	70,000 -
10-303-000-0000-5410	Highway Planning & Const.	662,044 -	116,352 -	1,053,600 -	2,291,500 -
10-303-000-0000-5560	Plans & Deposits	2,590 -	2,351 -	1,000 -	2,000 -
10-303-000-0000-5564	Special Road & Bridge	0	0	0	25,000 -
10-303-000-0000-5566	Charges for Permits	0	0	0	2,000 -
10-303-000-0000-5597	Charges for Services - Other	0	0	0	10,000 -
10-303-000-0000-5830	Miscellaneous Other Revenue	0	0	0	30,000 -
10-303-000-0000-6100	Salaries & Wages - Regular	333,400	373,981	413,079	592,504
10-303-000-0000-6105	Salaries & Wages - Overtime	34,372	26,932	46,731	37,910
10-303-000-0000-6150	Health Insurance	41,904	55,774	62,716	106,110
10-303-000-0000-6152	Dental Insurance	3,747	4,690	4,488	6,732
10-303-000-0000-6154	Long-Term Disability Insurance	508	662	830	1,311
10-303-000-0000-6156	Life Insurance	413	516	546	738
10-303-000-0000-6162	Health Care Savings Plan (HCSP)	1,050	1,400	1,500	1,500
10-303-000-0000-6164	Pera	25,182	29,066	31,623	45,586
10-303-000-0000-6170	Fica	21,359	22,665	28,507	39,085
10-303-000-0000-6172	Medicare	4,995	5,301	6,668	9,142
10-303-000-0000-6174	Unemployment Compensation	689	0	0	0
10-303-000-0000-6176	Worker's Compensation	4,416	4,472	4,691	6,293
10-303-000-0000-6178	Educational & Cert. Expenses	2,585	4,105	5,000	5,000
10-303-000-0000-6180	Clothing Employee	2,400	2,400	2,800	3,200
10-303-000-0000-6210	Telephone	2,761	2,241	2,794	3,580
10-303-000-0000-6245	Membership Dues & Subscrip.	0	0	0	1,000
10-303-000-0000-6249	Public Relations	468	0	1,000	1,000
10-303-000-0000-6260	Consulting Fee	219,957	66,697	175,000	175,000
10-303-000-0000-6282	Contractor Fee - Csah	3,858,531	3,569,339	5,253,000	4,284,600
10-303-000-0000-6283	Contractor Fee - Other	1,701,444	786,893	2,010,000	4,386,800
10-303-000-0000-6284	Road Improvements - Cost Sharing	0	0	0	194,082

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 87

10 FUND Highway
303 DEPT Construction

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	Account Number	Account Description			
	10-303-000-0000-6299	Prof. & Tech. Fee - Other	1,945	1,920	6,500
	10-303-000-0000-6300	Mach., Equip., Software Serv	12,549	4,863	10,000
	10-303-000-0000-6332	Employee Mileage	12	10	0
	10-303-000-0000-6334	Hotel & Meals Travel Expense	943	653	1,250
	10-303-000-0000-6338	Training & Registration Fees	998	1,836	2,000
	10-303-000-0000-6340	Machinery & Equipment Rental	5,994	32,420	7,500
	10-303-000-0000-6344	Land Rental	95,999	748,985	289,500
	10-303-000-0000-6351	Permit Fee	0	0	0
	10-303-000-0000-6480	Comp. Eq. & Software Under \$5K	17,457	9,544	9,500
	10-303-000-0000-6490	Engineering Survey Equipment Under	0	0	0
	10-303-000-0000-6529	Engineering and Surveying Supplies	0	0	0
	10-303-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	0	3,577	0
	10-303-000-0000-6580	Other Repair & Maint. Supplies	5,204	7,893	5,587
DEPT	303	Construction	Revenue	4,261,022 -	3,783,076 -
			Expend.	6,401,281	5,768,835
			Net	2,140,260	1,985,759
				4,684,637 -	6,320,750 -
				8,382,810	10,060,173
				3,698,173	3,739,423

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway

Report Basis: Cash

304 DEPT Maintenance Shop

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
10-304-000-0000-5001	Property Taxes - Current	0	0	0	607,569 -
10-304-000-0000-5201	Regular Maintenance	0	0	0	380,004 -
10-304-000-0000-5203	Municipal Maintenance	0	0	0	88,822 -
10-304-000-0000-5212	Disparity Reduction Aid	0	0	0	303 -
10-304-000-0000-5221	Supplemental Homestead Credit	0	0	0	10,689 -
10-304-000-0000-5298	City & Township Reimb.	0	0	0	45,000 -
10-304-000-0000-5562	Maintenance Service Fee	334,167 -	395,824 -	300,000 -	350,000 -
10-304-000-0000-5564	Special Road & Bridge	0	0	0	46,729 -
10-304-000-0000-5597	Charges for Services - Other	19,057 -	14,984 -	5,000 -	2,500 -
10-304-000-0000-5830	Miscellaneous Other Revenue	0	0	0	20,000 -
10-304-000-0000-5925	Property & Casualty Insurance Procee	10,646 -	0	0	0
10-304-000-0000-6100	Salaries & Wages - Regular	207,850	190,873	190,497	201,907
10-304-000-0000-6105	Salaries & Wages - Overtime	4,075	3,264	5,572	5,821
10-304-000-0000-6150	Health Insurance	24,693	27,810	33,212	35,370
10-304-000-0000-6152	Dental Insurance	2,186	2,243	2,244	2,244
10-304-000-0000-6154	Long-Term Disability Insurance	265	358	403	464
10-304-000-0000-6156	Life Insurance	266	310	312	328
10-304-000-0000-6162	Health Care Savings Plan (HCSP)	750	900	900	900
10-304-000-0000-6164	Pera	12,963	14,075	14,215	15,579
10-304-000-0000-6170	Fica	12,532	11,351	12,157	12,880
10-304-000-0000-6172	Medicare	2,931	2,655	2,842	3,013
10-304-000-0000-6176	Worker's Compensation	6,419	7,812	8,151	8,727
10-304-000-0000-6180	Clothing Employee	1,600	1,600	1,600	1,600
10-304-000-0000-6210	Telephone	1,894	2,027	2,328	2,300
10-304-000-0000-6250	Electricity & Water	61,363	62,998	75,000	0
10-304-000-0000-6255	Sanitation	2,272	2,848	800	600
10-304-000-0000-6300	Mach., Equip., Software Serv	48,947	67,108	55,000	60,000
10-304-000-0000-6305	Building Repair & Maint. Serv	23,955	16,313	40,000	0
10-304-000-0000-6334	Hotel & Meals Travel Expense	0	0	300	100
10-304-000-0000-6338	Training & Registration Fees	697	381	1,000	800
10-304-000-0000-6352	Vehicle License	8,383	170	9,000	7,000
10-304-000-0000-6409	Office Supplies	3,323	1,102	3,725	3,500
10-304-000-0000-6415	Building Maintenance Supplies	3,307	27,768	6,984	0
10-304-000-0000-6425	Fuel For Buildings	20,117	25,261	30,000	0
10-304-000-0000-6515	Traffic Signs	196	0	0	0
10-304-000-0000-6560	Gasoline, Diesel, & Other Fuels	647,862	674,893	665,000	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 89

10 FUND Highway

Report Basis: Cash

304 DEPT Maintenance Shop

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
10-304-000-0000-6561	Gasoline	0	0	0	312,800
10-304-000-0000-6562	Diesel	0	0	0	350,000
10-304-000-0000-6563	Diesel Exhaust Fluid	0	0	0	1,200
10-304-000-0000-6564	Other Fuels	0	0	0	1,000
10-304-000-0000-6565	Motor Oil & Lubricants	16,107	18,638	20,000	20,000
10-304-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	87,751	67,479	93,125	85,000
10-304-000-0000-6575	Machinery Parts	198,072	368,715	214,187	260,000
10-304-000-0000-6580	Other Repair & Maint. Supplies	32,157	38,333	32,594	40,000
10-304-000-0000-6650	Furn. & Eq. Other Over \$5K	625	16,507	6,984	7,500
10-304-000-0000-6724	Interest	39,212	24,658	48,000	18,233
10-304-000-0000-6734	Principal	68,900	71,550	71,550	92,750
DEPT 304	Maintenance Shop	Revenue 363,870 -	410,807 -	305,000 -	1,551,616 -
		Expend. 1,541,671	1,749,999	1,647,682	1,551,616
		Net 1,177,801	1,339,191	1,342,682	0

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Community Services - Customer Service Division

DEPARTMENT DESCRIPTION:

CSD-Child Support-

*The Child Support Unit provides federally mandated service that include: establishing parentage and establishing, enforcing and collection of child and medical support.

CSD-Intake & Assessment

*Intake & Assessment unit provides all social & health intake and assessment for client service needs. The unit gathers information, assess the needs of the family system, makes referrals to appropriate service unit or community partners and develops case plans. The goal of the unit is to create stability, ensure safety and maximize community resources.

CSD-Licensing

*Licensing is responsible for all child and adult foster care licensing, as well as child/day care. The unit completes initial licensing, re-licensing, ongoing support, facilitates training and addresses all reported incidents.

CSD-Family Preservation

*Family preservation provides prevention and preservation services to families screened out for child maltreatment or families needing services without having a CHIPS petition filed. The main goal of the unit is to reduce or eliminate the need for deeper end, more involved services and interventions with CWC. Along with creating stability, safety, health and wellness.

EESD - Families, Adults, MnSure

The focus of the Employment Economic Services Teams is to empower the people we serve and assist our customers in gaining self-sufficiency. The EESD teams determine eligibility with primary duties of processing financial applications for consumer access to: food support, health care, long term care and cash assistance.

CSD- Financial Intake

The focus of the Financial Intake team is to assess, interview and complete the intake portion for applicants. The goal of the team is to identify and meet the customer needs through program eligibility and community resources.

Family Services:

Reduce out of home placements and costs:

In 2013 there were an average 108 children in care each month at the cost of \$184,000. To date in 2014 there is an average of 111 children in care each month at the cost of \$224,320.

OHP re-entry 9.9% or lower:

19.7 % the 1st quarter of 2014 according to the DHS Dashboard. (20.6% in 2013)

Pilot Restorative Justice Circles with truancy inside the schools:

Truancy Circles were held in Crosby and Pequot Lakes. The plan for this fall is to add Brainerd

GOALS AND OBJECTIVES OBTAINED IN 2014:

CSD-Child Support-

- *Entire unit went to paperless electronic filing system

CSD-Intake & Assessment-

- *Centralized health & social services intake

- *Cross-trained intake staff and introduced the use of case aides in the team

- *Cross-trained CP & AP assessment social worker

- *Utilized Compass Software to assist with reporting and tracking of data.

- *Incorporated TIES software to assist with assessing client's needs and improve service delivery

CSD-Licensing-

*Licensing was taken through the lean process toward the end of 2013 and then an overall program assessment was completed and a program improvement plan was developed and implemented.

*All child foster care files were internally audited and updated to meet DHS compliance.

*improved training offerings, improved orientation process, added information to the website, updated the application packets, developed an application process tracking system.

CSD-Family Preservation-

*Began formal implementation of the program with one full time social worker assigned to the team along with a part-time case aide, part-time public health nurse and interns.

*Established a partnership with the St. Scholastica Social Work Program where interns are members of the Family Preservation Team.

*Began development of formal program protocols and policies

EESD-Adults, Families, Financial Intake, MnSure-

*MNSURE team to manage medicaid expansion.

*Significantly reduced processing timelines by organizing the work within the teams by specialization.

*Redirect cost effective insurance and access services

*Surpassed 85% processing time frames

*Technology Update - Laptops were issued for E & E Staff

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

CSD-Child Support-

*Increase collection rate to 75% to achieve maximum incentives

CSD-Intake & Assessment-

*Mobile Technology for in the field

*Continue with cross-training of intake staff and utilizing case aides in the team

*Impact of MnChoices on the intake team

CSD-Licensing-

*Develop new training modules for foster care providers.

*Develop a recruitment strategy for specialized foster care to include the following:

Therapeutic Foster Care to manage severely mentally ill clients.

Foster Care for sexual offenders

Foster Care for teenagers

Foster Care for the medically fragile

CSD-Family Preservation-

*Increase CW-TCM revenues

*Further formalize implantation through policy and procedure development

*Create an adult preservation service to work with the vulnerable adult/elderly client population

*Reduce out of home placements and costs

*OHP re-entry 9.9% or lower

*Family Preservation cases referred for CHIPS prevention will resolve without need for a CHIPS 85% of the time.

EESD-Adults, Families, Financial Intake, MnSure

*Cross train to cover Foster Care

*Succession planning for anticipated retirements

*Expand number of financial workers working within MNSURE

*Maintain processing time standards

*Utilize technology of IVR phone system, Bluezone Scripts and expansion of TIES.

Family Services

Reduce out of home placements and costs

OHP re-entry 9.9% or lower

Family Preservation cases referred for CHIPS prevention will resolve without need for a CHIPS 85% of the time.

Goals for 2015

Improve our employee satisfaction survey results (not sure if this fits)

Increase the amount of staff using the Compass Appointment Software which will result in:

Increased efficiencies - Improved customer service - Reporting capabilities enhanced for management

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Crow Wing County Community Services- Health & Social Services Division

DEPARTMENT DESCRIPTION:

The Division is made up of three primary units: Children & Families Services, Adult Services and RSVP Volunteer Services. Within each unit there are program areas serving county residents from pregnancy through the end of life which all include components of public health to assure our efforts focus on prevention and preservation.

GOALS AND OBJECTIVES OBTAINED IN 2014:

Goals & progress for 2014 include:

Children & Families Services Unit:

1. Discontinue the immunization program: Completed in April 2014 with a tax levy savings of \$50,040 for 2014.
2. Expect Statewide Health Improvement Program (SHIP) funding: Received our planning grant award late 2013 through June 2014 in the amount of \$100,000 & our implementation grant award July 2014 in the amount of \$249,431
3. Reduce Out-Of-Home Placement & costs: In 2013 there were an average 108 children in care each month at the cost of \$184,000. To date in 2014 there is an average of 111 children in care each month at the cost of \$224,320. OHP re-entry 9.9% or lower: 19.7 % the 1st quarter of 2014 according to the DHS Dashboard. (20.6% in 2013)
4. Pilot Restorative Justice Circles with truancy inside the schools: Truancy Circles were held in Crosby and Pequot Lakes. The plan for this fall is to add Brainerd.

Additional note: In 2014 the MFIP program and staff were brought under the Health & Social Services Division within the Children & Families Services Unit.

Adult Services Unit:

- 1.Reduce detox admissions and costs by offering services to all detox users at time of their initial detox placement: Our goal was that 50% of those that use detox once will not return within one year. Within the last year 78% of the detox placements were individuals

that had not been in detox within the last year. Detox costs have increased due to daily rates increasing at a number of our detox providers.

2.Require providers to enroll with DHS and bill MMIS directly: Providers that we are paying through the county have moved to DHS and MMIS for billing.

3.Implement MnChoices and staffing plan to meet the needs of this program: MnChoices is scheduled to begin 8/20/2014. CWC is expecting 7.4% increase in annual screens.We have moved 2 FTE from the Chemical Dependency Team to MnCHOICES and 2 FTE from the Mental Health Team. We have also moved 1 FTE from Children's Mental Health Team. These adjustments were done to meet the additional staff time needed to meet the increase in annual screens, to complete the comprehensive assessment tool while staying true to our commitment of not requesting to hire additional staff.

4.Continue our involvement in DWI Court, Drug Court and Released Advanced Planning (RAP): Our goal was 50% of inmates who complete the RAP program do not return to jail in a year. Since inception in July 2011 - 76% of those RAP'd have remained out of jail. We continue our involvement with the DWI & Drug Court programs.

Additional Adult Services goals achieved:

5. 100% of MA eligible reimbursements achieved on guardianship cases: To-date in 2014, all MA eligible guardianship cases are receiving available reimbursements.

6. 100% of cases in Adult Services (18 years and older) have a revenue source: 100% of waiver cases in Adult Services have a revenue source. We are not able to have this measure for Targeted Case Management because people are still eligible regardless of revenue source.

7. Decrease levy dollar expenditures by utilizing waiver funding for extended employment services: Moved eight individuals from Purchase of Service to waiver funding for extended employment services. We have also reduced extended employment dollars for 2015 due to mental health consumers moving to competitive employment through Peer Support Specialist programming. Currently Northern Pines has fifteen Peer Support Specialist working within Region 5.

8. Chemical Use Assessments were contracted out to Community Service Providers in April of 2014. The county staff continue to do Chemical Use Assessments for our residents in the jail, juveniles in placement and Child Protection cases. This change allowed us to redeploy 2 FTE Chemical Dependency staff to fill the MnChoices program needs.

RSVP Volunteer Services:

1.Become independent from federal funding and integrate into new Community Services model: In an effort to align RSVP within the Division and maintain a revenue source, we will write for the federal grant using the alignment of service needs with the Division as our guide for the grant activities. Announcement of the grant award will be late 2014/early 2015.

Additional RSVP goals achieved:

- 2.Integration efforts in 2013 & 2014 included working with the Customer Service Division to align the needs of the new clients coming in our doors with existing community resources primarily through the use of a combined screening tool.
- 3.The RSVP Director is shifting his time from administrative/support functions to a more active role within the community to maintain a strong network of resources along with identifying gaps where resource development may need to occur. The administrative functions are being assigned internally in an effort to continue alignment.
- 4.Collaboration has begun in 2014 with the Sheriff's Dept Emergency Manager & Public Health Preparedness Coordinator to coordinate volunteers to be trained, have an identified role & willingness to respond in the event of an emergency. Volunteers play a vital role in emergency preparedness, response & mitigation. This partnership (which is also written into the federal grant) will help fill a gap by better coordinating the volunteers in our community.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

Children & Families Services Unit:

1. Reduce out of home placements and costs
2. Out-of-home placement re-entry 9.9% or lower
3. Family Preservation cases referred for CHIPS prevention will resolve without need for a CHIPS 85% of the time
4. Full implementation of the Growing Great Kids program

Adult Services Unit:

- 1.Reduce detox admissions and costs by offering services to all detox users at time of their initial detox placement
- 2.Fully implement MnChoices using existing staff resources
- 3.Continue our involvement in DWI Court, Drug Court and Released Advanced Planning (RAP)
- 4.Continue partnership with providers who we have contracted with to complete chemical use assessments

RSVP Volunteer Services:

- 1.If awarded federal grant: fully implement grant activities to continue integrating into the Division.
- 2.If not awarded federal grant: continue integrating into the Division using the federal grant activities as our guide. It was our goal to write the federal grant so that with or without the funding it would still be our guide to help fill the identified gaps where the RSVP program could fill in utilizing volunteers.
- 3.If not awarded federal grant funding, establish a budget using other funding sources.
4. Continue to empower over 1,200 active RSVP volunteers at 79 non-profit stations to provide nearly 2.4 million dollars' worth of supportive service in alignment with Community Services mission.

**2015 CROW WING COUNTY
BUDGET
COMMUNITY SERVICES - COMBINED**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 7,706,625	\$ 6,539,227	\$ 6,218,165	\$ 5,854,152	\$ (364,013)	-5.85%
INTERGOVERNMENTAL	12,369,203	11,335,300	12,337,407	12,548,054	210,647	1.71%
CHARGES FOR SERVICES	1,434,479	1,567,156	1,420,260	1,423,729	3,469	0.24%
MISCELLANEOUS	1,371,734	2,304,170	683,475	627,175	(56,300)	-8.24%
TOTAL REVENUES	\$ 22,882,041	\$ 21,747,616	\$ 20,659,307	\$ 20,453,110	\$ (206,197)	-1.00%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 9,032,815	\$ 8,294,526	\$ 7,753,920	\$ 7,627,114	\$ (126,806)	-1.64%
PERSONNEL SERVICES	10,849,348	11,284,095	11,658,992	11,754,788	95,796	0.82%
SERVICES & CHARGES	1,433,523	1,477,079	1,734,941	1,542,213	(192,728)	-11.11%
SUPPLIES & MATERIALS	178,880	174,346	299,584	136,995	(162,589)	-54.27%
CAPITAL OUTLAY	137,840	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,632,406	\$ 21,230,046	\$ 21,447,437	\$ 21,061,110	\$ (386,327)	-1.80%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,249,635	\$ 517,570	\$ (788,130)	\$ (608,000)	\$ 180,130	-22.86%
TOTAL OTHER FINANCING SOURCES (USES)	(1,372,795)	2,119	-	(83,168)	(83,168)	-
NET CHANGE IN FUND BALANCES	\$ (123,160)	\$ 519,689	\$ (788,130)	\$ (691,168)	\$ 96,962	-12.30%
 FULL TIME EQUIVALENTS	 147.6	 147.0	 148.1	 146.2		

**2015 CROW WING COUNTY
BUDGET**

VETERAN'S SERVICE

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
TAXES	\$ 219,137	\$ 270,514	\$ 297,916	\$ 297,573	\$ (343)	-0.12%
INTERGOVERNMENTAL	13	31	7,995	-	(7,995)	-100.00%
MISCELLANEOUS	6,006	4,267	6,000	6,000	-	0.00%
TOTAL REVENUES	<u>\$ 225,156</u>	<u>\$ 274,812</u>	<u>\$ 311,911</u>	<u>\$ 303,573</u>	<u>\$ (8,338)</u>	<u>-2.67%</u>
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 237,566	\$ 249,659	\$ 274,598	\$ 272,878	\$ (1,720)	-0.63%
SERVICES & CHARGES	16,166	19,775	21,422	19,195	(2,227)	-10.40%
SUPPLIES & MATERIALS	11,283	12,484	17,165	11,500	(5,665)	-33.00%
CAPITAL OUTLAY	193	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 265,208</u>	<u>\$ 281,918</u>	<u>\$ 313,185</u>	<u>\$ 303,573</u>	<u>\$ (9,612)</u>	<u>-3.07%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (40,052)</u>	<u>\$ (7,106)</u>	<u>\$ (1,274)</u>	<u>\$ -</u>	<u>\$ 1,274</u>	<u>-100.00%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ (40,052)</u>	<u>\$ (7,106)</u>	<u>\$ (1,274)</u>	<u>\$ -</u>	<u>\$ 1,274</u>	<u>-100.00%</u>
 FULL TIME EQUIVALENTS	 3.1	 3.0	 3.1	 3.1		

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
120 DEPT Veteran's Service

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-120-000-0000-5001	Property Taxes - Current	210,780 -	261,928 -	294,584 -	293,594 -
12-120-000-0000-5004	Property Taxes - Delinquent	4,166 -	4,211 -	0	0
12-120-000-0000-5007	Manufactured Home - Current	287 -	349 -	0	0
12-120-000-0000-5008	Manufactured Home - Delinquent	21 -	18 -	0	0
12-120-000-0000-5011	Current Severed Minerals Tax	24 -	30 -	0	0
12-120-000-0000-5012	Delinquent Severed Mineral Tax	0 -	0 -	0	0
12-120-000-0000-5212	Disparity Reduction Aid	88 -	111 -	122 -	111 -
12-120-000-0000-5215	Local Disaster Abatement	11 -	28 -	0	0
12-120-000-0000-5221	Supplemental Homestead Credit	3,083 -	3,457 -	3,210 -	3,457 -
12-120-000-0000-5226	Market Value Homestead Credit	690 -	411 -	0	411 -
12-120-000-0000-5281	Payments In Lieu Of Taxes	2 -	3 -	0	0
12-120-000-0000-5375	Veterans Affairs	0	0	7,995 -	0
12-120-000-0000-5830	Miscellaneous Other Revenue	6,006 -	4,267 -	6,000 -	6,000 -
12-120-000-0000-6100	Salaries & Wages - Regular	163,098	165,297	174,505	178,144
12-120-000-0000-6105	Salaries & Wages - Overtime	0	0	218	227
12-120-000-0000-6150	Health Insurance	24,102	28,463	35,615	36,633
12-120-000-0000-6152	Dental Insurance	2,054	2,162	2,244	2,244
12-120-000-0000-6154	Long-Term Disability Insurance	273	313	368	410
12-120-000-0000-6156	Life Insurance	205	229	242	254
12-120-000-0000-6160	Retiree Health Insurance	24,063	28,705	34,389	26,932
12-120-000-0000-6164	Pera	11,434	11,976	12,665	13,377
12-120-000-0000-6170	Fica	9,529	9,566	10,831	11,060
12-120-000-0000-6172	Medicare	2,228	2,237	2,533	2,586
12-120-000-0000-6176	Worker's Compensation	575	712	988	1,011
12-120-000-0000-6178	Educational & Cert. Expenses	4	0	0	0
12-120-000-0000-6210	Telephone	640	766	652	720
12-120-000-0000-6245	Membership Dues & Subscrip.	300	225	350	350
12-120-000-0000-6272	Non-Employee Mileage	11,055	10,823	12,000	12,000
12-120-000-0000-6299	Prof. & Tech. Fee - Other	372	2,500	3,570	100
12-120-000-0000-6300	Mach., Equip., Software Serv	753	1,285	750	1,500
12-120-000-0000-6332	Employee Mileage	0	0	300	300
12-120-000-0000-6334	Hotel & Meals Travel Expense	0	234	500	500
12-120-000-0000-6338	Training & Registration Fees	435	1,232	400	825
12-120-000-0000-6340	Machinery & Equipment Rental	2,613	2,710	2,900	2,900
12-120-000-0000-6409	Office Supplies	158	4	559	500
12-120-000-0000-6480	Comp. Eq. & Software Under \$5K	8	1,895	5,650	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 91

12 FUND Community Services

Report Basis: Cash

120 DEPT Veteran's Service

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Number</u>	<u>Account Description</u>				
12-120-000-0000-6485	Furn. & Eq. Other Under \$5K	1	2	0	0
12-120-000-0000-6560	Gasoline, Diesel, & Other Fuels	9,003	8,397	9,000	9,000
12-120-000-0000-6575	Machinery Parts	2,113	2,186	1,956	2,000
12-120-000-0000-6630	Building - Imp. Over \$5K	192	0	0	0
DEPT 120	Veteran's Service				
	Revenue	225,156 -	274,812 -	311,911 -	303,573 -
	Expend.	265,208	281,918	313,185	303,573
	Net	40,052	7,107	1,274	0

**2015 CROW WING COUNTY
BUDGET**

JUVENILE DETENTION

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 118,761	\$ 124,107	\$ 125,000	\$ 226,383	\$ 101,383	81.11%
INTERGOVERNMENTAL	6	13	-	5,000	5,000	-
MISCELLANEOUS	2,133	1,383	4,000	4,000	-	0.00%
TOTAL REVENUES	\$ 120,900	\$ 125,503	\$ 129,000	\$ 235,383	\$ 106,383	82.47%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 212,740	\$ 346,990	\$ 129,000	\$ 235,383	\$ 106,383	82.47%
TOTAL EXPENDITURES	\$ 212,740	\$ 346,990	\$ 129,000	\$ 235,383	\$ 106,383	82.47%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (91,840)	\$ (221,487)	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (91,840)	\$ (221,487)	\$ -	\$ -	\$ -	-

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 92

12 FUND Community Services
252 DEPT Juvenile Detention

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	Account Number				
	Account Description				
	12-252-000-0000-5001	Property Taxes - Current	117,294 -	120,357 -	124,145 -
	12-252-000-0000-5004	Property Taxes - Delinquent	0	1,571 -	0
	12-252-000-0000-5007	Manufactured Home - Current	141 -	164 -	0
	12-252-000-0000-5008	Manufactured Home - Delinquent	0	8 -	0
	12-252-000-0000-5011	Current Severed Minerals Tax	14 -	14 -	0
	12-252-000-0000-5012	Delinquent Severed Mineral Tax	0	0 -	0
	12-252-000-0000-5212	Disparity Reduction Aid	51 -	51 -	0
	12-252-000-0000-5215	Local Disaster Abatement	6 -	13 -	0
	12-252-000-0000-5221	Supplemental Homestead Credit	866 -	1,755 -	855 -
	12-252-000-0000-5226	Market Value Homestead Credit	395 -	188 -	0
	12-252-000-0000-5444	Foster Care Title Iv-E	0	0	0
	12-252-000-0000-5850	Refunds & Recoveries	2,133 -	1,383 -	4,000 -
	12-252-000-0000-6024	Juvenile Detention	212,740	346,990	129,000
DEPT	252	Juvenile Detention	Revenue	120,900 -	125,503 -
			Expend.	212,740	346,990
			Net	91,841	221,486
				129,000	235,383
				0	0

**2015 CROW WING COUNTY
BUDGET**

HUMAN SERVICES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 6,999,428	\$ 5,765,588	\$ 5,427,441	\$ 5,013,284	\$ (414,157)	-7.63%
INTERGOVERNMENTAL	11,522,762	10,713,875	11,410,193	11,626,421	216,228	1.90%
CHARGES FOR SERVICES	1,077,171	1,214,514	1,203,949	1,198,580	(5,369)	-0.45%
MISCELLANEOUS	1,290,517	2,222,147	670,475	614,175	(56,300)	-8.40%
TOTAL REVENUES	\$ 20,889,878	\$ 19,916,124	\$ 18,712,058	\$ 18,452,460	\$ (259,598)	-1.39%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 8,811,933	\$ 7,940,495	\$ 7,624,920	\$ 7,391,731	\$ (233,189)	-3.06%
PERSONNEL SERVICES	9,203,092	9,661,694	10,131,803	10,362,557	230,754	2.28%
SERVICES & CHARGES	1,347,710	1,364,257	1,573,172	1,218,972	(354,200)	-22.52%
SUPPLIES & MATERIALS	96,371	113,835	221,757	87,200	(134,557)	-60.68%
CAPITAL OUTLAY	135,506	-	-	-	-	-
TOTAL EXPENDITURES	\$ 19,594,612	\$ 19,080,281	\$ 19,551,652	\$ 19,060,460	\$ (491,192)	-2.51%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,295,266	\$ 835,843	\$ (839,594)	\$ (608,000)	\$ 231,594	-27.58%
TOTAL OTHER FINANCING SOURCES (USES)	(1,373,487)	2,119	-	(83,168)	(83,168)	-
NET CHANGE IN FUND BALANCES	\$ (78,221)	\$ 837,962	\$ (839,594)	\$ (691,168)	\$ 148,426	-17.68%
 FULL TIME EQUIVALENTS	 125.7	 126.0	 128.3	 128.4		

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-410-600-0000-5001	Property Taxes - Current	1,775,539 -	1,558,900 -	1,533,749 -	1,514,161 -
12-410-600-0000-5004	Property Taxes - Delinquent	43,331 -	40,569 -	0	0
12-410-600-0000-5007	Manufactured Home - Current	2,410 -	2,149 -	0	0
12-410-600-0000-5008	Manufactured Home - Delinquent	251 -	239 -	0	0
12-410-600-0000-5011	Current Severed Minerals Tax	202 -	177 -	0	0
12-410-600-0000-5012	Delinquent Severed Mineral Tax	6 -	0 -	0	0
12-410-600-0000-5211	Pera Rate Increase	9,329 -	9,329 -	9,000 -	9,329 -
12-410-600-0000-5212	Disparity Reduction Aid	745 -	658 -	755 -	658 -
12-410-600-0000-5215	Local Disaster Abatement	90 -	166 -	0	0
12-410-600-0000-5221	Supplemental Homestead Credit	25,631 -	24,266 -	26,270 -	24,266 -
12-410-600-0000-5226	Market Value Homestead Credit	5,825 -	2,430 -	0	2,430 -
12-410-600-0000-5359	Dhs - State Share Admin	2,774 -	2,185 -	4,000 -	4,000 -
12-410-600-0000-5444	Foster Care Title Iv-E	7,559 -	7,243 -	8,000 -	8,000 -
12-410-600-0000-5460	Federal Share Administration	351 -	1,541 -	1,800 -	1,800 -
12-410-600-0000-5597	Charges For Services - Other	615 -	255 -	500 -	500 -
12-410-600-0000-5810	Rents & Royalties	54,400 -	57,357 -	66,232 -	0
12-410-600-0000-5830	Miscellaneous Other Revenue	237,648 -	651,418 -	0	0
12-410-600-0000-5850	Refunds & Recoveries	2,729 -	14,436 -	23,475 -	23,475 -
12-410-600-0000-6100	Salaries & Wages - Regular	755,234	849,796	876,005	823,123
12-410-600-0000-6105	Salaries & Wages - Overtime	661	69	0	0
12-410-600-0000-6150	Health Insurance	97,872	104,111	141,867	178,482
12-410-600-0000-6152	Dental Insurance	8,865	9,013	10,674	11,500
12-410-600-0000-6154	Long-Term Disability Insurance	1,196	1,415	1,830	1,886
12-410-600-0000-6156	Life Insurance	1,013	1,170	1,291	1,321
12-410-600-0000-6160	Retiree Health Insurance	131,397	130,898	160,201	171,416
12-410-600-0000-6164	Pera	53,381	57,782	63,271	61,733
12-410-600-0000-6170	Fica	43,829	50,243	54,109	51,033
12-410-600-0000-6172	Medicare	10,237	11,751	12,653	11,936
12-410-600-0000-6174	Unemployment Compensation	9,698	0	0	0
12-410-600-0000-6176	Worker's Compensation	1,774	1,813	2,633	2,173
12-410-600-0000-6178	Educational & Cert. Expenses	347	0	500	0
12-410-600-0000-6200	Postage & Postal Box Rental	44,109	36,211	40,000	30,000
12-410-600-0000-6210	Telephone	5,584	8,136	6,034	42,770
12-410-600-0000-6245	Membership Dues & Subscrip.	1,116	1,914	1,500	1,500
12-410-600-0000-6249	Public Relations	690	390	700	500
12-410-600-0000-6264	Financial Service Fee	7,116	3,851	4,000	4,000

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-410-600-0000-6299	Prof. & Tech. Fee - Other	11,476	11,152	57,411	20,028
12-410-600-0000-6300	Mach., Equip., Software Serv	55,618	64,121	59,699	81,441
12-410-600-0000-6332	Employee Mileage	2,456	2,400	2,500	2,500
12-410-600-0000-6334	Hotel & Meals Travel Expense	583	607	600	600
12-410-600-0000-6338	Training & Registration Fees	5,122	16,719	7,384	11,000
12-410-600-0000-6340	Machinery & Equipment Rental	12,863	13,530	17,000	13,000
12-410-600-0000-6382	I/S Fee - Interfund	400	0	0	0
12-410-600-0000-6384	Facilities Rent - Interfund	306,000	328,142	372,425	116,805
12-410-600-0000-6388	Attorney - Interfund	0	0	500	0
12-410-600-0000-6409	Office Supplies	17,734	19,348	18,625	19,000
12-410-600-0000-6480	Comp. Eq. & Software Under \$5K	872	29,347	67,787	10,750
12-410-600-0000-6485	Furn. & Eq. Other Under \$5K	2,013	3,527	4,656	4,000
12-410-600-0000-6630	Building - Imp. Over \$5K	5,184	0	0	0
12-410-600-0000-6645	Comp. Eq. & Software Over \$5K	123,071	0	0	0
12-410-600-0000-6999	Interfund Transfers Out	0	0	0	83,168
12-410-600-4100-6100	Salaries & Wages - Regular	1,146,986	1,201,686	1,143,764	1,142,175
12-410-600-4100-6105	Salaries & Wages - Overtime	13,995	393	0	0
12-410-600-4100-6150	Health Insurance	159,847	181,346	207,189	279,652
12-410-600-4100-6152	Dental Insurance	17,046	17,533	16,829	18,090
12-410-600-4100-6154	Long-Term Disability Insurance	1,936	2,140	2,399	2,624
12-410-600-4100-6156	Life Insurance	1,687	1,812	1,794	1,886
12-410-600-4100-6164	Pera	82,736	84,017	82,377	85,663
12-410-600-4100-6170	Fica	66,050	68,146	70,450	70,818
12-410-600-4100-6172	Medicare	15,447	15,938	16,472	16,563
12-410-600-4100-6176	Worker's Compensation	1,880	2,407	2,329	2,345
12-410-600-4102-5359	Dhs - State Share Admin	55,577 -	59,685 -	56,000 -	59,000 -
12-410-600-4102-6100	Salaries & Wages - Regular	46,198	47,843	49,533	50,523
12-410-600-4102-6150	Health Insurance	11,215	12,952	15,343	15,007
12-410-600-4102-6152	Dental Insurance	909	946	946	946
12-410-600-4102-6154	Long-Term Disability Insurance	79	92	105	116
12-410-600-4102-6156	Life Insurance	71	77	78	82
12-410-600-4102-6164	Pera	3,349	3,469	3,591	3,789
12-410-600-4102-6170	Fica	2,689	2,766	3,071	3,132
12-410-600-4102-6172	Medicare	629	647	718	733
12-410-600-4102-6176	Worker's Compensation	193	266	431	440
12-410-600-4102-6210	Telephone	209	199	279	500

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-410-600-4102-6330	Motor Pool Vehicle Usage	947	181	1,000	500
12-410-600-4102-6332	Employee Mileage	986	181	1,000	500
12-410-600-4102-6334	Hotel & Meals Travel Expense	0	106	0	100
12-410-600-4102-6338	Training & Registration Fees	949	1,248	1,000	1,200
12-410-600-4102-6386	Sheriff Fee - Interfund	0	0	500	500
12-410-600-4102-6388	Attorney - Interfund	1,985	2,129	3,680	2,000
12-410-600-4102-6480	Comp. Eq. & Software Under \$5K	315	0	0	0
12-410-610-0000-5430	Temporary Assistance For Needy	108,345 -	140,335 -	121,042 -	90,327 -
12-410-610-0000-5850	Refunds & Recoveries	8,919 -	0	0	0
12-410-620-0000-5850	Refunds & Recoveries	143 -	0	0	0
12-410-620-0000-6004	Burial	86,774	91,014	75,000	85,000
12-410-625-0000-5336	State Access Service	56 -	0	0	0
12-410-625-0000-5344	Cost Effective Health Ins.	2,310 -	1,364 -	0	607 -
12-410-625-0000-6361	Access Services Mileage	1 -	0	0	0
12-410-630-0000-5359	Dhs - State Share Admin	0	11,330 -	0	0
12-410-630-0000-5460	Federal Share Administration	344,973 -	352,667 -	343,666 -	465,481 -
12-410-630-0000-5850	Refunds & Recoveries	2,071 -	0	0	0
12-410-640-0000-5359	Dhs - State Share Admin	132 -	125 -	100 -	100 -
12-410-640-0000-5362	Dhs - State Share Incentives	98,912 -	96,743 -	104,000 -	104,000 -
12-410-640-0000-5460	Federal Share Administration	901,490 -	981,543 -	1,042,616 -	847,337 -
12-410-640-0000-5461	Federal Share Incentives	176,612 -	191,813 -	191,000 -	195,200 -
12-410-640-0000-5463	Federal Share Incent. - Medical Support	46,752 -	44,804 -	49,680 -	50,000 -
12-410-640-0000-5597	Charges For Services - Other	8,750 -	8,843 -	9,000 -	9,000 -
12-410-640-0000-5810	Rents & Royalties	20,400 -	17,442 -	8,568 -	0
12-410-640-0000-5830	Miscellaneous Other Revenue	227 -	1,662 -	1,000 -	1,000 -
12-410-640-0000-6100	Salaries & Wages - Regular	585,133	586,086	612,599	578,990
12-410-640-0000-6150	Health Insurance	117,961	127,936	155,791	145,005
12-410-640-0000-6152	Dental Insurance	9,481	9,641	10,164	9,218
12-410-640-0000-6154	Long-Term Disability Insurance	1,008	1,129	1,292	1,331
12-410-640-0000-6156	Life Insurance	920	980	1,014	984
12-410-640-0000-6164	Pera	42,147	42,094	44,415	43,425
12-410-640-0000-6170	Fica	32,709	32,621	37,983	35,898
12-410-640-0000-6172	Medicare	7,650	7,629	8,884	8,397
12-410-640-0000-6176	Worker's Compensation	945	1,104	1,164	1,101
12-410-640-0000-6178	Educational & Cert. Expenses	0	160	100	100
12-410-640-0000-6210	Telephone	2,337	1,819	1,965	1,900

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-410-640-0000-6267	Sheriff Fee	12,210	10,129	13,000	12,000
12-410-640-0000-6274	Medical Fee	4,690	4,900	6,480	5,000
12-410-640-0000-6299	Prof. & Tech. Fee - Other	10,555	7,908	35,500	8,000
12-410-640-0000-6300	Mach., Equip., Software Serv	650	2,394	8,112	18,000
12-410-640-0000-6332	Employee Mileage	0	0	0	100
12-410-640-0000-6334	Hotel & Meals Travel Expense	0	32	0	0
12-410-640-0000-6338	Training & Registration Fees	917	2,395	2,714	3,300
12-410-640-0000-6340	Machinery & Equipment Rental	4,164	1,881	0	0
12-410-640-0000-6384	Facilities Rent - Interfund	114,750	92,608	48,325	35,566
12-410-640-0000-6386	Sheriff Fee - Interfund	27,960	25,380	20,000	25,000
12-410-640-0000-6388	Attorney - Interfund	29,532	30,918	30,000	39,000
12-410-640-0000-6409	Office Supplies	203	160	466	500
12-410-640-0000-6480	Comp. Eq. & Software Under \$5K	95	947	19,500	0
12-410-640-0000-6485	Furn. & Eq. Other Under \$5K	0	120	0	0
12-410-650-0000-5336	State Access Service	58,233 -	47,962 -	57,240 -	42,463 -
12-410-650-0000-5342	Cty Buy In Premium	83,496 -	95,969 -	88,000 -	88,000 -
12-410-650-0000-5344	Cost Effective Health Ins.	295,279 -	341,099 -	360,000 -	355,500 -
12-410-650-0000-5460	Federal Share Administration	701,904 -	746,230 -	814,596 -	784,437 -
12-410-650-0000-5470	Cost Effective Health Ins.	295,281 -	341,107 -	360,000 -	355,500 -
12-410-650-0000-5472	Federal Access Service	58,160 -	47,963 -	57,240 -	42,463 -
12-410-650-0000-5860	Ma Recoveries County Share	3,043 -	5,827 -	23,000 -	13,000 -
12-410-650-0000-5861	Estate Rec County Share	99,790 -	134,975 -	120,000 -	135,000 -
12-410-650-0000-6025	Insurance Premium	568,639	682,139	720,000	711,000
12-410-650-0000-6026	Medical Payment	11,021	6,829	12,000	7,500
12-410-650-0000-6027	Medicare Part B Premium	86,897	93,610	88,000	88,000
12-410-650-0000-6077	Nh Charges Under 65	123,150	111,876	100,000	112,000
12-410-650-0000-6200	Postage & Postal Box Rental	0	0	0	12,000
12-410-650-0000-6358	Access Services	101,617	26,367	26,000	17,000
12-410-650-0000-6359	Access Services - Lic. Foster Parent	1,141	10,490	9,810	7,900
12-410-650-0000-6361	Access Services Mileage	3,895	37,994	51,930	36,912
12-410-650-0000-6363	Access Services Parking	98	1,225	1,000	1,000
12-410-650-0000-6364	Access Services Transport	600	878	5,040	1,000
12-410-650-0000-6365	Access Services Lodging	5,415	7,562	13,700	16,114
12-410-650-0000-6366	Access Services Meal	361	5,049	7,000	5,000
12-410-660-0000-5850	Refunds & Recoveries	1 -	1,566 -	0	0
12-410-690-0000-5830	Miscellaneous Other Revenue	0	60	0	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 97

12 FUND Community Services

Report Basis: Cash

410 DEPT Income Maintenance

				2012	2013	2014 BDGT	2015 BDGT
				Actual	Actual	AMOUNT	AMOUNT
		<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
DEPT	410	Income Maintenance	Revenue	5,540,290 -	6,044,311 -	5,480,529 -	5,227,034 -
			Expend.	5,291,467	5,471,978	5,779,681	5,528,790
			Net	248,824 -	572,333 -	299,152	301,756

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-700-0000-5001	Property Taxes - Current	4,912,147 -	3,937,857 -	3,787,325 -	3,399,725 -
12-420-700-0000-5004	Property Taxes - Delinquent	134,066 -	119,580 -	0	0
12-420-700-0000-5007	Manufactured Home - Current	6,713 -	5,488 -	0	0
12-420-700-0000-5008	Manufactured Home - Delinquent	821 -	785 -	0	0
12-420-700-0000-5011	Current Severed Minerals Tax	558 -	445 -	0	0
12-420-700-0000-5012	Delinquent Severed Mineral Tax	23 -	1 -	0	0
12-420-700-0000-5211	Pera Rate Increase	11,402 -	11,402 -	11,000 -	11,402 -
12-420-700-0000-5212	Disparity Reduction Aid	2,057 -	1,658 -	2,242 -	1,658 -
12-420-700-0000-5215	Local Disaster Abatement	248 -	419 -	0	0
12-420-700-0000-5221	Supplemental Homestead Credit	73,021 -	64,262 -	77,100 -	64,262 -
12-420-700-0000-5226	Market Value Homestead Credit	16,082 -	6,124 -	0	6,124 -
12-420-700-0000-5478	Ssis Operational	19,574 -	24,973 -	30,000 -	25,000 -
12-420-700-0000-5597	Charges For Services - Other	225 -	2,603 -	250 -	250 -
12-420-700-0000-5810	Rents & Royalties	61,200 -	61,201 -	61,200 -	61,200 -
12-420-700-0000-5830	Miscellaneous Other Revenue	267,897 -	734,684 -	0	0
12-420-700-0000-5925	Property & Casualty Insurance Procee	2,819 -	2,119 -	0	0
12-420-700-0000-6100	Salaries & Wages - Regular	467,957	735,322	706,053	710,539
12-420-700-0000-6105	Salaries & Wages - Overtime	220	0	0	0
12-420-700-0000-6150	Health Insurance	60,942	99,062	99,987	130,989
12-420-700-0000-6152	Dental Insurance	5,339	8,316	7,226	8,386
12-420-700-0000-6154	Long-Term Disability Insurance	756	1,329	1,465	1,622
12-420-700-0000-6156	Life Insurance	656	1,002	978	993
12-420-700-0000-6160	Retiree Health Insurance	179,172	182,256	206,619	218,165
12-420-700-0000-6164	Pera	32,380	52,993	50,937	53,291
12-420-700-0000-6170	Fica	26,803	43,072	43,559	44,053
12-420-700-0000-6172	Medicare	6,251	10,073	10,189	10,303
12-420-700-0000-6176	Worker's Compensation	1,085	1,050	3,464	3,558
12-420-700-0000-6178	Educational & Cert. Expenses	508	20	0	0
12-420-700-0000-6200	Postage & Postal Box Rental	13,487	15,192	14,000	16,000
12-420-700-0000-6210	Telephone	7,694	8,730	7,450	8,000
12-420-700-0000-6245	Membership Dues & Subscrip.	1,738	2,374	2,000	2,000
12-420-700-0000-6249	Public Relations	946	20	500	500
12-420-700-0000-6264	Financial Service Fee	9,905	5,362	5,000	5,000
12-420-700-0000-6299	Prof. & Tech. Fee - Other	45,935	39,057	177,984	166,148
12-420-700-0000-6300	Mach., Equip., Software Serv	3,366	5,539	2,700	41,897
12-420-700-0000-6305	Building Repair & Maint. Serv	126	0	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-700-0000-6330	Motor Pool Vehicle Usage	19,645	32,835	26,000	21,000
12-420-700-0000-6332	Employee Mileage	1,585	1,095	1,200	1,500
12-420-700-0000-6334	Hotel & Meals Travel Expense	360	1,089	1,200	1,200
12-420-700-0000-6338	Training & Registration Fees	1,165	11,878	1,154	3,575
12-420-700-0000-6340	Machinery & Equipment Rental	21,685	21,275	23,000	22,000
12-420-700-0000-6382	I/S Fee - Interfund	800	0	0	0
12-420-700-0000-6384	Facilities Rent - Interfund	344,250	344,250	344,250	228,098
12-420-700-0000-6409	Office Supplies	22,821	25,820	22,350	23,000
12-420-700-0000-6480	Comp. Eq. & Software Under \$5K	47,360	26,574	80,177	25,750
12-420-700-0000-6485	Furn. & Eq. Other Under \$5K	1,815	7,718	3,725	4,000
12-420-700-0000-6630	Building - Imp. Over \$5K	7,252	0	0	0
12-420-700-0000-6999	Interfund Transfers Out	1,376,306	0	0	0
12-420-710-0000-5338	State Share Grant Waiver	12,872 -	15,284 -	5,000 -	5,000 -
12-420-710-0000-5340	Waiver Case Management	15,634 -	6,906 -	16,000 -	16,000 -
12-420-710-0000-5356	Dhs - Relative Custody	80,875 -	75,214 -	77,000 -	77,000 -
12-420-710-0000-5359	Dhs - State Share Admin	0	13,847 -	18,500 -	23,176 -
12-420-710-0000-5368	Dhs - Alternative Response	14,860 -	8,725 -	8,369 -	7,440 -
12-420-710-0000-5369	Dhs - Ccsa Block Grant	294,127 -	492,743 -	492,610 -	519,333 -
12-420-710-0000-5439	LCTS Earnings	393,955 -	441,710 -	400,000 -	400,000 -
12-420-710-0000-5444	Foster Care Title Iv-E	405,369 -	290,783 -	277,000 -	300,000 -
12-420-710-0000-5446	Social Serv. Block Grant Title Xx	194,494 -	284,724 -	284,647 -	190,272 -
12-420-710-0000-5448	Chafee Foster Care Ind. Prog.	16,451 -	15,753 -	10,000 -	10,000 -
12-420-710-0000-5460	Federal Share Administration	16,463 -	14,468 -	18,500 -	19,000 -
12-420-710-0000-5462	Federal Share Grant Waiver	12,872 -	15,284 -	5,000 -	5,000 -
12-420-710-0000-5464	Child Welfare Training	0	122 -	1,000 -	500 -
12-420-710-0000-5468	Waiver Case Management	15,634 -	6,906 -	16,000 -	16,000 -
12-420-710-0000-5476	Cw-Tcm	661,692 -	615,446 -	663,554 -	686,871 -
12-420-710-0000-5486	Alternative Response Grant	17,982 -	24,879 -	22,627 -	20,117 -
12-420-710-0000-5580	C & Tc Outreach	30,874 -	28,628 -	53,199 -	30,000 -
12-420-710-0000-5750	Contributions & Donations	11,500 -	10,000 -	11,500 -	10,000 -
12-420-710-0000-5830	Miscellaneous Other Revenue	243,232 -	249,947 -	244,500 -	250,000 -
12-420-710-0000-5863	Iv-E Recoveries	28,385 -	38,563 -	30,000 -	42,000 -
12-420-710-0000-6100	Salaries & Wages - Regular	1,203,325	1,129,934	1,085,303	1,060,594
12-420-710-0000-6105	Salaries & Wages - Overtime	956	1,108	0	0
12-420-710-0000-6150	Health Insurance	147,638	153,977	183,152	160,768
12-420-710-0000-6152	Dental Insurance	13,544	13,341	13,407	10,522

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-710-0000-6154	Long-Term Disability Insurance	2,073	2,012	2,262	2,439
12-420-710-0000-6156	Life Insurance	1,473	1,462	1,466	1,480
12-420-710-0000-6164	Pera	88,259	79,071	77,259	78,849
12-420-710-0000-6170	Fica	71,046	65,116	66,127	65,298
12-420-710-0000-6172	Medicare	16,616	15,229	15,465	15,273
12-420-710-0000-6176	Worker's Compensation	5,436	5,179	5,237	5,451
12-420-710-0000-6210	Telephone	3,117	2,578	2,887	6,700
12-420-710-0000-6245	Membership Dues & Subscrip.	35	0	0	0
12-420-710-0000-6299	Prof. & Tech. Fee - Other	3,931	2,716	2,600	6,000
12-420-710-0000-6332	Employee Mileage	12,112	11,320	12,000	12,000
12-420-710-0000-6334	Hotel & Meals Travel Expense	144	47	144	100
12-420-710-0000-6338	Training & Registration Fees	4,941	4,516	4,990	4,950
12-420-710-0000-6360	Family Works	444	0	0	0
12-420-710-0000-6370	Fbsp Summer Activity Group	1,187	0	0	0
12-420-710-0000-6409	Office Supplies	0	196	0	0
12-420-710-0000-6480	Comp. Eq. & Software Under \$5K	864	0	0	0
12-420-710-0000-6485	Furn. & Eq. Other Under \$5K	1,130	0	931	0
12-420-710-1460-6013	Self	10,559	10,331	10,000	10,000
12-420-710-1550-6039	Miscellaneous	9,178	0	0	0
12-420-710-1560-6005	Parent Works	17,879	31,640	30,000	30,000
12-420-710-1620-6058	In Home Fbs Contract	197,249	216,641	0	0
12-420-710-1670-6094	Parent Support Outreach	28,484	36,103	37,000	38,000
12-420-710-1710-6085	Shelter Care Program	9,224	10,507	8,119	8,233
12-420-710-1970-6096	Collaborative	393,955	441,710	400,000	400,000
12-420-710-7000-6057	Foster Home Placement	1,501,678	1,230,084	1,274,550	873,717
12-420-710-7002-6075	Waiver	26,045	26,244	10,000	10,000
12-420-710-7003-6091	Corrections Placements	663,175	715,063	416,123	829,575
12-420-711-0000-6100	Salaries & Wages - Regular	0	0	74,181	134,883
12-420-711-0000-6150	Health Insurance	0	0	11,176	34,127
12-420-711-0000-6152	Dental Insurance	0	0	946	2,214
12-420-711-0000-6154	Long-Term Disability Insurance	0	0	157	310
12-420-711-0000-6156	Life Insurance	0	0	78	192
12-420-711-0000-6164	PERA	0	0	5,378	10,116
12-420-711-0000-6170	FICA	0	0	4,599	8,363
12-420-711-0000-6172	Medicare	0	0	1,076	1,956
12-420-711-0000-6176	Worker's Compensation	0	0	393	715

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-711-0000-6332	Employee Mileage	0	0	0	100
12-420-711-0000-6338	Training & Registration Fees	0	0	0	550
12-420-711-1620-6058	Family Preservation Contracted Servic	0	0	245,148	245,148
12-420-720-0000-5360	Dhs - State Share Grants	88,423 -	0	0	0
12-420-720-0000-5363	Dhs - Basic Sliding Fee	21,767 -	24,177 -	22,000 -	24,000 -
12-420-720-0000-5364	Dhs - Mfip Child Care	14,954 -	76,958 -	22,000 -	20,000 -
12-420-720-0000-5369	Dhs - Ccsa Block Grant	12,788 -	0	0	0
12-420-720-0000-5430	Temporary Assistance For Needy	726,929 -	762,975 -	0	0
12-420-720-0000-5440	Block Grant - Child Care & Dev.	95,010 -	53,339 -	60,000 -	56,000 -
12-420-720-0000-5446	Social Serv. Block Grant Title Xx	16,056 -	0	0	0
12-420-720-0000-5570	Day Care License Fee	14,020 -	15,000 -	17,000 -	15,000 -
12-420-720-0000-5830	Miscellaneous Other Revenue	5,798 -	4,393 -	6,000 -	6,000 -
12-420-720-0000-6100	Salaries & Wages - Regular	134,615	135,013	137,625	135,502
12-420-720-0000-6150	Health Insurance	25,837	28,603	33,528	29,168
12-420-720-0000-6152	Dental Insurance	2,803	2,837	2,838	1,892
12-420-720-0000-6154	Long-Term Disability Insurance	236	255	288	312
12-420-720-0000-6156	Life Insurance	224	232	234	246
12-420-720-0000-6164	Pera	9,818	9,728	9,910	10,162
12-420-720-0000-6170	Fica	7,604	7,572	8,475	8,402
12-420-720-0000-6172	Medicare	1,779	1,771	1,982	1,965
12-420-720-0000-6176	Worker's Compensation	686	450	576	427
12-420-720-0000-6210	Telephone	171	242	186	242
12-420-720-0000-6245	Membership Dues & Subscrip.	95	40	0	0
12-420-720-0000-6332	Employee Mileage	0	18	150	150
12-420-720-0000-6334	Hotel & Meals Travel Expense	9	37	0	0
12-420-720-0000-6338	Training & Registration Fees	601	558	1,247	825
12-420-720-0000-6409	Office Supplies	540	53	466	200
12-420-720-0000-6480	Comp. Eq. & Software Under \$5K	195	0	0	0
12-420-720-2140-6043	Other Day Care	589	0	0	0
12-420-720-2370-6046	Mfip Employment Services	499,457	486,974	0	0
12-420-720-2580-6048	Crisis Nursery	9,017	0	0	0
12-420-720-4101-5364	DHS - MFIP Child Care	0	0	66,598 -	65,448 -
12-420-720-4101-5430	Temporary Assistance for Needy	0	0	623,823 -	601,090 -
12-420-720-4101-6046	MFIP Employment Services	0	0	447,000	447,192
12-420-720-4101-6100	Salaries & Wages - Regular	241,116	217,842	233,781	229,349
12-420-720-4101-6150	Health Insurance	24,372	27,428	32,969	40,106

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-720-4101-6152	Dental Insurance	2,655	2,719	2,791	2,602
12-420-720-4101-6154	Long-Term Disability Insurance	298	342	492	528
12-420-720-4101-6156	Life Insurance	227	246	328	328
12-420-720-4101-6164	Pera	15,316	15,577	16,867	17,200
12-420-720-4101-6170	Fica	11,798	11,965	14,425	14,220
12-420-720-4101-6172	Medicare	2,759	2,798	3,373	3,325
12-420-720-4101-6176	Worker's Compensation	989	972	1,233	1,215
12-420-720-4101-6332	Employee Mileage	3,623	4,974	3,000	5,000
12-420-720-4101-6338	Training & Registration Fees	947	293	699	1,100
12-420-720-4104-6100	Salaries & Wages - Regular	35,540	37,797	38,177	37,822
12-420-720-4104-6150	Health Insurance	8,883	10,572	12,898	10,109
12-420-720-4104-6152	Dental Insurance	682	709	710	710
12-420-720-4104-6154	Long-Term Disability Insurance	0	0	78	87
12-420-720-4104-6156	Life Insurance	0	0	78	82
12-420-720-4104-6164	Pera	2,577	2,663	2,688	2,837
12-420-720-4104-6170	Fica	1,668	1,698	2,299	2,345
12-420-720-4104-6172	Medicare	390	397	538	548
12-420-720-4104-6176	Worker's Compensation	158	155	197	200
12-420-720-4104-6332	Employee Mileage	761	425	1,000	1,000
12-420-720-4104-6338	Training & Registration Fees	197	30	0	275
12-420-720-7007-6069	Sliding Fee	38,340	38,398	40,000	40,000
12-420-730-0000-5359	Dhs - State Share Admin	51,149 -	30,631 -	48,000 -	36,900 -
12-420-730-0000-5369	Dhs - Ccsa Block Grant	15,346 -	0	0	0
12-420-730-0000-5446	Social Serv. Block Grant Title Xx	78,576 -	0	0	0
12-420-730-0000-5460	Federal Share Administration	152,268 -	112,623 -	153,600 -	132,446 -
12-420-730-0000-5474	Ma-Ssts	152,479 -	125,561 -	142,000 -	125,000 -
12-420-730-0000-5571	Chemical Dependency Assessment	10,657 -	10,634 -	20,000 -	1,500 -
12-420-730-0000-5574	Sliding Fee	2,023 -	0	0	0
12-420-730-0000-5597	Charges For Services - Other	20 -	0	0	0
12-420-730-0000-5864	Detox Recoveries	54,303 -	42,521 -	65,000 -	60,000 -
12-420-730-0000-6100	Salaries & Wages - Regular	337,661	353,101	388,501	276,590
12-420-730-0000-6105	Salaries & Wages - Overtime	0	817	0	0
12-420-730-0000-6150	Health Insurance	45,551	50,086	65,897	41,690
12-420-730-0000-6152	Dental Insurance	3,929	4,217	4,952	2,710
12-420-730-0000-6154	Long-Term Disability Insurance	581	663	813	637
12-420-730-0000-6156	Life Insurance	389	426	472	348

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-730-0000-6164	Pera	24,480	25,437	27,952	20,745
12-420-730-0000-6170	Fica	19,516	20,424	23,904	17,149
12-420-730-0000-6172	Medicare	4,564	4,777	5,591	4,011
12-420-730-0000-6176	Worker's Compensation	1,535	1,518	1,954	1,386
12-420-730-0000-6210	Telephone	592	686	559	1,200
12-420-730-0000-6299	Prof. & Tech. Fee - Other	200	200	0	0
12-420-730-0000-6332	Employee Mileage	1,226	744	1,500	1,000
12-420-730-0000-6334	Hotel & Meals Travel Expense	0	86	0	0
12-420-730-0000-6338	Training & Registration Fees	1,764	1,218	1,481	1,375
12-420-730-3050-6029	Rule 25 Assessment	0	0	0	36,000
12-420-730-3590-6062	Ccdf State Invoice	428,766	312,878	400,000	324,000
12-420-730-3710-6061	Detox	231,217	192,480	190,000	220,000
12-420-730-7008-6055	Transportation Service	7,584	7,513	6,000	6,000
12-420-740-0000-5357	Dhs - Rule 78 Adlt Comm. Supp.	223,449 -	197,070 -	223,449 -	223,449 -
12-420-740-0000-5367	Dhs - Mh Initiative	1,739,419 -	1,508,003 -	1,679,118 -	1,526,293 -
12-420-740-0000-5369	Dhs - Ccsa Block Grant	69,696 -	0	0	0
12-420-740-0000-5446	Social Serv. Block Grant Title Xx	30,900 -	0	0	0
12-420-740-0000-5460	Federal Share Administration	28,050 -	22,898 -	38,799 -	40,000 -
12-420-740-0000-5466	Mh-Tcm	105,347 -	116,006 -	128,000 -	109,000 -
12-420-740-0000-5474	Ma-Ssts	137,230 -	68,655 -	76,957 -	75,000 -
12-420-740-0000-5576	Mh-Tcm Managed Care Organization	67,435 -	133,218 -	100,000 -	113,000 -
12-420-740-0000-5597	Charges For Services - Other	57,471 -	57,875 -	62,000 -	36,330 -
12-420-740-0000-6100	Salaries & Wages - Regular	502,991	476,691	346,641	277,091
12-420-740-0000-6105	Salaries & Wages - Overtime	0	146	0	0
12-420-740-0000-6150	Health Insurance	67,109	81,094	71,357	56,174
12-420-740-0000-6152	Dental Insurance	6,158	7,000	4,881	3,670
12-420-740-0000-6154	Long-Term Disability Insurance	831	901	728	639
12-420-740-0000-6156	Life Insurance	584	600	437	357
12-420-740-0000-6164	Pera	34,703	34,478	25,048	20,781
12-420-740-0000-6170	Fica	29,088	27,309	21,420	17,180
12-420-740-0000-6172	Medicare	6,803	6,387	5,010	4,018
12-420-740-0000-6174	Unemployment Compensation	2,890	0	0	0
12-420-740-0000-6176	Worker's Compensation	2,373	2,302	1,741	1,350
12-420-740-0000-6210	Telephone	1,214	1,397	1,117	2,000
12-420-740-0000-6274	Medical Fee	39	0	0	0
12-420-740-0000-6299	Prof. & Tech. Fee - Other	62	309 -	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-740-0000-6332	Employee Mileage	10,079	9,642	8,000	8,000
12-420-740-0000-6334	Hotel & Meals Travel Expense	23	11	0	0
12-420-740-0000-6338	Training & Registration Fees	2,679	2,501	1,481	1,375
12-420-740-0000-6480	Comp. Eq. & Software Under \$5K	146	0	0	0
12-420-740-4720-6006	Hold Order	61,780	58,572	100,000	84,000
12-420-740-4720-6008	Poor Relief	322,663	261,245	230,000	250,000
12-420-740-4910-6089	Rule 79 Clinical Supervision	2,401	2,911	3,000	3,000
12-420-740-6380-6011	Extended Employment	25,027	22,381	29,000	14,500
12-420-740-7008-6055	Transportation Service	4,934	7,691	2,000	2,000
12-420-740-7009-6065	Mental Health Center	68,698	55,000	27,500	0
12-420-740-7010-6067	Rule 78	223,449	223,449	223,449	200,449
12-420-740-7012-6097	Mh Initiative	1,715,122	1,628,004	1,717,917	1,566,293
12-420-745-0000-5365	Dhs - Children's Mn Comb	332,656 -	318,432 -	236,221 -	276,953 -
12-420-745-0000-5369	Dhs - Ccsa Block Grant	194,379 -	0	0	0
12-420-745-0000-5441	Community Services Block Grant	62,500 -	0	0	0
12-420-745-0000-5442	CMH Combined Grant - Federal	0	0	62,500 -	21,882 -
12-420-745-0000-5444	Foster Care Title Iv-E	37,964 -	0	29,775 -	29,775 -
12-420-745-0000-5446	Social Serv. Block Grant Title Xx	53,220 -	0	0	0
12-420-745-0000-5450	Rule 5 (Cfda # 93.778)	143,264 -	67,171 -	85,000 -	118,030 -
12-420-745-0000-5466	Mh-Tcm	150,261 -	115,531 -	140,000 -	127,084 -
12-420-745-0000-5576	Mh-Tcm Managed Care Organization	91,132 -	86,602 -	97,000 -	120,000 -
12-420-745-0000-6100	Salaries & Wages - Regular	347,707	314,086	294,920	128,786
12-420-745-0000-6105	Salaries & Wages - Overtime	0	1,106	0	0
12-420-745-0000-6150	Health Insurance	51,708	47,049	53,710	20,786
12-420-745-0000-6152	Dental Insurance	4,816	4,166	4,136	1,298
12-420-745-0000-6154	Long-Term Disability Insurance	552	583	623	296
12-420-745-0000-6156	Life Insurance	437	401	390	164
12-420-745-0000-6164	Pera	25,102	22,277	21,382	9,658
12-420-745-0000-6170	Fica	20,320	18,492	18,286	7,984
12-420-745-0000-6172	Medicare	4,752	4,325	4,276	1,868
12-420-745-0000-6176	Worker's Compensation	1,541	1,659	1,562	682
12-420-745-0000-6210	Telephone	211	358	372	900
12-420-745-0000-6299	Prof. & Tech. Fee - Other	27	0	0	0
12-420-745-0000-6332	Employee Mileage	520	872	600	900
12-420-745-0000-6334	Hotel & Meals Travel Expense	15	0	0	0
12-420-745-0000-6338	Training & Registration Fees	1,073	525	686	550

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-745-4830-6021	Residential Treatment Center - Under	45	0	0	0
12-420-745-4890-6016	Cmh Respite Grant	37,967	27,738	30,824	30,824
12-420-745-7000-6057	Foster Home Placement	502,010	242,418	260,891	202,812
12-420-745-7003-6091	Corrections Placements	157,637	9,925	40,316	85,663
12-420-745-7011-6038	Respite	43,919	0	0	0
12-420-745-7011-6051	Cmh Crisis Services	250,000	250,000	250,000	250,000
12-420-750-0000-5338	State Share Grant Waiver	39,491 -	47,278 -	5,000 -	5,000 -
12-420-750-0000-5340	Waiver Case Management	148,070 -	102,921 -	138,000 -	138,000 -
12-420-750-0000-5345	SSTS - MN Choices	0	0	20,000 -	123,480 -
12-420-750-0000-5354	Dhs - Sils	90 -	0	1,000 -	1,000 -
12-420-750-0000-5366	Dhs - Dd Family Supp. Grant	13,996 -	9,740 -	14,083 -	14,825 -
12-420-750-0000-5369	Dhs - Ccsa Block Grant	35,807 -	8,396 -	8,394 -	0
12-420-750-0000-5446	Social Serv. Block Grant Title Xx	12,900 -	4,848 -	4,850 -	12,076 -
12-420-750-0000-5462	Federal Share Grant Waiver	39,491 -	47,278 -	5,000 -	5,000 -
12-420-750-0000-5468	Waiver Case Management	148,070 -	102,923 -	138,000 -	138,000 -
12-420-750-0000-5474	Ma-Ssts	106,737 -	135,965 -	152,447 -	135,965 -
12-420-750-0000-5480	VA/DD TCM	67,312 -	62,795 -	68,544 -	59,000 -
12-420-750-0000-6100	Salaries & Wages - Regular	273,015	255,750	321,616	429,725
12-420-750-0000-6105	Salaries & Wages - Overtime	0	22	0	0
12-420-750-0000-6150	Health Insurance	37,385	42,808	52,709	71,814
12-420-750-0000-6152	Dental Insurance	2,896	2,881	2,933	4,730
12-420-750-0000-6154	Long-Term Disability Insurance	469	490	675	988
12-420-750-0000-6156	Life Insurance	319	319	398	574
12-420-750-0000-6164	Pera	19,848	18,459	23,166	32,227
12-420-750-0000-6170	Fica	15,607	14,422	19,812	26,642
12-420-750-0000-6172	Medicare	3,650	3,373	4,632	6,232
12-420-750-0000-6176	Worker's Compensation	1,238	1,211	1,481	2,057
12-420-750-0000-6210	Telephone	1,609	734	1,304	800
12-420-750-0000-6332	Employee Mileage	3,161	2,078	3,000	2,000
12-420-750-0000-6334	Hotel & Meals Travel Expense	15	27	0	0
12-420-750-0000-6338	Training & Registration Fees	230	940	1,856	1,925
12-420-750-5340-6073	Sils	0	0	1,000	1,000
12-420-750-5350-6054	Family Support Grant	13,757	12,223	14,083	14,825
12-420-750-5890-6038	Respite	4,564	5,674	7,000	7,000
12-420-750-6380-6011	Extended Employment	131,701	133,903	141,000	120,000
12-420-750-7002-6075	Waiver	91,329	94,678	10,000	10,000

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-760-0000-5338	State Share Grant Waiver	56,324 -	43,803 -	5,000 -	5,000 -
12-420-760-0000-5340	Waiver Case Management	272,546 -	204,652 -	223,500 -	228,186 -
12-420-760-0000-5345	SSTS - MN Choices	0	0	269,523 -	411,295 -
12-420-760-0000-5346	Ltcc Assessments State	8,406 -	4,399 -	0	0
12-420-760-0000-5348	Relocation Svc Coord. - St Share	1,545 -	1,071 -	1,044 -	1,044 -
12-420-760-0000-5369	Dhs - Ccsa Block Grant	17,264 -	81,920 -	81,898 -	89,498 -
12-420-760-0000-5446	Social Serv. Block Grant Title Xx	0	47,340 -	47,323 -	124,019 -
12-420-760-0000-5462	Federal Share Grant Waiver	56,331 -	42,325 -	5,000 -	5,000 -
12-420-760-0000-5468	Waiver Case Management	215,498 -	161,679 -	181,500 -	228,186 -
12-420-760-0000-5474	Ma-Ssts	106,735 -	118,250 -	131,108 -	411,295 -
12-420-760-0000-5482	Ltcc Assessments Federal	8,406 -	4,399 -	0	0
12-420-760-0000-5484	Relo. Svc. Coord. - Fed Share	1,545 -	1,072 -	1,044 -	1,044 -
12-420-760-0000-5573	Adult Foster Care	12,050 -	13,000 -	13,000 -	13,000 -
12-420-760-0000-5578	Msho Care/Coordination	781,899 -	857,857 -	832,000 -	860,000 -
12-420-760-0000-5830	Miscellaneous Other Revenue	7,459 -	6,409 -	10,000 -	10,000 -
12-420-760-0000-5865	Nh Pre Admission Screening	181,373 -	189,806 -	0	0
12-420-760-0000-6100	Salaries & Wages - Regular	670,469	702,695	843,371	1,172,190
12-420-760-0000-6105	Salaries & Wages - Overtime	0	681	0	0
12-420-760-0000-6150	Health Insurance	91,523	111,011	184,205	248,304
12-420-760-0000-6152	Dental Insurance	8,395	9,436	14,543	15,957
12-420-760-0000-6154	Long-Term Disability Insurance	1,125	1,324	1,771	2,696
12-420-760-0000-6156	Life Insurance	814	893	1,268	1,588
12-420-760-0000-6164	Pera	47,575	50,595	60,877	87,914
12-420-760-0000-6170	Fica	38,262	39,930	52,061	72,676
12-420-760-0000-6172	Medicare	8,948	9,339	12,173	16,994
12-420-760-0000-6176	Worker's Compensation	2,969	2,906	6,101	11,012
12-420-760-0000-6200	Postage & Postal Box Rental	24	20	0	0
12-420-760-0000-6210	Telephone	4,057	5,171	4,191	4,200
12-420-760-0000-6245	Membership Dues & Subscrip.	0	10	0	0
12-420-760-0000-6249	Public Relations	7,653	7,834	7,000	7,800
12-420-760-0000-6299	Prof. & Tech. Fee - Other	13,395	36,803	1,000	6,080
12-420-760-0000-6332	Employee Mileage	10,557	11,572	11,000	12,000
12-420-760-0000-6334	Hotel & Meals Travel Expense	10	21	0	0
12-420-760-0000-6338	Training & Registration Fees	1,692	2,848	1,856	3,300
12-420-760-0000-6409	Office Supplies	0	25	0	0
12-420-760-0000-6480	Comp. Eq. & Software Under \$5K	267	0	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-420-760-4105-6100	Salaries & Wages - Regular	67,637	72,063	0	0
12-420-760-4105-6150	Health Insurance	0	5,039	0	0
12-420-760-4105-6152	Dental Insurance	0	473	0	0
12-420-760-4105-6154	Long-Term Disability Insurance	117	99	0	0
12-420-760-4105-6156	Life Insurance	71	65	0	0
12-420-760-4105-6164	Pera	4,904	4,220	0	0
12-420-760-4105-6170	Fica	4,059	4,205	0	0
12-420-760-4105-6172	Medicare	949	983	0	0
12-420-760-4105-6176	Worker's Compensation	314	308	0	0
12-420-760-4105-6332	Employee Mileage	488	153	0	0
12-420-760-4105-6338	Training & Registration Fees	993	480	0	0
12-420-760-6190-6095	Guardianship Fee	20,644	16,858	18,000	18,000
12-420-760-6450-6015	Rsvp	70,483	70,183	0	0
12-420-760-7002-6075	Waiver	114,926	75,608	10,000	10,000
12-420-761-0000-5360	DHS - State Share Grants	0	0	9,751 -	9,946 -
12-420-761-0000-5460	Federal Share Administration	0	0	35,557 -	35,557 -
12-420-761-0000-6100	Salaries & Wages - Regular	0	0	63,124	62,974
12-420-761-0000-6150	Health Insurance	0	0	4,839	6,202
12-420-761-0000-6152	Dental Insurance	0	0	352	352
12-420-761-0000-6154	Long-Term Disability Insurance	0	0	133	145
12-420-761-0000-6156	Life Insurance	0	0	78	82
12-420-761-0000-6164	PERA	0	0	4,576	4,723
12-420-761-0000-6170	FICA	0	0	3,914	3,904
12-420-761-0000-6172	Medicare	0	0	915	913
12-420-761-0000-6176	Worker's Compensation	0	0	120	120
12-420-761-0000-6200	Postage & Postal Box Rental	0	0	320	340
12-420-761-0000-6210	Telephone	0	0	698	698
12-420-761-0000-6245	Membership Dues & Subscrip.	0	0	275	300
12-420-761-0000-6272	Non-Employee Mileage	0	0	14,477	14,477
12-420-761-0000-6300	Mach., Equip., Software Serv	0	0	2,547	2,800
12-420-761-0000-6332	Employee Mileage	0	0	2,100	2,250
12-420-761-0000-6338	Training & Registration Fees	0	0	1,750	1,750
12-420-761-0000-6339	Recognition	0	0	5,067	2,500
12-420-761-0000-6349	RSVP Volunteer Insurance	0	0	5,596	5,596
12-420-761-0000-6373	RSVP Volunteer Meals	0	0	210	210
12-420-761-0000-6409	Office Supplies	0	0	2,174	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 108

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	Account Number				
	Account Description				
	12-420-761-0000-6485	Furn. & Eq. Other Under \$5K	0	0	900
	12-420-762-0000-5750	Contributions & Donations	0	0	2,500 -
	12-420-762-0000-6339	Recognition	0	0	2,500
DEPT 420	Social Services	Revenue	15,352,407 -	13,873,932 -	13,231,529 -
		Expend.	15,679,451	13,608,303	13,771,971
		Net	327,044	265,630 -	540,442
					13,225,426 -
					13,614,838
					389,412

**2015 CROW WING COUNTY
BUDGET**

HEALTH SERVICES

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 369,299	\$ 379,018	\$ 367,808	\$ 316,912	\$ (50,896)	-13.84%
SPECIAL ASSESSMENTS	-	1,763	-	-	-	-
INTERGOVERNMENTAL	786,304	575,674	919,219	916,633	(2,586)	-0.28%
CHARGES FOR SERVICES	357,308	352,642	216,311	225,149	8,838	4.09%
MISCELLANEOUS	2,230	4,050	3,000	3,000	-	0.00%
TOTAL REVENUES	\$ 1,515,141	\$ 1,313,147	\$ 1,506,338	\$ 1,461,694	\$ (44,644)	-2.96%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,334,466	\$ 1,297,373	\$ 1,252,591	\$ 1,119,353	\$ (133,238)	-10.64%
SERVICES & CHARGES	49,948	74,036	140,347	304,046	163,699	116.64%
SUPPLIES & MATERIALS	70,949	47,105	60,662	38,295	(22,367)	-36.87%
CAPITAL OUTLAY	2,141	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,457,504	\$ 1,418,514	\$ 1,453,600	\$ 1,461,694	\$ 8,094	0.56%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 57,637	\$ (105,367)	\$ 52,738	\$ -	\$ (52,738)	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	692	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 58,329	\$ (105,367)	\$ 52,738	\$ -	\$ (52,738)	-100.00%
 FULL TIME EQUIVALENTS	 17.8	 17.0	 16.7	 14.7		

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-480-480-0000-5001	Property Taxes - Current	356,708 -	365,697 -	363,129 -	310,918 -
12-480-480-0000-5004	Property Taxes - Delinquent	5,917 -	6,748 -	0	0
12-480-480-0000-5007	Manufactured Home - Current	477 -	496 -	0	0
12-480-480-0000-5008	Manufactured Home - Delinquent	30 -	29 -	0	0
12-480-480-0000-5011	Current Severed Minerals Tax	41 -	42 -	0	0
12-480-480-0000-5012	Delinquent Severed Mineral Tax	0 -	0 -	0	0
12-480-480-0000-5051	Special Assessments	0	1,763 -	0	0
12-480-480-0000-5212	Disparity Reduction Aid	150 -	155 -	144 -	144 -
12-480-480-0000-5215	Local Disaster Abatement	18 -	39 -	0	0
12-480-480-0000-5221	Supplemental Homestead Credit	4,802 -	5,278 -	4,535 -	5,278 -
12-480-480-0000-5226	Market Value Homestead Credit	1,174 -	572 -	0	572 -
12-480-480-0000-5281	Payments In Lieu Of Taxes	3 -	4 -	0	0
12-480-480-0000-5312	Local Public Health Grant	163,273 -	168,120 -	224,000 -	224,000 -
12-480-480-0000-5345	SSTS - MN Choices	0	0	110,000 -	0
12-480-480-0000-5830	Miscellaneous Other Revenue	10 -	0	0	0
12-480-480-0000-5925	Property & Casualty Insurance Procee	692 -	0	0	0
12-480-480-0000-6100	Salaries & Wages - Regular	1,040,513	435,072	257,032	245,110
12-480-480-0000-6105	Salaries & Wages - Overtime	1,038	206	0	0
12-480-480-0000-6150	Health Insurance	89,388	40,308	36,339	38,067
12-480-480-0000-6152	Dental Insurance	8,510	3,598	2,839	2,371
12-480-480-0000-6154	Long-Term Disability Insurance	1,594	798	537	561
12-480-480-0000-6156	Life Insurance	1,230	578	298	321
12-480-480-0000-6160	Retiree Health Insurance	18,170	17,770	20,295	18,362
12-480-480-0000-6164	Pera	74,782	31,176	18,592	18,383
12-480-480-0000-6170	Fica	61,614	25,934	15,900	15,197
12-480-480-0000-6172	Medicare	14,404	6,065	3,720	3,554
12-480-480-0000-6174	Unemployment Compensation	802	0	0	0
12-480-480-0000-6176	Worker's Compensation	20,306	23,013	3,810	2,107
12-480-480-0000-6178	Educational & Cert. Expenses	900	187	600	600
12-480-480-0000-6200	Postage & Postal Box Rental	6,133	5,694	6,000	6,000
12-480-480-0000-6210	Telephone	3,531	6,223	3,352	5,000
12-480-480-0000-6230	Publications & Brochures	46	0	100	100
12-480-480-0000-6245	Membership Dues & Subscrip.	2,232	2,062	2,200	2,200
12-480-480-0000-6249	Public Relations	600	1,163	300	300
12-480-480-0000-6260	Consulting Fee	825	550	500	500
12-480-480-0000-6268	Non-Employee Per Diems	950	900	900	900

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services

Report Basis: Cash

480 DEPT Health

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-480-480-0000-6272	Non-Employee Mileage	191	180	180	180
12-480-480-0000-6274	Medical Fee	0	40	0	0
12-480-480-0000-6299	Prof. & Tech. Fee - Other	171	8	864	100
12-480-480-0000-6300	Mach., Equip., Software Serv	2,734	15,970	16,000	15,880
12-480-480-0000-6330	Motor Pool Vehicle Usage	5,166	8,089	5,000	5,000
12-480-480-0000-6332	Employee Mileage	758	565	750	750
12-480-480-0000-6334	Hotel & Meals Travel Expense	139	551	250	250
12-480-480-0000-6338	Training & Registration Fees	338	2,952	1,000	4,675
12-480-480-0000-6340	Machinery & Equipment Rental	4,751	5,716	3,000	5,000
12-480-480-0000-6342	Building & Facility Rental	400	400	400	0
12-480-480-0000-6384	Facilities Rent - Interfund	0	0	0	69,531
12-480-480-0000-6409	Office Supplies	3,822	3,696	3,725	3,725
12-480-480-0000-6434	Public Health Supplies	0	31	0	0
12-480-480-0000-6436	Educational Supplies	37	0	0	0
12-480-480-0000-6480	Comp. Eq. & Software Under \$5K	23,224	3,561	16,886	7,500
12-480-480-0000-6485	Furn. & Eq. Other Under \$5K	13	438	0	500
12-480-480-0000-6630	Building - Imp. Over \$5K	2,142	0	0	0
12-480-480-4106-6100	Salaries & Wages - Regular	0	573,474	706,718	571,983
12-480-480-4106-6105	Salaries & Wages - Overtime	0	558	0	0
12-480-480-4106-6150	Health Insurance	0	47,737	56,047	83,312
12-480-480-4106-6152	Dental Insurance	0	4,373	3,894	5,192
12-480-480-4106-6154	Long-Term Disability Insurance	0	938	1,436	1,315
12-480-480-4106-6156	Life Insurance	0	703	780	820
12-480-480-4106-6164	PERA	0	41,558	51,176	42,900
12-480-480-4106-6170	FICA	0	33,591	43,765	35,462
12-480-480-4106-6172	Medicare	0	7,856	10,234	8,293
12-480-480-4106-6176	Worker's Compensation	0	0	16,721	12,567
12-480-480-4106-6210	Telephone	0	553	326	1,900
12-480-481-5710-5586	Medicaid	0	79 -	0	0
12-480-481-5710-5830	Miscellaneous Other Revenue	270 -	0	0	0
12-480-481-5710-6332	Employee Mileage	216	0	0	0
12-480-481-5710-6340	Machinery & Equipment Rental	1	0	0	0
12-480-481-5711-5312	Local Public Health Grant	22,000 -	0	0	0
12-480-481-5711-5581	Mnvc Pd At Clinic	3,991 -	5,120 -	2,000 -	0
12-480-481-5711-5586	Medicaid	2,522 -	3,377 -	1,500 -	0
12-480-481-5711-5588	Medicare	2,015 -	2,168 -	1,200 -	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services

Report Basis: Cash

480 DEPT Health

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-480-481-5711-5592	School District's	602 -	48 -	1 -	0
12-480-481-5711-5597	Charges For Services - Other	20,895 -	10,661 -	10,500 -	0
12-480-481-5711-6178	Educational & Cert. Expenses	127	155	330	0
12-480-481-5711-6299	Prof. & Tech. Fee - Other	241	100	400	0
12-480-481-5711-6332	Employee Mileage	0	158	50	0
12-480-481-5711-6334	Hotel & Meals Travel Expense	0	273	0	0
12-480-481-5711-6338	Training & Registration Fees	0	100	0	0
12-480-481-5711-6340	Machinery & Equipment Rental	5	0	0	0
12-480-481-5711-6409	Office Supplies	440	594	0	0
12-480-481-5711-6432	Reimb. Vac. & Medical Supplies	14,528	9,354	10,000	0
12-480-481-5711-6434	Public Health Supplies	924	1,054	870	0
12-480-481-5711-6480	Comp. Eq. & Software Under \$5K	130	0	0	0
12-480-481-5712-5299	Local Grant	1,334 -	1,624 -	750 -	750 -
12-480-481-5712-6409	Office Supplies	121	29	93	100
12-480-481-5713-5597	Charges For Services - Other	0	3,050 -	0	1,500 -
12-480-482-5721-6332	Employee Mileage	11	0	0	0
12-480-482-5723-5312	Local Public Health Grant	39,000 -	0	0	0
12-480-482-5723-5586	Medicaid	103,053 -	94,306 -	0	0
12-480-482-5723-5597	Charges For Services - Other	0	16 -	0	0
12-480-482-5723-6332	Employee Mileage	2,366	2,902	2,400	0
12-480-482-5723-6334	Hotel & Meals Travel Expense	21	11	150	0
12-480-482-5723-6338	Training & Registration Fees	40	416	0	0
12-480-482-5723-6340	Machinery & Equipment Rental	7	0	0	0
12-480-482-5723-6409	Office Supplies	126	431	140	0
12-480-482-5723-6480	Comp. Eq. & Software Under \$5K	118	0	0	0
12-480-482-5726-5578	MSHO Care/Coordination	36,632 -	20,818 -	0	0
12-480-482-5726-6332	Employee Mileage	733	327	0	0
12-480-482-5726-6340	Machinery & Equipment Rental	5	0	0	0
12-480-482-5726-6409	Office Supplies	33	26	0	0
12-480-482-5726-6480	Comp. Eq. & Software Under \$5K	29	0	0	0
12-480-482-5728-5586	Medicaid	799 -	84 -	0	0
12-480-482-5728-6332	Employee Mileage	539	98	0	0
12-480-482-5728-6334	Hotel & Meals Travel Expense	340	95	0	0
12-480-482-5728-6338	Training & Registration Fees	45	0	0	0
12-480-482-5728-6340	Machinery & Equipment Rental	67	45	0	0
12-480-482-5728-6409	Office Supplies	24	0	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services

Report Basis: Cash

480 DEPT Health

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-480-483-5731-5580	C & Tc Outreach	124,687 -	144,650 -	128,750 -	151,949 -
12-480-483-5731-6300	Mach., Equip., Software Serv	4,579	4,054	4,000	4,000
12-480-483-5731-6332	Employee Mileage	226	0	200	200
12-480-483-5731-6334	Hotel & Meals Travel Expense	200	11	500	500
12-480-483-5731-6338	Training & Registration Fees	192	90	0	0
12-480-483-5731-6340	Machinery & Equipment Rental	3	0	0	0
12-480-483-5731-6409	Office Supplies	1,617	1,605	1,769	2,000
12-480-483-5731-6436	Educational Supplies	1,483	13,968	4,191	5,000
12-480-483-5732-5430	Temporary Assistance For Needy	69,226 -	45,002 -	71,250 -	71,250 -
12-480-483-5732-5586	Medicaid	6,644 -	4,569 -	6,700 -	6,000 -
12-480-483-5732-6178	Educational & Cert. Expenses	344	344	315	315
12-480-483-5732-6230	Publications & Brochures	24	164	0	0
12-480-483-5732-6332	Employee Mileage	549	756	600	800
12-480-483-5732-6334	Hotel & Meals Travel Expense	0	118	0	0
12-480-483-5732-6338	Training & Registration Fees	0	110	0	0
12-480-483-5732-6409	Office Supplies	245	0	140	100
12-480-483-5732-6436	Educational Supplies	30	341	698	1,000
12-480-483-5732-6480	Comp. Eq. & Software Under \$5K	5,805	264	0	0
12-480-483-5740-5415	Maternal & Child Health	64,104 -	48,161 -	64,000 -	64,000 -
12-480-483-5740-5582	Insurance	1,276 -	2,218 -	2,000 -	2,000 -
12-480-483-5740-5586	Medicaid	53,380 -	60,343 -	62,600 -	62,600 -
12-480-483-5740-5830	Miscellaneous Other Revenue	1,950 -	4,050 -	3,000 -	3,000 -
12-480-483-5740-6178	Educational & Cert. Expenses	494	868	500	500
12-480-483-5740-6300	Mach., Equip., Software Serv	50	0	0	0
12-480-483-5740-6332	Employee Mileage	2,186	2,230	3,000	3,000
12-480-483-5740-6334	Hotel & Meals Travel Expense	0	1,816	0	0
12-480-483-5740-6338	Training & Registration Fees	149	50	750	750
12-480-483-5740-6340	Machinery & Equipment Rental	20	0	0	0
12-480-483-5740-6409	Office Supplies	285	0	0	0
12-480-483-5740-6434	Public Health Supplies	45	670	750	750
12-480-483-5740-6436	Educational Supplies	927	256	372	1,400
12-480-483-5740-6480	Comp. Eq. & Software Under \$5K	0	264	0	0
12-480-483-5740-6485	Furn. & Eq. Other Under \$5K	73	0	0	0
12-480-483-5743-5411	Women, Infants, & Children	353,709 -	276,504 -	305,000 -	327,000 -
12-480-483-5743-6178	Educational & Cert. Expenses	250	514	525	525
12-480-483-5743-6245	Membership Dues & Subscrip.	0	306	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services

Report Basis: Cash

480 DEPT Health

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
12-480-483-5743-6249	Public Relations	94	0	0	0
12-480-483-5743-6299	Prof. & Tech. Fee - Other	1,229	1,142	0	0
12-480-483-5743-6300	Mach., Equip., Software Serv	2,000	2,000	2,000	2,000
12-480-483-5743-6332	Employee Mileage	316	311	250	250
12-480-483-5743-6334	Hotel & Meals Travel Expense	2,106	2,332	750	2,100
12-480-483-5743-6338	Training & Registration Fees	820	42	800	800
12-480-483-5743-6340	Machinery & Equipment Rental	352	8	0	0
12-480-483-5743-6409	Office Supplies	1,968	683	1,397	1,000
12-480-483-5743-6434	Public Health Supplies	5,280	2,370	4,000	4,000
12-480-483-5743-6436	Educational Supplies	2,558	1,230	931	1,000
12-480-483-5743-6485	Furn. & Eq. Other Under \$5K	73	0	0	0
12-480-484-0000-6332	Employee Mileage	32	0	0	0
12-480-484-0000-6480	Comp. Eq. & Software Under \$5K	58	0	0	0
12-480-485-0000-5586	Medicaid	258 -	344 -	200 -	300 -
12-480-485-0000-5588	Medicare	295 -	776 -	600 -	700 -
12-480-485-0000-5597	Charges For Services - Other	257 -	15 -	260 -	100 -
12-480-485-0000-6230	Publications & Brochures	58	0	0	0
12-480-485-0000-6332	Employee Mileage	16	0	0	0
12-480-485-0000-6340	Machinery & Equipment Rental	6	0	0	0
12-480-485-5753-5299	Local Grant	7,693 -	3,497 -	6,370 -	6,370 -
12-480-485-5753-6332	Employee Mileage	4	9	50	0
12-480-485-5753-6436	Educational Supplies	4,124	6,240	5,885	6,370
12-480-485-5754-5312	Local Public Health Grant	13,187 -	0	100,000 -	183,500 -
12-480-485-5754-6100	Salaries & Wages - Regular	0	0	188	9,967
12-480-485-5754-6154	Long-Term Disability Insurance	0	0	0	23
12-480-485-5754-6156	Life Insurance	0	0	0	16
12-480-485-5754-6164	PERA	0	0	0	748
12-480-485-5754-6170	FICA	0	0	0	618
12-480-485-5754-6172	Medicare	0	0	0	145
12-480-485-5754-6176	Worker's Compensation	0	0	0	19
12-480-485-5754-6249	Public Relations	0	0	25,500	25,500
12-480-485-5754-6270	Non-Employee Training & Reg.	0	0	1,180	9,380
12-480-485-5754-6272	Non-Employee Mileage	0	0	17,800	18,760
12-480-485-5754-6299	Prof. & Tech. Fee - Other	280	0	37,495	116,840
12-480-485-5754-6409	Office Supplies	0	0	1,065	3,500
12-480-485-5754-6436	Educational Supplies	2,687	0	0	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 114

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	Account Number	Account Description			
	12-480-485-5754-6480	Comp. Eq. & Software Under \$5K	9	0	7,500
	12-480-486-5760-5299	Local Grant	2,928 -	426 -	2,000 -
	12-480-486-5760-6340	Machinery & Equipment Rental	19	0	0
	12-480-486-5761-5419	Center For Disease Control	49,828 -	32,298 -	35,849 -
	12-480-486-5761-6249	Public Relations	50	0	50
	12-480-486-5761-6300	Mach., Equip., Software Serv	50	0	0
	12-480-486-5761-6332	Employee Mileage	565	105	1,000
	12-480-486-5761-6334	Hotel & Meals Travel Expense	169	802	300
	12-480-486-5761-6336	Other Travel Expense	0	641	0
	12-480-486-5761-6338	Training & Registration Fees	0	750	0
	12-480-486-5761-6340	Machinery & Equipment Rental	3	0	0
	12-480-486-5761-6409	Office Supplies	84	0	0
	12-480-486-5761-6434	Public Health Supplies	0	0	250
	12-480-486-5761-6480	Comp. Eq. & Software Under \$5K	29	0	0
	12-480-486-5763-6249	Public Relations	0	50	0
DEPT	480	Health	Revenue	1,515,833 -	1,313,147 -
			Expend.	1,457,504	1,418,514
			Net	58,329 -	105,367
				1,506,338 -	1,461,694 -
				1,453,600	1,461,694
				52,738 -	0

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services Department – Public Land Management

DEPARTMENT DESCRIPTION:

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. Also responsible for the management of all tax forfeited properties, including those in urban areas, which require a staffing resources to prepare land sale lists and to resolve such issues as encroachments, garbage, noxious weed growth, abandoned structures and liability issues. Ongoing related task also include administering annual auction sale of tax forfeit parcels, and direct sales, purchases and land exchanges, which require multiple steps to comply with state statutes. The division administers six budget funds: Forfeited Tax Sale Fund, Grants, and Timber Development, Parks, Parks Reserve Fund, and Weed & Seed.

GOALS AND OBJECTIVES OBTAINED IN 2014:

- Achieve 85% Positive Customer Feedback based on a minimum of 200 customers. responses annually
- Respond to Customer Inquires w/in 24 hrs
- Send out 3 press releases quarterly
- Achieve 80% positive feedback from Employee Sat. Survey
- Complete 100% of staff performance reviews by annual HR est. date
- Expenditure- 85-100% of budget
- Revenues 100-115%% of budget

- Increase overall revenue by 10% over budget.
- Reduce Cost per Unit of Service by 5%.
- LEAN at least one process, to include establishing measurable results of implementation and reporting of these results.
- Establish and maintain clear and consistent policies and procedures utilizing P&Ps and Administrative Decisions.
- Zero Lost Time Accidents
- Meet Annual Timber Cruising Goal
- Maintain Dual Forest Cert. to SFI and FSC Standards
- Achieve Annual timber regeneration and inventory goals
- Increase Land Sale Revenue by 20% over budget
- Sell 10% more TF parcels 2 acres or less in size than previous year
-

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

- Achieve 85% Positive Customer Feedback based on a minimum of 200 customers. responses annually
- Respond to Customer Inquires w/in 24 hrs
- Send out 3 press releases quarterly
- Achieve 80% positive feedback from Employee Sat. Survey
- Complete 100% of staff performance reviews by annual HR est. date
- Expenditure- 85-100% of budget
- Revenues 100-115%% of budget
- Increase overall revenue by 10% over budget.
- Reduce Cost per Unit of Service by 5%.
- LEAN at least one process, to include establishing measurable results of implementation and reporting of these results.
- Establish and maintain clear and consistent policies and procedures utilizing P&Ps and Administrative Decisions.
- Zero Lost Time Accidents
- Meet Annual Timber Cruising Goal
- Maintain Dual Forest Cert. to SFI and FSC Standards
- Achieve Annual timber regeneration and inventory goals
- Increase Land Sale Revenue by 20% over budget
- Sell 10% more TF parcels 2 acres or less in size than previous year

**2015 CROW WING COUNTY
BUDGET**

PUBLIC LAND MANAGEMENT - COMBINED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 805,895.00	\$ 570,031.00	\$ 483,000.00	\$ 495,400.00	\$ 12,400.00	2.57%
INTERGOVERNMENTAL	11,156,947.00	123,458.00	106,000.00	86,000.00	(20,000)	-18.87%
CHARGES FOR SERVICES	16,050.00	4,084.00	-	-	-	-
INVESTMENTS	17,650.00	15,175.00	17,650.00	32,000.00	14,350	81.30%
MISCELLANEOUS	235,396.00	204,607.00	171,800.00	238,800.00	67,000	39.00%
TOTAL REVENUES	\$ 12,231,938	\$ 917,355	\$ 778,450	\$ 852,200	\$ 73,750	9.47%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 405,373.00	\$ 424,931.00	\$ 456,166.00	\$ 501,547.00	\$ 45,381.00	9.95%
SERVICES & CHARGES	196,824.00	173,100.00	195,108.00	195,100.00	(8)	0.00%
SUPPLIES & MATERIALS	58,359.00	42,696.00	47,464.00	46,100.00	(1,364)	-2.87%
CAPITAL OUTLAY	11,066,040.00	27,777.00	77,500.00	15,000.00	(62,500)	-80.65%
OTHER EXPENDITURES	428,473.00	515,330.00	62,736.00	40,480.00	(22,256)	-35.48%
TOTAL EXPENDITURES	\$ 12,155,069	\$ 1,183,834	\$ 838,974	\$ 798,227	\$ (40,747)	-4.86%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 76,869	\$ (266,479)	\$ (60,524)	\$ 53,973	\$ 114,497	-189.18%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 76,869	\$ (266,479)	\$ (60,524)	\$ 53,973	\$ 114,497	-189.18%

FULL TIME EQUIVALENTS

5.4

5.5

5.6

5.9

**2015 CROW WING COUNTY
BUDGET
RESOURCE DEVELOPMENT**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 11,119,445	\$ 87,069	\$ 80,000	\$ 81,000	\$ 1,000	1.25%
TOTAL REVENUES	\$ 11,119,445	\$ 87,069	\$ 80,000	\$ 81,000	\$ 1,000	1.25%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 77,777	\$ 66,871	\$ 76,000	\$ 76,000	\$ -	0.00%
SUPPLIES & MATERIALS	3,774	628	4,000	4,000	-	0.00%
CAPITAL OUTLAY	11,047,882	-	-	-	-	-
TOTAL EXPENDITURES	\$ 11,129,433	\$ 67,499	\$ 80,000	\$ 80,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,988)	\$ 19,570	\$ -	\$ 1,000	\$ 1,000	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (9,988)	\$ 19,570	\$ -	\$ 1,000	\$ 1,000	-

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 123

21 FUND Resource Development

Report Basis: Cash

674 DEPT Grants Assisted Programs

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	21-674-000-0000-5281	Payments In Lieu Of Taxes	64,694 -	64,783 -	65,000 -
	21-674-000-0000-5329	Natural Resources	11,039,580 -	0	0
	21-674-000-0000-6283	Contractor Fee - Other	41,428	9,593	35,000
	21-674-000-0000-6299	Prof. & Tech. Fee - Other	2,149	31,018	13,000
	21-674-000-0000-6383	Surveyor Fee - Interfund	15,000	15,000	15,000
	21-674-000-0000-6450	Agriculture Related Supplies	757	511	1,000
	21-674-000-0000-6520	Culverts	1,020	116	1,000
	21-674-000-0000-6600	Site or Grounds Acq. Over \$5K	11,039,580	0	0
	21-674-000-0000-6650	Furn. & Eq. Other Over \$5K	8,303	0	0
	21-674-450-0000-5329	Natural Resources	15,171 -	22,286 -	15,000 -
	21-674-450-0000-6283	Contractor Fee - Other	16,730	11,260	13,000
	21-674-450-0000-6299	Prof. & Tech. Fee - Other	2,470	0	0
	21-674-450-0000-6520	Culverts	1,998	0	2,000
DEPT	674	Grants Assisted Programs	Revenue	11,119,445 -	87,069 -
			Expend.	11,129,433	80,000 -
			Net	9,988	19,570 -
				80,000	81,000 -
				0	1,000 -

**2015 CROW WING COUNTY
BUDGET**

FORFEITED TAX SALE

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 805,895	\$ 570,031	\$ 483,000	\$ 495,400	\$ 12,400	2.57%
INTERGOVERNMENTAL	37,502	36,389	26,000	5,000	(21,000)	-80.77%
CHARGES FOR SERVICES	16,050	4,084	-	-	-	-
INVESTMENTS	17,650	15,175	17,650	32,000	14,350	81.30%
MISCELLANEOUS	235,396	204,607	171,800	238,800	67,000	39.00%
TOTAL REVENUES	\$ 1,112,493	\$ 830,286	\$ 698,450	\$ 771,200	\$ 72,750	10.42%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 405,373	\$ 424,931	\$ 456,166	\$ 501,547	\$ 45,381	9.95%
SERVICES & CHARGES	119,047	106,229	119,108	119,100	(8)	-0.01%
SUPPLIES & MATERIALS	54,585	42,068	43,464	42,100	(1,364)	-3.14%
CAPITAL OUTLAY	18,158	27,777	77,500	15,000	(62,500)	-80.65%
OTHER EXPENDITURES	428,473	515,330	62,736	40,480	(22,256)	-35.48%
TOTAL EXPENDITURES	\$ 1,025,636	\$ 1,116,335	\$ 758,974	\$ 718,227	\$ (40,747)	-5.37%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 86,857	\$ (286,049)	\$ (60,524)	\$ 52,973	\$ 113,497	-187.52%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 86,857	\$ (286,049)	\$ (60,524)	\$ 52,973	\$ 113,497	-187.52%

FULL TIME EQUIVALENTS

5.4

5.5

5.6

5.9

Crow Wing County



USER-SELECTED BUDGET REPORT

22 FUND Forfeited Tax Sale

Report Basis: Cash

670 DEPT Public Land Management

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
22-670-000-0000-5190	Firewood Permit	2,379 -	2,470 -	3,000 -	2,400 -
22-670-000-0000-5191	Timber Permit	803,516 -	567,561 -	480,000 -	493,000 -
22-670-000-0000-5211	Pera Rate Increase	1,176 -	1,176 -	0	0
22-670-000-0000-5307	Public Safety	2,922 -	0	0	0
22-670-000-0000-5329	Natural Resources	23,662 -	35,212 -	26,000 -	5,000 -
22-670-000-0000-5499	Federal Grants	9,742 -	0	0	0
22-670-000-0000-5597	Charges For Services - Other	16,050 -	4,084 -	0	0
22-670-000-0000-5720	Investment Earnings Restricted	17,650 -	15,175 -	17,650 -	32,000 -
22-670-000-0000-5790	Sale Of Property	83,230 -	65,411 -	120,000 -	139,000 -
22-670-000-0000-5791	Sale Of Property Contract	80,935 -	68,622 -	40,000 -	66,000 -
22-670-000-0000-5792	Sale Of Timber	2,794 -	1,403 -	0	2,100 -
22-670-000-0000-5793	Sale - Repurchase Of L& Forf	31,552 -	64,073 -	10,000 -	30,000 -
22-670-000-0000-5810	Rents & Royalties	841 -	192 -	300 -	200 -
22-670-000-0000-5830	Miscellaneous Other Revenue	36,045 -	4,906 -	1,500 -	1,500 -
22-670-000-0000-6100	Salaries & Wages - Regular	294,463	312,585	326,173	339,976
22-670-000-0000-6105	Salaries & Wages - Overtime	265	78	2,616	2,720
22-670-000-0000-6110	Per Diem - Employee	350	600	0	0
22-670-000-0000-6150	Health Insurance	35,827	31,144	37,861	69,309
22-670-000-0000-6152	Dental Insurance	3,258	2,884	3,105	4,409
22-670-000-0000-6154	Long-Term Disability Insurance	496	571	655	753
22-670-000-0000-6156	Life Insurance	364	416	422	461
22-670-000-0000-6160	Retiree Health Insurance	21,731	25,102	29,414	24,569
22-670-000-0000-6162	Health Care Savings Plan (HCSP)	650	975	975	1,005
22-670-000-0000-6164	Pera	21,342	22,147	23,269	25,274
22-670-000-0000-6170	Fica	17,513	18,847	20,256	21,247
22-670-000-0000-6172	Medicare	4,169	4,408	4,737	4,969
22-670-000-0000-6176	Worker's Compensation	4,524	5,162	6,683	6,855
22-670-000-0000-6178	Educational & Cert. Expenses	422	11	0	0
22-670-000-0000-6200	Postage & Postal Box Rental	0	0	1,200	1,200
22-670-000-0000-6210	Telephone	2,354	2,716	2,500	2,700
22-670-000-0000-6245	Membership Dues & Subscrip.	3,752	4,234	4,600	4,600
22-670-000-0000-6249	Public Relations	9,865	8,217	5,000	5,000
22-670-000-0000-6255	Sanitation	76	48	2,000	2,000
22-670-000-0000-6272	Non-Employee Mileage	154	211	600	600
22-670-000-0000-6283	Contractor Fee - Other	54,581	51,940	60,000	60,000
22-670-000-0000-6299	Prof. & Tech. Fee - Other	10,561	2,539	3,258	3,000

Crow Wing County



USER-SELECTED BUDGET REPORT

22 FUND Forfeited Tax Sale

Report Basis: Cash

670 DEPT Public Land Management

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
22-670-000-0000-6300	Mach., Equip., Software Serv	1,563	2,209	2,000	2,000
22-670-000-0000-6305	Building Repair & Maint. Serv	571	0	0	0
22-670-000-0000-6310	Grounds Maint. Serv	0	4 -	0	0
22-670-000-0000-6330	Motor Pool Vehicle Usage	0	0	200	0
22-670-000-0000-6332	Employee Mileage	332	718	750	1,000
22-670-000-0000-6334	Hotel & Meals Travel Expense	845	273	500	500
22-670-000-0000-6338	Training & Registration Fees	865	335	2,500	2,500
22-670-000-0000-6340	Machinery & Equipment Rental	3,528	2,793	4,000	4,000
22-670-000-0000-6380	Auditor Fee - Interfund	15,000	15,000	15,000	15,000
22-670-000-0000-6389	PVC Fee - Interfund	15,000	15,000	15,000	15,000
22-670-000-0000-6409	Office Supplies	3,673	1,485	3,000	3,000
22-670-000-0000-6428	General Operating Supplies	0	7	0	0
22-670-000-0000-6450	Agriculture Related Supplies	33,289	29,253	21,419	23,000
22-670-000-0000-6480	Comp. Eq. & Software Under \$5K	3,263	1,321	4,517	1,800
22-670-000-0000-6520	Culverts	4,754	0	0	0
22-670-000-0000-6560	Gasoline, Diesel, & Other Fuels	7,613	8,423	12,200	12,000
22-670-000-0000-6565	Motor Oil & Lubricants	105	0	0	0
22-670-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	1,391	0	0	0
22-670-000-0000-6575	Machinery Parts	208	1,404	2,328	2,300
22-670-000-0000-6580	Other Repair & Maint. Supplies	289	175	0	0
22-670-000-0000-6605	Site Or Grounds Imp. Over \$5K	656	656	12,500	0
22-670-000-0000-6640	Vehicle & Machinery Over \$5K	11,409	27,121	30,000	0
22-670-000-0000-6650	Furn. & Eq. Other Over \$5K	6,093	0	35,000	15,000
22-670-000-0000-6890	Tax Settled- Other Taxing Dist	428,473	515,329	62,736	40,480
DEPT 670 Public Land Management	Revenue	1,112,493 -	830,286 -	698,450 -	771,200 -
	Expend.	1,025,636	1,116,335	758,974	718,227
	Net	86,857 -	286,049	60,524	52,973 -

**2015 CROW WING COUNTY
BUDGET**

ENVIRONMENTAL TRUST

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
INVESTMENTS	\$ 28,101	\$ 32,475	\$ 58,000	\$ 58,000	\$ -	0.00%
TOTAL REVENUES	\$ 28,101	\$ 32,475	\$ 58,000	\$ 58,000	\$ -	0.00%
<u>EXPENDITURES:</u>						
CAPITAL OUTLAY	\$ 57,229	\$ 57,229	\$ 57,229	\$ 57,229	\$ -	0.00%
TOTAL EXPENDITURES	\$ 57,229	\$ 57,229	\$ 57,229	\$ 57,229	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (29,128)	\$ (24,754)	\$ 771	\$ 771	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (29,128)	\$ (24,754)	\$ 771	\$ 771	\$ -	0.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 148

45 FUND Permanent Environmental Fund

Report Basis: Cash

690 DEPT Environmental Trust

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
<u>Account Number</u>	<u>Account Description</u>				
45-690-000-0000-5710	Investment Earnings	28,101 -	32,475 -	58,000 -	58,000 -
45-690-000-0000-6600	Site Or Grounds Acq. Over \$5K	57,229	57,229	57,229	57,229
DEPT 690	Environmental Trust	Revenue	28,101 -	32,475 -	58,000 -
		Expend.	57,229	57,229	57,229
		Net	29,129	771 -	771 -

**2015 CROW WING COUNTY
BUDGET**

DEBT SERVICE - COMBINED

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 4,316,252	\$ 4,265,265	\$ 5,094,801	\$ 5,078,459	\$ (16,342)	-0.32%
INTERGOVERNMENTAL	1,989	4,561	1,800	2,210	410	22.78%
MISCELLANEOUS	101,187	54,450	92,722	90,897	(1,825)	-1.97%
TOTAL REVENUES	\$ 4,419,428	\$ 4,324,276	\$ 5,189,323	\$ 5,171,566	\$ (17,757)	-0.34%
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 4,136,700	\$ 8,350,268	\$ 5,204,106	\$ 5,093,668	\$ (110,438)	-2.12%
TOTAL EXPENDITURES	\$ 4,136,700	\$ 8,350,268	\$ 5,204,106	\$ 5,093,668	\$ (110,438)	-2.12%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 282,728	\$ (4,025,992)	\$ (14,783)	\$ 77,898	\$ 92,681	-626.94%
TOTAL OTHER FINANCING SOURCES (USES)	(8,496)	4,380,772	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 274,232	\$ 354,780	\$ (14,783)	\$ 77,898	\$ 92,681	-626.94%

**2015 CROW WING COUNTY
BUDGET**

DEBT SERVICE - COUNTY JAIL BONDS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 1,482,232	\$ 1,467,529	\$ 1,773,500	\$ 1,772,250	\$ (1,250)	-0.07%
INTERGOVERNMENTAL	682	1,567	600	700	100	16.67%
TOTAL REVENUES	\$ 1,482,914	\$ 1,469,096	\$ 1,774,100	\$ 1,772,950	\$ (1,150)	-0.06%
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 1,388,863	\$ 2,879,141	\$ 1,777,775	\$ 1,740,875	\$ (36,900)	-2.08%
TOTAL EXPENDITURES	\$ 1,388,863	\$ 2,879,141	\$ 1,777,775	\$ 1,740,875	\$ (36,900)	-2.08%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 94,051	\$ (1,410,045)	\$ (3,675)	\$ 32,075	\$ 35,750	-972.79%
TOTAL OTHER FINANCING SOURCES (USES)	-	1,585,642	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 94,051	\$ 175,597	\$ (3,675)	\$ 32,075	\$ 35,750	-972.79%

Crow Wing County



USER-SELECTED BUDGET REPORT

32 FUND Debt Svc.-Cty Jail Bonds

Report Basis: Cash

815 DEPT Debt Service

DEPT		Debt Service	2012	2013	2014 BDGT	2015 BDGT	
Account Number		Account Description	Actual	Actual	AMOUNT	AMOUNT	
			Mo. 01 - 12	Mo. 01 - 12			
	32-815-000-0000-5001	Property Taxes - Current	1,417,873 -	1,408,862 -	1,747,750 -	1,748,887 -	
	32-815-000-0000-5004	Property Taxes - Delinquent	36,103 -	33,061 -	0	0	
	32-815-000-0000-5007	Manufactured Home - Current	1,926 -	1,913 -	0	0	
	32-815-000-0000-5008	Manufactured Home - Delinquent	200 -	174 -	0	0	
	32-815-000-0000-5011	Current Severed Minerals Tax	161 -	160 -	0	0	
	32-815-000-0000-5012	Delinquent Severed Mineral Tax	1 -	0 -	0	0	
	32-815-000-0000-5212	Disparity Reduction Aid	595 -	597 -	750 -	600 -	
	32-815-000-0000-5215	Local Disaster Abatement	72 -	151 -	0	100 -	
	32-815-000-0000-5221	Supplemental Homestead Credit	20,724 -	20,558 -	25,000 -	20,558 -	
	32-815-000-0000-5226	Market Value Homestead Credit	4,650 -	2,205 -	0	2,205 -	
	32-815-000-0000-5281	Payments In Lieu Of Taxes	611 -	1,416 -	600 -	600 -	
	32-815-000-0000-5910	Interfund Transfers	0	1,542,547 -	0	0	
	32-815-000-0000-5940	Gen. Obligation Bonds Issued	0	10,480,000 -	0	0	
	32-815-000-0000-5965	Premiums on Bonds/Notes Issued	0	1,303,705 -	0	0	
	32-815-000-0000-6714	Issuance Costs	0	43,094	0	0	
	32-815-000-0000-6724	Interest	628,431	306,616	267,275	415,375	
	32-815-000-0000-6734	Principal	760,000	2,528,475	1,510,000	1,325,000	
	32-815-000-0000-6744	Services & Charges	431	956	500	500	
	32-815-000-0000-6980	Advanced Refunding Debt Payments	0	11,740,610	0	0	
DEPT	815	Debt Service	Revenue	1,482,914 -	14,795,348 -	1,774,100 -	1,772,950 -
			Expend.	1,388,863	14,619,751	1,777,775	1,740,875
			Net	94,051 -	175,597 -	3,675	32,075 -

**2015 CROW WING COUNTY
BUDGET**

DEBT SERVICE - CAPITAL IMPROVEMENT PLAN BONDS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 2,734,296	\$ 2,700,412	\$ 3,229,250	\$ 3,223,500	\$ (5,750)	-0.18%
INTERGOVERNMENTAL	1,258	2,883	1,200	1,400	200	16.67%
TOTAL REVENUES	<u>\$ 2,735,554</u>	<u>\$ 2,703,295</u>	<u>\$ 3,230,450</u>	<u>\$ 3,224,900</u>	<u>\$ (5,550)</u>	<u>-0.17%</u>
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 2,564,344	\$ 5,283,909	\$ 3,240,888	\$ 3,169,375	\$ (71,513)	-2.21%
TOTAL EXPENDITURES	<u>\$ 2,564,344</u>	<u>\$ 5,283,909</u>	<u>\$ 3,240,888</u>	<u>\$ 3,169,375</u>	<u>\$ (71,513)</u>	<u>-2.21%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 171,210</u>	<u>\$ (2,580,614)</u>	<u>\$ (10,438)</u>	<u>\$ 55,525</u>	<u>\$ 65,963</u>	<u>-631.95%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,841,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 171,210</u>	<u>\$ 261,308</u>	<u>\$ (10,438)</u>	<u>\$ 55,525</u>	<u>\$ 65,963</u>	<u>-631.95%</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

33 FUND Debt Svc.-Cap. Imp. Plan Bonds

Report Basis: Cash

815 DEPT Debt Service

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
33-815-000-0000-5001	Property Taxes - Current	2,615,123 -	2,592,066 -	3,181,850 -	3,180,478 -
33-815-000-0000-5004	Property Taxes - Delinquent	67,007 -	61,188 -	0	0
33-815-000-0000-5007	Manufactured Home - Current	3,554 -	3,520 -	0	0
33-815-000-0000-5008	Manufactured Home - Delinquent	372 -	323 -	0	0
33-815-000-0000-5011	Current Severed Minerals Tax	297 -	294 -	0	0
33-815-000-0000-5012	Delinquent Severed Mineral Tax	1 -	0 -	0	0
33-815-000-0000-5212	Disparity Reduction Aid	1,096 -	1,098 -	1,400 -	1,098 -
33-815-000-0000-5215	Local Disaster Abatement	132 -	277 -	0	200 -
33-815-000-0000-5221	Supplemental Homestead Credit	38,274 -	37,869 -	46,000 -	37,869 -
33-815-000-0000-5226	Market Value Homestead Credit	8,572 -	4,055 -	0	4,055 -
33-815-000-0000-5281	Payments In Lieu Of Taxes	1,126 -	2,605 -	1,200 -	1,200 -
33-815-000-0000-5910	Interfund Transfers	0	2,757,453 -	0	0
33-815-000-0000-5940	Gen. Obligation Bonds Issued	0	19,040,000 -	0	0
33-815-000-0000-5965	Premiums on Bonds/Notes Issued	0	2,365,398 -	0	0
33-815-000-0000-6714	Issuance Costs	0	81,887	0	0
33-815-000-0000-6724	Interest	1,183,913	576,431	485,388	753,875
33-815-000-0000-6734	Principal	1,380,000	4,624,635	2,755,000	2,415,000
33-815-000-0000-6744	Services & Charges	431	956	500	500
33-815-000-0000-6980	Advanced Refunding Debt Payments	0	21,320,928	0	0
DEPT 815	Debt Service	Revenue	2,735,554 -	26,866,145 -	3,230,450 -
		Expend.	2,564,344	26,604,838	3,240,888
		Net	171,210 -	261,307 -	10,438
					55,525 -

**2015 CROW WING COUNTY
BUDGET**

AIRPORT BONDS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 99,724	\$ 97,324	\$ 92,051	\$ 82,709	\$ (9,342)	-10.15%
INTERGOVERNMENTAL	49	111	-	110	110	-
MISCELLANEOUS	101,187	54,450	92,722	90,897	(1,825)	-1.97%
TOTAL REVENUES	\$ 200,960	\$ 151,885	\$ 184,773	\$ 173,716	\$ (11,057)	-5.98%
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 183,493	\$ 187,218	\$ 185,443	\$ 183,418	\$ (2,025)	-1.09%
TOTAL EXPENDITURES	\$ 183,493	\$ 187,218	\$ 185,443	\$ 183,418	\$ (2,025)	-1.09%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 17,467	\$ (35,333)	\$ (670)	\$ (9,702)	\$ (9,032)	1348.06%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 17,467	\$ (35,333)	\$ (670)	\$ (9,702)	\$ (9,032)	1348.06%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 135

35 FUND Airport Bonds
815 DEPT Debt Service

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
35-815-000-0000-5001	Property Taxes - Current	95,110 -	93,219 -	90,461 -	81,051 -
35-815-000-0000-5004	Property Taxes - Delinquent	2,555 -	2,312 -	0	0
35-815-000-0000-5007	Manufactured Home - Current	118 -	116 -	0	0
35-815-000-0000-5008	Manufactured Home - Delinquent	12 -	8 -	0	0
35-815-000-0000-5011	Current Severed Minerals Tax	11 -	11 -	0	0
35-815-000-0000-5012	Delinquent Severed Mineral Tax	0 -	0 -	0	0
35-815-000-0000-5212	Disparity Reduction Aid	40 -	40 -	40 -	40 -
35-815-000-0000-5215	Local Disaster Abatement	5 -	10 -	0	10 -
35-815-000-0000-5221	Supplemental Homestead Credit	1,565 -	1,471 -	1,550 -	1,471 -
35-815-000-0000-5226	Market Value Homestead Credit	312 -	147 -	0	147 -
35-815-000-0000-5281	Payments In Lieu Of Taxes	44 -	101 -	0	100 -
35-815-000-0000-5830	Miscellaneous Other Revenue	101,188 -	54,450 -	92,722 -	90,897 -
35-815-000-0000-6724	Interest	38,068	36,593	34,943	32,918
35-815-000-0000-6734	Principal	145,000	150,000	150,000	150,000
35-815-000-0000-6744	Services & Charges	425	625	500	500
DEPT 815 Debt Service	Revenue	200,960 -	151,885 -	184,773 -	173,716 -
	Expend.	183,493	187,218	185,443	183,418
	Net	17,468 -	35,333	670	9,702

**2015 CROW WING COUNTY
BUDGET**

SMALL CITIES DEVELOPMENT PROGRAM

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 52,607	\$ -	\$ -	\$ -	\$ -	-
INVESTMENTS	\$ 6,867	\$ 6,112	\$ 5,709	\$ -	\$ (5,709)	-100.00%
MISCELLANEOUS	11,497	13,252	13,593	-	(13,593)	-100.00%
TOTAL REVENUES	\$ 70,971	\$ 19,364	\$ 19,302	\$ -	\$ (19,302)	-100.00%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 7,780	\$ -	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 7,780	\$ -	\$ -	\$ -	\$ -	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 63,191	\$ 19,364	\$ 19,302	\$ -	\$ (19,302)	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 63,191	\$ 19,364	\$ 19,302	\$ -	\$ (19,302)	-100.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 126

23 FUND Small Cities Development Program (SCDP)

Report Basis: Cash

750 DEPT Redevelopment

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	23-750-000-0000-5498	Cdbg - Small Cities	52,607 -	0	0
	23-750-000-0000-5710	Investment Earnings	6,867 -	6,112 -	5,709 -
	23-750-000-0000-5830	Miscellaneous Other Revenue	11,497 -	13,252 -	13,593 -
	23-750-000-0000-6299	Prof. & Tech. Fee - Other	7,780	0	0
DEPT	750	Redevelopment	Revenue	70,971 -	19,364 -
			Expend.	7,780	0
			Net	63,191 -	19,364 -
				19,302 -	0

**2015 CROW WING COUNTY
BUDGET**

CAPITAL PROJECTS

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 1,838,672	\$ 1,951,593	\$ 898,867	\$ 898,867	\$ -	0.00%
INTERGOVERNMENTAL	604,391	1,557,231	2,027,403	2,097,219	69,816	3.44%
MISCELLANEOUS	241,429	245,743	283,586	135,088	(148,498)	-52.36%
TOTAL REVENUES	\$ 2,684,492	\$ 3,754,567	\$ 3,209,856	\$ 3,131,174	\$ (78,682)	-2.45%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ -	\$ 25,000	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	5,384	-	-	-	-	-
CAPITAL OUTLAY	1,239,059	1,593,928	5,423,957	4,087,647	(1,336,310)	-24.64%
TOTAL EXPENDITURES	\$ 1,244,443	\$ 1,618,928	\$ 5,423,957	\$ 4,087,647	\$ (1,336,310)	-24.64%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,440,049	\$ 2,135,639	\$ (2,214,101)	\$ (956,473)	\$ 1,257,628	-56.80%
TOTAL OTHER FINANCING SOURCES (USES)	176,741	(4,251,548)	-	83,168	83,168	-
NET CHANGE IN FUND BALANCES	\$ 1,616,790	\$ (2,115,909)	\$ (2,214,101)	\$ (873,305)	\$ 1,340,796	-60.56%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 137

43 FUND Capital Projects
040 DEPT Auditor-Treasurer

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
43-040-020-0000-6645	Comp. Eq. & Software Over \$5K	0	4,680	620,320	0
43-040-030-0000-6645	Comp. Eq. & Software Over \$5K	0	0	216,750	115,000
DEPT 040	Auditor-Treasurer				
	Revenue				
	Expend.	0	4,680	837,070	115,000
	Net	0	4,680	837,070	115,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 138

43 FUND Capital Projects

Report Basis: Cash

061 DEPT Information Technology

<u>Account Number</u>		<u>Account Description</u>		<u>2012</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2013</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	<u>2015 BDGT</u> <u>AMOUNT</u>
43-061-000-0000-6645		Comp. Eq. & Software Over \$5K		150,538	169,907	569,469	400,000
DEPT	061	Information Technology		Revenue			
				Expend.	150,538	569,469	400,000
				Net	150,538	569,469	400,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 140

43 FUND Capital Projects
090 DEPT Attorney

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
43-090-000-0000-6645		0	0	130,408	342,000
Comp. Eq. & Software Over \$5K					
DEPT	090 Attorney	Revenue			
		Expend.	0	130,408	342,000
		Net	0	130,408	342,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 141

43 FUND Capital Projects

Report Basis: Cash

104 DEPT Environmental Services

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	43-104-000-0000-6640	0	0	30,000	0
	Vehicle & Machinery Over \$5K				
DEPT	104 Environmental Services				
	Revenue				
	Expend.	0	0	30,000	0
	Net	0	0	30,000	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 142

43 FUND Capital Projects
110 DEPT Facilities

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
43-110-000-0000-6340	Machinery & Equipment Rental	0	25,000	0	0
43-110-000-0000-6485	Furn. & Eq. Other Under \$5K	5,384	0	0	0
43-110-000-0000-6605	Site Or Grounds Imp. Over \$5K	11,478	0	10,000	65,000
43-110-000-0000-6630	Building - Imp. Over \$5K	78,253	305,705	1,221,026	578,500
43-110-000-0000-6640	Vehicle & Machinery Over \$5K	0	14,973	75,000	12,500
43-110-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	65,000	0
43-110-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	27,500	0
DEPT 110	Facilities				
	Revenue				
	Expend.	95,115	345,678	1,398,526	656,000
	Net	95,115	345,678	1,398,526	656,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 143

43 FUND Capital Projects
200 DEPT Sheriff Capital

Report Basis: Cash

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Number</u>	<u>Account Description</u>				
43-200-000-0000-6620	Building Acq./ Const. Over \$5K	6,768	0	0	0
43-200-000-0000-6640	Vehicle & Machinery Over \$5K	533,260	449,381	531,159	376,878
43-200-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	0	359,000
43-200-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	50,000	0
DEPT 200	Sheriff Capital				
	Revenue				
	Expend.	540,027	449,381	581,159	735,878
	Net	540,027	449,381	581,159	735,878

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 144

43 FUND Capital Projects

Report Basis: Cash

250 DEPT Jail

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
43-250-000-0000-6645	Comp. Eq. & Software Over \$5K	73,012	13,485	1,515	80,634
43-250-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	120,000	0
DEPT 250 Jail	Revenue				
	Expend.	73,012	13,485	121,515	80,634
	Net	73,012	13,485	121,515	80,634

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 145

43 FUND Capital Projects

Report Basis: Cash

301 DEPT Administration (Hwy)

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	<u>Account Number</u>				
	<u>Account Description</u>				
	43-301-000-0000-6640	Vehicle & Machinery Over \$5K	306,200	410,413	836,431
	43-301-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	25,000
DEPT	301	Administration (Hwy)	Revenue		
		Expend.	306,200	410,413	861,431
		Net	306,200	410,413	861,431
					850,000

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 146

43 FUND Capital Projects

Report Basis: Cash

410 DEPT Income Maintenance

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	<u>Account Number</u>				
	<u>Account Description</u>				
	43-410-000-0000-6620	Building Acq./ Const. Over \$5K	0	30,000	0
	43-410-000-0000-6630	Building - Imp. Over \$5K	48,707	0	0
	43-410-000-0000-6640	Vehicle & Machinery Over \$5K	0	50,000	0
	43-410-000-0000-6645	Comp. Eq. & Software Over \$5K	168,427	814,379	908,135
DEPT	410	Income Maintenance			
		Revenue			
		Expend.	50,000	894,379	908,135
		Net	50,000	894,379	908,135

Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects

Report Basis: Cash

855 DEPT Non Departmental - Capital Projects

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
43-855-000-0000-5001	Property Taxes - Current	1,760,299 -	1,798,377 -	885,099 -	868,985 -
43-855-000-0000-5004	Property Taxes - Delinquent	11 -	25,936 -	0	0
43-855-000-0000-5007	Manufactured Home - Current	2,121 -	2,156 -	0	0
43-855-000-0000-5008	Manufactured Home - Delinquent	3 -	440 -	0	0
43-855-000-0000-5010	Forfeited Property	56,340 -	94,599 -	0	0
43-855-000-0000-5011	Current Severed Minerals Tax	205 -	204 -	0	0
43-855-000-0000-5012	Delinquent Severed Mineral Tax	2 -	0 -	0	0
43-855-000-0000-5209	County Program Aid (CPA)	604,300 -	1,555,257 -	2,027,403 -	2,097,219 -
43-855-000-0000-5212	Disparity Reduction Aid	758 -	762 -	758 -	762 -
43-855-000-0000-5215	Local Disaster Abatement	91 -	192 -	0	0
43-855-000-0000-5221	Supplemental Homestead Credit	13,006 -	26,306 -	13,010 -	26,306 -
43-855-000-0000-5226	Market Value Homestead Credit	5,927 -	2,814 -	0	2,814 -
43-855-000-0000-5281	Payments In Lieu Of Taxes	0	1,781 -	0	0
43-855-000-0000-5810	Rents & Royalties	39,931 -	44,245 -	42,088 -	110,088 -
43-855-000-0000-5830	Miscellaneous Other Revenue	0	0	40,000 -	25,000 -
43-855-000-0000-5899	Interfund - Rents & Royalties	201,498 -	201,498 -	201,498 -	0
43-855-000-0000-5910	Interfund Transfers	176,741 -	12,452 -	0	83,168 -
43-855-000-0000-5925	Property & Casualty Insurance Procee	0	36,000 -	0	0
43-855-000-0000-6999	Interfund Transfers Out	0	4,300,000	0	0
DEPT 855	Non Departmental - Capital Projects	Revenue	2,861,232 -	3,803,019 -	3,209,856 -
		Expend.	0	4,300,000	0
		Net	2,861,232 -	496,981	3,214,342 -

**2015 CROW WING COUNTY
BUDGET**

FIRST ASSESSMENT DISTRICT

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 650,730	\$ 695,835	\$ 704,640	\$ 713,350	\$ 8,710	1.24%
SPECIAL ASSESSMENTS	18,594	11,521	-	-	-	-
INTERGOVERNMENTAL	40,304	35,942	35,000	35,000	-	0.00%
TOTAL REVENUES	\$ 709,628	\$ 743,298	\$ 739,640	\$ 748,350	\$ 8,710	1.18%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 208,841	\$ 243,185	\$ 253,765	\$ 707,350	\$ 453,585	178.74%
OTHER EXPENDITURES	526,622	264,021	545,000	41,000	(504,000)	-92.48%
TOTAL EXPENDITURES	\$ 735,463	\$ 507,206	\$ 798,765	\$ 748,350	\$ (50,415)	-6.31%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (25,835)	\$ 236,092	\$ (59,125)	\$ -	\$ 59,125	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (25,835)	\$ 236,092	\$ (59,125)	\$ -	\$ 59,125	-100.00%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 127

27 FUND First Assessment District

Report Basis: Cash

130 DEPT Unorganized Revenue

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
27-130-000-0000-5001	Property Taxes - Current	94,821 -	93,118 -	95,000 -	95,418 -
27-130-000-0000-5004	Property Taxes - Delinquent	1,931 -	3,145 -	0	0
27-130-000-0000-5005	Penalties, Interest, & Costs	1,896 -	3,571 -	0	0
27-130-000-0000-5007	Manufactured Home - Current	208 -	202 -	0	0
27-130-000-0000-5008	Manufactured Home - Delinquent	2 -	3 -	0	0
27-130-000-0000-5010	Forfeited Property	60 -	101 -	0	0
27-130-000-0000-5011	Current Severed Minerals Tax	2 -	2 -	0	0
27-130-000-0000-5226	Market Value Homestead Credit	226 -	257 -	0	257 -
27-130-000-0000-5281	Payments In Lieu of Taxes	15 -	0	0	0
27-130-000-0000-6299	Prof. & Tech. Fee - Other	8,936	9,698	10,000	10,000
27-130-000-0000-6380	Auditor Fee - Interfund	14,175	15,000	15,000	15,675
27-130-000-0000-6381	Administration Fee - Interfund	50,400	70,000	70,000	70,000
DEPT 130	Unorganized Revenue	Revenue	99,161 -	100,398 -	95,000 -
		Expend.	73,511	94,698	95,675 -
		Net	25,650 -	5,701 -	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 128

27 FUND First Assessment District

Report Basis: Cash

290 DEPT Unorganized Fire

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	Account Number	Account Description			
	27-290-000-0000-5001	Property Taxes - Current	142,269 -	136,487 -	158,765 -
	27-290-000-0000-5004	Property Taxes - Delinquent	3,576 -	5,286 -	0
	27-290-000-0000-5007	Manufactured Home - Current	318 -	301 -	0
	27-290-000-0000-5008	Manufactured Home - Delinquent	4 -	0	0
	27-290-000-0000-5011	Current Severed Minerals Tax	3 -	3 -	0
	27-290-000-0000-5226	Market Value Homestead Credit	337 -	377 -	0
	27-290-000-0000-6299	Prof. & Tech. Fee - Other	135,330	148,487	158,765
DEPT	290	Unorganized Fire	Revenue	146,508 -	142,454 -
			Expend.	135,330	148,487
			Net	11,178 -	6,033
				158,765 -	166,800 -
				158,765	166,800
				0	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 129

27 FUND First Assessment District

Report Basis: Cash

350 DEPT Unorganized Roads

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
<u>Account Number</u>	<u>Account Description</u>				
27-350-000-0000-5001	Property Taxes - Current	396,158 -	438,458 -	447,875 -	447,875 -
27-350-000-0000-5004	Property Taxes - Delinquent	7,095 -	12,354 -	3,000 -	3,000 -
27-350-000-0000-5007	Manufactured Home - Current	860 -	937 -	0	0
27-350-000-0000-5008	Manufactured Home - Delinquent	9 -	13 -	0	0
27-350-000-0000-5011	Current Severed Minerals Tax	9 -	9 -	0	0
27-350-000-0000-5051	Special Assessments	18,594 -	11,521 -	0	0
27-350-000-0000-5210	State Gas Tax	40,289 -	35,942 -	35,000 -	35,000 -
27-350-000-0000-5226	Market Value Homestead Credit	945 -	1,212 -	0	0
27-350-000-0000-6286	Contractor Fee - Maintenance	0	0	0	444,875
27-350-000-0000-6890	Tax Settled- Other Taxing Dist	526,622	264,021	545,000	41,000
DEPT 350	Unorganized Roads	Revenue	463,959 -	500,446 -	485,875 -
		Expend.	526,622	264,021	545,000
		Net	62,664	236,425 -	59,125
					0

**2015 CROW WING COUNTY
BUDGET
SECOND ASSESSMENT DISTRICT**

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 40,243	\$ 50,282	\$ 61,967	\$ 65,156	\$ 3,189	5.15%
INTERGOVERNMENTAL	5,174	5,222	4,618	4,000	(618)	-13.38%
TOTAL REVENUES	\$ 45,417	\$ 55,504	\$ 66,585	\$ 69,156	\$ 2,571	3.86%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 11,162	\$ 11,152	\$ 11,162	\$ 37,356	\$ 26,194	234.67%
OTHER EXPENDITURES	82,550	24,294	31,000	4,800	(26,200)	-84.52%
TOTAL EXPENDITURES	\$ 93,712	\$ 35,446	\$ 42,162	\$ 42,156	\$ (6)	-0.01%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (48,295)	\$ 20,058	\$ 24,423	\$ 27,000	\$ 2,577	10.55%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (48,295)	\$ 20,058	\$ 24,423	\$ 27,000	\$ 2,577	10.55%

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 130

28 FUND Second Assessment District

Report Basis: Cash

130 DEPT Unorganized Revenue

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
28-130-000-0000-5001	Property Taxes - Current	6,035 -	6,276 -	7,195 -	8,577 -
28-130-000-0000-5004	Property Taxes - Delinquent	73 -	260 -	0	0
28-130-000-0000-5005	Penalties, Interest, & Costs	41 -	152 -	0	0
28-130-000-0000-5006	Fiscal Disparities	47 -	49 -	0	0
28-130-000-0000-5010	Forfeited Property	321 -	0	500 -	0
28-130-000-0000-5011	Current Severed Minerals Tax	10 -	363 -	0	0
28-130-000-0000-5221	Supplemental Homestead Credit	655 -	330 -	580 -	330 -
28-130-000-0000-5223	Taconite Production Tax	311 -	618 -	618 -	0
28-130-000-0000-5226	Market Value Homestead Credit	42 -	23 -	0	23 -
28-130-000-0000-6380	Auditor Fee - Interfund	1,575	1,575	1,575	1,650
28-130-000-0000-6381	Administration Fee - Interfund	7,280	7,149	7,280	7,280
DEPT 130	Unorganized Revenue	Revenue	7,536 -	8,070 -	8,893 -
		Expend.	8,855	8,724	8,855
		Net	1,319	653	38 -
				38 -	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 131

28 FUND Second Assessment District

Report Basis: Cash

290 DEPT Unorganized Fire

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
28-290-000-0000-5001	Property Taxes - Current	1,760 -	2,706 -	2,057 -	2,122 -
28-290-000-0000-5004	Property Taxes - Delinquent	34 -	99 -	0	0
28-290-000-0000-5006	Fiscal Disparities	14 -	21 -	0	0
28-290-000-0000-5011	Current Severed Minerals Tax	3 -	159 -	0	0
28-290-000-0000-5221	Supplemental Homestead Credit	216 -	94 -	250 -	94 -
28-290-000-0000-5226	Market Value Homestead Credit	12 -	10 -	0	10 -
28-290-000-0000-6299	Prof. & Tech. Fee - Other	2,307	2,428	2,307	2,226
DEPT 290	Unorganized Fire	Revenue	2,039 -	3,089 -	2,307 -
		Expend.	2,307	2,428	2,307
		Net	268	661 -	0

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 132

28 FUND Second Assessment District

Report Basis: Cash

350 DEPT Unorganized Roads

		2012	2013	2014 BDGT	2015 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
Account Number	Account Description				
28-350-000-0000-5001	Property Taxes - Current	27,567 -	34,787 -	49,385 -	52,000 -
28-350-000-0000-5004	Property Taxes - Delinquent	275 -	1,001 -	0	0
28-350-000-0000-5006	Fiscal Disparities	215 -	268 -	0	0
28-350-000-0000-5011	Current Severed Minerals Tax	48 -	2,026 -	0	0
28-350-000-0000-5210	State Gas Tax	4,863 -	4,552 -	4,000 -	4,000 -
28-350-000-0000-5215	Local Disaster Abatement	0	52 -	0	0
28-350-000-0000-5221	Supplemental Homestead Credit	2,680 -	1,532 -	2,000 -	2,000 -
28-350-000-0000-5226	Market Value Homestead Credit	194 -	126 -	0	0
28-350-000-0000-6286	Contractor Fee - Maintenance	0	0	0	26,200
28-350-000-0000-6890	Tax Settled- Other Taxing Dist	82,550	24,295	31,000	4,800
DEPT 350	Unorganized Roads				
	Revenue	35,842 -	44,344 -	55,385 -	58,000 -
	Expend.	82,550	24,295	31,000	31,000
	Net	46,708	20,050 -	24,385 -	27,000 -

CROW WING COUNTY 2015 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services - Environmental Services - Solid Waste

DEPARTMENT DESCRIPTION:

Responsible for coordinating or monitoring planning and design efforts for systems or 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. Provides 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; waste reduction, waste education, recycling, yard waste facility, County sanitary landfill, County construction & demolition landfill, closed county landfill, used tires, used electronics, used mattresses, appliances, used oil and lead acid battery program, household hazardous waste and product exchange facility, solid waste ordinance, and unauthorized solid waste disposal.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

SCORE (Fund 18):

1. The 10-year County Solid Waste Management Plan was updated in 2013. Implemented any outline changes to the existing programs.
2. Submitted a Report in 2013 to MPCA on closing out the old landfill (SW-111), resolve any issues MPCA may still have relating to the Report. We will be past our 20th year of a 20-year post closure period.
3. Continue to manage the participation in the existing problem material management programs.
4. The County is still meeting the recycling goals and management of problem/banned materials within the County. Continue to investigate and develop programs to increase commercial recycling efforts and reporting within the County.

5. In 2013, a bill suspended the recording requirements for waste pesticides types at collection sites, prior to that this was the reason County never signed an agreement with the Department of Ag. County did sign a new Agreement with the Department of Ag in 2013; started to manage their waste pesticides collected under our HHW program with the State vendor for disposal in 2013. In 2013 disposed of 3,405 pounds of pesticides; with Ag picking up the disposal cost, in 2013 that was worth \$2,792 saving to our County. Also now; the County will be paid \$0.25 for reasonable overhead costs - \$747.50 in 2013. Expect the same results in 2014.
6. In 2013, HF967, the Omnibus Environmental bill that contained provisions for the paint stewardship program was passed and signed by the Governor. The paint stewardship plan was sent to MPCA on March 1, 2014; program was to commence on July 1, 2014 but PaintCare is resolving issues with the MPCA. This has a potential cost saving to the county run HHW programs - will no longer pay for disposal or transportation of latex or oil paint. Will evaluate any agreements to participate in this program.

Landfill (Fund 50):

1. Continue to work issues as they arise with the MPCA/LOG/SWAA/Coalition to minimize the impact to our integrated solid waste system. One thing is clear; it will be a challenging task to continue to operate a landfill or any solid waste program under increasing burdensome regulations in a weak economy. For example; PFC's, land application, recirculation, EA's, etc.
2. The initial 10-year permit for the new landfill (SW-376) and the demolition landfill (SW-440) were submitted in 2013. Working open issues concerning these two permits with the MPCA in 2014.
3. Work on any open issues concerning the update the landfill operator's contract in 2014. Need to address increase in operational cost and additional work that has been added since the last contract modification.
4. Continue to manage the existing landfill programs - land application, recirculation, ponds, gas sysem, etc.

GOALS AND OBJECTIVES TO ACHIEVE IN 2015:

SCORE (Fund 18):

1. Submitted a Report in 2013 to MPCA on closing out the old landfill (SW-111), resolve any issues MPCA may still have relating to the Report. We will be past our 20th year of a 20-year post closure period.
2. Continue to manage the participation in the existing problem material management programs.
3. The County is still meeting the recycling goals and management of problem/banned materials within the County. Continue to investigate and develop programs to increase commercial recycling efforts and reporting within the County.
4. In 2013, HF967, the Omnibus Environmental bill that contained provisions for the paint stewardship program was passed and signed by the Governor. The paint stewardship plan was to commence on July 1, 2014. Resolving issues, do not figure program will not start till September of 2014; missing our entire HHW events. Will evaluate any agreements to participate in this program.

Landfill (Fund 50):

1. Continue to work issues as they arise with the MPCA/LOG/SWAA/Coalition to minimize the impact to our integrated solid waste system. One thing is clear; it will be a challenging task to continue to operate a landfill or any solid waste program under increasing burdensome regulations in a weak economy. For example; PFC's, land application, recirculation, EA's, etc.
2. The initial 10-year permit for the new landfill (SW-376) and the demolition landfill (SW-440) were submitted in 2013. Work any open issues concerning these two permits with the MPCA if a permit was not issued in 2014.
3. Modify the landfill operator's contract for any operational changes outlined in the final permits. May need to address increase in operational cost and additional work that has been added due to the new permit requirements.
4. Continue to manage the existing landfill programs - land application, recirculation, ponds, gas system, etc.

**2015 CROW WING COUNTY
BUDGET**

SOLID WASTE (NON-LANDFILL)

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	2014 / 2015 DOLLAR INC/(DEC)	2014 / 2015 % INC/(DEC)
<u>REVENUES:</u>						
SPECIAL ASSESSMENTS	\$ 592,122	\$ 590,374	\$ 590,000	\$ 590,000	\$ -	0.00%
INTERGOVERNMENTAL	153,908	153,265	153,000	195,000	42,000	27.45%
CHARGES FOR SERVICES	279,659	288,651	274,500	279,500	5,000	1.82%
MISCELLANEOUS	52,938	46,741	45,000	45,000	-	0.00%
TOTAL REVENUES	\$ 1,078,627	\$ 1,079,031	\$ 1,062,500	\$ 1,109,500	\$ 47,000	4.42%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 153,818	\$ 169,567	\$ 229,501	\$ 307,565	\$ 78,064	34.01%
SERVICES & CHARGES	220,293	301,315	286,875	285,575	(1,300)	-0.45%
SUPPLIES & MATERIALS	7,457	8,849	7,475	8,025	550	7.36%
CAPITAL OUTLAY	-	10,988	-	-	-	-
OTHER EXPENDITURES	338,080	345,240	286,743	329,181	42,438	14.80%
TOTAL EXPENDITURES	\$ 719,648	\$ 835,959	\$ 810,594	\$ 930,346	\$ 119,752	14.77%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 358,979	\$ 243,072	\$ 251,906	\$ 179,154	\$ (72,752)	-28.88%
TOTAL OTHER FINANCING SOURCES (USES)	(278,917)	(278,997)	(40,000)	(30,000)	10,000	-25.00%
NET CHANGE IN FUND BALANCES	\$ 80,062	\$ (35,925)	\$ 211,906	\$ 149,154	\$ (62,752)	-29.61%
 FULL TIME EQUIVALENTS	 2.7	 2.7	 3.2	 3.7		

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 119

18 FUND Solid Waste (Non-Landfill)

Report Basis: Cash

392 DEPT Landfill SW111

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Number</u>	<u>Account Description</u>				
18-392-000-0000-6250	Electricity & Water	401	353	400	400
18-392-000-0000-6260	Consulting Fee	10,777	138,544	10,000	5,000
18-392-000-0000-6292	Surveyor Fee	1,763	405	0	0
18-392-000-0000-6294	Well Testing	6,112	4,031	6,000	6,000
18-392-000-0000-6299	Prof. & Tech. Fee - Other	17,195	2,482	3,000	3,000
DEPT 392	Landfill SW111				
	Revenue				
	Expend.	36,246	145,815	19,400	14,400
	Net	36,246	145,815	19,400	14,400

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 120

Report Basis: Cash

18	FUND	Solid Waste (Non-Landfill)					
396	DEPT	Landfill SW-440 (Dem.)-Post Closure Care					
		<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
		18-396-000-0000-6299	Prof. & Tech. Fee - Other	525	525	600	600
DEPT	396	Landfill SW-440 (Dem.)-Post Closure Care	Revenue				
			Expend.	525	525	600	600
			Net	525	525	600	600

Crow Wing County



USER-SELECTED BUDGET REPORT

18 FUND Solid Waste (Non-Landfill)

Report Basis: Cash

660 DEPT Solid Waste (Non-Landfill)

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
18-660-000-0000-5051	Special Assessments	592,122 -	590,374 -	590,000 -	590,000 -
18-660-000-0000-5318	Environmental Assistance / Mpcra	153,908 -	153,265 -	153,000 -	195,000 -
18-660-000-0000-5595	Landfill Charge	269,835 -	278,554 -	265,000 -	270,000 -
18-660-000-0000-5596	HHW Stipend	9,824 -	10,097 -	9,500 -	9,500 -
18-660-000-0000-5830	Miscellaneous Other Revenue	52,938 -	46,741 -	45,000 -	45,000 -
18-660-000-0000-5910	Interfund Transfers	70,818 -	25,812 -	75,000 -	65,000 -
18-660-000-0000-6100	Salaries & Wages - Regular	114,875	128,760	162,468	209,243
18-660-000-0000-6105	Salaries & Wages - Overtime	2,380	1,824	6,072	6,304
18-660-000-0000-6150	Health Insurance	14,013	14,485	23,095	48,909
18-660-000-0000-6152	Dental Insurance	1,278	1,273	1,795	3,128
18-660-000-0000-6154	Long-Term Disability Insurance	150	209	339	481
18-660-000-0000-6156	Life Insurance	111	205	212	261
18-660-000-0000-6160	Retiree Health Insurance	2,765	2,592	2,424	2,667
18-660-000-0000-6162	Health Care Savings Plan (HCSP)	60	348	435	465
18-660-000-0000-6164	Pera	8,895	9,462	12,076	16,166
18-660-000-0000-6170	Fica	7,033	7,818	10,328	13,363
18-660-000-0000-6172	Medicare	1,718	1,829	2,415	3,126
18-660-000-0000-6176	Worker's Compensation	541	762	2,842	3,452
18-660-000-0000-6210	Telephone	561	473	575	575
18-660-000-0000-6245	Membership Dues & Subscrip.	275	80	300	300
18-660-000-0000-6249	Public Relations	0	783	0	200
18-660-000-0000-6250	Electricity & Water	238	206	250	250
18-660-000-0000-6260	Consulting Fee	2,442	0	0	0
18-660-000-0000-6300	Mach., Equip., Software Serv	8,790	9,813	12,000	12,000
18-660-000-0000-6305	Building Repair & Maint. Serv	2,101	1,438	2,000	2,000
18-660-000-0000-6334	Hotel & Meals Travel Expense	0	80	500	500
18-660-000-0000-6338	Training & Registration Fees	152	243	500	500
18-660-000-0000-6409	Office Supplies	351	359	400	400
18-660-000-0000-6425	Fuel For Buildings	831	965	1,250	1,300
18-660-000-0000-6428	General Operating Supplies	62	1,775	75	75
18-660-000-0000-6999	Interfund Transfers Out	349,735	304,809	115,000	95,000
18-660-402-0000-6200	Postage & Postal Box Rental	5,365	5,227	6,000	5,000
18-660-402-0000-6230	Publications & Brochures	712	0	1,000	1,000
18-660-402-0000-6245	Membership Dues & Subscrip.	400	520	550	550
18-660-402-0000-6249	Public Relations	8,813	11,109	10,000	10,000
18-660-402-0000-6283	Contractor Fee - Other	11,583	12,054	17,600	17,600

Crow Wing County



USER-SELECTED BUDGET REPORT

Report Basis: Cash

18 FUND	Solid Waste (Non-Landfill)					
660 DEPT	Solid Waste (Non-Landfill)					
	Account Number	Account Description	2012 Actual Mo. 01 - 12	2013 Actual Mo. 01 - 12	2014 BDGT AMOUNT	2015 BDGT AMOUNT
	18-660-402-0000-6299	Prof. & Tech. Fee - Other	2,138	2,138	2,500	2,500
	18-660-402-0000-6428	General Operating Supplies	1,347	3,288	1,000	1,000
	18-660-402-0000-6620	Building Acq./ Const. Over \$5K	0	3,800	0	0
	18-660-402-0000-6800	Appropriations	338,080	345,240	286,743	329,181
	18-660-403-0000-6210	Telephone	1,561	690	750	750
	18-660-403-0000-6230	Publications & Brochures	449	3,802	750	750
	18-660-403-0000-6245	Membership Dues & Subscrip.	75	250	300	300
	18-660-403-0000-6249	Public Relations	9,596	14,296	15,000	15,000
	18-660-403-0000-6250	Electricity & Water	238	276	300	300
	18-660-403-0000-6255	Sanitation	793	683	700	700
	18-660-403-0000-6274	Medical Fee	0	10	0	0
	18-660-403-0000-6283	Contractor Fee - Other	0	0	350	350
	18-660-403-0000-6290	Haz. Waste Trans.-Disp. Fee	17,509	17,498	18,000	18,000
	18-660-403-0000-6300	Mach., Equip., Software Serv	961	505	1,000	1,000
	18-660-403-0000-6305	Building Repair & Maint. Serv	796	308	2,000	2,000
	18-660-403-0000-6334	Hotel & Meals Travel Expense	209	0	1,000	1,000
	18-660-403-0000-6338	Training & Registration Fees	0	90	100	100
	18-660-403-0000-6409	Office Supplies	0	0	250	250
	18-660-403-0000-6415	Building Maintenance Supplies	635	300	750	750
	18-660-403-0000-6425	Fuel For Buildings	706	0	750	750
	18-660-403-0000-6428	General Operating Supplies	2,934	1,627	3,000	3,000
	18-660-403-0000-6620	Building Acq./ Const. Over \$5K	0	7,188	0	0
	18-660-404-0000-6230	Publications & Brochures	947	465	350	350
	18-660-404-0000-6249	Public Relations	3,801	0	2,500	2,500
	18-660-404-0000-6283	Contractor Fee - Other	64,092	46,595	75,000	74,350
	18-660-404-0000-6299	Prof. & Tech. Fee - Other	19,603	21,197	25,000	25,000
	18-660-404-0000-6305	Building Repair & Maint. Serv	120	124	0	150
	18-660-404-0000-6428	General Operating Supplies	591	502	0	500
	18-660-405-0000-6100	Salaries & Wages - Regular	0	0	5,000	0
	18-660-405-0000-6299	Prof. & Tech. Fee - Other	19,201	4,023	70,000	75,000
	18-660-405-0000-6428	General Operating Supplies	0	35	0	0
DEPT 660	Solid Waste (Non-Landfill)	Revenue	1,149,444 -	1,104,842 -	1,137,500 -	1,174,500 -
		Expend.	1,032,611	994,428	905,594	1,010,346
		Net	116,833 -	110,415 -	231,906 -	164,154 -

**2015 CROW WING COUNTY
BUDGET**

LANDFILL

	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>	<u>2014 / 2015 DOLLAR INC/(DEC)</u>	<u>2014 / 2015 % INC/(DEC)</u>
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 1,775	\$ 1,875	\$ 1,775	\$ 1,875	\$ 100	5.63%
INTERGOVERNMENTAL	595	595	-	-	-	-
CHARGES FOR SERVICES	1,515,126	1,523,099	1,451,000	1,441,000	(10,000)	-0.69%
TOTAL REVENUES	<u>\$ 1,517,496</u>	<u>\$ 1,525,569</u>	<u>\$ 1,452,775</u>	<u>\$ 1,442,875</u>	<u>\$ (9,900)</u>	<u>-0.68%</u>
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 105,938	\$ 107,307	\$ 117,434	\$ 119,555	\$ 2,121	1.81%
SERVICES & CHARGES	632,582	411,150	366,828	391,900	25,072	6.83%
SUPPLIES & MATERIALS	58,588	46,162	175,162	94,300	(80,862)	-46.16%
CAPITAL OUTLAY	129,588	105,110	119,000	205,000	86,000	72.27%
TOTAL EXPENDITURES	<u>\$ 926,696</u>	<u>\$ 669,729</u>	<u>\$ 778,424</u>	<u>\$ 810,755</u>	<u>\$ 32,331</u>	<u>4.15%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 590,800</u>	<u>\$ 855,840</u>	<u>\$ 674,351</u>	<u>\$ 632,120</u>	<u>\$ (42,231)</u>	<u>-6.26%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>\$ 620,938</u>	<u>\$ 855,840</u>	<u>\$ 674,351</u>	<u>\$ 632,120</u>	<u>\$ (42,231)</u>	<u>-6.26%</u>
 FULL TIME EQUIVALENTS	 1.3	 1.2	 1.3	 1.3		

Crow Wing County



USER-SELECTED BUDGET REPORT

50 FUND Landfill

Report Basis: Cash

390 DEPT Administration

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
50-390-000-0000-5149	Business License Other	1,775 -	1,875 -	1,775 -	1,875 -
50-390-000-0000-5211	Pera Rate Increase	595 -	595 -	0	0
50-390-000-0000-5595	Landfill Charge	1,457,071 -	1,467,923 -	1,400,000 -	1,400,000 -
50-390-000-0000-5597	Charges For Services - Other	58,056 -	55,176 -	51,000 -	41,000 -
50-390-000-0000-6100	Salaries & Wages - Regular	82,010	82,777	88,088	87,829
50-390-000-0000-6110	Per Diem - Employee	0	0	2,000	2,000
50-390-000-0000-6150	Health Insurance	7,812	8,531	10,418	12,070
50-390-000-0000-6152	Dental Insurance	708	697	758	758
50-390-000-0000-6154	Long-Term Disability Insurance	141	156	182	202
50-390-000-0000-6156	Life Insurance	88	94	98	103
50-390-000-0000-6160	Retiree Health Insurance	2,765	2,592	2,424	2,667
50-390-000-0000-6164	Pera	5,881	5,917	6,254	6,587
50-390-000-0000-6170	Fica	4,984	4,989	5,348	5,445
50-390-000-0000-6172	Medicare	1,166	1,167	1,251	1,274
50-390-000-0000-6176	Worker's Compensation	382	388	413	420
50-390-000-0000-6178	Educational & Cert. Expenses	0	0	200	200
50-390-000-0000-6210	Telephone	580	659	600	600
50-390-000-0000-6245	Membership Dues & Subscrip.	189	20	200	200
50-390-000-0000-6299	Prof. & Tech. Fee - Other	0	15	0	0
50-390-000-0000-6300	Mach., Equip., Software Serv	3,117	0	500	500
50-390-000-0000-6305	Building Repair & Maint. Serv	1,956	274	2,000	1,500
50-390-000-0000-6334	Hotel & Meals Travel Expense	0	173	0	0
50-390-000-0000-6338	Training & Registration Fees	35	80	0	100
50-390-000-0000-6340	Machinery & Equipment Rental	2,317	1,147	2,328	2,300
50-390-000-0000-6355	Credit Card Fee	3,244	4,097	3,500	5,000
50-390-000-0000-6409	Office Supplies	2,316	373	1,862	500
50-390-000-0000-6428	General Operating Supplies	230	0	300	200
DEPT 390 Administration	Revenue	1,517,496 -	1,525,569 -	1,452,775 -	1,442,875 -
	Expend.	119,921	114,146	128,724	130,455
	Net	1,397,575 -	1,411,424 -	1,324,051 -	1,312,420 -

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 150

50 FUND Landfill

Report Basis: Cash

393 DEPT Landfill SW376

		2012	2013	2014 BDGT	2015 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
50-393-000-0000-5925	Property & Casualty Insurance Procee	30,138 -	0	0	0
50-393-000-0000-6200	Postage & Postal Box Rental	5,524	5,332	6,000	5,000
50-393-000-0000-6230	Publications & Brochures	166	147	300	300
50-393-000-0000-6245	Membership Dues & Subscrip.	1,624	1,320	2,000	2,000
50-393-000-0000-6249	Public Relations	5,453	5,127	10,000	10,000
50-393-000-0000-6250	Electricity & Water	49,329	54,602	50,000	55,000
50-393-000-0000-6260	Consulting Fee	249,877	121,944	75,000	125,000
50-393-000-0000-6283	Contractor Fee - Other	37,295	15,036	35,000	25,000
50-393-000-0000-6292	Surveyor Fee	8,799	4,174	15,000	15,000
50-393-000-0000-6294	Well Testing	78,534	30,865	80,000	50,000
50-393-000-0000-6299	Prof. & Tech. Fee - Other	51,342	12,685	10,000	20,000
50-393-000-0000-6300	Mach., Equip., Software Serv	68,438	29,876	50,000	50,000
50-393-000-0000-6305	Building Repair & Maint. Serv	7,646	18,438	7,000	7,000
50-393-000-0000-6409	Office Supplies	543	0	0	100
50-393-000-0000-6425	Fuel For Buildings	1,483	3,090	3,000	3,500
50-393-000-0000-6428	General Operating Supplies	54,017	42,699	170,000	90,000
50-393-000-0000-6605	Site Or Grounds Imp. Over \$5K	129,588	105,110	104,000	205,000
50-393-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	15,000	0
DEPT 393	Landfill SW376	Revenue	30,138 -	0	0
		Expend.	749,658	632,300	662,900
		Net	719,520	632,300	662,900

JASONR
2/14/2015 9:24:20AM

Crow Wing County



USER-SELECTED BUDGET REPORT

Page 151

50 FUND Landfill
395 DEPT Demolition

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 BDGT AMOUNT</u>	<u>2015 BDGT AMOUNT</u>
50-395-000-0000-6200	Postage & Postal Box Rental	0	0	500	500
50-395-000-0000-6230	Publications & Brochures	116	279	300	300
50-395-000-0000-6249	Public Relations	618	570	600	600
50-395-000-0000-6260	Consulting Fee	41,472	79,005	5,000	5,000
50-395-000-0000-6292	Surveyor Fee	5,471	1,703	6,000	6,000
50-395-000-0000-6294	Well Testing	9,439	2,459	5,000	5,000
50-395-000-0000-6299	Prof. & Tech. Fee - Other	0	21,126	0	0
DEPT 395	Demolition				
	Revenue				
	Expend.	57,117	105,140	17,400	17,400
	Net	57,117	105,140	17,400	17,400



CAPITAL IMPROVEMENTS PLAN 2015 – 2020

CROW WING COUNTY BRainerd, MINNnesota

Adopted by County Board

December 16, 2014

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.

TABLE OF CONTENTS

	<u>SECTION DESCRIPTION</u>	<u>PAGE</u>
I.	CAPITAL PLAN INSTRUCTIONS	1
II.	CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY	5
III.	DEBT MANAGEMENT POLICY	10
IV.	CAPITAL PROJECTS FUNDING SUMMARY	18
V.	CAPITAL PROJECTS FUNDING BY YEAR	19
VI.	CAPITAL PROJECTS DEPARTMENT SUMMARY	28
VII.	DEPARTMENT DETAIL LISTING	29
VIII.	PROJECT REQUEST FORMS	33
VIII.	APPENDIX: HIGHWAY INFRASTRUCTURE PLAN 2014 – 2018	

2015 – 2020 Capital Improvements Plan

Introduction

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

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

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

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

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

The CIP will be revised and updated on a periodic basis during the future budget cycles. Changes to the priorities established in the plan should be expected. Changes can be caused by reductions in funding levels, project delays due to price fluctuations, opportunities

for grants or other aids, delays in obtaining construction permits or necessary approvals, emergency needs or simply changes in community preferences.

CIP Initiatives

In adopting the capital improvements plan, the county finds:

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

Impact on Operating Budgets

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

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

Types of CIP Long-Term Financing

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

Statutory Debt Limit

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

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

Market value of taxable property	\$9,399,678,500
Times 3%	<u>x .03</u>
Gross debt limit	\$ 281,990,355
Less: net general obligation bonds outstanding	<u>- 25,181,689</u>
Available debt limit	\$ 256,806,666

The CIP Process

The process begins with the distribution of instructions to department heads. Department heads fill out project requests to be considered for the current year capital budget and the next five-year CIP period. In the future, each department head is responsible for reviewing the most recent CIP to determine the funding necessary for projects that are currently identified in the CIP. Based on this review and a review of new requirements for capital improvements for the next period, the department head completes a CIP spreadsheet. Once the capital project spreadsheet has been completed and prioritized by using the capital project-rating sheet, the forms are submitted to the Auditor – Treasurer's office. The Auditor – Treasurer's office conducts an analysis of the capital projects to assure that sufficient data has been provided and that the cost estimates are reasonable. The requests are reviewed and the Budget Committee will make recommendations. Upon County Board adoption in December, the final CIP document is produced and distributed to the departments for implementation of the plan. The County Board can only approve budgets on an annual basis. Therefore, capital expenditures approved spending will be for the current year only.

Organization of the CIP

The CIP is divided into eight sections (all Highway projects and totals are in section 8):

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 fund: Section (3) shows a one-page layout of total dollars by fund and by year.

Funding sources summary by year: Section (4) shows by year the funding source for each individual project.

Summary by department: Section (5) shows the total dollars by department by year.

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

Project request forms: Section (7) shows all project request forms from the departments.

Highway Infrastructure Plan 2014 – 2018: Section (8) contains the Highway Infrastructure Plan.



CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

August 13, 2013

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.

CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

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

I. CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY STATEMENT OF PURPOSE

The purpose of this policy is to provide guidelines to complete the comprehensive process that allocates limited resources in capital investment and management decisions (i.e., the Capital Improvements Plan), and to guide the County in the management and upkeep of existing capital assets.

II. SCOPE

This Capital Asset Investment and Management Policy applies to all 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 capital assets acquired over a certain threshold (described in Note III.B.) for a six-year period (the current year and five subsequent years).

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 any other similar plans.).

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 capital 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.

C. CIP PROJECT SELECTION

The County has determined specific requirements for a project to be included in the CIP and has assigned an initial ranking system to determine priority. Projects will be selected 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. BALANCED CIP

The adopted CIP is a structurally balanced six-year plan. This means that for the entire six-year 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.

F. 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 will utilize long-term financing options.

IV. CAPITAL BUDGETING

The first year of the Capital Improvements Plan (CIP) represents the current year's capital budget.

If the project costs at the time of bid award 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 \$20,000 for each completed 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.

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 a 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. At the close-out or completion of a project, the project manager is required to present a final summary of the project to the County Administrator. This summary shall include financial information regarding actual and budgeted expenditures.

Sunset on authorization: Each capital project will have a “sunset provision” after 2 years which can be lifted only by a resolution adopted by County Board. Each department must commit to the timely completion of each approved project.

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 this information 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.

VI. CAPITAL ASSET MANAGEMENT

A. CAPITALIZATION POLICY

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years.

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.

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. PROCEEDS FROM THE SALE OR DESTRUCTION OF ASSETS

For financial reporting the County shall consider proceeds received during the fiscal year in excess of \$100,000, in aggregate, to be material and require disclosure in the Comprehensive Annual Financial Report (CAFR). Fiscal year proceeds less than \$100,000, in aggregate, shall be considered immaterial and will be reported as miscellaneous revenue in the CAFR.

VII. CAPITAL ASSET INVESTMENT AND MANAGEMENT POLICY ADOPTION

The County’s Capital Asset Investment and Management Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual 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

Our Vision: Being Minnesota's favorite place.

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

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

DEBT MANAGEMENT POLICY

TABLE OF CONTENTS

SECTION DESCRIPTION

- I. Debt Management Policy Statement of Purpose
- II. Scope
- III. Use of Debt Financing
 - A. Acceptable Purposes and Conditions for Use of Debt
 - B. Permissible Debt Instruments
 - C. Restrictions on the Use of Debt
 - D. Pay-As-You-Go Financing
- IV. Maximum Amounts of Debt Financing
- V. Structure of Debt
 - A. Maturity Guidelines
 - B. Fixed and Variable Rate Debt
 - C. Prepayment Provisions
 - D. Debt Service Schedule
 - E. Debt Service Funds
- VI. Debt Issuance
 - A. Approval of Issuance
 - B. Method of Sale
 - C. Professional Service Providers
 - D. Credit Ratings
- VII. Debt Management Process
 - A. Investment of Bond Proceeds
 - B. Compliance Practices
 - 1. Arbitrage
 - 2. Covenant Compliance
 - 3. Continuing Disclosure
 - C. Refunding Bonds
 - D. Financial Disclosure
- VIII. Debt Management Policy Adoption

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 Financial 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 Accounting and Finance Manager may also directly engage consultants on a case-by-case basis. The following contract advisors may be maintained for the County:

- (1) Financial advisor
- (2) Bond legal 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 Financial 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 which complies with arbitrage and tax provisions.

B. COMPLIANCE PRACTICES

1. ARBITRAGE

The County will fully comply with federal arbitrage and rebate regulations. The County will take steps to minimize any rebate liability through the proactive management in the structuring and oversight of its individual debt issues by Financial Services staff. This effort shall include tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issuances.

2. COVENANT COMPLIANCE

The County will comply with all covenants stated in the bond ordinance, contract, or any other documents containing a covenant. The Accounting and Finance Manager/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. Financial Services staff shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system.

C. REFUNDING BONDS

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

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

Generally, the County will consider a refunding only when the net economic benefit (i.e., when there is an aggregate net present value savings, expressed as a percentage of the par amount of the refunded bonds) at 3% and above for a current refunding, and 4% and above for an advance refunding. Refunding issues that produce a net present value savings of less than the targeted

amounts may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless a compelling public policy objective is served by the refunding.

D. FINANCIAL DISCLOSURE

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

Official statements accompanying debt issues, Comprehensive Annual Financial Reports (CAFRs), and continuous disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). Financial Services 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 an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.

**CROW WING COUNTY
2015 - 2020
CAPITAL PROJECTS
FUNDING SUMMARY**

<u>FUND</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>TOTALS</u>
GENERAL FUND	-	-	-	-	-	-	-
HIGHWAY FUND (10) BY FUNDING SOURCE:					Plan does not have cost estimates for 2019+		
FEDERAL	\$ 2,291,500	\$ 713,100	\$ 868,000	\$ 438,750	\$ -	\$ -	\$ 4,311,350
STATE (REGULAR, MUNICIPAL, BRIDGE BONDING)	1,993,100	5,285,700	4,646,600	3,482,250	-	-	15,407,650
CROW WING COUNTY LEVY	1,185,000	844,600	1,200,000	1,200,000	-	-	4,429,600
CROW WING COUNTY FUND BALANCE	-	-	181,600	640,200	-	-	821,800
FIRST ASSESSMENT DISTRICT LEVY	116,150	357,000	4,000	141,300	-	-	618,450
TOWN BRIDGE	-	140,000	-	-	-	-	140,000
LOCAL PARTICIPATION	85,650	102,000	-	-	-	-	187,650
HIGHWAY FUND (10)	\$ 5,671,400	\$ 7,442,400	\$ 6,900,200	\$ 5,902,500	\$ -	\$ -	\$ 25,916,500
CAPITAL PROJECTS FUND (43)	\$ 4,087,647	\$ 3,919,368	\$ 3,070,828	\$ 1,835,480	\$ 2,071,447	\$ 1,719,895	\$ 16,704,665
LANDFILL FUND (50)	\$ 108,160	\$ 412,486	\$ 116,985	\$ 121,664	\$ 3,126,531	\$ 3,006,000	\$ 6,891,826
GENERAL FUND RESERVES (2)	\$ 357,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 357,000
COMMUNITY SERVICES FUND (12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FORFEITED TAX SALE FUND (22)	\$ 15,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ -	\$ 53,000
GRAND TOTALS	\$ 10,239,207	\$ 11,783,254	\$ 10,097,013	\$ 7,869,644	\$ 5,207,978	\$ 4,725,895	\$ 49,922,991

CROW WING COUNTY
2015
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Fund 2 Reserved & Designated	Total
2015	Upgrade Courtroom/Hearingroom technology	090-2001	Attorney	162,000				162,000
2015	Courtroom ITV	090-2002	Attorney	155,000				155,000
2015	LENS portal access	090-2003	Attorney	25,000				25,000
			Attorney Total	342,000	-	-	-	342,000
2015	BI - Technology tools re-design	420-2007	Community Services	159,845				159,845
2015	EDMS - Document management system	420-2002	Community Services	748,290				748,290
			Community Services Total	908,135	-	-	-	908,135
2015	Elections equipment replacement	040-2003	Elections	115,000				115,000
			Elections Total	115,000	-	-	-	115,000
2015	Remote capable radio console	230-2502	Enhanced 911	69,000				69,000
2015	E911 console upgrade	230-2501	Enhanced 911				346,000	346,000
2015	E911 console upgrade	230-2501A	Enhanced 911	175,000				175,000
			Enhanced 911 Total	244,000	-	-	346,000	590,000
2015	UPS battery replacement	110-0010	Facilities	25,000				25,000
2015	Increase emergency power	110-0002	Facilities	50,000				50,000
2015	Repairs to windows at Historic Courthouse	110-0007	Facilities	50,000				50,000
2015	Community Services - 1st floor LED retrofits	110-0038	Facilities	50,000				50,000
2015	Replace Museum windows	110-0008	Facilities	75,000				75,000
2015	Central Plant - Main circulation pump rebuilds	110-0032	Facilities	15,000				15,000
2015	Historic Courthouse - Hot water heater	110-2013	Facilities	7,500				7,500
2015	Historic Courthouse - Powered exhaust	110-0030	Facilities	20,000				20,000
2015	Historic Courthouse - Ramp / Railings repairs	110-0036	Facilities	15,000				15,000
2015	HVAC control improvements	110-0018	Facilities	150,000				150,000
2015	John Deere yard tractor	110-2011	Facilities	12,500				12,500
2015	Judicial/Jail - Domestic hot water mixing valves	110-0031	Facilities	25,000				25,000
2015	Land Services - Soft start VFD's for AHU equipment	110-0033	Facilities	6,000				6,000
2015	Parking lot island / Dogbone removals	110-0027	Facilities	30,000				30,000
2015	Retrofit remaining parking lot lights to LED	110-0037	Facilities	30,000				30,000
2015	Security camera improvements (CWC campus)	110-0026	Facilities	15,000				15,000
2015	VAV controller replacements	110-0034	Facilities	10,000				10,000
			Facilities Total	586,000	-	-	-	586,000
2015	Purchase Survey/Engineering equipment	301-2516	Highway	140,000				140,000
2015	Purchase fencing, screening & security for impound lot	301-2523	Highway	20,000				20,000
2015	Patching trailer	301-2520	Highway	30,000				30,000
2015	Purchase GPS for plow trucks/scales for loaders	301-2522	Highway	250,000				250,000
2015	Purchase maintenance truck	301-2511	Highway	65,000				65,000
2015	Purchase tandem axle dump truck	301-2504	Highway	235,000				235,000
2015	Purchase tractor with mowers	301-2507	Highway	100,000				100,000
2015	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	30,000				30,000
			Highway Total	870,000	-	-	-	870,000
2015	Active directory	061-2025	Information Technology	15,000				15,000
2015	Systems center	061-2032	Information Technology	25,000				25,000
2015	Iseries program replacement	061-2028	Information Technology	80,000				80,000
2015	GIS plotter	061-2031	Information Technology	20,000				20,000
2015	Employee reporting environment - tool	061-2020	Information Technology	20,000				20,000

CROW WING COUNTY
2015 Continued
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Fund 2 Reserved & Designated	Total
2015	GIS enhancements	061-2030	Information Technology	55,000				55,000
2015	Network	061-2004	Information Technology	20,000				20,000
2015	SAN enhancements	061-2014	Information Technology	60,000				60,000
2015	Server additions and replacements	061-2015	Information Technology	30,000				30,000
2015	System and network security	061-2026	Information Technology	25,000				25,000
2015	Sharepoint	061-2006	Information Technology	30,000				30,000
2015	VDI rollout	061-2008	Information Technology	20,000				20,000
			Information Technology Total	400,000	-	-	-	400,000
2015	Jail pod painting & repair	250-2505	Jail	30,000				30,000
2015	Repair / replace jail sally port	250-2506	Jail	20,000				20,000
2015	Integrator software upgrade	250-2502	Jail	48,209				48,209
2015	Electronic medical record system	250-2501	Jail	32,425				32,425
			Jail Total	130,634	-	-	-	130,634
2015	Install new recirculation laterals in cell 4	393-1201	Landfill		108,160			108,160
			Landfill Total	-	108,160	-	-	108,160
2015	Foley undivided interest acquisition	520-1001	Parks				11,000	11,000
			Parks Total	-	-	-	11,000	11,000
2015	Tax forfeited land sale contract software	670-2001	Public Land Management			15,000		15,000
			Public Land Management Total	-	-	15,000	-	15,000
2015	Public safety system redundancy	201-2503	Sheriff	65,000				65,000
2015	Emergency equipment replacement	201-2502	Sheriff	148,660				148,660
2015	Emergency vehicle replacement	201-2501	Sheriff	228,218				228,218
			Sheriff Total	441,878	-	-	-	441,878
2015	Breezy Point reception solution	289-2507	800 MHZ	50,000				50,000
			800 MHZ Total	50,000	-	-	-	50,000
			Grand Total	4,087,647	108,160	15,000	357,000	4,567,807

CROW WING COUNTY
2016
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2016	Courtroom ITV	090-2002	Attorney	155,000			155,000
			Attorney Total	155,000	-	-	155,000
2016	Vehicle replacement	420-2005	Community Services	50,000			50,000
2016	BI - Technology tools re-design	420-2007	Community Services	150,000			150,000
2016	Building remodel	420-2006	Community Services	1,200,000			1,200,000
2016	EDMS - Document management system	420-2002	Community Services	200,000			200,000
			Community Services Total	1,600,000	-	-	1,600,000
2016	Elections equipment replacement	040-2003	Elections	350,000			350,000
			Elections Total	350,000	-	-	350,000
2016	EMO dispatch upgrade	285-2501	Emergency Management	61,000			61,000
			Emergency Management Total	61,000	-	-	61,000
2016	Pickup truck replacement	104-2001	Environmental Services	30,000			30,000
			Environmental Services Total	30,000	-	-	30,000
2016	UPS battery replacement	110-0010	Facilities	20,000			20,000
2016	Load bank test for CAT generator	110-0011	Facilities	10,000			10,000
2016	Central Plant - Main circulation pump rebuilds	110-0032	Facilities	15,000			15,000
2016	HVAC control improvements	110-0018	Facilities	50,000			50,000
2016	Land Services - Meeting room 1 & 2 wall partition	110-0035	Facilities	22,500			22,500
2016	Security camera improvements (CWC campus)	110-0026	Facilities	15,000			15,000
2016	VAV controller replacements	110-0034	Facilities	10,000			10,000
			Facilities Total	142,500	-	-	142,500
2016	Purchase Survey/Engineering equipment	301-2516	Highway	45,000			45,000
2016	Sign truck	301-2521	Highway	150,000			150,000
2016	Purchase maintenance truck	301-2511	Highway	65,000			65,000
2016	Purchase tandem axle dump truck	301-2504	Highway	235,000			235,000
2016	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	115,000			115,000
			Highway Total	610,000	-	-	610,000
2016	Active directory	061-2025	Information Technology	10,000			10,000
2016	Enhancement to imaging	061-2029	Information Technology	200,000			200,000
2016	Iseries program replacement	061-2028	Information Technology	50,000			50,000
2016	Employee reporting environment - tool	061-2020	Information Technology	20,000			20,000
2016	GIS enhancements	061-2030	Information Technology	25,000			25,000
2016	Network	061-2004	Information Technology	20,000			20,000
2016	SAN enhancements	061-2014	Information Technology	40,000			40,000

CROW WING COUNTY
2016 Continued
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2016	Server additions and replacements	061-2015	Information Technology	30,000			30,000
2016	System and network security	061-2026	Information Technology	25,000			25,000
2016	SharePoint	061-2006	Information Technology	30,000			30,000
			Information Technology Total	450,000	-	-	450,000
2016	Camera Upgrades	250-2502	Jail	150,000			150,000
2016	Jail pod painting & repair	250-2505	Jail	30,000			30,000
			Jail Total	180,000	-	-	180,000
2016	EA for cell 5-13 expansion	393-2016	Landfill		300,000		300,000
2016	Install new recirculation laterals in cell 4	393-1201	Landfill		112,486		112,486
			Landfill Total	-	412,486	-	412,486
2016	Snowmobile replacement	670-2004	Public Land Management			9,000	9,000
			Public Land Management Total	-	-	9,000	9,000
2016	Emergency equipment replacement	201-2502	Sheriff	133,518			133,518
2016	Emergency vehicle replacement	201-2501	Sheriff	207,350			207,350
			Sheriff Total	340,868	-	-	340,868
			Grand Total	3,919,368	412,486	9,000	4,340,854

CROW WING COUNTY
2017
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2017	Vehicle replacement	420-2005	Community Services	50,000			50,000
2017	BI - Technology tools re-design	420-2007	Community Services	100,000			100,000
2017	EDMS- Document management system	420-2002	Community Services	692,250			692,250
			Community Services Total	842,250	-	-	842,250
2017	Elections equipment replacement	040-2003	Elections	500,000			500,000
			Elections Total	500,000	-	-	500,000
2017	Pickup truck replacement	104-2001	Environmental Services	30,000			30,000
			Environmental Services Total	30,000	-	-	30,000
2017	UPS battery replacement	110-0010	Facilities	20,000			20,000
2017	VAV controller replacements	110-0034	Facilities	10,000			10,000
			Facilities Total	30,000	-	-	30,000
2017	Purchase Survey/Engineering equipment	301-2516	Highway	6,000			6,000
2017	Purchase maintenance truck	301-2511	Highway	65,000			65,000
2017	Purchase motorgrader	301-2510	Highway	235,000			235,000
2017	Purchase tandem axle dump truck	301-2504	Highway	235,000			235,000
2017	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	95,000			95,000
2017	Purchase equipment trailer	301-2514	Highway	35,000			35,000
			Highway Total	671,000	-	-	671,000
2017	Active directory	061-2025	Information Technology	10,000			10,000
2017	Enhancement to imaging	061-2029	Information Technology	200,000			200,000
2017	Iseries program replacement	061-2028	Information Technology	50,000			50,000
2017	Employee reporting environment - tool	061-2020	Information Technology	20,000			20,000
2017	GIS enhancements	061-2030	Information Technology	25,000			25,000
2017	Network	061-2004	Information Technology	20,000			20,000
2017	SAN enhancements	061-2014	Information Technology	40,000			40,000
2017	Server additions and replacements	061-2015	Information Technology	30,000			30,000
2017	System and network security	061-2026	Information Technology	25,000			25,000
2017	SharePoint	061-2006	Information Technology	30,000			30,000
			Information Technology Total	450,000	-	-	450,000
2017	Jail pod painting & repair	250-2505	Jail	30,000			30,000
			Jail Total	30,000	-	-	30,000
2017	Install new recirculation laterals in cell 4	393-1201	Landfill		116,985		116,985

CROW WING COUNTY
2017 Continued
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
			Landfill Total	-	116,985	-	116,985
2017	Snowmobile replacement	670-2004	Public Land Management			9,000	9,000
			Public Land Management Total	-	-	9,000	9,000
2017	Emergency equipment replacement	201-2502	Sheriff	225,858			225,858
2017	Emergency vehicle replacement	201-2501	Sheriff	291,720			291,720
			Sheriff Total	517,578	-	-	517,578
			Grand Total	3,070,828	116,985	9,000	3,196,813

CROW WING COUNTY
2018
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2018	Vehicle replacement	420-2005	Community Services	50,000			50,000
2018	BI - Technology tools re-design	420-2007	Community Services	100,000			100,000
2018	EDMS - Document management system	420-2002	Community Services	250,000			250,000
			Community Services Total	400,000	-	-	400,000
2018	Pickup truck replacement	104-2001	Environmental Services	30,000			30,000
			Environmental Services Total	30,000	-	-	30,000
2018	Purchase maintenance truck	301-2511	Highway	65,000			65,000
2018	Purchase skid steer loader and attachments	301-2503	Highway	140,000			140,000
2018	Purchase tandem axle dump truck	301-2504	Highway	235,000			235,000
2018	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	25,000			25,000
			Highway Total	465,000	-	-	465,000
2018	Active directory	061-2025	Information Technology	10,000			10,000
2018	Enhancement to imaging	061-2029	Information Technology	100,000			100,000
2018	Iseries program replacement	061-2028	Information Technology	200,000			200,000
2018	GIS enhancements	061-2030	Information Technology	25,000			25,000
2018	Network	061-2004	Information Technology	20,000			20,000
2018	SAN enhancements	061-2014	Information Technology	40,000			40,000
2018	Server additions and replacements	061-2015	Information Technology	30,000			30,000
2018	System and network security	061-2026	Information Technology	25,000			25,000
2018	SharePoint	061-2006	Information Technology	25,000			25,000
			Information Technology Total	475,000	-	-	475,000
2018	Jail pod painting & repair	250-2505	Jail	30,000			30,000
			Jail Total	30,000	-	-	30,000
2018	Install new recirculation laterals in cell 4	393-1201	Landfill		121,664		121,664
			Landfill Total	-	121,664	-	121,664
2018	ATV replacement	670-2003	Public Land Management			10,000	10,000
			Public Land Management Total	-	-	10,000	10,000
2018	Emergency equipment replacement	201-2502	Sheriff	185,930			185,930
2018	Emergency vehicle replacement	201-2501	Sheriff	249,550			249,550
			Sheriff Total	435,480	-	-	435,480
			Grand Total	1,835,480	121,664	10,000	1,967,144

CROW WING COUNTY
2019
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2019	Vehicle replacement	420-2005	Community Services	50,000			50,000
2019	BI - Technology tools re-design	420-2007	Community Services	100,000			100,000
2019	EDMS - Document management system	420-2002	Community Services	200,000			200,000
			Community Services Total	350,000	-	-	350,000
2019	Pickup truck replacement	104-2001	Environmental Services	30,000			30,000
			Environmental Services Total	30,000	-	-	30,000
2019	Load bank test for CAT generator	110-0011	Facilities	10,000			10,000
			Facilities Total	10,000	-	-	10,000
2019	Purchase maintenance truck	301-2511	Highway	65,000			65,000
2019	Purchase tandem axle dump truck	301-2504	Highway	235,000			235,000
2019	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	70,000			70,000
2019	Purchase equipment trailers	301-2514	Highway	70,000			70,000
			Highway Total	440,000	-	-	440,000
2019	Active directory	061-2025	Information Technology	10,000			10,000
2019	Enhancement to imaging	061-2029	Information Technology	30,000			30,000
2019	Iseries program replacement	061-2028	Information Technology	200,000			200,000
2019	GIS enhancements	061-2030	Information Technology	25,000			25,000
2019	Network	061-2004	Information Technology	20,000			20,000
2019	SAN enhancements	061-2014	Information Technology	40,000			40,000
2019	Server additions and replacements	061-2015	Information Technology	30,000			30,000
2019	System and network security	061-2026	Information Technology	25,000			25,000
2019	SharePoint	061-2006	Information Technology	25,000			25,000
2019	Future Infrastructure enhancements	061-2011	Information Technology	100,000			100,000
			Information Technology Total	505,000	-	-	505,000
2019	Laundry Equipment - Replacement plan	250-2503	Jail	40,000			40,000
2019	Jail pod painting & repair	250-2505	Jail	30,000			30,000
			Jail Total	70,000	-	-	70,000
2019	Cell 5 excavation	393-2019	Landfill		2,500,000		2,500,000
2019	Phase III demo cell construction	393-2020	Landfill		500,000		500,000
2019	Install new recirculation laterals in cell 4	393-1201	Landfill		126,531		126,531
			Landfill Total	-	3,126,531	-	3,126,531
2019	ATV replacement	670-2003	Public Land Management			10,000	10,000
			Public Land Management Total	-	-	10,000	10,000
2019	Emergency equipment replacement	201-2502	Sheriff	275,992			275,992
2019	Emergency vehicle replacement	201-2501	Sheriff	390,455			390,455
			Sheriff Total	666,447	-	-	666,447
			Grand Total	2,071,447	3,126,531	10,000	5,207,978

CROW WING COUNTY
2020
CAPITAL PROJECTS
FUNDING SUMMARY

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Total
2020	Vehicle replacement	420-2005	Community Services	50,000		50,000
2020	BI - Technology tools re-design	420-2007	Community Services	100,000		100,000
2020	EDMS - Document management system	420-2002	Community Services	150,000		150,000
			Community Services Total	300,000	-	300,000
2020	Purchase maintenance truck	301-2511	Highway	65,000		65,000
2020	Purchase tandem axle dump truck	301-2504	Highway	240,000		240,000
2020	Purchase wheel loader	301-2508	Highway	170,000		170,000
			Highway Total	475,000	-	475,000
2020	Active directory	061-2025	Information Technology	10,000		10,000
2020	Enhancement to imaging	061-2029	Information Technology	30,000		30,000
2020	GIS enhancements	061-2030	Information Technology	25,000		25,000
2020	Network	061-2004	Information Technology	25,000		25,000
2020	SAN enhancements	061-2014	Information Technology	40,000		40,000
2020	Server additions and replacements	061-2015	Information Technology	30,000		30,000
2020	System and network security	061-2026	Information Technology	25,000		25,000
2020	SharePoint	061-2006	Information Technology	20,000		20,000
2020	Future Infrastructure enhancements	061-2011	Information Technology	200,000		200,000
			Information Technology Total	405,000	-	405,000
2020	Jail pod painting & repair	250-2505	Jail	30,000		30,000
			Jail Total	30,000	-	30,000
2020	Cell 1 & 2 closure	393-2020	Landfill		520,000	520,000
2020	Cell 5 construction	393-2023	Landfill		2,400,000	2,400,000
2020	Western expansion hydrogeology	393-2021	Landfill		86,000	86,000
			Landfill Total	-	3,006,000	3,006,000
2020	Emergency equipment replacement	201-2502	Sheriff	226,365		226,365
2020	Emergency vehicle replacement	201-2501	Sheriff	283,530		283,530
			Sheriff Total	509,895	-	509,895
			Grand Total	1,719,895	3,006,000	4,725,895

CROW WING COUNTY
2015 - 2020
CAPITAL PROJECTS
DEPARTMENT SUMMARY

<u>DEPARTMENT</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>TOTAL</u>
<u>HIGHWAY:</u>							
HIGHWAY CONSTRUCTION	\$ 5,671,400	\$ 7,442,400	\$ 6,900,200	\$ 5,902,500	\$ -	\$ -	\$ 25,916,500
HIGHWAY MAINTENANCE/ENGINEERING	870,000	610,000	671,000	465,000	440,000	475,000	3,531,000
HIGHWAY TOTALS	\$ 6,541,400	\$ 8,052,400	\$ 7,571,200	\$ 6,367,500	\$ 440,000	\$ 475,000	\$ 29,447,500
<u>SHERIFF:</u>							
PATROL	441,878	340,868	517,578	435,480	666,447	509,895	2,912,146
JAIL	130,634	180,000	30,000	30,000	70,000	30,000	470,634
800 MHZ	50,000	-	-	-	-	-	50,000
E-911	590,000	-	-	-	-	-	590,000
EMERGENCY MANAGEMENT	-	61,000	-	-	-	-	61,000
SHERIFF TOTALS	\$ 1,212,512	\$ 581,868	\$ 547,578	\$ 465,480	\$ 736,447	\$ 539,895	\$ 4,083,780
<u>LAND SERVICES:</u>							
LANDFILL	108,160	412,486	116,985	121,664	3,126,531	3,006,000	6,891,826
PARKS	11,000	-	-	-	-	-	11,000
ENVIRONMENTAL SERVICES	-	30,000	30,000	30,000	30,000	-	120,000
PUBLIC LAND MANAGEMENT	15,000	9,000	9,000	10,000	10,000	-	53,000
LAND SERVICES TOTALS	\$ 134,160	\$ 451,486	\$ 155,985	\$ 161,664	\$ 3,166,531	\$ 3,006,000	\$ 7,075,826
INFORMATION TECHNOLOGY TOTALS	\$ 400,000	\$ 450,000	\$ 450,000	\$ 475,000	\$ 505,000	\$ 405,000	\$ 2,685,000
AUDITOR-TREASURER	\$ 115,000	\$ 350,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 965,000
COMMUNITY SERVICES TOTALS	\$ 908,135	\$ 1,600,000	\$ 842,250	\$ 400,000	\$ 350,000	\$ 300,000	\$ 4,400,385
FACILITIES TOTALS	\$ 586,000	\$ 142,500	\$ 30,000	\$ -	\$ 10,000	\$ -	\$ 768,500
ATTORNEY/COURTS TOTALS	\$ 342,000	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 497,000
GRAND TOTALS	\$ 10,239,207	\$ 11,783,254	\$ 10,097,013	\$ 7,869,644	\$ 5,207,978	\$ 4,725,895	\$ 49,922,991

CROW WING COUNTY

2015 - 2020

DPEARTMENT DETAIL

Year	Project Title	Project #	Dept.	Priority	Description/Location	Total
2015	Elections equipment replacement	040-2003	Elections		To replace assisted voting machines and tabulators (possibly additional equipment pending legislation)	115,000
2016	Elections equipment replacement	040-2003	Elections		To replace assisted voting machines and tabulators (possibly additional equipment pending legislation)	350,000
2017	Elections equipment replacement	040-2003	Elections		To replace assisted voting machines and tabulators (possibly additional equipment pending legislation)	500,000
2015	Network	061-2004	Information Technology	35	Replace or add network equipment	20,000
2016	Network	061-2004	Information Technology	35	Replace or add network equipment	20,000
2017	Network	061-2004	Information Technology	35	Replace or add network equipment	20,000
2018	Network	061-2004	Information Technology	35	Replace or add network equipment	20,000
2019	Network	061-2004	Information Technology	35	Replace or add network equipment	20,000
2020	Network	061-2004	Information Technology	35	Replace or add network equipment	25,000
2015	Sharepoint	061-2006	Information Technology	37	SharePoint installation and enhancements	30,000
2016	SharePoint	061-2006	Information Technology	37	SharePoint installation and enhancements	30,000
2017	SharePoint	061-2006	Information Technology	37	SharePoint installation and enhancements	30,000
2018	SharePoint	061-2006	Information Technology	37	SharePoint installation and enhancements	25,000
2019	SharePoint	061-2006	Information Technology	37	SharePoint installation and enhancements	25,000
2020	SharePoint	061-2006	Information Technology	37	SharePoint installation and enhancements	20,000
2015	VDI rollout	061-2008	Information Technology	37	Continue to enhance VDI capabilities	20,000
2019	Future Infrastructure enhancements	061-2011	Information Technology		Future planning for infrastructure for the new county systems	100,000
2020	Future Infrastructure enhancements	061-2011	Information Technology		Future planning for infrastructure for the new county systems	200,000
2015	SAN enhancements	061-2014	Information Technology	35	Maintain disk storage	60,000
2016	SAN enhancements	061-2014	Information Technology	35	Maintain disk storage	40,000
2017	SAN enhancements	061-2014	Information Technology	35	Maintain disk storage	40,000
2018	SAN enhancements	061-2014	Information Technology	35	Maintain disk storage	40,000
2019	SAN enhancements	061-2014	Information Technology	35	Maintain disk storage	40,000
2020	SAN enhancements	061-2014	Information Technology	35	Maintain disk storage	40,000
2015	Server additions and replacements	061-2015	Information Technology	35	Replace or add additional servers as needed	30,000
2016	Server additions and replacements	061-2015	Information Technology	35	Replace or add additional servers as needed	30,000
2017	Server additions and replacements	061-2015	Information Technology	35	Replace or add additional servers as needed	30,000
2018	Server additions and replacements	061-2015	Information Technology	35	Replace or add additional servers as needed	30,000
2019	Server additions and replacements	061-2015	Information Technology	35	Replace or add additional servers as needed	30,000
2020	Server additions and replacements	061-2015	Information Technology	35	Replace or add additional servers as needed	30,000
2015	Employee reporting environment - tool	061-2020	Information Technology	34	Data mining and business intelligence tools and training	20,000
2016	Employee reporting environment - tool	061-2020	Information Technology	34	Data mining and business intelligence tools and training	20,000
2017	Employee reporting environment - tool	061-2020	Information Technology	34	Data mining and business intelligence tools and training	20,000
2015	Active directory	061-2025	Information Technology	22	Upgrade current system to utilize active directory	15,000
2016	Active directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2017	Active directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2018	Active directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2019	Active directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2020	Active directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2015	System and network security	061-2026	Information Technology	35	Enhance CWC security for systems, devices and remote access	25,000
2016	System and network security	061-2026	Information Technology	35	Enhance CWC security for systems, devices and remote access	25,000
2017	System and network security	061-2026	Information Technology	35	Enhance CWC security for systems, devices and remote access	25,000
2018	System and network security	061-2026	Information Technology	35	Enhance CWC security for systems, devices and remote access	25,000
2019	System and network security	061-2026	Information Technology	35	Enhance CWC security for systems, devices and remote access	25,000
2020	System and network security	061-2026	Information Technology	35	Enhance CWC security for systems, devices and remote access	25,000
2015	Iseries program replacement	061-2028	Information Technology	27	Move services off of Iseries to windows platform	80,000
2016	Iseries program replacement	061-2028	Information Technology	27	Move services off of Iseries to windows platform	50,000
2017	Iseries program replacement	061-2028	Information Technology	27	Move services off of Iseries to windows platform	50,000
2018	Iseries program replacement	061-2028	Information Technology	27	Move services off of Iseries to windows platform	200,000
2019	Iseries program replacement	061-2028	Information Technology	27	Move services off of Iseries to windows platform	200,000
2016	Enhancement to imaging	061-2029	Information Technology	25	Improve work flow, printing, eliminate 1 system,etc	200,000
2017	Enhancement to imaging	061-2029	Information Technology	25	Improve work flow, printing, eliminate 1 system, etc	200,000
2018	Enhancement to imaging	061-2029	Information Technology	25	Improve work flow, printing, eliminate 1 system, etc	100,000
2019	Enhancement to imaging	061-2029	Information Technology	25	Improve work flow, printing, eliminate 1 system, etc	30,000
2020	Enhancement to imaging	061-2029	Information Technology	25	Improve work flow, printing, eliminate 1 system, etc	30,000
2015	GIS enhancements	061-2030	Information Technology	34	Improve GIS website response times and reliability	55,000
2016	GIS enhancements	061-2030	Information Technology	34	Improve GIS website response times and reliability	25,000
2017	GIS enhancements	061-2030	Information Technology	34	Improve GIS website response times and reliability	25,000
2018	GIS enhancements	061-2030	Information Technology	34	Improve GIS website response times and reliability	25,000

CROW WING COUNTY

2015 - 2020

DPEARTMENT DETAIL

Year	Project Title	Project #	Dept.	Priority	Description/Location	Total
2019	GIS enhancements	061-2030	Information Technology	34	Improve GIS website response times and reliability	25,000
2020	GIS enhancements	061-2030	Information Technology	34	Improve GIS website response times and reliability	25,000
2015	GIS plotter	061-2031	Information Technology	29	Replace aging plotter	20,000
2015	Systems center	061-2032	Information Technology	22	Increase usage of system center for more efficient support of systems	25,000
2015	Upgrade Courtroom/Hearingroom technology	090-2001	Attorney	37	Update Audioconferencing systems and presentation systems	162,000
2015	Courtroom ITV	090-2002	Attorney	37	Equipping each Courtroom and hearing room with ITV capability	155,000
2016	Courtroom ITV	090-2002	Attorney	37	Equipping each Courtroom and hearing room with ITV capability	155,000
2015	LENS portal access	090-2003	Attorney	40	Phase 3 of Lens implementation	25,000
2016	Pickup truck replacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 5972	30,000
2017	Pickup truck replacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 9603	30,000
2018	Pickup truck replacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 9602	30,000
2019	Pickup truck replacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 9601	30,000
2015	Increase emergency power	110-0002	Facilities	24	Connect Courthouse, LEC, Land Services, Museum to main generator at Central Services	50,000
2015	Repairs to windows at Historic Courthouse	110-0007	Facilities	29	Fix and secure windows in a closed position	50,000
2015	Replace Museum windows	110-0008	Facilities	41	Replace windows with better thermal efficient windows	75,000
2015	UPS battery replacement	110-0010	Facilities	21	Equipment Replacement (1/3 of total)	25,000
2016	UPS battery replacement	110-0010	Facilities	21	Equipment Replacement (1/3 of total)	20,000
2017	UPS battery replacement	110-0010	Facilities	21	Equipment replacement (1/3 of total)	20,000
2016	Load bank test for CAT generator	110-0011	Facilities	34	Backup Generator / Central Services	10,000
2019	Load bank test for CAT generator	110-0011	Facilities	34	Backup Generator / Central Services	10,000
2015	HVAC control improvements	110-0018	Facilities		Change the control hardware for the HVAC system such that it is all fully integrated and current product line	150,000
2016	HVAC control improvements	110-0018	Facilities		Change the control hardware for the HVAC system such that it is all fully integrated and current product line	50,000
2015	Security camera improvements (CWC campus)	110-0026	Facilities		Expand security camera coverage on the campus	15,000
2016	Security camera improvements (CWC campus)	110-0026	Facilities		Expand security camera coverage on the campus	15,000
2015	Parking lot island / Dogbone removals	110-0027	Facilities			30,000
2015	Historic Courthouse - Powered exhaust	110-0030	Facilities		Provide an exhaust fan for building pressure control	20,000
2015	Judicial/Jail - Domestic hot water mixing valves	110-0031	Facilities		Replace domestic hot water mixing valves	25,000
2015	Central Plant - Main circulation pump rebuilds	110-0032	Facilities			15,000
2016	Central Plant - Main circulation pump rebuilds	110-0032	Facilities			15,000
2015	Land Services - Soft start VFD's for AHU equipment	110-0033	Facilities			6,000
2015	VAV controller replacements	110-0034	Facilities			10,000
2016	VAV controller replacements	110-0034	Facilities			10,000
2017	VAV controller replacements	110-0034	Facilities			10,000
2016	Land Services - Meeting room 1 & 2 wall partition	110-0035	Facilities		Replace/Repair/Refinish movable wall in meeting rooms 1&2	22,500
2015	Historic Courthouse - Ramp / Railings repairs	110-0036	Facilities			15,000
2015	Retrofit remaining parking lot lights to LED	110-0037	Facilities			30,000
2015	Community Services - 1st floor LED retrofits	110-0038	Facilities	34	Replace existing lighting with LED's in Community Services 1st floor	50,000
2015	John Deere yard tractor	110-2011	Facilities		Equipment Replacement	12,500
2015	Historic Courthouse - Hot water heater	110-2013	Facilities			7,500
2015	Emergency vehicle replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	228,218
2016	Emergency vehicle replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	207,350
2017	Emergency vehicle replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	291,720
2018	Emergency vehicle replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	249,550
2019	Emergency vehicle replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	390,455
2020	Emergency vehicle replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	283,530
2015	Emergency equipment replacement	201-2502	Sheriff	37	Replacement of emergency equipment	148,660
2016	Emergency equipment replacement	201-2502	Sheriff	37	Replacement of emergency equipment	133,518
2017	Emergency equipment replacement	201-2502	Sheriff	37	Replacement of emergency equipment	225,858
2018	Emergency equipment replacement	201-2502	Sheriff	37	Replacement of emergency equipment	185,930
2019	Emergency equipment replacement	201-2502	Sheriff	37	Replacement of emergency equipment	275,992
2020	Emergency equipment replacement	201-2502	Sheriff	37	Replacement of emergency equipment	226,365
2015	Public safety system redundancy	201-2503	Sheriff	35	Creation of duplicate setup of all mission critical software at the Highway department	65,000
2015	E911 console upgrade	230-2501	Enhanced 911	32	Upgrade/replacement of 4 dispatch & 1 EMO gold elite radio consoles to MCC 7500 radio consoles	346,000
2015	E911 console upgrade	230-2501A	Enhanced 911	32	Upgrade/replacement of 4 dispatch & 1 EMO gold elite radio consoles to MCC 7500 radio consoles	175,000
2015	Remote capable radio console	230-2502	Enhanced 911	27	Purchase Motorola MCC 7100 remote capable radio console for a remote site likely to be in Aitkin County	69,000
2015	Electronic medical record system	250-2501	Jail	37	State of MN mandated electronic medical system	32,425
2015	Integrator software upgrade	250-2502	Jail	35	Mandatory software upgrade for jail security software for Windows 7	48,209
2016	Camera Upgrades	250-2502	Jail	34	Upgrade servers and cameras	150,000
2019	Laundry Equipment - Replacement plan	250-2503	Jail	32	Planned replacement of 2 washers and 3 dryers	40,000

CROW WING COUNTY
2015 - 2020
DEPARTMENT DETAIL

Year	Project Title	Project #	Dept.	Priority	Description/Location	Total
2015	Jail pod painting & repair	250-2505	Jail	34	Jail five year rotation for painting of pods	30,000
2016	Jail pod painting & repair	250-2505	Jail	34	Jail five year rotation for painting of pods	30,000
2017	Jail pod painting & repair	250-2505	Jail	34	Jail five year rotation for painting of pods	30,000
2018	Jail pod painting & repair	250-2505	Jail	34	Jail five year rotation for painting of pods	30,000
2019	Jail pod painting & repair	250-2505	Jail	34	Jail five year rotation for painting of pods	30,000
2020	Jail pod painting & repair	250-2505	Jail	34	Jail five year rotation for painting of pods	30,000
2015	Repair / replace jail sally port	250-2506	Jail	34	Repair / replace the concrete floor in the Jail sally port	20,000
2016	EMO dispatch upgrade	285-2501	Emergency Management	24	Upgrade of the dispatching capabilities of the emergency management operations center	61,000
2015	Breezy Point reception solution	289-2507	800 MHZ	32	Review reception in the Breezy Point area and implement appropriate solution	50,000
2015	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	39	Replace Units # 1751	30,000
2016	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	39	Replace Units # 54, 62, 893, 1952	115,000
2017	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	39	Replace Units # 941, 972, 1951	95,000
2018	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	39	Replace Unit # 57	25,000
2019	Purchase vehicles for Engineering & Maintenance personnel	301-2001	Highway	39	Replace Units # 44, 59	70,000
2018	Purchase skid steer loader and attachments	301-2503	Highway	39	Replace Unit # 1379	140,000
2015	Purchase tandem axle dump truck	301-2504	Highway	39	Replace Unit #31	235,000
2016	Purchase tandem axle dump truck	301-2504	Highway	39	Replace Unit # 36	235,000
2017	Purchase tandem axle dump truck	301-2504	Highway	39	Replace Unit # 38	235,000
2018	Purchase tandem axle dump truck	301-2504	Highway	39	Replace Units # 32	235,000
2019	Purchase tandem axle dump truck	301-2504	Highway	39	Replace Unit # 40	235,000
2020	Purchase tandem axle dump truck	301-2504	Highway	39	Replace Unit #	240,000
2015	Purchase tractor with mowers	301-2507	Highway	39	Replace Unit #81	100,000
2020	Purchase wheel loader	301-2508	Highway	39	Replace Unit #15	170,000
2017	Purchase motorgrader	301-2510	Highway	39	Replace Unit # 2	235,000
2015	Purchase maintenance truck	301-2511	Highway	39	Replace Unit # 47	65,000
2016	Purchase maintenance truck	301-2511	Highway	39	Replace Unit #49	65,000
2017	Purchase maintenance truck	301-2511	Highway	39	Replace Unit #50	65,000
2018	Purchase maintenance truck	301-2511	Highway	39	Replace units #46	65,000
2019	Purchase maintenance truck	301-2511	Highway	39	Replace Unit #45	65,000
2020	Purchase maintenance truck	301-2511	Highway	39	Replace Unit # 42	65,000
2017	Purchase equipment trailer	301-2514	Highway	42	Replace Unit # 108	35,000
2019	Purchase equipment trailers	301-2514	Highway	42	Replace Units #117, 119	70,000
2015	Purchase Survey/Engineering equipment	301-2516	Highway	32	Replace 2 GPS VRS Rover w/data collector	140,000
2016	Purchase Survey/Engineering equipment	301-2516	Highway	32	Replace Robotic Total Station w/data collector	45,000
2017	Purchase Survey/Engineering equipment	301-2516	Highway	32	Replace large format color plotter	6,000
2015	Patching trailer	301-2520	Highway	36	Replace Unit # 106	30,000
2016	Sign truck	301-2521	Highway	36	Replace Unit #1621	150,000
2015	Purchase GPS for plow trucks/scales for loaders	301-2522	Highway	39	Install GPS units on plow trucks and material weighing units on loaders	250,000
2015	Purchase fencing, screening & security for impound lot	301-2523	Highway	34	Install fencing, screening and security for the impounded vehicles parked at the Highway Department facility.	20,000
2015	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	108,160
2016	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	112,486
2017	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	116,985
2018	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	121,664
2019	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	126,531
2016	EA for cell 5-13 expansion	393-2016	Landfill	40	EA for cells 5-13	300,000
2019	Cell 5 excavation	393-2019	Landfill	40	Preparation for Cell 5 Construction	2,500,000
2019	Phase III demo cell construction	393-2020	Landfill	40	Phase III Construction	500,000
2020	Cell 1 & 2 closure	393-2020	Landfill	40	Close cells 1 & 2	520,000
2020	Western expansion hydrogeology	393-2021	Landfill	40	Ground water monitoring - new wells installed down gradient	86,000
2020	Cell 5 construction	393-2023	Landfill	40	Cell 5 construction	2,400,000
2015	EDMS - Document management system	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	748,290
2016	EDMS - Document management system	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	200,000
2017	EDMS - Document management system	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	692,250
2018	EDMS - Document management system	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	250,000

CROW WING COUNTY

2015 - 2020

DPEARTMENT DETAIL

Year	Project Title	Project #	Dept.	Priority	Description/Location	Total
2019	EDMS - Document management system	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	200,000
2020	EDMS - Document management system	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	150,000
2016	Vehicle replacement	420-2005	Community Services	37	Community Services vehicle fleet	50,000
2017	Vehicle replacement	420-2005	Community Services	37	Community Services vehicle fleet	50,000
2018	Vehicle replacement	420-2005	Community Services	37	Community Services vehicle fleet	50,000
2019	Vehicle replacement	420-2005	Community Services	37	Community services fleet	50,000
2020	Vehicle replacement	420-2005	Community Services	37	Community Services fleet	50,000
2016	Building remodel	420-2006	Community Services	40	Remodel of first floor reception intake area	1,200,000
2015	BI - Technology tools re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	159,845
2016	BI - Technology tools re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	150,000
2017	BI - Technology tools re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	100,000
2018	BI - Technology tools re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	100,000
2019	BI - Technology tools re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	100,000
2020	BI - Technology tools re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	100,000
2015	Foley undivided interest acquisition	520-1001	Parks	34	The undivided interest parcel adjoin the Milford Mine Park	11,000
2015	Tax forfeited land sale contract software	670-2001	Public Land Management	37	Purchase or develop a land sale contracts program	15,000
2018	ATV replacement	670-2003	Public Land Management	30	ATV replacement	10,000
2019	ATV replacement	670-2003	Public Land Management	30	ATV replacement	10,000
2016	Snowmobile replacement	670-2004	Public Land Management	30	Snowmobile replacement	9,000
2017	Snowmobile replacement	670-2004	Public Land Management	30	Snowmobile replacement	9,000

FORM A

33

FORM A

34

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

FORM A

FUND	43	DEPT	Information Technology			PROJ#	061-2006
PROJECT TITLE	SharePoint						
PRIORITY	37	START DATE	1/1/2015		END DATE	12/31/2015	
DESCRIPTION / LOCATION	SharePoint I Enhancements						
PURPOSE / JUSTIFICATION	Continue to leverage and move process to SharePoint						
FUTURE IMPACT ON OPERATING COSTS	More efficient						
FUNDING SOURCE AND AMOUNT	Multiple						
		CURRENT					2015 - 2020
ACCOUNT DESCRIPTION	YEAR	2016	2017	2018	2019	2020	TOTAL
Comp. Eq. & Software Over \$5K	30,000	30,000	30,000	25,000	25,000	20,000	\$ 160,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 160,000

FORM A

36

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

FORM A

FUND	43	DEPT	Information Technology			PROJ#	061-2011
PROJECT TITLE	Future Infrastructure enhancements						
PRIORITY	0	START DATE	1/1/2019	END DATE	12/31/2019		
DESCRIPTION / LOCATION	Future planning for Infrastructure for the new county systems						
PURPOSE / JUSTIFICATION	To keep IS infrastructure up to speed with the new programs						
FUTURE IMPACT ON OPERATING COSTS							
FUNDING SOURCE AND AMOUNT	Multiple						
	CURRENT YEAR	2016	2017	2018	2019	2020	2015 - 2020 TOTAL
Comp. Eq. & Software Over \$5K	-	-			100,000	200,000	\$ 300,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 200,000	\$ 300,000

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

FORM A

FUND	43	DEPT	Information Technology			PROJ#	061-2014																																																
PROJECT TITLE	SAN Enhancements																																																						
PRIORITY	35	START DATE	1/1/2015		END DATE	12/31/2015																																																	
DESCRIPTION / LOCATION	Maintain Disk Storage																																																						
PURPOSE / JUSTIFICATION	Life Cycle for storage is approximately 4 -5 years. Replace aging storage and add additional storage for increased demand by departments																																																						
FUTURE IMPACT ON OPERATING COSTS	Keeping past 5 years will increase operating costs by needing to add support contracts																																																						
FUNDING SOURCE AND AMOUNT	Multiple																																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">ACCOUNT DESCRIPTION</th> <th style="width: 10%;">CURRENT YEAR</th> <th style="width: 10%;">2016</th> <th style="width: 10%;">2017</th> <th style="width: 10%;">2018</th> <th style="width: 10%;">2019</th> <th style="width: 10%;">2020</th> <th style="width: 15%;">2015 - 2020 TOTAL</th> </tr> <tr> <td>Comp. Eq. & Software Over \$5K</td> <td style="text-align: right;">60,000</td> <td style="text-align: right;">40,000</td> <td style="text-align: right;">40,000</td> <td style="text-align: right;">40,000</td> <td style="text-align: right;">40,000</td> <td style="text-align: right;">40,000</td> <td style="text-align: right;">\$ 260,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">\$ 60,000</td> <td style="text-align: right;">\$ 40,000</td> <td style="text-align: right;">\$ 40,000</td> <td style="text-align: right;">\$ 40,000</td> <td style="text-align: right;">\$ 40,000</td> <td style="text-align: right;">\$ 40,000</td> <td style="text-align: right;">\$ 260,000</td> </tr> </table>								ACCOUNT DESCRIPTION	CURRENT YEAR	2016	2017	2018	2019	2020	2015 - 2020 TOTAL	Comp. Eq. & Software Over \$5K	60,000	40,000	40,000	40,000	40,000	40,000	\$ 260,000								\$ -								\$ -								\$ -	TOTAL	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 260,000
ACCOUNT DESCRIPTION	CURRENT YEAR	2016	2017	2018	2019	2020	2015 - 2020 TOTAL																																																
Comp. Eq. & Software Over \$5K	60,000	40,000	40,000	40,000	40,000	40,000	\$ 260,000																																																
							\$ -																																																
							\$ -																																																
							\$ -																																																
TOTAL	\$ 60,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 260,000																																																

FORM A

39

FORM A

40

FORM A

41

FORM A

42

FORM A

43

FORM A

44

FORM A

45

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

FORM A

FUND	43	DEPT	Information Technology			PROJ#	061-2031	
PROJECT TITLE	GIS Plotter							
PRIORITY	29	START DATE	1/1/2015		END DATE	12/31/2015		
DESCRIPTION / LOCATION	Replace aging plotter for GIS department							
PURPOSE / JUSTIFICATION								
FUTURE IMPACT ON OPERATING COSTS								
FUNDING SOURCE AND AMOUNT	Multiple							
ACCOUNT DESCRIPTION		CURRENT YEAR	2016	2017	2018	2019	2020	2015 - 2020 TOTAL
Comp. Eq. & Software Over \$5K		20,000	-	-	-	-	-	\$ 20,000
								\$ -
								\$ -
								\$ -
TOTAL		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000

FORM A

47

FORM A

48

FORM A

49

FORM A

50

FORM A

51

FORM A

52

FORM A

53

FORM A

54

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

FORM A

FUND	43	DEPT	Facilities			PROJ#	110-0010
PROJECT TITLE	UPS Battery Replacement 1/3 of Total						
PRIORITY	21	START DATE	2/1/2015		END DATE	3/31/2015	
DESCRIPTION / LOCATION	Equipment replacement						
PURPOSE / JUSTIFICATION	Equipment replacement plan						
FUTURE IMPACT ON OPERATING COSTS	No Impact						
FUNDING SOURCE AND AMOUNT	Multiple						
	CURRENT YEAR	2016	2017	2018	2019	2020	2015 - 2020 TOTAL
Building - Imp. Over \$5K	25,000	20,000	20,000	-	-	-	\$ 65,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ 25,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 65,000

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

FORM A

FUND	43	DEPT	Facilities			PROJ#	110-0011
PROJECT TITLE	Load Bank Test for CAT Generator						
PRIORITY	34	START DATE	5/1/2015		END DATE	5/31/2015	
DESCRIPTION / LOCATION	Backup Generator / Central Services						
PURPOSE / JUSTIFICATION	Equipment Maintenance						
FUTURE IMPACT ON OPERATING COSTS	No Impact						
FUNDING SOURCE AND AMOUNT	Multiple						
	CURRENT YEAR	2016	2017	2018	2019	2020	2015 - 2020 TOTAL
Building - Imp. Over \$5K	-	10,000	-	-	10,000	-	\$ 20,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 20,000

FORM A

57

FORM A

58

FORM A

59

FORM A

60

FORM A

61

FORM A

62

FORM A

63

FORM A

64

FORM A

65

FORM A

66

FORM A

67

FORM A

68

FORM A

69

FORM A

70

FORM A

71

FORM A

72

FORM A

73

FORM A

74

FORM A

75

FORM A

76

FORM A

77

FORM A

78

FORM A

79

FORM A

80

FORM A

81

FORM A

82

FORM A

83

FORM A

84

FORM A

85

FORM A

86

FORM A

87

FORM A

88

FORM A

89

FORM A

90

FORM A

91

FORM A

92

FORM A

93

FORM A

94

FORM A

95

FORM A

96

FORM A

97

FORM A

98

FORM A

99

FORM A

100

FORM A

101

FORM A

102

FORM A

103

FORM A

104

FORM A

105

FORM A

106

FORM A

107

FORM A

108

FORM A

109

FORM A

110

FORM A

111

FORM A

112



2014-2018

Highway Improvement Plan



Gull River Bridge

Table of Contents



Description	Page
Responsibilities and Roadway Descriptions	3
Purpose of Highway Improvement Plan (HIP)	4
Primary Funding Sources	5
Average Daily Traffic Distribution Map	7
Functional Class Map	8
2014-2018 Project Summary Map	9
Summary of Changes	10
First Assessment District 2014-2018 Project Summary Map	11
2014 Program Map and Detailed Description	12
2015 Program Map and Detailed Description	14
2016 Program Map and Detailed Description	16
2017 Program Map and Detailed Description	18
2018 Program Map and Detailed Description	20
2019+ Program Map and Detailed Description	22
Pavement Condition Ratings	24
Roadway Improvement Priority	25
2014 CSAH Priority List	26
2014 CR Priority List	27
System Performance Targets	28
System Performance Summary	29
CSAH System Performance Summary	30
CR System Performance Summary	31
Overall System Performance Summary	32
Ride Quality Index Summary Map	33
Gravel Road Map and Listing	34
Bridge Priority Map and Detailed Lists	36
Contact Information	40
Commissioner District Map	41

Responsibilities and Roadway Descriptions



Responsibilities

The Crow Wing County Highway Department is responsible for the maintenance and administration of over 610 miles of county roads, secondary roads and 84 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 entirely 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 maintenance of about 60 miles of Township Roads. 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.

Purpose of Highway Improvement Plan (HIP)



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.

Primary Funding Sources



Federal Funds – Funds assigned to projects through the Federal Transportation Bill, Federal Safety Programs or other special federal transportation 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.

Primary Funding Sources

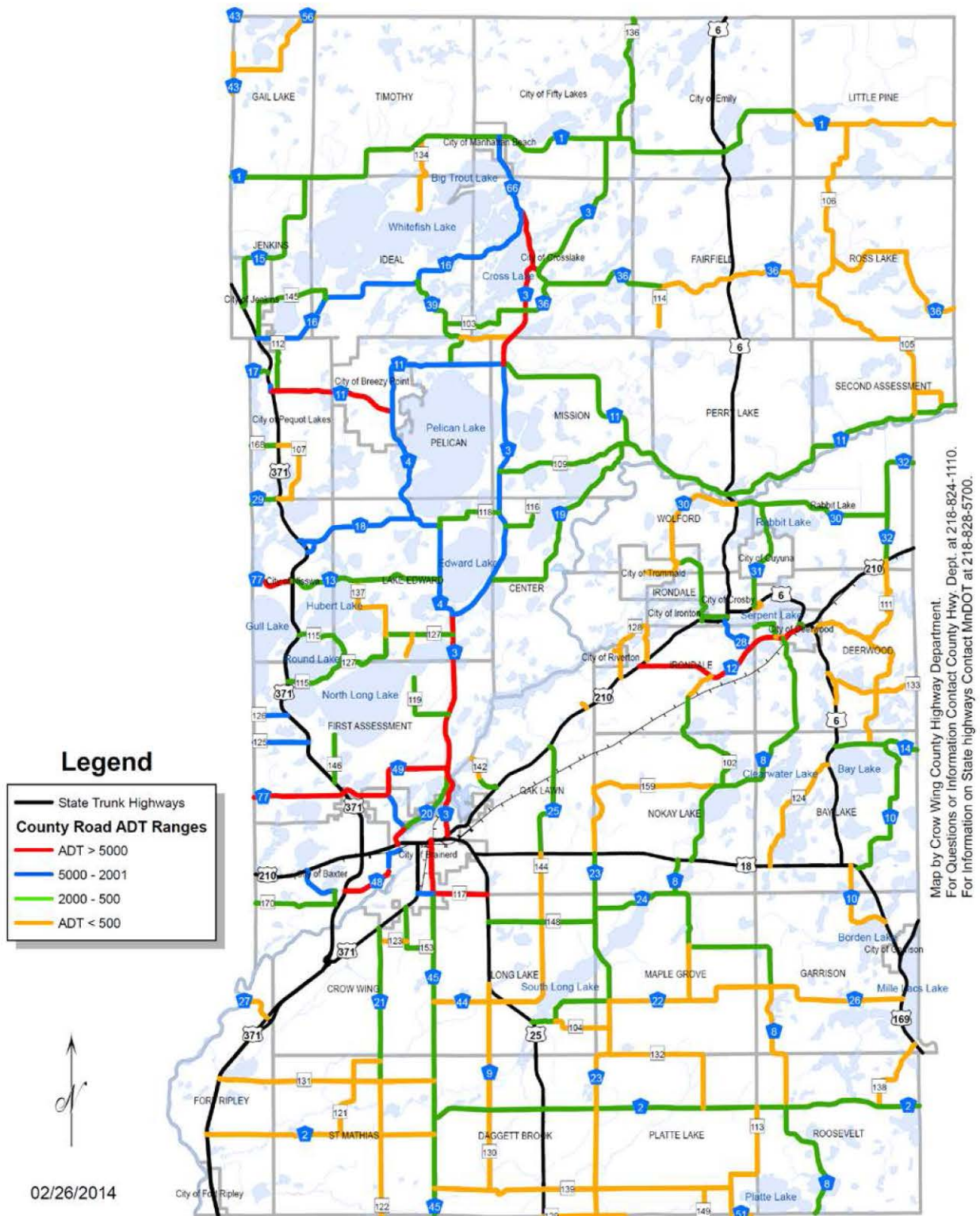


First Assessment District (FAD) Road and Bridge Levy - Funds generated directly from township level tax revenue. These funds are designated to be utilized for any element related to roadway construction or rehabilitation within the FAD only. These funds are not intended to be used on the CR or CSAH system.

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.

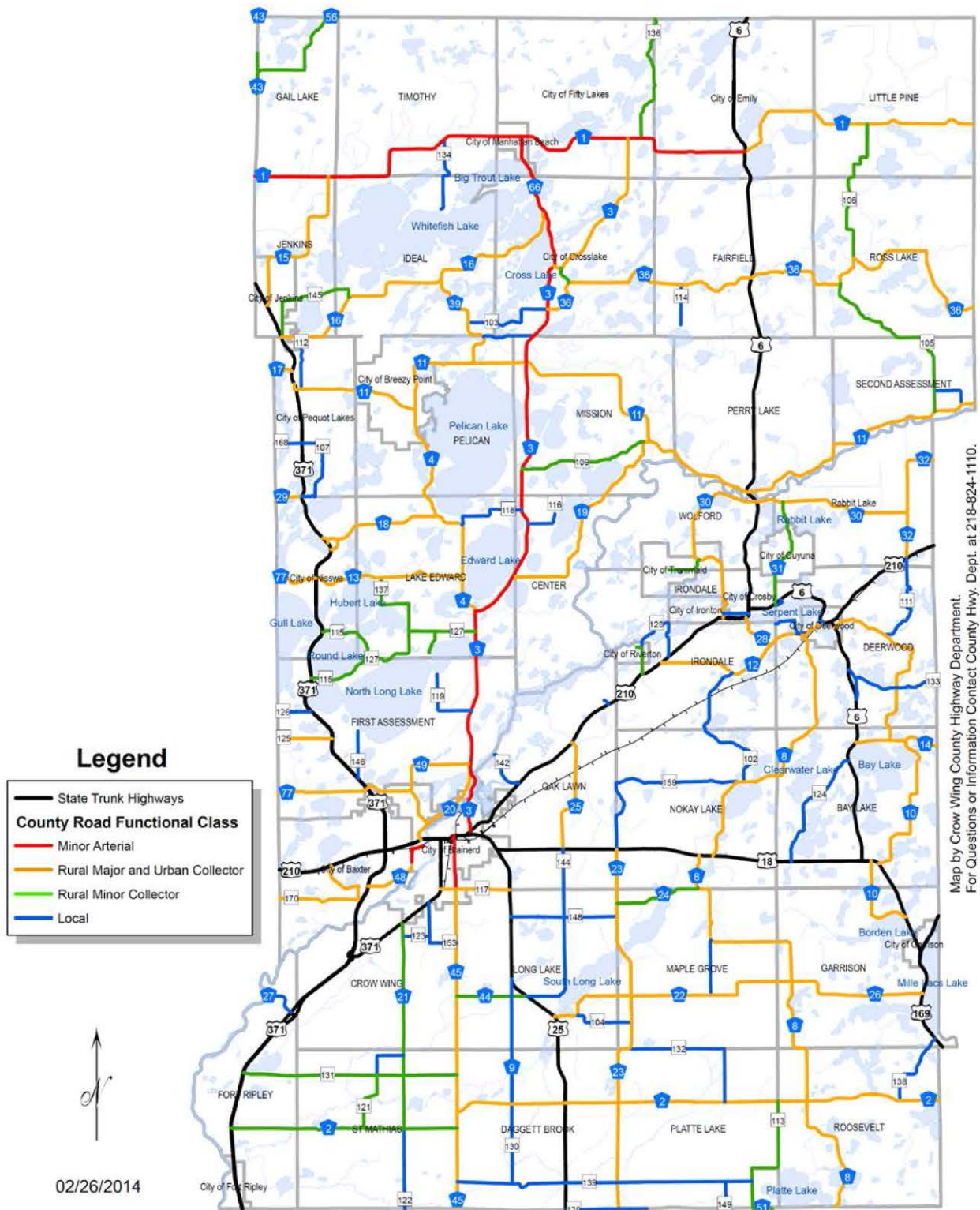
CROW WING COUNTY

Average Daily Traffic Ranges



CROW WING COUNTY

Functional Class



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

9

Summary of Changes



PROPOSED 2014 PROGRAM

2014 RECONSTRUCTION

CSAH 48	018-618-011	CSAH 48/Isle Drive Intersection (Payback Baxter in 2017)	Moved to 2015 upon request from City of Baxter. CWC Payback in 2017 via cooperative construction agreement.
CSAH 48	018-648-000	Resurfacing CSAH 48 from TH 371 to Isle Drive	Removed this project and will add to the CSAH 48/Isle Drive Intersection project and perform all the work as one project.

2014 RESURFACING

FAD 366	018-366-001	Resurfacing Inglewood Drive	Moved to 2015 pending further analysis
CR 114	018-600-030	Drainage Improvements	Inserted to correct a drainage issue. This will be part of a Fairfiled Twp. Project on Olander Rd.

2014 OTHER PROJECTS

Co. Wide	018-070-009	HSIP Curve Delineation Signing	Moved up from 2015 at request of MnDOT

PROPOSED 2015 PROGRAM

2015 SPOT IMPROVEMENTS

CR 111	018-611-000	Culvert replacement 1/4 mile east of CSAH 10	Inserted due to deteriorated conditions

2015 RIGHT OF WAY

CSAH 11	018-611-000	Culvert replacement 7.5 miles east of TH 6	Inserted right of way costs for project

PROPOSED 2016 PROGRAM

2016 BRIDGE REPLACEMENT

CSAH 36	018-630-000	Bridge #L2871 Replacement over Mud Brook	Removed from program as further analysis indicated satisfactory conditions
SAD 267	018-500-000	Spruce Grove Road culvert/bridge replacement	Inserted due to deteriorated conditions

2016 RIGHT OF WAY

CSAH 1	018-601-015	R/W purchase for CSAH 1/TH 6 Intersection	Inserted to address 2017 reconstruction project
CR 110	018-110-002	R/W for drainage improvement to CR 110	Added to address known issue
SAD 267	018-500-000	R/W for Spruce Grove Road culvert/bridge replacement	Inserted due to deteriorated conditions

PROPOSED 2017 PROGRAM

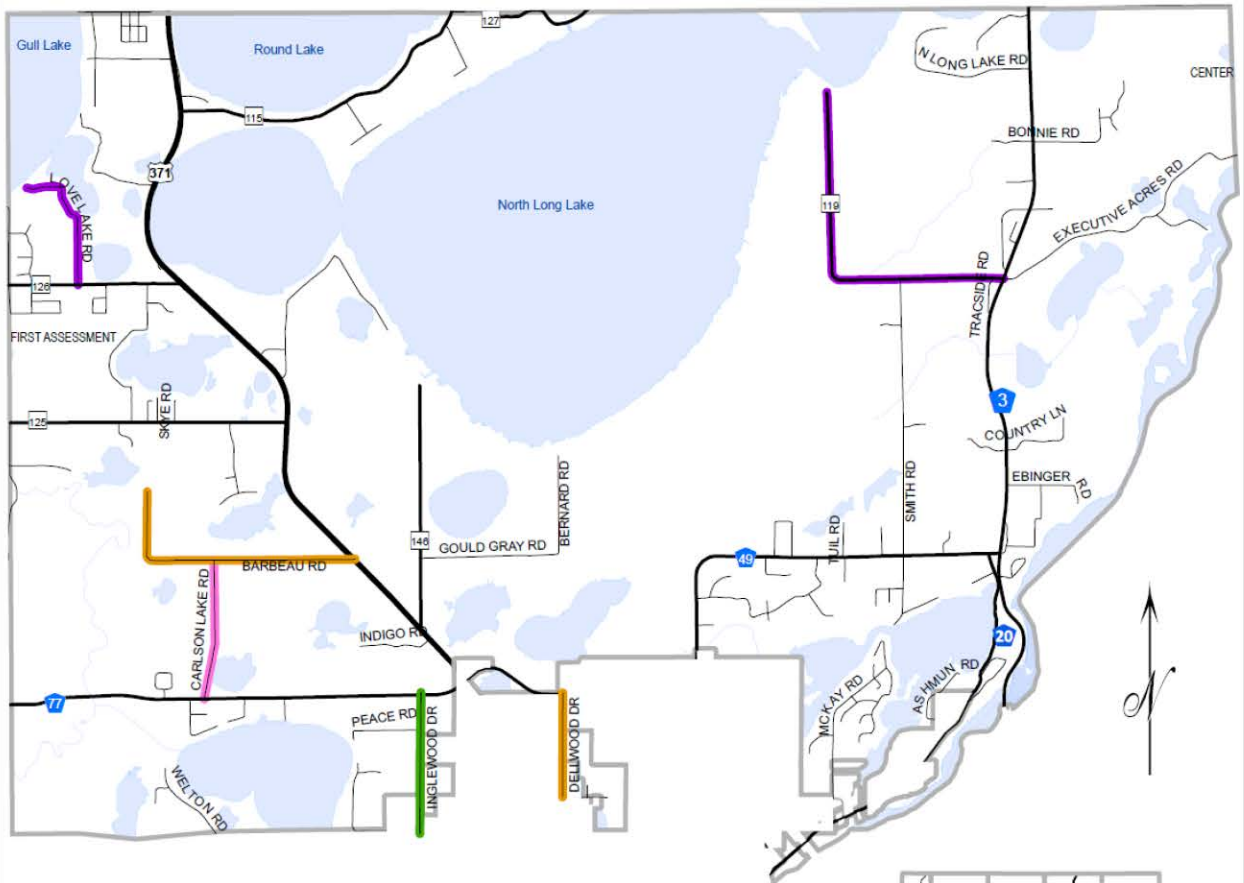
2017 RESURFACING

CSAH 48	018-648-000	Resurfacing from TH 210 to College Drive	Combined two shorter projects on CSAH 48 into one larger project

2017 RECONSTRUCTION

VARIOUS	018-000-000	TH 371 Corridor Improvements	Anticipated Construction of TH 371 begins after MnDOT FY (July 2017)

CROW WING COUNTY First Assessment District 2014 - 2018 Highway Improvement Plan

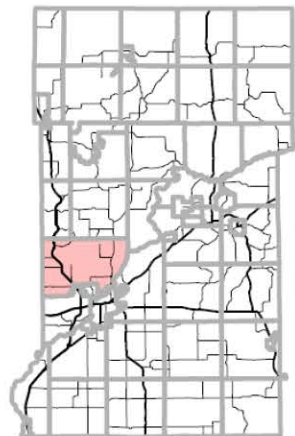


Legend

Scheduled Project Year

- 2014
- 2015
- 2016
- 2017
- 2018

02/26/2014



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.

This map displays the locations of 122 cities and towns in Lake Superior. The map includes major roads, water bodies, and a legend for city types. A dashed line indicates the boundary between the 122 cities and the rest of the state.

Legend:

- City of 122
- City of 122 (SAH 12)
- City of 122 (SAH 1)
- City of 122 (SAH 45)
- City of 122 (SAH 45)

PROPOSED 2014 PROGRAM

2014 FUNDING SOURCES

	TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	CROW WING COUNTY LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2013	3,946,525		1,002,000	768,049	1,675,433		108,636	392,407	
ESTIMATED ALLOTMENT FOR 2014	6,710,618	1,071,200	2,925,342	772,474	1,200,000		82,589	82,500	576,513
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULAS, ADDITIONAL SA AND OTHERS)	163,170	163,170							
ADVANCED CONSTRUCTION PAYBACK	-								
ADVANCED CONSTRUCTION	-								
BALANCE AVAILABLE TO DELIVER 2014 PROGRAM	10,820,313	1,234,370	3,927,342	1,540,523	2,875,433	-	191,225	474,907	576,513

2014 RECONSTRUCTION

CSAH 3	018-603-022	Reconstruction from CSAH 37to CSAH 1	3,540,161	2,000,448	1,300,000				239,713
		TOTAL >>>	3,540,161	2,000,448	1,300,000	-	-	-	239,713

2014 RESURFACING

CSAH 8	018-608-010	Resurfacing from TH 18 to 7.7 miles North	1,181,700	791,200	390,500				
CSAH 28	018-628-002	Resurfacing from CSAH 12 to TH 210	363,300	280,000	83,300				
CSAH 48	018-648-012	Resurfacing from 4th Street to College Drive	186,800		186,800				
CR 102	018-102-008	Resurfacing from 4.6 Miles N. of CASH 8 to CSAH 12	252,800		252,800				
CR 117	018-117-004	Resurfacing from TH 25 to CSAH 45	404,100		404,100				
CR 119	018-119-002	Resurfacing from CSAH 3 to North Long Lake	362,700		362,700				
CR 134	018-134-003	Resurfacing from Lower Whitefish Lake to CSAH 1	730,600		730,600				
FAD 306	018-306-002	Resurfacing Love Lake Rd.	102,600					102,600	
		TOTAL >>>	3,884,600	1,071,200	660,600	-	-	102,600	-

2014 BRIDGE REPLACEMENT

		None	-	-	-	-	-	-	-
		TOTAL >>>	-	-	-	-	-	-	-

2014 SPOT IMPROVEMENTS

CR 114	018-600-030	Local Share of Olander Road Proj. for CR 114 drainage imp.	5,000		5,000				
		TOTAL >>>	5,000	-	5,000	-	-	-	-

2014 OTHER PROJECTS

Co. Wide	018-200-051	Preventative maintenance surface treatments	523,500			187,600			335,900
Co. Wide	018-200-050	Annual pavement marking project	163,300			157,300		5,100	900
Co. Wide	018-070-009	HSIP Curve Delineation Signing	181,300	163,170		18,130			
		TOTAL >>>	868,100	163,170	-	363,030	-	5,100	336,800

2014 ENGINEERING

CSAH 3	018-603-022	25% In-house design for 2014 construction	50,000	25,000	25,000				
CSAH 3	018-603-022	Construction inspection	50,000	25,000	25,000				
CSAH 36	018-636-008	75% In-house design for 2015 construction	150,000	-	150,000				
CR 115	018-115-000	CR 115 Scoping Study	20,000		20,000				
		TOTAL >>>	270,000	-	50,000	20,000	-	-	-

2014 RIGHT OF WAY

CSAH 36	018-636-008	75% R/W purchase for 2014 construction	202,000	202,000					
		TOTAL >>>	202,000	-	202,000	-	-	-	-

GRAND TOTAL >>>

		BALANCE AVAILABLE TO DELIVER 2014 PROGRAM	8,469,861	1,234,370	2,913,048	1,500,000	2,138,230	-	107,700
		Δ Available to Carry Forward	10,820,313	1,234,370	3,927,342	1,540,523	2,875,433	-	576,513
			2,350,452	-	1,014,294	40,523	737,203	-	367,207

[illegible]

Reconstruction

CSAH 36 (CSAH 37 to CR 114)

Rehabilitation

- CSAH 16 (Peoria Rd to Little Whitefish Dr)
- CSAH 45 (CR 117 to TH 210)
- CSAH 47 (TH 210 to TH 210)
- CR 114 (CSAH 36 to Marie Ln)
- CR 121 (CSAH 2 to 1.31 Miles North)
- CR 135 (TH 210 to TH 210)
- FAD 386 (Inglewood Drive)

Bridge Replacement

CR 122

Spot Improvements

Intersection

CSAH 48 / Isle Drive

Culvert Replacements

- CSAH 11 (7.5 Miles East of TH 6)
- CR 111 (1/4 Mile East of CSAH 10)

RR Crossing Improvements

 CR 111

Approved 4/8/14

2014-2018 HIP

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.

PROPOSED 2015 PROGRAM

2015 FUNDING SOURCES		TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	CROW WING COUNTY LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2014		2,350,452	-	1,014,294	40,523	737,203	-	191,225	367,207	195,200
ESTIMATED ALLOTMENT FOR 2015		7,541,605	2,183,500	2,925,342	772,474	1,200,000	100,000	82,589	82,500	195,200
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULAS, ADDITIONAL SA AND OTHERS)		108,000	108,000	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION PAYBACK		-	-	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION		-	-	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2015 PROGRAM		10,000,057	2,291,500	3,939,636	812,997	1,937,203	100,000	273,814	449,707	195,200
2015 RECONSTRUCTION										
CSAH 36	[018-636-008] Reconstruction from CSAH 37 to CR 114	2,385,600	1,908,500	127,100	350,000	-	-	-	-	-
CSAH 48	[018-648-011] CSAH 48/Isle Drive Intersection (Payback in 2017)	-	-	900,000	-	-	-	-	-	-
	TOTAL >>>	2,385,600	1,908,500	127,100	350,000	-	-	-	-	-
2015 RESURFACING										
CSAH 16	[018-616-018] Resurfacing from Peoria Road to Whitefish Dr.	463,000	-	463,000	-	-	-	-	-	-
CSAH 45	[018-645-007] Resurfacing from CR 117 to TH 210 in Brainerd	786,000	-	786,000	-	-	-	-	-	-
CSAH 47	[018-647-001] Resurfacing from TH 210 to TH 210 in Deerwood	126,300	-	-	-	82,500	-	-	-	43,800
CR 114	[018-114-000] Resurfacing From Misson Twp. To CSAH 36	107,000	-	-	-	107,000	-	-	-	-
CR 121	[018-121-005] Resurfacing from CSAH 2 to 1.31 miles north	211,400	-	-	-	211,400	-	-	-	-
CR 135	[018-135-002] Resurfacing from west junction of TH 210 to east junction of TH 210	64,000	-	-	-	64,000	-	-	-	-
FAD 366	[018-366-001] Resurfacing and Widening Inglewood Dr.	155,000	-	-	-	-	-	-	113,150	41,850
	TOTAL >>>	1,912,700	-	1,249,000	-	464,900	-	-	113,150	85,650
2015 BRIDGE REPLACEMENT										
CR 122	[018-500-000] CR 122 Bridge #2841 Replacement- Little Nokasippi Crossing	215,000	-	-	-	115,000	100,000	-	-	-
	TOTAL >>>	215,000	-	-	-	115,000	100,000	-	-	-
2015 SPOT IMPROVEMENTS										
CSAH 11	[018-611-000] CSAH 11 Culvert Replacement - 7.5 miles east of TH 6	98,000	-	-	-	98,000	-	-	-	-
CR 111	[018-111-000] Install RR crossing gates on CR 111	275,000	275,000	-	-	-	-	-	-	-
CR 111	[018-611-000] Culvert Replacement 1/4 mile east of CSAH 10	90,000	-	-	-	90,000	-	-	-	-
	TOTAL >>>	463,000	275,000	-	-	188,000	-	-	-	-
2015 OTHER PROJECTS										
Co. Wide	[018-000-000] Preventative maintenance surface treatments	262,500	-	-	-	262,500	-	-	-	-
Co. Wide	[018-200-000] Annual pavement marking project	140,000	-	-	-	137,000	-	-	3,000	-
Co. Wide	[018-070-000] HSIP-dynamic warning system	120,000	108,000	-	-	12,000	-	-	-	-
	TOTAL >>>	522,500	108,000	-	-	411,500	-	-	3,000	-
2015 ENGINEERING										
CSAH 36	[018-636-000] 25% In-house design for 2015 construction	50,000	-	25,000	25,000	-	-	-	-	-
CSAH 36	[018-636-000] Construction inspection	50,000	-	50,000	-	-	-	-	-	-
	TOTAL >>>	100,000	-	75,000	25,000	-	-	-	-	-
2015 RIGHT OF WAY										
CSAH 11	[018-611-000] R/W purchase for culvert replacement	600	-	-	-	600	-	-	-	-
CR 111	[018-611-000] R/W purchase for culvert replacement	1,000	-	-	-	1,000	-	-	-	-
CR 122	[018-598-018] R/W purchase for bridge replacement	4,000	-	-	-	4,000	-	-	-	-
CSAH 36	[018-636-008] 25% R/W purchase for 2015 construction	67,000	-	67,000	-	-	-	-	-	-
	TOTAL >>>	71,600	-	67,000	-	5,600	-	-	-	-
GRAND TOTAL >>>										
	BALANCE AVAILABLE TO DELIVER 2015 PROGRAM	5,671,400	2,291,500	1,518,100	375,000	1,185,000	100,000	-	116,150	85,650
	Δ Available to Carry Forward	4,328,657	-	2,421,536	437,997	752,203	-	273,814	333,557	109,550

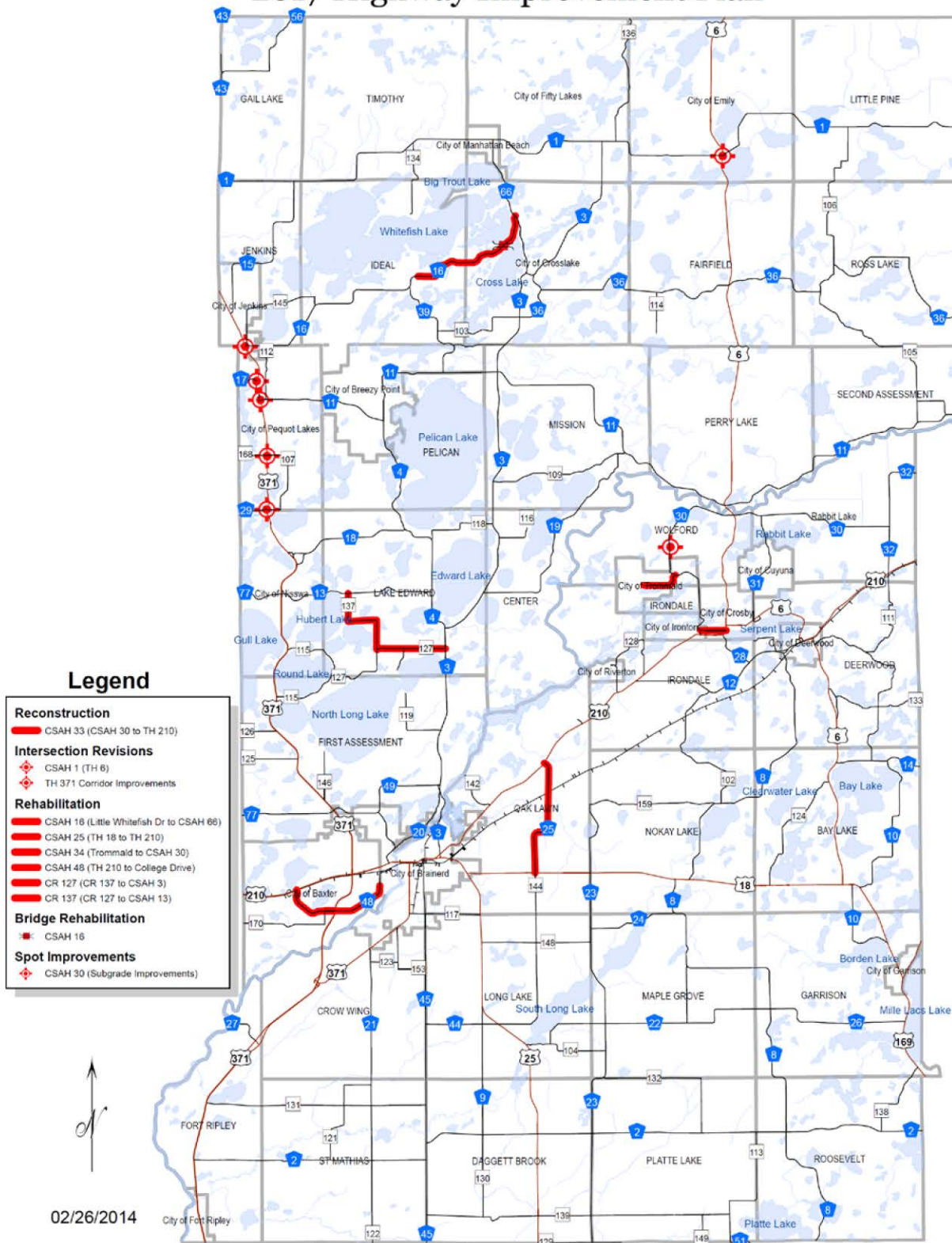
[illegible]

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.

PROPOSED 2016 PROGRAM

2016 FUNDING SOURCES		TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	CROW WING COUNTY LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2015		4,219,107	-	2,421,536	437,997	752,203	-	273,814	333,557	
ESTIMATED ALLOTMENT FOR 2016		5,878,005	713,100	2,925,342	772,474	1,200,000	-	82,589	82,500	102,000
SPECIAL ALLOTMENTS (HSP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)		-	-	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION PAYBACK		-	-	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION		-	-	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2016 PROGRAM		10,097,112	713,100	5,346,878	1,210,471	1,952,203	-	356,403	416,057	102,000
2016 RECONSTRUCTION										
	None	-	-	-	-	-	-	-	-	-
TOTAL >>>		-	-	-	-	-	-	-	-	-
2016 RESURFACING										
CSAH 19	018-609-000 Resurfacing from CSAH 2 to TH 25	907,500		907,500						
CSAH 30	018-630-000 Resurfacing from TH 6 to CSAH 32	1,202,000		1,202,000						
CSAH 32	018-632-000 Resurfacing from TH 210 to East County Line	793,000		793,000						
CSAH 36	018-636-000 Resurfacing from TH 6 to CR 105	623,000		623,000						
CSAH 44	018-644-000 Resurfacing from CSAH 45 to TH 25	611,800		611,800						
CSAH 45	018-645-006 Resurfacing from N. Jct. CSAH 2 to CR 117	1,240,000	713,100	526,900						
CR 101	018-101-000 Resurfacing from CR 110 to CSAH 12	47,100				47,100				
CR 110	018-110-000 Resurfacing from CSAH 12 to west limit of Deerwood TWP	159,000				159,000				
FAD 302	018-302-000 Resurfacing Barbeau Road from W. Co. Line to TH 371	325,000							325,000	
FAD 309	018-309-000 Resurfacing Dellwood Drive from Novotny Road to CSAH 49	120,000							30,000	90,000
TOTAL >>>		6,028,400	713,100	4,664,200	-	206,100	-	-	355,000	90,000
2016 BRIDGE REPLACEMENT										
SAD 267	018-500-000 Spruce Grove Road culvert/bridge replacement	150,000						140,000		10,000
TOTAL >>>		150,000	-	-	-	-	-	140,000	-	10,000
2016 SPOT IMPROVEMENTS										
Co. Wide	018-000-000 Unidentified HSIP Project	25,000				25,000				
TOTAL >>>		25,000	-	-	-	25,000	-	-	-	-
2016 OTHER PROJECTS										
Co. Wide	018-200-000 Annual pavement marking project	189,000				187,000			2,000	
Co. Wide	018-000-000 Unidentified HSIP Project	25,000				25,000				
Co. Wide	018-000-000 Preventative maintenance surface treatments	400,000				400,000				
TOTAL >>>		614,000	-	-	-	612,000	-	-	2,000	-
2016 ENGINEERING										
CSAH 33	018-633-000 75% In-house design for 2017 construction	187,500			187,500					
Co. Wide	Numerous Design and Inspection on various 2016 CSAH Resurfacing Projects	100,000		100,000						
TOTAL >>>		287,500	-	100,000	187,500	-	-	-	-	-
2016 RIGHT OF WAY										
CSAH 1	018-601-015 R/W purchase for CSAH 1/TH 6 intersection	204,000			204,000					
CSAH 33	018-633-000 R/W purchase for CSAH 33 Reconstruction	130,000			130,000					
CR 110	018-110-020 R/W for CR 110 drainage	1,500				1,500				
SAD 267	018-500-000 R/W for Spruce Grove Road culvert/bridge	2,000								2,000
TOTAL >>>		337,500	-	-	334,000	1,500	-	-	-	2,000
GRAND TOTAL >>>		7,442,400	713,100	4,764,200	521,500	844,600	-	140,000	357,000	102,000
BALANCE AVAILABLE TO DELIVER 2016 PROGRAM		10,097,112	713,100	5,346,878	1,210,471	1,952,203	-	356,403	416,057	102,000
Δ Available to Carry Forward		2,654,712	-	582,678	688,971	1,107,603	-	216,403	59,057	-

CROW WING COUNTY
2017 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.

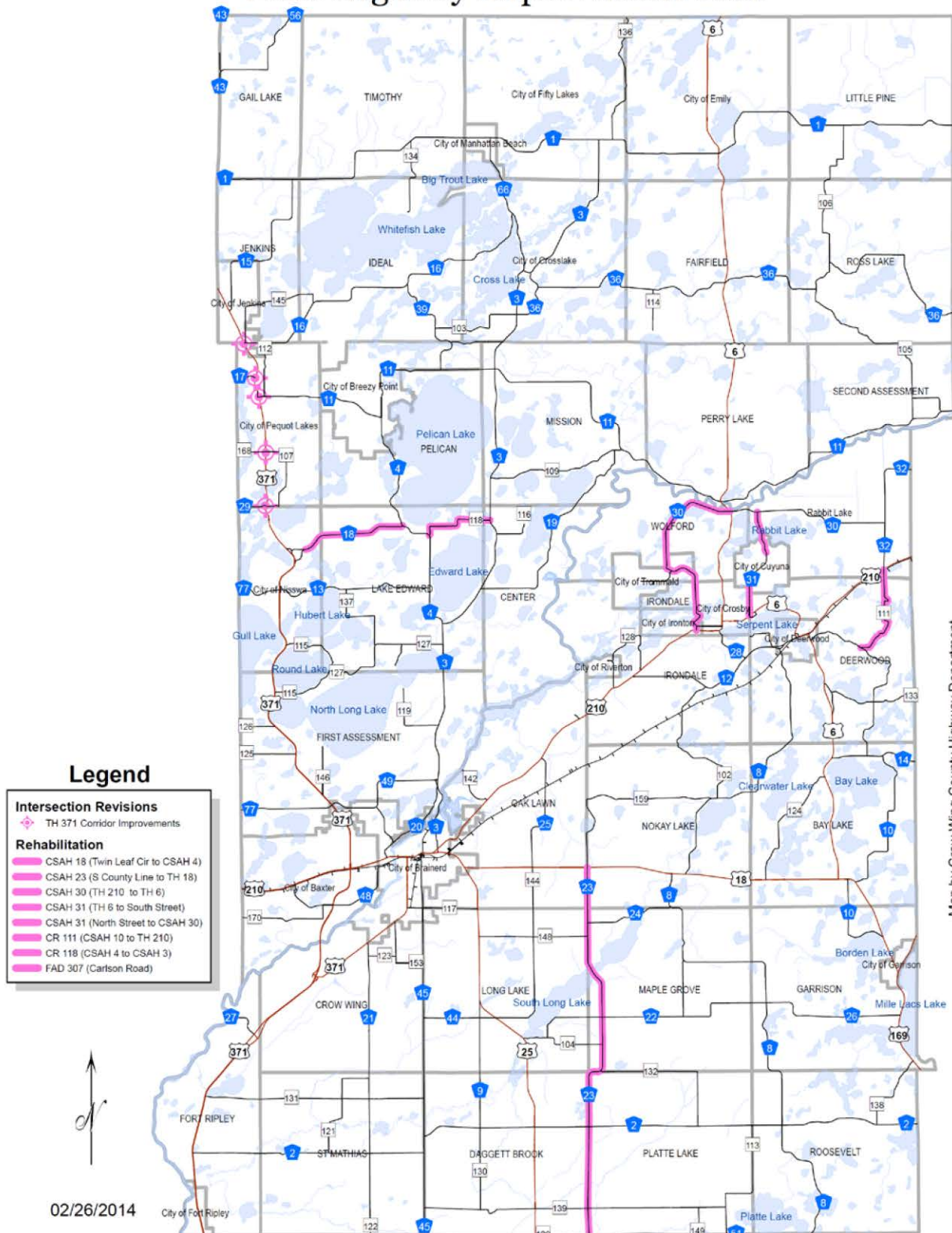
PROPOSED 2017 PROGRAM

2017 FUNDING SOURCES

	TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	CROW WING COUNTY LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2016	2,654,712	-	582,678	688,971	1,107,603	-	216,403	59,057	
ESTIMATED ALLOTMENT FOR 2017	5,930,905	868,000	2,925,342	772,474	1,200,000	-	82,589	82,500	
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULAS, ADDITIONAL SA AND OTHERS)	-	-	-	-	-	-	-	-	
ADVANCED CONSTRUCTION PAYBACK	-	-	-	-	-	-	-	-	
ADVANCED CONSTRUCTION	-	-	-	-	-	-	-	-	
BALANCE AVAILABLE TO DELIVER 2017 PROGRAM	8,585,617	868,000	3,508,020	1,461,445	2,307,603	-	298,992	141,557	-
2017 RECONSTRUCTION									
CSAH 1 018-601-015 CSAH 1/TH 6 Intersection Revision Emily	129,000			129,000					
CSAH 33 018-633-000 CSAH 33 Reconstruct	1,675,000		775,000	900,000					
CSAH 48 018-648-011 CSAH 48/Isle Drive Intersection (payback Baxter for 2015 construction)	900,000		900,000						
VARIOUS 018-000-000 TH 371 Corridor Improvements	Unknown								
TOTAL >>>	2,704,000	-	1,675,000	1,029,000	-	-	-	-	-
2017 RESURFACING									
CSAH 16 018-616-019 Resurfacing from Whitefish Dr. to CSAH 66	752,400	472,800	179,600	100,000					
CSAH 25 018-625-005 Resurfacing from TH 18 to TH 210	555,700	395,200	160,500						
CSAH 34 018-634-000 Resurfacing from CSAH 30 to Trommald	235,000			235,000					
CSAH 48 018-648-013 Resurfacing from TH 210 to College Drive	1,074,000		1,074,000						
CR 127 018-127-000 Resurfacing from CR 137 to CSAH 3	434,700				434,700				
CR 137 018-137-000 Resurfacing from CR 127 to CSAH 13	455,900				455,900				
TOTAL >>>	3,507,700	868,000	1,414,100	335,000	890,600	-	-	-	-
2017 BRIDGE REPLACEMENT									
CSAH 16 018-616-019 Bridge #18501 Deck Rehabilitation	25,000			25,000					
TOTAL >>>	25,000	-	-	25,000	-	-	-	-	-
2017 SPOT IMPROVEMENTS									
Co. Wide 018-070-000 Unidentified HSIP Project	25,000				25,000				
CSAH 30 018-630-009 Swamp Treatment and Culvert Repair 2.0 miles north of CSAH 34	106,000		106,000						
TOTAL >>>	131,000	-	106,000	-	25,000	-	-	-	-
2017 OTHER PROJECTS									
Co. Wide 018-200-000 Annual pavement marking project	170,000				166,000			4,000	
Co. Wide 018-000-000 Preventative maintenance surface treatments	300,000				300,000				
TOTAL >>>	470,000	-	-	-	466,000	-	-	4,000	-
2017 ENGINEERING									
CSAH 33 018-633-000 25% In-house design for 2017 construction	62,500		62,500						
TOTAL >>>	62,500	-	62,500	-	-	-	-	-	-
2017 RIGHT OF WAY									
None									
TOTAL >>>	-	-	-	-	-	-	-	-	-
GRAND TOTAL >>>									
BALANCE AVAILABLE TO DELIVER 2017 PROGRAM	6,900,200	868,000	3,257,600	1,389,000	1,381,600	-	-	4,000	-
A Available to Carry Forward	1,685,417	-	250,420	72,445	926,003	-	298,992	141,557	-

CROW WING COUNTY

2018 Highway Improvement Plan



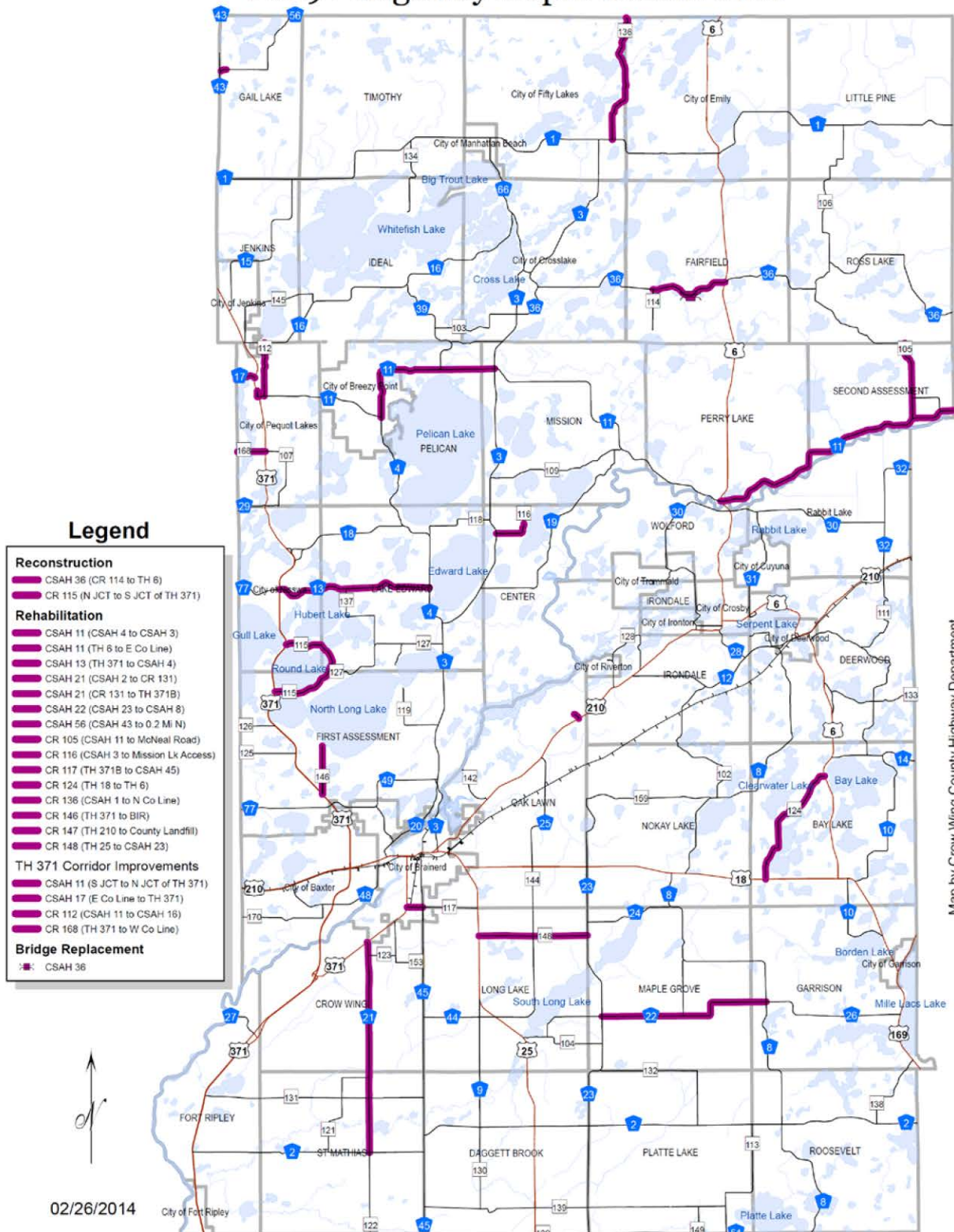
Map by Crow Wing County Highway Department.
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-828-5700.

PROPOSED 2018 PROGRAM

2018 FUNDING SOURCES		TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	CROW WING COUNTY LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2017	ESTIMATED ALLOTMENT FOR 2018	1,685,417	-	250,420	72,445	926,003	-	298,992	137,557	
	SPECIAL ALLOTMENTS (HPP, HSIP, STIMULAS, ADDITIONAL SA AND OTHERS)	5,951,655	438,750	2,925,342	772,474	1,200,000	450,000	82,589	82,500	
	ADVANCED CONSTRUCTION PAYBACK	-								
	ADVANCED CONSTRUCTION	-								
BALANCE AVAILABLE TO DELIVER 2018 PROGRAM		7,637,072	438,750	3,175,762	844,919	2,126,003	450,000	381,581	220,057	
2018 RECONSTRUCTION										
VARIOUS	TH 371 Corridor Improvements	Unknown	-	-	-	-	-	-	-	
TOTAL >>>										
2018 RESURFACING										
CSAH 18	Resurfacing from Twin Leaf Circle to CSAH 4 (FED. APP.)	675,000	438,750	236,250						
CSAH 23	Resurfacing from So. County line to CSAH 2	608,000				608,000				
CSAH 23	Resurfacing from CSAH 2 to TH 18	1,496,000		1,496,000						
CSAH 30	Resurfacing from TH 210 to TH 6	1,074,000		800,000	274,000					
CSAH 31	Resurfacing No. and So. Of Cuyuna	676,000		400,000	276,000					
CR 111	Resurfacing from CSAH 10 to TH 210	352,000				352,000				
CR 118	Resurfacing from CSAH 4 to CSAH 3	405,000				405,000				
FAD 307	Resurfacing Carlson Lake Road	138,000							138,000	
TOTAL >>>		5,424,000	438,750	2,932,250	550,000	1,365,000	-	-	138,000	
2018 BRIDGE REPLACEMENT										
	None	-	-	-	-	-	-	-	-	
TOTAL >>>										
2018 SPOT IMPROVEMENTS										
Co. Wide	Unidentified HSIP Project	20,000				20,000				
TOTAL >>>		20,000	-	-	-	20,000	-	-	-	
2018 OTHER PROJECTS										
Co. Wide	Annual pavement marking project	158,500				155,200			3,300	
Co. Wide	Preventative maintenance surface treatments	300,000				300,000				
TOTAL >>>		458,500	-	-	-	455,200	-	-	3,300	
2018 ENGINEERING										
	None	-	-	-	-	-	-	-	-	
TOTAL >>>										
2018 RIGHT OF WAY										
	None	-	-	-	-	-	-	-	-	
TOTAL >>>										
GRAND TOTAL >>>										
BALANCE AVAILABLE TO DELIVER 2018 PROGRAM		5,902,500	438,750	2,932,250	550,000	1,840,200	-	-	141,300	
Δ Available to Carry Forward		7,637,072	438,750	3,175,762	844,919	2,126,003	450,000	381,581	220,057	
Δ Available to Carry Forward		1,734,572	-	243,512	294,919	285,803	450,000	381,581	78,757	

CROW WING COUNTY

2019+ 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.

02/26/2014

PROPOSED 2019+ PROGRAM

RECONSTRUCTION		
CSAH 36	018-636-000	Reconstruction from CR 114 to TH 6
CR 115	018-115-000	Reconstruction from N. connection TH 371 to S. connection TH 371
RESURFACING		
CSAH 11	018-611-000	Rehabilitation from S. TH 371 to N. TH 371
CSAH 17	018-617-000	Resurfacing from TH 371 to Cass Co. Line
CSAH 11	018-611-000	Resurfacing from TH 6 to E. County Line
CSAH 13	018-613-000	Rehabilitation from TH 371 to CSAH 4
CSAH 22	018-622-000	Resurfacing from CSAH 23 to CSAH 8
CSAH 56	018-656-000	Resurfacing CSAH 43 to 0.2 miles north
CSAH 21	018-621-000	Resurfacing from CSAH 2 to CR 131
CSAH 21	018-621-000	Resurfacing from CR 131 to TH 371
CSAH 11	018-611-000	Resurfacing from CSAH 4 to CSAH 3
CR 124	018-124-000	Resurfacing from TH 18 to TH 6
CR 112	018-112-000	Rehabilitation from CSAH 11 to CSAH 16
CR 148	018-148-000	Resurfacing from TH 25 to CSAH 23
CR 136	018-136-000	Resurfacing from CSAH 1 to N. County Line
CR 146	018-146-000	Resurfacing from TH 371 to B.I.R.
CR 117	018-117-000	Resurfacing from TH 371 to CSAH 45
CR 147	018-147-000	Resurfacing from TH 210 to County Landfill
CR 105	018-105-000	Resurfacing from CSAH 11 to McNeal Road
CR 168	018-168-000	Resurfacing from W. County Line to TH 371
CR 116	018-116-000	Resurfacing from CSAH 3 to Mission Lake Access
OTHER ACTIVITIES		
CSAH 11	018-611-000	Turn back west of future TH 371 bypass alignment
CSAH 11	018-611-000	Cost participation interchange on future TH 371 bypass alignment
CR 112	018-112-000	Turn back associated with future TH 371 bypass alignment
VARIOUS	018-000-000	Intersection improvements with TH 371 expansion (107,29,107,168,11,17,16)

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. 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.

The RQI and surface distress of each CSAH and CR is measured by MnDOT every four years as part of the overall pavement management program. Well defined RQI deterioration curves (mathematical formulas) are used to project pavement condition between the years of these actual measurements. 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.

A roadway's RQI combined with its Average Daily Traffic (ADT) is the primary means in which pavement rehabilitation needs are prioritized in Crow Wing County.

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

RQI =54



RQI =36



RQI =26



Roadway Improvement Priority



Roadway improvement priority is based on a combination of traffic volume (ADT) and Ride Quality (RQI). The following RQI thresholds that have been established are intended to assist in the determination when roadways in each category will be considered for resurfacing or other forms of rehabilitation. Higher volume roadways are intended to maintain higher standards of RQI.

Specific roadways currently below these established thresholds are located on pages 31 and 32.

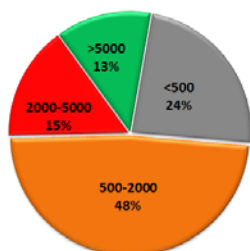
County State Aid Highway (CSAH)

ADT	RQI	Goal
≥ 5000	60	Maintain Good/Very Good Rating for all High Volume CSAHs
≥ 2000<5000	56	Maintain Fair/Good rating for all Moderate Volume CSAHs
≥ 500<2000	52	Maintain Fair/Good rating for all Moderate Volume CSAHs
<500	48	Maintain Fair Rating for all Low Volume CSAHs

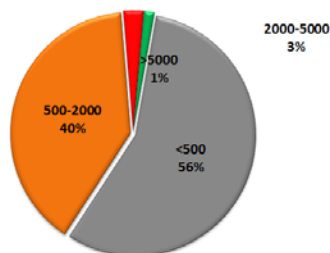
County Roads (CR)

ADT	RQI	Goal
≥ 5000	58	Maintain Good/Very Good Rating for all High Volume CRs
≥ 2000<5000	54	Maintain Fair/Good rating for all Moderate Volume CRs
≥ 500<2000	52	Maintain Fair/Good rating for all Moderate Volume CRs
<500	48	Maintain Fair Rating for all Low Volume CRs

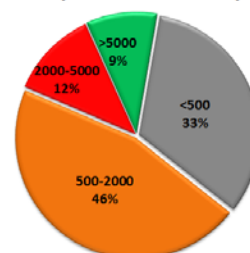
CSAH System Distribution by ADT



CR System Distribution by ADT



Overall System Distribution by ADT



2014 County State Aid Highway (CSAH) Priority List

Road	From	To	Length Miles	RQI	Pavement Age	Condition Rating	ADT	Functional Class	RQI Threshold	RQI Delta	Year Programmed
CSAH 36	CSAH-37	CR-114	4.70	23	27	Poor	900	Rural Major and Urban Collector	52	-29	2015
CSAH 3	CSAH-66	CSAH-1	6.14	25	28	Poor	1560	Rural Major and Urban Collector	52	-27	2014
CSAH 47	TH-210 & TH-6	TH-210	0.18	26	25	Poor	670	Local	52	-26	2015
CSAH 36	TH-6	CR-105	3.70	24	63	Poor	265	Rural Major and Urban Collector	48	-24	2016
CSAH 28	CSAH-12	TH-210	1.53	32	30	Poor	2510	Rural Major and Urban Collector	56	-24	2014
CSAH 9	CSAH-2	TH-25	4.50	25	19	Poor	260	Local	48	-23	2016
CSAH 31	TH-210	SOUTH STREET CUYU	2.31	31	23	Poor	1250	Rural Minor Collector	52	-21	2018
CSAH 33	CSAH-30	TH-210	0.95	32	24	Poor	1320	Local	52	-20	2017
CSAH 44	CSAH-45	TH-25	2.60	28	21	Poor	330	Rural Minor Collector	48	-20	2016
CSAH 30	CSAH-34	TH-6	4.56	28	27	Poor	432	Rural Major and Urban Collector	48	-20	2018
CSAH 45	CR-117	TH-210	2.00	41	17	Poor	7100	Minor Arterial	60	-19	2015
CSAH 30	TH-6	CSAH-32	5.80	34	25	Poor	910	Rural Major and Urban Collector	52	-18	2016
CSAH 34	1ST AVE W	CSAH-30	1.37	30	59	Poor	370	Rural Minor Collector	48	-18	2017
CSAH 8	TH-18	7.7 MI N	7.70	34	23	Poor	960	Rural Major and Urban Collector	52	-18	2014
CSAH 30	TH-210	CSAH-34	3.11	35	23	Poor	760	Rural Major and Urban Collector	52	-17	2018
CSAH 11	N JCT TH-371	S JCT TH-371	0.29	40	24	Poor	3500	Rural Major and Urban Collector	56	-16	2019+
CSAH 17	W CO LN	TH-371	0.84	36	20	Poor	1450	Rural Major and Urban Collector	52	-16	2019+
CSAH 32	CSAH-30	E CO LN	2.88	36	22	Poor	640	Rural Major and Urban Collector	52	-16	2016
CSAH 36	CR-114	TH-6	3.00	32	26	Poor	340	Rural Major and Urban Collector	48	-16	2019+
CSAH 31	NORTH ST CUYUNA	CSAH-30	1.60	37	19	Poor	1650	Rural Minor Collector	52	-15	2018
CSAH 25	TH-18	TH-210	4.40	40	25	Poor	1050	Rural Major and Urban Collector	52	-12	2017
CSAH 16	PEORIA ROAD	0.6 MI E CSAH-39	4.00	44	27	Fair	3100	Rural Major and Urban Collector	56	-12	2015
CSAH 48	TH-210	TH-371	2.00	46	18	Fair	3750	Rural Major and Urban Collector	56	-10	2017
CSAH 11	TH-6	E CO LINE	10.00	42	17	Fair	530	Rural Major and Urban Collector	52	-10	2019+
CSAH 16	0.6 MI E CSAH-39	CSAH-66	4.98	47	25	Fair	2313	Rural Major and Urban Collector	56	-9	2017
CSAH 13	TH-371	CSAH-4	5.80	43	17	Fair	1625	Rural Major and Urban Collector	52	-9	2019+
CSAH 8	7.7 MI N TH-18	CSAH-12	3.10	43	19	Fair	675	Rural Major and Urban Collector	52	-9	2019+
CSAH 22	CSAH-23	CSAH-8	6.50	39	17	Poor	225	Rural Major and Urban Collector	48	-9	2019+
CSAH 48	COLLEGE DR	SW 4th ST BRAINERD	0.92	48	18	Fair	4483	Minor Arterial	56	-8	2014
CSAH 45	N JCT CASH-2	CR-117	8.56	45	21	Fair	960	Rural Major and Urban Collector	52	-7	2016
CSAH 23	CSAH-22	TH-18	5.60	45	20	Fair	837	Rural Major and Urban Collector	52	-7	2018
CSAH 56	CSAH-43	0.2 MI N	0.20	43	26	Fair	175	Rural Minor Collector	48	-5	2019+
CSAH 48	TH-371	COLLEGE DR	2.08	56	18	Fair	5600	Rural Major and Urban Collector	60	-4	2017
CSAH 23	S CO LN	CSAH-2	4.00	44	19	Fair	405	Rural Major and Urban Collector	48	-4	2018
CSAH 36	CSAH-3	CSAH-37	1.60	49	29	Fair	900	Rural Major and Urban Collector	52	-3	2019+
CSAH 23	CSAH-2	CSAH-22	4.40	46	19	Fair	405	Rural Major and Urban Collector	48	-2	2018
CSAH 2	CSAH-45	TH-25	4.20	50	17	Fair	600	Rural Major and Urban Collector	52	-2	2019+
CSAH 26	CSAH-8	TH-169	5.30	46	22	Fair	440	Rural Major and Urban Collector	48	-2	2019+
CSAH 10	S JCT TH-18	N JCT TH-18	3.40	47	19	Fair	350	Rural Major and Urban Collector	48	-1	2019+
CSAH 18	TWIN LEAF CIRCLE	CSAH-4	3.55	55	25	Fair	2463	Rural Major and Urban Collector	56	-1	2018
CSAH 21	CSAH-2	CR-131	2.00	48	27	Fair	320	Rural Minor Collector	48	0	2019+

2014 County Road (CR) Priority List

Road	From	To	Length Miles	RQI	Last Project Year	Pavement Age	Condition Rating	ADT	ADT Class	Functional Class	RQI Threshold	RQI Delta	Year Programmed
CR 110	CSAH-12	W/LIN DEERWOOD TWP	1.28	34	2001	13	Poor	510	Local	Local	52	-18	2016
CR 117	CSAH-45	TH-25	2.00	40	1997	17	Poor	5800	Local	Rural Major and Urban Collector	58	-18	2014
CR 119	CSAH-3	NORTH LONG LAKE	2.58	34	1995	19	Poor	620	Local	Local	52	-18	2014
CR 115	S/JCT TH-371	CR 127	2.32	36	1985	29	Poor	1550	Local	Rural Minor Collector	52	-16	2019+
CR 115	CR 127	N/JCT TH-371	2.51	36	1985	29	Poor	1550	Local	Rural Minor Collector	52	-16	2019+
CR 135	W/JCT TH-210	E/JCT TH-210	0.46	32	1988	26	Poor	180	Local	Local	48	-16	2015
CR 121	CSAH-2	1.31 MI N	1.31	34	1991	23	Poor	205	Local	Rural Minor Collector	48	-14	2015
CR 124	TH-18	TH-6	4.93	34	1993	21	Poor	340	Local	Local	48	-14	2019+
CR 134	LOWER WHITEFISH LAKE	CSAH-1	2.89	34	1995	19	Poor	420	Local	Local	48	-14	2014
CR 137	CR-127	CSAH-13	3.12	36	1992	22	Poor	270	Local	Rural Minor Collector	48	-12	2017
CR 112	CSAH-11	CSAH-16	2.00	42	1995	19	Fair	1750	Local	Local	52	-10	2019+
CR 101	CR-110	CSAH-12	0.44	40	2001	13	Poor	50	Local	Local	48	-8	2016
CR 148	TH-25	CSAH-23	4.00	44	1999	15	Fair	830	Local	Local	52	-8	2019+
CR 136	CSAH-1	N GO LN	5.00	46	2000	14	Fair	520	Local	Rural Minor Collector	52	-6	2019+
CR 146	TH-371	B.I.R.	1.50	46	1999	15	Fair	830	Local	Local	52	-6	2019+
CR 111	CSAH-10	TH-210	3.83	42	2002	12	Fair	175	Local	Local	48	-6	2018
CR 114	CSAH-36	MISSION TWP LN	1.50	42	2001	13	Fair	230	Local	Local	48	-6	2015
CR 102	STIMAC RD	CSAH-12	1.54	46	1992	22	Fair	225	Local	Local	48	-2	2014
CR 117	TH-371	CSAH-45	0.65	52	2004	10	Fair	3300	Local	Rural Major and Urban Collector	54	-2	2019+
CR 147	TH-210	CO LANDELL	0.15	46	2001	13	Fair	285	Local	Local	48	-2	2019+
CR 105	CSAH-11	MCNEAL ROAD	3.10	48	2000	14	Fair	175	Local	Rural Minor Collector	48	0	2019+

System Performance Targets

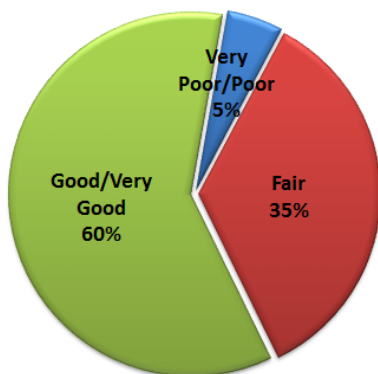


Establishing realistic goals, or targets, is essential in order to successfully manage the long term performance of the County's roadway system. Reporting on these performance targets, and actively working to achieve them, will assist the decision maker when considering where to apply limited future transportation funding.

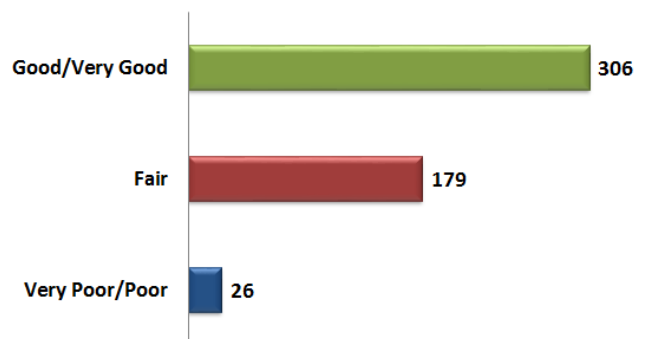
Performance Targets:

1. No less than 60% of the paved CSAH and CR system in Good/Very Good condition (RQI = 61-100)
2. No less than 35% of the paved CSAH and CR system in Fair condition (RQI= 41-60)
3. Allow no more than 5% of the paved CSAH and CR system in Poor/Very Poor condition (RQI= 0-40)

Overall System Performance Target



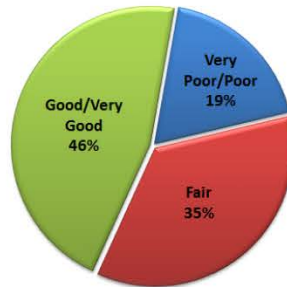
Overall System Performance Target by Mileage



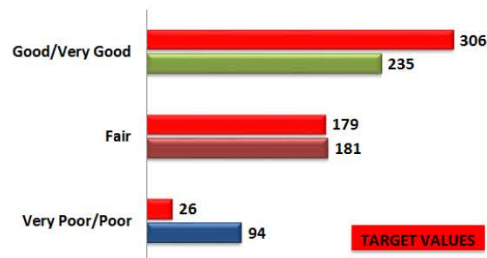
System Performance Summary



Overall System Performance 2014



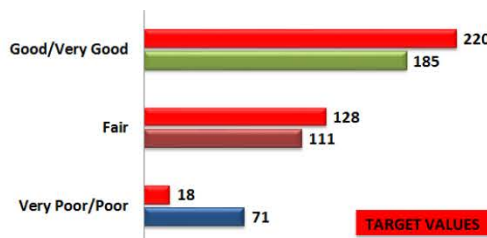
Overall System Mileage Distribution by Performance (509 CSAH + CR Miles)



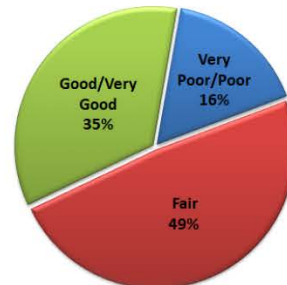
CSAH System Performance 2014



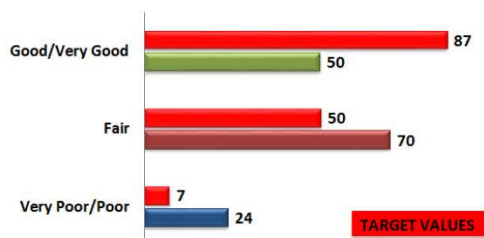
CSAH Mileage Distribution by Performance (367 CSAH Miles)



County Road System Performance 2014



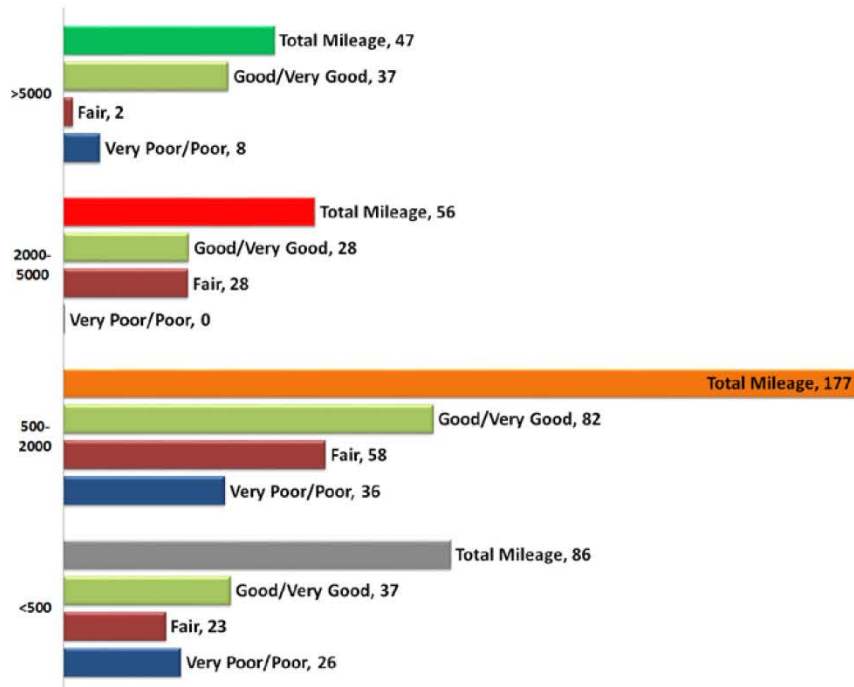
CR Mileage Distribution by Performance (142 CR Miles)



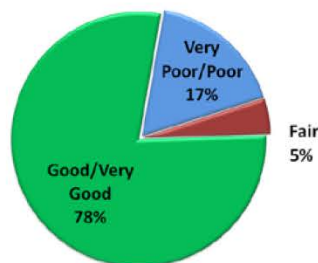
CSAH System Performance Summary



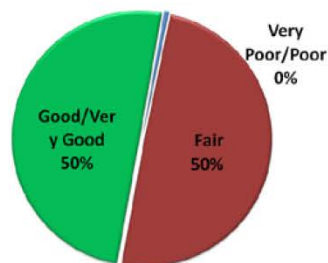
**CSAH Mileage Distribution by ADT and Performance
(367 CSAH Miles)**



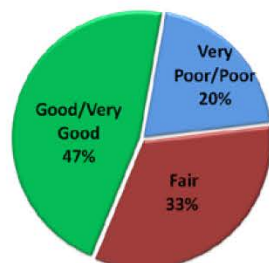
CSAH >5000 ADT Performance



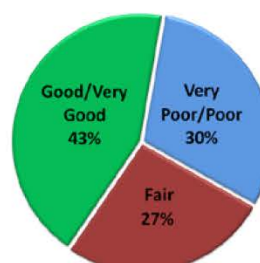
CSAH 2000-5000 ADT Performance



CSAH 500-2000 ADT Performance



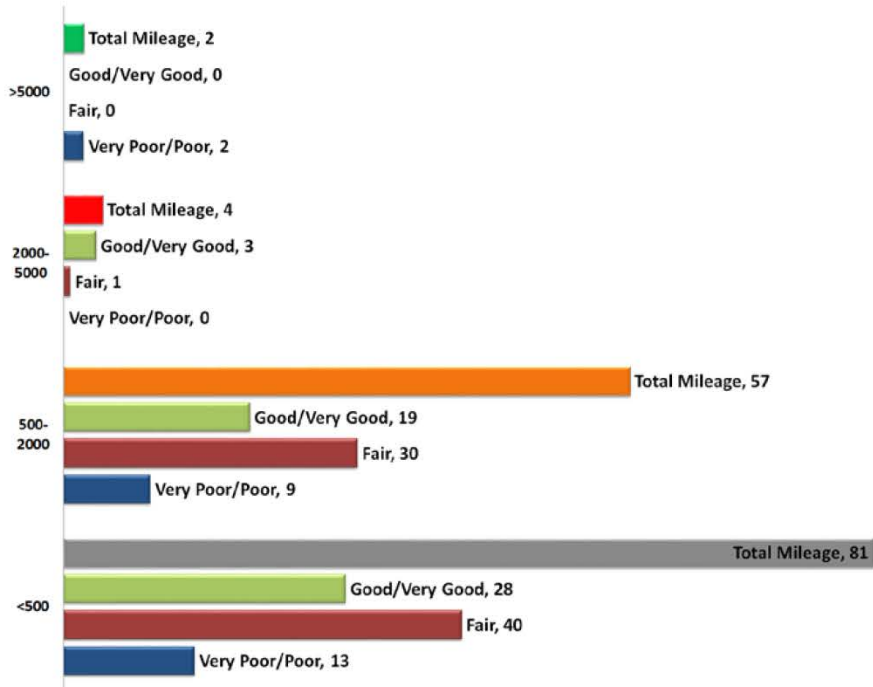
CSAH <500 ADT Performance



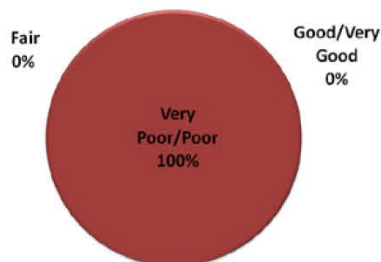
CR System Performance Summary



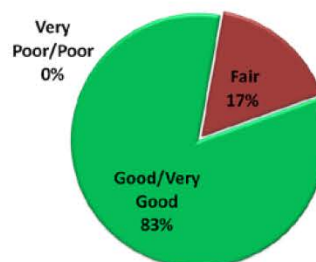
**CR Mileage Distribution by ADT and Performance
(142 CR Miles)**



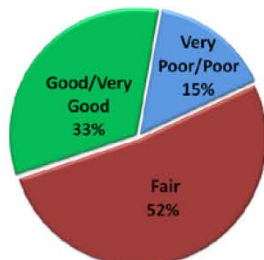
CR >5000 ADT Performance



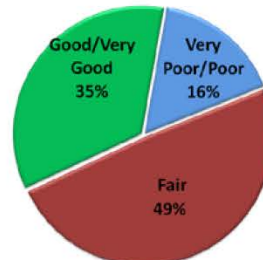
CR 2000-5000 ADT Performance



CR 500-2000 ADT Performance



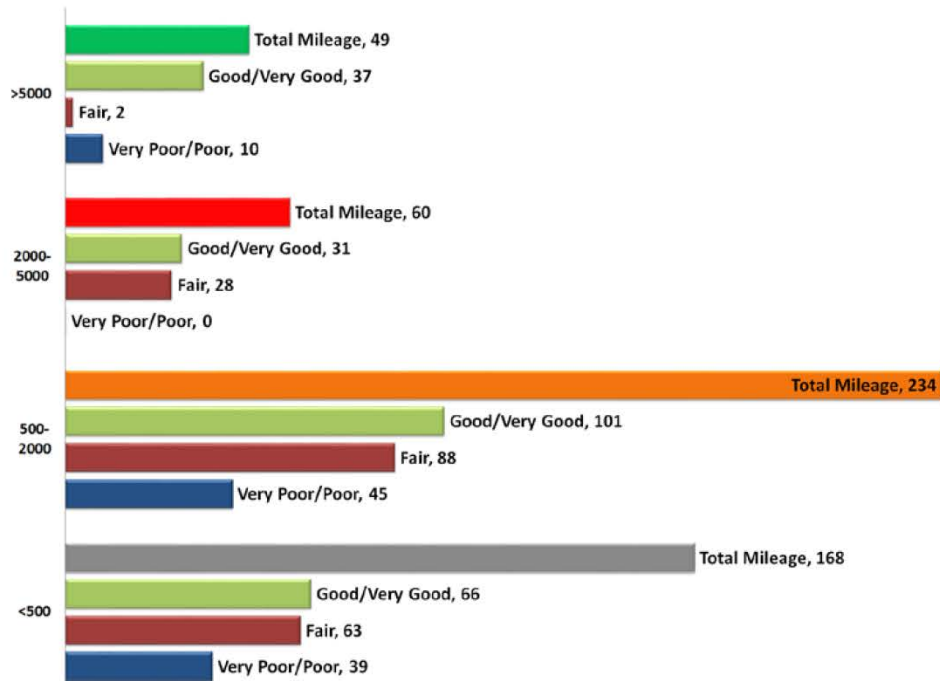
CR <500 ADT Performance



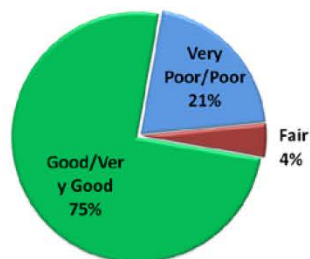
Overall System Performance Summary



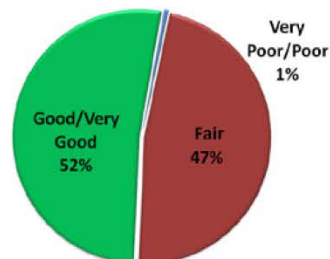
**Overall System Mileage Distribution by ADT and Performance
(509 CSAH + CR Miles)**



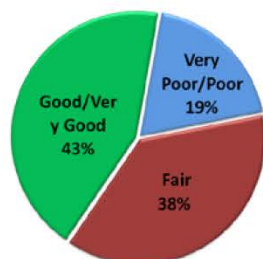
System >5000 ADT Performance



System 2000-5000 ADT Performance



System 500-2000 ADT Performance

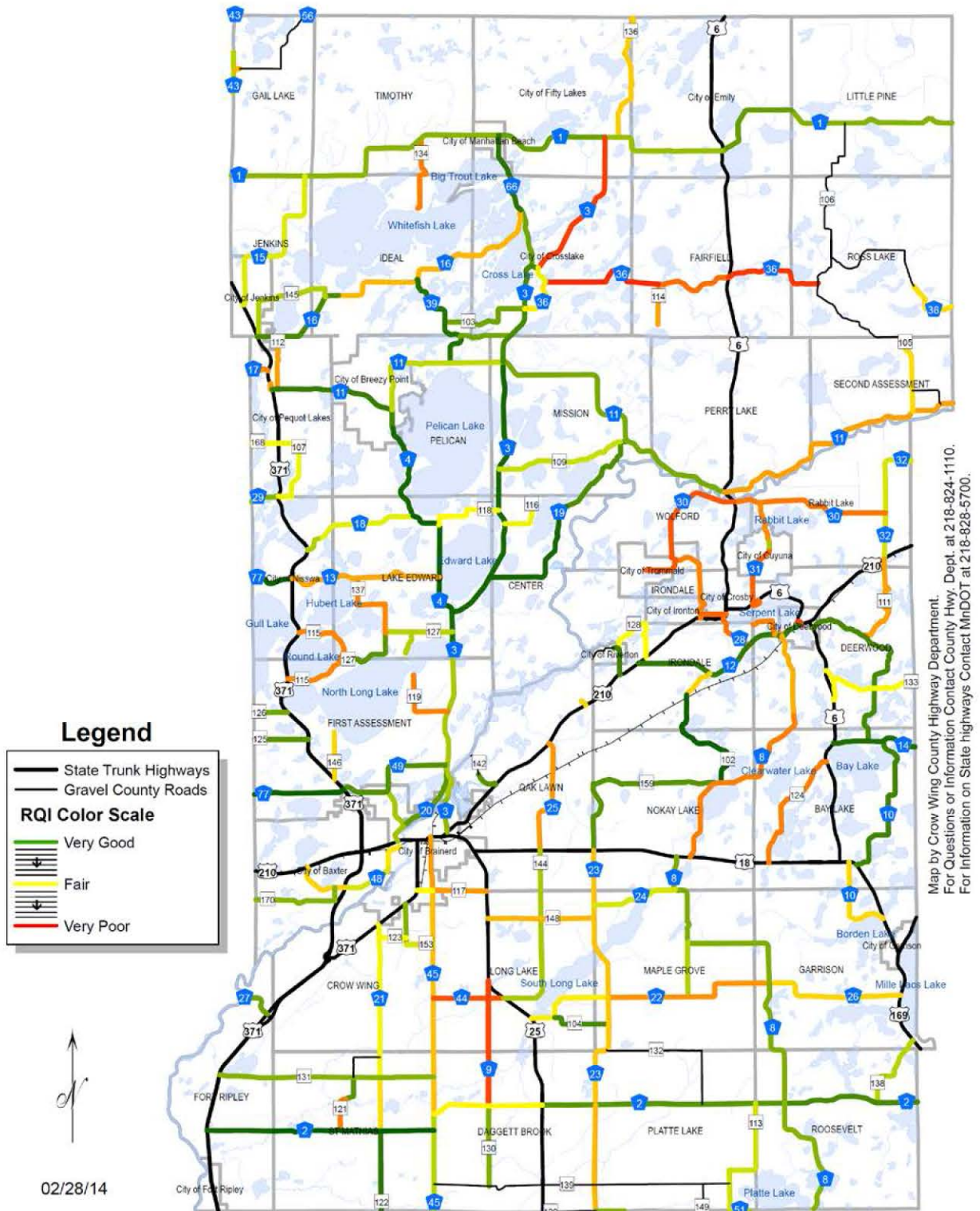


System <500 ADT Performance



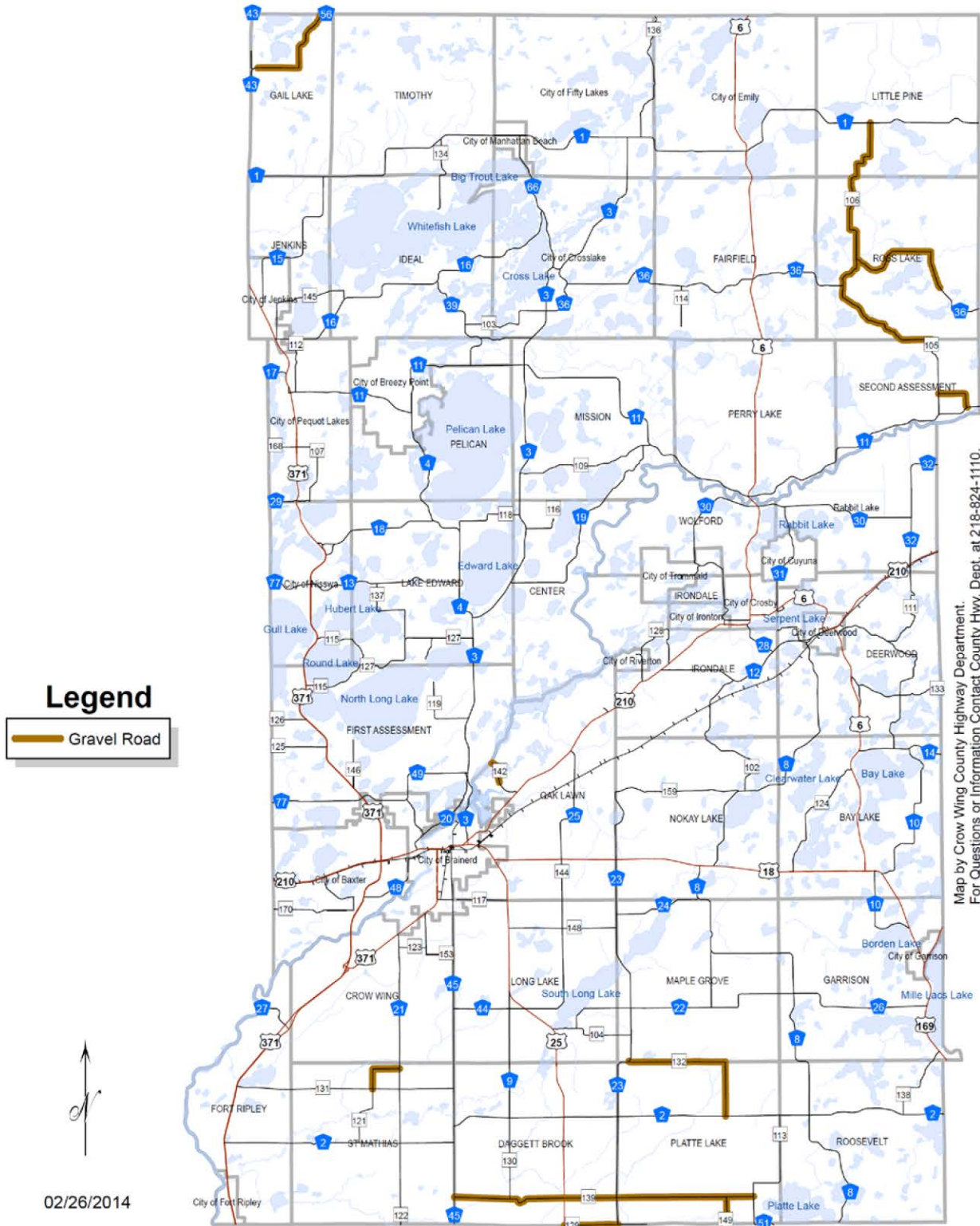
CROW WING COUNTY

Ride Quality Index



CROW WING COUNTY

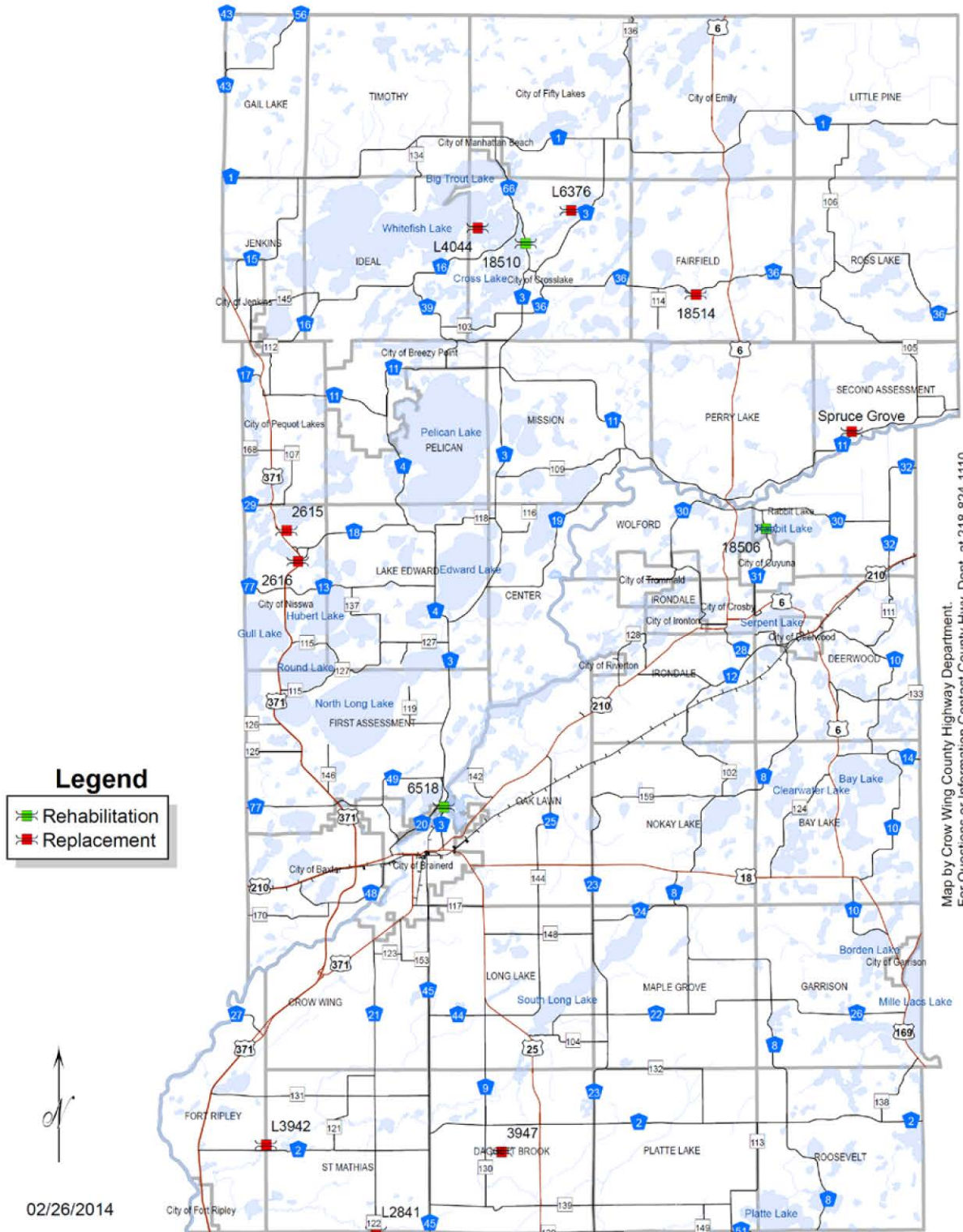
Gravel Roads



2014 Gravel County Roads

Road	Length (miles)	From	To	RQI	Condition Rating	ADT	ADT Class	Functional Class	Major Regraveling
CR 105	4.27	MCNEAL ROAD	CSAH-36	N/A	Gravel	105	<500	Rural Minor Collector	2014
CR 106	0.69	CSAH-36	0.69 MI N	N/A	Gravel	105	<500	Rural Minor Collector	2015
CR 106	5.23	0.69 MI N CSAH-36	CSAH-1	N/A	Gravel	105	<500	Rural Minor Collector	2016
CR 121	1.8	CR-131	CSAH-21	N/A	Gravel	120	<500	Local	2014
CR 129	2	TH-25	CSAH 23	N/A	Gravel	60	<500	Local	2018
CR 132	5.54	CSAH-23	CSAH-2	N/A	Gravel	60	<500	Local	2016
CR 139	11.2	CSAH-45	CR-113	N/A	Gravel	85	<500	Local	2017
CR 141	1.51	CR-105	CSAH-11	N/A	Gravel	15	<500	Local	2014
CR 142	0.82	1.58 MI W TH-210	FRENCH RAPIDS	N/A	Gravel	90	<500	Local	2018
CR 149	1.14	CR-139	S CO LN	N/A	Gravel	50	<500	Local	2016
CSAH 36	1.3	CR-105	CR-106	N/A	Gravel	115	<500	Rural Major and Urban Collector	2015
CSAH 36	4.8	CR-106	CUYUNA TRAIL	N/A	Gravel	45	<500	Rural Major and Urban Collector	2015
CSAH 56	3.9	0.2 MI N CSAH-43	N CO LN	N/A	Gravel	175	<500	Rural Minor Collector	2016
CSAH 56	0.3	ALONG N CO LN		N/A	Gravel	175	<500	Rural Minor Collector	2016
TOTAL	44.50	12% of CSAH and CR System							

CROW WING COUNTY Bridge Priority List



2014 CSAH/CR/FAD Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
Spruce Grove	2nd Accessment	Twsp (SAD)	1975	25	1973	\$150,000	Town Bridge	Through rural road serving residential and agricultural traffic. Existing 8 foot (railway tank car) culvert is in poor condition and has washed out twice in the last 20 years. Current culvert replaced bridge no. L5865 August, 1975.
L2841	CR 122 (Little Noka. River)	CR	1955	205	(2007)	\$150,000	State Bonding/State Aid	Galvanized steel plate culvert. Rusting at the waterline. Currently in the preliminary design phase. Concrete box culvert planned. Construction planned for summer 2015.
L2871	CSAH 36 (Mud Brook)	CSAH	1936	267	(2008)	\$346,400	State Bonding/State Aid	General Deterioration. Too narrow for current traffic level. Currently in the preliminary design phase. Construction planned in conjunction with resurfacing of that segment of CSAH 36 in the summer 2016.
18514	CSAH 36 (Little Pine)	CSAH	1981	343	(2008)	\$866,100	State Bonding/State Aid	Bituminous deck and approach repair is needed. The bituminous deck surface is cracked allowing salt and water to penetrate to the wood superstructure. There is currently 7 inches of Bituminous on the deck and the original design was only for 2 inches. Currently load posted for 32 ton straight truck.
18504	CSAH 45 (Noka. River)	CSAH	1970	968	(2008)	\$856,000	State Bonding/State Aid	Deteriorating condition of the superstructure. Longitudinal cracks in lower legs of the channels.
18502	CSAH 23 (Noka. River)	CSAH	1960	796	(2008)	\$319,200	State Bonding/State Aid	Deteriorating condition of the superstructure. Longitudinal cracks in lower legs of the channels.
18506	CSAH 31 (Rabbit Lake)	CSAH	1974	1,663	(2008)	\$529,300	State Bonding/State Aid	Deteriorating condition of the superstructure. Rusting occurring in the steel bridge beams. Need to paint the steel or start planning to replace in 10 to 20 years. Problem, LEAD PAINT!
92547	CSAH 21 (Hay Creek)	CSAH	1960	1,361	(2008)	\$150,000	State Bonding	Galvanized steel plate culvert. Rusting at the waterline.
92168	CSAH 2 (Daggett Brook)	CSAH	1967	1,663	(2008)	\$225,800	State Bonding/State Aid	Galvanized steel plate culvert. Rusting at the waterline.
18507	CR 136 (Crooked Creek)	Cnty	1974	310	(2005)	\$257,600	State Bonding/Local Levy	General Deterioration. Approach fill is eroding away behind the backer boards & wingwalls, causing sinkholes to develop in the approaches.
6518	CSAH 3 (Mississippi River)	CSAH	1950	9,878	(2008)	\$3,276,800	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 the reinforcing steel.

Bridges highlighted in yellow are contained in the proposed 2014 Crow Wing County bridge priority resolution.

Bridges with red print are scheduled for construction in 2015.

2014 Township Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
3947	Daggett Brook (30th St.)	TWP	1923	58	(2008)	\$172,500	Town Bridge	FUNCTIONALLY OBSOLETE. Through road serving agricultural Area.
L2849	Oak Lawn (Jordan Rd.)	TWP	1915	20	(1991)	\$150,000	Town Bridge	Deteriorated conditions. Posted at 26/40 tons. Dead end road, old TH 210 segment, providing access to limited residential properties.
L3942	St. Mathias (Koering Rd.)	TWP	1908	20	(1973)	\$457,100	Town Bridge	STRUCTURALLY DEFICIENT. CLOSED. Out of service since 1987. Through "town line" road.

Bridges highlighted in yellow are contained in the proposed 2014 Crow Wing County bridge priority resolution.

2014 City Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
2615	Nisswa (Lower Cullen Rd.)	City	1917	1,870	34.9 (2008)	\$167,300	State Bonding	STRUCTURALLY DEFICIENT. Posted at 18/30 tons. Through road serving residential and recreational developments. Design is in the final phase. City of Nisswa is currently applying for bridge bonding to fund construction.
2616	Nisswa (Hazelwood Dr.)	City	1928	850	37.3 (2008)	\$150,000	State Bonding	FUNCTIONALLY OBSOLETE. Posted at 18/30 tons. Through road serving residential and recreational developments.
L4044	Crosslake (Melinda Shores Rd.)	City	1950	15	67.8 (1990)	\$224,800	State Bonding	Rotation and general deterioration of the abutments. Superstructure was replaced in 1989. Dead end road to residential development.
L6376	Crosslake (Dream Island Rd.)	City	1960	30	62.5 (1989)	\$150,000	State Bonding	Rotation and general deterioration of the abutments. Superstructure was replaced in 1988. Dead end road to residential development on Dream Island.
L2878	Dam Rd. (Emily)	City	1937	10	61.2 (1986)	\$262,700	Local	Posted at 18/30 tons. Dead end road providing access to state and public lands. Only timber harvesters impacted by the load rating at this time. There are no permanent residents on the far side of the bridge. As the wood decking and steel beams deteriorate expect the load rating to continue to fall. Minimum deck rehab recommended only.

Bridges highlighted in yellow are contained in the proposed 2014 Crow Wing County bridge priority resolution.

Bridges with red print are in the final design phase.

Contact Information



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

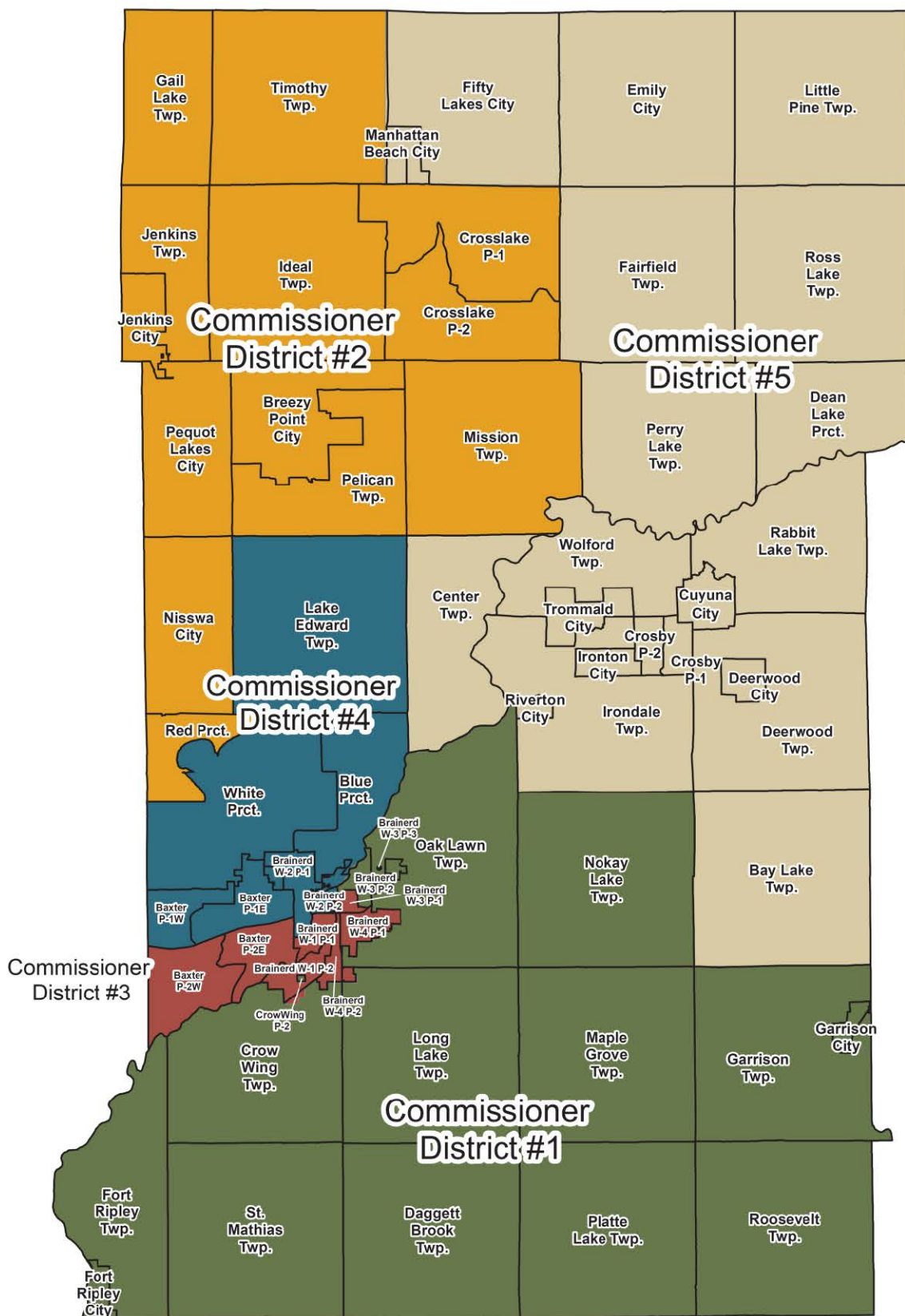
Timothy Bray, P.E.
County Engineer

Rob Hall, P.E.
Assistant County Engineer

Crow Wing County Commissioners
326 Laurel Street
Brainerd, MN 56401

Paul Koering
Paul Thiede
Rachel Reabe-Nystrom
Rosemary Franzen
Doug Houge

District 1
District 2
District 3
District 4
District 5



Notes



GLOSSARY

800 MHz is a project to upgrade radio technology for emergency management.

Accrual Accounting recognizes revenue and expenses in the time period that the revenue was earned or the liability, for an expense, was incurred regardless of when the revenue was received or the expense was paid.

ADT stands for Average Daily Traffic.

Advance Refunding is a transaction in which new debt is issued to provide funds to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

Appropriation is the legal authorization granted by the County Board of Commissioners which permits the County to make expenditures and incur obligations for specific purposes.

Approved Budget is the budget adopted by the County Board of Commissioners each fiscal year.

Aquatic Invasive Species (AIS) is an aquatic plant or animal that is not native to a specific location and has a tendency to spread, which is believed to cause damage to the environment, human economy and/or human health.

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.

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

Building Automation Systems (BAS) is the automatic centralized control of a building's heating, ventilation and air conditioning system.

BWSR stands for Board of Water and Soil Resources.

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

GLOSSARY

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

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

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

Central Minnesota Community Corrections (CMCC) is a joint venture between Crow Wing, Aitkin, and Morrison counties to provide detention and correction services to adults and juveniles under the jurisdiction of the counties.

Charges for Services are fees collected for various County-provided services such as property deeds, waste management, jail bed space, etc.

CHIPS stands for Child in Need of Protection or Services.

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

Comprehensive Annual Financial Report (CAFR) is the official summary of all financial transactions for the year.

Computerized Maintenance Management System (CMMS) maintains a computer database of information about an organization's maintenance operations.

Community Services Fund is used to account for all costs for human services, health, and veteran services. Financing comes primarily from an annual property tax levy and restricted intergovernmental revenue from the state and federal governments.

Conservation of Natural Resources includes activities of the Public Land Management Fund.

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

CR stands for County Road.

GLOSSARY

CSAH stands for County State Aid Highway.

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

Debt is an obligation to pay resulting from the borrowing of money or from the purchase of goods and services.

Debt Service refers to expenditures related to debt and includes principal, interest and related fees.

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

DHS stands for Department of Human Services.

DNR stands for Department of Natural Resources.

DOC stands for Department of Corrections.

DOR stands for Department of Revenue.

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

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

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

GLOSSARY

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

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

ES stands for Environmental Services.

FEMA stands for Federal Emergency Management Agency.

Fiscal Notes summarize the monetary impact of a proposed or requested action or budgetary adjustment.

Fixed Asset refers to tangible property used in the operations of a business, but not expected to be consumed or converted into cash in the ordinary course of events. Plant, machinery and equipment, furniture and fixtures, and leasehold improvements comprise the capital assets of most entities.

FSC stands for Forest Stewardship Council.

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

Fund Balance is also known as fund equity and is the difference between financial assets and fund liabilities.

GASB stands for Governmental Accounting Standards Board.

General Fund is the County's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

General Government includes legislative, administrative, legal, financial, court, and property related activities and all other costs not included in public safety, highway, culture and recreation, human services, economic development, conservation of natural resources, sanitation and health.

GLOSSARY

General Obligation Bonds are bonds backed by the full faith and credit of a government and repaid with general revenue and borrowings.

Generally Accepted Accounting Principles (GAAP) is the uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the applications of GAAP to local governments, the Governmental Accounting Standards Board (GASB).

GFOA stands for Government Finance Officers Association.

HC stands for Health Care.

Health includes public health services and environmental health services provided by the Community Health and Environmental Services Department.

HVAC stands for heating, ventilating and air conditioning

HHW stands for Household Hazardous Waste.

High Intensity Discharge (HID) are a type of electrical gas-discharge lamp which produces high intensity light while reducing power consumption.

Highway Improvement Plan (HIP) is a planning document which summarizes the Highway Department's plans for infrastructure improvements over a 5 year period.

Highway Fund is used to account for all costs for maintenance and construction of streets and highways. Financing comes primarily from an annual property tax levy and restricted intergovernmental revenue from the state and federal governments.

HRIS stands for Human Resources Information Services.

ICAC stands for Internet Crimes Against Children.

GLOSSARY

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

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

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

Lake Improvement District (LID) is a district formed on a certain lake to raise funding for lake improvement projects or aquatic invasive species removal. The County maintains the accounting records of 9 lake improvement or subordinate service districts.

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

LEAN refers to the County's efforts to "lean out" burdensome or time-consuming processes by studying and eliminating or streamlining procedures.

LED stands for light-emitting diode. This is another form of high efficiency lighting used mostly in environmental and task lighting.

Legal Debt Limit is the maximum amount of outstanding gross or net debt legally permitted by the State.

LS stands for Land Services.

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

LOG stands for Landfill Operator's Group.

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

LTC stands for Long Term Care.

GLOSSARY

LTFC stands for Long Term Foster Care.

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.

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

MDA stands for Minnesota Department of Agriculture.

Miscellaneous Revenue is revenue not considered to be Taxes, Special Assessments, Licenses and Permits, Intergovernmental, Charges for Services, or Investment revenues.

Mississippi Headwaters Board (MHB) is a joint venture between Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca, and Morrison counties to prepare, adopt, and implement a comprehensive land use plan design to protect and enhance the Mississippi River and related shore land areas within the counties.

Mississippi Northwoods is the name of the \$11 million land purchase project Crow Wing completed in 2012 using Legacy Funds.

Modified Accrual Accounting recognizes revenue and expenses when received or paid, cash basis, until the end of the accounting fiscal year when revenue and expenses not received or paid are included in the statements or revenue and expense for the period.

MPCA stands for Minnesota Pollution Control Agency.

MS stands for Minnesota Statute.

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.

OHP stands for Out of Home Placement.

GLOSSARY

OPEB stands for Other Post-Employment Benefits.

Operating Budget is the portion of the budget that pertains to current revenues and expenditures. The annual operating budget is the principle way most of the financing, acquisition, spending and service activities of a government are monitored.

Other Financing Sources represent proceeds received not reported as revenues, including transfers and bond activity.

Other Financing Uses represents funds expended not reported as expenditures, including transfers and bond activity.

PERA stands for Public Employee Retirement Association.

Per Capita Debt is the amount of a government's total bonded debt divided by its population. "Net per capita debt", divides the total bonded debt less applicable sinking funds by the total population. The result of either ratio, when compared with ratios of prior periods, reveals trends in a government's debt burden.

PFC stands for perfluorinated chemicals.

POR stands for Predatory Offender Registration.

PSAP stands for Public Safety Answering Point.

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

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

PVC stands for Property Valuation and Classification.

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

SFI stands for Sustainable Forestry Initiative.

GLOSSARY

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.

SWAA stands for Solid Waste Administrator's Association.

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

TH stands for Trunk Highway.

THIRA stands for Threat Hazard Identification and Risk Assessment.

TLC stands for Transfer of Legal Custody.

TPR stands for Termination of Parental Rights.

TRIAD is a community-based partnership between law enforcement agencies and agencies and individuals involved in elderly issues.

Unorganized Townships Fund is the fund used to account for and report financial resources of the Unorganized First Assessment and Unorganized Second Assessment districts.

GLOSSARY

VFCT stands for Voluntary Foster Care Treatment.

WIC stands for Women, Infants, and Children and is a social services program to provide food and formula assistance to qualifying individuals.