



# **2016 ANNUAL BUDGET & CAPITAL IMPROVEMENT PLAN**

**CROW WING COUNTY  
BRAINERD, MINNESOTA**

**Adopted by County Board**

**December 1, 2015**


**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.

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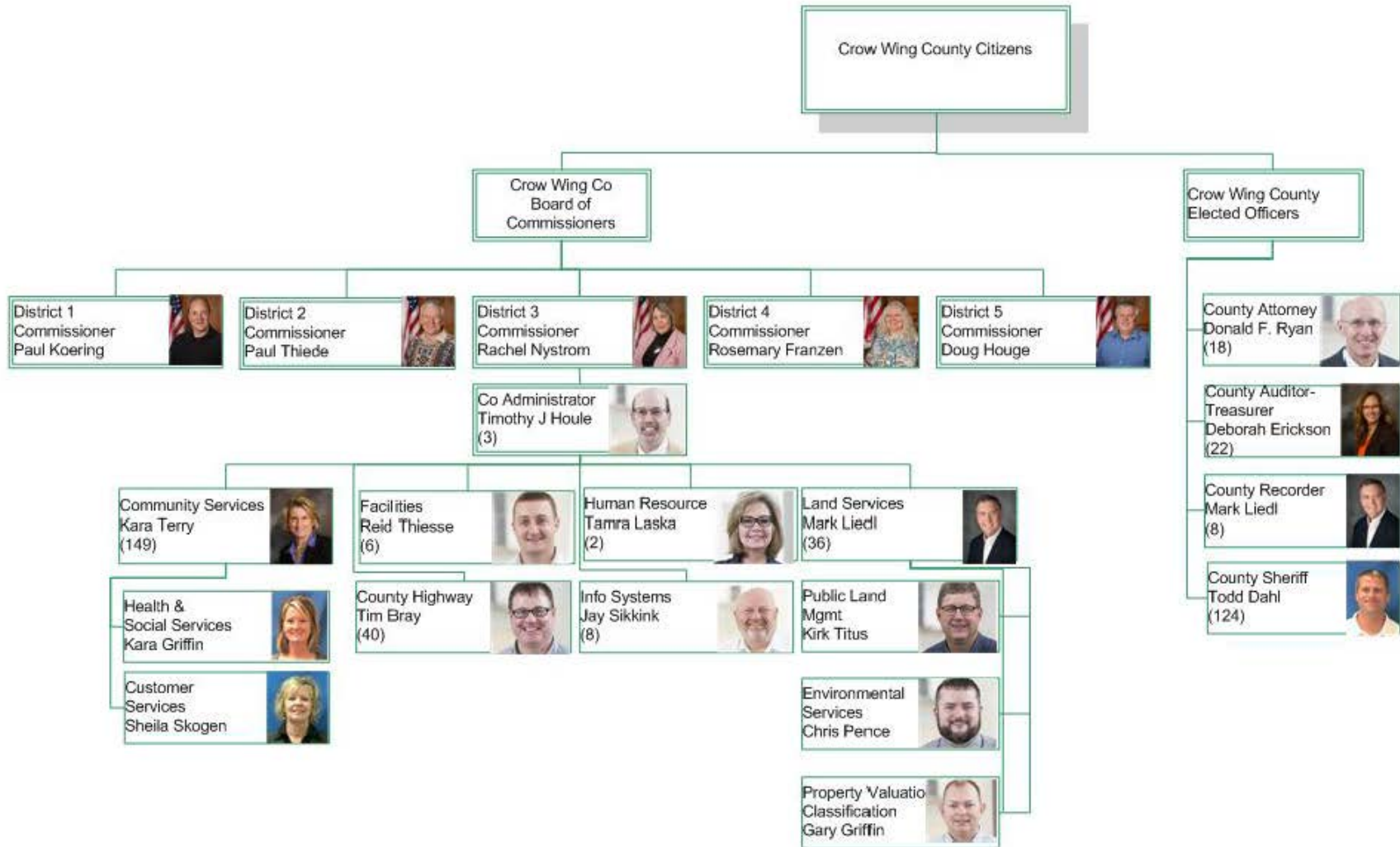
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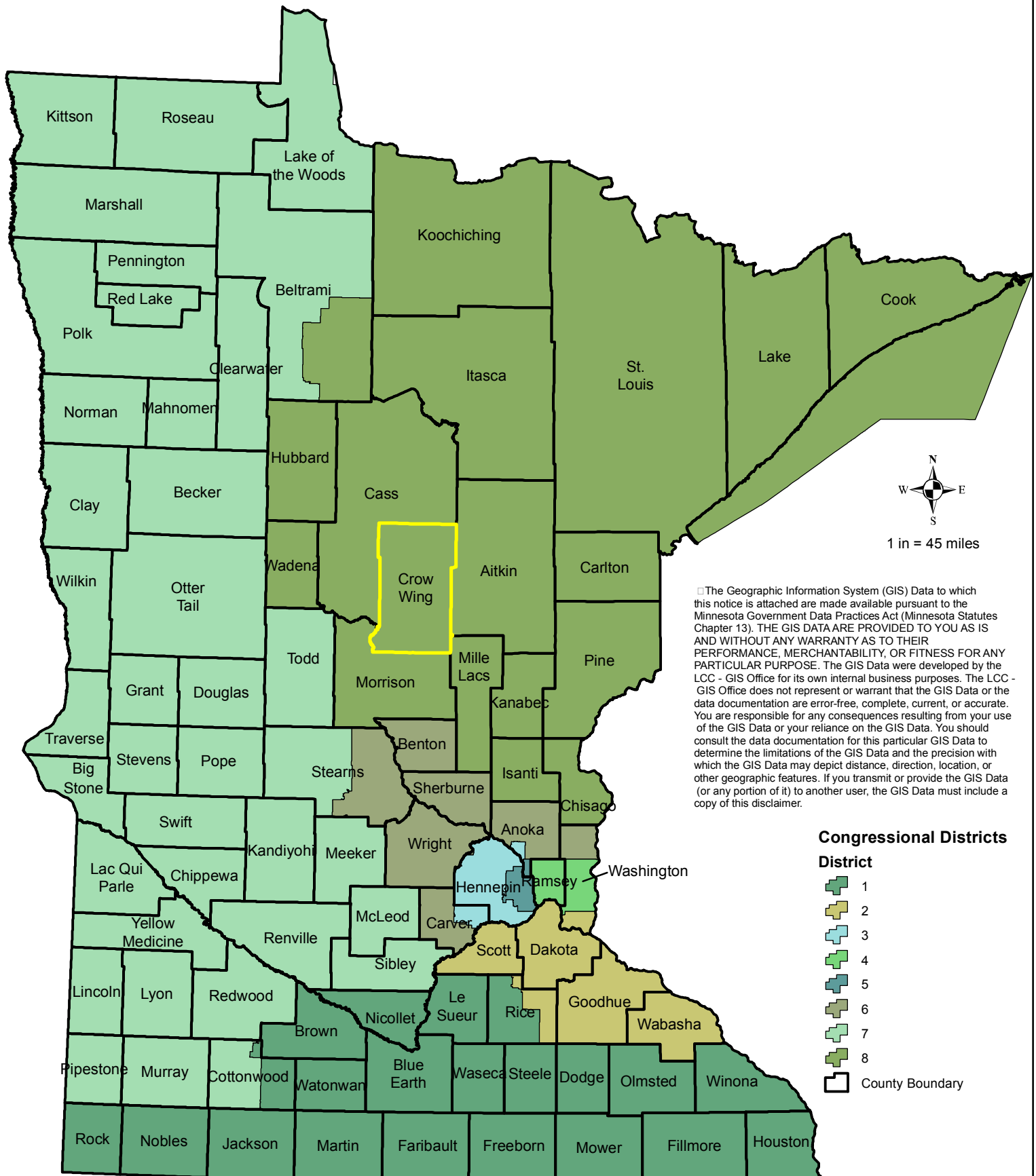
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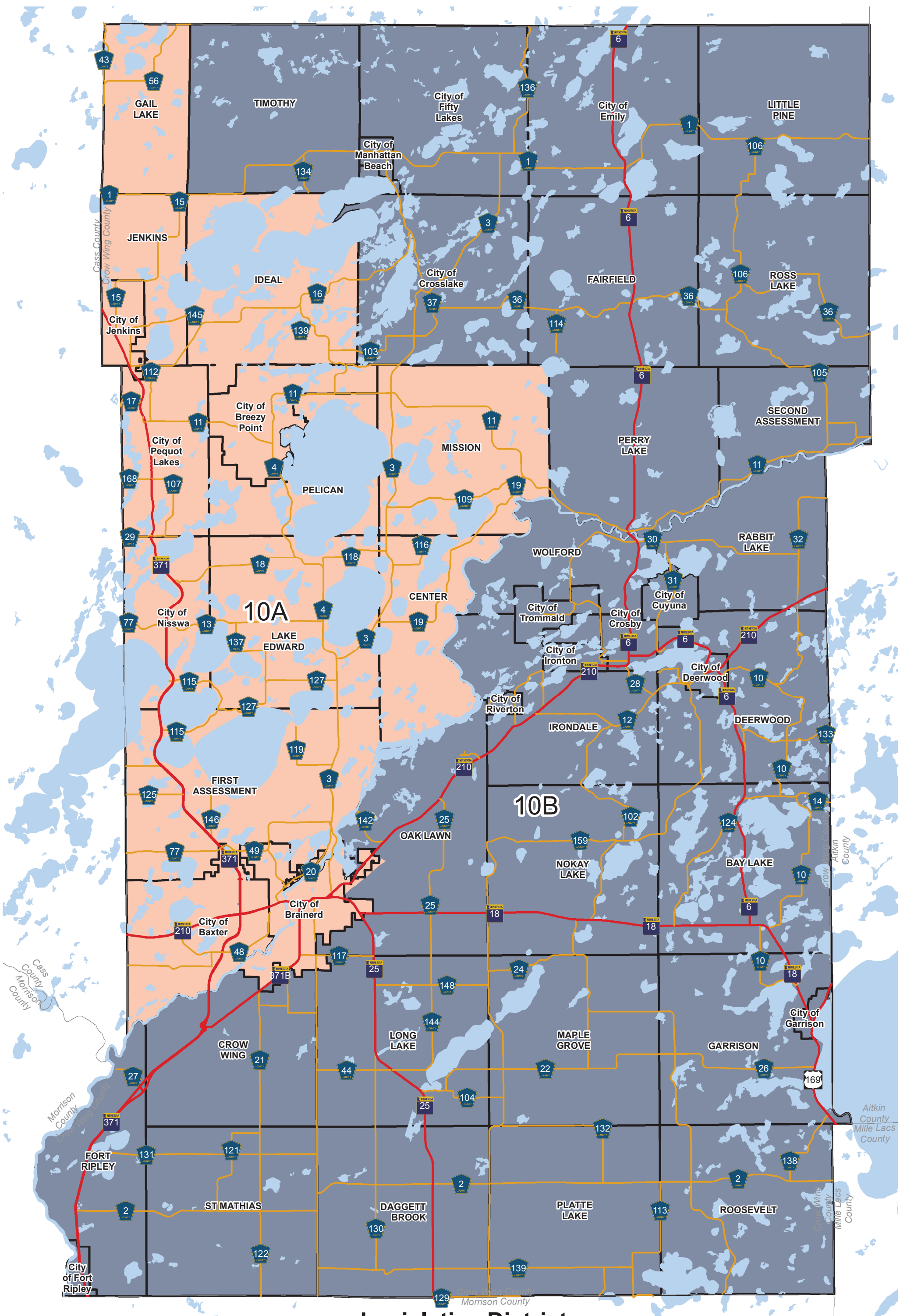
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# State of Minnesota Congressional Districts





1 in = 3 miles

## Legislative Districts

**Legislative District**

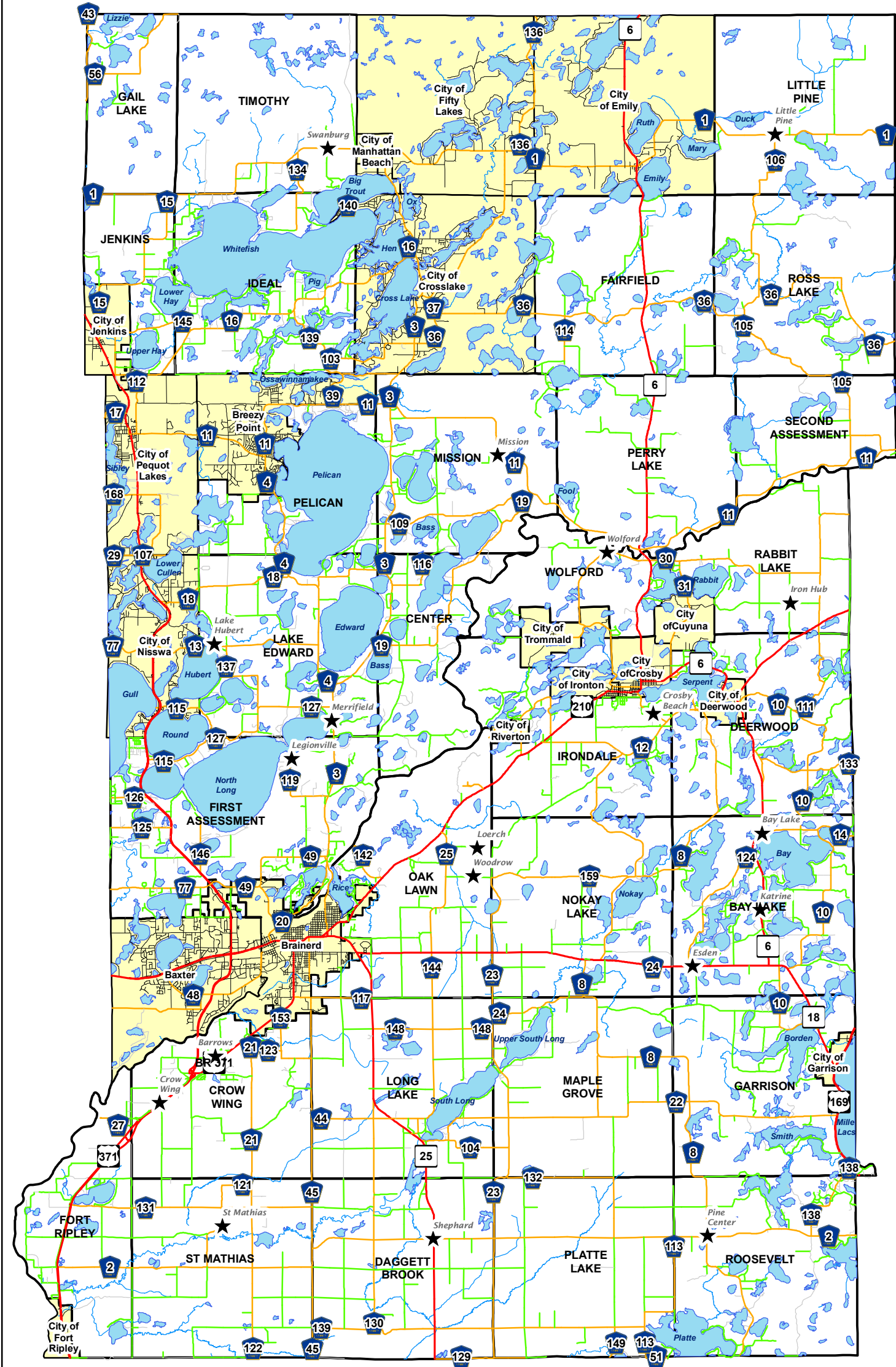
10A

10B

Township/City Boundary

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





# Crow Wing County Political Subdivisions









GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Crow Wing  
Minnesota**

For the Fiscal Year Beginning

**January 1, 2015**

Executive Director



## MEMORANDUM

County Administrator

**TO:** County Board  
**FROM:** Tim Houle  
**DATE:** March 28, 2016  
**SUBJECT:** 2016 Budget Highlights

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I am pleased to present you the 2016 budget for Crow Wing County. This document includes recent accomplishments reflecting the hard work and dedication applied by you in providing leadership for the strategic direction of the County as well as by the countless staff in applying your vision in day to day decisions. In addition, this document also contains strategic priorities for 2016 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 2016 will be decreasing by .11%, which is the sixth straight year that the County's levy will have declined. Simply put, there is no record prior to this six-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 six straight years of levy reductions. This unprecedented trend continues to reflect your wishes for budgets and levy 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.

Our continued use of technology to increase the potential of our human capital investment, continuing to LEAN out our processes to make them as efficient as they can be, and making tough choices, such as discontinuing the Master Gardener program for 2016 are all reflective of this aggressive financial strategy. In addition, it is also a key strategy for coping with the labor shortages we expect to occur brought on by the retirement of the Baby Boom generation, probably the most significant threat currently facing our organization for the next decade. Moreover, this strategy is not just a piecemeal collection of random approaches, but is a conscious, thoughtful, and strategic constellation of strategies currently in place to shepherd the organization into the future as a high-performance county organization.

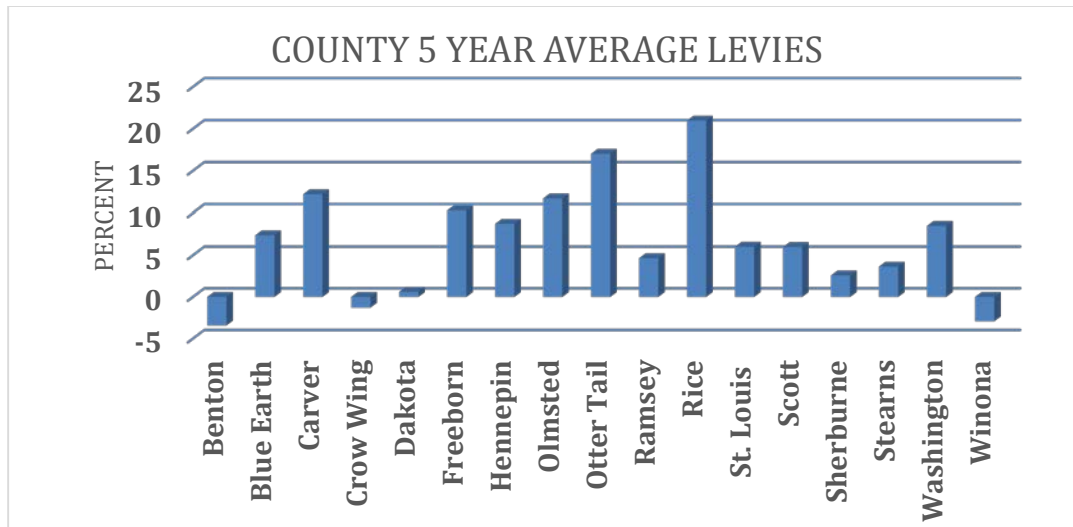
Looking at the trend in taxation compared to other similarly sized counties in Minnesota over that same period, I would suggest looking to our county counterparts in the Minnesota Inter-County Association as a reasonable comparison group of suburban and regional

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center counties. Five-year cumulative levy change percentage results for them are as follows:



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 five years has decreased by a total of 1.29%, from \$34,876,657 in 2012 to \$34,426,999 in 2016. This equates to an annual decrease averaging .26% per year for this five year period. Our efforts to be good stewards of the public's resources have clearly been on-going, consistent, and impactful.

The budget approved for 2016 reflects that continuing prudent stewardship and reflects key priorities, including:

- Serving well, delivering value, and driving results—our core mission.
- Continuing the movement toward results-focused, data driven strategies and decisions to improve organizational outcomes while driving greater value in cost.
- Maintaining the strong fiscal health of the County, controlling costs, limiting wage inflation, limiting growth in staffing, 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 2015 Accomplishments:**

##### ***Financial:***

- Unprecedented sixth straight year levy reduction proposed. Final adopted levy at -.11% for 2016.

- Crow Wing County 2015 revenue budget came in at 103% of budget; expense budget came in at 98.2% of budget. Crow Wing County 2015 budget performance reflected a positive variance and fund balance growth of \$3.8 million.
- Adopted a local option sales tax dedicated to county road system improvements and maintenance. Prepared study indicating that 50% of the sales taxes in Crow Wing County are paid by people who are not residents because of being a regional center of commerce and a high recreational visitor population. These folks were “consuming” the resource, but not paying for it. Will provide approximately \$4 million for local road improvements and facilitate a \$1.3 million levy reduction for 2017.
- Improved capital planning process for vetting capital projects and their estimated budget impacts. Results was a reduction in the proposed capital projects budget for 2016 of over \$3 million. In addition, increased focus on priority areas of vehicle replacement, building maintenance, and technology investments. More progress is anticipated in 2017 as well.

***Performance Culture:***

- Completed the second full year implementation of a county-wide performance management system into all departments, including elected officials. Final results indicate at a macro level that the employee population was rated within no more than a +/- 3% of targeted levels, indicating the system is performing very well and that supervisors and managers are exhibiting managerial courage and discipline in the assignment of employee performance ratings. Performance appraisals were completed and calibrated for all county employees. 2016 performance targets developed for all county employees. Performance targets include measurable key performance indicators, soft skill competencies, and, where appropriate, project assignments. Overall budgeted wage inflation for 2016 was at 2.67%, 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 86.92% in satisfaction surveys collected by the organization in 2015.

### ***Organizational Improvement:***

- The organization produced 112 press releases in 2015, 10 of which were multi-media releases. Developed communications strategic plan to maximize our public information efforts across all mediums of communications, including newspaper, radio, TV, and various social media channels.
- Secured special legislation for appointing the Auditor/Treasurer and Recorder, formerly elected positions, to improve service delivery for land and vital record transactions to a one-stop service counter improving the customer experience and reducing expenses by over \$300,000.
- Based on the recommendations of a task force charged with examining the pros and cons, decided to integrate probation service delivery system into our human services delivery system. Approximately 60% of the clients in our human services area also have an active probation case, meaning there is much potential to coordinate service delivery to achieve better outcomes at greater efficiency. Implementation to occur throughout 2016 and beyond.
- Completed installation of a human resources ERP solution to integrate human resources, payroll, and benefit functions into a system that is integrated into the financial system ERP.
- Launched an e-permitting solution for gun permits, culvert permits, alarm permits, right-of-way permits, thereby completed our e-permitting project that also included land use permits from 2014 and fully automating those permit requests to be available 24/7/365 via our website for improved service and greater efficiency.

### ***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. There were 19 LEAN events that occurred within the organization dedicated toward improved process at lowered 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 63,371, which is a little under a 1.4% increase since the 2010 census.

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

As a regional center county, Crow Wing County continues to experience a healthy and diverse economy. Those portions of our economy that were based on tourism and home construction suffered significantly through the Great Recession, though both appear to be rebounding at present, though not as robustly as we might like.

Unemployment in Crow Wing County tipped downward in 2015 to 7.1% from 7.5% in 2014, though these are not seasonally adjusted rates and the tourist trade significantly modifies these numbers throughout the year. The difference between Crow Wing County's unemployment rate and the state's unemployment rate also declined modestly in 2015 going from 2.8% higher than the state average in 2014 to 2.6% higher in 2015. 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 54th 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 debt for Crow Wing County at the end of 2014 stood at \$393 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.

### **2016 Strategic Priorities:**

- Continue to expand the array of e-commerce alternatives to delivery 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.
- Completing the restructuring of the Auditor-Treasurer and Recorder functions into Land Services and 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. Focus to be on improving the customer experience and looking for greater efficiencies.
- 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.
- Implement the new communications strategic plan to include placement of no fewer than 9 front-page-level stories in 2016. Also evaluate the prominence in other media as well and measuring traffic volumes on various social media channels.
- 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.

- Continue efforts to expand the TIES system in Community Services to better integrate information on case management within various human service delivery systems to better coordinate services to improve the customer experience and potentially to further reduce costs.
- Expand the number of customer satisfaction surveys required to be collected from each Senior Manager in order to add additional reliability and validity to the customer satisfaction survey results.
- Focus human services efforts on responding to an increasing meth incarceration rate with individuals who have children in the home, driving up out-of-home placement costs. Evaluate community-based responses to driving meth use rates down within Crow Wing County.
- 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 and Black Belt practitioners throughout.
- Complete a 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 2016 levy and budget helps to incrementally advance us to meet them. The approved budget book is attached for your information.

Respectfully submitted this 28th day of March, 2016.

# 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.

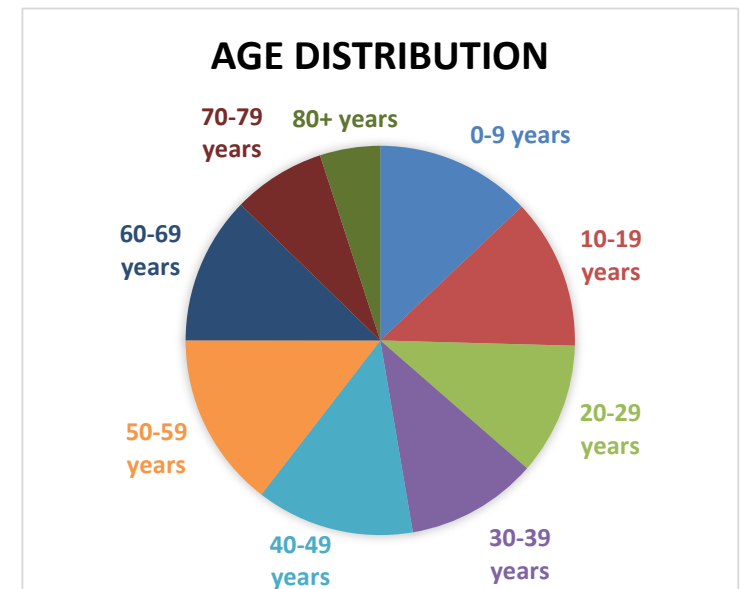
	Population 2000	Population 2010	% Change
Crow Wing County	55,099	62,500	13.4%

Source: State Demography Center

The 2014 estimated population was 63,371 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 6.3% since 2000. The percentage of residents over age 25 with a bachelor's degree or higher increased by 4.6% 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%	92.6%	6.3%	18.4%	23.0%	4.6%

*\*Percentage of population aged 25 years and older*

*Source: US Census 2000; 2010-2014 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 \$219 million in gross sales in 2014 (most recent data available), according to Explore Minnesota.

Crow Wing County Employment by Industry			
Industry	2013	2014	% Change
Leisure and Hospitality	3,919	3,966	1.2%
Retail	4,470	4,471	0.02%
Wholesale	521	555	6.5%
Education and Health Services	7,615	7,770	2.0%
Public Administration	1,281	1,308	2.1%
Manufacturing	2,506	2,501	-0.2%
Construction	1,555	1,655	6.4%
Financial Activities	1,452	1,506	3.7%
Natural Resources and Mining	86	99	15.1%
Utilities	131	131	0.0%
Transportation and Warehousing	630	653	3.7%
Information	543	582	7.2%
Professional and Business Services	2,128	2,132	0.2%
Other Services	858	901	5.0%
<b>Total</b>	<b>27,695</b>	<b>28,230</b>	<b>1.9%</b>

*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 5.8% in 2014, below the national average but higher than the state average.

County, State, and National Unemployment Rates			
	2013	2014	% Change
Crow Wing County	6.8%	5.8%	(1.0%)
Minnesota	4.9%	4.2%	(0.7%)
United States	7.4%	6.2%	(1.2%)

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

## INCOME

Crow Wing County's per capita personal income (PCPI) increased 5.2% from 2013 to 2014 (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 Cass County (increase of 4.3%), though less than the Counties of Aitkin (increase of 8.3%) and Morrison (increase of 7.9%). Crow Wing County's PCPI rank was 72<sup>nd</sup> of 87 counties in the state. Crow Wing County was 77% of the state's average of \$48,998 and 82% of the national average of \$46,049.

County, State, and National Per Capita Personal Income			
	2013	2014	% Change
Crow Wing County	\$35,968	\$37,819	5.2%
Minnesota	\$47,410	\$48,998	3.4%
United States	\$44,438	\$46,049	3.6%

*Source: Bureau of Economic Analysis*

Personal income of residents in Crow Wing County increased from \$2,270,459 in 2013 to \$2,392,593 in 2014, an increase of 5.4% 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 2014 the percentage of people living in poverty in Crow Wing County increased 2.0%.

Percentage of Persons Below Poverty Level			
	2000	2014	% Change
Crow Wing County	9.8%	11.8%	2.0%

*Source: US Census 2000; 2010-2014 American Community Survey (Poverty Status in the Past 12 Months)*

## 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 2014		
	Amount	Debt per Capita
Crow Wing County	\$24,850,498	\$393

*Source: Crow Wing County 2014 Comprehensive Annual Financial Report (CAFR)*

## STATISTICS

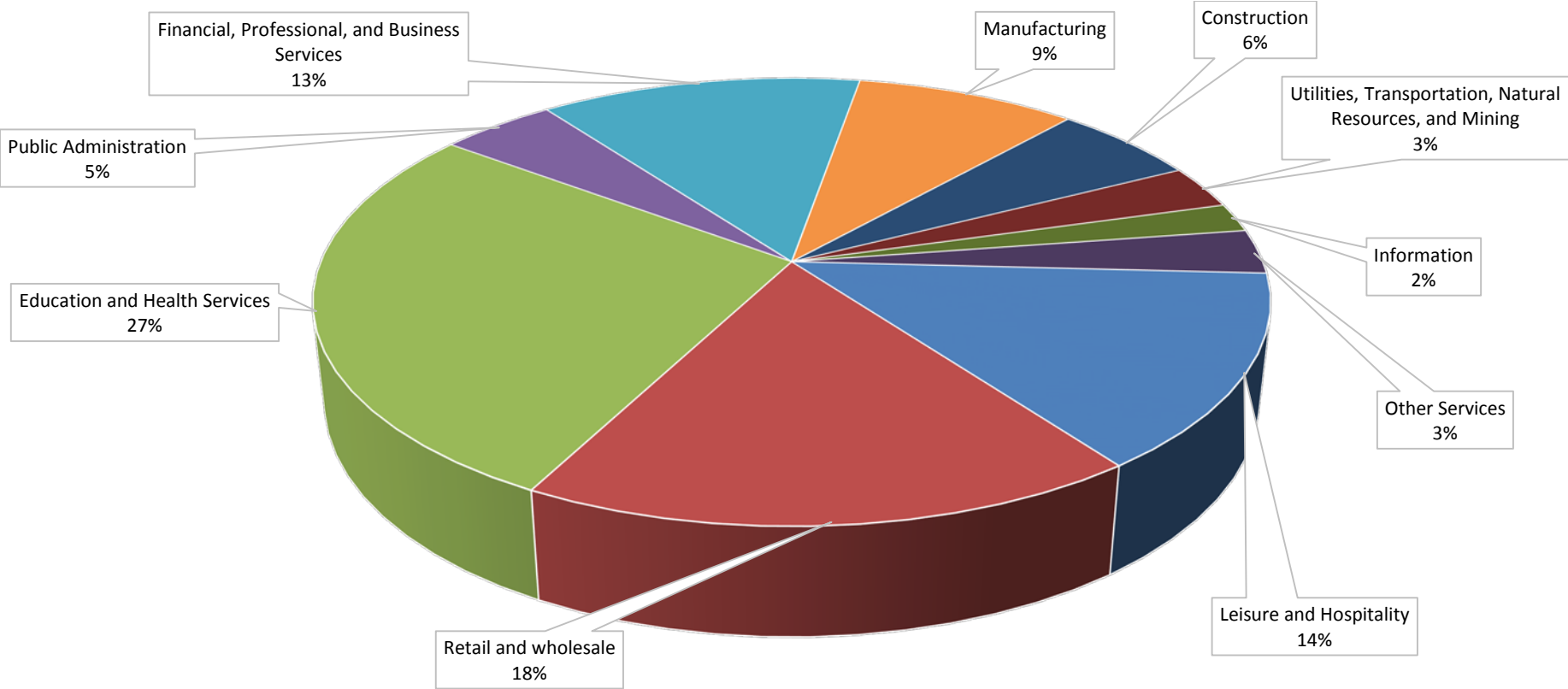
Principal Property Taxpayers 2014		
<i>Taxpayer</i>	<i>Net Tax Capacity Value</i>	<i>Percentage of Total Taxable Net Tax Capacity Value</i>
Mills Properties Inc.	\$753,531	0.76%
Minnesota Power and Light	\$418,247	0.42%
Etoc Co. Inc.	\$405,918	0.41%
Great River Energy	\$348,761	0.35%
Xcel Energy	\$341,860	0.34%
Whitebirch Inc.	\$274,632	0.28%
KTJ Limited Partnership	\$259,918	0.26%
Burlington Northern Santa Fe Railroad	\$251,485	0.25%
Crow Wing Coop Power & Light	\$243,550	0.24%
Brainerd Lakes Integrated Health	\$215,992	0.22%

*Source: Crow Wing County 2014 Comprehensive Annual Financial Report (CAFR)*

Principal Employers 2014			
<i>Taxpayer</i>	<i>Industry</i>	<i>Employees</i>	<i>Percentage of Total County Employment</i>
Essentia Health	Healthcare	1,251	4.0%
Brainerd School District	Education	875	2.8%
Cuyuna Regional Medical Center	Healthcare	727	2.3%
Madden's Resort	Tourism	575	1.8%
Grand View Lodge Resort & Spa	Tourism	540	1.7%
Ascensus	Financial Services	500	1.6%
Breezy Point Resort	Tourism	445	1.4%
Crow Wing County	Government	420	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) (Note: Some of the data obtained had not been updated since the prior year)*

2014 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**

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#### **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**  
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- 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:

<b>May</b>	Departments provided with budget packets
<b>May-July</b>	Department budget preparation
<b>Early July</b>	Department deadline to submit budget request
<b>Late July</b>	Present original department requests to the Budget Committee
<b>Late August</b>	Original requests reviewed during a Committee of the Whole

<b>On or before September 15</b>	County Board to certify preliminary tax levy and adopt preliminary budget
<b>September-November</b>	Departments and Budget Committee to review and analyze original requests
<b>Late November-early December</b>	Budget and levy public hearing held in accordance with state statute
<b>On or before five business days after December 20</b>	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.

## 2016 Budget Calendar

DATES	TASK	RESPONSIBILITY
June 15 <sup>th</sup> (Mon.)	Provide 2016 operating budget and capital improvement plan packets to departments.	Admin./Aud.-Treas./Depts.
June 15 <sup>th</sup> - July 31 <sup>st</sup>	Department operating budget and CIP preparation (7 wks).	Departments
July 31 <sup>st</sup> (Fri.)	Department deadline to submit 2016 budget and CIP requests.	Departments
August 28 <sup>th</sup> (Fri.)	Present original department requests to the Budget and Finance Committee.	Budget and Finance Committee
September 15 <sup>th</sup> (Tue.)	Committee of the Whole	Board of Commissioners
September 22 <sup>th</sup> (Tue.) (September 30 <sup>th</sup> Last day to certify)	County Board to certify 2016 preliminary tax levy and adopt preliminary operating budget	Board of Commissioners
September 25 <sup>th</sup> (Fri.)	CIP project evaluation/approval with the Budget & Finance Committee	Budget and Finance Committee
October 23 <sup>th</sup> (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
December 1 <sup>st</sup>	CIP/Capital Budget public hearing / budget and levy required meeting	Board of Commissioners
December 15 <sup>th</sup> (Tue.) (December 28 <sup>th</sup> Last day to certify)	Certify 2016 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**

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#### **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**

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- V. Funding the Target Amount
- VI. Authority Over Reserves
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- 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.



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**I. INVESTMENT POLICY STATEMENT OF PURPOSE**

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

**II. SCOPE**

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

**III. OBJECTIVES**

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

**A. SAFETY**

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

**B. LIQUIDITY**

The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements as reasonably anticipated. The portfolio will be structured so that the liquid component, 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 <sup>2</sup>
Savings/demand deposits <sup>1</sup>	50%
Certificates of Deposit	75%
U.S. Treasury Obligations	100%
U.S. Agency Securities	100%
Per Issuer:	30%
Municipal Securities	50%
Per Issuer:	15%

<sup>1</sup>The savings/demand deposits held by the County will fluctuate significantly as a result of property tax collection and settlement. Ideally, the County will hold not more than 5% of its “core investments” in savings/demand deposits.

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

### **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.



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**I. LONG-TERM FINANCIAL PLANNING POLICY STATEMENT OF PURPOSE**

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

**II. SCOPE**

This policy is applicable County-wide.

**III. LONG-TERM FINANCIAL PLAN**

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

**A. COMMITMENT TO LONG-TERM FINANCIAL PLANNING**

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

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**I. REVENUE POLICY STATEMENT OF PURPOSE**

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

**II. SCOPE**

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

**III. REVENUE GOALS**

**A. DIVERSIFICATION AND STABILIZATION**

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

**B. EQUITY**

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

**C. COLLECTIONS**

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

**IV. NON-RECURRING AND VOLATILE REVENUES**

**A. USE OF ONE-TIME REVENUES**

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

**B. USE OF VOLATILE REVENUES**

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

**V. NEW REVENUES AND CHANGES TO REVENUES**

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

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

**VI. ESTIMATES OF REVENUES**

**A. FORECASTING PHILOSOPHY**

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

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

**B. MULTI-YEAR FORECASTS**

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

**VII. EARMARKING**

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



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

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

#### **VIII. PROPERTY TAXES**

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

#### **IX. GRANTS**

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

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

#### **X. USER FEES**

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

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

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

(4) *Fully tax-supported.*

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

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

**A. GOALS OF USER FEES**

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

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

**B. COST RECOVERY**

**1. COST RECOVERY LEVELS**

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

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

**a. FACTORS FAVORING LOW COST RECOVERY LEVELS**

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

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

**b. FACTORS FAVORING HIGH COST RECOVERY LEVELS**

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

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

**2. LOW COST RECOVERY SERVICES**

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

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

**3. HIGH COST RECOVERY SERVICES**

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.



# **2016 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 eight years.

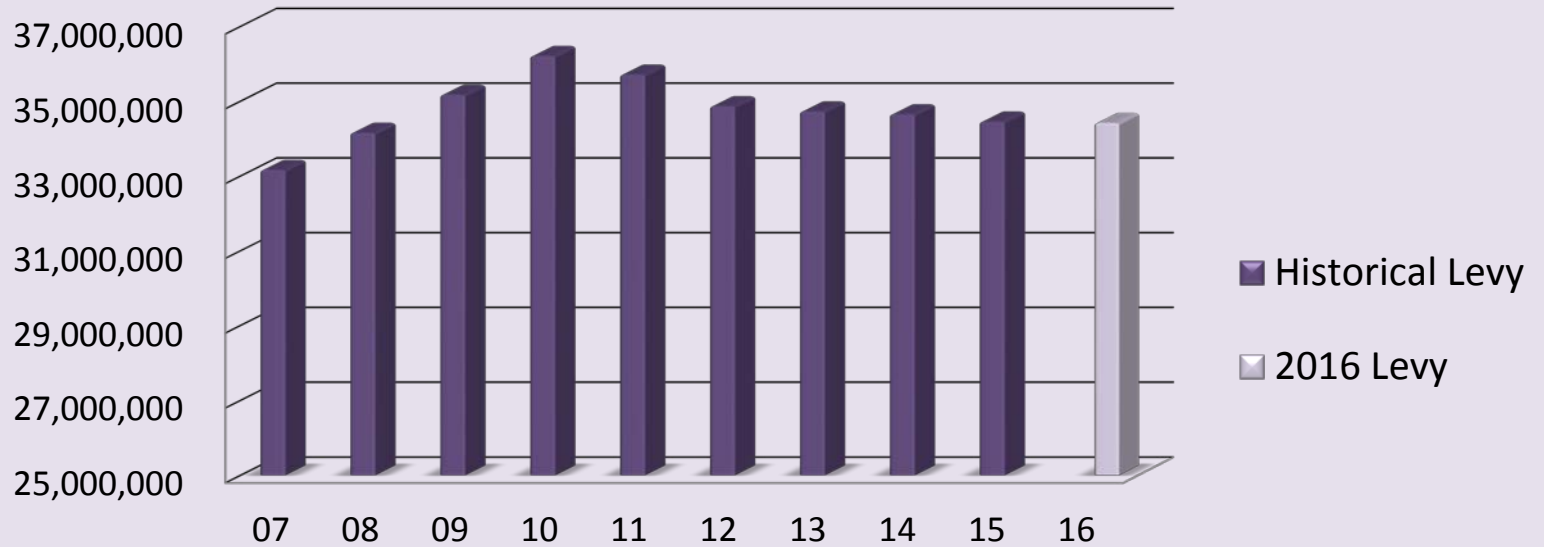
In the last eight years the County's property tax levy growth has increased by a total of 0.76%, from \$34,165,859 in 2008 to a levy of \$34,426,999 in 2016. This equates to an annual increase of 0.10% per year for this eight year period.



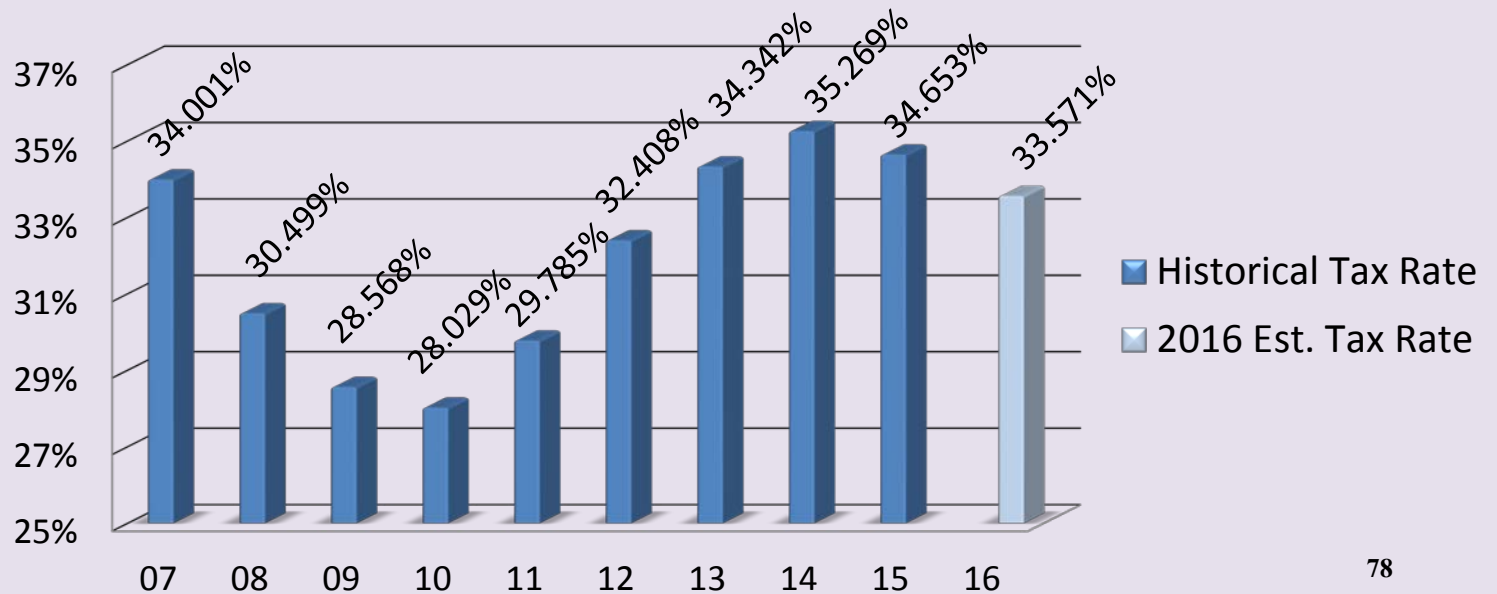
# PROPERTY TAX LEVY AMOUNTS AND PERCENTAGE INCREASE/(DECREASE) Last 10 years

Year	Levy	Levy % Inc /(Dec)
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%)
2016	34,426,999	(0.11%)

## HISTORY OF COUNTY LEVY

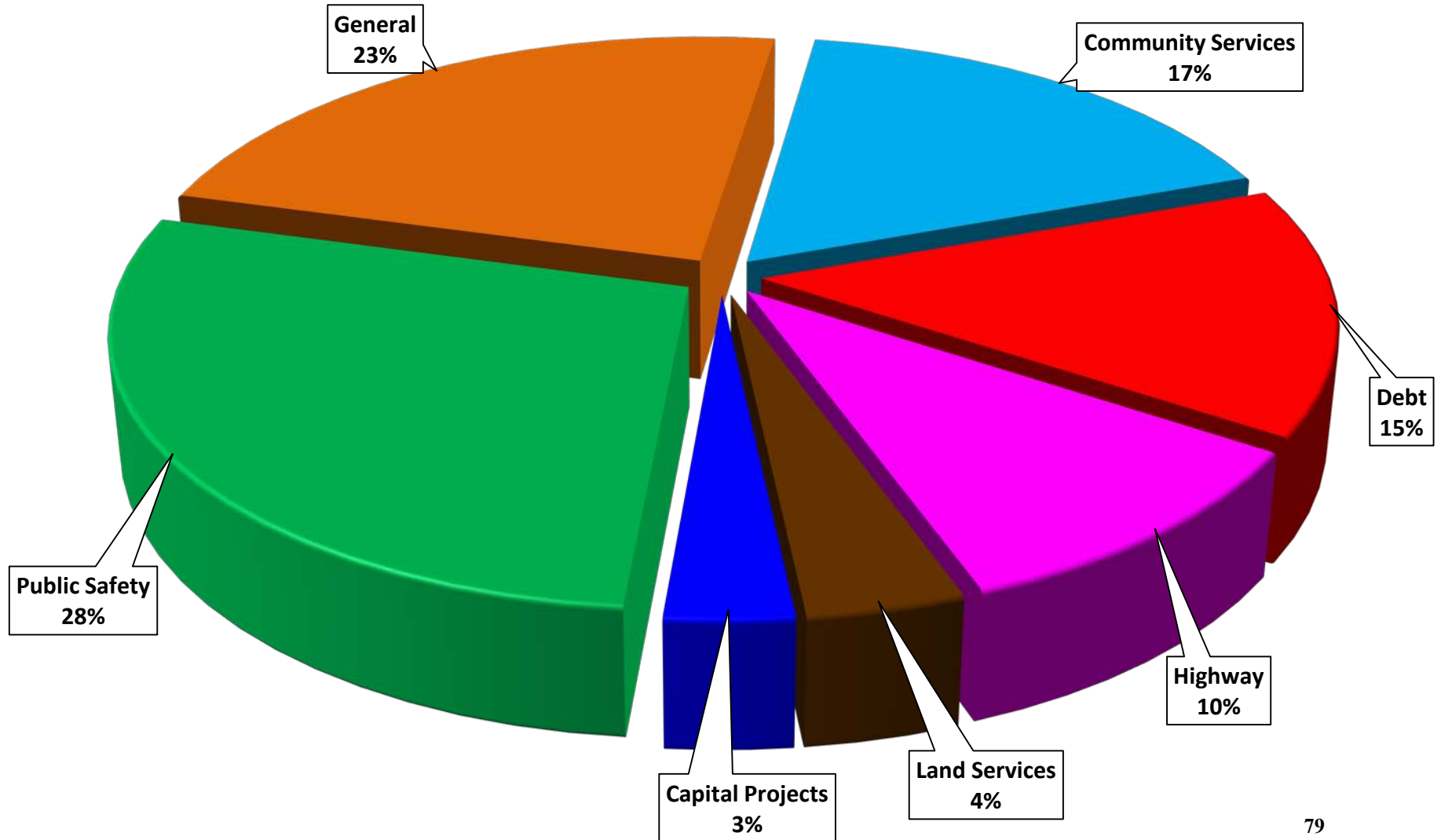


## HISTORY OF COUNTY TAX RATES

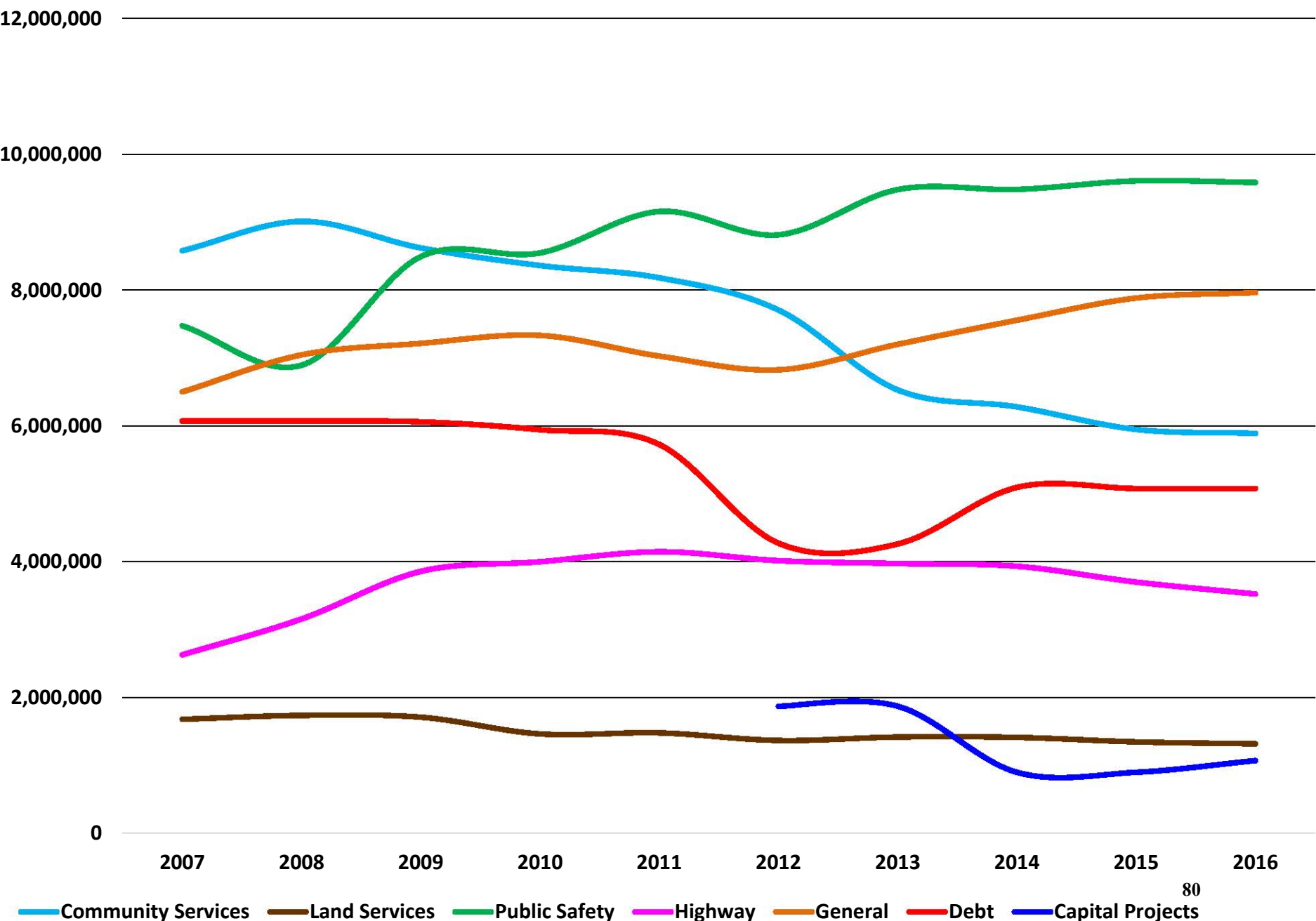


# WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES:

PROPERTY TAX = \$34,426,999  
EXCLUDING UNORGANIZED TOWNSHIPS



# 10 YEAR LEVY HISTORY



# ESTIMATED MARKET VALUES

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

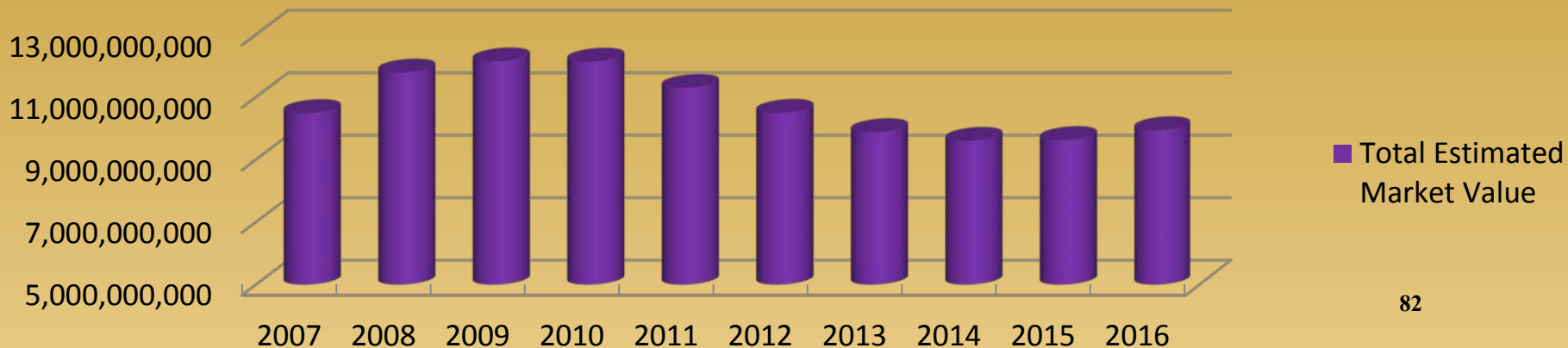
For 2016, estimated market values are showing an increase which will positively impact the County's tax rate.

The County tax rate in 2015 and 2016 estimated is 34.653% and 33.571%, 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
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
2016	9,938,940,000	3.28	92,856,200	25.81	0.93



# 2016 BUDGET SUMMARY

Crow Wing County's fiscal year 2016 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 2016 budget is \$77,382,514, which includes \$106,000 of other financing uses. The levy is \$34,426,999 or a (0.11%) decrease from 2015.

**2016 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. 2015		% Chg vs. 2015		% Chg vs. 2015		
General	28,937,093	4.11%	9,401,390	16.43%	19,030,074	(1.49%)	29,078	(476,551)
Highway	16,011,457	6.56%	9,049,095	17.93%	3,416,745	(5.45%)		(3,545,617)
Community Services	21,023,891	(0.11%)	15,100,060	2.36%	5,830,737	4.93%		(93,094)
Debt Service	5,079,655	(0.28%)	92,293	(0.87%)	5,078,459	0.00%		91,097
Capital Projects	3,960,302	(34.35%)	2,226,894	(6.56%)	1,070,984	19.15%		(662,424)
Solid Waste (Non-landfill)	953,560	2.50%	1,104,000	(0.50%)			(31,000)	119,440
Public Land Management	1,173,327	(0.83%)	1,043,100	22.40%				(130,227)
Other Governmental	137,229	139.79%	83,366	43.73%				(53,863)
Totals	77,276,514	0.20%	38,100,198	8.87%	34,426,999	(0.11%)	(1,922)	(4,751,239)

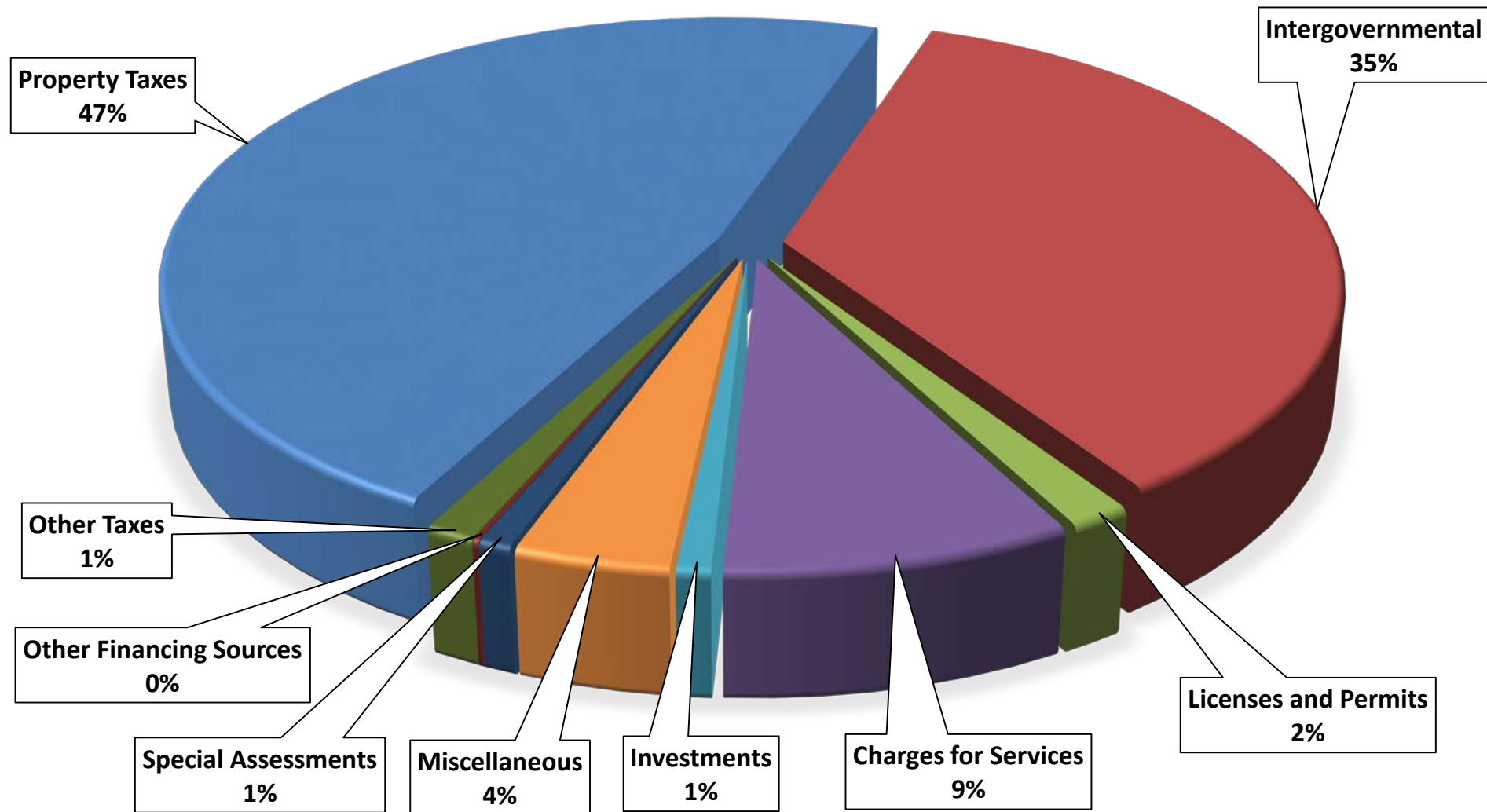


CROW WING COUNTY Excluding Unorganized Townships	2015 BUDGET	2016 BUDGET	\$ INC./ (DEC.)	% INC./ (DEC.)
<b>REVENUES</b>				
LEVY (PROPERTY TAXES)	\$ 34,464,912	\$ 34,426,999	\$ (37,913)	(0.1%)
OTHER TAXES	945,819	890,000	(55,819)	(5.9%)
SPECIAL ASSESSMENTS	590,000	590,000	0	(0.0%)
LICENSES AND PERMITS	976,645	1,113,345	136,700	14.0%
INTERGOVERNMENTAL	24,812,195	25,769,933	957,738	3.9%
CHARGES FOR SERVICES	5,579,715	6,294,580	714,865	12.8%
INVESTMENTS	495,200	622,466	127,266	25.7%
MISCELLANEOUS	2,881,040	2,819,874	(61,166)	(2.1%)
OTHER FINANCING SOURCES	<u>390,551</u>	<u>104,078</u>	<u>(286,473)</u>	<u>(73.4%)</u>
<b>TOTAL REVENUES</b>	<b>\$ 71,136,077</b>	<b>\$ 72,631,275</b>	<b>\$ 1,495,198</b>	<b>2.1%</b>

- **Levy:** (\$37k)
- **Licenses and Permits:** Land Services \$136k (Timber & Sewer Permits)
- **Intergovernmental:**
  - Highway – Construction \$1.5m, Community Services \$255k, Non-Departmental \$219k, General – Sheriff \$111k, North Long Lake Sanitary Sewer District (\$1.1m)
- **Charges for Services:**
  - Sheriff - Jail \$960k, Solid Waste Non-Landfill \$25k, Recorder (\$84k), Highway (\$173k), Community Services (\$75k),
- **Other Financing Sources:** Shows the internal transfer between funds.

# WHERE COUNTY REVENUE COMES FROM:

TOTAL REVENUE = \$72,631,275  
EXCLUDING UNORGANIZED TOWNSHIPS



CROW WING COUNTY Excluding Unorganized Townships	2015 BUDGET	2016 BUDGET	\$ INC./((DEC.)	% INC./((DEC.)
<b>EXPENDITURES</b>				
PUBLIC AID ASSISTANCE	\$ 7,784,614	\$ 7,920,767	\$ 136,153	1.7%
PERSONNEL SERVICES	34,718,246	35,327,309	609,063	1.8%
SERVICES & CHARGES	17,652,459	19,095,021	1,442,562	8.2%
SUPPLIES & MATERIALS	3,392,531	3,476,334	83,803	2.5%
CAPITAL OUTLAY	7,908,210	4,447,334	(3,460,876)	(43.8%)
DEBT SERVICES	5,204,651	5,190,638	(14,013)	(0.3%)
OTHER EXPENDITURES	1,898,208	1,819,111	(79,097)	(4.2%)
OTHER FINANCING USES	<u>178,168</u>	<u>106,000</u>	<u>(72,168)</u>	<u>(40.5%)</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,737,087</b>	<b>\$ 77,382,514</b>	<b>\$ (1,354,573)</b>	<b>(1.7%)</b>

•**Personnel Services:**

- Active Insurance 7.4% - \$351k
- Salaries & Wages 0.5%- \$120k
- Pension, FICA, Medicare 2.0% - \$74k
- Retiree Insurance 3.2% - \$42k
- Other Employee Costs 4.3% – \$23k

•**Services & Charges:** Highway - Construction \$1.0m, Public Safety \$392k, General \$171k, Community Services (\$144k)

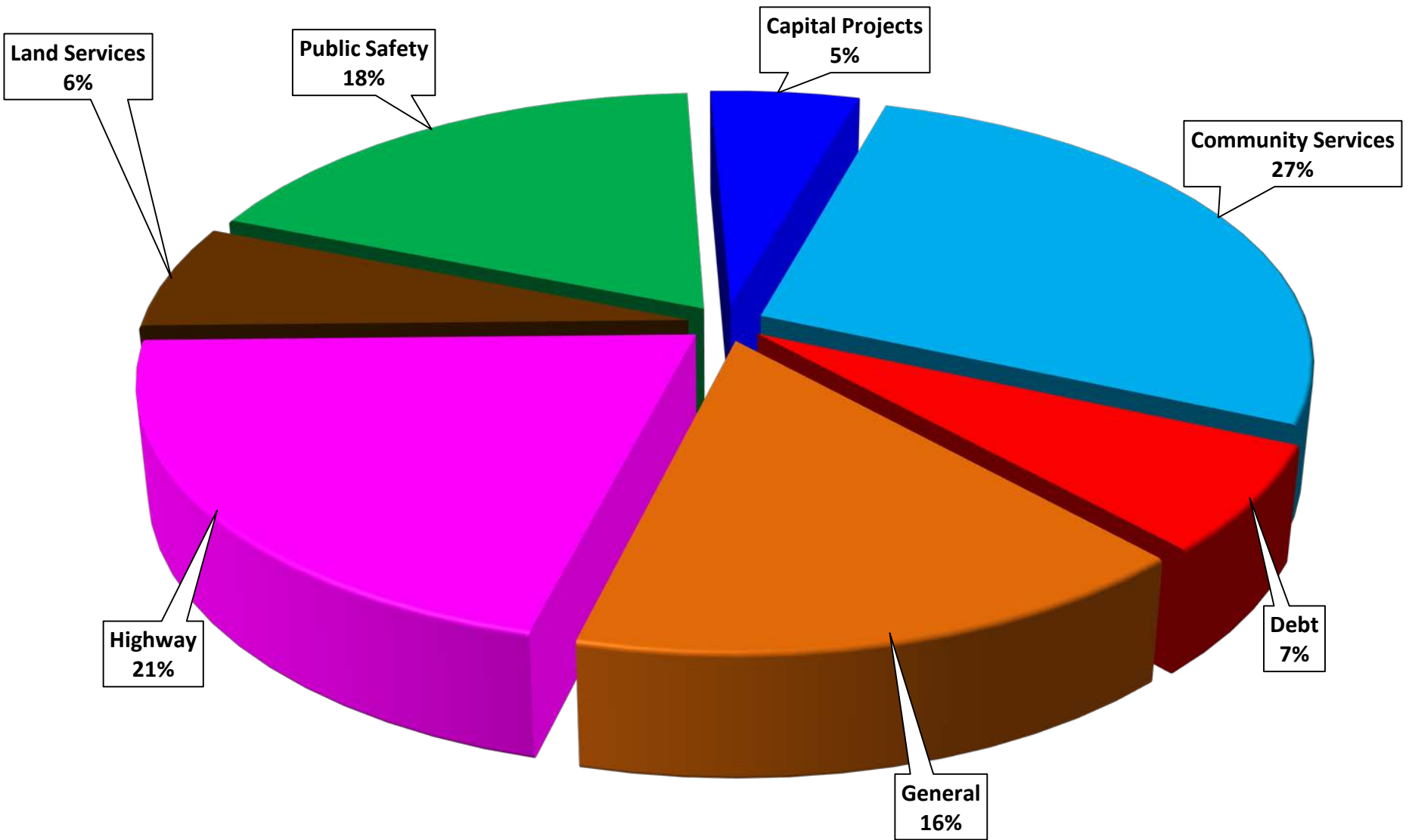
•**Capital Outlay:** Capital Improvement Plan (CIP)

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

# WHERE THE COUNTY EXPENDS FUNDS:

TOTAL EXPENDITURES = \$77,382,514

EXCLUDING UNORGANIZED TOWNSHIPS



# **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 2007-2014 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.

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.

Since 2013, Highway Infrastructure spending has increased from \$4.6 million to \$8.3 million.

Included in the 2015 & 2016 budget are \$6.0 million and \$3.9 million respectively in capital spending from the Capital Projects Fund.



**REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**  
**Governmental Funds Including Unorganized Townships**  
**8 Years Actual & 2 Years Budgeted**

<b>Year</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Excess of Revenues Over (under) Expenditures</b>	<b>Total Other Financing Sources/(Uses)</b>	<b>Net Change In Fund Balance</b>
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 CAFR	74,837,916	74,662,802	175,114	0	175,114
2015 Budget	71,992,128	79,565,216	(7,573,088)	(922)	(7,574,010)
2016 Budget	73,561,554	78,865,759	(5,304,205)	(1,922)	(5,306,127)

\*CAFR stands for Comprehensive Annual Financial Report data.

# REVENUES BY TYPE

## Governmental Funds including unorganized townships

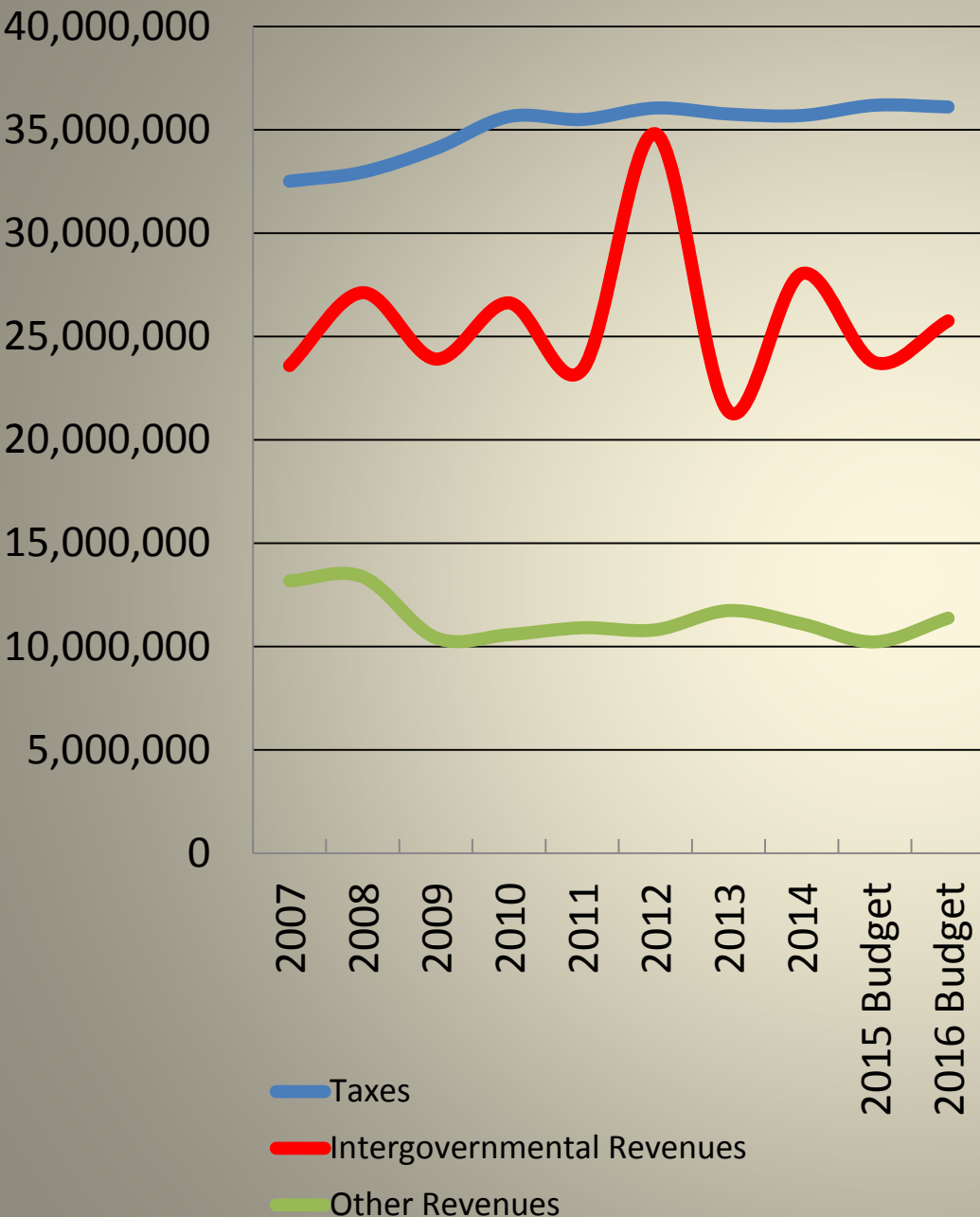
### Last 8 years actual & 2 years budgeted

Year	Taxes	Intergovernmental Revenues	Other Revenues	Total Revenues
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 CAFR	35,692,434	28,043,509	11,101,973	74,837,916
2015 Budget	36,189,237	25,310,047	10,670,090	72,169,374
2016 Budget	36,097,666	26,029,374	11,538,592	73,665,632

\*CAFR stands for Comprehensive Annual Financial Report data.



## REVENUES BY TYPE (continued)



- Between 2009-2016 taxes have remain fairly stable after the sharp increase in the mid-2000's.

- A continual significant challenge for the County is that Intergovernmental Revenues in 2016 of \$26,029,374 is lower than the level received in 2008 of \$27,121,712. (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 2016 budget is showing a small increase in other revenues and intergovernmental 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
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	4,603,130	1,887,366	8,366,312	69,852,727
2014 CAFR	58,521,542	8,181,415	2,104,649	5,855,196	74,662,802
2015 Budget	59,451,054	7,545,130	7,364,381	5,204,651	79,565,216
2016 Budget	61,354,811	8,360,009	3,960,302	5,190,638	78,865,760

\*CAFR stands for Comprehensive Annual Financial Report data.

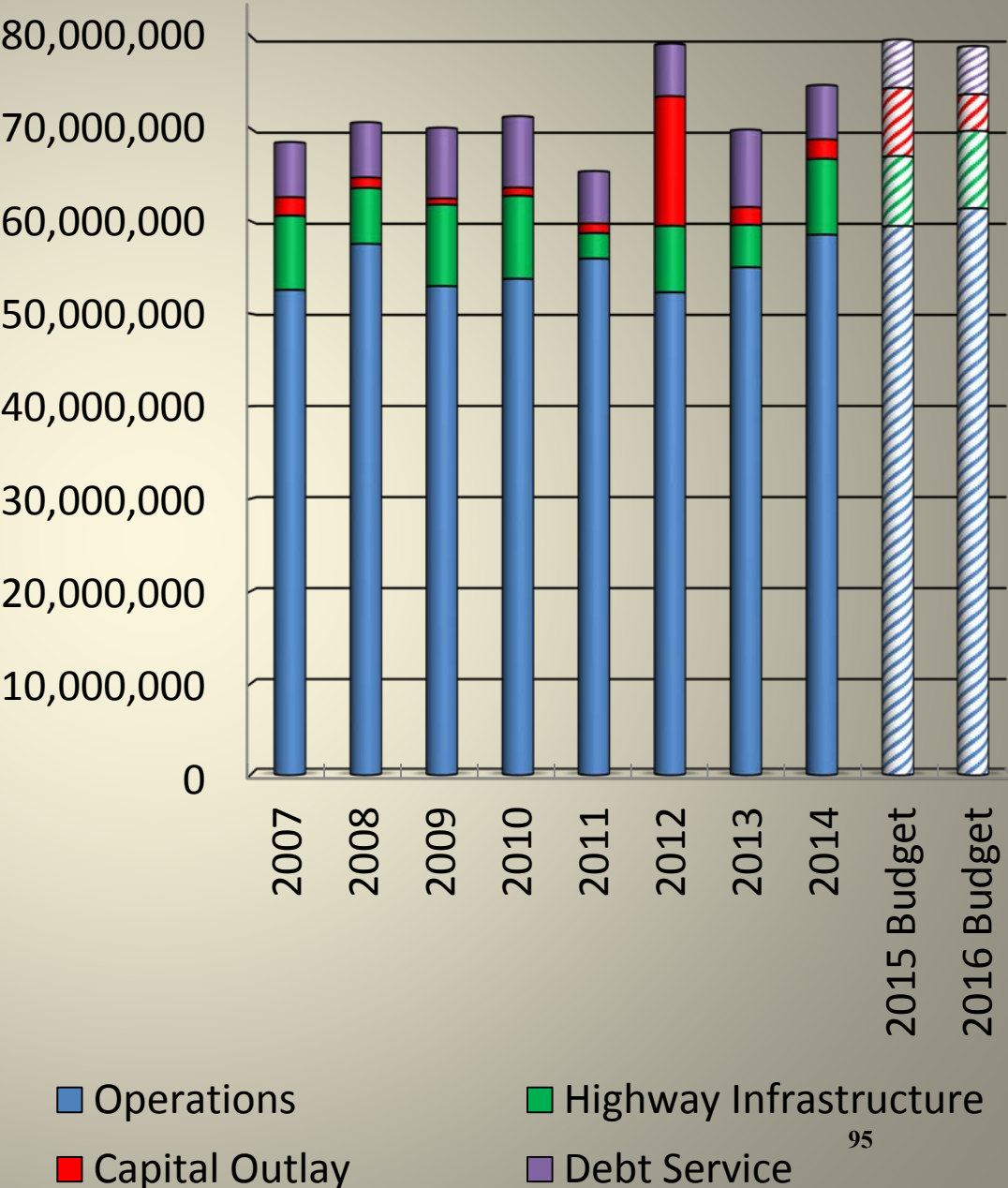
•Breaking down expenditures into the categories of operations, highway infrastructure, capital outlay, and debt service, better defines County spending trends.

•Capital outlays fluctuate based on the timing of projects. In 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.

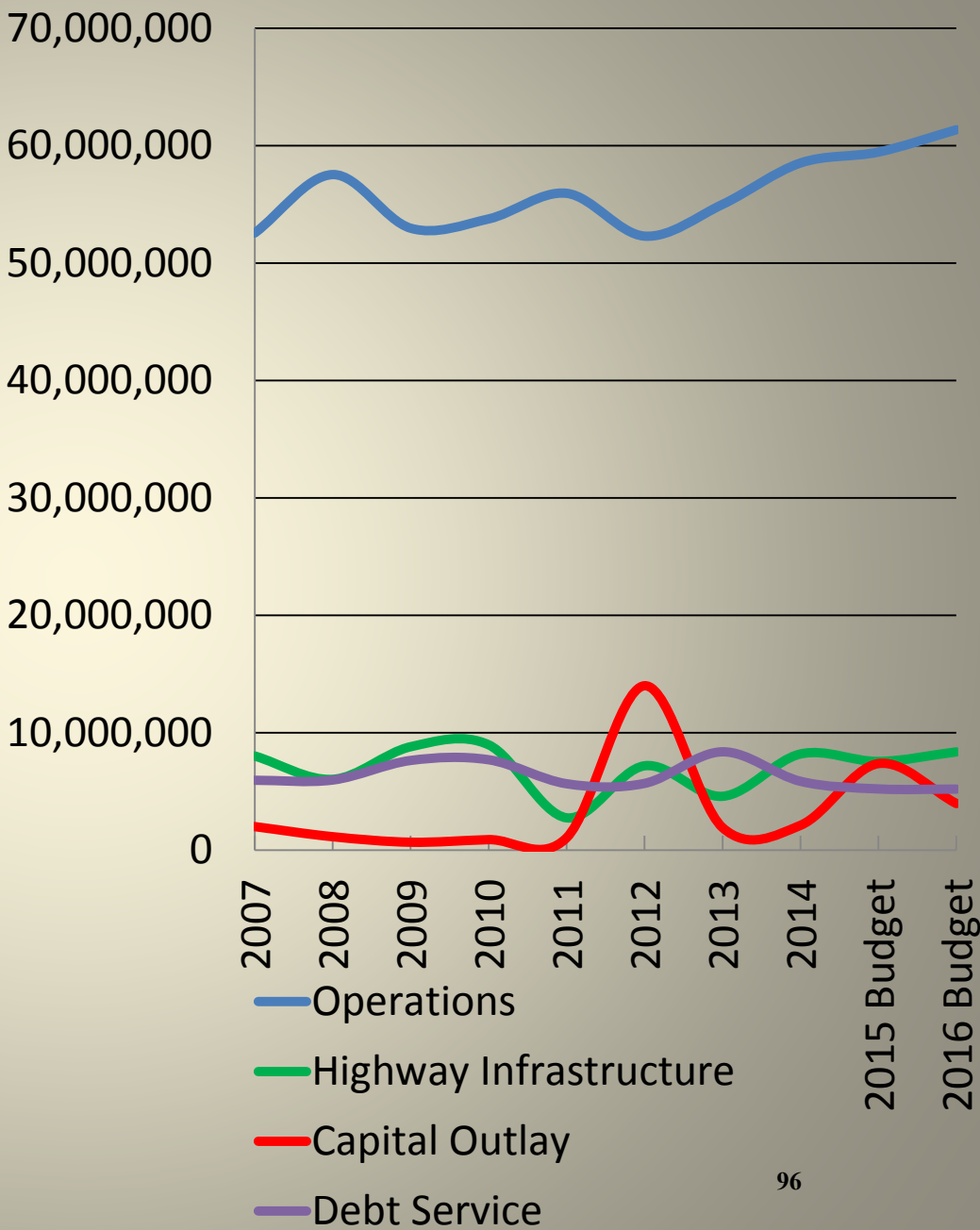
•Highway operations and infrastructure fluctuate yearly based on construction projects and maintenance.

TOTAL EXPENDITURES



- In 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.
- Growth in Operating expenditures in 2016 are related to public safety and the opening of the last pod in Jail. This increase is offset by additional contract revenues.

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
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 CAFR	13,828,033	12,605,736	6,910,402		20,762,422
2015 Budget	14,484,832	13,495,375	8,102,967		19,303,666
2016 Budget	14,449,002	14,563,381	8,853,919		19,442,833

\*CAFR stands for Comprehensive Annual Financial Report data.

# OPERATING EXPENDITURES BREAKDOWN BY FUNCTION (Cont.)

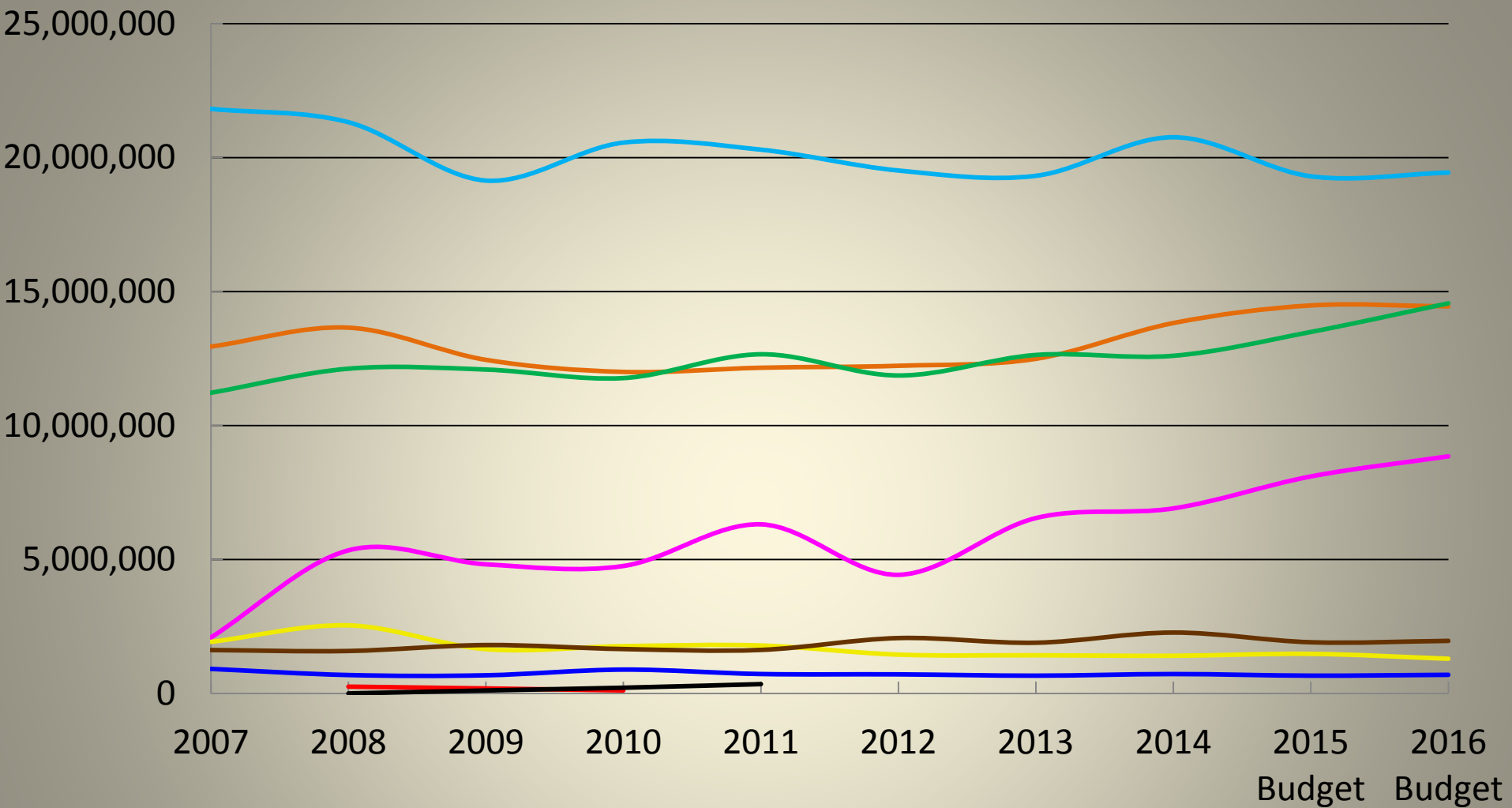
Governmental Funds including unorganized townships

Last 8 years actual & 2 years budgeted

Year	Health	Culture and Recreation	Conservation of Natural Resources	Economic Development	Total Operational Expenditures
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 CAFR	1,410,744	727,300	2,276,905		58,521,542
2015 Budget	1,481,694	668,120	1,914,400		59,451,054
2016 Budget	1,300,058	699,360	1,966,258	80,000	61,354,811

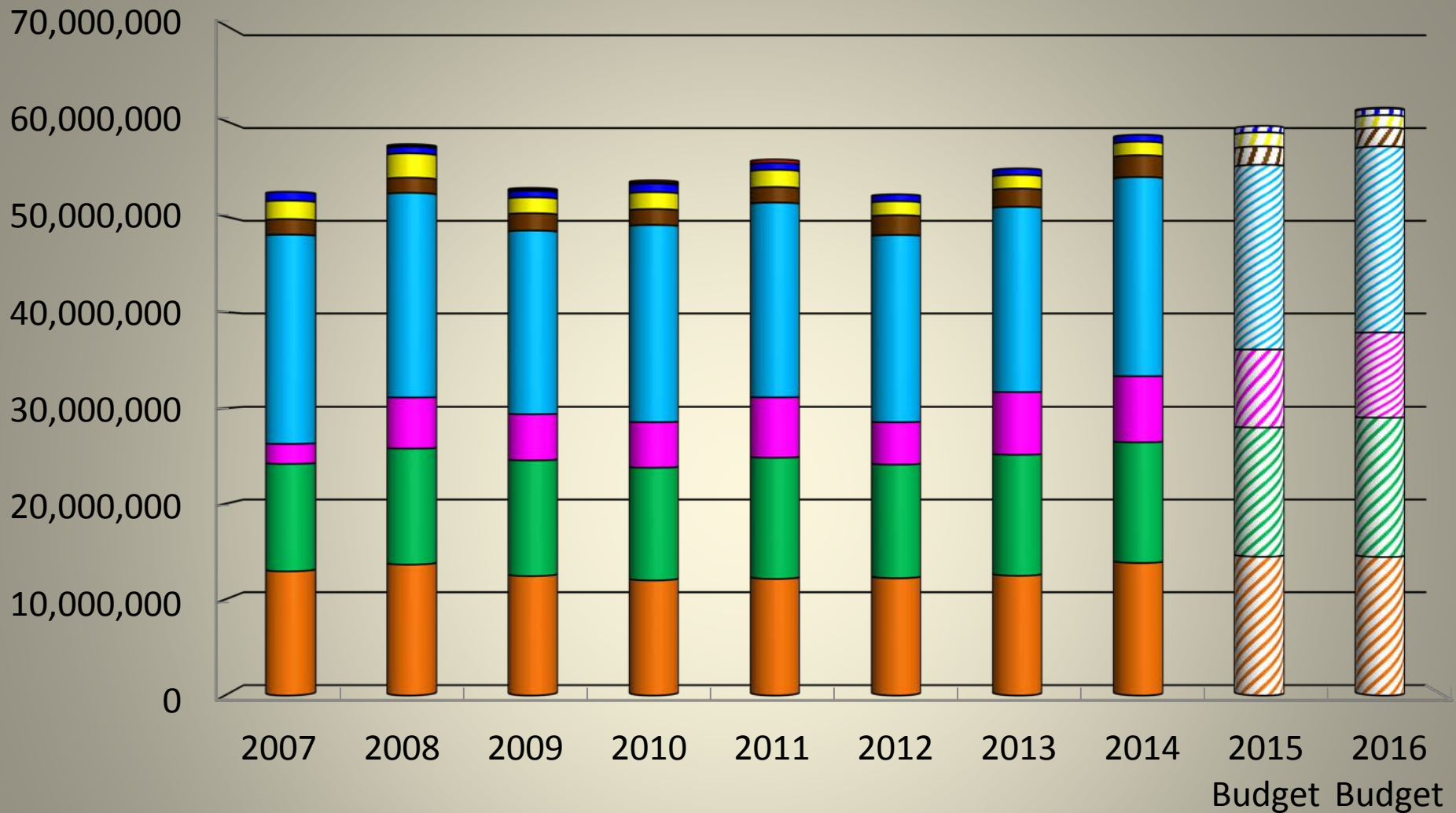
\*CAFR stands for Comprehensive Annual Financial Report data.

# OPERATING EXPENDITURES BY FUNCTION OF GOVERNMENT





# OPERATING EXPENDITURES BY FUNCTION OF GOVERNMENT



- General Government
- Highways & Streets
- Conservation of Natural Resources
- Culture & Recreation
- Economic Development

- Public Safety
- Human Services
- Health
- Sanitation

# **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		Community Services		Public Safety	Land Services	Actual Total	Original Budget Total
		Highway						
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	72.1	36.8	143.5		122.1	37.6	412.1	422.2
2015 Budget	73.2	39.9	146.2		123.4	37.7	N/A	420.4
2016 Budget	73.3	39.3	146.4		129.4	36.8	N/A	425.2

**CROW WING COUNTY**  
**2016 FULL TIME EQUIVALENTS (FTE) ANALYSIS**  
**BY FUND & DEPARTMENT**

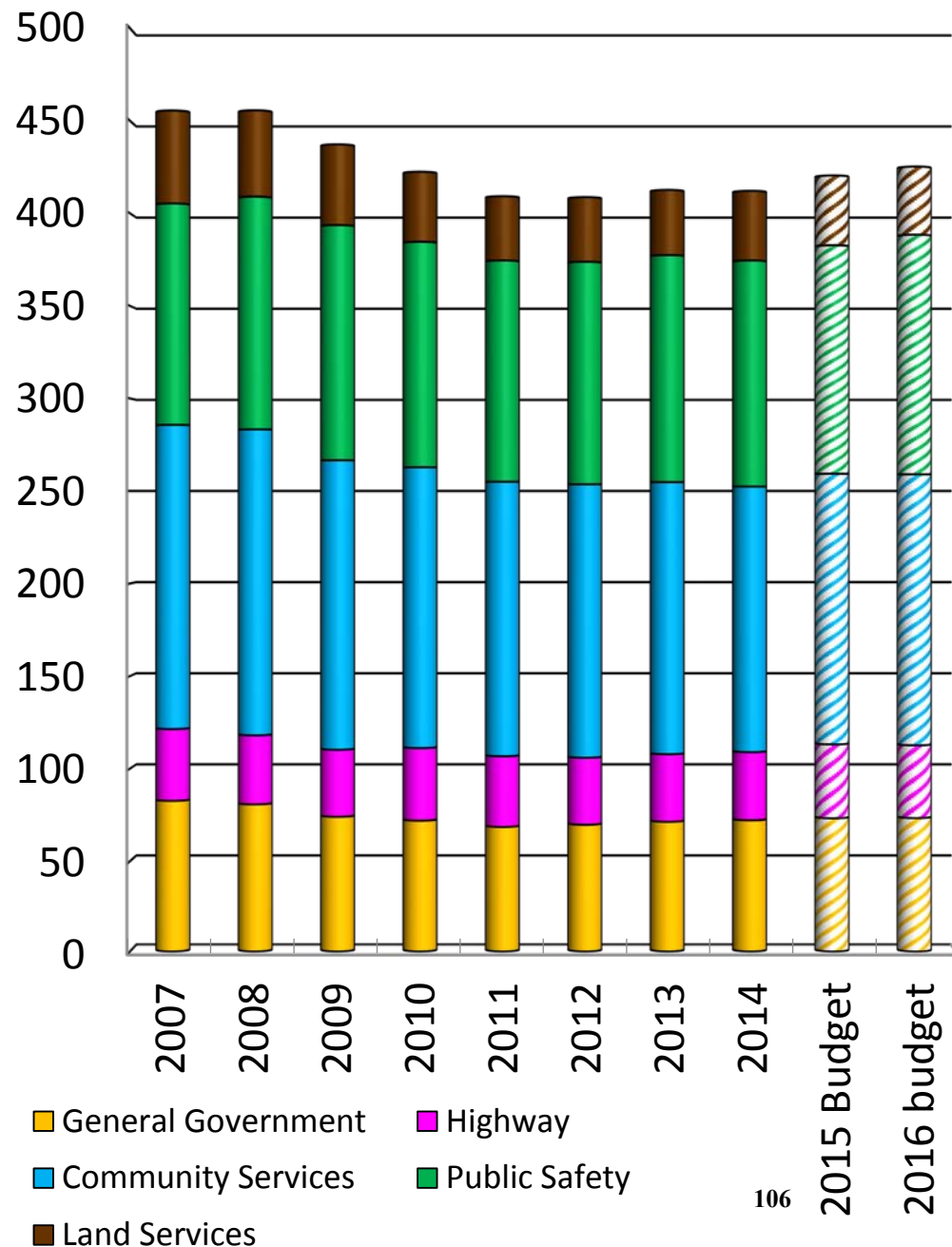
<u>FUND</u>	<u>DEPARTMENT</u>	<u>13 Actual</u>	<u>14 Actual</u>	<u>15 BUDGET</u>	<u>16 BUDGET</u>	<u>16 CHANGES TO FTE'S</u>
<b>General Fund - 1</b>						
	County Commissioners	5.0	5.0	5.0	5.0	
	County Administrator	2.6	2.6	2.7	2.8	Add Extension Support
	County Auditor-Treasurer	21.4	20.5	20.0	18.5	Less 1 Supervisor, .5 Retirement
	Information Technology	7.5	8.1	8.5	8.5	
	Human Resources	2.0	2.0	3.0	3.0	
	County Attorney	17.8	17.9	18.0	18.5	Add .5 Legal Assistant
	County Recorder	9.1	9.0	9.0	7.0	Less 1 Recorder, 1 Tech Admin
	Environmental Services	7.7	8.2	6.8	6.0	Less .8 Tech Admin
	Crosslake Planning & Zoning	0.2	2.0	2.0	2.0	
	Property Valuation & Classification	14.8	14.0	14.6	14.3	Less .3 Tech Admin
	Veteran's Service	-	-	3.1	3.0	Moved From Community Services
	Facilities	6.0	7.0	7.0	7.0	
	County Sheriff/Dispatch	61.8	61.6	61.5	61.5	
	Boat and Water	3.2	3.1	3.80	3.80	
	Mining Inspector	-	-	0.1	0.1	
	County Jail	56.7	56.3	57.0	63.0	Add 5 Correctional Officers
	Emergency Management	1.0	1.0	1.0	1.0	
	County Extension	0.6	0.6	0.6	-	Less Extension Support
	<b>General Fund Subtotal</b>	<b>217.2</b>	<b>218.9</b>	<b>223.7</b>	<b>225.0</b>	
<b>Restricted &amp; Committed Fund - 2</b>						
	Env Serv - Surveyor	1.9	1.8	0.5	0.5	
	Aquatic Invasive Species	-	-	1.1	2.2	Add 1 Specialist, .1 Inspection Hours
	Parks	0.7	0.8	1.2	1.2	
	<b>Restricted &amp; Committed Subtotal</b>	<b>2.6</b>	<b>2.6</b>	<b>2.8</b>	<b>3.9</b>	
<b>Highway Fund - 10</b>						
	Highways	36.5	36.8	39.9	39.3	Less Temporary Hours
<b>Community Services Fund - 12</b>						
	Veteran's Service	3.0	3.1	-	-	Moved to General Fund
	Income Maintenance	52.0	51.2	51.4	55.6	Reallocation of resources
	Social Services	74.0	73.7	77.0	78.6	Reallocation of resources
	County Health	17.0	15.5	14.7	12.2	Reallocation of resources
	Senior Citizen's Volunteers	1.0	-	-	-	Moved to Community Services
	<b>Community Services Subtotal</b>	<b>147.0</b>	<b>143.5</b>	<b>143.10</b>	<b>146.40</b>	
<b>Solid Waste (Non-Landfill) Fund - 18</b>						
	Solid Waste (Non-Landfill)	2.7	3.3	3.7	3.4	Less .3 Specialist

**CROW WING COUNTY**  
**2016 FULL TIME EQUIVALENTS (FTE) ANALYSIS**  
**BY FUND & DEPARTMENT**

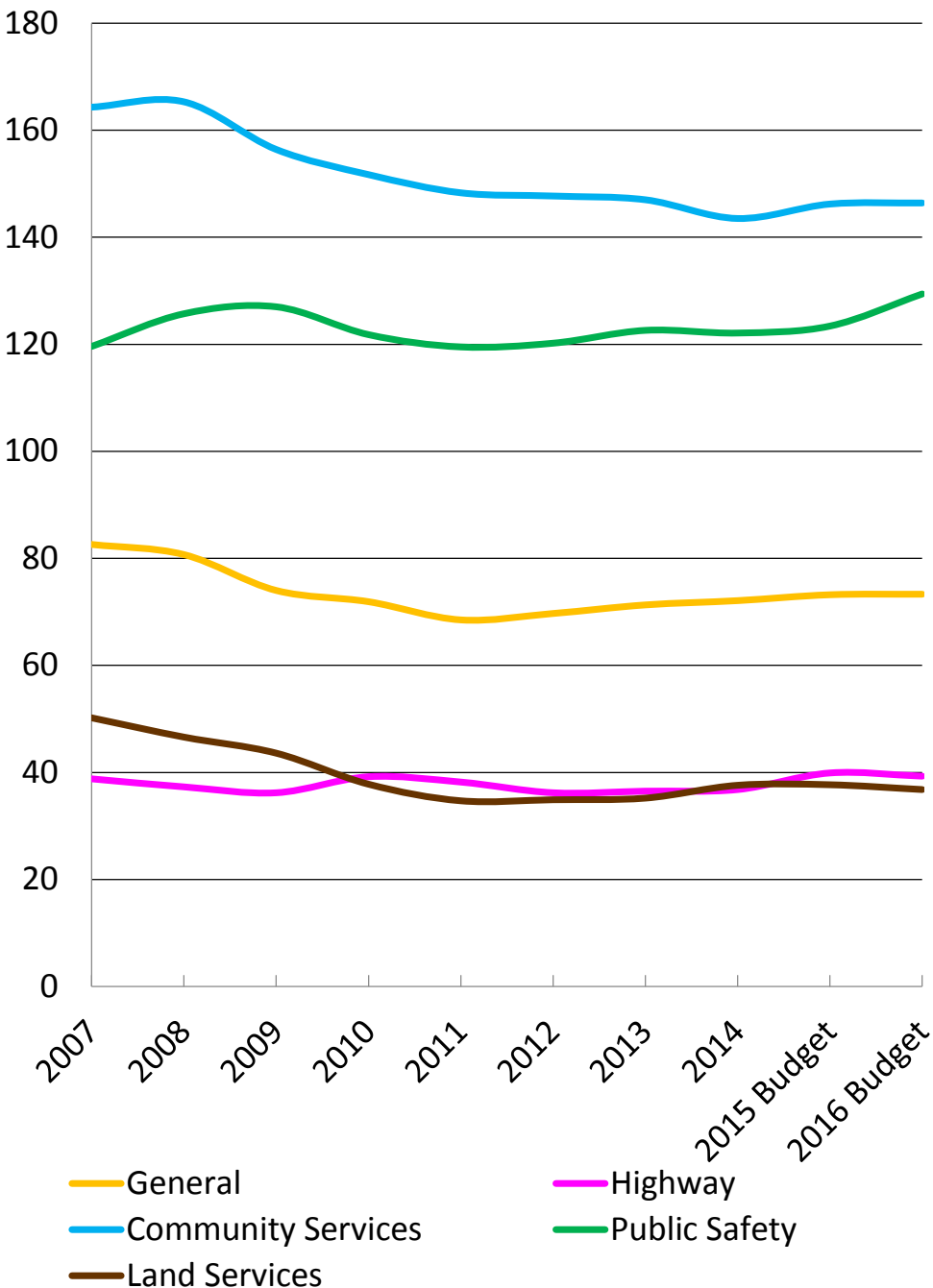
<u>FUND</u>	<u>DEPARTMENT</u>	<u>13 Actual</u>	<u>14 Actual</u>	<u>15 BUDGET</u>	<u>16 BUDGET</u>	<u>16 CHANGES TO FTE'S</u>
Natural Resources Management Fund - 22	Public Land Management	5.5	5.6	5.9	5.9	
Landfill - Enterprise Fund - 50	Landfill	1.2	1.3	1.3	1.3	
		<u>412.7</u>	<u>412.0</u>	<u>420.4</u>	<u>425.2</u>	
		<u>13 Actual FTE</u>	<u>13 Actual FTE</u>	<u>15 BUDGET</u>	<u>15 BUDGET</u>	
	LAND SERVICES	35.2	37.6	37.7	36.8	
	PUBLIC SAFETY	122.6	122.0	123.4	129.4	
	OTHER GENERAL GOVERNMENT	71.3	72.1	76.3	73.3	
	HIGHWAY	36.5	36.8	39.9	39.3	
	COMMUNITY SERVICES	147.0	143.5	143.1	146.4	
		<u>412.7</u>	<u>412.0</u>	<u>420.4</u>	<u>425.2</u>	

## FULL-TIME EQUIVALENTS (FTE'S)

- In 2016, the County's proposed staffing levels of 425.2 FTE is an increase in staffing from the 2015 budget of 418 FTE's.
- The 2016 increases are in Public Safety and General Government.
- However, the 8.3 FTE difference between 2014 actual and 2015 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 2016 growth in FTE's is attributed to opening the last pod in the jail and the Attorney's office.
- 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 17.9 FTE's since 2007. The largest area of staffing reduction within Community Services (blue line) has been the Health Division.

- Public Safety's upward trend in 2008 was attributable to the new jail staffing requirements. In 2016, 6 additional staff are required to open the remaining pod. (green line) Total Public Safety growth is 9.8 FTE's since 2007.

- General FTE's have been reduced 9.3 FTE's below 2007 levels. (orange line)

- Current Land Services staffing levels are 13.4 FTE's below the 2007 levels. This was largely managed by the development of a new Land Services model. (brown line)

- Highway staffing levels are .5 FTE's above the 2007 levels. (purple line)

# PERSONNEL COSTS

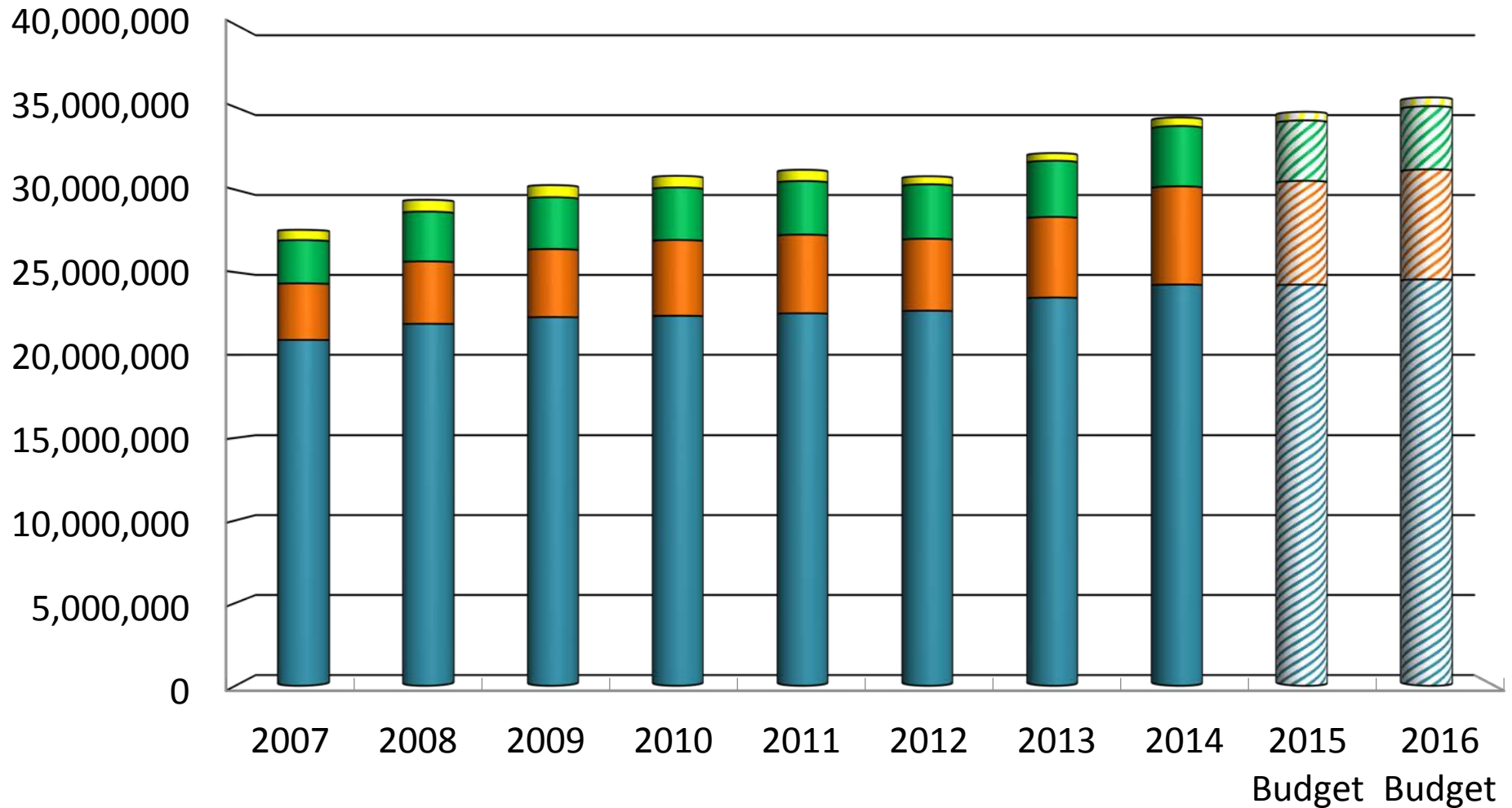
## Last 8 years actual & 2 years budget

Including Enterprise funds

Year	Salaries and Wages	Health/ Dental Insurance	PERA FICA Medicare	Worker's Comp/ Other	Actual Total	Original Budget Total
<b>2007</b>	20,901,956	3,424,396	2,620,718	621,155	27,568,225	28,878,558
<b>2008</b>	21,875,903	3,782,618	3,011,338	718,689	29,388,548	30,796,015
<b>2009*</b>	22,283,498	4,120,029	3,138,822	734,069	30,276,418	32,367,124
<b>2010</b>	22,362,458	4,589,258	3,180,104	704,787	30,836,607	31,937,673
<b>2011</b>	22,514,515	4,762,051	3,246,131	681,639	31,204,336	31,734,751
<b>2012</b>	22,670,153	4,357,226	3,297,740	486,660	30,811,779	31,690,249
<b>2013</b>	23,464,872	4,884,850	3,400,082	464,197	32,214,001	33,067,020
<b>2014</b>	23,603,630	5,436,102	3,452,583	545,835	33,038,150	34,373,116
<b>2015 Budget</b>	24,227,050	6,231,695	3,723,047	536,454	N/A	34,718,246
<b>2016 Budget</b>	24,346,486	6,624,864	3,796,613	559,346	N/A	35,327,309



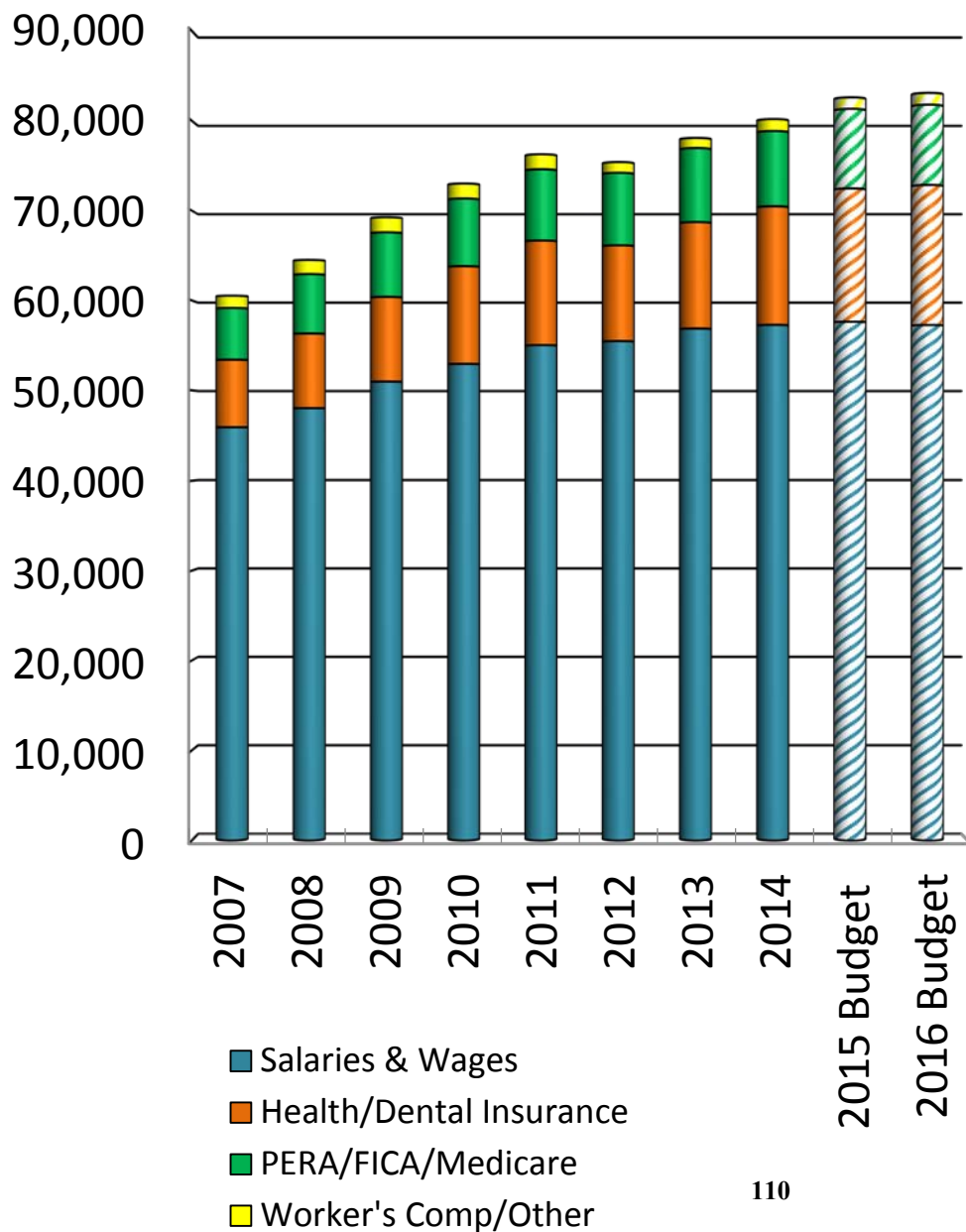
# TOTAL PERSONNEL COSTS



Salaries & Wages    Health/Dental Insurance    PERA/FICA/Medicare    Worker's Comp/Other

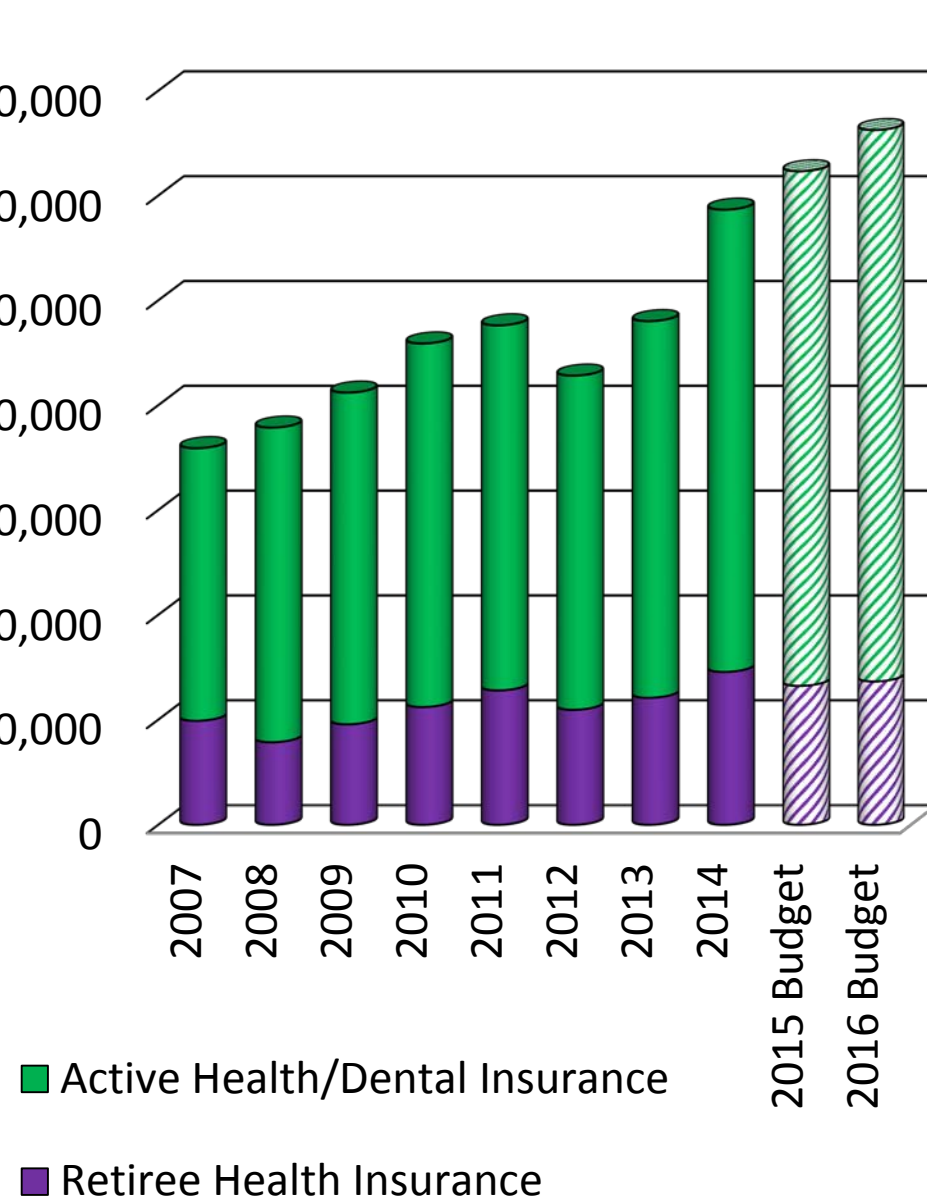
## HISTORICAL INVESTMENT IN HUMAN CAPITAL (PER FTE)

- The cost of health insurance remains a significant concern. Premium costs increased 84.5% from 2007 to 2016. 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

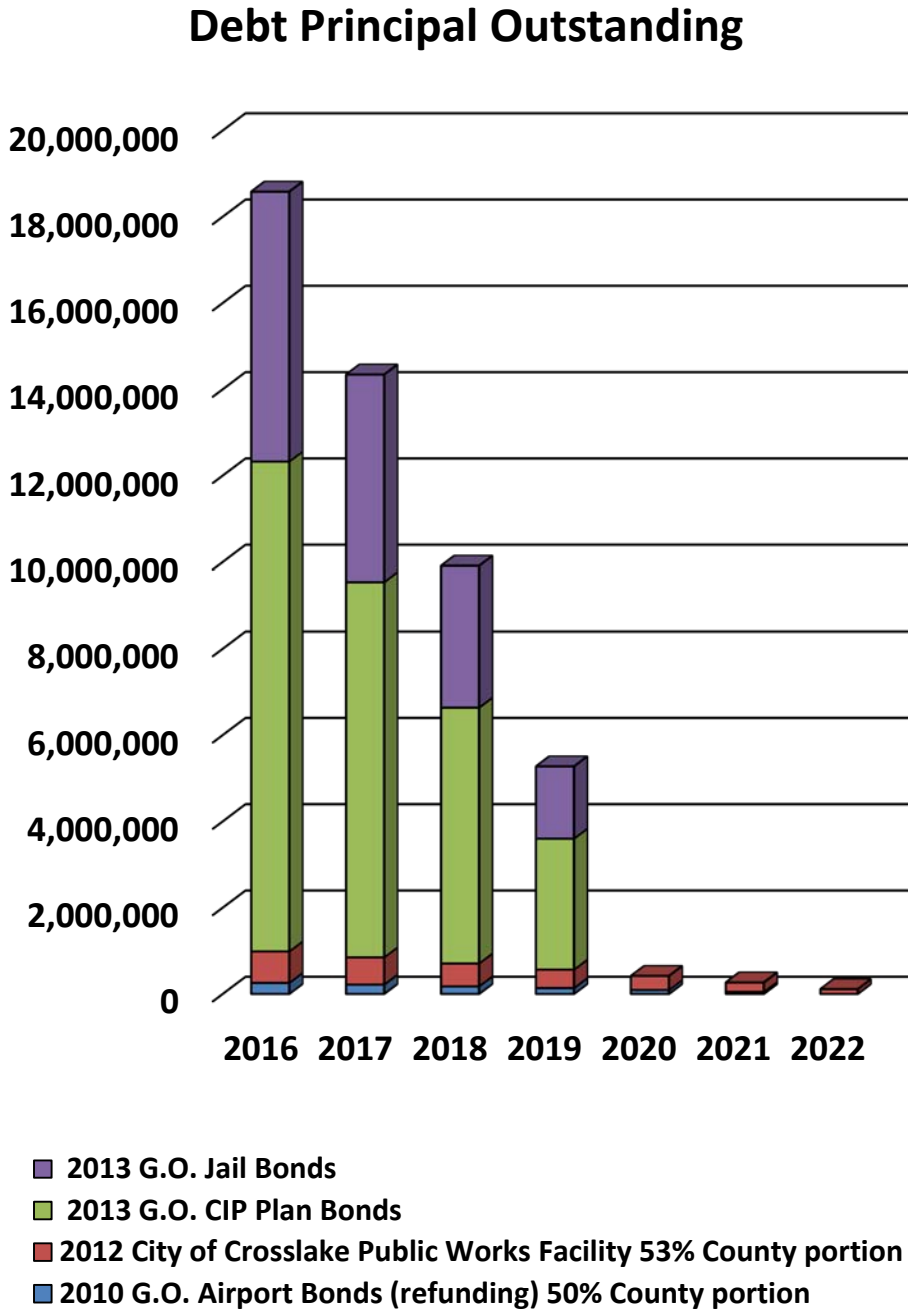


Year	Retiree	Active
2007	989,143	2,600,949
2008	785,308	3,001,310
2009	955,885	3,164,144
2010	1,120,675	3,468,583
2011	1,278,999	3,483,053
2012	1,094,300	3,187,998
2013	1,208,447	3,593,507
2014	1,455,293	4,410,383
2015 Budget	1,322,555	4,909,140
2016 Budget	1,364,689	5,260,175

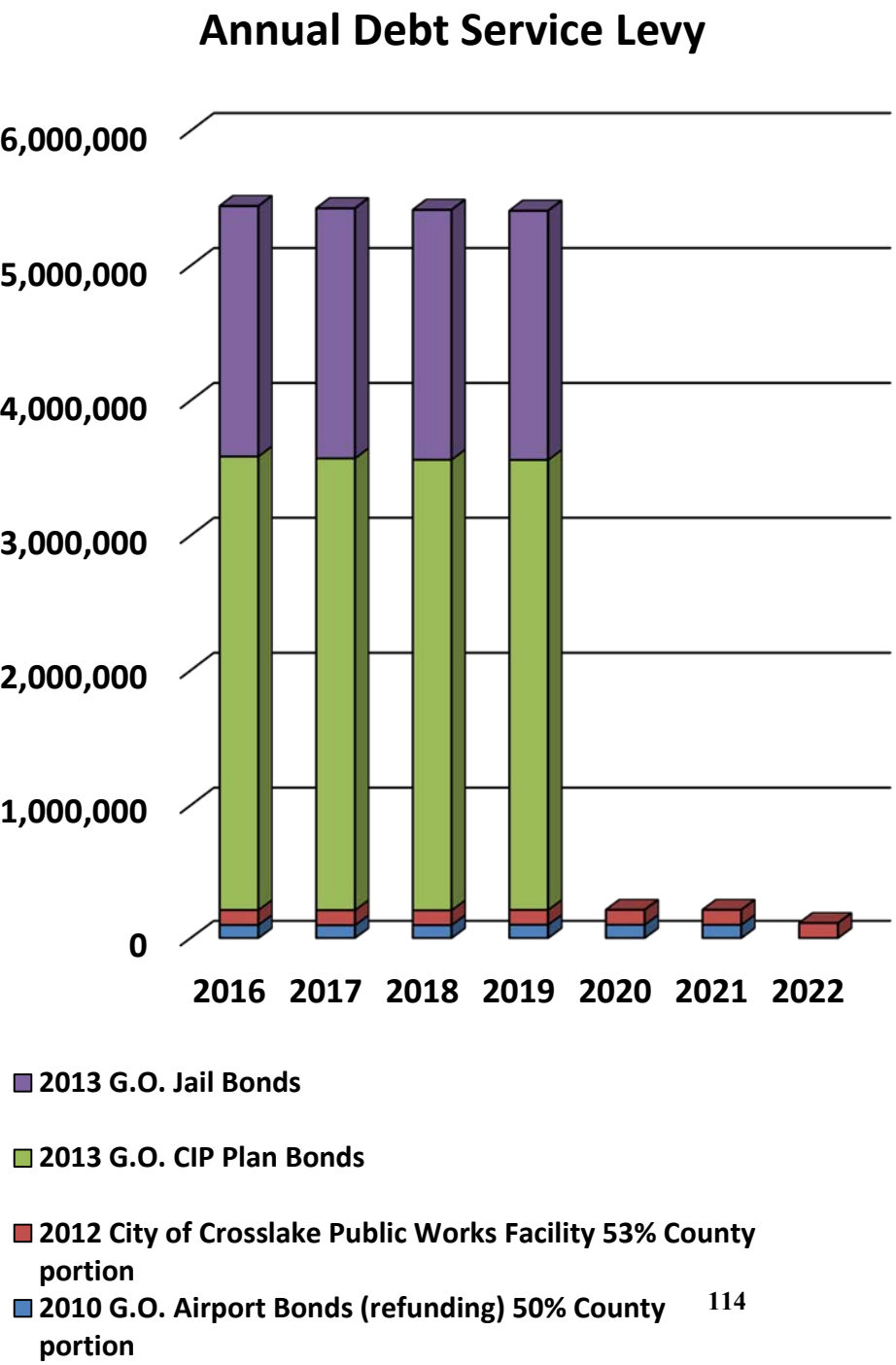
# **BONDED INDEBTEDNESS**

**Annual Debt Service Levy  
and Future Principal Outstanding**

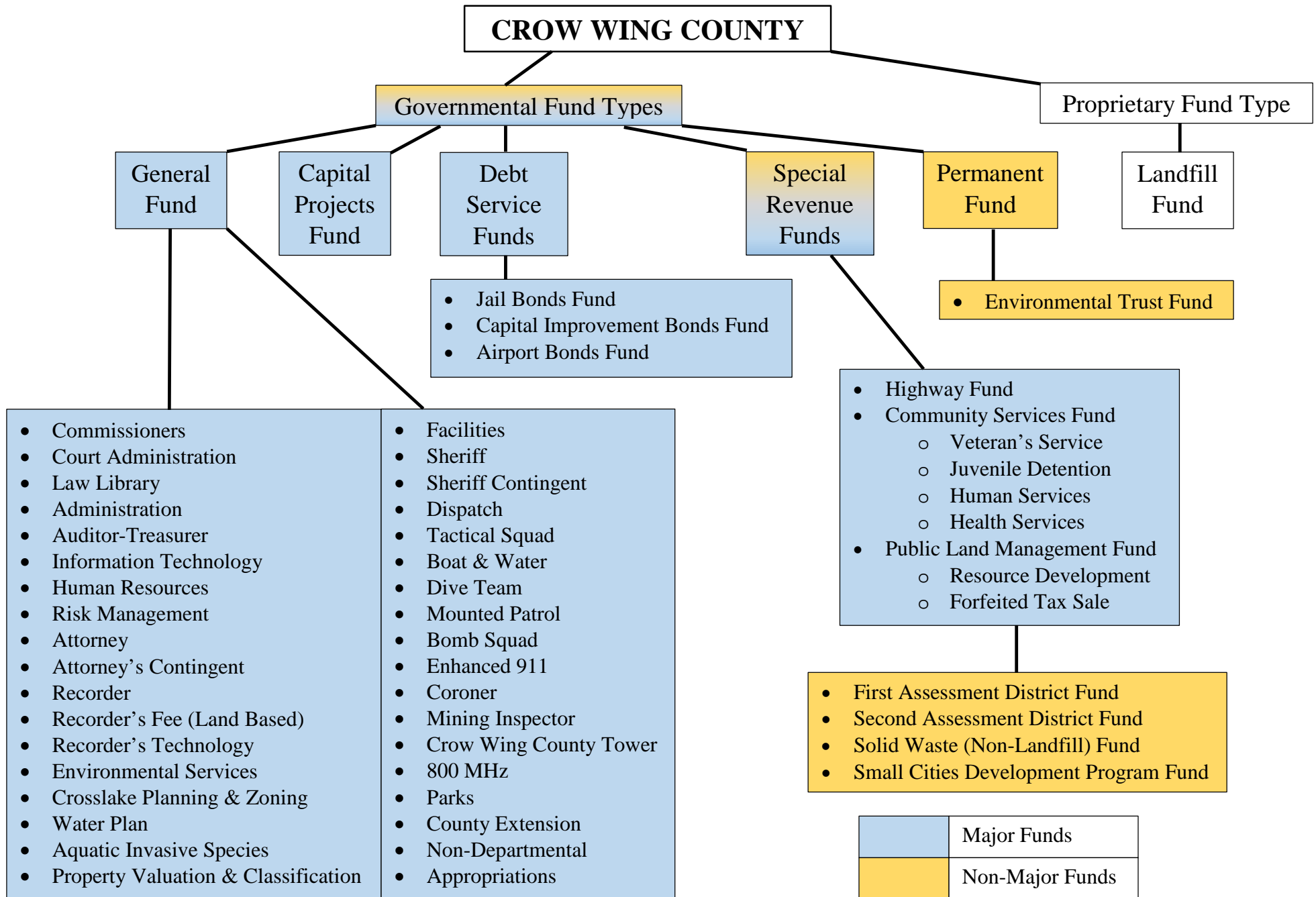
- In 2013, the county refinanced debt related to the 2004 building project. With a \$5 million injection of cash reserves and a transfer of \$1 million levy annually from the Capital Projects Fund, the county was able to reduce the term by 5 years and reduce the interest costs by an estimated \$5 million.
- 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 15.8% of the County’s 2016 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.



# BUDGETARY FUND/DEPARTMENT STRUCTURE



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

**2016 CROW WING COUNTY  
BUDGET**

**GOVERNMENTAL AND PROPRIETARY FUNDS**

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

	<b>2014 ACTUAL FUND BALANCE</b>	<b>2015 ACTUAL FUND BALANCE</b>	<b>2016 BUDGETED FUND BALANCE INC / (DEC)</b>	<b>2016 PROJECTED FUND BALANCE</b>	<b>2015 / 2016 % INC/(DEC)</b>	
<b><u>FUNDS</u></b>						
<b><u>GOVERNMENTAL</u></b>						
<b>MAJOR FUNDS</b>						
GENERAL	\$ 15,976,250	\$ 15,650,237	\$ (476,551)	\$ 15,173,686	-3.05%	
HIGHWAY	10,113,902	8,352,134	(3,545,617)	4,806,517	-42.45%	*
COMMUNITY SERVICES	6,179,449	3,745,107	(93,094)	3,652,013	-2.49%	
PUBLIC LAND MANAGEMENT	934,823	1,604,937	(130,227)	1,474,710	-8.11%	
DEBT SERVICE	4,325,598	4,414,207	91,097	4,505,304	2.06%	
CAPITAL PROJECTS	4,122,912	3,094,854	(662,424)	2,432,430	-21.40%	**
<b>NON-MAJOR FUNDS</b>						
UNORGANIZED TOWNSHIPS	2,369,655	2,501,537	(554,888)	1,946,649	-22.18%	***
SOLID WASTE (NON-LANDFILL)	2,397,038	2,611,032	119,440	2,730,472	4.57%	
SMALL CITIES DEVELOPMENT	77,657	79,796	(60,634)	19,162	-75.99%	****
ENVIRONMENTAL TRUST	1,911,346	1,875,549	6,771	1,882,320	0.36%	
<b>TOTAL GOVERNMENTAL FUND BALANCES</b>	<b>\$ 48,408,630</b>	<b>\$ 43,929,390</b>	<b>\$ (5,306,127)</b>	<b>\$ 38,623,263</b>	<b>-12.08%</b>	
<b><u>PROPRIETARY</u></b>						
LANDFILL	\$ 12,841,138	\$ 13,686,234	\$ 498,119	\$ 14,184,353	3.64%	
<b>TOTAL OF ALL FUNDS</b>	<b>\$ 61,249,768</b>	<b>\$ 57,615,624</b>	<b>\$ (4,808,008)</b>	<b>\$ 52,807,616</b>	<b>-8.34%</b>	

\* Highway fund balance is decreasing 42.45% due to savings in previous years for the 2016 Highway Improvement Plan spending.

\*\* Capital projects fund balance is decreasing 21.40% due to the county's saving for capital expenditures versus issuing debt.

\*\*\* Unorganized Townships fund balance is decreasing 22.18% due to savings in previous years for a road project in 2016.

\*\*\*\* Small Cities Development fund balance is decreasing 75.99% due to revolving loans being issued in 2016.



**2016 CROW WING COUNTY  
BUDGET**

**GOVERNMENT WIDE**  
**Including Unorganized Townships**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 36,475,294	\$ 35,590,751	\$ 36,189,237	\$ 36,097,666	\$ (91,571)	-0.25%
SPECIAL ASSESSMENTS	603,658	619,948	590,000	590,000	-	0.00%
LICENSES AND PERMITS	1,048,897	1,073,536	976,645	1,113,345	136,700	14.00%
INTERGOVERNMENTAL	21,016,084	27,047,442	24,186,395	26,029,374	1,842,979	7.62%
CHARGES FOR SERVICES	5,717,999	5,730,432	5,579,715	6,294,580	714,865	12.81%
FINES AND FORFEITURES	29,048	41,269	49,837	35,000	(14,837)	-29.77%
GIFTS AND CONTRIBUTIONS	-	7,600	13,250	8,500	(4,750)	-35.85%
INVESTMENTS	11,431	426,746	495,200	622,466	127,266	25.70%
MISCELLANEOUS	4,391,116	2,860,067	2,574,892	2,770,623	195,731	7.60%
<b>TOTAL REVENUES</b>	<b>\$ 69,293,527</b>	<b>\$ 73,397,791</b>	<b>\$ 70,655,171</b>	<b>\$ 73,561,554</b>	<b>\$ 2,906,383</b>	<b>4.11%</b>
<b><u>EXPENDITURES:</u></b>						
PUBLIC AID ASSISTANCE	\$ 8,294,526	\$ 8,657,573	\$ 7,784,614	\$ 7,920,767	\$ 136,153	1.75%
PERSONNEL SERVICES	32,106,695	32,924,233	34,718,246	35,327,309	609,063	1.75%
SERVICES & CHARGES	12,643,731	17,694,157	18,397,165	20,638,466	2,241,301	12.18%
SUPPLIES & MATERIALS	3,265,566	3,210,982	3,392,531	3,476,334	83,803	2.47%
CAPITAL OUTLAY	2,690,057	3,394,047	6,576,253	4,447,334	(2,128,919)	-32.37%
DEBT SERVICE	8,446,477	5,960,799	5,204,651	5,190,638	(14,013)	-0.27%
OTHER EXPENDITURES	2,302,644	1,857,224	2,159,799	1,864,911	(294,888)	-13.65%
<b>TOTAL EXPENDITURES</b>	<b>\$ 69,749,696</b>	<b>\$ 73,699,015</b>	<b>\$ 78,233,259</b>	<b>\$ 78,865,759</b>	<b>\$ 632,500</b>	<b>0.81%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (456,169)</b>	<b>\$ (301,224)</b>	<b>\$ (7,578,088)</b>	<b>\$ (5,304,205)</b>	<b>\$ 2,273,883</b>	<b>-30.01%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(15,988)</b>	<b>141,936</b>	<b>4,078</b>	<b>(1,922)</b>	<b>(6,000)</b>	<b>-147.13%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (472,157)</b>	<b>\$ (159,288)</b>	<b>\$ (7,574,010)</b>	<b>\$ (5,306,127)</b>	<b>\$ 2,267,883</b>	<b>-29.94%</b>

FULL TIME EQUIVALENTS

412.9

412.0

420.4

425.2

**2016 CROW WING COUNTY  
BUDGET**

**GENERAL FUND - COMBINED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 19,097,030	\$ 19,014,635	\$ 20,195,318	\$ 19,890,074	\$ (305,244)	-1.51%
LICENSES AND PERMITS	478,866	502,726	481,245	522,945	41,700	8.67%
INTERGOVERNMENTAL	1,425,348	2,000,097	1,703,701	2,031,627	327,926	19.25%
CHARGES FOR SERVICES	3,156,559	3,447,316	3,212,986	4,149,851	936,865	29.16%
FINES AND FORFEITURES	29,048	41,269	49,837	35,000	(14,837)	-29.77%
GIFTS AND CONTRIBUTIONS	-	7,600	750	-	(750)	-100.00%
INVESTMENTS	(42,331)	382,857	405,200	478,600	73,400	18.11%
MISCELLANEOUS	1,406,945	1,280,484	1,395,932	1,323,367	(72,565)	-5.20%
<b>TOTAL REVENUES</b>	<b>\$ 25,551,465</b>	<b>\$ 26,676,984</b>	<b>\$ 27,444,969</b>	<b>\$ 28,431,464</b>	<b>\$ 986,495</b>	<b>3.59%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 17,175,815	\$ 17,771,200	\$ 19,024,961	\$ 19,538,282	\$ 513,321	2.70%
SERVICES & CHARGES	4,850,834	5,532,862	5,831,054	6,412,564	581,510	9.97%
SUPPLIES & MATERIALS	1,200,529	1,304,543	1,394,249	1,617,879	223,630	16.04%
CAPITAL OUTLAY	983,628	234,553	489,100	209,303	(279,797)	-57.21%
OTHER EXPENDITURES	1,153,759	1,115,767	1,143,573	1,159,065	15,492	1.35%
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,364,565</b>	<b>\$ 25,958,925</b>	<b>\$ 27,882,937</b>	<b>\$ 28,937,093</b>	<b>\$ 1,054,156</b>	<b>3.78%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 186,900</b>	<b>\$ 718,059</b>	<b>\$ (437,968)</b>	<b>\$ (505,629)</b>	<b>\$ (67,661)</b>	<b>15.45%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,962,581)</b>	<b>51,122</b>	<b>29,078</b>	<b>29,078</b>	<b>-</b>	<b>0.00%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (4,775,681)</b>	<b>\$ 769,181</b>	<b>\$ (408,890)</b>	<b>\$ (476,551)</b>	<b>\$ (67,661)</b>	<b>16.55%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>220.0</b>	 <b>221.5</b>	 <b>226.5</b>	 <b>228.9</b>		

**2016 CROW WING COUNTY  
BUDGET**

**COMMISSIONERS**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 212,966	\$ 225,461	\$ 231,442	\$ 237,258	\$ 5,816	2.51%
SERVICES & CHARGES	43,820	53,912	56,550	53,800	(2,750)	-4.86%
SUPPLIES & MATERIALS	1,532	1,209	1,550	1,550	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 258,318</b>	<b>\$ 280,582</b>	<b>\$ 289,542</b>	<b>\$ 292,608</b>	<b>\$ 3,066</b>	<b>1.06%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (258,318)</b>	<b>\$ (280,582)</b>	<b>\$ (289,542)</b>	<b>\$ (292,608)</b>	<b>\$ (3,066)</b>	<b>1.06%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (258,318)</b>	<b>\$ (280,582)</b>	<b>\$ (289,542)</b>	<b>\$ (292,608)</b>	<b>\$ (3,066)</b>	<b>1.06%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>5.0</b>	 <b>5.0</b>	 <b>5.0</b>	 <b>5.0</b>		

**2016 CROW WING COUNTY  
BUDGET  
COURT ADMINISTRATION**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
MISCELLANEOUS	\$ 510	\$ 455	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 510</b>	<b>\$ 455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 297,154	\$ 331,491	\$ 299,924	\$ 299,924	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 297,154</b>	<b>\$ 331,491</b>	<b>\$ 299,924</b>	<b>\$ 299,924</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (296,644)</b>	<b>\$ (331,036)</b>	<b>\$ (299,924)</b>	<b>\$ (299,924)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (296,644)</b>	<b>\$ (331,036)</b>	<b>\$ (299,924)</b>	<b>\$ (299,924)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET**

**LAW LIBRARY - RESTRICTED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 66,500	\$ 65,904	\$ 75,000	\$ 75,000	\$ -	0.00%
MISCELLANEOUS	175	145	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 66,675</b>	<b>\$ 66,049</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 71	\$ 3,758	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	62,318	54,226	70,000	70,000	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,389</b>	<b>\$ 57,984</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 4,286</b>	<b>\$ 8,065</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 4,286</b>	<b>\$ 8,065</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>

## ***CROW WING COUNTY 2016 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/Treasurer's Office, and public relations.

***GOALS AND OBJECTIVES OBTAINED IN 2015:***

1. Delivered Volume II of the People's Report to update county citizens of the services and results of their county government. Currently re-evaluating best methods to continue efforts in the future.
2. Continued to deliver superior financial results consistent with the vision of the policymakers on the County Board.
3. Continued to expand the array of e-commerce service alternatives.
4. Delivered 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. Continued to advance the progress toward the establishment of a pay-for-performance compensation model to apply to all county employees through labor negotiations.

6. Exited the County from the MN Merit System as the Personnel system for Community Services and providing those required HR services in-house at a cheaper rate and more effectively serving our own defined needs.
7. Delivering 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.
8. Continuing to roll-out Virtual Desktop Integration (VDI) to replace desktop PCs, where appropriate, to reduce our spend and better manage our PC resources internally.
9. Completed comprehensive building assessment process to better inform capital planning process.
10. Continuing to focus Facilities toward energy conservation projects thereby reducing energy spend for the long-term.

***GOALS AND OBJECTIVES TO ACHIEVE IN 2016:***

1. 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.
2. Create Fleet Management position to better coordinate delivery and management of fleet vehicle assets.
3. Continue efforts to mine DHS data systems to better integrate service delivery across program service offerings so that clients can be more holistically served and so that service can better be coordinated to avoid service duplication or service gaps.
4. Deliver a more robust 5-year technology plan that captures not only IT initiatives, but also departmental initiatives and that prioritizes them effectively over a 5-year plan.
5. Continue migration away from legacy system applications that are difficult to support, especially to include continued progress at migrating off of the i-Series platform.
6. Improve coordination of GIS internal services to internal customers to better reflect their changing service needs.

7. Continue to expand the circumstances under which customer satisfaction information is solicited and the number of responses received in order to increase the validity and reliability of customer service information county-wide.
8. Continue service integration to better improve customer service within land-related service areas to improve service and reduce costs.
9. Implement contracting out septic system compliance inspections.
10. Implement service contract alternatives for improved cleaning services for county facilities.
11. Implement HRIS technology to integrate financial and HR practices within the MUNIS system to better manage HR resources across the organization.



**2016 CROW WING COUNTY  
BUDGET**

**ADMINISTRATOR**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
MISCELLANEOUS	\$ 26	\$ 211	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 26</b>	<b>\$ 211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 245,972	\$ 254,359	\$ 271,509	\$ 303,822	\$ 32,313	11.90%
SERVICES & CHARGES	25,795	14,822	34,550	29,100	(5,450)	-15.77%
SUPPLIES & MATERIALS	3,952	860	3,700	3,000	(700)	-18.92%
<b>TOTAL EXPENDITURES</b>	<b>\$ 275,719</b>	<b>\$ 270,041</b>	<b>\$ 309,759</b>	<b>\$ 335,922</b>	<b>\$ 26,163</b>	<b>8.45%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (275,693)</b>	<b>\$ (269,830)</b>	<b>\$ (309,759)</b>	<b>\$ (335,922)</b>	<b>\$ (26,163)</b>	<b>8.45%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (275,693)</b>	<b>\$ (269,830)</b>	<b>\$ (309,759)</b>	<b>\$ (335,922)</b>	<b>\$ (26,163)</b>	<b>8.45%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>2.6</b>	 <b>2.6</b>	 <b>2.7</b>	 <b>2.8</b>		

## ***CROW WING COUNTY 2016 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 2015:*

- Phases I and II of MUNIS financial system implementation were completed with additional expansions and requirements identified and project planning in place.
- Paperless workflow processes were implemented in document recording and property record transfer processing streamlining the efforts and reducing the amount of touchpoints in processing transactions.
- Implemented online marriage applications as part of the statewide MOMS registration system greatly enhancing service offerings and customer responsiveness.
- Began transition of taxpayer and vital records functions from elected auditor-treasurer office to newly created structure of Land Services and Administrative Services.
- Received the Excellence in Budget Reporting and Excellence in Financial Reporting for the CAFR and PAFR from the Government Finance Officers Association for the second consecutive year.
- Introduced an enhanced Capital Improvement Project planning process involving a vetting team of key stakeholders from finance, facilities, IT, and fleet to prioritize and review projects to provide for more accurate, shovel-ready projects for inclusion in the 2016 CIP.

*GOALS AND OBJECTIVES TO ACHIEVE IN 2016:*

- Complete transition of taxpayer and vital records services to Land Services
- Discontinue non-mandated passport issuance
- Review Other Post-Employment Benefits mitigation strategies
- Institutionalize new capital planning process
- Evaluate additional ERP modules for organizational advancement

**2016 CROW WING COUNTY  
BUDGET**

**AUDITOR - TREASURER**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
LICENSES AND PERMITS	\$ 74,199	\$ 70,801	\$ 73,700	\$ 72,750	\$ (950)	-1.29%
INTERGOVERNMENTAL	-	3,529	-	-	-	-
CHARGES FOR SERVICES	192,595	223,321	220,900	234,800	13,900	6.29%
MISCELLANEOUS	2,441	2,504	6,500	5,000	(1,500)	-23.08%
<b>TOTAL REVENUES</b>	<b>\$ 269,235</b>	<b>\$ 300,155</b>	<b>\$ 301,100</b>	<b>\$ 312,550</b>	<b>\$ 11,450</b>	<b>3.80%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 1,566,078	\$ 1,535,940	\$ 1,543,769	\$ 1,436,022	\$ (107,747)	-6.98%
SERVICES & CHARGES	309,094	418,823	431,025	508,845	77,820	18.05%
SUPPLIES & MATERIALS	44,013	106,488	30,600	104,800	74,200	242.48%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,919,185</b>	<b>\$ 2,061,251</b>	<b>\$ 2,005,394</b>	<b>\$ 2,049,667</b>	<b>\$ 44,273</b>	<b>2.21%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,649,950)</b>	<b>\$ (1,761,096)</b>	<b>\$ (1,704,294)</b>	<b>\$ (1,737,117)</b>	<b>\$ (32,823)</b>	<b>1.93%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (1,649,950)</b>	<b>\$ (1,761,096)</b>	<b>\$ (1,704,294)</b>	<b>\$ (1,737,117)</b>	<b>\$ (32,823)</b>	<b>1.93%</b>
 <b>FULL TIME EQUIVALENTS</b> (Includes Elections)	 <b>21.4</b>	 <b>20.5</b>	 <b>20.0</b>	 <b>18.5</b>		

## ***CROW WING COUNTY 2016 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 2015:***

- Implemented Systems Center and started enhanced security on laptops
- Installed and tested a MDM solution
- Major redesign of SharePoint for CWC intranet
- Converted GIS data to Parcel Fabric and trained users
- Updated CWC website and created app for mobile devices
- Upgraded GIS infrastructure

- Implemented Network monitoring tools
- Continued to expand the use of VDI
- Continued to expand the use of VDI

*GOALS AND OBJECTIVES TO ACHIEVE IN 2016:*

- Upgrade Systems Center and continue implementing enhanced security on laptops
- Install MDM solution on County owned devices
- Rollout of new SharePoint site
- Education of Departments on SharePoint and assist them in implementation
- Upgrade of GIS Data
- Better use of existing data utilizing BI tools
- Continue to expand the use of VDI
- Move Corrections technology to County network
- Start moving towards one document management system

**2016 CROW WING COUNTY  
BUDGET  
INFORMATION TECHNOLOGY**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 18,323	\$ 15,909	\$ 12,500	\$ 12,500	\$ -	0.00%
MISCELLANEOUS	250	6,294	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 18,573</b>	<b>\$ 22,203</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 625,554	\$ 697,479	\$ 761,042	\$ 762,534	\$ 1,492	0.20%
SERVICES & CHARGES	317,208	407,856	463,137	506,461	43,324	9.35%
SUPPLIES & MATERIALS	22,472	10,912	12,320	12,320	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 965,234</b>	<b>\$ 1,116,247</b>	<b>\$ 1,236,499</b>	<b>\$ 1,281,315</b>	<b>\$ 44,816</b>	<b>3.62%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (946,661)</b>	<b>\$ (1,094,044)</b>	<b>\$ (1,223,999)</b>	<b>\$ (1,268,815)</b>	<b>\$ (44,816)</b>	<b>3.66%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (946,661)</b>	<b>\$ (1,094,044)</b>	<b>\$ (1,223,999)</b>	<b>\$ (1,268,815)</b>	<b>\$ (44,816)</b>	<b>3.66%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>7.5</b>	 <b>8.1</b>	 <b>8.5</b>	 <b>8.5</b>		

**2016 CROW WING COUNTY  
BUDGET**

**INFORMATION TECHNOLOGY - COMMITTED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 31,134	\$ 70,118	\$ 218,120	\$ 314,000	\$ 95,880	43.96%
SUPPLIES & MATERIALS	35,583	21,327	14,772	-	(14,772)	-100.00%
CAPITAL OUTLAY	19,586	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 86,303</b>	<b>\$ 91,445</b>	<b>\$ 232,892</b>	<b>\$ 314,000</b>	<b>\$ 81,108</b>	<b>34.83%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (86,303)</b>	<b>\$ (91,445)</b>	<b>\$ (232,892)</b>	<b>\$ (314,000)</b>	<b>\$ (81,108)</b>	<b>34.83%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (86,303)</b>	<b>\$ (91,445)</b>	<b>\$ (232,892)</b>	<b>\$ (314,000)</b>	<b>\$ (81,108)</b>	<b>34.83%</b>



## **CROW WING COUNTY 2016 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 425 staff members and 1000 applicants annually. The department is comprised of a human resource director, a human resource generalist and human resource specialist.*

### **GOALS AND OBJECTIVES OBTAINED IN 2015:**

*Compensation and Benefit Program Design: Compensation and benefit strategies are producing desired results. Savings attributable to compensation plan design are \$500,000-\$750,000 annually. Performance based pay is in 9 of 11 labor contracts. Performance review content is considerably more instructive and results focused, providing clear guidance on goals and outcomes expected.*

*Technology: MUNIS ERP including HRIS and Payroll is a significant undertaking in 2015. The technology will improve leadership access to workforce analytics such as overtime reports, lost time reports, compensation projections and a host of other data. Phase one of the project goes live in October 2015. We anticipate three or four additional phases to fully leverage the capabilities of this robust technology.*

*Learning and Growth: Two key areas of focus include focusing on the development of hipo talent and delivering eLearning libraries to further the development, performance and promotability of all staff.*

*MN Merit System Withdrawal: Project is on track for a 1/1/2016 implementation. While there are some savings, \$15-17k, the most significant advantage is local control of hiring, compensation and departure processes.*

*Intranet: A new and improved employee site is being developed. The new site is scheduled to debut by September 1. It will contain more robust supervisory and staff resources including learning guides for a number of topics, eLearning and related resources.*

#### **GOALS AND OBJECTIVES TO ACHIEVE IN 2016:**

**Compensation Plan Review:** Complete comprehensive audit and review of current compensation plan and market study for use in preparing recommendations for 2016-18 plan adjustments.

**Labor Strategy:** Develop labor strategy for new and reopening contracts to ensure alignment with strategic objectives.

**Technology:** Continue the build out of HRIS technology and provide additional enhancements to a more integrated HR practice. Build-out of new system architecture, tables, and databases to allow for the storage, retention, retrieval, reporting, and analysis of key workforce trends and patterns. Identify cost reduction strategy and transition plan from the elimination of software and processes that could be discontinued by the implementation of this HRIS technology. Complete a roadmap for full functionality by December 31, 2016.

**Total Comp Statement:** Produce total compensation statement for all employees to highlight the total value of pay and benefits.

**Leader Development and Succession Planning:** Refine LEAD program for hipo talent and further develop succession planning program components.

**2016 CROW WING COUNTY  
BUDGET**

**HUMAN RESOURCES / RISK MANAGEMENT**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
MISCELLANEOUS	\$ 595	\$ -	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 194,838	\$ 203,375	\$ 280,735	\$ 277,350	\$ (3,385)	-1.21%
SERVICES & CHARGES	501,385	547,376	501,795	511,475	9,680	1.93%
SUPPLIES & MATERIALS	30,974	37,574	44,000	36,500	(7,500)	-17.05%
<b>TOTAL EXPENDITURES</b>	<b>\$ 727,197</b>	<b>\$ 788,325</b>	<b>\$ 826,530</b>	<b>\$ 825,325</b>	<b>\$ (1,205)</b>	<b>-0.15%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (726,602)</b>	<b>\$ (788,325)</b>	<b>\$ (826,530)</b>	<b>\$ (825,325)</b>	<b>\$ 1,205</b>	<b>-0.15%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (726,602)</b>	<b>\$ (788,325)</b>	<b>\$ (826,530)</b>	<b>\$ (825,325)</b>	<b>\$ 1,205</b>	<b>-0.15%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>2.0</b>	 <b>2.0</b>	 <b>3.0</b>	 <b>3.0</b>		



Donald F. Ryan, County Attorney  
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July 31, 2015

Tim Houle  
County Administrator  
326 Laurel Street  
Brainerd, MN 56401

RE: 2016 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 2016. I also enclose at this time the County Attorney's Contingency Budget Request for the calendar year of 2016.

The County Attorney Forfeiture Fund (020930., 020940., 020950., and 020960.) 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 2016 Budget Request, all necessary additions/corrections to our 2015 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 2016 Budget Request, except as otherwise provided herein. This of course could only be done through the 2<sup>nd</sup> quarter of 2015 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.

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

**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.

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 2016 budget submission does provide for expansion of the Crow Wing County Attorney's Office. Our office has been blessed with a very stable work force over the years. As a result we have many senior staff who are at the top of their respective pay grades. During the next 18 months we are projecting the retirement of two assistant county attorneys and one legal assistant. All of these individuals are at the top of their pay grade. With these departures we will have an opportunity to restructure operations and expand topical areas of focus/expertise. This will allow us to better serve the county and enhance efficiencies. We will be able to do this while at the same time saving taxpayer's money by reducing net expenses over the next two budget cycles.

In preparation for the upcoming departures we are budgeting a new entry level assistant county attorney position in 2016 (Attorney II, beginning of pay scale). This will allow us to begin succession planning and transition implementation thus reducing disruption in operations when the retirements occur. Ultimately when the two attorneys do retire, we plan on filling each position with an entry level attorney at the same pay grade as well. Once the transition from two senior attorneys to three entry level/junior attorneys is complete, our office will have increased its capacity while reducing expenses by \$16,000.00.

Over the past several years, Crow Wing County at the direction of the Board, has been implementing a pay for performance business model. One of the collected bargaining units that has not transitioned to this is the Assistant County Attorney unit. This is at least partially due to the struggle our office has had in freeing up time for the Chief Deputy County Attorney to focus on things such as outcome measures/dashboards/personnel trimester reviews etc. Currently the Chief Deputy carries a full criminal case load and is in court up to five days a week. This does not leave much, if any, time to devote to the management functionality that administration and the Board have requested/desire. Adding an additional attorney will provide an opportunity (which does not exist today) to reassign some of this case load thus freeing up Chief Deputy time to conduct the requested/desired management functionality.

In 2015 we had a senior legal assistant who was at the top of her pay grade separate from the county. We left this position open for the remainder of the 2015 year. In 2015 we reestablished a person (Administrative Technical Specialist) to furnish reception duties at the front desk. This person also performs some clerical duties as well. The funds used to pay for this reestablished position came from the budgeted but unexpended funds for the departed legal assistant for the calendar year 2015. In 2016, we have budgeted both the Administrative Technical Specialist and Legal Assistant positions. The Legal Assistant position is budgeted at an entry level. For 2016, a senior legal assistant at the top of the pay grid will make \$83,754.00 (including fringe). The Administrative Technical Specialist is budgeted at \$35,005.00 and the entry level Legal Assistant is budgeted at \$50,125.00 for a total of \$85,130.00. Hence, it will cost an additional \$1,376.00 over the 2015 budgeted amount for the departed legal assistant. One of the duties of the open legal assistant position is to manage our forfeiture case load and program. For a while we had other legal assistants working on these matters as extra duty. Currently we have hired a recent law school graduate as a temporary (at up to \$2,000.00 per month) employee to do this. Neither of these options are a sustainable option. Over the past several years our forfeiture revenues have averaged in excess of \$20,000.00. Thus in reality, there will be no increase in cost to the tax payers of Crow Wing County to fill this position.



In recent years the Minnesota Child Protection System has come under much scrutiny. This has resulted in Governor Task Force reviews and reports, new legislation and heightened public scrutiny. At the same time the Minnesota Judicial System has begun implementing a paperless court/electronic filing system. This has resulted in a significantly increased burden on current staff in the preparation and filing of information/documents etc. with the courts in child protection matters. During this same time frame, Crow Wing County Community Services has cut staff, thus increasing the duties of social workers to perform previously clerical tasks. The pace with which child protection workers must function has also quickened. This has resulted in stress over the proper and timely preparation, processing and filing of documents. Currently social workers are responsible for the service of reports/court documents on all parties and the filing of the same with the Court. With the courts going to the E-court system, the parties are required to review and redact reports and supporting documents, separate public and non-public data, and serve/file accordingly. This is extremely complicated and time consuming. With the creation of this position, the new system will be for our office to receive the report/data from Crow Wing County Community Services, prepare and serve the same on all parties, and file with the Court. The efficiencies created by this will save Crow Wing County money and enhance our customer service capabilities. This position will also assist with review of files to determine if all required data for court proceedings has been collected and help coordinate accordingly. As this is anticipated to be a .50 position, the legal assistant will also provide clerical services to other aspects of Crow Wing County Community Services functionality (i.e.: child support, paternity, etc.) as well. These will be IV E reimbursable hours which will be reimbursable from federal dollars thus saving Crow Wing County tax payers money. The senior Legal Assistant who is projected to retire will make \$65,350.00 in 2016. We plan to replace this position with an entry level Legal Assistant at \$50,125.00. This creates a difference of \$15,225.00 in projected savings. This will be used to offset the new Legal Assistant position resulting in an expense of \$34,900.00 to add this position. It is anticipated that our office will be able to increase our billable hours by \$30,000.00 with the creation of our new positions and restructuring. This then results in a remaining \$4,900.00 of expense to cover. With our attorney savings of \$16,049.00, we will see a resulting savings to Crow Wing County residents, overall, of \$11,149.00 once this above is implemented in totality.

Our office budgets for drug testing in child protection cases. Testing is done at the beginning of a case when drug use is suspected to determine base lines. When drugs are detected, testing continues until the issue is resolved or drug use is no longer detected. At any time testing requirements can crop up during the course of a child protection case as well. Our office also budgets for sexual assault examination expenses which the county is required to pay. Here are the annual expenses in these areas for the past 5 years.

Years	Drug Testing	Sexual Assault Exams	Totals
2010	\$23,004.00	\$3,000.00	\$26,004.00
2011	\$30,069.50	\$4,500.00	\$34,569.50
2012	\$31,150.77	\$8,000.00	\$39,150.77
2013	\$25,758.19	\$5,050.00	\$30,808.19
2014	\$55,091.00	\$5,630.00	\$60,721.00
2015 paid thru 6-15	\$26,805.00	\$3,000.00	\$29,805.00

In 2014 our office budgeted \$30,000.00 for drug testing. Due to increased need, we actually expended \$60,000.00 (100% over budget) in order to get the job done. This money was pulled from other areas of the budget which created some not insignificant issues for our office. This is something that I told Crow Wing County Community Services that I would not do again. To address this, a new more structured drug testing program was implemented. The new system uses an approach which limits staff discretion and uses a more systematic approach. This new approach has worked well and controlled our ongoing

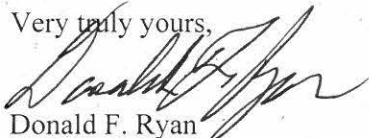
testing expenses for previously existing cases. The problem we are facing this year is the influx of new matters requiring initial base line testing, and ongoing testing. As a result of this influx we will have expended our entire budget (and probably exceed slightly) by the end of July. Our office and Crow Wing County Community Services are currently brain storming on the funding issue this presents. As a result, I have doubled the budgeted amount from \$30,000.00 to \$60,000.00 as this appears to be the new trend/norm. I note that we have seen a 45% increase in dependency and neglect cases since 2009 (18% 2013 to 2014). We have also seen a 40% increase in permanency-non /TPR (up 218% 2013-2014) and 58% permanency TPR (up 7% 2013-2014) in this same time frame as well. I am certainly open to suggestions on how else to proceed; other than, just not testing as that would be unacceptable as we would then not be able to address the issue(s) in these cases which would place kids at risk and extend out of home placement for prolonged periods of time.

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. 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

**2016 CROW WING COUNTY  
BUDGET  
ATTORNEY**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 53,642	\$ 49,255	\$ 65,000	\$ 95,000	\$ 30,000	<b>46.15%</b>
FINES AND FORFEITURES	29,048	25,194	35,000	35,000	-	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$ 82,690</b>	<b>\$ 74,449</b>	<b>\$ 100,000</b>	<b>\$ 130,000</b>	<b>\$ 30,000</b>	<b>30.00%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 1,678,657	\$ 1,743,599	\$ 1,804,891	\$ 1,850,044	\$ 45,153	<b>2.50%</b>
SERVICES & CHARGES	79,733	123,801	133,784	166,100	32,316	<b>24.16%</b>
SUPPLIES & MATERIALS	18,781	18,742	22,700	20,500	(2,200)	<b>-9.69%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,777,171</b>	<b>\$ 1,886,142</b>	<b>\$ 1,961,375</b>	<b>\$ 2,036,644</b>	<b>\$ 75,269</b>	<b>3.84%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,694,481)</b>	<b>\$ (1,811,693)</b>	<b>\$ (1,861,375)</b>	<b>\$ (1,906,644)</b>	<b>\$ (45,269)</b>	<b>2.43%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (1,694,481)</b>	<b>\$ (1,811,693)</b>	<b>\$ (1,861,375)</b>	<b>\$ (1,906,644)</b>	<b>\$ (45,269)</b>	<b>2.43%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>17.8</b>	 <b>17.9</b>	 <b>18.0</b>	 <b>18.5</b>		



**2016 CROW WING COUNTY  
BUDGET**

**ATTORNEY'S CONTINGENT**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 746	\$ 5,727	\$ 7,500	\$ 7,500	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 746</b>	<b>\$ 5,727</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (746)</b>	<b>\$ (5,727)</b>	<b>\$ (7,500)</b>	<b>\$ (7,500)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (746)</b>	<b>\$ (5,727)</b>	<b>\$ (7,500)</b>	<b>\$ (7,500)</b>	<b>\$ -</b>	<b>0.00%</b>

## **CROW WING COUNTY 2016 BUDGET NARRATIVE**

**DEPARTMENT NAME:** County Recorder

**DEPARTMENT DESCRIPTION:**

*Provides protection and public notice by recording, indexing, maintaining and displaying records of legal documents that affect real estate or personal property. Examines Torrens documents presented to determine they meet the legal requirements for transfer and issues land title certificates.*

**GOALS AND OBJECTIVES OBTAINED IN 2015:**

- Offering 24-7 online access to recorded documents with payment by credit card from the convenience of their home or business.
- Began accepting all document types for electronic recording, making it possible to have land records and other time-sensitive documents recorded in minutes.
- Scanned of over 250,000 historical documents.
- Improve average document turnaround time by 41%
- Achieve a 99.4% positive customer feedback rating
- Reduced department spending by over 25%

**GOALS AND OBJECTIVES TO ACHIEVE IN 2016:**

- Continue to promote electronic recording to achieve greater work efficiencies and better customer service.
- Research and implement technology to streamline processes, and in some instances, transform delivery of public services, while reducing costs.
- Fully integrate all 200,000+ historical recorded document images and indexing into recording software making it easily accessible to customers 24-7 online.

**2016 CROW WING COUNTY  
BUDGET  
RECORDER**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 445,307	\$ 336,159	\$ 434,000	\$ 350,000	\$ (84,000)	-19.35%
<b>TOTAL REVENUES</b>	<b>\$ 445,307</b>	<b>\$ 336,159</b>	<b>\$ 434,000</b>	<b>\$ 350,000</b>	<b>\$ (84,000)</b>	<b>-19.35%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 593,581	\$ 595,614	\$ 624,473	\$ 463,333	\$ (161,140)	-25.80%
SERVICES & CHARGES	7,865	7,793	3,310	7,610	4,300	129.91%
SUPPLIES & MATERIALS	6,578	4,795	5,000	5,000	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 608,024</b>	<b>\$ 608,202</b>	<b>\$ 632,783</b>	<b>\$ 475,943</b>	<b>\$ (156,840)</b>	<b>-24.79%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (162,717)</b>	<b>\$ (272,043)</b>	<b>\$ (198,783)</b>	<b>\$ (125,943)</b>	<b>\$ 72,840</b>	<b>-36.64%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (162,717)</b>	<b>\$ (272,043)</b>	<b>\$ (198,783)</b>	<b>\$ (125,943)</b>	<b>\$ 72,840</b>	<b>-36.64%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>9.1</b>	 <b>9.0</b>	 <b>9.0</b>	 <b>7.0</b>		

**2016 CROW WING COUNTY  
BUDGET**

**RECORDER'S LAND BASED UNALLOCATED - RESTRICTED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 227,799	\$ 190,421	\$ 190,300	\$ 193,600	\$ 3,300	1.73%
<b>TOTAL REVENUES</b>	<b>\$ 227,799</b>	<b>\$ 200,421</b>	<b>\$ 200,300</b>	<b>\$ 203,600</b>	<b>\$ 3,300</b>	<b>1.65%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 89,814	\$ 87,773	\$ 58,006	\$ 47,671	\$ (10,335)	-17.82%
SERVICES & CHARGES	142,352	122,013	240,898	150,590	(90,308)	-37.49%
SUPPLIES & MATERIALS	2,011	-	-	-	-	-
CAPITAL OUTLAY	58,514	34,272	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 292,691</b>	<b>\$ 244,058</b>	<b>\$ 298,904</b>	<b>\$ 198,261</b>	<b>\$ (100,643)</b>	<b>-33.67%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (64,892)</b>	<b>\$ (43,637)</b>	<b>\$ (98,604)</b>	<b>\$ 5,339</b>	<b>\$ 103,943</b>	<b>-105.41%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (64,892)</b>	<b>\$ (43,637)</b>	<b>\$ (98,604)</b>	<b>\$ 5,339</b>	<b>\$ 103,943</b>	<b>-105.41%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>1.9</b>	 <b>1.8</b>	 <b>0.5</b>	 <b>0.5</b>		

**2016 CROW WING COUNTY  
BUDGET**

**RECORDER'S TECHNOLOGY - RESTRICTED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 206,486	\$ 173,112	\$ 173,000	\$ 176,000	\$ 3,000	1.73%
<b>TOTAL REVENUES</b>	<b>\$ 206,486</b>	<b>\$ 173,112</b>	<b>\$ 173,000</b>	<b>\$ 176,000</b>	<b>\$ 3,000</b>	<b>1.73%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 77,984	\$ 259,220	\$ 101,500	\$ 110,700	\$ 9,200	9.06%
SUPPLIES & MATERIALS	2,062	2,325	10,000	14,100	4,100	41.00%
CAPITAL OUTLAY	128,162	4,004	50,000	10,000	(40,000)	-80.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,208</b>	<b>\$ 265,549</b>	<b>\$ 161,500</b>	<b>\$ 134,800</b>	<b>\$ (26,700)</b>	<b>-16.53%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,722)</b>	<b>\$ (92,437)</b>	<b>\$ 11,500</b>	<b>\$ 41,200</b>	<b>\$ 29,700</b>	<b>258.26%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (1,722)</b>	<b>\$ (92,437)</b>	<b>\$ 11,500</b>	<b>\$ 41,200</b>	<b>\$ 29,700</b>	<b>258.26%</b>

## ***CROW WING COUNTY 2016 BUDGET NARRATIVE***

***DEPARTMENT NAME:*** Land Services Department – Environmental Services

***DEPARTMENT DESCRIPTION:***

The Environmental Services office is responsible for implementing the following programs and services: Addressing, land subdivisions, land use permits, shore land alteration permits, septic systems, solid waste management, storm water management, surveying and water planning. Environmental Services also provides planning and zoning administration to Crosslake and administrative services for the Thirty Lakes Watershed District.

***GOALS AND OBJECTIVES OBTAINED IN 2015:***

- Achieved a no levy budget for 2016
- NACo Award – Best in Category – County/City Collaboration - County Resiliency: Infrastructure, Energy & Sustainability
- Amended the Crosslake Commercial Ordinance
- Complete Phase IV of the Impervious Study
- Coordinated the 2015 AIS plan which included over 43,000 boat landing inspections
- Achieved a contract with WSN to complete section corners in First Assessment, Lake Edward and Nisswa
- Achieved a training session with the Greater Lakes Area Realtors
- Achieved MPCA approval for SW-376 and SW-440
- Achieved receiving \$39,000 in Carbon Credits at the Landfill

***GOALS AND OBJECTIVES TO ACHIEVE IN 2016:***

- Contract out septic system inspections
- Achieve CIP funding for new permitting software solution
- Integrate WCA, water planning and AIS into new position, determining priorities and proper workload management
- Achieve appropriate zoning ordinance updates and revisions

- Complete and record Certificates for Section corners in St. Mathias and Daggett Brook Townships; Complete WSN contract by June 30 and receive approval for next section corner contract by December;
- Complete EAW for expansion of cells 5-7 at the landfill
- Complete maintenance agreement for SW-111

**2016 CROW WING COUNTY  
BUDGET  
ENVIRONMENTAL SERVICES**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
LICENSES AND PERMITS	\$ 326,377	\$ 369,760	\$ 365,845	\$ 416,845	\$ 51,000	13.94%
INTERGOVERNMENTAL	82,895	81,276	86,157	86,157	-	0.00%
CHARGES FOR SERVICES	63,724	37,075	33,500	37,000	3,500	10.45%
MISCELLANEOUS	7,067	7,342	7,500	7,500	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 480,063</b>	<b>\$ 495,453</b>	<b>\$ 493,002</b>	<b>\$ 547,502</b>	<b>\$ 54,500</b>	<b>11.05%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 524,322	\$ 622,183	\$ 540,546	\$ 490,890	\$ (49,656)	-9.19%
SERVICES & CHARGES	32,755	27,870	40,928	76,570	35,642	87.08%
SUPPLIES & MATERIALS	34,449	25,154	32,325	29,325	(3,000)	-9.28%
OTHER EXPENDITURES	9,346	11,994	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 600,872</b>	<b>\$ 687,201</b>	<b>\$ 613,799</b>	<b>\$ 596,785</b>	<b>\$ (17,014)</b>	<b>-2.77%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (120,809)</b>	<b>\$ (191,748)</b>	<b>\$ (120,797)</b>	<b>\$ (49,283)</b>	<b>\$ 71,514</b>	<b>-59.20%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (120,809)</b>	<b>\$ (191,748)</b>	<b>\$ (120,797)</b>	<b>\$ (49,283)</b>	<b>\$ 71,514</b>	<b>-59.20%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>7.7</b>	 <b>8.2</b>	 <b>6.8</b>	 <b>6.0</b>		



**2016 CROW WING COUNTY  
BUDGET  
CROSSLAKE PLANNING & ZONING**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 50,518	\$ 190,008	\$ 193,800	\$ 199,200	\$ 5,400	2.79%
<b>TOTAL REVENUES</b>	<b>\$ 50,518</b>	<b>\$ 190,008</b>	<b>\$ 193,800</b>	<b>\$ 199,200</b>	<b>\$ 5,400</b>	<b>2.79%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 8,511	\$ 104,527	\$ 113,681	\$ 118,540	\$ 4,859	4.27%
SERVICES & CHARGES	655	3,953	7,600	7,600	-	0.00%
SUPPLIES & MATERIALS	11,880	691	1,000	1,000	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,046</b>	<b>\$ 109,171</b>	<b>\$ 122,281</b>	<b>\$ 127,140</b>	<b>\$ 4,859</b>	<b>3.97%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 29,472</b>	<b>\$ 80,837</b>	<b>\$ 71,519</b>	<b>\$ 72,060</b>	<b>\$ 541</b>	<b>0.76%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 29,472</b>	<b>\$ 80,837</b>	<b>\$ 71,519</b>	<b>\$ 72,060</b>	<b>\$ 541</b>	<b>0.76%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>0.2</b>	 <b>2.0</b>	 <b>2.0</b>	 <b>2.0</b>		

**2016 CROW WING COUNTY  
BUDGET**

**AQUATIC INVASIVE SPECIES - RESTRICTED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ -	\$ 202,713	\$ 450,473	\$ 462,473	\$ 12,000	2.66%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 202,713</b>	<b>\$ 450,473</b>	<b>\$ 462,473</b>	<b>\$ 12,000</b>	<b>2.66%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ -	\$ 3,754	\$ 45,009	\$ 96,388	\$ 51,379	114.15%
SERVICES & CHARGES	-	165,181	348,052	335,000	(13,052)	-3.75%
SUPPLIES & MATERIALS	-	-	31,995	20,505	(11,490)	-35.91%
CAPITAL OUTLAY	-	-	50,426	10,000	(40,426)	-80.17%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 168,935</b>	<b>\$ 475,482</b>	<b>\$ 461,893</b>	<b>\$ (13,589)</b>	<b>-2.86%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 33,778</b>	<b>\$ (25,009)</b>	<b>\$ 580</b>	<b>\$ 25,589</b>	<b>-102.32%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 33,778</b>	<b>\$ (25,009)</b>	<b>\$ 580</b>	<b>\$ 25,589</b>	<b>-102.32%</b>

**FULL TIME EQUIVALENTS**

**0.0**

**0.0**

**1.1**

**2.2**

## ***CROW WING COUNTY 2016 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 2015:***

Updated and enhanced our resource and training manual for staff to assist them in the performance of their job duties.

- Met with local realtors to help in their understanding of how the property tax system works.
- Achieved 80% positive customer feedback.
- Responded to 100% of customer inquiries within 2 business days.
- 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 2016:*

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

**2016 CROW WING COUNTY  
BUDGET**

**PROPERTY VALUATION & CLASSIFICATION**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 19,891	\$ 17,410	\$ 17,000	\$ 15,000	\$ (2,000)	-11.76%
<b>TOTAL REVENUES</b>	<b>\$ 23,305</b>	<b>\$ 20,503</b>	<b>\$ 19,000</b>	<b>\$ 17,000</b>	<b>\$ (2,000)</b>	<b>-10.53%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 1,003,826	\$ 976,626	\$ 1,067,118	\$ 1,119,024	\$ 51,906	4.86%
SERVICES & CHARGES	93,593	79,177	101,300	108,300	7,000	6.91%
SUPPLIES & MATERIALS	18,082	19,882	14,800	19,000	4,200	28.38%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,115,501</b>	<b>\$ 1,075,685</b>	<b>\$ 1,183,218</b>	<b>\$ 1,246,324</b>	<b>\$ 63,106</b>	<b>5.33%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,092,196)</b>	<b>\$ (1,055,182)</b>	<b>\$ (1,164,218)</b>	<b>\$ (1,229,324)</b>	<b>\$ (65,106)</b>	<b>5.59%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (1,092,196)</b>	<b>\$ (1,055,182)</b>	<b>\$ (1,164,218)</b>	<b>\$ (1,229,324)</b>	<b>\$ (65,106)</b>	<b>5.59%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>14.8</b>	 <b>14.0</b>	 <b>14.6</b>	 <b>14.3</b>		

**CROW WING COUNTY  
2016 BUDGET NARRATIVE**

*DEPARTMENT NAME: Facilities*

*DEPARTMENT DESCRIPTION: Facilities Operation and Maintenance*

*GOALS AND OBJECTIVES OBTAINED IN 2015:*

*Expanded upon our backup power distribution system to provide more services to areas of the buildings that are lacking in coverage.*

*Continued to upgrade BAS system, completed updates in Community Services and the LEC.*

*Installed LED lighting as a sample in all of the Community Services on 3<sup>rd</sup> Floor as our sample. Lighting worked as we hoped and brought energy savings opportunities for us in the coming years.*

*Updated some campus walkways, specifically into the HCH to provide better ADA access.*

Made many operational improvements to the Central Plant Heating and Cooling systems. These improvements will help our reliability on our main systems.

*GOALS AND OBJECTIVES TO ACHIEVE IN 2016:*

Continue to expand and install LED lighting on campus to reduce our energy footprint.

Continue to upgrade BAS controls throughout the campus. Highway Department, Historic Courthouse, Land Services and partial LEC controls are planned for upgrades.

Facilities will be leading the remodel of Land Services - Customer Service Center and associated restrooms on 1<sup>st</sup> and the Middle floors.

We are planning an Exterior Maintenance project on the Historic Courthouse to clean and improve the structure from the exterior. Work would include washing the building, working on mortar and repairs to the windows.

Other campus and sidewalk repairs are planned to address damaged areas on campus.

**2016 CROW WING COUNTY  
BUDGET  
FACILITIES**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
MISCELLANEOUS	638,778	634,695	588,100	594,588	6,488	1.10%
<b>TOTAL REVENUES</b>	<b>\$ 698,778</b>	<b>\$ 694,695</b>	<b>\$ 648,100</b>	<b>\$ 654,588</b>	<b>\$ 6,488</b>	<b>1.00%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 412,790	\$ 517,931	\$ 516,332	\$ 537,300	\$ 20,968	4.06%
SERVICES & CHARGES	995,595	889,618	997,100	1,029,630	32,530	3.26%
SUPPLIES & MATERIALS	342,883	399,646	439,250	429,250	(10,000)	-2.28%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,751,268</b>	<b>\$ 1,807,195</b>	<b>\$ 1,952,682</b>	<b>\$ 1,996,180</b>	<b>\$ 43,498</b>	<b>2.23%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,052,490)</b>	<b>\$ (1,112,500)</b>	<b>\$ (1,304,582)</b>	<b>\$ (1,341,592)</b>	<b>\$ (37,010)</b>	<b>2.84%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (1,052,490)</b>	<b>\$ (1,112,500)</b>	<b>\$ (1,304,582)</b>	<b>\$ (1,341,592)</b>	<b>\$ (37,010)</b>	<b>2.84%</b>

**FULL TIME EQUIVALENTS**

**6.0**

**7.0**

**7.0**

**7.0**



**2016 CROW WING COUNTY  
BUDGET  
VETERAN'S SERVICE**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	-
MISCELLANEOUS	-	-	6,000	5,000	(1,000)	-16.67%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 20,000</b>	<b>\$ 14,000</b>	<b>233.33%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ -	\$ -	\$ 245,946	\$ 240,396	\$ (5,550)	-2.26%
SERVICES & CHARGES	-	-	19,195	32,525	13,330	69.45%
SUPPLIES & MATERIALS	-	-	11,500	11,500	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 276,641</b>	<b>\$ 284,421</b>	<b>\$ 7,780</b>	<b>2.81%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (270,641)</b>	<b>\$ (264,421)</b>	<b>\$ 6,220</b>	<b>-2.30%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (270,641)</b>	<b>\$ (264,421)</b>	<b>\$ 6,220</b>	<b>-2.30%</b>

FULL TIME EQUIVALENTS

3.1

3.0

\*Moved to General Fund for 2015

## **CROW WING COUNTY 2016 BUDGET NARRATIVE**

**DEPARTMENT NAME:** Sheriff's Office

**DEPARTMENT DESCRIPTION:**

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

The Crow Wing County Sheriff's Office 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.

## *GOALS AND OBJECTIVES OBTAINED IN 2015:*

### **Staffing:**

In the Fall/Winter of 2014 the Sheriff's office experienced some turnover that provided some opportunity to address the staffing needs our office while staying within our committed budgetary goals for 2015. Work was done to evaluate once again the overall needs of all divisions with particular attention paid to the areas of Dispatch and Support. Changes were made that allowed us to address both areas that we believe will have a positive impact on our operations. Unfortunately we also experienced a higher than average turnover rate beginning in the spring and continuing through summer. Although unrelated to the changes made at the beginning of the year, the unusually high activity has had a substantial impact our entire office and has inflated many of our 2015 budget line items which are directly related to hiring. The Sheriff and the administration, give thanks to all the commitment men and women who remain with us. Their commitment to the mission of our office, the citizens of our county, their peers and this administration, has created an environment of team work that is needed to meet the challenges posed during this period of transition.

### **Facilities:**

In 2015 all expenses related to the maintenance of all our LEC were shifted to the facilities. We have continued to try to work with the Crow Wing County Facilities to upgrade our existing building as needed to facilitate our operation. While updates to the building have been minimal this year. An area of the old jail has been revamped to serve as a much needed Emergency Operations Center (EOC). As we stated in our narrative last year, we continue to support the use of outside contractors in maintaining our detention facility.

### **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 has been 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, which must be completed by May of 2016, is expected to be completed within the next month. Completion of this project will be approximately 4 months sooner than we had originally planned.

**Investigations:**

The Investigative division continues to train on and use the new lab as much as possible. This particular resource has been an invaluable tool to all our licensed staff.

**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 have continued to facilitate the adoption of new technologies and increased efficiencies within the office. We have begun the transition to the new financial system adopted by the county. The hiring of a Sr. Admin Specialist dedicated to finance will help to insure we are able to capitalize on the advanced capabilities. Changes to our fee structure, particularly in the area of alarms, have been well received. Enhancements are also being made in the area of Civil Process and Personnel Management.

**Detention:**

The jail has maintained its average daily population of 175 since 2014. Employee turnover has slowed this year considerably from the previous year. The jail is currently beginning an upgrade project to improve the cells by replacing a shelving unit, putting a step in for

the bunks and a safety rail for the top bunks as well. Along with these upgrades there will be maintenance performed to fix caulking, paint and other needed repairs. We continue our partnership with the State of Minnesota for DOC Offenders through June of 2016 and Cass County through 2027. Other improvements and repairs are being researched as the building ages with the 24/7 nature of jail operations.

### **Bomb Squad:**

Our bomb squad is an invaluable asset to the region that it serves and we are grateful for the creation of a Bomb range on which our team can safely train. While the basics are now complete. Preparing the range for full use will continue throughout the year.

### **Emergency Management:**

July of 2015 brought with it a storm that was devastating to many of the citizens of Crow Wing County. During the storm it was all hands on deck for our licensed and dispatch staff. Afterwards, there remained a great deal of need for emergency management in all areas. The cleanup/fallout continues to this day, and our office remains fully engaged and ready to provide assistance as needed to all who were affected.

### ***GOALS AND OBJECTIVES TO ACHIEVE IN 2016:***

The Crow Wing County Sheriff's Office is committed to operating within the parameters outlined in our 2016 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 hope to have all positions filled when we enter into 2016, it would be irresponsible for us to fail to plan for turnover in key areas. Our 2016 budget attempts to insure that we have what is needed to replace staff as needed in the coming year.

**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.

**Support:**

Adoption of the new financial system has had a direct impact on the layout and design of our 2016 budget centers. The new budget outline will allow for improved reporting and increased transparency in all areas. Support is also hoping to secure the funding necessary to improve both the application process for Permits to Carry and the annual Alarm Registration process.

**Facilities:**

As of 2015, the Crow Wing County Facilities Department is responsible for anticipating the annual needs associated with building maintenance therefore there is very little in our operating budget related to the physical structure in which we are housed. In lieu of getting a new building, we have been directed by the County Administrator to identify what is needed to make our existing building as operationally sound as possible. Our Capital Improvement Plan for 2016 contains a request which includes the desire to relocate our existing dispatch center to the lower level, create private interview rooms for our citizens and relocating staff to better facilitate business.

**Detention:**

2016 will again be an inspection year for the jail. We are currently on a bi-annual inspection schedule with the Department of Corrections. One major challenge in 2016 will be to get our first PREA Audit completed and develop and implement the Lexipol policy system. We will also be looking at possibilities to utilize the last housing pod which has been closed since 2009. To reopen this pod would require significant hiring and investment, however, it would also allow the jail to contract for more space with potential partners for further revenue.

**Emergency Management:**

Lessons learned from the response needed for this summer's storm have been incorporated into our request for equipment as listed in our CIP. We hope to secure that which we are requested in order to maximize our response to our communities if and when we experience another crisis.



**2016 CROW WING COUNTY  
BUDGET  
SHERIFF**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
LICENSES AND PERMITS	\$ 75,265	\$ 59,215	\$ 41,700	\$ 33,350	\$ (8,350)	-20.02%
INTERGOVERNMENTAL	315,712	344,234	303,500	363,150	59,650	19.65%
CHARGES FOR SERVICES	293,455	278,892	254,400	252,400	(2,000)	-0.79%
MISCELLANEOUS	98,221	39,938	26,000	24,800	(1,200)	-4.62%
<b>TOTAL REVENUES</b>	<b>\$ 782,653</b>	<b>\$ 722,279</b>	<b>\$ 625,600</b>	<b>\$ 673,700</b>	<b>\$ 48,100</b>	<b>7.69%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 4,085,696	\$ 4,055,799	\$ 4,231,503	\$ 4,458,331	\$ 226,828	5.36%
SERVICES & CHARGES	350,690	399,082	404,812	462,054	57,242	14.14%
SUPPLIES & MATERIALS	266,339	316,734	334,101	427,295	93,194	27.89%
CAPITAL OUTLAY	32,179	100,066	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,734,904</b>	<b>\$ 4,871,681</b>	<b>\$ 4,970,416</b>	<b>\$ 5,347,680</b>	<b>\$ 377,264</b>	<b>7.59%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (3,952,251)</b>	<b>\$ (4,149,402)</b>	<b>\$ (4,344,816)</b>	<b>\$ (4,673,980)</b>	<b>\$ (329,164)</b>	<b>7.58%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>22,701</b>	<b>24,853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (3,929,550)</b>	<b>\$ (4,124,549)</b>	<b>\$ (4,344,816)</b>	<b>\$ (4,673,980)</b>	<b>\$ (329,164)</b>	<b>7.58%</b>
 <b>FULL TIME EQUIVALENTS</b> (Includes Dispatch)	 <b>61.8</b>	 <b>61.6</b>	 <b>61.5</b>	 <b>61.5</b>		

**2016 CROW WING COUNTY  
BUDGET  
DISPATCH**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
MISCELLANEOUS	\$ 5,232	\$ 6,278	\$ 6,276	\$ 6,276	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,232</b>	<b>\$ 6,278</b>	<b>\$ 6,276</b>	<b>\$ 6,276</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 952,482	\$ 962,097	\$ 1,048,272	\$ 955,737	\$ (92,535)	-8.83%
SERVICES & CHARGES	4,656	6,033	4,124	6,700	2,576	62.46%
SUPPLIES & MATERIALS	1,024	1,102	1,500	1,500	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 958,162</b>	<b>\$ 969,232</b>	<b>\$ 1,053,896</b>	<b>\$ 963,937</b>	<b>\$ (89,959)</b>	<b>-8.54%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (952,930)</b>	<b>\$ (962,954)</b>	<b>\$ (1,047,620)</b>	<b>\$ (957,661)</b>	<b>\$ 89,959</b>	<b>-8.59%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (952,930)</b>	<b>\$ (962,954)</b>	<b>\$ (1,047,620)</b>	<b>\$ (957,661)</b>	<b>\$ 89,959</b>	<b>-8.59%</b>

FULL TIME EQUIVALENTS

Included with Sheriff.

**2016 CROW WING COUNTY  
BUDGET**

**TACTICAL SQUAD**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 6,200	\$ 6,200	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 4,343	\$ 238	\$ -	\$ 3,195	\$ 3,195	-
SERVICES & CHARGES	-	1,636	3,825	17,400	13,575	354.90%
SUPPLIES & MATERIALS	19,059	6,648	3,164	12,677	9,513	300.66%
CAPITAL OUTLAY	-	-	-	11,287	11,287	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,402</b>	<b>\$ 8,522</b>	<b>\$ 6,989</b>	<b>\$ 44,559</b>	<b>\$ 37,570</b>	<b>537.56%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (23,402)</b>	<b>\$ (8,522)</b>	<b>\$ (6,989)</b>	<b>\$ (38,359)</b>	<b>\$ (31,370)</b>	<b>448.85%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (23,402)</b>	<b>\$ (8,522)</b>	<b>\$ (6,989)</b>	<b>\$ (38,359)</b>	<b>\$ (31,370)</b>	<b>448.85%</b>

**2016 CROW WING COUNTY**

**BUDGET**

**BOAT & WATER**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ 18,250	\$ 218,133	\$ 107,074	\$ 63,100	\$ (43,974)	-41.07%
MISCELLANEOUS	2,350	2,303	20,200	20,200	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 20,600</b>	<b>\$ 220,436</b>	<b>\$ 127,274</b>	<b>\$ 83,300</b>	<b>\$ (43,974)</b>	<b>-34.55%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 176,439	\$ 189,224	\$ 259,197	\$ 275,086	\$ 15,889	6.13%
SERVICES & CHARGES	14,894	24,203	24,368	22,804	(1,564)	-6.42%
SUPPLIES & MATERIALS	18,776	36,165	19,125	25,300	6,175	32.29%
CAPITAL OUTLAY	70,984	44,680	31,674	-	(31,674)	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 281,093</b>	<b>\$ 294,272</b>	<b>\$ 334,364</b>	<b>\$ 323,190</b>	<b>\$ (11,174)</b>	<b>-3.34%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (260,493)</b>	<b>\$ (73,836)</b>	<b>\$ (207,090)</b>	<b>\$ (239,890)</b>	<b>\$ (32,800)</b>	<b>15.84%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (260,493)</b>	<b>\$ (73,836)</b>	<b>\$ (207,090)</b>	<b>\$ (239,890)</b>	<b>\$ (32,800)</b>	<b>15.84%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>3.2</b>	 <b>3.1</b>	 <b>3.8</b>	 <b>3.8</b>		

**2016 CROW WING COUNTY  
BUDGET  
DIVE TEAM**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ -	\$ 1,941	\$ 2,500	\$ -	\$ (2,500)	-100.00%
SUPPLIES & MATERIALS	3,075	1,387	1,525	2,862	1,337	87.67%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,075</b>	<b>\$ 3,328</b>	<b>\$ 4,025</b>	<b>\$ 2,862</b>	<b>\$ (1,163)</b>	<b>-28.89%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (3,075)</b>	<b>\$ (3,328)</b>	<b>\$ (4,025)</b>	<b>\$ (2,862)</b>	<b>\$ 1,163</b>	<b>-28.89%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (3,075)</b>	<b>\$ (3,328)</b>	<b>\$ (4,025)</b>	<b>\$ (2,862)</b>	<b>\$ 1,163</b>	<b>-28.89%</b>

**2016 CROW WING COUNTY  
BUDGET  
RIFLE RANGE**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 1,048	\$ 500	\$ 500	\$ 1,500	\$ 1,000	200.00%
MISCELLANEOUS	-	-	525	525	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,048</b>	<b>\$ 500</b>	<b>\$ 1,025</b>	<b>\$ 2,025</b>	<b>\$ 1,000</b>	<b>97.56%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 1,227	\$ 604	\$ 660	\$ 780	\$ 120	18.18%
SUPPLIES & MATERIALS	1,475	1,406	3,300	3,095	(205)	-6.21%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,702</b>	<b>\$ 2,010</b>	<b>\$ 3,960</b>	<b>\$ 3,875</b>	<b>\$ (85)</b>	<b>-2.15%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,654)</b>	<b>\$ (1,510)</b>	<b>\$ (2,935)</b>	<b>\$ (1,850)</b>	<b>\$ 1,085</b>	<b>-36.97%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (1,654)</b>	<b>\$ (1,510)</b>	<b>\$ (2,935)</b>	<b>\$ (1,850)</b>	<b>\$ 1,085</b>	<b>-36.97%</b>

**2016 CROW WING COUNTY  
BUDGET**

**MOUNTED PATROL**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ -	\$ 502	\$ -	\$ 500	\$ 500	-
SERVICES & CHARGES	-	120	1,000	-	(1,000)	-100.00%
SUPPLIES & MATERIALS	-	312	-	500	500	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 934</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (934)</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ (934)</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET  
BOMB SQUAD**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ 24,292	\$ 39,275	\$ -	\$ 65,800	\$ 65,800	-
CHARGES FOR SERVICES	-	-	25,000	19,000	(6,000)	-24.00%
<b>TOTAL REVENUES</b>	<b>\$ 24,292</b>	<b>\$ 39,275</b>	<b>\$ 25,000</b>	<b>\$ 84,800</b>	<b>\$ 59,800</b>	<b>239.20%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ -	\$ 562	\$ 1,825	\$ -	\$ (1,825)	-100.00%
SERVICES & CHARGES	10,688	25,614	4,800	29,195	24,395	508.23%
SUPPLIES & MATERIALS	25,376	7,525	7,060	6,556	(504)	-7.14%
CAPITAL OUTLAY	7,996	(514)	-	55,000	55,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,060</b>	<b>\$ 33,187</b>	<b>\$ 13,685</b>	<b>\$ 90,751</b>	<b>\$ 77,066</b>	<b>563.14%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (19,768)</b>	<b>\$ 6,088</b>	<b>\$ 11,315</b>	<b>\$ (5,951)</b>	<b>\$ (17,266)</b>	<b>-152.59%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (19,768)</b>	<b>\$ 6,088</b>	<b>\$ 11,315</b>	<b>\$ (5,951)</b>	<b>\$ (17,266)</b>	<b>-152.59%</b>



**2016 CROW WING COUNTY  
BUDGET**

**ENHANCED 911 - RESTRICTED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ 148,826	\$ 165,926	\$ 148,824	\$ 148,824	\$ -	0.00%
INVESTMENTS	6,167	6,039	5,200	3,600	(1,600)	-30.77%
<b>TOTAL REVENUES</b>	<b>\$ 154,993</b>	<b>\$ 171,965</b>	<b>\$ 154,024</b>	<b>\$ 152,424</b>	<b>\$ (1,600)</b>	<b>-1.04%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 118,145	\$ 61,897	\$ 73,727	\$ 99,887	\$ 26,160	35.48%
SUPPLIES & MATERIALS	10,446	5,511	10,600	70,000	59,400	560.38%
CAPITAL OUTLAY	90,936	9,101	346,000	83,016	(262,984)	-76.01%
<b>TOTAL EXPENDITURES</b>	<b>\$ 219,527</b>	<b>\$ 76,509</b>	<b>\$ 430,327</b>	<b>\$ 252,903</b>	<b>\$ (177,424)</b>	<b>-41.23%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (64,534)</b>	<b>\$ 95,456</b>	<b>\$ (276,303)</b>	<b>\$ (100,479)</b>	<b>\$ 175,824</b>	<b>-63.63%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (64,534)</b>	<b>\$ 95,456</b>	<b>\$ (276,303)</b>	<b>\$ (100,479)</b>	<b>\$ 175,824</b>	<b>-63.63%</b>

**2016 CROW WING COUNTY  
BUDGET  
CORONER**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 116,222	\$ 134,654	\$ 125,000	\$ 125,000	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 116,222</b>	<b>\$ 134,654</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (116,222)</b>	<b>\$ (134,654)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (116,222)</b>	<b>\$ (134,654)</b>	<b>\$ (125,000)</b>	<b>\$ (125,000)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET**

**MINING INSPECTOR**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 21	\$ 21	\$ 500	\$ 500	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 21</b>	<b>\$ 21</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (21)</b>	<b>\$ (21)</b>	<b>\$ (500)</b>	<b>\$ (500)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (21)</b>	<b>\$ (21)</b>	<b>\$ (500)</b>	<b>\$ (500)</b>	<b>\$ -</b>	<b>0.00%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>0.0</b>	 <b>0.0</b>	 <b>0.1</b>	 <b>0.1</b>		

**2016 CROW WING COUNTY  
BUDGET**

**JAIL**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 1,439,729	\$ 1,792,630	\$ 1,441,386	\$ 2,408,151	\$ 966,765	67.07%
MISCELLANEOUS	174,031	181,111	166,396	131,035	(35,361)	-21.25%
<b>TOTAL REVENUES</b>	<b>\$ 1,613,760</b>	<b>\$ 1,973,741</b>	<b>\$ 1,607,782</b>	<b>\$ 2,539,186</b>	<b>\$ 931,404</b>	<b>57.93%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 4,030,624	\$ 4,088,424	\$ 4,347,423	\$ 4,842,537	\$ 495,114	11.39%
SERVICES & CHARGES	932,443	945,437	955,724	1,244,115	288,391	30.18%
SUPPLIES & MATERIALS	133,146	165,936	214,381	247,244	32,863	15.33%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,096,213</b>	<b>\$ 5,199,797</b>	<b>\$ 5,517,528</b>	<b>\$ 6,333,896</b>	<b>\$ 816,368</b>	<b>14.80%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (3,482,453)</b>	<b>\$ (3,226,056)</b>	<b>\$ (3,909,746)</b>	<b>\$ (3,794,710)</b>	<b>\$ 115,036</b>	<b>-2.94%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (3,482,453)</b>	<b>\$ (3,226,056)</b>	<b>\$ (3,909,746)</b>	<b>\$ (3,794,710)</b>	<b>\$ 115,036</b>	<b>-2.94%</b>

**FULL TIME EQUIVALENTS**

**56.7**

**56.3**

**57.0**

**63.0**

**2016 CROW WING COUNTY  
BUDGET**

**SENTENCE TO SERVE**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
MISCELLANEOUS	\$ 3,900	\$ 1,100	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 3,900</b>	<b>\$ 1,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 57,995	\$ 58,156	\$ 58,156	\$ 58,156	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,995</b>	<b>\$ 58,156</b>	<b>\$ 58,156</b>	<b>\$ 58,156</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (54,095)</b>	<b>\$ (57,056)</b>	<b>\$ (58,156)</b>	<b>\$ (58,156)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 28,997</b>	<b>\$ 28,997</b>	<b>\$ 29,078</b>	<b>\$ 29,078</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (25,098)</b>	<b>\$ (28,059)</b>	<b>\$ (29,078)</b>	<b>\$ (29,078)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET  
EMERGENCY MANAGEMENT**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ 42,745	\$ 44,963	\$ 46,700	\$ 40,000	\$ (6,700)	-14.35%
MISCELLANEOUS	-	42	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 42,745</b>	<b>\$ 45,005</b>	<b>\$ 46,700</b>	<b>\$ 40,000</b>	<b>\$ (6,700)</b>	<b>-14.35%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 82,756	\$ 88,989	\$ 88,340	\$ 100,165	\$ 11,825	13.39%
SERVICES & CHARGES	10,523	7,313	9,684	11,251	1,567	16.18%
SUPPLIES & MATERIALS	2,101	3,257	12,300	12,300	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,380</b>	<b>\$ 99,559</b>	<b>\$ 110,324</b>	<b>\$ 123,716</b>	<b>\$ 13,392</b>	<b>12.14%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (52,635)</b>	<b>\$ (54,554)</b>	<b>\$ (63,624)</b>	<b>\$ (83,716)</b>	<b>\$ (20,092)</b>	<b>31.58%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (52,635)</b>	<b>\$ (54,554)</b>	<b>\$ (63,624)</b>	<b>\$ (83,716)</b>	<b>\$ (20,092)</b>	<b>31.58%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>1.0</b>	 <b>1.0</b>	 <b>1.0</b>	 <b>1.0</b>		

**2016 CROW WING COUNTY  
BUDGET  
800 MHZ**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
MISCELLANEOUS	\$ 2,416	\$ 28,579	\$ 16,243	\$ 16,243	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,416</b>	<b>\$ 28,579</b>	<b>\$ 16,243</b>	<b>\$ 16,243</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 982	\$ 75,420	\$ 69,700	\$ 69,700	\$ -	0.00%
SUPPLIES & MATERIALS	1,117	726	1,300	1,300	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,099</b>	<b>\$ 76,146</b>	<b>\$ 71,000</b>	<b>\$ 71,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 317</b>	<b>\$ (47,567)</b>	<b>\$ (54,757)</b>	<b>\$ (54,757)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 317</b>	<b>\$ (47,567)</b>	<b>\$ (54,757)</b>	<b>\$ (54,757)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET**

**RECREATION - RESTRICTED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 103,066	\$ 45,855	\$ 85,091	\$ 60,000	\$ (25,091)	-29.49%
INTERGOVERNMENTAL	4,414	18,928	4,100	4,100	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 107,480</b>	<b>\$ 64,783</b>	<b>\$ 89,191</b>	<b>\$ 64,100</b>	<b>\$ (25,091)</b>	<b>-28.13%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 46,368	\$ 62,567	\$ 78,443	\$ 80,683	\$ 2,240	2.86%
SERVICES & CHARGES	35,502	30,198	14,850	14,850	-	0.00%
SUPPLIES & MATERIALS	5,025	9,667	15,700	15,700	-	0.00%
CAPITAL OUTLAY	1,807	28,061	11,000	40,000	29,000	263.64%
<b>TOTAL EXPENDITURES</b>	<b>\$ 88,702</b>	<b>\$ 130,493</b>	<b>\$ 119,993</b>	<b>\$ 151,233</b>	<b>\$ 31,240</b>	<b>26.03%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 18,778</b>	<b>\$ (65,710)</b>	<b>\$ (30,802)</b>	<b>\$ (87,133)</b>	<b>\$ (56,331)</b>	<b>182.88%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 18,778</b>	<b>\$ (65,710)</b>	<b>\$ (30,802)</b>	<b>\$ (87,133)</b>	<b>\$ (56,331)</b>	<b>182.88%</b>

FULL TIME EQUIVALENTS

0.7

0.8

1.2

1.2



## **CROW WING COUNTY 2016 BUDGET NARRATIVE**

**DEPARTMENT NAME:** University of Minnesota Extension Crow Wing County

**DEPARTMENT DESCRIPTION:** The Extension Office connects community needs and University resources to address critical issues in Crow Wing County. Programs include the 4-H program; natural resources, water and horticulture education; Master Gardener program; and the SNAP- Ed health & nutrition program.

The 4-H program empowers youth to reach their full potential, working and learning in partnership with caring adults.

Crow Wing County Natural Resources Educator provides educational programs and technical assistance relating to water resources and consumer horticulture. The Extension Educator also serves as the county coordinator of the Master Gardener program and actively integrates these volunteers to enrich programs and technical assistance. The Master Gardener program provides volunteers trained in horticulture who educate the public with research based information on the best practices in consumer horticulture and environmental stewardship.

The SNAP-Ed educator delivers health and nutrition programs 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. By working on community food systems and policy change with partner agencies, creating healthy communities is attainable.

**Two things about this budget request:**

- **The budget spreadsheet attached includes no cost for support staff. The current Extension Administrative Support Professional has retired effective June 2015. The administrator's office and the Extension Office are currently exploring shared support and the cost for that will be reflected in the county administrator's budget.**

- **The Extension Committee has submitted four budget options in response to the request by county Commissioners to reduce the county Extension budget yet maintain 4-H programming. The Extension Committee thinks the current U of M Extension programming has great public value at a very low cost (less than one-half of one percent of the entire county budget). The Extension Committee requests an Extension budget that maintains the same levels of staff time towards program areas being delivered to Crow Wing County residents. Once the county board decides on the programming they plan to continue offering in Crow Wing County, a county Extension budget can be finalized.**

U of M Extension Crow Wing County goals and objectives are listed on the following pages.

July 21, 2015

Dear Crow Wing County Board of Commissioners,

The members of the Crow Wing County Extension Committee are submitting a department budget request to you for the county Extension office. We are sending you four options. We have heard your request to reduce the County Extension Office budget, yet we believe the people of Crow Wing County value the Extension programming that is offered.

Option 1: Keep the Extension programming as it is, at 0.86 FTE for the 4-H Program Coordinator and 0.86 FTE for the Natural Resources Educator focused on Water, Consumer Horticulture and technical assistance including Master Gardener Coordination. The natural resources educator position includes three parts – education, technical assistance and Master Gardener program coordination. The Extension Committee thinks continuing to have an Extension Educator focused on natural resources who can customize education to reach county residents is vitally important. **This is the option the Extension Committee endorses.**

Option 2: Reduce equally the staff time to 0.75 FTE for both the 4-H Program Coordinator and the Natural Resources Educator. This plan significantly cuts flourishing educational efforts. Less impact with intended audiences and community partners will be achieved.

Option 3: Maintain the 4-H Program Coordinator at 0.86 FTE but removes the natural resources educator position, eliminating local natural resources research, education, curriculum development, and technical assistance. This option offers a 0.75 FTE Master Gardener Coordinator.

Option 4: Maintain the 4-H Program Coordinator at a 1.0 FTE but eliminate the natural resources educator position and eliminate Master Gardener Coordination. This option is included in response to your request.

\*All options include SNAP-Ed Health & Nutrition programming which is provided to residents of Crow Wing County through the U of M Extension by way of a federal grant.

Sincerely,

Jr Duncan  
Kathy Edelman  
Dona McEnelly  
Brenda Myers  
County residents on the Crow Wing County Extension Committee

## BUDGET OPTIONS

# University of Minnesota Extension – Crow Wing County

2016 BUDGET OPTIONS AS PROPOSED BY THE COUNTY EXTENSION COMMITTEE				
BUDGET LINE ITEM	OPTION A	OPTION B	OPTION C	OPTION D
SALARIES & WAGES FOR COUNTY SUPPORT STAFF	These lines are empty due to discussions with county administrator on best way to support Extension now that there is a vacancy in the support staff position. An idea would be to take a part-time position in the administrator's office and bring that position up to full-time, splitting the support duties between administration and Extension.			
PERA				
FICA				
MEDICARE				
WORKERS COMP				
POSTAGE	\$1,000	\$1,000	\$1,000	\$1,000
TELEPHONE	\$500	\$500	\$500	\$500
NON EMPLOYEE PER DIEM	\$1,200	\$1,200	\$1,200	\$1,200
NON EMPL MILEAGE	\$250	\$250	\$250	\$250
PROF. & TECHNICAL CONTRACT FEE (MEMORANDUM OF AGREEMENT)	\$79,783 – 0.86 FTE WATER RESOURCES EDUCATOR THAT INCLUDES MASTER GARDENER COORDINATION  \$62,085 – 0.86 FTE 4-H PROGRAM COORDINATOR	\$69,578 - 0.75 FTE NATURAL RESOURCES EDUCATOR THAT INCLUDES MASTER GARDENER COORDINATION  \$54,144 - 0.75 FTE 4-H PROGRAM COORDINATOR	\$54,144 - 0.75 FTE MASTER GARDENER COORDINATOR (NOT AN EDUCATOR POSITION)  \$62,085 – 0.86 FTE 4-H PROGRAM COORDINATOR	NO NATURAL RESOURCES EDUCATION OR COORDINATION OF MASTER GARDENERS  \$72,192 – 1.0 FTE 4-H PROGRAM COORDINATOR
MACHINE EQUIPMENT RENTAL – COPIER	\$2,800	\$2,800	\$2,800	\$2,800
OFFICE SUPPLIES	\$2,700	\$2,700	\$2,700	\$2,700
COMPUTER EQUIPMENT & SOFTWARE	\$1,500	\$1,500	\$1,500	\$1,500
<b>OPTION TOTALS</b>	<b>\$151,815</b>	<b>\$133,672</b>	<b>\$126,179</b>	<b>\$82,142</b>

Note: Recruiting candidates for 0.75 FTE positions or greater open up the candidate pool to those seeking full-time or close to full time looking for positions that include benefits. Any U of M position below 0.75 FTE is not eligible for most benefits.

Important: Budget numbers for 2016 budget include 2018 Memorandum of Agreement pricing to allow for stability in program staff effort/time during the 2016-2018 MOA duration.

\*Current 2015 Staffing Levels are:

- 0.86 FTE 4-H Program Coordinator
- 0.86 FTE Water Resources Educator/Horticulture & Master Gardener Coordinator
- 0.60 FTE County Support Staff



## CROW WING COUNTY EXTENSION COMMITTEE — JULY 2015 UPDATE

## 3 strategies your Extension educator uses to benefit Crow Wing County

The Crow Wing County Extension educator provides educational programs and technical assistance relating to water resources and consumer horticulture. The Extension educator also serves as the county coordinator of the Master Gardener program and actively integrates these volunteers to enrich programs and technical assistance. This update highlights **3 strategies** the educator uses to create significant public value for Crow Wing County.

### 1. EDUCATOR CUSTOMIZES CURRICULUM FOR CROW WING COUNTY

Educator designs and delivers education for research-based improvement of Crow Wing County water and horticultural resources.

The local Extension educator has the expertise and flexibility to design and locally deploy education programs that cultivate knowledge and skills to change how residents manage their homes and communities.

- **Classes and workshops:** The Extension educator has personally developed and delivered 221 education programs (classes, workshops) over the last decade, directly reaching 6,766 citizens—equivalent to 1 in 10 of the most action-motivated Crow Wing County residents. Results of post-event evaluations show at least **90% of participants gained knowledge, and at least 70% of participants positively changed their behavior.**
- **Technical assistance:** The Extension Educator has provided technical assistance over the last decade via phone, email, office and site visits for **at least 7,020 county residents—equivalent to more than 1 in 10** of the most interested county residents.
- **Written materials:** The Extension educator has accomplished **113,507 indirect contacts through 29 different newspaper and magazine articles** about natural and horticultural information for interested area residents—**equivalent to around 2 contacts for every Crow Wing County resident.**



# 221

CLASSES AND WORKSHOPS  
over the last decade  
reaching

# 6,766

citizens. That's

# 1 in 10

residents!

"I have made **better choices** on what I should plant, where to locate plantings, and how to care for them. I have learned about rain gardens to **protect run-off** and hope to get one installed in the near future to protect the lake that I live on."

—RECENT PARTICIPANT



2. EDUCATOR ENGAGES VOLUNTEERS AND PARTNERS

This amplifies the impact of educational programming.

The local Extension educator engages with volunteers and partner organizations to amplify education outreach and impacts. These efforts substantially extend her abilities to **deliver programming that is accessible and affordable for critical new Crow Wing County audiences.**

- **Ripple effect:** The Extension educator has cultivated a group of **83 certified Master Gardener Volunteers** to improve capacity for Crow Wing County program delivery and technical assistance **equivalent to \$114,261 in 2014—a substantially higher return than the county investment in the position. Twenty-eight Master Gardeners now facilitate 66 different presentations** in addition to the educator on critical subjects like stormwater runoff, local food production and protection of natural resources.
- **Effective partnerships:** The Extension Educator has established and engaged effective community partnerships. These partnerships amplify both Extension program impacts and partner missions.
- **Reinvestment:** The Extension educator has served as a critical contact for integration of University resources and volunteers in local grants and projects. The educator leads volunteers in hosting a Garden Expo fundraiser, which has generated **over \$19,000 since 2009 for reinvestment in the community.** The educator has also coordinated in-kind service to support **over \$30,000 in external grant funds** to partner agencies to fund critical natural resources and food systems improvements in the county.



Equivalent in services provided by **83 MASTER GARDENERS**—a substantially higher return than county’s investment in the position.

EFFECTIVE PARTNERSHIPS STARTED BY EXTENSION EDUCATOR

- libraries in Brainerd, Pequot Lakes, Crosby and Crosslake
- ISD #181
- Northland Arboretum
- Lakes Area Habitat for Humanity
- MN Adult & Team Challenge
- Good Samaritan Society
- Crow Wing Soil and Water Conservation District

“With the help of the Master Gardener program we now have a multi-purpose garden which serves our clients in several ways—not only meeting their nutritional needs but also it gives them a **therapeutic outlet.**”

—PARTNER ORGANIZATION

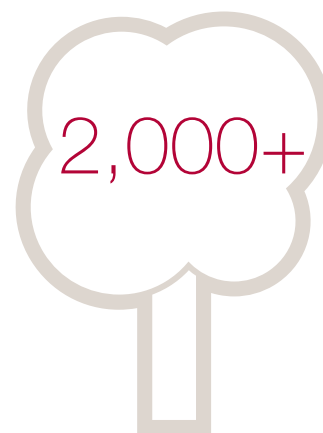
“We started a Gardening 101 class for **ages 9-12**, so the students learn the basic understanding of gardening, **planting and maintaining their own garden plot.** They also learn about vegetables, **nutrition and responsibility.** This would have not been possible without the C.W. County Ext program.”

—PARTNER ORGANIZATION

### 3. EDUCATOR FACILITATES ACCESS U OF M RESOURCES

Extension educator identifies opportunities for and improves Crow Wing County resident access to University of Minnesota resources, faculty and research.

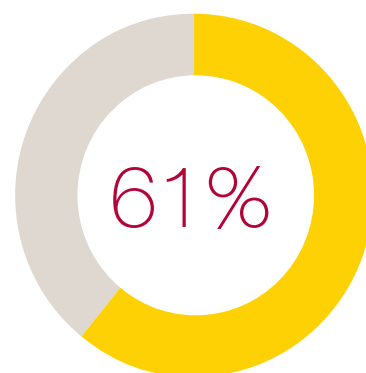
- Decisions based on research:** The Extension educator has brokered collaborations with University researchers and educators to amplify efforts to improve Crow Wing County water and horticultural resources. For example, she collaborated in 2012-13 with Dr. Gary Johnson, UMN professor of urban forestry, to prepare for Brainerd city officials one of a few Greater MN research-based reports to guide management decisions about the city forest in preparation for the arrival of Emerald Ash Borer (EAB). She enlisted, coordinated and assisted in training a group of volunteers, who surveyed **60+ blocks of community forest—over 2,000 trees** included in analysis for the report. The Extension educator also collected the data and shared with the UMN Urban Forestry Research Laboratory for analysis.
- Tackling invasive species:** The Extension educator brokered 2013 training from regional Extension educators to prepare Crow Wing County Master Gardeners with information and educational materials to help residents identify, report, and responsibly manage invasive species.
- Available online:** The Extension educator has established and maintained effective channels of communication in order for county residents to gather information, ask questions and provide feedback. These channels include a newly launched website, Facebook, Twitter and a newspaper blog. With the use of social media, Extension information and programs are now reaching younger county residents—**61% of visitors to the new website are in the 18-34 age range**.
- Available in person:** The Extension educator is meeting people where they are (and have questions) rather than asking them to come to the County Extension office or to a class. In 2015, she collaborated with Mill's Fleet Farm to have an ongoing informational booth with educational materials at the Baxter store during May and June.



Trees surveyed as part of University research project.

"We are **using the inventory results to try to diversify the trees** that the department plants in the city. I also try (and keep trying) to get our park employees to use best practices when planting trees, pruning shrubs in the parks, using compost, and limiting the use of pesticides and herbicides. **Without Extension information being readily available, I guarantee it would just be 'we've always done it this way.'**"

—PRESIDENT OF THE PARKS AND RECREATION BOARD



Of website visitors are 18-34 years old.

## GO-TO SOURCE OF RELIABLE INFORMATION

The food we eat and the environment that surrounds us are two of the biggest factors in a community's quality of life. Over the past decade, the Crow Wing County Extension educator has designed and delivered programming, cultivated volunteers and partners, and developed strategies to strengthen resident access, and the impact of Extension programming.

The Extension educator/coordinator role in Crow Wing County has been instrumental in creating "one of the most stable and productive programs in the region," according to one Extension administrator. In the words of a Crow Wing County Master Gardener, "I transferred from a county where the coordinator position was cut, and many of the important programs the Master Gardeners were performing including: running a community garden, Junior Master gardener program and a Help line all were terminated as we had to cover the job done by the coordinator, and didn't have hours needed to do everything we had done with the help of a coordinator."

## QUESTIONS OR COMMENTS?

Send a message to [meyer179@umn.edu](mailto:meyer179@umn.edu).



PROVIDED TECHNICAL  
ASSISTANCE TO

7,020

Crow Wing County residents  
in the last decade.

"The program I work on educates private citizens about good shoreline practices, invasive terrestrial plants, rain gardens and BMPs for stormwater. **Extension was the one source private citizens could turn to for education, materials, assistance** for projects from Master Naturalist and Master Gardeners."

—PARTNER ORGANIZATION

"You and the panel provided a valuable service to the community today. The audience left with a clearer **understanding of problems and solutions** relating to our watershed...."

—CROSSLAKE CHAUTAUQUA COORDINATOR



## **2015-2016 Goals**

### **Courtney Johnson – Program Coordinator – Crow Wing County 4-H**

#### **Program Leadership and Development**

---

**Goal:** Increase county programming in STEM

**Strategies:**

- Integrate at least two session at project fun day that are STEM based
- Support two clubs in using the Science Inquiry kits at club meetings/club project day
- Host a guest speaker at a Federation meeting that is involved with STEM in their career/business/organization

**Goal:** Increase the quality of programming within clubs

**Strategies:**

- Conduct two quality observation and discovery meeting of community clubs
- Implement one indicator from the 4-H PQA to intentionally work on at four Federation meetings

**Goal:** Continue leadership growth in the Ambassador Club (not program-it is a project club in Crow Wing Co.)

**Strategies:**

- Report all members in 4-HOnline as their secondary club by March 1, 2015
- Support ambassadors in completing their goal of hosting a county-wide event
- Increase ambassador membership by 10% by Sept. 30, 2015

#### **Volunteer Development**

---

**Goal:** Increase sustainability of volunteer by creating recognition and training opportunities

**Strategies:**

- Develop and host a co-county volunteer retreat
- Create a volunteer recognition day celebration
- Provide articles in Clover Update acknowledging volunteer training opportunities

**Goal:** To achieve the State Volunteer System goal of 25% of volunteers completing one 4Honline training module by September 30, 2015

**Strategies:**

- Ready myself by completing each volunteer training module to better prepare myself to coach volunteers in their roles

- Offer selective 4Honline training modules before a Federation meeting
- Develop an “award” system based on completed modules

## **Marketing, Recruitment, Evaluation and Reporting**

---

**Goal:** To promote and market the county 4-H program

**Strategies:**

- Set-up an informational booth with activities at one community event
- Monthly post an article to the Brainerd Dispatch Blog

**Goal:** Continue fine tuning my core plan for county communications

**Strategies:**

- Send 4-H updates weekly via email, post to Extension Website and post to county Facebook page.
- Update 4-H Events Calendar on the Extension Website monthly

## **Fiscal Responsibility**

---

**Goal:** Ensure all stewardship policies are implemented and maintained

**Strategies:**

- Host a county-wide club chartering day for leaders
- Completing the Club Charters and Financial Reviews in a timely manner
- Completing the Federation Constitution and by-laws revisions in a time mannerly

## **PROFESSIONAL DEVELOPMENT & SERVICE**

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**Goal:** Enhance my professional skills

**Strategies:**

- Complete Youth Works Matter Online Course
- Attend Youth Program Quality Assessment Reliability Training



## **Public Value Statement for 4-H Youth Development**

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. It operates with unpaid screened volunteers leading the programs and clubs. The Program Coordinator works as an advisor to the various programs and clubs to offer leadership and support to help the volunteers be successful in their ventures to bring excellent programs to the youth in Crow Wing County 4-H.

## **2015 Goals – Courtney Johnson (compiled June 2014)**

**I listed two goals in 2014 that I felt were attainable and important to reach for Crow Wing County 4-H to continue to thrive and grow in the past year. I was just getting the feel for Crow Wing County and the 4-H program as I was hired in early June of 2014. As my first year continued to develop, I determined further goals for the program and the work that was to lie ahead. Those goals are highlighted in the 2015-2016 Goals document.**

***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

***Outcome:*** In the fall of 2014 Crow Wing County 4-H had five Project Development Committees (PDC's) in addition to our 4-H Federation. In the 2013-2014 enrollment year two PDC's had adults serving as officers. Of the five PDC's Crow Wing County 4-H is now only has one PDC that has an adult in an officer role, the Shooting Sports/Wildlife PDC. The Shooting Sports/Wildlife PDC is structured differently and the adults serving as officers are only in an advisory role.

In June of 2015 it was announced in the Clover Update (bi-monthly newsletter) publish, that Crow Wing County 4-H PDC's were required to only have youth vote in attempt to increase youth voice and decision making. This effort has so far been well received by our two largest PDC's; Livestock and Horse. As the year continues to progress, the implementation of this practice will continue. We anticipate that youth involvement will grow and youth ownership will continue to increase.

At the beginning of the 2014-2015 enrollment year, I created a communication plan to better distribute events, due dates, activities and other opportunities to all of our membership. One piece of that communication plan was to send a "Weekly 4-H Update". This update is sent via email, web posting, text message and Facebook posting on Monday's. This Weekly 4-H Update serves as a reminder to our membership of happenings going on within a two week time frame. Meeting reminders, and top agenda topics are included in this update. PDC meetings and Federation meeting reminders are in additional sent the day before of morning of also. I have heard members say at events, "Oh yeah, I read that in the Weekly Update."

In order to promote youth voice in the Federation, Livestock PDC and Horse PDC I have been using a variety of different youth engagement strategies. These activities are performed at the beginning of the meeting and get the youth excited and "warmed up" to talk during the meeting. This has been working well. We also have changed the seating arrangement of meetings to better create a warm and welcoming environment for our young people.

In the fall of 2014, I made a special effort to have the youth officers of the Federation take true ownership of the Federation. We held a special informal meeting to discuss what they, as an officer team, would like to see different within county activities, meetings and communication. They shared ideas about how to make Federation meetings more engaging for the members and volunteers that attend besides just a "business" type meeting. Changes are expected in the fall of 2015.

Minnesota 4-H has required all 4-H Federations in the state to update their constitution and bylaws by November of 2016. In order to meet this requirement the officer team, adult treasurer and two adult volunteers worked together to prepare a new constitution and bylaws. The new constitution and bylaws is expected to be adopted at the September 2015 Federation meeting.

***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.

***Outcome:*** This goal is still in progress. Being that we are not a full 12 months out from enrollment I am unable to track the exact number of first year members that we have retained in the 2014-2015 enrollment year. This analysis will be completed in the fall of 2015.

In order to keep striving to reach this goal, I offered in July of 2014 and will offer again in July 2015, a new family county fair orientation/open house night at the fairgrounds. The offering last year was well received from new families that were unfamiliar with the county fair process and new to 4-H. All of the families that attended participated in the county fair and multiple youth from those families earned a trip to the Minnesota State Fair! All of the families that attended last year's orientation have completed registration forms for the 2015 County Fair.

Prior to the new 4-H enrollment year starting (September 15, 2015), a "First year" calendar is expected to be ready for distribution to all members. A focus will be on families in their first three years of enrollment. This calendar was put on hold until I had experienced a full year in Crow Wing County 4-H.

I have been working on coaching club leaders in reaching out to new families to help make the transition into 4-H seamless and positive. This method has been working well. As we continue to strive for quality of clubs, special attention to new enrolling families will continue to be an important aspect of club planning.

**2016 CROW WING COUNTY  
BUDGET  
EXTENSION**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
CHARGES FOR SERVICES	\$ 842	\$ 20	\$ -	\$ -	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 842</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 24,864	\$ 25,794	\$ 26,863	\$ -	\$ (26,863)	-100.00%
SERVICES & CHARGES	138,211	136,219	138,307	77,942	(60,365)	-43.65%
SUPPLIES & MATERIALS	4,791	3,636	3,908	4,200	292	7.47%
<b>TOTAL EXPENDITURES</b>	<b>\$ 167,866</b>	<b>\$ 165,649</b>	<b>\$ 169,078</b>	<b>\$ 82,142</b>	<b>\$ (86,936)</b>	<b>-51.42%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (167,024)</b>	<b>\$ (165,629)</b>	<b>\$ (169,078)</b>	<b>\$ (82,142)</b>	<b>\$ 86,936</b>	<b>-51.42%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (167,024)</b>	<b>\$ (165,629)</b>	<b>\$ (169,078)</b>	<b>\$ (82,142)</b>	<b>\$ 86,936</b>	<b>-51.42%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>0.6</b>	 <b>0.6</b>	 <b>0.6</b>	 <b>0.0</b>		

**2016 CROW WING COUNTY  
BUDGET  
NON - DEPARTMENTAL**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 18,404,865	\$ 18,406,395	\$ 19,541,100	\$ 19,260,947	\$ (280,153)	-1.43%
INTERGOVERNMENTAL	777,017	859,541	555,873	771,823	215,950	38.85%
CHARGES FOR SERVICES	76,700	76,700	76,700	76,700	-	0.00%
INVESTMENTS	(48,498)	376,818	400,000	475,000	75,000	18.75%
MISCELLANEOUS	372,013	301,548	501,400	500,200	(1,200)	-0.24%
<b>TOTAL REVENUES</b>	<b>\$ 19,582,097</b>	<b>\$ 20,021,002</b>	<b>\$ 21,075,073</b>	<b>\$ 21,084,670</b>	<b>\$ 9,597</b>	<b>0.05%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 607,753	\$ 721,812	\$ 832,519	\$ 840,976	\$ 8,457	1.02%
OTHER EXPENDITURES	-	-	283,769	283,769	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 607,753</b>	<b>\$ 721,812</b>	<b>\$ 1,116,288</b>	<b>\$ 1,124,745</b>	<b>\$ 8,457</b>	<b>0.76%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 18,974,344</b>	<b>\$ 19,299,190</b>	<b>\$ 19,958,785</b>	<b>\$ 19,959,925</b>	<b>\$ 1,140</b>	<b>0.01%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,014,279)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 13,960,065</b>	<b>\$ 19,299,190</b>	<b>\$ 19,958,785</b>	<b>\$ 19,959,925</b>	<b>\$ 1,140</b>	<b>0.01%</b>

**2016 CROW WING COUNTY  
BUDGET**

**APPROPRIATIONS - COMBINED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 529,099	\$ 502,385	\$ 509,127	\$ 509,127	\$ -	0.00%
INTERGOVERNMENTAL	408	7,492	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 529,507</b>	<b>\$ 509,877</b>	<b>\$ 509,127</b>	<b>\$ 509,127</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 29,709	\$ 39,749	\$ 28,874	\$ 12,000	\$ (16,874)	-58.44%
OTHER EXPENDITURES	1,144,413	1,103,773	1,153,573	1,159,065	5,492	0.48%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,174,122</b>	<b>\$ 1,143,522</b>	<b>\$ 1,182,447</b>	<b>\$ 1,171,065</b>	<b>\$ (11,382)</b>	<b>-0.96%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (644,615)</b>	<b>\$ (633,645)</b>	<b>\$ (673,320)</b>	<b>\$ (661,938)</b>	<b>\$ 11,382</b>	<b>-1.69%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (644,615)</b>	<b>\$ (633,645)</b>	<b>\$ (673,320)</b>	<b>\$ (661,938)</b>	<b>\$ 11,382</b>	<b>-1.69%</b>



**2016 CROW WING COUNTY  
BUDGET**

**TRANSIT APPROPRIATION**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 29,709	\$ 39,749	\$ 28,874	\$ 12,000	\$ (16,874)	-58.44%
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,709</b>	<b>\$ 39,749</b>	<b>\$ 28,874</b>	<b>\$ 12,000</b>	<b>\$ (16,874)</b>	<b>-58.44%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (29,709)</b>	<b>\$ (39,749)</b>	<b>\$ (28,874)</b>	<b>\$ (12,000)</b>	<b>\$ 16,874</b>	<b>-58.44%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (29,709)</b>	<b>\$ (39,749)</b>	<b>\$ (28,874)</b>	<b>\$ (12,000)</b>	<b>\$ 16,874</b>	<b>-58.44%</b>

**2016 CROW WING COUNTY  
BUDGET**

**APPROPRIATIONS GENERAL GOVERNMENT**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
OTHER EXPENDITURES	\$ 263,534	\$ 242,769	\$ 242,769	\$ 242,769	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 263,534</b>	<b>\$ 242,769</b>	<b>\$ 242,769</b>	<b>\$ 242,769</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (263,534)</b>	<b>\$ (242,769)</b>	<b>\$ (242,769)</b>	<b>\$ (242,769)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (263,534)</b>	<b>\$ (242,769)</b>	<b>\$ (242,769)</b>	<b>\$ (242,769)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET**

**APPROPRIATIONS PUBLIC SAFETY**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
OTHER EXPENDITURES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ (2,000)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET**

**CORRECTIONS**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
OTHER EXPENDITURES	\$ 300,877	\$ 300,877	\$ 350,677	\$ 366,169	\$ 15,492	4.42%
<b>TOTAL EXPENDITURES</b>	<b>\$ 300,877</b>	<b>\$ 300,877</b>	<b>\$ 350,677</b>	<b>\$ 366,169</b>	<b>\$ 15,492</b>	<b>4.42%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (300,877)</b>	<b>\$ (300,877)</b>	<b>\$ (350,677)</b>	<b>\$ (366,169)</b>	<b>\$ (15,492)</b>	<b>4.42%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (300,877)</b>	<b>\$ (300,877)</b>	<b>\$ (350,677)</b>	<b>\$ (366,169)</b>	<b>\$ (15,492)</b>	<b>4.42%</b>

**2016 CROW WING COUNTY  
BUDGET**

**APPROPRIATIONS CULTURE RECREATION**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
OTHER EXPENDITURES	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (39,000)</b>	<b>\$ (39,000)</b>	<b>\$ (39,000)</b>	<b>\$ (39,000)</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (39,000)</b>	<b>\$ (39,000)</b>	<b>\$ (39,000)</b>	<b>\$ (39,000)</b>	<b>\$ -</b>	<b>0.00%</b>

**2016 CROW WING COUNTY  
BUDGET**

**KITCHIGAMI LIBRARY**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 529,099	\$ 502,385	\$ 509,127	\$ 509,127	\$ -	0.00%
INTERGOVERNMENTAL	408	7,492	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 529,507</b>	<b>\$ 509,877</b>	<b>\$ 509,127</b>	<b>\$ 509,127</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
OTHER EXPENDITURES	\$ 529,002	\$ 509,127	\$ 509,127	\$ 509,127	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 529,002</b>	<b>\$ 509,127</b>	<b>\$ 509,127</b>	<b>\$ 509,127</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 505</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 505</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**2016 CROW WING COUNTY  
BUDGET**

**APPROPRIATIONS - CONSERVATION**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
OTHER EXPENDITURES	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ (10,000)</b>	<b>-100.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>-100.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>-100.00%</b>

## **CROW WING COUNTY 2016 BUDGET NARRATIVE**

**DEPARTMENT NAME:** Highway

**DEPARTMENT DESCRIPTION:**

The highway department is currently staffed at 38 employees that are responsible for the construction and maintenance of 625 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 64 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 2016 construction program and the anticipated TH 371 project beginning in 2015.



## **MAJOR ACCOMPLISHMENTS IN 2015:**

The 2015 construction program totaled approximately \$10.0 million in improvements. All projects identified in the current Highway Improvement Program for 2015 will be completed in 2015, unless noted differently below.

- CSAH 36 reconstruction from CSAH 37 to CR 114
- TH 371 Corridor Improvements-begun in 2015, scheduled to be completed in 2017/18
- CSAH 48/Isle Drive Intersection construction
- CSAH 16 resurfacing from Peoria Road to Whitefish Drive
- CSAH 45 resurfacing from CSAH 2 to CR 117
- CSAH 47 resurfacing from TH 210 in Deerwood
- CR 114 resurfacing from Mission Township to CSAH 36
- CR 121 resurfacing from CSAH 2 to 1.31 miles North
- CR 135 resurfacing from West Junction to East Junction of TH 210
- FAD 366 – resurfacing and widening Inglewood Drive-currently dependent upon a Corps of Engineer's permit
- CSAH 11 culvert replacement 7.5 miles East of TH 6
- CR 111 RR Crossing gates-project being led by BNSF. They have not determined if work will occur in 2015 or 2016
- CR 111 culvert replacement 0.25 miles East of CSAH 10
- County wide preventive maintenance surface treatments
- County wide HSIP dynamic warning system
- County wide annual pavement marking project
- Performed 60 miles of crack sealing

## **MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2016:**

The 2016 construction program is projected to be similar to that of 2015 and will use the fund balance to address some large projects planned for 2016. Considerable engineering staff time will be committed to design, project management and right-of-way acquisition for future projects. All projects, with the exception of TH 371, will be designed in-house.

- TH 371 Corridor Improvements
- CSAH 9 resurfacing from CSAH 2 to TH 25
- CSAH 30 resurfacing from TH 6 to CSAH 32
- CSAH 32 resurfacing from TH 210 to East County Line
- CSAH 36 resurfacing from TH 6 to CR 105
- CSAH 44 resurfacing from CSAH 45 to TH 25
- CSAH 45 resurfacing from CR 117 to TH 210
- CR 101 resurfacing from CR 110 to CSAH 12
- CR 110 resurfacing from CSAH 12 to West limit of Deerwood Township
- FAD 302-resurfacing Barbeau Road from West Co Line to TH 371
- FAD 307-resurfacing Carlson Lake Road
- FAD 309-resurfacing Dellwood Drive from Novotny Road to CSAH 49
- FAD 322-resurfacing Red Sand Lake Road from CSAH 77 to Public Landing
- FAD 409-resurfacing Commercial Park Drive from Barbeau Road to cul-de-sac
- SAD 267-Spruce Grove Road culvert/bridge replacement
- CR 122 Bridge #L2841 replacement-Little Nokasippi Crossing
- CSAH 9/TH 25 and CSAH 44/CR 144/TH25 intersection improvements
- County wide preventive maintenance surface treatments
- County wide annual pavement marking project
- Perform 60 miles of crack sealing

## TRENDS OF MAJOR REVENUES:

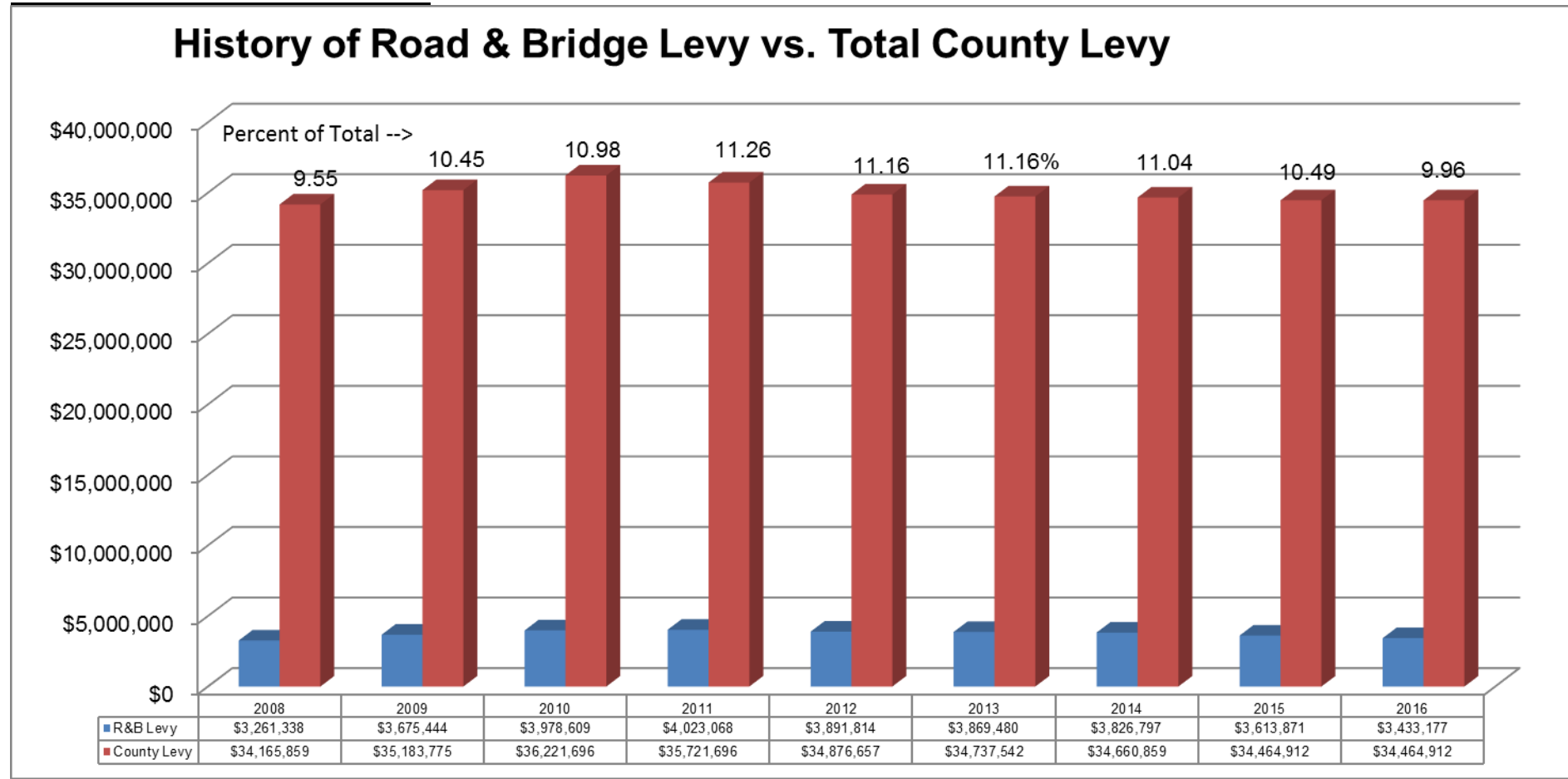


Figure 1

The 2016 Road & Bridge levy request is 5% lower than the 2015 levy.

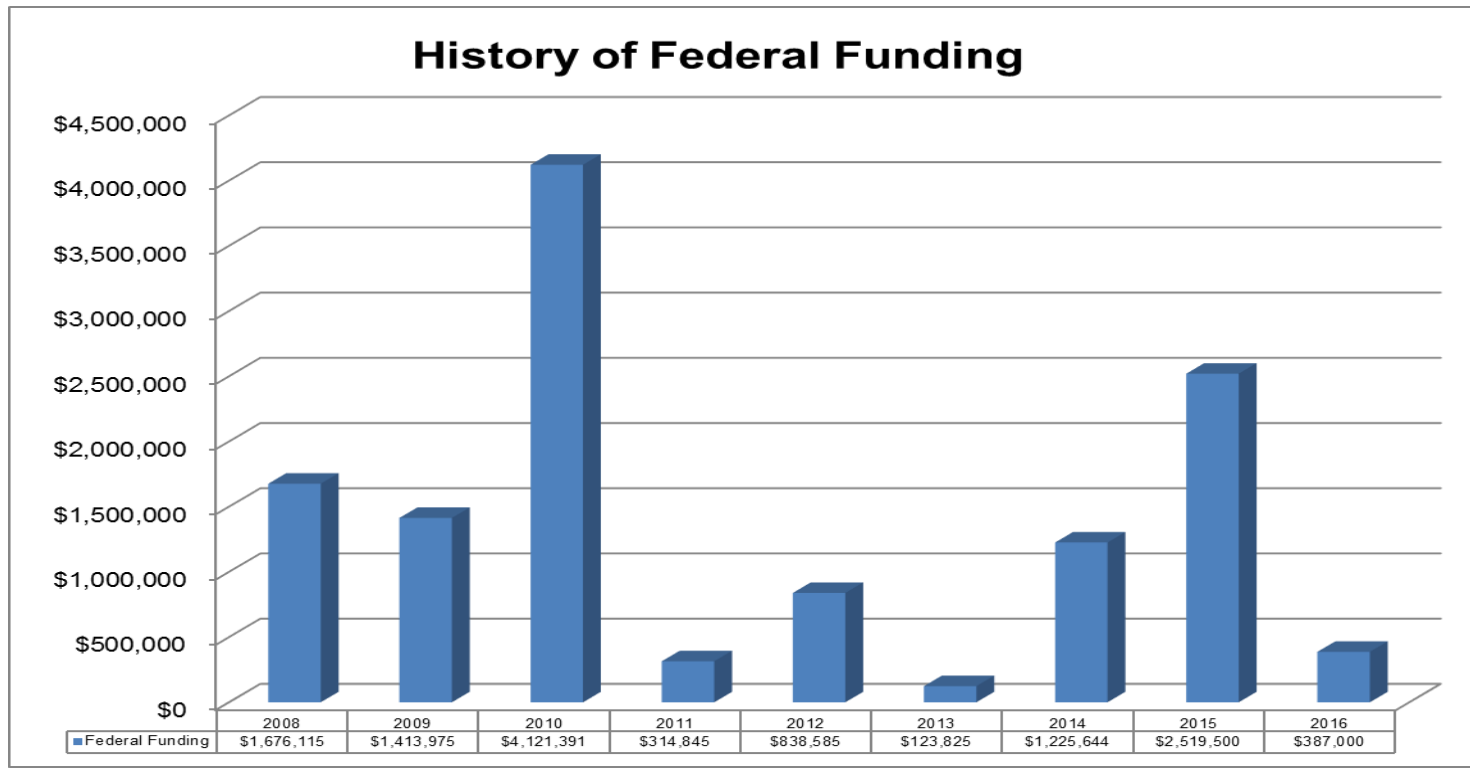
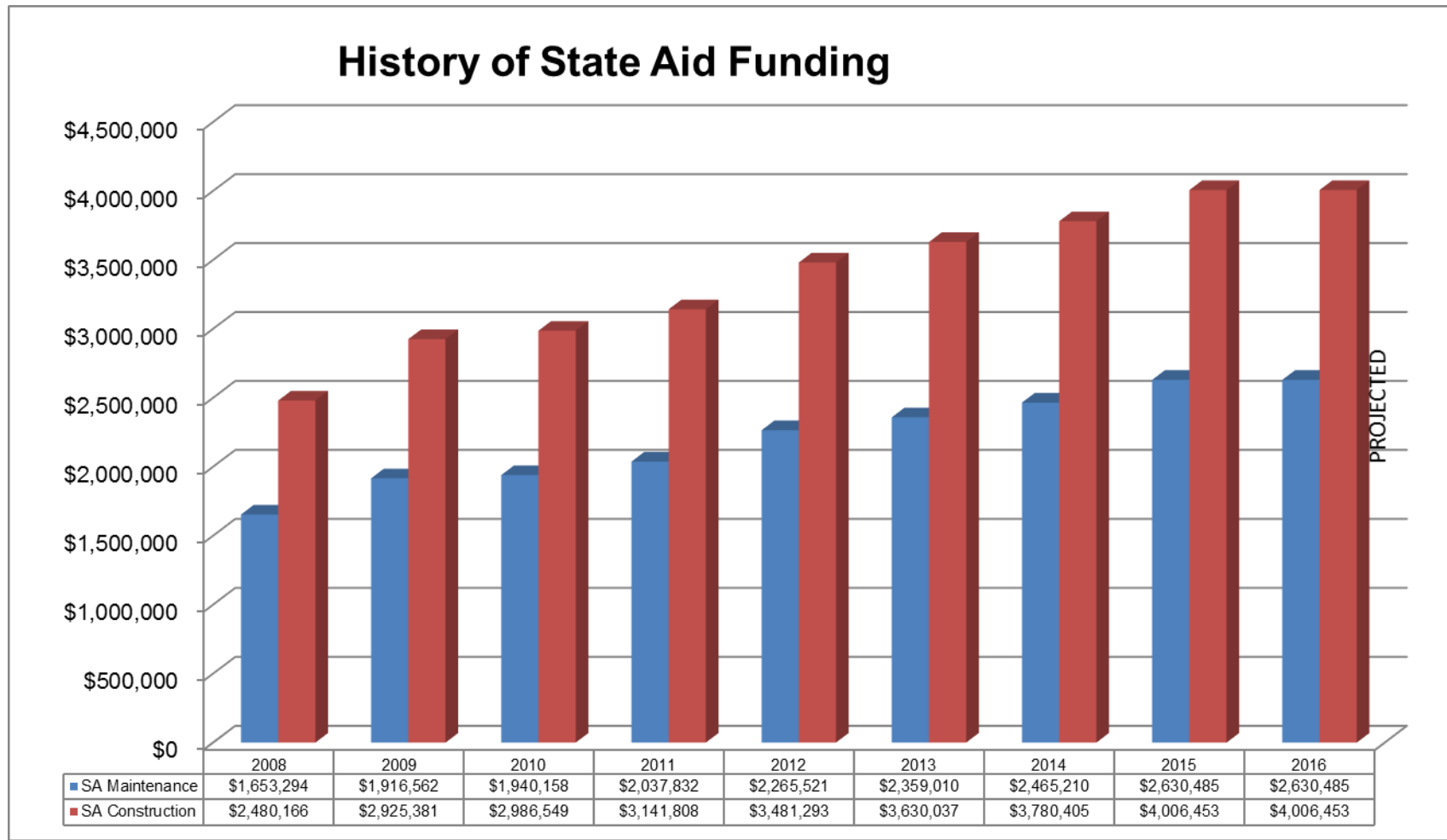


Figure 2

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 2016 federal funds are anticipated to be used on the CSAH9/TH25 and CSAH44/CR144/TH25 intersection improvements and six-inch wet reflective, grooved-in pavement markings, totaling \$387,000.



**Figure 3**

State Aid allotments for construction and maintenance on the CSAH system are anticipated to remain the same in 2016 compared to 2015.

## TRENDS OF MAJOR EXPENDITURES:

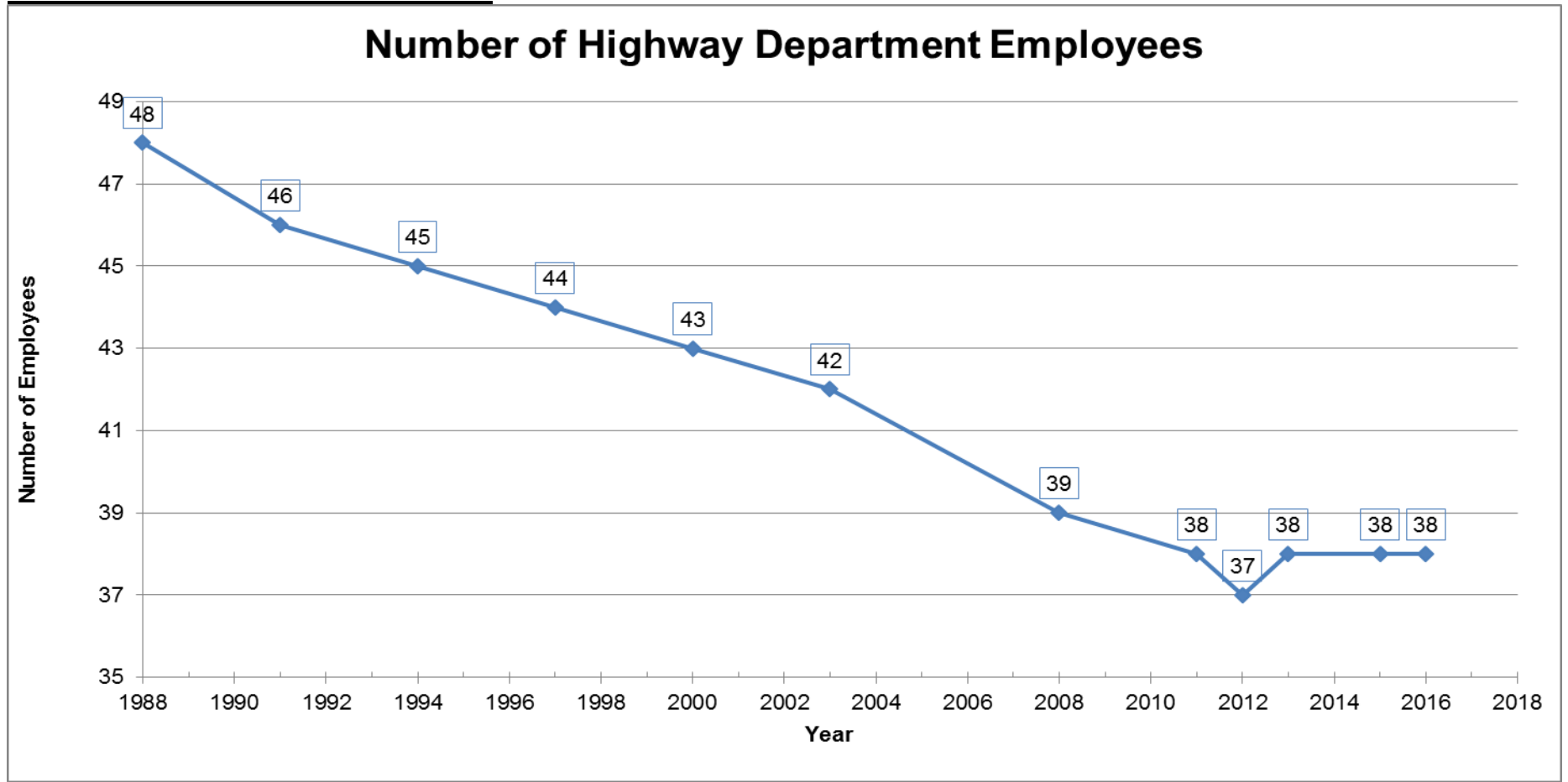


Figure 4

The department is fully staffed with 38 FTEs. Part of 2015 was spent with 36 FTEs.

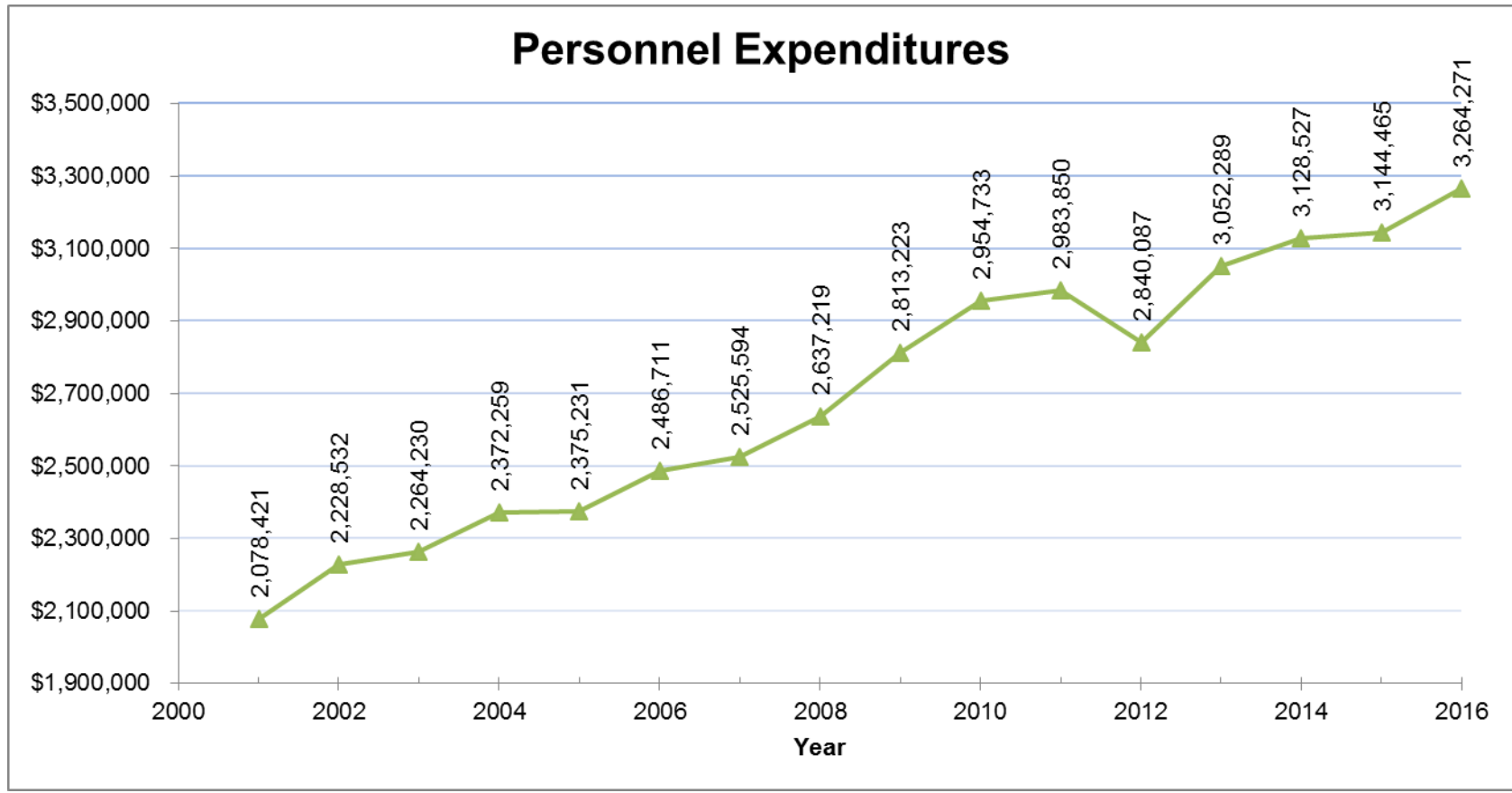


Figure 5

The 2015 personnel costs were less than budgeted due to vacancies during part of the year, reduced overtime and continued negotiations. The 2016 personnel costs are anticipated to be 3.8% higher than the 2015 costs.

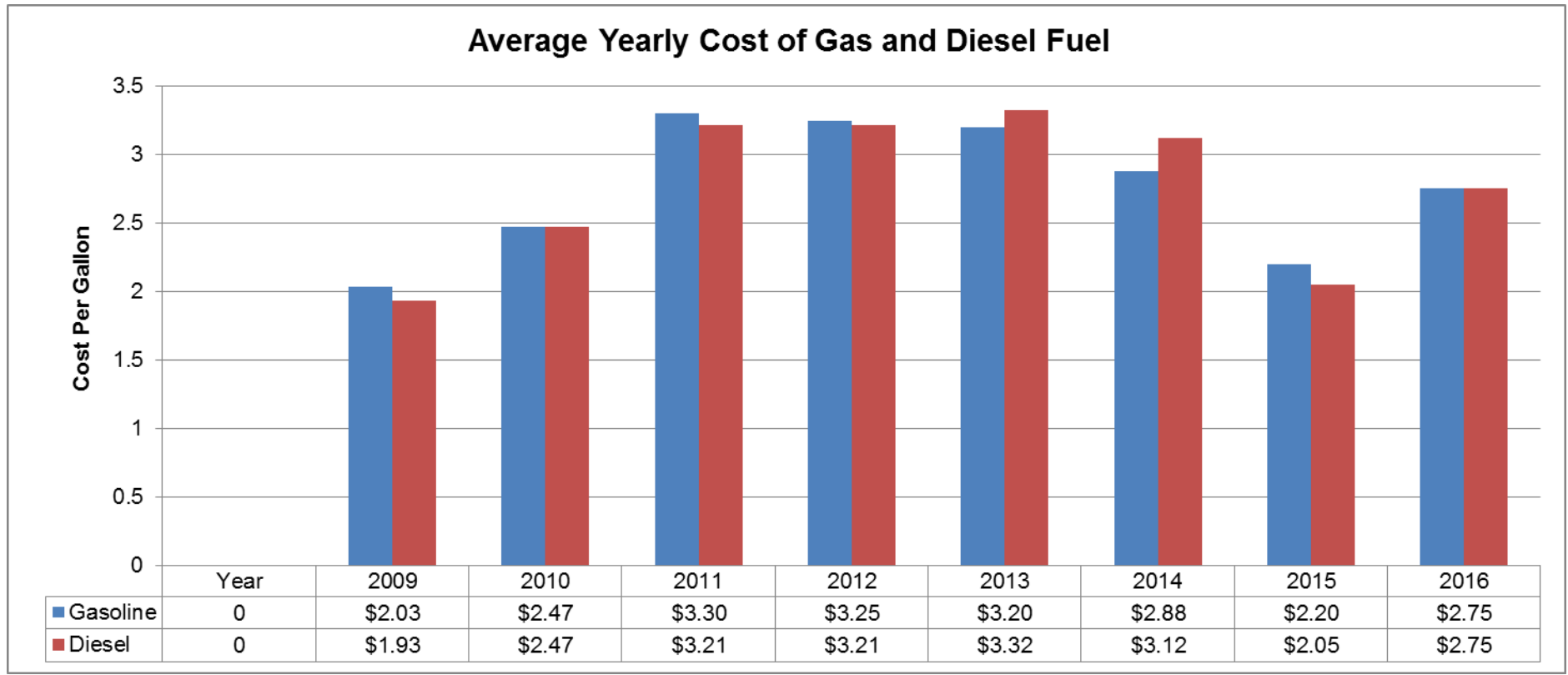


Figure 6

In 2015 the cost of bulk fuel to date is tracking lower than 2014. Prices are currently trending up, which is reflected in the proposed 2016 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.



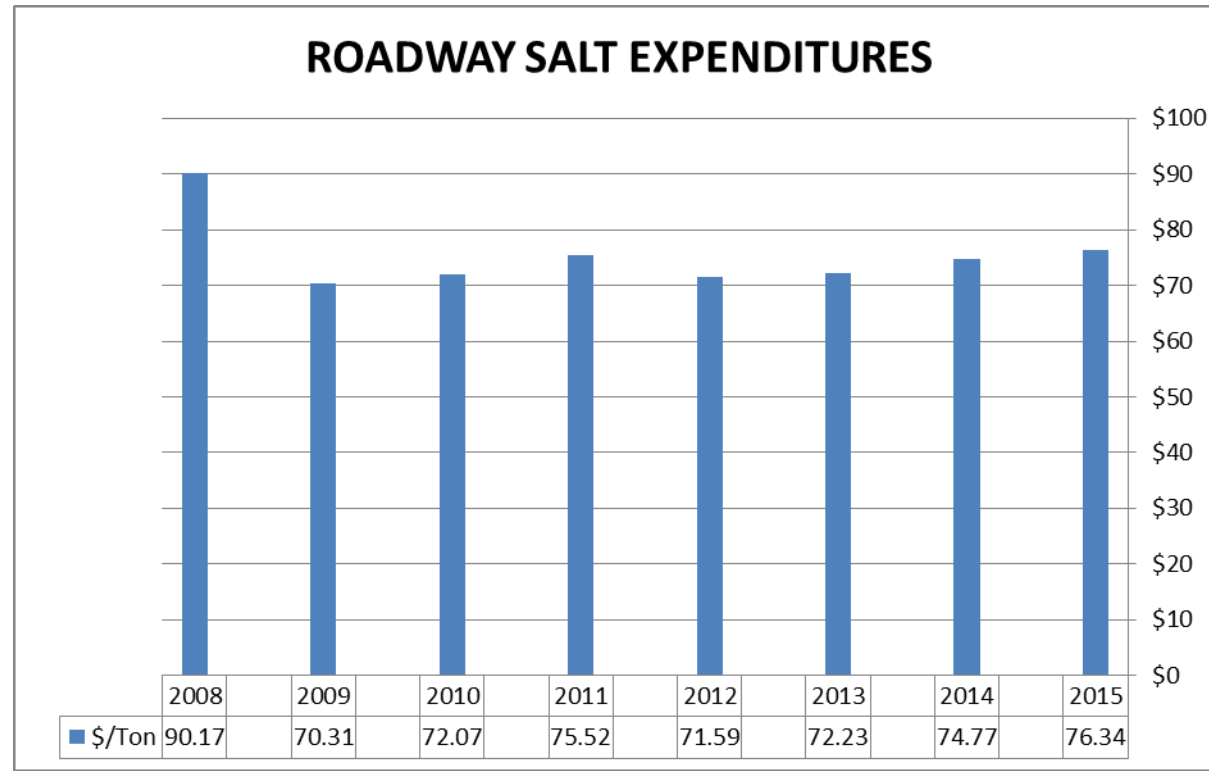


Figure 7

For the past five years the cost of roadway salt has remained largely stable. Due to the harsh winter of 2013/14 it was anticipated that salt cost would rise in 2014/15. By contrast, the mild winter of 2014/15 kept prices in check. 2016 prices are expected to increase only slightly. The County currently purchases salt from the State of Minnesota contract. Starting in 2014, the Highway Department began using technology to calculate the amount of salt needed to keep the roads safe, which has resulted in more efficient use of materials.

## **2016 BUDGET HIGHLIGHTS:**

### **Revenues:**

- Road and Bridge Levy = \$3,433,177, a 5% decrease from 2015
- First Assessment District (FAD) Levy = \$447,875, a 0% increase from 2015
- Second Assessment District (SAD) Levy = \$52,000, an 0% increase from 2015
- Federal revenue = \$387,000 compared to \$2,519,500 in 2015
- Projected State Aid revenue = \$6,636,938, same as in 2015
- Overall revenue = \$12,482,272, up 10.59% or \$1,195,281 from 2015

### **Expenditures:**

- All highway construction = \$9,830,250, down from \$10,283,003 in 2015
- Right of Way Acquisition = \$166,875, up from \$90,000 in 2015
- Personnel costs = \$3,264,271, 3.8% higher than 2015
- Consulting Fees = \$87,500, \$87,500 less than 2015
- Overall expenditures = \$16,027,889 are up 6.66% or \$1,001,475 from 2015

**2016 CROW WING COUNTY  
BUDGET  
HIGHWAY**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 3,876,062	\$ 3,763,916	\$ 3,613,871	\$ 3,416,745	\$ (197,126)	-5.45%
INTERGOVERNMENTAL	6,375,757	9,967,147	6,944,120	8,507,095	1,562,975	22.51%
CHARGES FOR SERVICES	701,549	604,590	663,500	491,000	(172,500)	-26.00%
MISCELLANEOUS	62,869	70,155	60,500	51,000	(9,500)	-15.70%
<b>TOTAL REVENUES</b>	<b>\$ 11,016,237</b>	<b>\$ 14,405,808</b>	<b>\$ 11,281,991</b>	<b>\$ 12,465,840</b>	<b>\$ 1,183,849</b>	<b>10.49%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 3,052,287	\$ 3,128,527	\$ 3,332,807	\$ 3,399,634	\$ 66,827	2.01%
SERVICES & CHARGES	5,562,066	9,447,653	9,791,462	10,812,735	1,021,273	10.43%
SUPPLIES & MATERIALS	1,839,146	1,568,412	1,783,662	1,680,605	(103,057)	-5.78%
CAPITAL OUTLAY	16,507	1,198	7,500	7,500	-	0.00%
DEBT SERVICE	96,209	125,970	110,983	110,983	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,566,215</b>	<b>\$ 14,271,760</b>	<b>\$ 15,026,414</b>	<b>\$ 16,011,457</b>	<b>\$ 985,043</b>	<b>6.56%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 450,022</b>	<b>\$ 134,048</b>	<b>\$ (3,744,423)</b>	<b>\$ (3,545,617)</b>	<b>\$ 198,806</b>	<b>-5.31%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,094,247</b>	<b>52,064</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>	<b>-100.00%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 5,544,269</b>	<b>\$ 186,112</b>	<b>\$ (3,739,423)</b>	<b>\$ (3,545,617)</b>	<b>\$ 193,806</b>	<b>-5.18%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>36.5</b>	 <b>36.8</b>	 <b>39.9</b>	 <b>39.3</b>		

## **CROW WING COUNTY 2016 BUDGET NARRATIVE**

**DEPARTMENT NAME:** Community Services

**FINANCIAL OVERVIEW:** *Highlights below are based on the Community Services 2016 Budget submitted on September 3, 2015. Any changes made after that date would not be included in the information below.*

**2016 Levy Increase of \$ 295,954 (5.3%) over 2015 due to:**

*(There are numerous variable's that come into play when determining County Levy costs in the Community Services area. Below are the major highlights for the 2016 Levy increase for Community Services from 2015.)*

- **Purchased Services (Public Aid Assistance) increase of \$ 123,117 due to:**

1. Juvenile Detention increased expenditures of \$ 55,617
2. Social Services increased net expenditures of \$ 67,500  
(Increased costs: Detox \$ 80,000, Guardianship fees \$ 2,000)  
(Decreased costs: Extended Employment \$ 14,500)

- **Operating Expenses increase of \$ 172,837 due to:**

1. Current Staffing Personnel increases due to Health Insurance Benefits \$ 29,870
2. Retirement Health Insurance Benefits \$ 34,598
3. Annual Maintenance New Technology \$ 42,699
4. Regional Contract Manager \$ 33,150
5. The remaining increase is mostly due to the reduction of Case Management Reimbursement for Social Service Staff. (Even though the 2016 Budget reflects a large increase in CW-TCM revenue our agency will still see a reduction in Case Management revenues due to the movement of the PMAP CMH-TCM cases and MFIP Tier 3 programs to Community providers.

#### **New in 2016:**

- **Child Protection Allocation** – During the 2015 MN Legislative session \$ 23,350,000 was appropriated annually to the MN Department of Human Services for allocation to County Agencies. Crow Wing County's 2016 share of that allocation is \$ 246,000. Those funds will be used to employ 4 new staff to work directly in the Children Protection area.
- **2016 marks the first year since 2013 that Community Services will no longer budget SCHA payback \$ to support its operating expenses.** (SCHA reimbursed Crow Wing County over a 5 year period from 2011-2015.) Beginning in 2013 Community Services used that revenue to reduce Levy costs. Since 2013 it has been a challenge with increased costs for Staff & Retirees Health Insurance benefits, Support costs for new Technology and staffing needs resulting from the Affordable Care Act and MN Choices start-up.

#### **Below are highlights of areas Community Services lowered operating costs:**

- **Moved Child Care staff to the IMU area which increased Federal Reimbursement.**
- **Moved the Parent Support Outreach program in-house in order to receive State/Federal reimbursement for staff time in 2016.**
- **Reduced FTE in the Management/Supervisor area in the 2015/2016 budget by 3 positions.**
- **Enhanced efforts in the Collection's area by creating a Claims Financial Worker in 2015.**
- **Enhanced training effort's for those staff participating in the Income Maintenance Random Time Study and the Social Service Time Study to increase revenues.**
- **Enhanced training effort's for those staff completing Time & Activity reporting In SSIS which is used for claiming reimbursement.**

- **Allocated Community Services Rent costs to the Health grant areas to enhance State/Federal reimbursement.**
- **Regional Contract Manager – This position would be shared by Region 5 counties.**

**2016 Potential Risks of not meeting Managing for Result's financial goals:**

- **Out of Home Placement Expenditures** – The number of Children placed has shown an increase since 2013.  
     July/2013 = 89    July/2014 = 119    July/2015 = 133  
 The 2016 Budget reflects no increase in this area with effort's continuing in the Family Preservation area to reduce placements.
- **Juvenile Detention Expenditures** – Expenditure's continue to be on the rise.  
     January – July 2014 Expenditures = \$ 148,437 with approx. 28 juvenile's in Correctional Facilities  
     January – July 2015 Expenditures = \$ 269,256 with approx. 37 juvenile's in Correctional Facilities
- **Child Welfare Targeted Case Management revenues** – In 2016 our agency is expecting an increase in billing's based on the new hires in the Child Protection area.
- **MN Choices Revenues** - 90% State/Federal reimbursement has been projected for staff working in this area. Currently revenues are coming in around 82% of Budget. Revenues continue to be a challenge to forecast until full implementation in this area is complete.
- **Local Public Health Grant Earnings** – With the increased funding for most Public Health grant's in 2016 and the decreased level of staff working directly in those grant areas our agency may not be able to earn the 2016 Budgeted Grant revenues in the Health area.

- **Rental Income** – In 2016 upon Board approval our agency would pursue renting space to a community partner.
- **Technology Equipment replacement** – Our 2016 Budget reflects a small budget in this area with only 18 computer's scheduled to be replaced. Community Services employs over 145 staff.

**2016 Conservative Budgeting area:**

- **Staffing Costs** - 28 Budgeted staff will have 25 years of service or over in 2016 Also in 2016 approx. 11 Budgeted staff will be 62 years of age or older and may meet the requirements for Social Security retirement benefits. Community Services projected 3 retirement's in the 2016 budget.

**2016 CROW WING COUNTY  
BUDGET**

**COMMUNITY SERVICES - COMBINED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 6,539,227	\$ 6,133,667	\$ 5,556,579	\$ 5,830,737	\$ 274,158	4.93%
SPECIAL ASSESSMENTS	1,763	15,065	-	-	-	-
INTERGOVERNMENTAL	11,335,300	12,438,316	12,904,354	13,132,556	228,202	1.77%
CHARGES FOR SERVICES	1,567,156	1,373,918	1,423,729	1,349,229	(74,500)	-5.23%
GIFTS AND CONTRIBUTIONS	-	-	12,500	8,500	(4,000)	-32.00%
MISCELLANEOUS	2,304,170	686,700	608,675	609,775	1,100	0.18%
<b>TOTAL REVENUES</b>	<b>\$ 21,747,616</b>	<b>\$ 20,647,666</b>	<b>\$ 20,505,837</b>	<b>\$ 20,930,797</b>	<b>\$ 424,960</b>	<b>2.07%</b>
<b><u>EXPENDITURES:</u></b>						
PUBLIC AID ASSISTANCE	\$ 8,294,526	\$ 8,657,573	\$ 7,784,614	\$ 7,920,767	\$ 136,153	1.75%
PERSONNEL SERVICES	11,284,095	11,327,567	11,551,366	11,573,652	22,286	0.19%
SERVICES & CHARGES	1,477,079	1,702,302	1,549,268	1,405,472	(143,796)	-9.28%
SUPPLIES & MATERIALS	174,346	274,425	135,495	124,000	(11,495)	-8.48%
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,230,046</b>	<b>\$ 21,961,867</b>	<b>\$ 21,020,743</b>	<b>\$ 21,023,891</b>	<b>\$ 3,148</b>	<b>0.01%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 517,570</b>	<b>\$ (1,314,201)</b>	<b>\$ (514,906)</b>	<b>\$ (93,094)</b>	<b>\$ 421,812</b>	<b>-81.92%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,119</b>	<b>-</b>	<b>(83,168)</b>	<b>-</b>	<b>83,168</b>	<b>-100.00%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 519,689</b>	<b>\$ (1,314,201)</b>	<b>\$ (598,074)</b>	<b>\$ (93,094)</b>	<b>\$ 504,980</b>	<b>-84.43%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>147.0</b>	 <b>143.5</b>	 <b>143.1</b>	 <b>146.4</b>		



**2016 CROW WING COUNTY  
BUDGET**

**VETERAN'S SERVICE**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 270,514	\$ 291,622	\$ -	\$ -	\$ -	-
INTERGOVERNMENTAL	31	17,151	-	-	-	-
MISCELLANEOUS	4,267	5,056	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 274,812</b>	<b>\$ 313,829</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 249,659	\$ 266,290	\$ -	\$ -	\$ -	-
SERVICES & CHARGES	19,775	20,199	-	-	-	-
SUPPLIES & MATERIALS	12,484	19,588	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 281,918</b>	<b>\$ 306,077</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (7,106)</b>	<b>\$ 7,752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (7,106)</b>	<b>\$ 7,752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>3.0</b>	 <b>3.1</b>	 <b>0.0</b>	 <b>0.0</b>		

\*Moved to General Fund for 2015

**2016 CROW WING COUNTY  
BUDGET**

**JUVENILE DETENTION**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 124,107	\$ 123,108	\$ 226,383	\$ 272,000	\$ 45,617	20.15%
INTERGOVERNMENTAL	13	2,362	5,000	5,000	-	0.00%
MISCELLANEOUS	1,383	900	4,000	4,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 125,503</b>	<b>\$ 126,370</b>	<b>\$ 235,383</b>	<b>\$ 281,000</b>	<b>\$ 45,617</b>	<b>19.38%</b>
<b><u>EXPENDITURES:</u></b>						
PUBLIC AID ASSISTANCE	\$ 346,990	\$ 264,607	\$ 235,383	\$ 281,000	\$ 45,617	19.38%
<b>TOTAL EXPENDITURES</b>	<b>\$ 346,990</b>	<b>\$ 264,607</b>	<b>\$ 235,383</b>	<b>\$ 281,000</b>	<b>\$ 45,617</b>	<b>19.38%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (221,487)</b>	<b>\$ (138,237)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (221,487)</b>	<b>\$ (138,237)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**2016 CROW WING COUNTY  
BUDGET**

**HUMAN SERVICES**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 5,765,588	\$ 5,357,425	\$ 5,013,284	\$ 5,478,809	\$ 465,525	9.29%
INTERGOVERNMENTAL	10,713,875	11,573,690	11,962,721	12,132,975	170,254	1.42%
CHARGES FOR SERVICES	1,214,514	1,134,338	1,198,580	1,126,880	(71,700)	-5.98%
GIFTS AND CONTRIBUTIONS	-	-	12,500	8,500	(4,000)	-32.00%
MISCELLANEOUS	2,222,147	675,901	601,675	602,575	900	0.15%
<b>TOTAL REVENUES</b>	<b>\$ 19,916,124</b>	<b>\$ 18,741,354</b>	<b>\$ 18,788,760</b>	<b>\$ 19,349,739</b>	<b>\$ 560,979</b>	<b>2.99%</b>
<b><u>EXPENDITURES:</u></b>						
PUBLIC AID ASSISTANCE	\$ 7,940,495	\$ 8,392,966	\$ 7,549,231	\$ 7,639,767	\$ 90,536	1.20%
PERSONNEL SERVICES	9,661,694	9,869,726	10,432,013	10,636,147	204,134	1.96%
SERVICES & CHARGES	1,364,257	1,533,630	1,225,222	1,079,919	(145,303)	-11.86%
SUPPLIES & MATERIALS	113,835	189,292	97,200	87,000	(10,200)	-10.49%
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,080,281</b>	<b>\$ 19,985,614</b>	<b>\$ 19,303,666</b>	<b>\$ 19,442,833</b>	<b>\$ 139,167</b>	<b>0.72%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 835,843</b>	<b>\$ (1,244,260)</b>	<b>\$ (514,906)</b>	<b>\$ (93,094)</b>	<b>\$ 421,812</b>	<b>-81.92%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,119</b>	<b>-</b>	<b>(83,168)</b>	<b>-</b>	<b>83,168</b>	<b>-100.00%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 837,962</b>	<b>\$ (1,244,260)</b>	<b>\$ (598,074)</b>	<b>\$ (93,094)</b>	<b>\$ 504,980</b>	<b>-84.43%</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>126.0</b>	 <b>124.9</b>	 <b>128.4</b>	 <b>134.2</b>		

**2016 CROW WING COUNTY  
BUDGET**

**HEALTH SERVICES**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 379,018	\$ 361,512	\$ 316,912	\$ 79,928	\$ (236,984)	-74.78%
SPECIAL ASSESSMENTS	1,763	15,065	-	-	-	-
INTERGOVERNMENTAL	575,674	845,113	936,633	994,581	57,948	6.19%
CHARGES FOR SERVICES	352,642	239,580	225,149	222,349	(2,800)	-1.24%
MISCELLANEOUS	4,050	4,843	3,000	3,200	200	6.67%
<b>TOTAL REVENUES</b>	<b>\$ 1,313,147</b>	<b>\$ 1,466,113</b>	<b>\$ 1,481,694</b>	<b>\$ 1,300,058</b>	<b>\$ (181,636)</b>	<b>-12.26%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 1,297,373	\$ 1,191,551	\$ 1,119,353	\$ 937,505	\$ (181,848)	-16.25%
SERVICES & CHARGES	74,036	148,473	324,046	325,553	1,507	0.47%
SUPPLIES & MATERIALS	47,105	65,545	38,295	37,000	(1,295)	-3.38%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,418,514</b>	<b>\$ 1,405,569</b>	<b>\$ 1,481,694</b>	<b>\$ 1,300,058</b>	<b>\$ (181,636)</b>	<b>-12.26%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (105,367)</b>	<b>\$ 60,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (105,367)</b>	<b>\$ 60,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
 <b>FULL TIME EQUIVALENTS</b>	 <b>17.0</b>	 <b>15.5</b>	 <b>14.7</b>	 <b>12.2</b>		

## ***CROW WING COUNTY 2016 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 2015:***

- Completed 10 Year Forest Resource Plan
- Maintain dual forest certification.
- Meet Annual Timber Harvest, inventory and regeneration goals
- Increase land sale revenue by 25% over previous year.
- Sell 20% more parcels less than 2 acres in size than previous year.
- Track, quantify and report on a quarterly basis spending reductions achieved by innovative practices and new technologies.
- Expenditures 85-100% of budget, submitting budget amendments as necessary
- Revenues 100-115% of budget, submitting budget amendments as necessary
- Complete MRNW Deed Restriction Transfer.
- Achieve Board approval of MRNW Forest Road and Trail classifications

- Complete Miller Lake and Miller Blackbear Trail Construction
- Achieve 90% positive customer feedback based on a minimum 100 responses annually.
- Respond to customer inquiries within one business day and verify in customer contact log.
- Follow up on all negative customer comments with contact information that are not political statements.
- Submit quality information for press releases, quarterly reports to local elected officials and annual report to County Board.
- Prepare an annual report of division's accomplishments in a format consistent with other divisions, to be published as a department annual report by the end of January.
- LEAN at least one process, to include establishing measurable results of implementation, and reporting of these results.
- Conduct a thorough, consistent, objective, and measurable audit of the quality of work of direct reports monthly. This shall include effectively managing pace of work by establishing and monitoring objective data from substantive, consistent, and accurate field logs.
- Complete 100% of staff performance reviews consistent with Human Resource requirements
- Proactively address staff workload and performance disparities
- Zero lost time accidents.
- Complete plan and timeline for Emily to Blind Lake Trail
- Update and improve Timber Sale Module.
- Enhance and upgrade Tax Forfeited Land Database, and ensure staff is cross trained to use it.
- Create and submit plan for consolidation forest lands, to include targets for sale and acquisition.
- Create policy for trail modifications.
- Participate in two peer review evaluations of department supervisors.
- Achieve 80% positive feedback from the Employee Satisfaction Survey.
- Achieve 65% participation rate on Employee Satisfaction Survey.
- Coordinate and communicate with Department leadership team in a positive, proactive and effective manner.

#### ***GOALS AND OBJECTIVES TO ACHIEVE IN 2016:***

- Maintain dual forest certification.
- Meet Annual Timber Harvest, inventory and regeneration goals
- Increase land sale revenue by 25% over previous year.
- Sell 20% more parcels less than 2 acres in size than previous year.
- Track, quantify and report on a quarterly basis spending reductions achieved by innovative practices and new technologies.
- Expenditures 85-100% of budget, submitting budget amendments as necessary
- Revenues 100-115% of budget, submitting budget amendments as necessary

- Achieve 90% positive customer feedback based on a minimum 100 responses annually.
- Respond to customer inquiries within one business day and verify in customer contact log.
- Follow up on all negative customer comments with contact information that are not political statements.
- Submit quality information for press releases, quarterly reports to local elected officials and annual report to County Board.
- Prepare an annual report of division's accomplishments in a format consistent with other divisions, to be published as a department annual report by the end of January.
- LEAN at least one process, to include establishing measurable results of implementation, and reporting of these results.
- Conduct a thorough, consistent, objective, and measurable audit of the quality of work of direct reports monthly. This shall include effectively managing pace of work by establishing and monitoring objective data from substantive, consistent, and accurate field logs.
- Complete 100% of staff performance reviews consistent with Human Resource requirements
- Proactively address staff workload and performance disparities
- Zero lost time accidents.
- Achieve 80% positive feedback from the Employee Satisfaction Survey.
- Achieve 65% participation rate on Employee Satisfaction Survey.
- Coordinate and communicate with Department leadership team in a positive, proactive and effective manner.

**2016 CROW WING COUNTY  
BUDGET**

**PUBLIC LAND MANAGEMENT - COMBINED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
LICENSES AND PERMITS	\$ 570,031	\$ 568,379	\$ 495,400	\$ 590,400	\$ 95,000	19.18%
INTERGOVERNMENTAL	123,458	286,865	85,000	91,000	6,000	7.06%
CHARGES FOR SERVICES	4,084	3,347	-	-	-	-
INVESTMENTS	15,175	15,464	32,000	75,000	43,000	134.38%
MISCELLANEOUS	204,607	472,559	238,800	286,700	47,900	20.06%
<b>TOTAL REVENUES</b>	<b>\$ 917,355</b>	<b>\$ 1,346,614</b>	<b>\$ 851,200</b>	<b>\$ 1,043,100</b>	<b>\$ 191,900</b>	<b>22.54%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 424,931	\$ 465,295	\$ 456,166	\$ 517,427	\$ 61,261	13.43%
SERVICES & CHARGES	173,100	334,130	195,108	177,700	(17,408)	-8.92%
SUPPLIES & MATERIALS	42,696	52,019	47,464	45,200	(2,264)	-4.77%
CAPITAL OUTLAY	27,777	28,819	77,500	133,000	55,500	71.61%
OTHER EXPENDITURES	515,330	229,276	62,736	300,000	237,264	378.19%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,183,834</b>	<b>\$ 1,109,539</b>	<b>\$ 838,974</b>	<b>\$ 1,173,327</b>	<b>\$ 334,353</b>	<b>39.85%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (266,479)</b>	<b>\$ 237,075</b>	<b>\$ 12,226</b>	<b>\$ (130,227)</b>	<b>\$ (142,453)</b>	<b>-1165.16%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (266,479)</b>	<b>\$ 237,075</b>	<b>\$ 12,226</b>	<b>\$ (130,227)</b>	<b>\$ (142,453)</b>	<b>-1165.16%</b>

FULL TIME EQUIVALENTS

5.5

5.6

5.9

5.9



**2016 CROW WING COUNTY  
BUDGET  
RESOURCE DEVELOPMENT**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INTERGOVERNMENTAL	\$ 87,069	\$ 269,976	\$ 80,000	\$ 81,000	\$ 1,000	1.25%
<b>TOTAL REVENUES</b>	<b>\$ 87,069</b>	<b>\$ 269,976</b>	<b>\$ 80,000</b>	<b>\$ 81,000</b>	<b>\$ 1,000</b>	<b>1.25%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 66,871	\$ 226,593	\$ 76,000	\$ 48,000	\$ (28,000)	-36.84%
SUPPLIES & MATERIALS	628	2,482	4,000		(4,000)	-100.00%
CAPITAL OUTLAY	-	-	-	33,000	33,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 67,499</b>	<b>\$ 229,075</b>	<b>\$ 80,000</b>	<b>\$ 81,000</b>	<b>\$ 1,000</b>	<b>1.25%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 19,570</b>	<b>\$ 40,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 19,570</b>	<b>\$ 40,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**2016 CROW WING COUNTY  
BUDGET**

**FORFEITED TAX SALE**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
LICENSES AND PERMITS	\$ 570,031	\$ 568,379	\$ 495,400	\$ 590,400	\$ 95,000	19.18%
INTERGOVERNMENTAL	36,389	16,889	5,000	10,000	5,000	100.00%
CHARGES FOR SERVICES	4,084	3,347	-	-	-	-
INVESTMENTS	15,175	15,464	32,000	75,000	43,000	134.38%
MISCELLANEOUS	204,607	472,559	238,800	286,700	47,900	20.06%
<b>TOTAL REVENUES</b>	<b>\$ 830,286</b>	<b>\$ 1,076,638</b>	<b>\$ 771,200</b>	<b>\$ 962,100</b>	<b>\$ 190,900</b>	<b>24.75%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 424,931	\$ 465,295	\$ 456,166	\$ 517,427	\$ 61,261	13.43%
SERVICES & CHARGES	106,229	107,537	119,108	129,700	10,592	8.89%
SUPPLIES & MATERIALS	42,068	49,537	43,464	45,200	1,736	3.99%
CAPITAL OUTLAY	27,777	28,819	77,500	100,000	22,500	29.03%
OTHER EXPENDITURES	515,330	229,276	62,736	300,000	237,264	378.19%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,116,335</b>	<b>\$ 880,464</b>	<b>\$ 758,974</b>	<b>\$ 1,092,327</b>	<b>\$ 333,353</b>	<b>43.92%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (286,049)</b>	<b>\$ 196,174</b>	<b>\$ 12,226</b>	<b>\$ (130,227)</b>	<b>\$ (142,453)</b>	<b>-1165.16%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (286,049)</b>	<b>\$ 196,174</b>	<b>\$ 12,226</b>	<b>\$ (130,227)</b>	<b>\$ (142,453)</b>	<b>-1165.16%</b>

FULL TIME EQUIVALENTS

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5.6

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**2016 CROW WING COUNTY  
BUDGET  
ENVIRONMENTAL TRUST**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INVESTMENTS	\$ 32,475	\$ 22,716	\$ 58,000	\$ 64,000	\$ 6,000	10.34%
<b>TOTAL REVENUES</b>	<b>\$ 32,475</b>	<b>\$ 22,716</b>	<b>\$ 58,000</b>	<b>\$ 64,000</b>	<b>\$ 6,000</b>	<b>10.34%</b>
<b><u>EXPENDITURES:</u></b>						
CAPITAL OUTLAY	\$ 57,229	\$ 57,229	\$ 57,229	\$ 57,229	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,229</b>	<b>\$ 57,229</b>	<b>\$ 57,229</b>	<b>\$ 57,229</b>	<b>\$ -</b>	<b>0.00%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (24,754)</b>	<b>\$ (34,513)</b>	<b>\$ 771</b>	<b>\$ 6,771</b>	<b>\$ 6,000</b>	<b>778.21%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (24,754)</b>	<b>\$ (34,513)</b>	<b>\$ 771</b>	<b>\$ 6,771</b>	<b>\$ 6,000</b>	<b>778.21%</b>

**2016 CROW WING COUNTY  
BUDGET**

**DEBT SERVICE - COMBINED**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 4,265,265	\$ 4,978,356	\$ 5,078,459	\$ 5,078,459	\$ -	0.00%
INTERGOVERNMENTAL	4,561	91,098	2,210	2,090	(120)	-5.43%
MISCELLANEOUS	54,450	15,162	90,897	90,203	(694)	-0.76%
<b>TOTAL REVENUES</b>	<b>\$ 4,324,276</b>	<b>\$ 5,084,616</b>	<b>\$ 5,171,566</b>	<b>\$ 5,170,752</b>	<b>\$ (814)</b>	<b>-0.02%</b>
<b><u>EXPENDITURES:</u></b>						
DEBT SERVICE	\$ 8,350,268	\$ 5,834,829	\$ 5,093,668	\$ 5,079,655	\$ (14,013)	-0.28%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,350,268</b>	<b>\$ 5,834,829</b>	<b>\$ 5,093,668</b>	<b>\$ 5,079,655</b>	<b>\$ (14,013)</b>	<b>-0.28%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (4,025,992)</b>	<b>\$ (750,213)</b>	<b>\$ 77,898</b>	<b>\$ 91,097</b>	<b>\$ 13,199</b>	<b>16.94%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,380,772</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 354,780</b>	<b>\$ (750,213)</b>	<b>\$ 77,898</b>	<b>\$ 91,097</b>	<b>\$ 13,199</b>	<b>16.94%</b>

**2016 CROW WING COUNTY  
BUDGET**

**DEBT SERVICE - COUNTY JAIL BONDS**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 1,467,529	\$ 1,732,306	\$ 1,772,250	\$ 1,772,250	\$ -	0.00%
INTERGOVERNMENTAL	1,567	31,531	700	700	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,469,096</b>	<b>\$ 1,763,837</b>	<b>\$ 1,772,950</b>	<b>\$ 1,772,950</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
DEBT SERVICE	\$ 2,879,141	\$ 2,001,524	\$ 1,740,875	\$ 1,738,000	\$ (2,875)	-0.17%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,879,141</b>	<b>\$ 2,001,524</b>	<b>\$ 1,740,875</b>	<b>\$ 1,738,000</b>	<b>\$ (2,875)</b>	<b>-0.17%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,410,045)</b>	<b>\$ (237,687)</b>	<b>\$ 32,075</b>	<b>\$ 34,950</b>	<b>\$ 2,875</b>	<b>8.96%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,585,642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 175,597</b>	<b>\$ (237,687)</b>	<b>\$ 32,075</b>	<b>\$ 34,950</b>	<b>\$ 2,875</b>	<b>8.96%</b>

**2016 CROW WING COUNTY  
BUDGET**

**DEBT SERVICE - CAPITAL IMPROVEMENT PLAN BONDS**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 2,700,412	\$ 3,155,273	\$ 3,223,500	\$ 3,223,500	\$ -	0.00%
INTERGOVERNMENTAL	2,883	57,648	1,400	1,350	(50)	-3.57%
<b>TOTAL REVENUES</b>	<b>\$ 2,703,295</b>	<b>\$ 3,212,921</b>	<b>\$ 3,224,900</b>	<b>\$ 3,224,850</b>	<b>\$ (50)</b>	<b>0.00%</b>
<b><u>EXPENDITURES:</u></b>						
DEBT SERVICE	\$ 5,283,909	\$ 3,647,937	\$ 3,169,375	\$ 3,160,750	\$ (8,625)	-0.27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,283,909</b>	<b>\$ 3,647,937</b>	<b>\$ 3,169,375</b>	<b>\$ 3,160,750</b>	<b>\$ (8,625)</b>	<b>-0.27%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,580,614)</b>	<b>\$ (435,016)</b>	<b>\$ 55,525</b>	<b>\$ 64,100</b>	<b>\$ 8,575</b>	<b>15.44%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,841,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 261,308</b>	<b>\$ (435,016)</b>	<b>\$ 55,525</b>	<b>\$ 64,100</b>	<b>\$ 8,575</b>	<b>15.44%</b>

**2016 CROW WING COUNTY  
BUDGET**

**AIRPORT BONDS**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 97,324	\$ 90,777	\$ 82,709	\$ 82,709	\$ -	0.00%
INTERGOVERNMENTAL	111	1,919	110	40	(70)	-63.64%
MISCELLANEOUS	54,450	15,162	90,897	90,203	(694)	-0.76%
<b>TOTAL REVENUES</b>	<b>\$ 151,885</b>	<b>\$ 107,858</b>	<b>\$ 173,716</b>	<b>\$ 172,952</b>	<b>\$ (764)</b>	<b>-0.44%</b>
<b><u>EXPENDITURES:</u></b>						
DEBT SERVICE	\$ 187,218	\$ 185,368	\$ 183,418	\$ 180,905	\$ (2,513)	-1.37%
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,218</b>	<b>\$ 185,368</b>	<b>\$ 183,418</b>	<b>\$ 180,905</b>	<b>\$ (2,513)</b>	<b>-1.37%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (35,333)</b>	<b>\$ (77,510)</b>	<b>\$ (9,702)</b>	<b>\$ (7,953)</b>	<b>\$ 1,749</b>	<b>-18.03%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (35,333)</b>	<b>\$ (77,510)</b>	<b>\$ (9,702)</b>	<b>\$ (7,953)</b>	<b>\$ 1,749</b>	<b>-18.03%</b>

**2016 CROW WING COUNTY  
BUDGET**

**SMALL CITIES DEVELOPMENT PROGRAM**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
INVESTMENTS	\$ 6,112	\$ 5,709	\$ -	\$ 4,866	\$ 4,866	-
MISCELLANEOUS	13,252	13,655	-	14,500	14,500	-
<b>TOTAL REVENUES</b>	<b>\$ 19,364</b>	<b>\$ 19,364</b>	<b>\$ -</b>	<b>\$ 19,366</b>	<b>\$ 19,366</b>	<b>-</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 19,364</b>	<b>\$ 19,364</b>	<b>\$ -</b>	<b>\$ (60,634)</b>	<b>\$ (60,634)</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 19,364</b>	<b>\$ 19,364</b>	<b>\$ -</b>	<b>\$ (60,634)</b>	<b>\$ (60,634)</b>	<b>-</b>



**2016 CROW WING COUNTY  
BUDGET  
CAPITAL PROJECTS**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 1,951,593	\$ 939,961	\$ 966,504	\$ 1,100,984	\$ 134,480	13.91%
INTERGOVERNMENTAL	1,557,231	2,039,857	2,097,219	2,041,506	(55,713)	-2.66%
MISCELLANEOUS	245,743	295,025	135,088	155,388	20,300	15.03%
<b>TOTAL REVENUES</b>	<b>\$ 3,754,567</b>	<b>\$ 3,274,843</b>	<b>\$ 3,198,811</b>	<b>\$ 3,297,878</b>	<b>\$ 99,067</b>	<b>3.10%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 25,000	\$ 33,700	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	-	-	25,000	-	(25,000)	-100.00%
CAPITAL OUTLAY	1,593,928	3,072,248	6,007,424	3,960,302	(2,047,122)	-34.08%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,618,928</b>	<b>\$ 3,105,948</b>	<b>\$ 6,032,424</b>	<b>\$ 3,960,302</b>	<b>\$ (2,072,122)</b>	<b>-34.35%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,135,639</b>	<b>\$ 168,895</b>	<b>\$ (2,833,613)</b>	<b>\$ (662,424)</b>	<b>\$ 2,171,189</b>	<b>-76.62%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,251,548)</b>	<b>67,747</b>	<b>83,168</b>	<b>-</b>	<b>(83,168)</b>	<b>-100.00%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (2,115,909)</b>	<b>\$ 236,642</b>	<b>\$ (2,750,445)</b>	<b>\$ (662,424)</b>	<b>\$ 2,088,021</b>	<b>-75.92%</b>

**2016 CROW WING COUNTY  
BUDGET  
FIRST ASSESSMENT DISTRICT**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 695,835	\$ 707,635	\$ 713,350	\$ 715,668	\$ 2,318	0.32%
SPECIAL ASSESSMENTS	11,521	11,303	-	-	-	-
LICENSES AND PERMITS	-	2,431	-	-	-	-
INTERGOVERNMENTAL	35,942	39,294	250,791	35,000	(215,791)	-86.04%
MISCELLANEOUS	-	180,800	-	214,690	214,690	-
<b>TOTAL REVENUES</b>	<b>\$ 743,298</b>	<b>\$ 941,463</b>	<b>\$ 964,141</b>	<b>\$ 965,358</b>	<b>\$ 1,217</b>	<b>0.13%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 243,185	\$ 335,513	\$ 707,350	\$ 1,506,246	\$ 798,896	112.94%
OTHER EXPENDITURES	264,021	218,175	256,791	41,000	(215,791)	-84.03%
<b>TOTAL EXPENDITURES</b>	<b>\$ 507,206</b>	<b>\$ 553,688</b>	<b>\$ 964,141</b>	<b>\$ 1,547,246</b>	<b>\$ 583,105</b>	<b>60.48%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 236,092</b>	<b>\$ 387,775</b>	<b>\$ -</b>	<b>\$ (581,888)</b>	<b>\$ (581,888)</b>	<b>-</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 236,092</b>	<b>\$ 387,775</b>	<b>\$ -</b>	<b>\$ (581,888)</b>	<b>\$ (581,888)</b>	<b>-</b>

**2016 CROW WING COUNTY  
BUDGET  
SECOND ASSESSMENT DISTRICT**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
TAXES	\$ 50,282	\$ 52,581	\$ 65,156	\$ 64,999	\$ (157)	-0.24%
INTERGOVERNMENTAL	5,222	10,990	4,000	4,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 55,504</b>	<b>\$ 63,571</b>	<b>\$ 69,156</b>	<b>\$ 68,999</b>	<b>\$ (157)</b>	<b>-0.23%</b>
<b><u>EXPENDITURES:</u></b>						
SERVICES & CHARGES	\$ 11,152	\$ 10,914	\$ 37,356	\$ 37,199	\$ (157)	-0.42%
OTHER EXPENDITURES	24,294	13,411	4,800	4,800	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,446</b>	<b>\$ 24,325</b>	<b>\$ 42,156</b>	<b>\$ 41,999</b>	<b>\$ (157)</b>	<b>-0.37%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 20,058</b>	<b>\$ 39,246</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 20,058</b>	<b>\$ 39,246</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ -</b>	<b>0.00%</b>

## ***CROW WING COUNTY 2016 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 2015:***

Solid Waste - Non-Landfill (Fund 18):

1. Submitted a Report in 2013 to MPCA on closing out the old landfill (SW-111), resolved all the issues MPCA had relating to the Report in 2015. We are now finalizing the Maintenance Agreement. We are past our 20th year of a 20-year post closure period.
2. Continue to manage the participation in the existing problem material management programs. A growing issue is the cost for the used electronics program. MPCA did propose a bill to address this; carried over into the next session.
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; delayed till November. Resolving issues, contracts may be ready in 2015. PaintCare is still looking at covering some of the counties cost for Nov 2014 through July 1<sup>st</sup> 2015 time frame. Still need to 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. All open issues resolved; both permits were issued in 2015.
3. Modified the landfill operator's contract for any operational changes outlined in the final permits. 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.

*GOALS AND OBJECTIVES TO ACHIEVE IN 2016:*

Solid Waste - Non-Landfill (Fund 18):

1. Implement the Maintenance Agreement for the old landfill (SW-111) when signed by MPCA.
2. Continue to manage the participation in the existing problem material management programs. Work with AMC and SWAA to get the electronics bill passed to lower the cost of having a used electronics program.
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 residential and 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 program was to commence on July 1, 2014, but was delayed to November 2014. Resolving issues, once agreements are ready review and sign. Then implement 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. For example; PFC's, land application, recirculation, storm water, EA's, etc.
2. Accomplish an EA for future cells for the new landfill.
3. Continue to manage and improve upon the existing landfill programs - Leachate management (land application, recirculation, VSEP, ponds), gas system, landfill operations, etc.

**2016 CROW WING COUNTY  
BUDGET**

**SOLID WASTE (NON-LANDFILL)**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
SPECIAL ASSESSMENTS	\$ 590,374	\$ 593,580	\$ 590,000	\$ 590,000	\$ -	0.00%
INTERGOVERNMENTAL	153,265	173,778	195,000	184,500	(10,500)	-5.38%
CHARGES FOR SERVICES	288,651	301,261	279,500	304,500	25,000	8.94%
MISCELLANEOUS	46,741	23,422	45,000	25,000	(20,000)	-44.44%
<b>TOTAL REVENUES</b>	<b>\$ 1,079,031</b>	<b>\$ 1,092,041</b>	<b>\$ 1,109,500</b>	<b>\$ 1,104,000</b>	<b>\$ (5,500)</b>	<b>-0.50%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 169,567	\$ 231,644	\$ 307,565	\$ 298,314	\$ (9,251)	-3.01%
SERVICES & CHARGES	301,315	297,083	285,575	286,550	975	0.34%
SUPPLIES & MATERIALS	8,849	11,583	8,025	8,650	625	7.79%
CAPITAL OUTLAY	10,988	-	-	-	-	-
OTHER EXPENDITURES	345,240	280,595	329,181	360,046	30,865	9.38%
<b>TOTAL EXPENDITURES</b>	<b>\$ 835,959</b>	<b>\$ 820,905</b>	<b>\$ 930,346</b>	<b>\$ 953,560</b>	<b>\$ 23,214</b>	<b>2.50%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 243,072</b>	<b>\$ 271,136</b>	<b>\$ 179,154</b>	<b>\$ 150,440</b>	<b>\$ (28,714)</b>	<b>-16.03%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(278,997)</b>	<b>(28,997)</b>	<b>(30,000)</b>	<b>(31,000)</b>	<b>(1,000)</b>	<b>3.33%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (35,925)</b>	<b>\$ 242,139</b>	<b>\$ 149,154</b>	<b>\$ 119,440</b>	<b>\$ (29,714)</b>	<b>-19.92%</b>

FULL TIME EQUIVALENTS

2.7

3.3

3.7

3.4

**2016 CROW WING COUNTY  
BUDGET  
LANDFILL**

	<b>2013 ACTUAL</b>	<b>2014 ACTUAL</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2015 / 2016 DOLLAR INC/(DEC)</b>	<b>2015 / 2016 % INC/(DEC)</b>
<b><u>REVENUES:</u></b>						
LICENSES AND PERMITS	\$ 1,875	\$ 1,750	\$ 1,875	\$ 1,750	\$ (125)	-6.67%
INTERGOVERNMENTAL	595	595	-	-	-	-
CHARGES FOR SERVICES	1,523,099	1,613,453	1,441,000	1,641,000	200,000	13.88%
<b>TOTAL REVENUES</b>	<b>\$ 1,525,569</b>	<b>\$ 1,615,798</b>	<b>\$ 1,442,875</b>	<b>\$ 1,642,750</b>	<b>\$ 199,875</b>	<b>13.85%</b>
<b><u>EXPENDITURES:</u></b>						
PERSONNEL SERVICES	\$ 107,307	\$ 113,935	\$ 119,555	\$ 121,981	\$ 2,426	2.03%
SERVICES & CHARGES	411,150	543,293	391,900	727,550	335,650	85.65%
SUPPLIES & MATERIALS	46,162	93,522	94,300	95,100	800	0.85%
CAPITAL OUTLAY	105,110	113,566	205,000	200,000	(5,000)	-2.44%
<b>TOTAL EXPENDITURES</b>	<b>\$ 669,729</b>	<b>\$ 864,316</b>	<b>\$ 810,755</b>	<b>\$ 1,144,631</b>	<b>\$ 333,876</b>	<b>41.18%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 855,840</b>	<b>\$ 751,482</b>	<b>\$ 632,120</b>	<b>\$ 498,119</b>	<b>\$ (134,001)</b>	<b>-21.20%</b>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>1,509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 855,840</b>	<b>\$ 752,991</b>	<b>\$ 632,120</b>	<b>\$ 498,119</b>	<b>\$ (134,001)</b>	<b>-21.20%</b>

FULL TIME EQUIVALENTS

1.2

1.3

1.3

1.3





# **CAPITAL IMPROVEMENTS PLAN 2016 – 2021**

## **CROW WING COUNTY BRainerd, MINNESOTA**

**Adopted by County Board**

**December 1, 2015**

**Our Vision:** Being Minnesota's favorite place.

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

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

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## ***2016 – 2021 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	\$9,121,473,200
Times 3%	<u>x .03</u>
Gross debt limit	\$ 273,644,196
Less: net general obligation bonds outstanding	<u>- 21,462,614</u>
Available debt limit	\$ 252,181,582

## **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 2015 – 2019:** 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**

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**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**

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- 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 1/12<sup>th</sup> 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**  
**2016 - 2021**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

<u>FUND</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>TOTALS</u>
<b>HIGHWAY FUND (10) BY FUNDING SOURCE:</b>					Plan does not have cost estimates for 2020+		
FEDERAL	\$ 387,000	\$ 868,000	\$ 450,490	\$ 1,160,000	\$ -	\$ -	\$ 2,865,490
STATE (REGULAR, MUNICIPAL, BRIDGE BONDING)	4,739,429	3,795,129	3,795,129	3,795,129	-	-	16,124,816
CROW WING COUNTY LEVY	1,200,000	1,200,000	1,200,000	1,200,000	-	-	4,800,000
CROW WING COUNTY FUND BALANCE	2,000,000	-	-	-	-	-	2,000,000
FIRST ASSESSMENT DISTRICT LEVY	250,000	250,000	250,000	250,000	-	-	1,000,000
FIRST ASSESSMENT FUND BALANCE	214,690	-	-	-	-	-	214,690
TOWN BRIDGE	60,724	60,724	60,724	60,724	-	-	242,896
LOCAL PARTICIPATION	65,672	93,000	-	-	-	-	158,672
<b>HIGHWAY FUND (10)</b>	<b>\$ 8,917,515</b>	<b>\$ 6,266,853</b>	<b>\$ 5,756,343</b>	<b>\$ 6,465,853</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,406,564</b>
<b>CAPITAL PROJECTS FUND (43)</b>	<b>\$ 3,960,302</b>	<b>\$ 6,387,026</b>	<b>\$ 4,296,980</b>	<b>\$ 2,116,447</b>	<b>\$ 1,847,895</b>	<b>\$ 1,075,000</b>	<b>\$ 19,683,650</b>
<b>LANDFILL FUND (50)</b>	<b>\$ 412,486</b>	<b>\$ 116,985</b>	<b>\$ 121,664</b>	<b>\$ 3,126,531</b>	<b>\$ 3,006,000</b>	<b>\$ -</b>	<b>\$ 6,783,666</b>
<b>GENERAL FUND RESERVES (2)</b>	<b>\$ 171,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 511,000</b>
<b>COMMUNITY SERVICES FUND (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FORFEITED TAX SALE FUND (20)</b>	<b>\$ 100,000</b>	<b>\$ 59,000</b>	<b>\$ 9,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 188,000</b>
<b>GRAND TOTALS</b>	<b>\$ 13,561,303</b>	<b>\$ 12,909,864</b>	<b>\$ 10,263,987</b>	<b>\$ 11,778,831</b>	<b>\$ 4,923,895</b>	<b>\$ 1,135,000</b>	<b>\$ 54,572,880</b>

**CROW WING COUNTY**  
**2016**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	30,000.00
EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	250,000.00
BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000.00
BI - MUNIS Interface	4001605	Community Services	Capital Improvement Projects Fund	50,000.00
		<b>Community Services Total</b>		<b>430,000.00</b>
Robotic Total Station	5111601	Environmental Services	Capital Improvement Projects Fund	28,134.00
		<b>Environmental Services Total</b>		<b>28,134.00</b>
Decommission LEC Inmate Elevator	1101603	Facilities	Capital Improvement Projects Fund	23,000.00
HVAC Control Improvements	1101606	Facilities	Capital Improvement Projects Fund	150,000.00
LED Lighting - Campus	1101607	Facilities	Capital Improvement Projects Fund	200,000.00
Concrete Repairs	1101608	Facilities	Capital Improvement Projects Fund	20,000.00
Pine Center & Deerwood Paint - Exterior and Interior	1101610	Facilities	Capital Improvement Projects Fund	21,000.00
Card Access Control System Upgrade	1101611	Facilities	Capital Improvement Projects Fund	150,000.00
AHU and Fan Rebuilds	1101612	Facilities	Capital Improvement Projects Fund	41,600.00
LEC Reheat Coil	1101613	Facilities	Capital Improvement Projects Fund	10,000.00
Central Plant - Main Circulation Pump Rebuilds	1101615	Facilities	Capital Improvement Projects Fund	15,000.00
CP Chiller #2 Compressor Shaft Seal	1101618	Facilities	Capital Improvement Projects Fund	13,000.00
CP #2 Diesel Emergency Pumping Station	1101619	Facilities	Capital Improvement Projects Fund	11,000.00
CP Pumps	1101621	Facilities	Capital Improvement Projects Fund	15,000.00
HCH Primary Pumps w/VFD controls	1101623	Facilities	Capital Improvement Projects Fund	13,500.00
Vehicle Replacement	1101609	Facilities	Capital Improvement Projects Fund	49,500.00
		<b>Facilities Total</b>		<b>732,600.00</b>
Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	235,000.00
Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000.00
Purchase 2 equipment Trailer	3011607	Highway	Capital Improvement Projects Fund	12,000.00
Purchase Sign Truck	3011608	Highway	Capital Improvement Projects Fund	200,000.00
Purchase 1 Tennant Floor Sweeper and 1 Tennant Floor Scrubber	3011611	Highway	Capital Improvement Projects Fund	15,000.00
Purchase Projector System for Training Room	3011614	Highway	Capital Improvement Projects Fund	6,000.00
		<b>Highway Total</b>		<b>538,000.00</b>
Network	0701601	Information Technology	Capital Improvement Projects Fund	40,000.00
SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	30,000.00
SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	40,000.00
Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	30,000.00
Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000.00
System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000.00
Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	50,000.00
Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	100,000.00

**CROW WING COUNTY**  
**2016**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	60,000.00
Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	10,000.00
VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000.00
Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000.00
Board Room Update	0701616	Information Technology	Capital Improvement Projects Fund	100,000.00
		<b>Information Technology Total</b>		<b>545,000.00</b>
Land Services Customer Service Integration Project	5701602	Property Valuation & Classification	Capital Improvement Projects Fund	811,000.00
Tax/CAMA System	5701601	Property Valuation & Classification	Capital Improvement Projects Fund	80,000.00
		<b>Property Valuation &amp; Classification Total</b>		<b>891,000.00</b>
Milford Mine Memorial Park	5801605	Public Land Management	Fund 2 Reserved & Designated	40,000.00
Timber Sale Database Mgmt System	5801603	Public Land Management	Public Land Management	50,000.00
Tax Forfeit Database Mgmt System	5801604	Public Land Management	Public Land Management	50,000.00
		<b>Public Land Management Total</b>		<b>140,000.00</b>
Emergency Shelter	2401603	Sheriff	Capital Improvement Projects Fund	38,810.00
Firearms Range Improvements	2401605	Sheriff	Capital Improvement Projects Fund	71,000.00
LEC Updates	2401606	Sheriff	Capital Improvement Projects Fund	200,000.00
Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000.00
Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	152,262.00
Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	251,996.00
Long Range Acoustical Device	2401604	Sheriff	Capital Improvement Projects Fund	24,610.00
Remote Video Surveillance System	2401608	Sheriff	Capital Improvement Projects Fund	53,000.00
Video Visitation System Replacement	2501604	Sheriff	Capital Improvement Projects Fund	43,890.00
EMO Dispatch Upgrade	2661601	Sheriff	Fund 2 Reserved & Designated	61,000.00
		<b>Sheriff Total</b>		<b>926,568.00</b>
Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	112,486.00
EA For Cell 5 - 13 Expansion	5231602	Solid Waste (Non-Landfill)	Solid Waste Fund	300,000.00
		<b>Solid Waste (Non-Landfill) Total</b>		<b>412,486.00</b>
		<b>Grand Total</b>		<b>4,643,788.00</b>

**CROW WING COUNTY**  
**2017**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001601	Community Services	Capital Improvement Projects Fund	546,000.00
Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000.00
EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	250,000.00
BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000.00
		<b>Community Services Total</b>		<b>946,000.00</b>
Election Equipment Replacement	0451601	Elections	Capital Improvement Projects Fund	850,000.00
		<b>Elections Total</b>		<b>850,000.00</b>
Increase Emergency Power	1101602	Facilities	Capital Improvement Projects Fund	75,000.00
UPS Battery Replacement 1/3 of Total and PM all units	1101605	Facilities	Capital Improvement Projects Fund	22,200.00
HVAC Control Improvements	1101606	Facilities	Capital Improvement Projects Fund	100,000.00
LED Lighting - Campus	1101607	Facilities	Capital Improvement Projects Fund	252,500.00
Security Camera Improvements (CWC Campus)	1101626	Facilities	Capital Improvement Projects Fund	55,000.00
Pine Center & Deerwood Paint - Exterior and Interior	1101610	Facilities	Capital Improvement Projects Fund	21,000.00
Pump/Motor Laser aligner	1101616	Facilities	Capital Improvement Projects Fund	12,000.00
VAV Controller Replacements	1101617	Facilities	Capital Improvement Projects Fund	10,000.00
CP Refrigerant Monitoring	1101620	Facilities	Capital Improvement Projects Fund	12,000.00
Portable Gantry	1101624	Facilities	Capital Improvement Projects Fund	10,000.00
CP Server Room Liebert Unit	1101625	Facilities	Capital Improvement Projects Fund	25,000.00
Meeting Room 1&2 Wall Partition	1101701	Facilities	Capital Improvement Projects Fund	22,500.00
Highway Truck Bay wall cleaning and floor epoxy	1101702	Facilities	Capital Improvement Projects Fund	230,000.00
CP Chiller #1 Motor Rebuild	1101703	Facilities	Capital Improvement Projects Fund	9,000.00
Campus Wide PRV R&R	1101704	Facilities	Capital Improvement Projects Fund	8,000.00
CP Chiller Purge Units	1101705	Facilities	Capital Improvement Projects Fund	9,000.00
Judicial Center Transfer Fan Rebuild	1101706	Facilities	Capital Improvement Projects Fund	10,000.00
Land Services Primary Pump Replacement	1101707	Facilities	Capital Improvement Projects Fund	6,000.00
Epoxy Paint CP Floor	1101708	Facilities	Capital Improvement Projects Fund	20,000.00
Cooling Tower 1 & 2 Geareducer Rebuild	1101709	Facilities	Capital Improvement Projects Fund	30,000.00
CP Triple Duty Valves	1101710	Facilities	Capital Improvement Projects Fund	20,000.00
		<b>Facilities Total</b>		<b>959,200.00</b>
Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	160,000.00
Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	235,000.00
Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000.00
Purchase 1 Tennant Floor Sweeper and 1 Tennant Floor Scrubber	3011611	Highway	Capital Improvement Projects Fund	15,000.00
Purchase Mowing Equipment	3011612	Highway	Capital Improvement Projects Fund	20,000.00
Upgrade hydraulics on #1975 (2009 John Deere 5083E Tractor)	3011613	Highway	Capital Improvement Projects Fund	10,000.00
Purchase Motor grader	3011705	Highway	Capital Improvement Projects Fund	235,000.00
Purchase Survey/Engineering Equipment	3011709	Highway	Capital Improvement Projects Fund	6,000.00

**CROW WING COUNTY**  
**2017**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
		<b>Highway Total</b>		<b>751,000.00</b>
Network	0701601	Information Technology	Capital Improvement Projects Fund	40,000.00
SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	30,000.00
SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	40,000.00
Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	30,000.00
Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000.00
Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000.00
System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000.00
Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	50,000.00
Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	100,000.00
GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000.00
CRM	0701612	Information Technology	Capital Improvement Projects Fund	200,000.00
Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000.00
VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000.00
Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000.00
		<b>Information Technology Total</b>		<b>625,000.00</b>
Tax/CAMA System	5701601	Property Valuation & Classification	Capital Improvement Projects Fund	1,000,000.00
		<b>Property Valuation &amp; Classification Total</b>		<b>1,000,000.00</b>
Snowmobile Replacement	5801702	Public Land Management	Public Land Management	9,000.00
Tax Forfeit Database Mgmt System	5801604	Public Land Management	Public Land Management	50,000.00
		<b>Public Land Management Total</b>		<b>59,000.00</b>
LEC Updates	2401606	Sheriff	Capital Improvement Projects Fund	550,000.00
Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000.00
Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	379,968.00
Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	225,858.00
Camera Upgrades	2501703	Sheriff	Capital Improvement Projects Fund	150,000.00
		<b>Sheriff Total</b>		<b>1,335,826.00</b>
Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	116,985.00
		<b>Solid Waste (Non-Landfill) Total</b>		<b>116,985.00</b>
		<b>Grand Total</b>		<b>6,643,011.00</b>



**CROW WING COUNTY**  
**2018**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001601	Community Services	Capital Improvement Projects Fund	546,000.00
Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000.00
EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	250,000.00
BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000.00
		<b>Community Services Total</b>		<b>946,000.00</b>
Increase Emergency Power	1101602	Facilities	Capital Improvement Projects Fund	50,000.00
UPS Battery Replacement 1/3 of Total and PM all units	1101605	Facilities	Capital Improvement Projects Fund	20,000.00
LED Lighting - Campus	1101607	Facilities	Capital Improvement Projects Fund	252,500.00
VAV Controller Replacements	1101617	Facilities	Capital Improvement Projects Fund	10,000.00
Load Bank Test for CAT Generator	1101801	Facilities	Capital Improvement Projects Fund	10,000.00
		<b>Facilities Total</b>		<b>342,500.00</b>
Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	65,000.00
Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	240,000.00
Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000.00
Purchase Mowing Equipment	3011612	Highway	Capital Improvement Projects Fund	28,000.00
Purchase 2 Skid steer loaders and attachments	3011802	Highway	Capital Improvement Projects Fund	140,000.00
Purchase 2 Patching Trailers	3011810	Highway	Capital Improvement Projects Fund	35,000.00
Purchase Snow Blower	3011815	Highway	Capital Improvement Projects Fund	25,000.00
		<b>Highway Total</b>		<b>603,000.00</b>
Network	0701601	Information Technology	Capital Improvement Projects Fund	40,000.00
SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	25,000.00
SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	40,000.00
Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	30,000.00
Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000.00
Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000.00
System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000.00
Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	50,000.00
Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	100,000.00
GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000.00
CRM	0701612	Information Technology	Capital Improvement Projects Fund	100,000.00
Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000.00
VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000.00
Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000.00
		<b>Information Technology Total</b>		<b>520,000.00</b>
Tax/CAMA System	5701601	Property Valuation & Classification	Capital Improvement Projects Fund	1,500,000.00
		<b>Property Valuation &amp; Classification Total</b>		<b>1,500,000.00</b>
Snowmobile Replacement	5801702	Public Land Management	Public Land Management	9,000.00

**CROW WING COUNTY**  
**2018**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

<b>Project Title</b>	<b>Project #</b>	<b>Dept.</b>	<b>Funding Source</b>	<b>Total</b>
		<b>Public Land Management Total</b>		<b>9,000.00</b>
Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000.00
Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	249,550.00
Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	185,930.00
		<b>Sheriff Total</b>		<b>465,480.00</b>
Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	121,664.00
		<b>Solid Waste (Non-Landfill) Total</b>		<b>121,664.00</b>
		<b>Grand Total</b>		<b>4,507,644.00</b>

**CROW WING COUNTY**  
**2019**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000.00
EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	200,000.00
BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000.00
		<b>Community Services Total</b>		<b>350,000.00</b>
Height Adjustable Workstations	1101604	Facilities	Capital Improvement Projects Fund	100,000.00
		<b>Facilities Total</b>		<b>100,000.00</b>
Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	35,000.00
Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	480,000.00
Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000.00
		<b>Highway Total</b>		<b>585,000.00</b>
Network	0701601	Information Technology	Capital Improvement Projects Fund	25,000.00
SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	25,000.00
SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	50,000.00
Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	40,000.00
Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000.00
Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000.00
System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000.00
Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	30,000.00
Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	50,000.00
GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000.00
CRM	0701612	Information Technology	Capital Improvement Projects Fund	50,000.00
Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000.00
VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000.00
Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000.00
		<b>Information Technology Total</b>		<b>405,000.00</b>
ATV Replacements	5801901	Public Land Management	Public Land Management	10,000.00
		<b>Public Land Management Total</b>		<b>10,000.00</b>
Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000.00
Laundry Equipment - Replacement plan	2501901	Sheriff	Capital Improvement Projects Fund	40,000.00
Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	390,455.00
Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	275,992.00
		<b>Sheriff Total</b>		<b>736,447.00</b>
Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	126,531.00
Cell 5 excavation	5231903	Solid Waste (Non-Landfill)	Solid Waste Fund	2,500,000.00
Phase III Demo cell construction	5231904	Solid Waste (Non-Landfill)	Solid Waste Fund	500,000.00
		<b>Solid Waste (Non-Landfill) Total</b>		<b>3,126,531.00</b>
		<b>Grand Total</b>		<b>5,312,978.00</b>

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

Project Title	Project #	Dept.	Funding Source	Total
Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000.00
EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	150,000.00
BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000.00
		<b>Community Services Total</b>		<b>300,000.00</b>
Height Adjustable Workstations	1101604	Facilities	Capital Improvement Projects Fund	100,000.00
		<b>Facilities Total</b>		<b>100,000.00</b>
Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	35,000.00
Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	245,000.00
Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000.00
Purchase 2 Patching Trailers	3011810	Highway	Capital Improvement Projects Fund	40,000.00
Purchase Wheel Loader	3012004	Highway	Capital Improvement Projects Fund	170,000.00
Purchase Steamer	3012016	Highway	Capital Improvement Projects Fund	18,000.00
		<b>Highway Total</b>		<b>578,000.00</b>
Network	0701601	Information Technology	Capital Improvement Projects Fund	25,000.00
SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	20,000.00
SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	50,000.00
Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	40,000.00
Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000.00
Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000.00
System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000.00
Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	30,000.00
Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	50,000.00
GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000.00
CRM	0701612	Information Technology	Capital Improvement Projects Fund	50,000.00
Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000.00
VDI	0701614	Information Technology	Capital Improvement Projects Fund	20,000.00
Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000.00
		<b>Information Technology Total</b>		<b>390,000.00</b>
ATV Replacements	5801901	Public Land Management	Public Land Management	10,000.00
		<b>Public Land Management Total</b>		<b>10,000.00</b>
Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000.00
Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	283,530.00
Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	226,365.00
		<b>Sheriff Total</b>		<b>539,895.00</b>

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

<b>Project Title</b>	<b>Project #</b>	<b>Dept.</b>	<b>Funding Source</b>	<b>Total</b>
Western Expansion Hydrogeology	5232005	Solid Waste (Non-Landfill)	Solid Waste Fund	86,000.00
Cell 1/2 Closure	5232006	Solid Waste (Non-Landfill)	Solid Waste Fund	520,000.00
Cell 5 Construction	5232007	Solid Waste (Non-Landfill)	Solid Waste Fund	2,400,000.00
		<b>Solid Waste (Non-Landfill) Total</b>		<b>3,006,000.00</b>
		<b>Grand Total</b>		<b>4,923,895.00</b>

**CROW WING COUNTY**  
**2021**  
**CAPITAL PROJECTS**  
**FUNDING SUMMARY**

<b>Project Title</b>	<b>Project #</b>	<b>Dept.</b>	<b>Funding Source</b>	<b>Total</b>
Height Adjustable Workstations	1101604	Facilities	Capital Improvement Projects Fund	100,000
		<b>Facilities Total</b>		<b>100,000</b>
Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	65,000
Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	490,000
Purchase 2 equipment Trailer	3011607	Highway	Capital Improvement Projects Fund	40,000
Purchase Mowing Equipment	3011612	Highway	Capital Improvement Projects Fund	65,000
		<b>Highway Total</b>		<b>660,000</b>
Network	0701601	Information Technology	Capital Improvement Projects Fund	25,000
SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	20,000
SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	50,000
Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	40,000
Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000
Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000
System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000
Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	30,000
Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	50,000
GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000
CRM	0701612	Information Technology	Capital Improvement Projects Fund	50,000
VDI	0701614	Information Technology	Capital Improvement Projects Fund	20,000
Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000
		<b>Information Technology Total</b>		<b>375,000</b>
		<b>Grand Total</b>		<b>1,135,000</b>

**CROW WING COUNTY**  
**2016 - 2021**  
**CAPITAL PROJECTS**  
**DEPARTMENT SUMMARY**

<u>DEPARTMENT</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>TOTAL</u>
<b><u>HIGHWAY:</u></b>							
HIGHWAY CONSTRUCTION	\$ 8,917,515	\$ 6,266,853	\$ 5,756,343	\$ 6,465,853	\$ -	\$ -	\$ 27,406,564
HIGHWAY MAINTENANCE/ENGINEERING	538,000	751,000	603,000	585,000	578,000	660,000	3,715,000
<b>HIGHWAY TOTALS</b>	<b>\$ 9,455,515</b>	<b>\$ 7,017,853</b>	<b>\$ 6,359,343</b>	<b>\$ 7,050,853</b>	<b>\$ 578,000</b>	<b>\$ 660,000</b>	<b>\$ 31,121,564</b>
<b><u>SHERIFF:</u></b>							
PATROL	791,678	1,155,826	435,480	666,447	509,895	-	3,559,326
JAIL	73,890	180,000	30,000	70,000	30,000	-	383,890
E-911	61,000	-	-	-	-	-	61,000
<b>SHERIFF TOTALS</b>	<b>\$ 926,568</b>	<b>\$ 1,335,826</b>	<b>\$ 465,480</b>	<b>\$ 736,447</b>	<b>\$ 539,895</b>	<b>\$ -</b>	<b>\$ 4,004,216</b>
<b><u>LAND SERVICES:</u></b>							
LANDFILL	412,486	116,985	121,664	3,126,531	3,006,000	-	6,783,666
PARKS	40,000	-	-	-	-	-	40,000
ENVIRONMENTAL SERVICES	28,134	-	-	-	-	-	28,134
PROPERTY VALUATION & CLASSIFICATION	891,000	1,000,000	1,500,000	-	-	-	3,391,000
PUBLIC LAND MANAGEMENT	100,000	59,000	9,000	10,000	10,000	-	188,000
<b>LAND SERVICES TOTALS</b>	<b>\$ 1,471,620</b>	<b>\$ 1,175,985</b>	<b>\$ 1,630,664</b>	<b>\$ 3,136,531</b>	<b>\$ 3,016,000</b>	<b>\$ -</b>	<b>\$ 10,430,800</b>
<b>INFORMATION TECHNOLOGY TOTALS</b>	<b>\$ 545,000</b>	<b>\$ 625,000</b>	<b>\$ 520,000</b>	<b>\$ 405,000</b>	<b>\$ 390,000</b>	<b>\$ 375,000</b>	<b>\$ 2,860,000</b>
<b>FINANCE TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ELECTIONS TOTALS</b>	<b>\$ -</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 850,000</b>
<b>COMMUNITY SERVICES TOTALS</b>	<b>\$ 430,000</b>	<b>\$ 946,000</b>	<b>\$ 946,000</b>	<b>\$ 350,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 2,972,000</b>
<b>FACILITIES TOTALS</b>	<b>\$ 732,600</b>	<b>\$ 959,200</b>	<b>\$ 342,500</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 2,334,300</b>
<b>ATTORNEY/COURTS TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTALS</b>	<b>\$ 13,561,303</b>	<b>\$ 12,909,864</b>	<b>\$ 10,263,987</b>	<b>\$ 11,778,831</b>	<b>\$ 4,923,895</b>	<b>\$ 1,135,000</b>	<b>\$ 54,572,880</b>

**CROW WING COUNTY**  
**2016 - 2021**  
**DEPARTMENT DETAIL**

<b>Year</b>	<b>Project Title</b>	<b>Project #</b>	<b>Department</b>	<b>Funding Source</b>	<b>Total</b>
2017	Election Equipment Replacement	0451601	Elections	Capital Improvement Projects Fund	850,000
2016	Network	0701601	Information Technology	Capital Improvement Projects Fund	40,000
2017	Network	0701601	Information Technology	Capital Improvement Projects Fund	40,000
2018	Network	0701601	Information Technology	Capital Improvement Projects Fund	40,000
2019	Network	0701601	Information Technology	Capital Improvement Projects Fund	25,000
2020	Network	0701601	Information Technology	Capital Improvement Projects Fund	25,000
2021	Network	0701601	Information Technology	Capital Improvement Projects Fund	25,000
2016	SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	30,000
2017	SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	30,000
2018	SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	25,000
2019	SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	25,000
2020	SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	20,000
2021	SharePoint	0701602	Information Technology	Capital Improvement Projects Fund	20,000
2016	SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	40,000
2017	SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	40,000
2018	SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	40,000
2019	SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	50,000
2020	SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	50,000
2021	SAN Enhancements	0701604	Information Technology	Capital Improvement Projects Fund	50,000
2016	Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	30,000
2017	Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	30,000
2018	Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	30,000
2019	Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	40,000
2020	Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	40,000
2021	Server Additions and Replacements	0701605	Information Technology	Capital Improvement Projects Fund	40,000
2016	Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000
2017	Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000
2018	Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000
2019	Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000
2020	Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000
2021	Employee reporting environment - tool (setup and training)	0701606	Information Technology	Fund 2 Reserved & Designated	20,000
2017	Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000
2018	Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000
2019	Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000
2020	Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000
2021	Active Directory (single Sign On)	0701607	Information Technology	Fund 2 Reserved & Designated	10,000
2016	System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000
2017	System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000
2018	System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000
2019	System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000
2020	System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000
2021	System and Network Security	0701608	Information Technology	Capital Improvement Projects Fund	25,000
2016	Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	50,000
2017	Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	50,000



**CROW WING COUNTY**  
**2016 - 2021**  
**DEPARTMENT DETAIL**

<b>Year</b>	<b>Project Title</b>	<b>Project #</b>	<b>Department</b>	<b>Funding Source</b>	<b>Total</b>
2018	Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	50,000
2019	Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	30,000
2020	Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	30,000
2021	Iseries/Obolete program replacement	0701609	Information Technology	Fund 2 Reserved & Designated	30,000
2016	Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	100,000
2017	Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	100,000
2018	Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	100,000
2019	Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	50,000
2020	Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	50,000
2021	Enhancement to Imaging(eliminate 1 system)	0701610	Information Technology	Capital Improvement Projects Fund	50,000
2016	GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	60,000
2017	GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000
2018	GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000
2019	GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000
2020	GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000
2021	GIS Enhancements	0701611	Information Technology	Capital Improvement Projects Fund	25,000
2017	CRM	0701612	Information Technology	Capital Improvement Projects Fund	200,000
2018	CRM	0701612	Information Technology	Capital Improvement Projects Fund	100,000
2019	CRM	0701612	Information Technology	Capital Improvement Projects Fund	50,000
2020	CRM	0701612	Information Technology	Capital Improvement Projects Fund	50,000
2021	CRM	0701612	Information Technology	Capital Improvement Projects Fund	50,000
2016	Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	10,000
2017	Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000
2018	Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000
2019	Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000
2020	Phone Replacement	0701613	Information Technology	Capital Improvement Projects Fund	15,000
2016	VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000
2017	VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000
2018	VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000
2019	VDI	0701614	Information Technology	Capital Improvement Projects Fund	30,000
2020	VDI	0701614	Information Technology	Capital Improvement Projects Fund	20,000
2021	VDI	0701614	Information Technology	Capital Improvement Projects Fund	20,000
2016	Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000
2017	Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000
2018	Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000
2019	Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000
2020	Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000
2021	Systems Center	0701615	Information Technology	Capital Improvement Projects Fund	10,000
2016	Board Room Update	0701616	Information Technology	Capital Improvement Projects Fund	100,000
2017	Increase Emergency Power	1101602	Facilities	Capital Improvement Projects Fund	75,000
2018	Increase Emergency Power	1101602	Facilities	Capital Improvement Projects Fund	50,000
2016	Decommission LEC Inmate Elevator	1101603	Facilities	Capital Improvement Projects Fund	23,000
2019	Height Adjustable Workstations	1101604	Facilities	Capital Improvement Projects Fund	100,000
2020	Height Adjustable Workstations	1101604	Facilities	Capital Improvement Projects Fund	100,000

**CROW WING COUNTY**  
**2016 - 2021**  
**DEPARTMENT DETAIL**

<b>Year</b>	<b>Project Title</b>	<b>Project #</b>	<b>Department</b>	<b>Funding Source</b>	<b>Total</b>
2021	Height Adjustable Workstations	1101604	Facilities	Capital Improvement Projects Fund	100,000
2017	UPS Battery Replacement 1/3 of Total and PM all units	1101605	Facilities	Capital Improvement Projects Fund	22,200
2018	UPS Battery Replacement 1/3 of Total and PM all units	1101605	Facilities	Capital Improvement Projects Fund	20,000
2016	HVAC Control Improvements	1101606	Facilities	Capital Improvement Projects Fund	150,000
2017	HVAC Control Improvements	1101606	Facilities	Capital Improvement Projects Fund	100,000
2016	LED Lighting - Campus	1101607	Facilities	Capital Improvement Projects Fund	200,000
2017	LED Lighting - Campus	1101607	Facilities	Capital Improvement Projects Fund	252,500
2018	LED Lighting - Campus	1101607	Facilities	Capital Improvement Projects Fund	252,500
2016	Concrete Repairs	1101608	Facilities	Capital Improvement Projects Fund	20,000
2016	Vehicle Replacement	1101609	Facilities	Capital Improvement Projects Fund	49,500
2016	Pine Center & Deerwood Paint - Exterior and Interior	1101610	Facilities	Capital Improvement Projects Fund	21,000
2017	Pine Center & Deerwood Paint - Exterior and Interior	1101610	Facilities	Capital Improvement Projects Fund	21,000
2016	Card Access Control System Upgrade	1101611	Facilities	Capital Improvement Projects Fund	150,000
2016	AHU and Fan Rebuilds	1101612	Facilities	Capital Improvement Projects Fund	41,600
2016	LEC Reheat Coil	1101613	Facilities	Capital Improvement Projects Fund	10,000
2016	Central Plant - Main Circulation Pump Rebuilds	1101615	Facilities	Capital Improvement Projects Fund	15,000
2017	Pump/Motor Laser aligner	1101616	Facilities	Capital Improvement Projects Fund	12,000
2017	VAV Controller Replacements	1101617	Facilities	Capital Improvement Projects Fund	10,000
2018	VAV Controller Replacements	1101617	Facilities	Capital Improvement Projects Fund	10,000
2016	CP Chiller #2 Compressor Shaft Seal	1101618	Facilities	Capital Improvement Projects Fund	13,000
2016	CP #2 Diesel Emergency Pumping Station	1101619	Facilities	Capital Improvement Projects Fund	11,000
2017	CP Refrigerant Monitoring	1101620	Facilities	Capital Improvement Projects Fund	12,000
2016	CP Pumps	1101621	Facilities	Capital Improvement Projects Fund	15,000
2016	HCH Primary Pumps w/VFD controls	1101623	Facilities	Capital Improvement Projects Fund	13,500
2017	Portable Gantry	1101624	Facilities	Capital Improvement Projects Fund	10,000
2017	CP Server Room Liebert Unit	1101625	Facilities	Capital Improvement Projects Fund	25,000
2017	Security Camera Improvements (CWC Campus)	1101626	Facilities	Capital Improvement Projects Fund	55,000
2017	Meeting Room 1&2 Wall Partition	1101701	Facilities	Capital Improvement Projects Fund	22,500
2017	Highway Truck Bay wall cleaning and floor epoxy	1101702	Facilities	Capital Improvement Projects Fund	230,000
2017	CP Chiller #1 Motor Rebuild	1101703	Facilities	Capital Improvement Projects Fund	9,000
2017	Campus Wide PRV R&R	1101704	Facilities	Capital Improvement Projects Fund	8,000
2017	CP Chiller Purge Units	1101705	Facilities	Capital Improvement Projects Fund	9,000
2017	Judicial Center Transfer Fan Rebuild	1101706	Facilities	Capital Improvement Projects Fund	10,000
2017	Land Services Primary Pump Replacement	1101707	Facilities	Capital Improvement Projects Fund	6,000
2017	Epoxy Paint CP Floor	1101708	Facilities	Capital Improvement Projects Fund	20,000
2017	Cooling Tower 1 & 2 Geareducer Rebuild	1101709	Facilities	Capital Improvement Projects Fund	30,000
2017	CP Triple Duty Valves	1101710	Facilities	Capital Improvement Projects Fund	20,000
2018	Load Bank Test for CAT Generator	1101801	Facilities	Capital Improvement Projects Fund	10,000
2016	Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	152,262
2017	Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	379,968
2018	Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	249,550
2019	Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	390,455
2020	Emergency Vehicle Replacement	2401601	Sheriff	Capital Improvement Projects Fund	283,530
2016	Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	251,996

**CROW WING COUNTY**  
**2016 - 2021**  
**DEPARTMENT DETAIL**

<b>Year</b>	<b>Project Title</b>	<b>Project #</b>	<b>Department</b>	<b>Funding Source</b>	<b>Total</b>
2017	Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	225,858
2018	Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	185,930
2019	Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	275,992
2020	Emergency Equipment Replacement	2401602	Sheriff	Capital Improvement Projects Fund	226,365
2016	Emergency Shelter	2401603	Sheriff	Capital Improvement Projects Fund	38,810
2016	Long Range Acoustical Device	2401604	Sheriff	Capital Improvement Projects Fund	24,610
2016	Firearms Range Improvements	2401605	Sheriff	Capital Improvement Projects Fund	71,000
2016	LEC Updates	2401606	Sheriff	Capital Improvement Projects Fund	200,000
2017	LEC Updates	2401606	Sheriff	Capital Improvement Projects Fund	550,000
2016	Remote Video Surveillance System	2401608	Sheriff	Capital Improvement Projects Fund	53,000
2016	Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000
2017	Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000
2018	Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000
2019	Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000
2020	Jail pod painting & repair	2501602	Sheriff	Capital Improvement Projects Fund	30,000
2016	Video Visitation System Replacement	2501604	Sheriff	Capital Improvement Projects Fund	43,890
2017	Camera Upgrades	2501703	Sheriff	Capital Improvement Projects Fund	150,000
2019	Laundry Equipment - Replacement plan	2501901	Sheriff	Capital Improvement Projects Fund	40,000
2016	EMO Dispatch Upgrade	2661601	Sheriff	Fund 2 Reserved & Designated	61,000
2017	Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	160,000
2018	Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	65,000
2019	Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	35,000
2020	Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	35,000
2021	Purchase Vehicles for Engineering & Maintenance Personnel	3011601	Highway	Capital Improvement Projects Fund	65,000
2016	Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	235,000
2017	Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	235,000
2018	Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	240,000
2019	Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	480,000
2020	Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	245,000
2021	Purchase 8 Tandem axle Dump Trucks	3011603	Highway	Capital Improvement Projects Fund	490,000
2016	Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000
2017	Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000
2018	Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000
2019	Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000
2020	Purchase 5 Maintenance Trucks	3011606	Highway	Capital Improvement Projects Fund	70,000
2016	Purchase 2 equipment Trailer	3011607	Highway	Capital Improvement Projects Fund	12,000
2021	Purchase 2 equipment Trailer	3011607	Highway	Capital Improvement Projects Fund	40,000
2016	Purchase Sign Truck	3011608	Highway	Capital Improvement Projects Fund	200,000
2016	Purchase 1 Tennant Floor Sweeper and 1 Tennant Floor Scrubber	3011611	Highway	Capital Improvement Projects Fund	15,000
2017	Purchase 1 Tennant Floor Sweeper and 1 Tennant Floor Scrubber	3011611	Highway	Capital Improvement Projects Fund	15,000
2017	Purchase Mowing Equipment	3011612	Highway	Capital Improvement Projects Fund	20,000
2018	Purchase Mowing Equipment	3011612	Highway	Capital Improvement Projects Fund	28,000
2021	Purchase Mowing Equipment	3011612	Highway	Capital Improvement Projects Fund	65,000
2017	Upgrade hydraulics on #1975 (2009 John Deere 5083E Tractor)	3011613	Highway	Capital Improvement Projects Fund	10,000

**CROW WING COUNTY**  
**2016 - 2021**  
**DEPARTMENT DETAIL**

<b>Year</b>	<b>Project Title</b>	<b>Project #</b>	<b>Department</b>	<b>Funding Source</b>	<b>Total</b>
2016	Purchase Projector System for Training Room	3011614	Highway	Capital Improvement Projects Fund	6,000
2017	Purchase Motor grader	3011705	Highway	Capital Improvement Projects Fund	235,000
2017	Purchase Survey/Engineering Equipment	3011709	Highway	Capital Improvement Projects Fund	6,000
2018	Purchase 2 Skid steer loaders and attachments	3011802	Highway	Capital Improvement Projects Fund	140,000
2018	Purchase 2 Patching Trailers	3011810	Highway	Capital Improvement Projects Fund	35,000
2020	Purchase 2 Patching Trailers	3011810	Highway	Capital Improvement Projects Fund	40,000
2018	Purchase Snow Blower	3011815	Highway	Capital Improvement Projects Fund	25,000
2020	Purchase Wheel Loader	3012004	Highway	Capital Improvement Projects Fund	170,000
2020	Purchase Steamer	3012016	Highway	Capital Improvement Projects Fund	18,000
2017	Building Remodel	4001601	Community Services	Capital Improvement Projects Fund	546,000
2018	Building Remodel	4001601	Community Services	Capital Improvement Projects Fund	546,000
2016	Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	30,000
2017	Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000
2018	Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000
2019	Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000
2020	Vehicle Replacement	4001602	Community Services	Capital Improvement Projects Fund	50,000
2016	EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	250,000
2017	EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	250,000
2018	EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	250,000
2019	EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	200,000
2020	EDMS - Document Management System	4001603	Community Services	Capital Improvement Projects Fund	150,000
2016	BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000
2017	BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000
2018	BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000
2019	BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000
2020	BI - Technology Tools Re-design	4001604	Community Services	Capital Improvement Projects Fund	100,000
2016	BI - MUNIS Interface	4001605	Community Services	Capital Improvement Projects Fund	50,000
2016	Robotic Total Station	5111601	Environmental Services	Capital Improvement Projects Fund	28,134
2016	Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	112,486
2017	Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	116,985
2018	Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	121,664
2019	Annual Installation of new Recirculation Laterals in cell 4	5231601	Solid Waste (Non-Landfill)	Solid Waste Fund	126,531
2016	EA For Cell 5 - 13 Expansion	5231602	Solid Waste (Non-Landfill)	Solid Waste Fund	300,000
2019	Cell 5 excavation	5231903	Solid Waste (Non-Landfill)	Solid Waste Fund	2,500,000
2019	Phase III Demo cell construction	5231904	Solid Waste (Non-Landfill)	Solid Waste Fund	500,000
2020	Western Expansion Hydrogeology	5232005	Solid Waste (Non-Landfill)	Solid Waste Fund	86,000
2020	Cell 1/2 Closure	5232006	Solid Waste (Non-Landfill)	Solid Waste Fund	520,000
2020	Cell 5 Construction	5232007	Solid Waste (Non-Landfill)	Solid Waste Fund	2,400,000
2016	Tax/CAMA System	5701601	Property Valuation & Classification	Capital Improvement Projects Fund	80,000
2017	Tax/CAMA System	5701601	Property Valuation & Classification	Capital Improvement Projects Fund	1,000,000
2018	Tax/CAMA System	5701601	Property Valuation & Classification	Capital Improvement Projects Fund	1,500,000
2016	Land Services Customer Service Integration Project	5701602	Property Valuation & Classification	Capital Improvement Projects Fund	811,000
2016	Timber Sale Database Mgmt System	5801603	Public Land Management	Public Land Management	50,000
2016	Tax Forfeit Database Mgmt System	5801604	Public Land Management	Public Land Management	50,000

**CROW WING COUNTY**  
**2016 - 2021**  
**DEPARTMENT DETAIL**

<b>Year</b>	<b>Project Title</b>	<b>Project #</b>	<b>Department</b>	<b>Funding Source</b>	<b>Total</b>
2017	Tax Forfeit Database Mgmt System	5801604	Public Land Management	Public Land Management	50,000
2016	Milford Mine Memorial Park	5801605	Public Land Management	Fund 2 Reserved & Designated	40,000
2017	Snowmobile Replacement	5801702	Public Land Management	Public Land Management	9,000
2018	Snowmobile Replacement	5801702	Public Land Management	Public Land Management	9,000
2019	ATV Replacements	5801901	Public Land Management	Public Land Management	10,000
2020	ATV Replacements	5801901	Public Land Management	Public Land Management	10,000

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**CROW WING COUNTY  
CAPITAL IMPROVEMENT PLAN  
CAPITAL PROJECT REQUEST FORM**

**FORM A**

<b>FUND</b>	43	<b>DEPT</b>	Facilities			<b>PROJ#</b>	<b>1101605</b>
<b>PROJECT TITLE</b>	UPS Battery Replacement 1/3 of Total and PM all units						
<b>PRIORITY</b>	26	<b>START DATE</b>	1/1/2017	<b>END DATE</b>	12/31/2018		
<b>DESCRIPTION / LOCATION</b>	Equipment replacement						
<b>PURPOSE / JUSTIFICATION</b>	Equipment replacement plan						
<b>FUTURE IMPACT ON OPERATING COSTS</b>	No Impact						
<b>FUNDING SOURCE AND AMOUNT</b>	Multiple						
	<b>CURRENT YEAR</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2016 - 2021 TOTAL</b>
Building - Imp. Over \$5K	-	22,200	20,000	-	-	-	\$ 42,200
							\$ -
							\$ -
							\$ -
<b>TOTAL</b>	\$ -	\$ 22,200	\$ 20,000	\$ -	\$ -	\$ -	\$ 42,200

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**CROW WING COUNTY  
CAPITAL IMPROVEMENT PLAN  
CAPITAL PROJECT REQUEST FORM**

**FORM A**

<b>FUND</b>	43	<b>DEPT</b>	Facilities			<b>PROJ#</b>	1101704
<b>PROJECT TITLE</b>	Campus Wide PRV R&R						
<b>PRIORITY</b>	29	<b>START DATE</b>	1/1/2017	<b>END DATE</b>	12/31/2017		
<b>DESCRIPTION / LOCATION</b>	Rooftop exhaust fans						
<b>PURPOSE / JUSTIFICATION</b>	PM to rebuild to extend useful life						
<b>FUTURE IMPACT ON OPERATING COSTS</b>	0						
<b>FUNDING SOURCE AND AMOUNT</b>	Multiple						
	<b>CURRENT YEAR</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2016 - 2021 TOTAL</b>
Building - Imp. Over \$5K	-	8,000	-	-	-	-	\$ 8,000
							\$ -
							\$ -
							\$ -
<b>TOTAL</b>	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000



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**CROW WING COUNTY  
CAPITAL IMPROVEMENT PLAN  
CAPITAL PROJECT REQUEST FORM**

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<b>FUND</b>	43	<b>DEPT</b>	Facilities			<b>PROJ#</b>	<b>1101706</b>
<b>PROJECT TITLE</b>	Judicial Center Transfer Fan Rebuild						
<b>PRIORITY</b>	29	<b>START DATE</b>	1/1/2017		<b>END DATE</b>	12/31/2017	
<b>DESCRIPTION / LOCATION</b>	Air flow transfer fans						
<b>PURPOSE / JUSTIFICATION</b>	PM to rebuild to extend useful life						
<b>FUTURE IMPACT ON OPERATING COSTS</b>	No Impact						
<b>FUNDING SOURCE AND AMOUNT</b>	Multiple						
	<b>CURRENT YEAR</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2016 - 2021 TOTAL</b>
Building - Imp. Over \$5K	-	10,000	-	-	-	-	\$ 10,000
							\$ -
							\$ -
							\$ -
<b>TOTAL</b>	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

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**CROW WING COUNTY  
CAPITAL IMPROVEMENT PLAN  
CAPITAL PROJECT REQUEST FORM**

**FORM A**

<b>FUND</b>	50	<b>DEPT</b>	Solid Waste (Non-Landfill)			<b>PROJ#</b>	<b>5231904</b>	
<b>PROJECT TITLE</b>	Phase III Demo cell construction							
<b>PRIORITY</b>	40	<b>START DATE</b>	1/1/2019	<b>END DATE</b>	12/31/2019			
<b>DESCRIPTION / LOCATION</b>	Phase III construction							
<b>PURPOSE / JUSTIFICATION</b>	Phase II cell is full in 2020, save funds to do with Cell 5 excavation contract - one mobilization cost							
<b>FUTURE IMPACT ON OPERATING COSTS</b>	With Phase III, will be able to continue operate at the demolition landfill.							
<b>FUNDING SOURCE AND AMOUNT</b>	Fund Balance							
	<b>ACCOUNT DESCRIPTION</b>	<b>CURRENT YEAR</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2016 - 2021 TOTAL</b>
	Site or Grounds Imp. Over \$5K	-	-	-	500,000	-	-	\$ 500,000
								\$ -
								\$ -
								\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000

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# **2015-2019**

## **Highway Improvement Plan**



**CSAH 3 RECONSTRUCTION**



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# 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

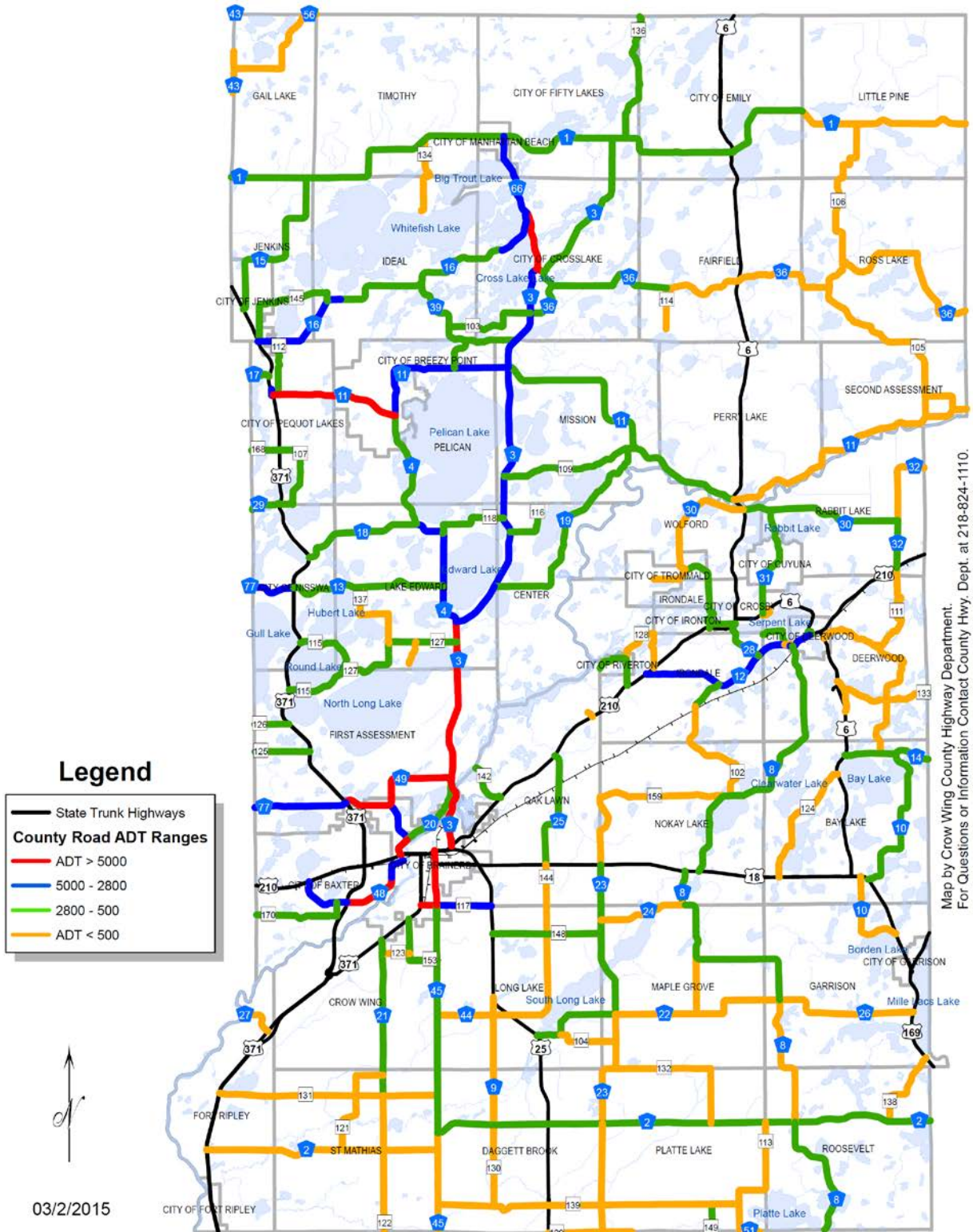


First Assessment District (FAD) Road and Bridge Levy - Funds generated directly from township level tax revenue. These funds are designated to be utilized for any element related to roadway construction or rehabilitation within the FAD only. These funds are not intended to be used on the CR or CSAH system.

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

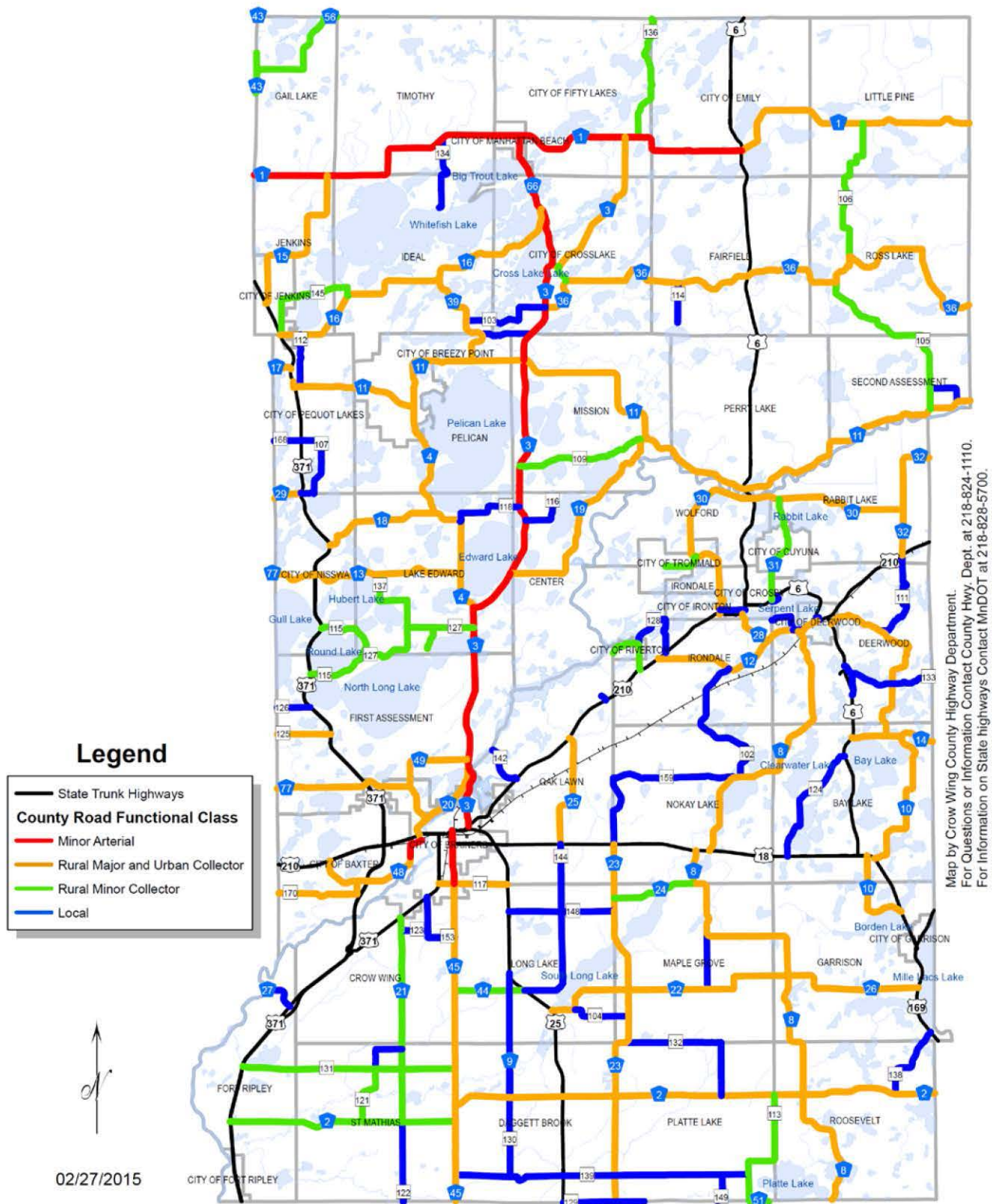
## Average Daily Traffic Ranges



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



CROW WING COUNTY  
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.

## 2015-2019 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.



# SUMMARY OF CHANGES SINCE LAST HIP

## PROPOSED 2015 PROGRAM

<b>2015 RECONSTRUCTION</b>	
VARIOUS	TH 371 TH 371 Corridor Improvements
<b>2015 RESURFACING</b>	
CSAH 45	018-645-006 Resurfacing from CSAH 2 to CR 117
CSAH 45	018-645-007 Resurfacing from CR 117 to TH 210
<b>2015 BRIDGE REPLACEMENT</b>	
MUN 16	018-597-008 Lower Cullen Road Bridge
CR 122	018-598-018 Bridge #12841 Bridge Replacement - Little Nokasippi Crossing
<b>2015 ENGINEERING</b>	
CSAH 36	018-636-008 CSAH 36 design and construction engineering
<b>2015 RIGHT OF WAY</b>	
CSAH 36	018-636-008 R/W purchase for 2015 construction

## PROPOSED 2016 PROGRAM

<b>2016 RECONSTRUCTION</b>	
VARIOUS	TH 371 TH 371 Corridor Improvements
<b>2016 RESURFACING</b>	
CSAH 45	018-645-007 Resurfacing from CR 117 to TH 210
FAD 307	018-307-000 Resurfacing Carlson Lake Road
FAD 322	018-322-000 Resurfacing Red Sand Lake Rd. from CSAH 77 to Public Landing
FAD 409	018-409-000 Resurfacing Commercial Park Dr. from Barbeau Rd. to cul-de-sac
<b>2016 BRIDGE REPLACEMENT</b>	
CR 122	018-598-018 Bridge #12841 Bridge Replacement - Little Nokasippi Crossing
<b>2016 OTHER PROJECTS</b>	
VARIOUS	018-070-011 CSAH 9/TH 25 and CSAH 44/TH 25 Intersection Improvements
VARIOUS	018-070-012 Six inch wet reflective, grooved-in pavement markings
<b>2016 RIGHT OF WAY</b>	
CSAH 1	018-601-015 R/W purchase for CSAH 1/TH 6 intersection

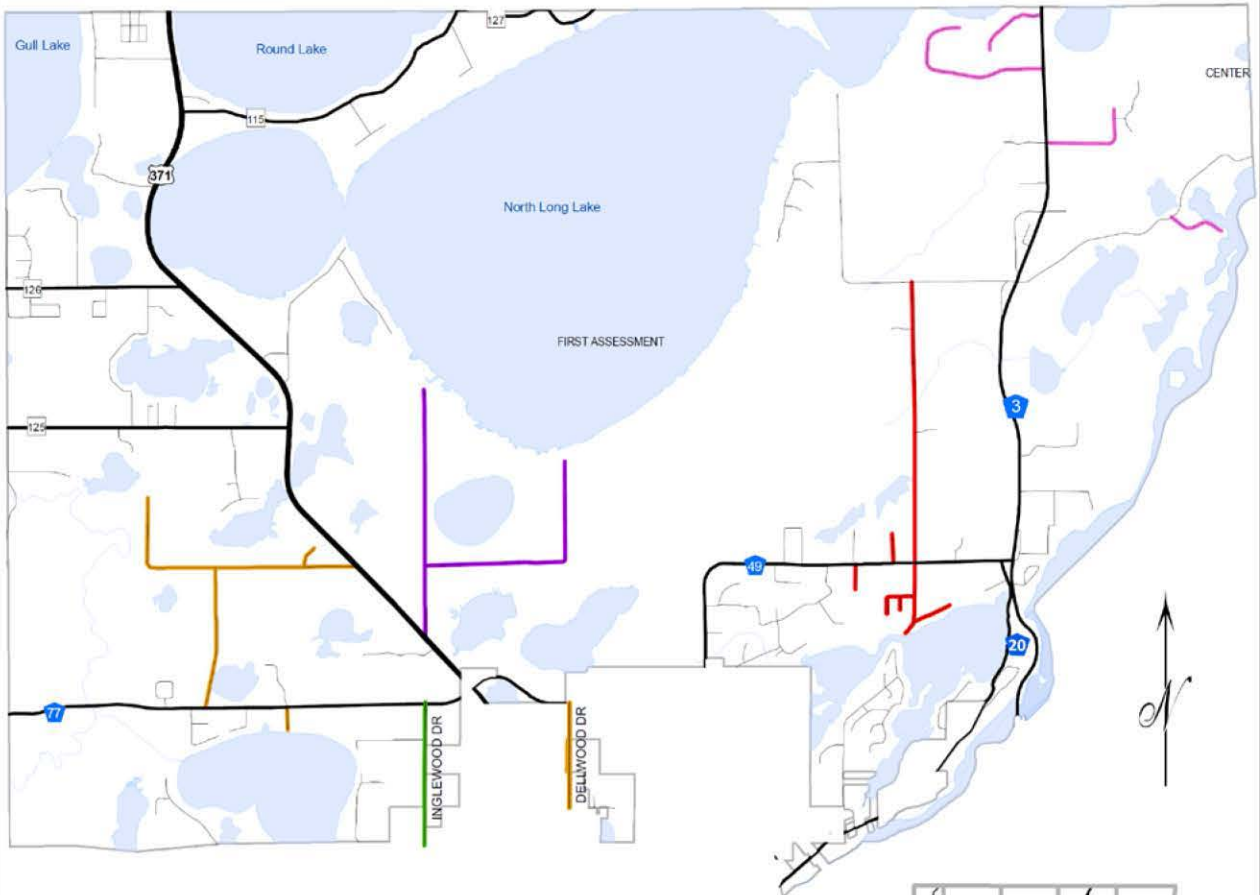
## PROPOSED 2017 PROGRAM

<b>2017 RESURFACING</b>	
FAD 315	018-315-000 Resurfacing Gilbert Lake Road from CSAH 49 to end
FAD 324	018-324-000 Resurfacing Smith Road from CSAH 49 to Legionville Road
FAD 349	018-349-000 Resurfacing Sandberg Rd. from Gilbert Lake Rd. to Paul St.
FAD 352	018-352-000 Resurfacing Pine Circle from CSAH 49 to end
FAD 359	018-359-000 Resurfacing Blakeman Rd. from CSAH 49 to end
FAD 368	018-368-000 Resurfacing Jean St. from Gilbert Lake Rd. to end
FAD 369	018-369-000 Resurfacing Paul St. from Gilbert Lake Rd. to end

## PROPOSED 2018 PROGRAM

<b>2018 RESURFACING</b>	
FAD 305	018-305-000 Resurfacing Bonnie Road from CSAH 3 to 0.72 miles east
FAD 320	018-320-000 Resurfacing No. Long Lake Rd. from CSAH 3 to 1.25 miles west
FAD 327	018-327-000 Resurfacing Stallman Rd. from Exec. Acres. Rd. to east end
FAD 370	018-370-000 Resurfacing East Shore Dr. from CSAH 3 to end

# CROW WING COUNTY First Assessment District 2015 - 2019 Highway Improvement Plan



## Legend

### Scheduled Project Year

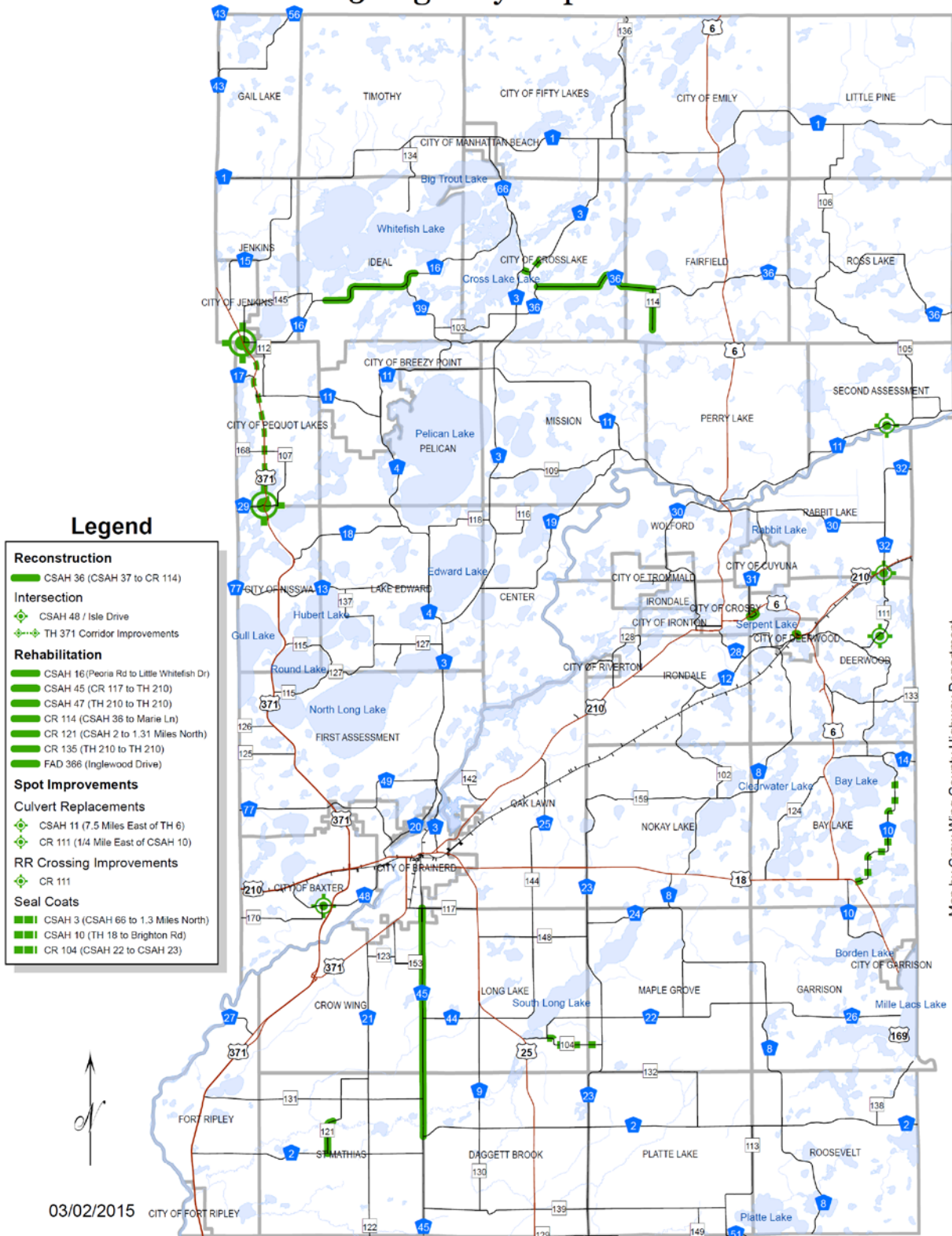
- 2015
- 2016
- 2017
- 2018
- 2019



04/07/2015

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.

# 2015 Highway Improvement Plan



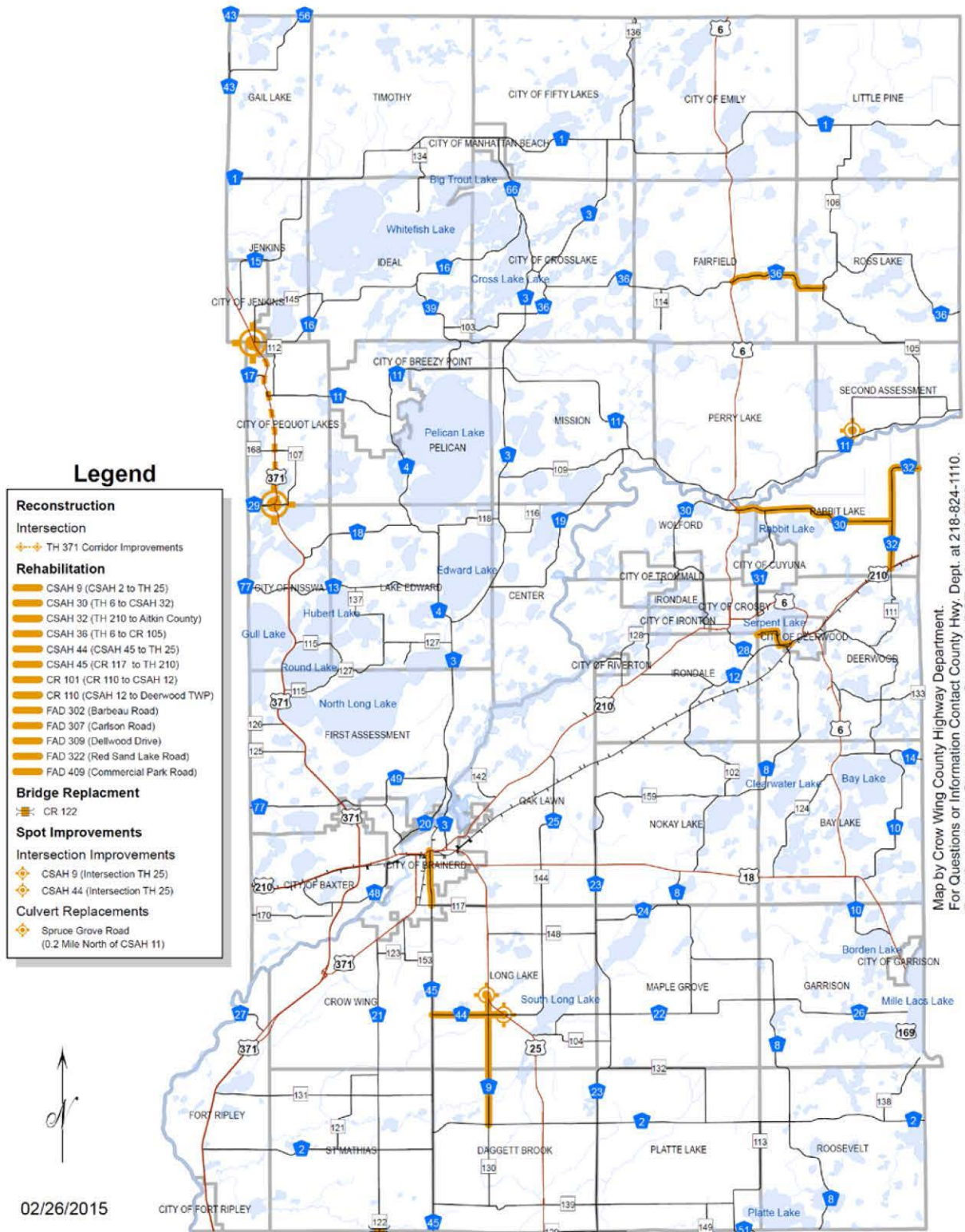
Map by Crow Wing County Highway Department.

## 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			2,607,850	-	186,761	12,272	1,326,890	-	131,927	950,000	-
ESTIMATED ALLOTMENT FOR 2015			8,054,181	2,068,000	3,121,466	824,263	1,200,000	91,930	60,724	250,000	437,798
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)			3,850,880	451,500	-	-	3,000,000	-	-	399,380	-
ADVANCED CONSTRUCTION PAYBACK			-	-	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION			-	-	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2015 PROGRAM			14,512,911	2,519,500	3,308,227	836,535	5,526,890	91,930	192,651	1,599,380	437,798
2015 RECONSTRUCTION											
CSAH 36	018-636-008	Reconstruction from CSAH 37 to CR 114	2,785,000	2,068,000	367,000	350,000	-	-	-	-	-
Various		TH 371 Corridor improvements - See note on Page 23 - 2020+ program	3,000,000	-	-	-	3,000,000	-	-	-	-
CSAH 48	018-648-011	CSAH 48/Isle Drive Intersection (Payback in 2017)	-	-	900,000	-	-	-	-	-	-
TOTAL >>>			5,785,000	2,068,000	367,000	350,000	3,000,000	-	-	-	-
2015 RESURFACING											
CSAH 16	018-616-018	Resurfacing from Peoria Road to Whitfish Dr.	515,500	-	515,500	-	-	-	-	-	-
CSAH 45	018-645-006	Resurfacing from CSAH 2 TO CR 117	1,356,200	-	1,356,200	-	-	-	-	-	-
CSAH 47	018-647-001	Resurfacing from TH 210 to TH 210 in Deerwood	128,400	-	-	-	112,400	-	-	-	16,000
CR 114	018-114-000	Resurfacing From Misson Twp. To CSAH 36	116,400	-	-	-	116,400	-	-	-	-
CR 121	018-121-005	Resurfacing from CSAH 2 to 1.31 miles north	171,600	-	-	-	171,600	-	-	-	-
CR 135	018-135-002	Resurfacing from west junction of TH 210 to east junction of TH 210	45,400	-	-	-	45,400	-	-	-	-
FAD 366	018-366-000	Resurfacing and Widening Inglewood Dr.	532,500	-	-	-	-	-	-	496,556	35,944
TOTAL >>>			2,866,000	-	1,871,700	-	445,800	-	-	496,556	51,944
2015 BRIDGE REPLACEMENT											
MUN 16	018-597-008	City of Nisswa Lower Cullen Lake Road (City Led Project)	154,653	-	-	-	-	91,930	-	-	62,723
TOTAL >>>			154,653	-	-	-	-	91,930	-	-	62,723
2015 SPOT IMPROVEMENTS											
CSAH 11	018-611-000	CSAH 11 Culvert Replacement - 7.5 miles east of TH 6	110,000	-	-	-	110,000	-	-	-	-
CR 111	018-111-000	Install RR crossing gates on CR 111 (BNSF Led Project)	275,000	275,000	-	-	-	-	-	-	-
CR 111	018-611-000	Culvert Replacement 1/4 mile east of CSAH 10	107,000	-	-	-	107,000	-	-	-	-
TOTAL >>>			492,000	275,000	-	-	217,000	-	-	-	-
2015 OTHER PROJECTS											
Co. Wide	018-000-000	Preventative maintenance surface treatments	625,600	-	-	-	341,719	-	-	-	283,881
Co. Wide	018-200-000	Annual pavement marking project	167,100	-	-	-	124,850	-	-	3,000	39,250
Co. Wide	018-070-000	HSIP-dynamic warning system	190,000	176,500	-	-	13,500	-	-	-	-
TOTAL >>>			982,700	176,500	-	-	480,069	-	-	3,000	323,131
2015 ENGINEERING											
TOTAL >>>			-	-	-	-	-	-	-	-	-
2015 RIGHT OF WAY											
CSAH 11	018-611-000	R/W purchase for culvert replacement	1,100	-	-	-	1,100	-	-	-	-
CR 111	018-611-000	R/W purchase for culvert replacement	850	-	-	-	850	-	-	-	-
CR 122	018-598-018	R/W purchase for bridge replacement	700	-	-	-	700	-	-	-	-
TOTAL >>>			2,650	-	-	-	2,650	-	-	-	-
GRAND TOTAL >>>			10,283,003	2,519,500	2,238,700	350,000	4,145,519	91,930	-	499,556	437,798
BALANCE AVAILABLE TO DELIVER 2015 PROGRAM			14,512,911	2,519,500	3,308,227	836,535	5,526,890	91,930	192,651	1,599,380	437,798
A Available to Carry Forward			4,229,908	-	1,069,527	486,535	1,381,371	-	192,651	1,099,824	-



# CROW WING COUNTY 2016 Highway Improvement Plan



Map by Crow Wing County Highway Department.  
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# PROPOSED 2016 PROGRAM

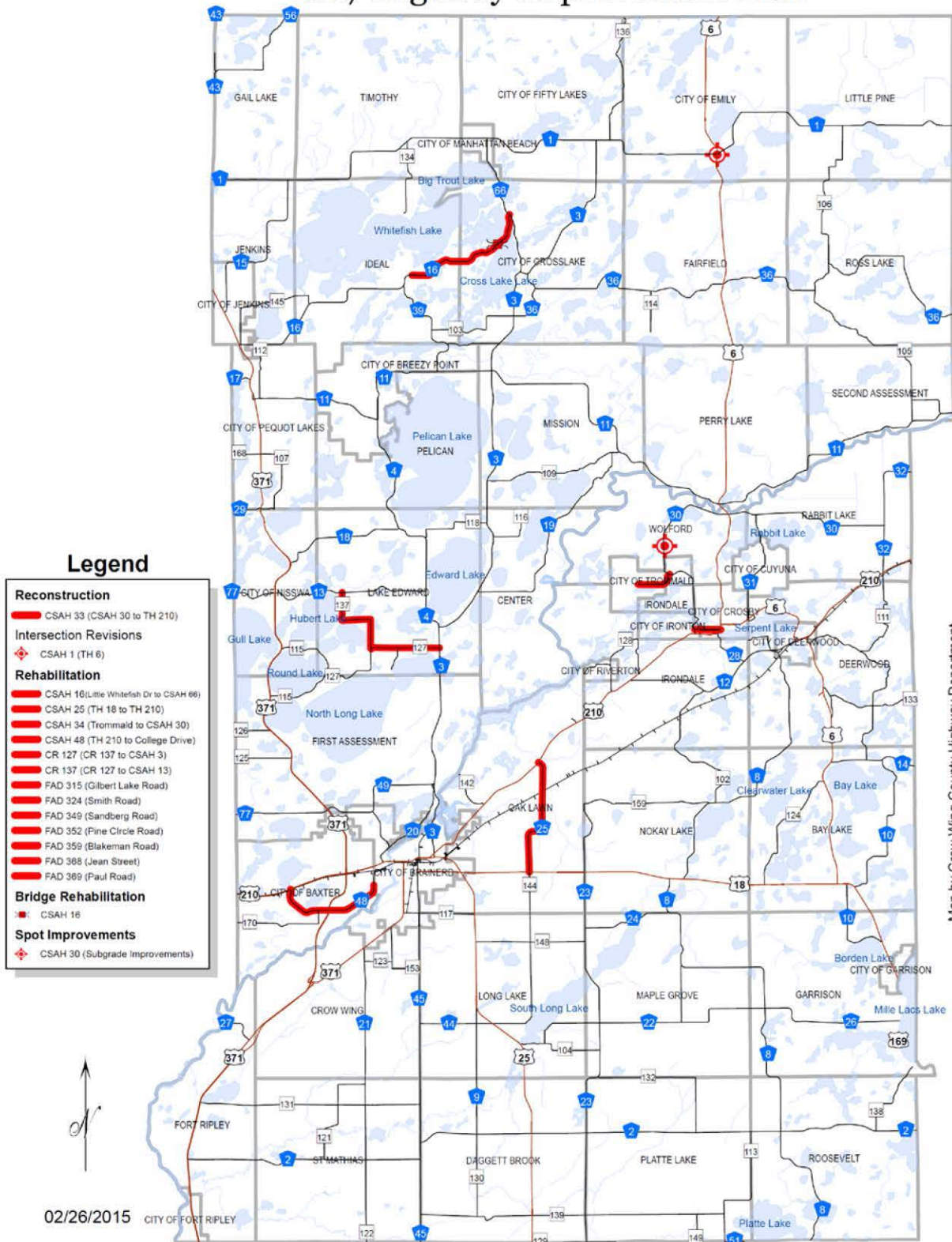
## 2016 FUNDING SOURCES

	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	4,229,908	-	1,069,527	486,535	1,381,371	-	192,651	1,099,824	-
ESTIMATED ALLOTMENT FOR 2016	5,602,725		3,036,103	759,026	1,200,000	231,200	60,724	250,000	65,672
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULAS, ADDITIONAL SA AND OTHERS)	3,314,790	387,000	713,100		2,000,000			214,690	
ADVANCED CONSTRUCTION PAYBACK	-								
ADVANCED CONSTRUCTION	-								
BALANCE AVAILABLE TO DELIVER 2016 PROGRAM	13,147,423	387,000	4,818,730	1,245,561	4,581,371	231,200	253,375	1,564,514	65,672
<b>2016 RECONSTRUCTION</b>									
Various	2,000,000				2,000,000				
TH 371 Corridor Improvements - See note on Page 23 - 2020+ program	2,000,000				2,000,000				
<b>TOTAL &gt;&gt;&gt;</b>	<b>2,000,000</b>	-	-	-	-	-	-	-	-
<b>2016 RESURFACING</b>									
CSAH 9 018-609-003 Resurfacing from CSAH 2 to TH 25	945,000		945,000						
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 36 018-636-015 Resurfacing from TH 6 to CR 105	625,000		625,000		625,000				
CSAH 44 018-644-001 Resurfacing from CSAH 45 to TH 25	595,000		595,000						
CSAH 45 018-645-007 Resurfacing from CR 117 to TH 210	1,240,000		1,240,000						
CR 101 018-101-000 Resurfacing from CR 110 to CSAH 12	48,000				48,000				
CR 110 018-110-000 Resurfacing from CSAH 12 to west limit of Deerwood TWP	160,000				160,000				
FAD 302 018-302-000 Resurfacing Barbeau Road from W. Co. Line to TH 371	325,000							325,000	
FAD 307 018-307-000 Resurfacing Carlson Lake Road	173,000							173,000	
FAD 309 018-309-000 Resurfacing Dellwood Drive from Novotny Road to CSAH 49	289,250							235,578	53,672
FAD 322 018-322-000 Resurfacing Red Sand Lake Rd. from CSAH 77 to Public Landing	30,000							30,000	
FAD 409 018-409-000 Resurfacing Commercial Park Dr. from Barbeau Rd. to cul-de-sac	30,000							30,000	
<b>TOTAL &gt;&gt;&gt;</b>	<b>6,455,250</b>	-	<b>4,775,000</b>	-	<b>833,000</b>	-	-	<b>793,578</b>	<b>53,672</b>
<b>2016 BRIDGE REPLACEMENT</b>									
SAD 267 018-500-000 Spruce Grove Road culvert/bridge replacement	150,000						140,000		10,000
CR 122 018-598-018 Bridge #12841 Replacement - Little Nokasippi Crossing	279,100				47,900	231,200			
<b>TOTAL &gt;&gt;&gt;</b>	<b>429,100</b>	-	-	-	<b>47,900</b>	<b>231,200</b>	<b>140,000</b>	-	<b>10,000</b>
<b>2016 SPOT IMPROVEMENTS</b>									
None									
<b>TOTAL &gt;&gt;&gt;</b>	-	-	-	-	-	-	-	-	-
<b>2016 OTHER PROJECTS</b>									
Co. Wide 018-200-000 Annual pavement marking project	182,400				179,400			3,000	
Various 018-070-011 CSAH 9/TH 25 and CSAH 44/CR 144/TH 25 Intersection Improvements	180,000	162,000	18,000						
Co. Wide 018-070-012 Six inch wet reflective, grooved-in pavement markings	250,000	225,000			25,000				
Co. Wide 018-000-000 Preventative maintenance surface treatments	200,000				200,000				
<b>TOTAL &gt;&gt;&gt;</b>	<b>812,400</b>	<b>387,000</b>	<b>18,000</b>	-	<b>404,400</b>	-	-	<b>3,000</b>	-
<b>2016 ENGINEERING</b>									
	-			-					
<b>TOTAL &gt;&gt;&gt;</b>	-	-	-	-	-	-	-	-	-
<b>2016 RIGHT OF WAY</b>									
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
<b>TOTAL &gt;&gt;&gt;</b>	<b>133,500</b>	-	-	<b>130,000</b>	<b>1,500</b>	-	-	-	<b>2,000</b>
<b>GRAND TOTAL &gt;&gt;&gt;</b>	<b>9,830,250</b>	<b>387,000</b>	<b>4,793,000</b>	<b>130,000</b>	<b>3,286,800</b>	<b>231,200</b>	<b>140,000</b>	<b>796,578</b>	<b>65,672</b>
BALANCE AVAILABLE TO DELIVER 2016 PROGRAM	13,147,423	387,000	4,818,730	1,245,561	4,581,371	231,200	253,375	1,564,514	65,672
Δ Available to Carry Forward	3,317,173	-	25,730	1,115,561	1,294,571	-	113,375	767,936	-



# CROW WING COUNTY

## 2017 Highway Improvement Plan



Map by Crow Wing County Highway Department.  
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# 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	3,317,173	-	25,730	1,115,561	1,294,571	-	113,375	767,936	
ESTIMATED ALLOTMENT FOR 2017	6,266,853	868,000	3,036,103	759,026	1,200,000		60,724	250,000	93,000
SPECIAL ALLOTMENTS (HSP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)	-								
ADVANCED CONSTRUCTION PAYBACK	-								
ADVANCED CONSTRUCTION	-								
BALANCE AVAILABLE TO DELIVER 2017 PROGRAM	9,584,026	868,000	3,061,833	1,874,587	2,494,571	-	174,099	1,017,936	93,000
<b>2017 RECONSTRUCTION</b>									
CSAH 1 018-601-015 CSAH 1/TH 6 Intersection Revision Emily	25,000			25,000					
CSAH 33 018-633-000 CSAH 33 Reconstruct	1,709,000		236,000	1,380,000					93,000
CSAH 48 018-648-011 CSAH 48/Isle Drive Intersection (payback Baxter for 2015 construction)	900,000		900,000						
<b>TOTAL &gt;&gt;&gt;</b>	<b>2,634,000</b>	<b>-</b>	<b>1,136,000</b>	<b>1,405,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,000</b>
<b>2017 RESURFACING</b>									
CSAH 16 018-616-019 Resurfacing from Whitefish Dr. to CSAH 66	787,300	472,800	114,500	200,000					
CSAH 25 018-625-005 Resurfacing from TH 18 to TH 210	766,500	395,200	371,300						
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	1,265,500		1,265,500						
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				
FAD 315 018-315-000 Resurfacing Gilbert Lake Road from CSAH 49 to end	135,000							135,000	
FAD 324 018-324-000 Resurfacing Smith Road from CSAH 49 to Legionville Road	300,000							300,000	
FAD 349 018-349-000 Resurfacing Sandberg Rd. from Gilbert Lake Rd. to Paul St.	35,000							35,000	
FAD 352 018-352-000 Resurfacing Pine Circle from CSAH 49 to end	35,000							35,000	
FAD 359 018-359-000 Resurfacing Blakeman Rd. from CSAH 49 to end	30,000							30,000	
FAD 368 018-368-000 Resurfacing Jean St. from Gilbert Lake Rd. to end	15,000							15,000	
FAD 369 018-369-000 Resurfacing Paul St. from Gilbert Lake Rd. to end	20,000							20,000	
<b>TOTAL &gt;&gt;&gt;</b>	<b>4,514,900</b>	<b>868,000</b>	<b>1,751,300</b>	<b>435,000</b>	<b>890,600</b>	<b>-</b>	<b>-</b>	<b>570,000</b>	<b>-</b>
<b>2017 BRIDGE REPLACEMENT</b>									
CSAH 16 018-616-019 Bridge #18501 Deck Rehabilitation	25,000			25,000					
<b>TOTAL &gt;&gt;&gt;</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017 SPOT IMPROVEMENTS</b>									
Co. Wide 018-070-000 Unidentified HSP 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				
<b>TOTAL &gt;&gt;&gt;</b>	<b>131,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017 OTHER PROJECTS</b>									
Co. Wide 018-200-000 Annual pavement marking project	171,800				165,400			6,400	
Co. Wide 018-000-000 Preventative maintenance surface treatments	200,000				200,000				
<b>TOTAL &gt;&gt;&gt;</b>	<b>371,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>365,400</b>	<b>-</b>	<b>-</b>	<b>6,400</b>	<b>-</b>
<b>2017 ENGINEERING</b>									
CSAH 33 018-633-000 Construction Engineering	50,000		50,000	-					
<b>TOTAL &gt;&gt;&gt;</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017 RIGHT OF WAY</b>									
None									
<b>TOTAL &gt;&gt;&gt;</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL &gt;&gt;&gt;</b>									
BALANCE AVAILABLE TO DELIVER 2017 PROGRAM	7,726,700	868,000	2,937,300	1,865,000	1,387,000	-	-	576,400	93,000
Δ Available to Carry Forward	1,857,326	-	124,533	9,587	1,107,571	-	174,099	1,017,936	93,000



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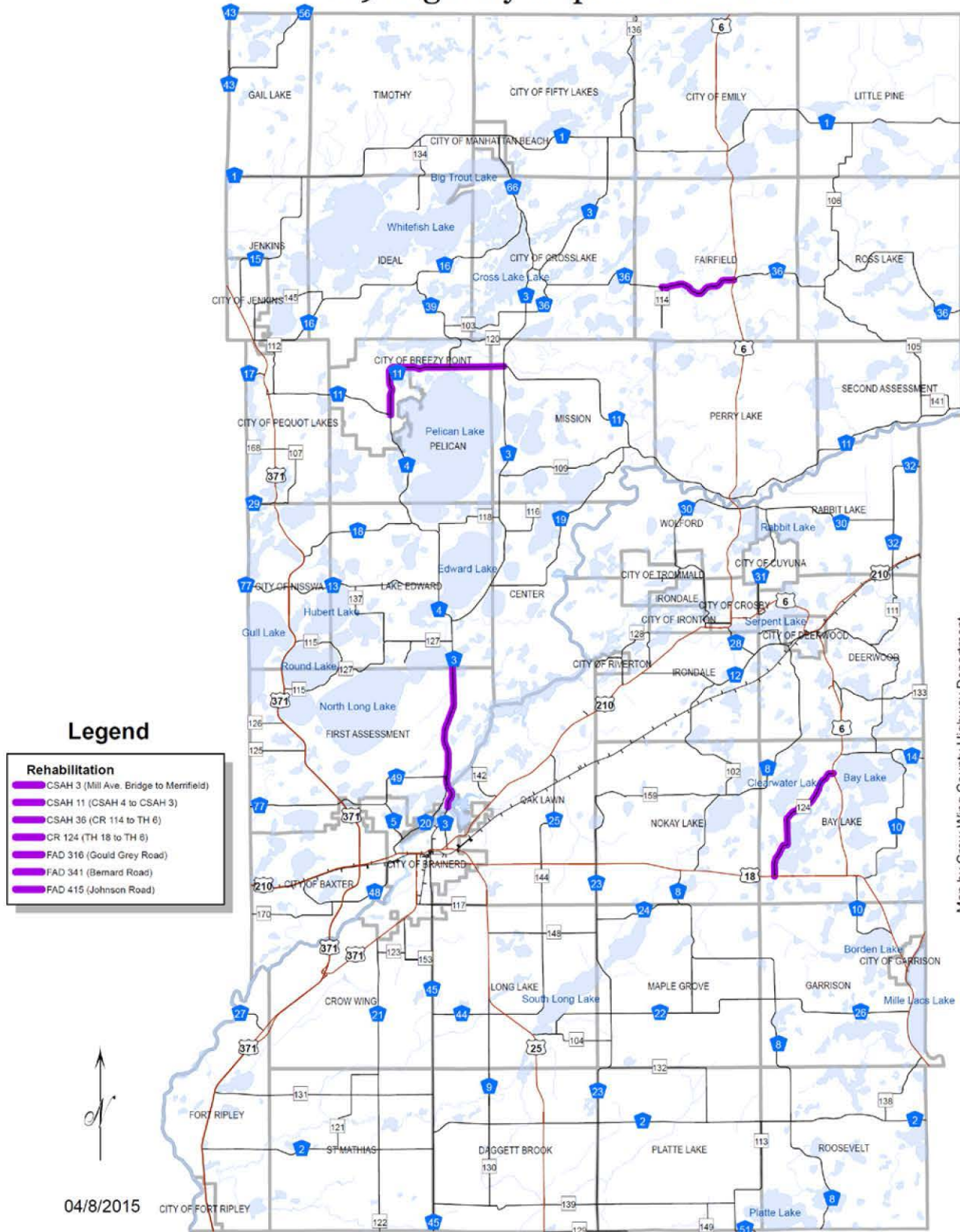
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# PROPOSED 2018 PROGRAM

## 2018 FUNDING SOURCES

ESTIMATED BALANCES CARRIED OVER FROM 2017										
ESTIMATED ALLOTMENT FOR 2018										
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULAS, ADDITIONAL SA AND OTHERS)										
ADVANCED CONSTRUCTION PAYBACK										
ADVANCED CONSTRUCTION										
ADVANCED CONSTRUCTION										
BALANCE AVAILABLE TO DELIVER 2018 PROGRAM										
2018 RECONSTRUCTION										
None										
TOTAL >>>										
2018 RESURFACING										
Resurfacing from Twin Leaf Circle to CSAH 4 (FED. APP.)										
CSAH 18	018-608-000	745,000	450,490	294,510						
CSAH 23	018-623-000	2,598,000		1,898,000		700,000				
CSAH 30	018-630-000	1,283,600		800,000	483,600					
CSAH 31	018-631-000	777,000		157,000	280,000	340,000				
CR 111	018-111-000	475,000				475,000				
CR 118	018-118-000	405,000				405,000				
FAD 305	018-305-000	90,000							90,000	
FAD 320	018-320-000	160,000							160,000	
FAD 327	018-327-000	55,000							55,000	
FAD 370	018-370-000	65,000							65,000	
TOTAL >>>		6,653,600	450,490	3,149,510	763,600	1,920,000		-	370,000	
2018 BRIDGE REPLACEMENT										
None										
TOTAL >>>										
2018 SPOT IMPROVEMENTS										
Co. Wide	018-000-000	20,000				20,000				
TOTAL >>>		20,000	-	-	-	20,000		-	-	
2018 OTHER PROJECTS										
Various										
Co. Wide	018-200-000	156,250				153,750			2,500	
Co. Wide	018-000-000	200,000				200,000				
TOTAL >>>		356,250	-	-	-	353,750		-	2,500	
2018 ENGINEERING										
None										
TOTAL >>>										
2018 RIGHT OF WAY										
None										
TOTAL >>>										
GRAND TOTAL >>>										
BALANCE AVAILABLE TO DELIVER 2018 PROGRAM		7,029,850	450,490	3,149,510	763,600	2,293,750		-	372,500	
Δ Available to Carry Forward		583,819	-	11,126	5,013	13,821		-	234,823	319,036

# 2019 Highway Improvement Plan



Map by Crow Wing County Highway Department.

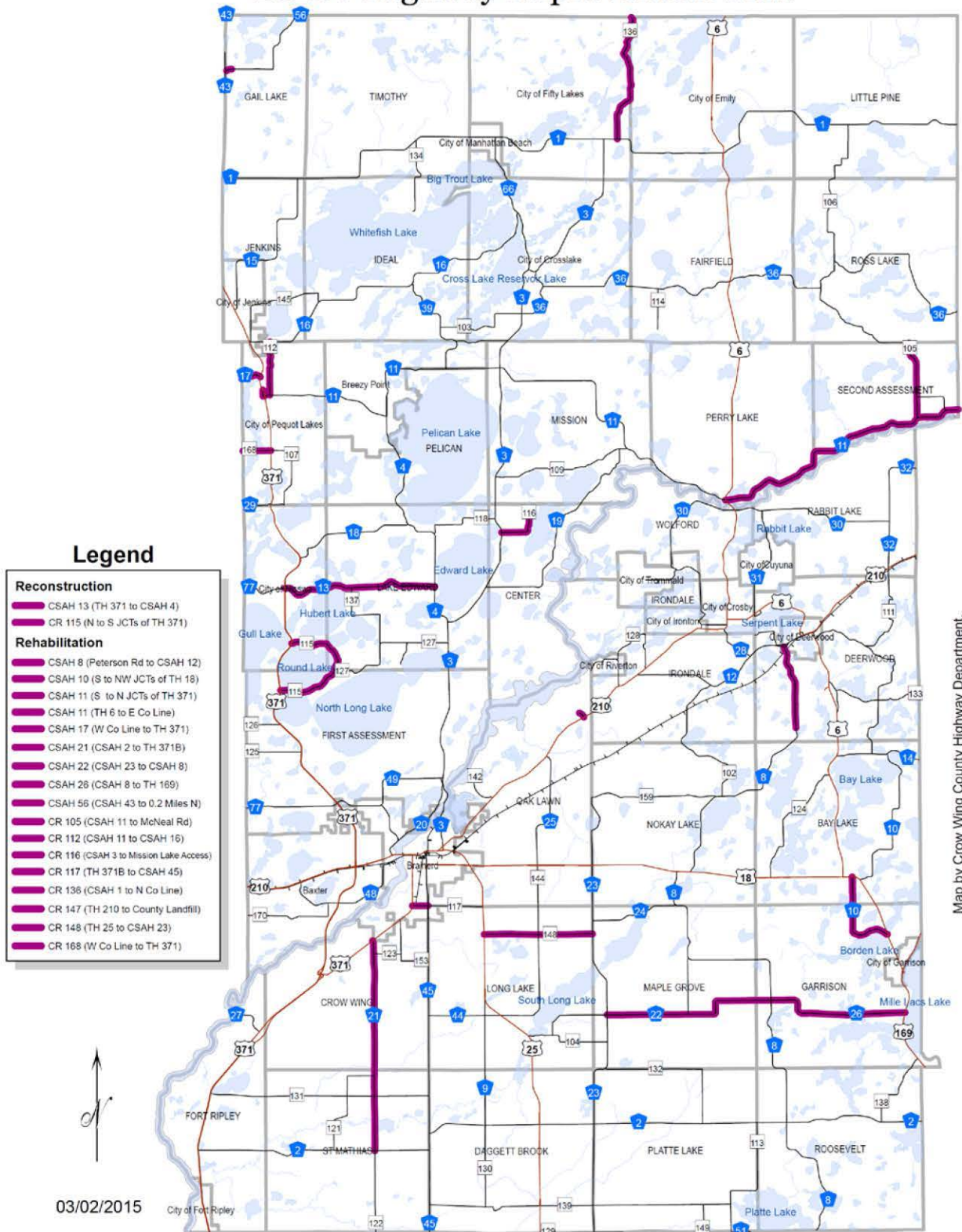


# PROPOSED 2019 PROGRAM

## 2019 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 2018	583,819	-	11,126	5,013	13,821	-	234,823	319,036	-
ESTIMATED ALLOTMENT FOR 2019	6,465,853	1,160,000	3,036,103	759,026	1,200,000	-	60,724	250,000	-
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)	-	-	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION PAYBACK	-	-	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION	-	-	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2019 PROGRAM	7,049,672	1,160,000	3,047,229	764,039	1,213,821	-	295,547	569,036	-
<b>2019 RECONSTRUCTION</b>									
None	-	-	-	-	-	-	-	-	-
<b>TOTAL &gt;&gt;&gt;</b>									
<b>2019 RESURFACING</b>									
CSAH 3 018-603-000 Resurfacing from Mill Ave. Bridge to Merrifield	1,620,000	1,160,000	460,000						
CSAH 11 018-611-000 Resurfacing from CSAH 4 to CSAH 3	1,500,000		800,000	700,000					
CSAH 36 018-636-000 Resurfacing from CR 114 to TH 6	500,000		400,000		100,000				
CR 124 018-124-000 Resurfacing from TH 18 to TH 6	700,000				700,000				
FAD 316 018-316-000 Resurfacing Gould Grey Rd. from Johnson Rd. to Bernard Rd.	125,000							125,000	
FAD 341 018-341-000 Resurfacing Bernard Rd. from Gould Grey Rd. to N. end	88,000							88,000	
FAD 415 018-415-000 Resurfacing Johnson Rd. from TH 371 to N. end	188,000							188,000	
<b>TOTAL &gt;&gt;&gt;</b>	4,721,000	1,160,000	1,660,000	700,000	800,000	-	-	401,000	
<b>2019 BRIDGE REPLACEMENT</b>									
None	-	-	-	-	-	-	-	-	-
<b>TOTAL &gt;&gt;&gt;</b>									
<b>2019 SPOT IMPROVEMENTS</b>									
Co. Wide 018-000-000 Unidentified HSIP Project	20,000				20,000				
<b>TOTAL &gt;&gt;&gt;</b>	20,000	-	-	-	20,000	-	-	-	
<b>2019 OTHER PROJECTS</b>									
Co. Wide 018-200-000 Annual pavement marking project	188,500				185,000			3,500	
Co. Wide 018-000-000 Preventative maintenance surface treatments	200,000				200,000				
<b>TOTAL &gt;&gt;&gt;</b>	388,500	-	-	-	385,000	-	-	3,500	
<b>2019 ENGINEERING</b>									
CSAH 3 018-603-000 Construction and Design Engineering	50,000		50,000						
<b>TOTAL &gt;&gt;&gt;</b>	50,000	-	50,000	-	-	-	-	-	
<b>2019 RIGHT OF WAY</b>									
None	-	-	-	-	-	-	-	-	-
<b>TOTAL &gt;&gt;&gt;</b>	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL &gt;&gt;&gt;</b>	5,179,500	1,160,000	1,710,000	700,000	1,205,000	-	-	404,500	
BALANCE AVAILABLE TO DELIVER 2019 PROGRAM	7,049,672	1,160,000	3,047,229	764,039	1,213,821	-	295,547	569,036	
Δ Available to Carry Forward	1,870,172	-	1,337,229	64,039	8,821	-	295,547	164,536	

# CROW WING COUNTY 2020+ 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 2020+ PROGRAM

RECONSTRUCTION			
CSAH 13	018-613-000	Reconstruction from TH 371 to CSAH 4	
CR 115	018-115-000	Reconstruction from N. connection TH 371 to S. connection TH 371	
RESURFACING			
CSAH 8	018-608-000	Resurfacing from 7.7 mi. N of TH 18 to CSAH 12	
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 26	018-626-000	Rehabilitation from CSAH 22 to TH 169	
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 TH 371	
CSAH 10	018-610-00	Resurfacing from TH 18 to TH 18	
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 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	

## NOTES

RECONSTRUCTION			
Various	TH 371	TH 371 Corridor Improvements - 2015	The \$3 million identified is to be used for county costs related to the CSAH 11 interchange, and intersection improvements at TH 371 with CSAH 29, CR 107, CR 168, CR 112 and CSAH 16.
Various	TH 371	TH 371 Corridor Improvements - 2016	The \$2 million identified is to be used for county costs related to turnbacks to the local agencies for segments of CSAH 11 and CR 112. Some of these payments estimated to occur in 2018.

# 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 expressed as Average Daily Traffic (ADT) and Ride Quality Index (RQI). The following RQI thresholds are intended to assist decision makers determine when roadways in each category will be considered for resurfacing or other forms of rehabilitation. Higher volume roadways are intended to maintain higher standards of smoothness or RQI.

Specific roadways currently below these established thresholds are located on pages 31 and 32.

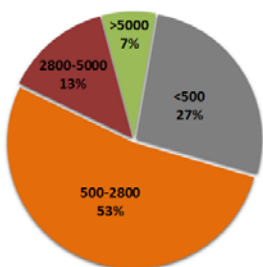
## County State Aid Highway (CSAH)

ADT	RQI	Goal
≥ 5000	60	Maintain Good/Very Good Rating for all High Volume CSAHs
≥ 2800<5000	56	Maintain Fair/Good rating for all Moderate Volume CSAHs
≥ 500<2800	52	Maintain Fair/Good rating for all Moderate Volume CSAHs
<500	48	Maintain Fair Rating for all Low Volume CSAHs

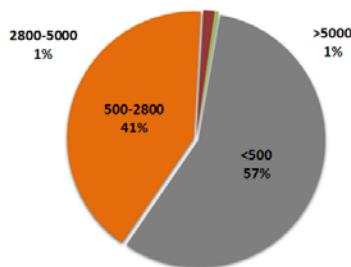
## County Roads (CR)

ADT	RQI	Goal
≥ 5000	60	Maintain Good/Very Good Rating for all High Volume CRs
≥ 2800<5000	56	Maintain Fair/Good rating for all Moderate Volume CRs
≥ 500<2800	52	Maintain Fair/Good rating for all Moderate Volume CRs
<500	48	Maintain Fair Rating for all Low Volume CRs

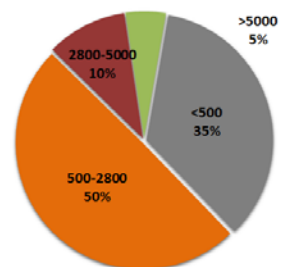
CSAH System Distribution by ADT



CR System Distribution by ADT



Overall System Distribution by ADT





## 2015 County State Aid Highway (CSAH) Priority List

Road	From	To	Length Miles	2015 RQI	Last Project	Age	Condition Rating	RQI Threshold	RQI Delta	ADT Range	Functional Class	Year Programmed
CSAH 36	TH-6	CR-105	3.70	22	6/1/51	64	Poor	48	-26	0 - 500	Rural Major and Urban Collector	2016
CSAH 44	CSAH-45	TH-25	2.60	24	6/1/93	22	Poor	48	-24	0 - 500	Rural Minor Collector	2016
CSAH 9	CSAH-2	TH-25	4.50	25	95-52	20-63	Poor	48	-23	0 - 500	Local	2016
CSAH 45	CR-117	TH-210	2.00	37	6/1/97	18	Poor	60	-23	11000 - 5000	Minor Arterial	2016
CSAH 34	CSAH-34	TH 6	4.56	27	6/1/87	28	Poor	48	-21	0 - 500	Rural Major and Urban Collector	2018
CSAH 34	1ST AVE W	CSAH 30	1.37	27	6/1/55	60	Poor	48	-21	0 - 500	Rural Minor Collector	2017
CSAH 36	CR-114	TH-6	3.00	29	6/1/88	27	Poor	48	-19	0 - 500	Rural Major and Urban Collector	2019
CSAH 30	TH 6	CSAH 32	5.80	34	6/1/89	26	Poor	52	-18	2800 - 500	Rural Major and Urban Collector	2016
CSAH 33	CSAH-30	TH-210	0.95	34	6/1/90	25	Poor	52	-18	2800 - 500	Local	2017
CSAH 36	CSAH-37	CR-114	4.70	34	6/1/87	28	Poor	52	-18	2800 - 500	Rural Major and Urban Collector	2015
CSAH 17	W CO LN	TH-371	0.84	35	6/1/94	21	Poor	52	-17	2800 - 500	Rural Major and Urban Collector	2020+
CSAH 31	NORTH ST CUYUNA	CSAH-30	1.60	36	6/1/95	20	Poor	52	-16	2800 - 500	Rural Minor Collector	2018
CSAH 30	TH-210	CSAH-34	3.11	37	6/1/91	24	Poor	52	-15	2800 - 500	Rural Major and Urban Collector	2018
CSAH 25	TH-18	TH-210	4.40	38	6/1/89	26	Poor	52	-14	2800 - 500	Rural Major and Urban Collector	2017
CSAH 32	CSAH 30	E CO LN	2.88	34	6/1/92	23	Poor	48	-14	0 - 500	Rural Major and Urban Collector	2016
CSAH 22	CSAH-23	CSAH-8	6.50	37	6/1/97	18	Poor	48	-11	0 - 500	Rural Major and Urban Collector	2020+
CSAH 13	TH-371	CSAH-4	5.80	41	6/1/98	17	Fair	52	-11	2800 - 500	Rural Major and Urban Collector	2020+
CSAH 8	7.7 MI N TH-18	CSAH-12	3.10	41	6/1/95	20	Fair	52	-10	2800 - 500	Rural Major and Urban Collector	2020+
CSAH 45	N JCT CASH-2	CR-117	8.56	42	6/1/93	22	Fair	52	-10	2800 - 500	Rural Major and Urban Collector	2015
CSAH 48	TH-210	TH-371	2.00	47	6/1/96	19	Fair	56	-9	5000 - 2800	Rural Major and Urban Collector	2017
CSAH 11	N JCT TH-371	S JCT TH-371	0.29	47	6/1/90	25	Fair	56	-9	5000 - 2800	Rural Major and Urban Collector	2018
CSAH 16	PEORIA ROAD	0.6 MI E CSAH-39	4.00	43	6/1/87	28	Fair	52	-9	2800 - 500	Rural Major and Urban Collector	2015
CSAH 16	WEST SHORE DRIVE	CSAH-66	1.82	47	6/1/91	24	Fair	56	-9	5000 - 2800	Rural Major and Urban Collector	2017
CSAH 31	TH-210	SOUTH STREET CUYU	2.31	43	6/1/91	24	Fair	52	-9	2800 - 500	Rural Minor Collector	2018
CSAH 47	TH-210 & TH-6	TH-210	0.18	43	6/1/89	26	Fair	52	-9	2800 - 500	Local	2015
CSAH 56	CSAH-43	0.2 MI N	0.20	39	6/1/88	27	Poor	48	-9	0 - 500	Rural Minor Collector	2020+
CSAH 23	CSAH-22	TH-18	5.60	43	6/1/94	21	Fair	52	-9	2800 - 500	Rural Major and Urban Collector	2018
CSAH 11	TH-6	E CO LINE	10.00	40	6/1/97	18	Poor	48	-8	0 - 500	Rural Major and Urban Collector	2020+
CSAH 48	TH-371	COLLEGE DR	2.08	52	6/1/96	19	Fair	60	-8	11000 - 5000	Rural Major and Urban Collector	2017
CSAH 16	0.6 MI E CSAH-39	WEST SHORE DRIVE	3.16	46	6/1/89	26	Fair	52	-6	2800 - 500	Rural Major and Urban Collector	2017
CSAH 23	S CO LN	CSAH-2	4.00	42	6/1/94	21	Fair	48	-6	0 - 500	Rural Major and Urban Collector	2018
CSAH 36	CSAH-3	CSAH-37	1.60	47	01-84	14-30	Fair	52	-5	2800 - 500	Rural Major and Urban Collector	2020+
CSAH 2	CSAH-45	TH-25	4.20	47	6/1/97	18	Fair	52	-5	2800 - 500	Rural Major and Urban Collector	2020+
CSAH 22	TH-25	CSAH-23	3.60	47	6/1/98	17	Fair	52	-5	2800 - 500	Rural Major and Urban Collector	2020+
CSAH 23	CSAH-2	CSAH-22	4.40	43	6/1/94	21	Fair	48	-5	0 - 500	Rural Major and Urban Collector	2018
CSAH 26	CSAH-8	TH-169	5.30	44	6/1/92	23	Fair	48	-4	0 - 500	Rural Major and Urban Collector	2020+
CSAH 10	S JCT TH-18	N JCT TH-18	3.40	45	6/1/95	20	Fair	48	-3	0 - 500	Rural Major and Urban Collector	2020+
CSAH 21	CSAH-2	CR-131	2.00	46	6/1/87	28	Fair	48	-2	0 - 500	Rural Minor Collector	2020+
CSAH 36	CUYUNA TRAIL	E CO LN	2.10	46	6/1/05	10	Fair	48	-2	0 - 500	Rural Major and Urban Collector	2020+
CSAH 21	CR-131	TH-371	5.80	50	6/1/87	28	Fair	52	-2	2800 - 500	Rural Minor Collector	2020+
CSAH 3	N LIM'S BRAINERD	CRYSTAL LAKE ROAD	5.70	59	6/1/98	17	Fair	60	-1	11000 - 5000	Minor Arterial	2019
CSAH 37	CSAH-36	CSAH-3	0.67	51	6/1/86	29	Fair	52	-1	2800 - 500	Rural Minor Collector	2020+
CSAH 11	CSAH-4	CSAH-3	5.95	55	6/1/96	19	Fair	56	-1	5000 - 2800	Rural Major and Urban Collector	2019
CSAH 20	TH-210	BEAVER DAM RD	0.70	60	6/1/03	12	Fair	60	0	11000 - 5000	Rural Major and Urban Collector	2020+

## 2015 County Road (CR) Priority List

Road	From	To	Length Miles	2015 RQI	Last Project	Age	Condition Rating	RQI Threshold	RQI Delta	ADT Range	Functional Class	Year Programmed
CR 135	W JCT TH-210	E JCT TH-210	0.46	29	6/1/88	27	Poor	48	-19	0 - 500	Local	2015
CR 110	CSAH-12	W LIM DEERWOOD TWP	1.28	34	6/1/01	14	Poor	52	-18	2800 - 500	Local	2016
CR 115	S JCT TH-371	CR 127	2.32	35	6/1/85	30	Poor	52	-17	2800 - 500	Rural Minor Collector	2020+
CR 115	CR 127	N JCT TH-371	2.51	35	6/1/85	30	Poor	52	-17	2800 - 500	Rural Minor Collector	2020+
CR 124	TH-18	TH-6	4.93	31	6/1/93	22	Poor	48	-17	0 - 500	Local	2019
CR 137	CR-127	CSAH-13	3.12	34	6/1/92	23	Poor	48	-14	0 - 500	Rural Minor Collector	2017
CR 117	TH-371	CSAH-45	0.65	48	6/1/04	11	Fair	60	-12	11000 - 5000	Rural Major and Urban Collector	2017
CR 112	CSAH-11	CSAH-16	2.00	41	6/1/95	20	Fair	52	-11	2800 - 500	Local	2020+
CR 101	CR-110	CSAH-12	0.44	38	6/1/01	14	Poor	48	-10	0 - 500	Local	2016
CR 148	TH-25	CSAH-23	4.00	42	6/1/99	16	Fair	52	-10	2800 - 500	Local	2016
CR 136	CSAH-1	N CO LN	5.00	44	6/1/00	15	Fair	52	-8	2800 - 500	Rural Minor Collector	2020+
CR 111	CSAH-10	TH-210	3.83	40	6/1/02	13	Poor	48	-8	0 - 500	Local	2018
CR 114	CSAH-36	MISSION TWP LN	1.50	40	6/1/01	14	Poor	48	-8	0 - 500	Local	2015
CR 121	CSAH-2	1.31 MI N	1.31	43	6/1/91	24	Fair	48	-5	0 - 500	Rural Minor Collector	2015
CR 147	TH-210	CO LANDFILL	0.15	44	6/1/01	14	Fair	48	-4	0 - 500	Local	2020+
CR 118	CSAH-4	CSAH-3	2.65	49	6/1/84	31	Fair	52	-3	2800 - 500	Local	2018
CR 168	N JCT TH-371	W CO LN	1.00	49	6/1/95	20	Fair	52	-3	2800 - 500	Local	2020+
CR 107	S JCT TH-371	N JCT TH-371	3.25	50	6/1/97	18	Fair	52	-2	2800 - 500	Local	2020+
CR 105	CSAH-11	MCNEAL ROAD	3.10	46	6/1/00	15	Fair	48	-2	0 - 500	Rural Minor Collector	2020+
CR 116	CSAH-3	MISSION LAKE ACCESS	1.37	51	6/1/98	17	Fair	52	-1	2800 - 500	Local	2020+
CR 123	CSAH-21	CR-153	2.29	49	6/1/01	14	Fair	48	1	0 - 500	Local	2020+

# System Performance Targets

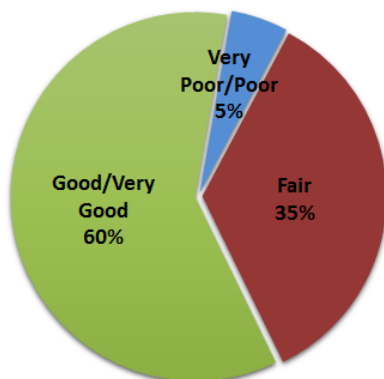


Establishing realistic goals, or targets, is essential in order to successfully manage the long term performance of the County's roadway system. Reporting on these performance targets, and actively working to achieve them, will assist the decision maker when considering where to apply limited future transportation funding.

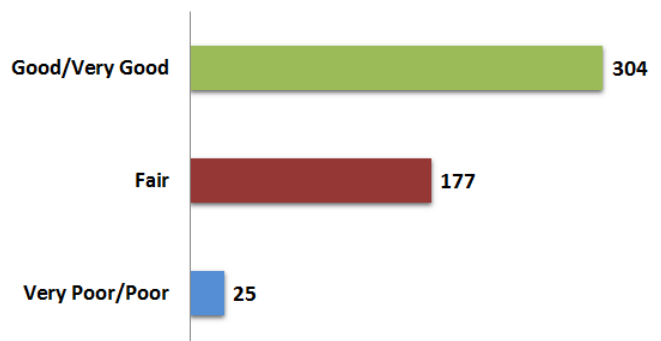
## Performance Targets:

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



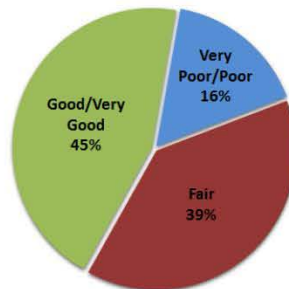
Overall System Performance Target by Mileage



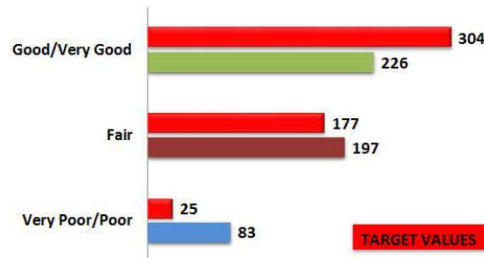
# System Performance Summary



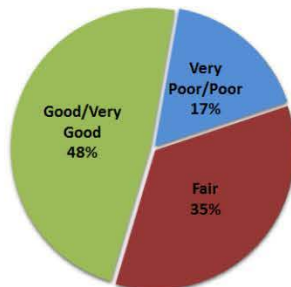
**Overall System Performance 2015**



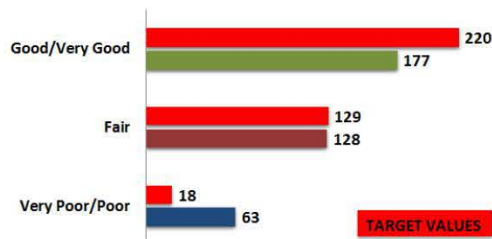
**Overall System Mileage Distribution by Performance (507 CSAH + CR Miles)**



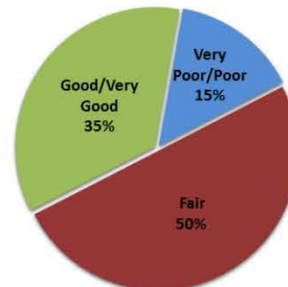
**CSAH System Performance 2015**



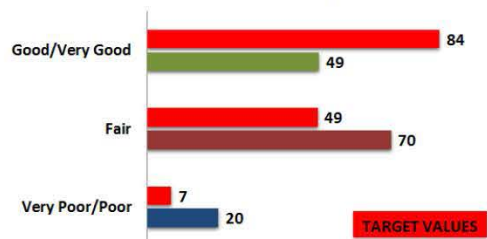
**CSAH Mileage Distribution by Performance (367 CSAH Miles)**



**County Road System Performance 2015**



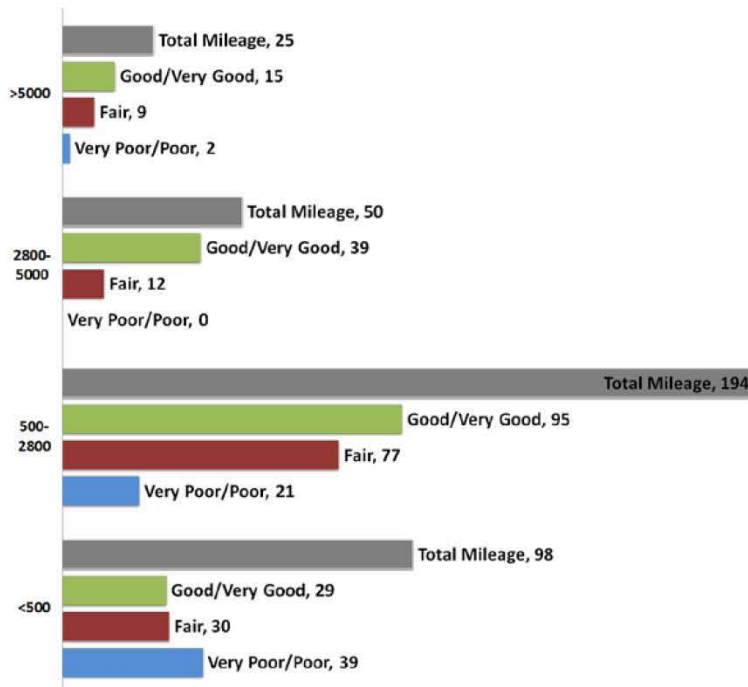
**CR Mileage Distribution by Performance (140 CR Miles)**



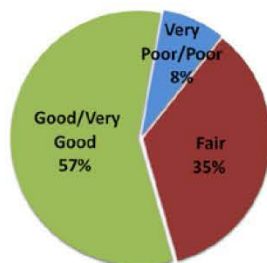
# CSAH System Performance Summary



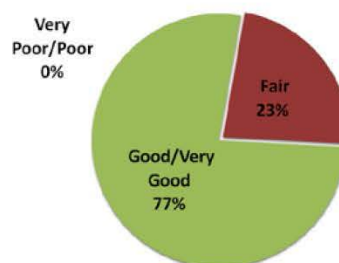
**CSAH Mileage Distribution by ADT and Performance  
(367 CSAH Miles)**



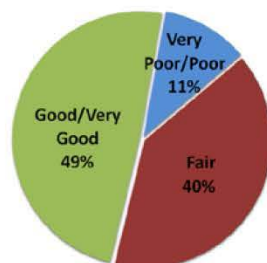
**CSAH >5000 ADT Performance**



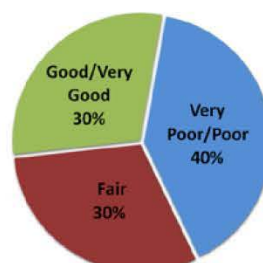
**CSAH 2800-5000 ADT Performance**



**CSAH 500-2800 ADT Performance**



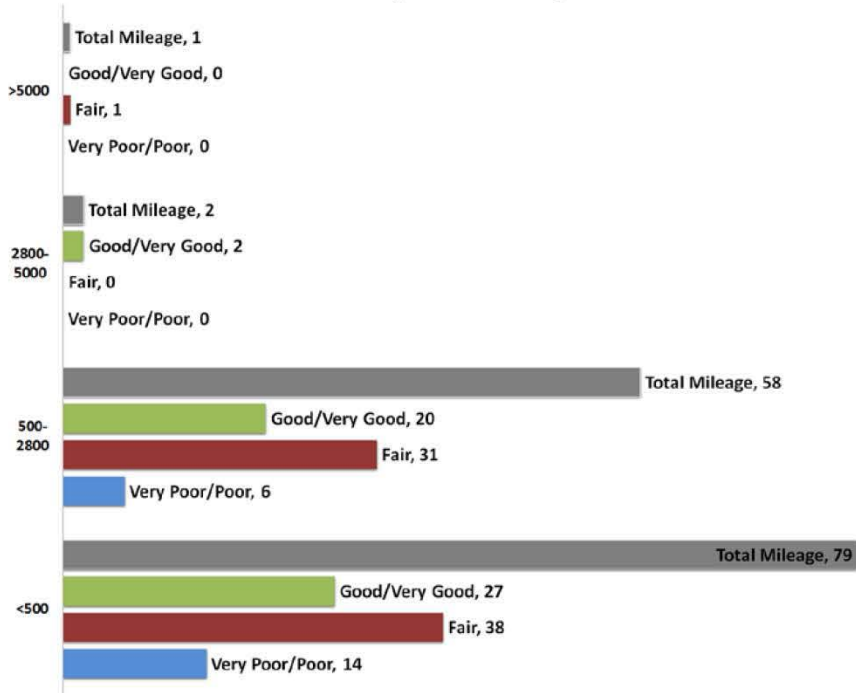
**CSAH <500 ADT Performance**



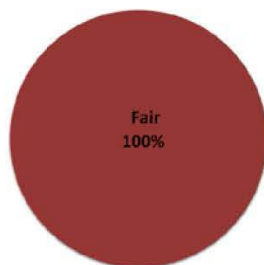
# CR System Performance Summary



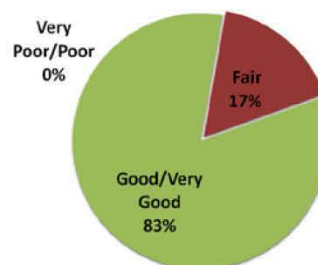
**CR Mileage Distribution by ADT and Performance  
(140 CR Miles)**



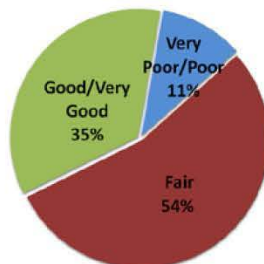
**CR >5000 ADT Performance**



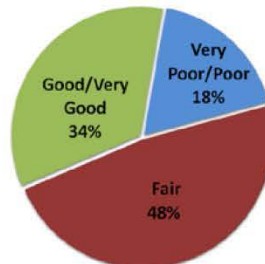
**CR 2800-5000 ADT Performance**



**CR 500-2800 ADT Performance**



**CR <500 ADT Performance**

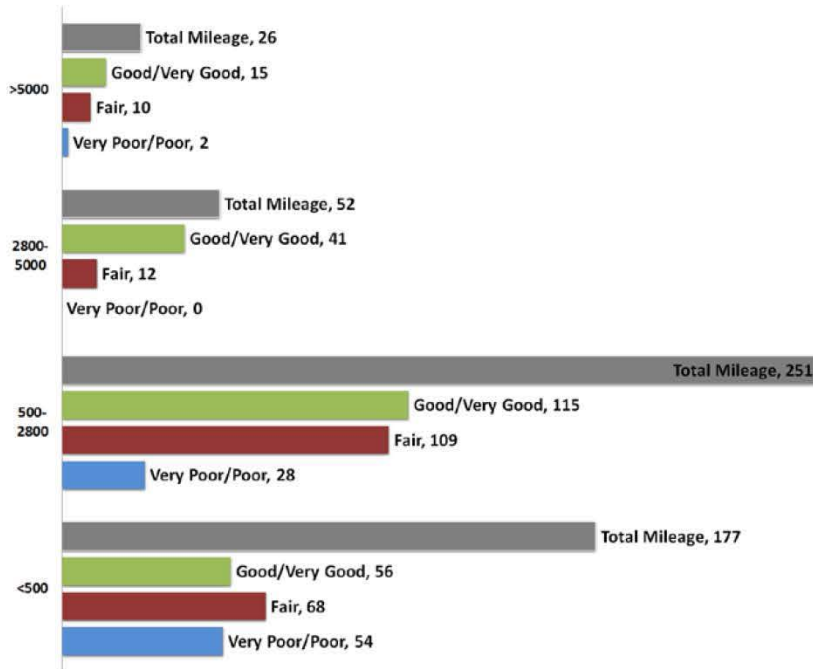




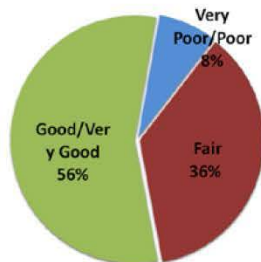
# Overall System Performance Summary



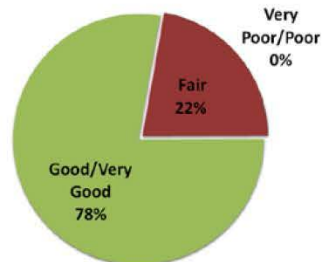
**Overall System Mileage Distribution by ADT and Performance  
(507 CSAH + CR Miles)**



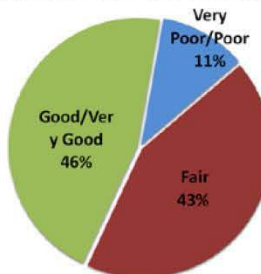
**System >5000 ADT Performance**



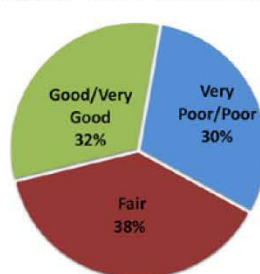
**System 2800-5000 ADT Performance**



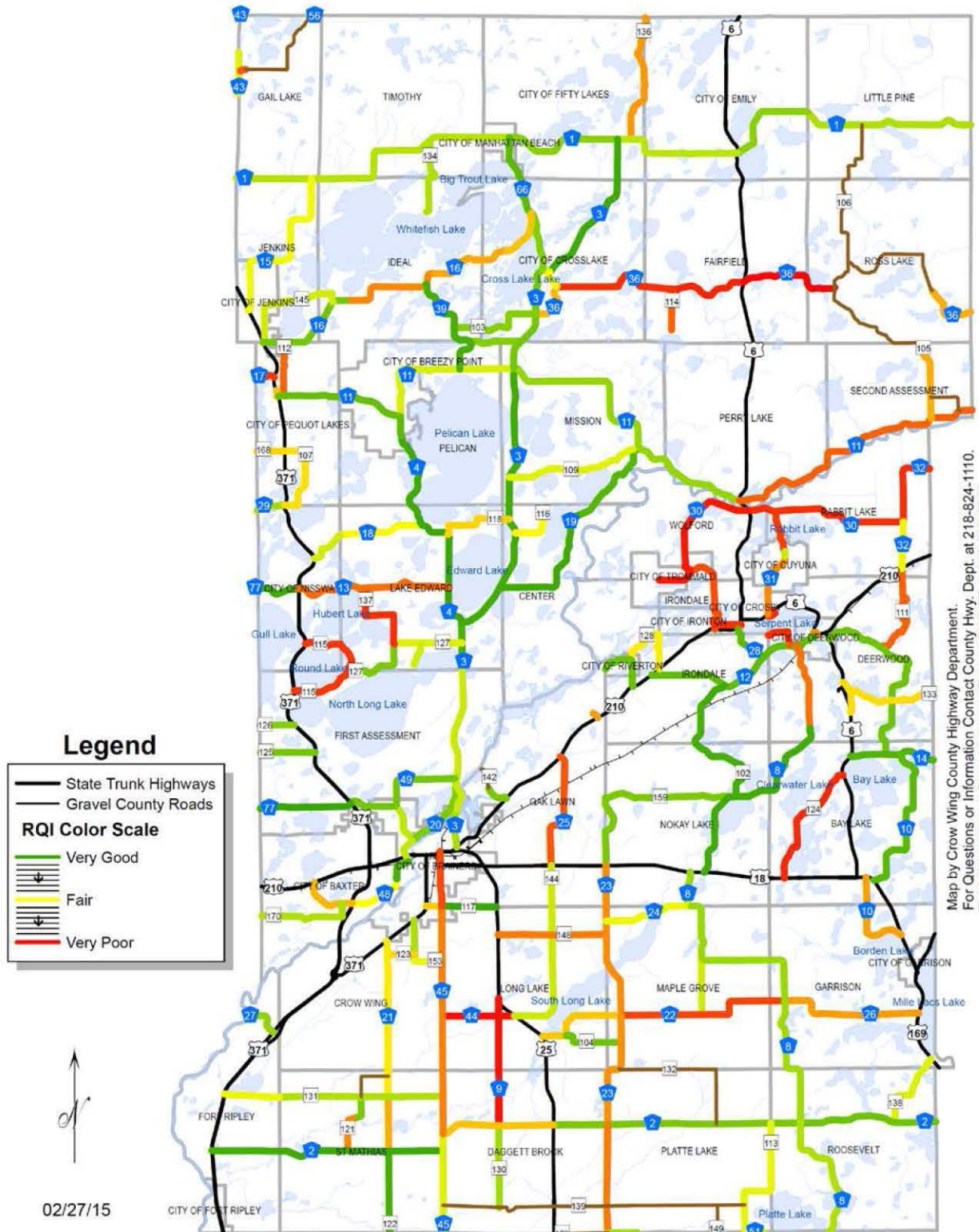
**System 500-2800 ADT Performance**



**System <500 ADT Performance**



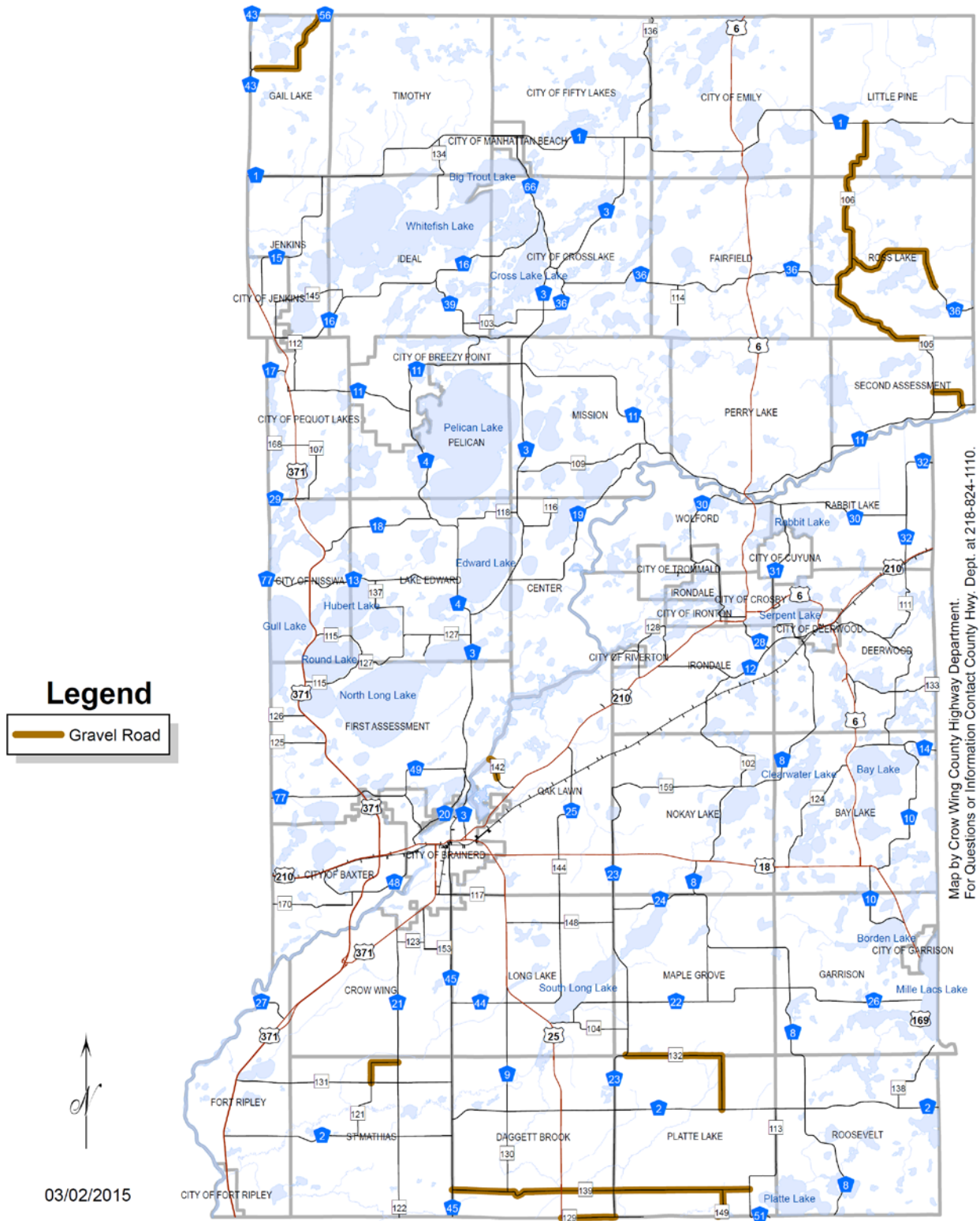
# CROW WING COUNTY Ride Quality Index





# CROW WING COUNTY

## Gravel Roads



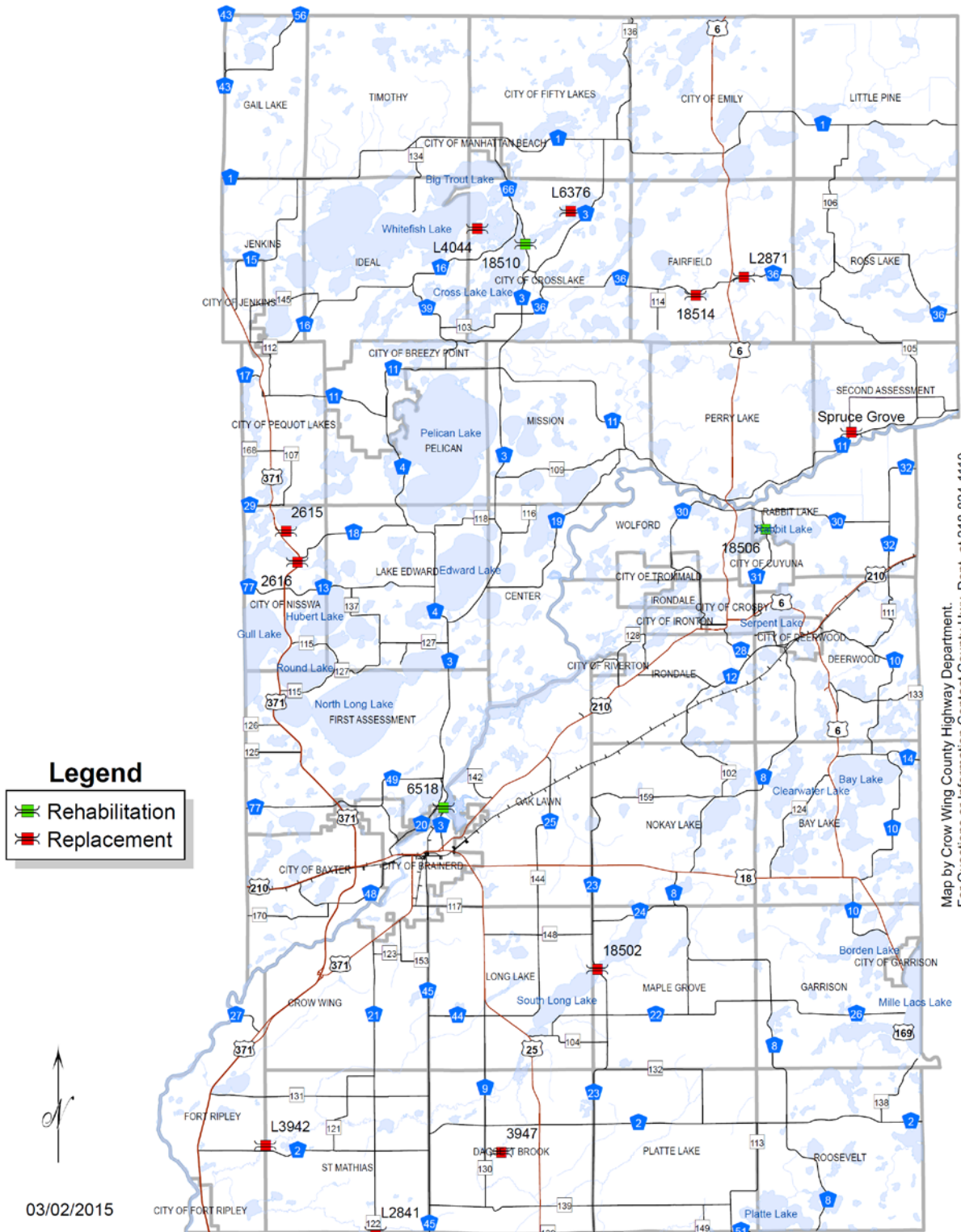
Map by Crow Wing County Highway Department.  
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.  
For Information on State highways Contact MnDOT at 218-828-5700.

## 2015 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	0 - 500	Rural Minor Collector	2019
CR 106	0.69	CSAH-36	0.69 MI N	N/A	Gravel	105	0-500	Rural Minor Collector	2015
CR 106	5.23	0.69 MI N CSAH-36	CSAH-1	N/A	Gravel	105	0-500	Rural Minor Collector	2016
CR 121	1.8	CR-131	CSAH-21	N/A	Gravel	120	0-500	Local	2019
CR 129	2	TH-25	CSAH 23	N/A	Gravel	60	0-500	Local	2018
CR 132	5.54	CSAH-23	CSAH-2	N/A	Gravel	60	0-500	Local	2016
CR 139	11.2	CSAH-45	CR-113	N/A	Gravel	85	0-500	Local	2017
CR 141	1.51	CR-105	CSAH-11	N/A	Gravel	15	0-500	Local	2019
CR 142	0.82	1.58 MI W TH-210	FRENCH RAPIDS	N/A	Gravel	90	0-500	Local	2018
CR 149	1.14	CR-139	S CO LN	N/A	Gravel	50	0-500	Local	2016
CSAH 36	1.3	CR-105	CR-106	N/A	Gravel	115	0-500	Rural Major and Urban Collector	2015
CSAH 36	4.8	CR-106	CUYUNA TRAIL	N/A	Gravel	45	0-500	Rural Major and Urban Collector	2015
CSAH 56	3.9	0.2 MI N CSAH-43	N CO LN	N/A	Gravel	175	0-500	Rural Minor Collector	2016
CSAH 56	0.3	ALONG N CO LN		N/A	Gravel	175	0-500	Rural Minor Collector	2016

# CROW WING COUNTY

## Bridge 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. <b>Planned for replacement in 2015.</b>
L2841	CR 122 (Little Noka. River)	CR	1955	205	(2007)	\$280,000	State Bonding/State Aid	Galvanized steel plate culvert. Rusting at the waterline. Currently in the preliminary design phase. Concrete box culvert planned. <b>Construction planned for summer 2016.</b>
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. <b>Rehabilitation planned in conjunction with resurfacing of that segment of CSAH 36 in the summer 2016.</b>
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, <b>LEAD PAINT!</b>
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 2015 Crow Wing County bridge priority resolution.

Bridges with red print are in the final design phase.

## 2015 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	71.9	\$172,500	Town Bridge	FUNCTIONALLY OBSOLETE. Through road serving agricultural area. Daggett Brook Township is engaged and in contact with local Engineering firms to begin replacement process.
L2849	Oak Lawn (Jordan Rd.)	TWP	1915	20	60.9	\$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	19.9	\$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 2015 Crow Wing County bridge priority resolution.

## 2015 City Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
2615	Niswaga (Lower Cullen Rd.)	City	1917	1,870	(2008)	\$154,653	State Bonding	STRUCTURALLY DEFICIENT. Posted at 18/30 tons. Through road serving residential and recreational developments. Final design is complete. The replacement cost shown is the actual bid price.
2616	Niswaga (Hazelwood Dr.)	City	1928	850	(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	(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	(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	(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 2015 Crow Wing County bridge priority resolution.

Bridges with red print are in the final design phase.

# Contact Information



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**Paul Koering**  
**Paul Thiede**  
**Rachel Reabe-Nystrom**  
**Rosemary Franzen**  
**Doug Houge**

**District 1**  
**District 2**  
**District 3**  
**District 4**  
**District 5**







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

## **GLOSSARY**

**800 MHz** is a project to upgrade radio technology for emergency management.

**Accrual Accounting** recognizes revenue and expenses in the time period that the revenue was earned or the liability, for an expense, was incurred regardless of when the revenue was received or the expense was paid.

**ADT** stands for Average Daily Traffic.

**Advance Refunding** is a transaction in which new debt is issued to provide funds to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

**Appropriation** is the legal authorization granted by the County Board of Commissioners which permits the County to make expenditures and incur obligations for specific purposes.

**Approved Budget** is the budget adopted by the County Board of Commissioners each fiscal year.

**Aquatic Invasive Species (AIS)** is an aquatic plant or animal that is not native to a specific location and has a tendency to spread, which is believed to cause damage to the environment, human economy and/or human health.

**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.

**EAW** stands for Environmental Assessment worksheet.

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

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

## GLOSSARY

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

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

**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.

**LEC** stands for Law Enforcement Center.

**LED** stands for light-emitting diode. This is another form of high efficiency lighting used mostly in environmental and task lighting.

**Legal Debt Limit** is the maximum amount of outstanding gross or net debt legally permitted by the State.

**LS** stands for Land Services.

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

**LOG** stands for Landfill Operator's Group.

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

## **GLOSSARY**

**LTC** stands for Long Term Care.

**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.

**MRNW** stands for Mississippi River Northwoods is the name of the \$11 million land purchase project Crow Wing completed in 2012 using Legacy Funds.

**Modified Accrual Accounting** recognizes revenue and expenses when received or paid, cash basis, until the end of the accounting fiscal year when revenue and expenses not received or paid are included in the statements or revenue and expense for the period.

**MPCA** stands for Minnesota Pollution Control Agency.

**MS** stands for Minnesota Statute.

**NACO** stands for National Association of County Officers.



## **GLOSSARY**

**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.

**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.

## **GLOSSARY**

**PVC** stands for Property Valuation and Classification.

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

**SFI** stands for Sustainable Forestry Initiative.

**SMT** stands for Senior Management Team.

**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.

## **GLOSSARY**

**TPR** stands for Termination of Parental Rights.

**TRIAD** is a community-based partnership between law enforcement agencies and agencies and individuals involved in elderly issues.

**Unorganized Townships Fund** is the fund used to account for and report financial resources of the Unorganized First Assessment and Unorganized Second Assessment districts.

**VFCT** stands for Voluntary Foster Care Treatment.

**WCA** stands for Wetland Conservation Act.

**WIC** stands for Women, Infants, and Children and is a social services program to provide food and formula assistance to qualifying individuals.

**WSN** stands for Widseth Smith and Nolting Architects.