



2014 ANNUAL BUDGET & CAPITAL IMPROVEMENT PLAN

CROW WING COUNTY
BRAINERD, MINNESOTA

Adopted by County Board

December 17, 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.

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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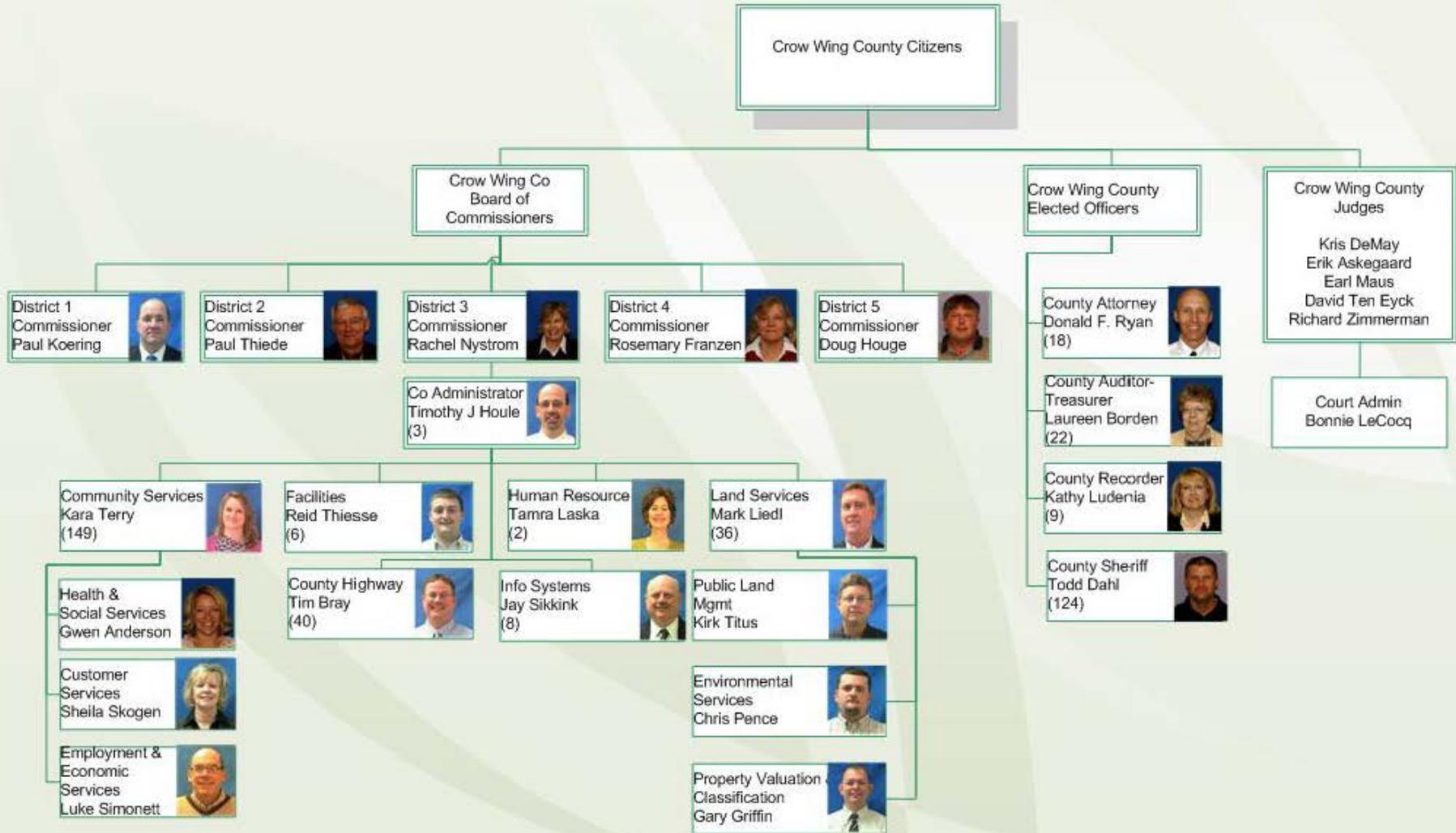
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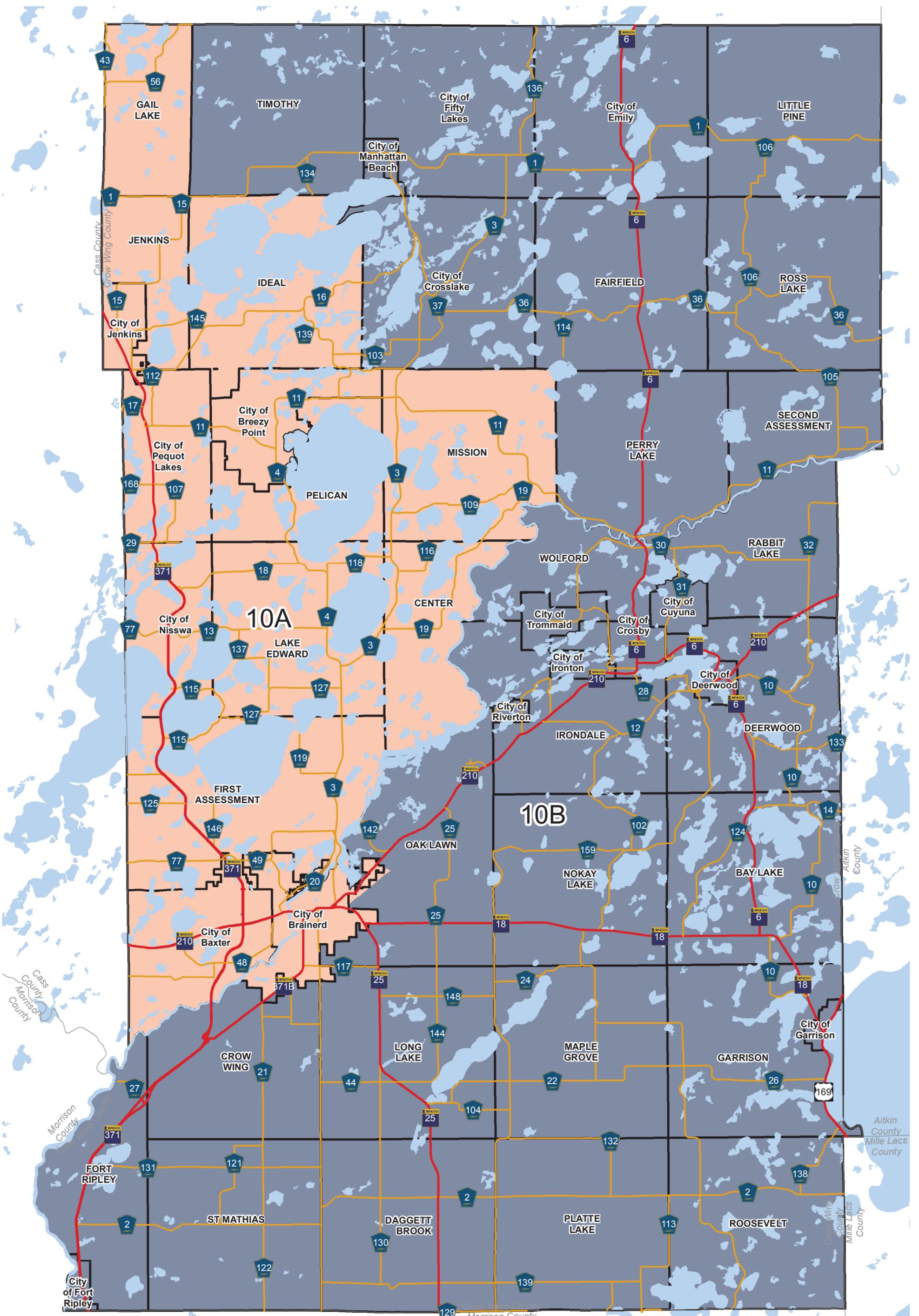
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CROW WING COUNTY





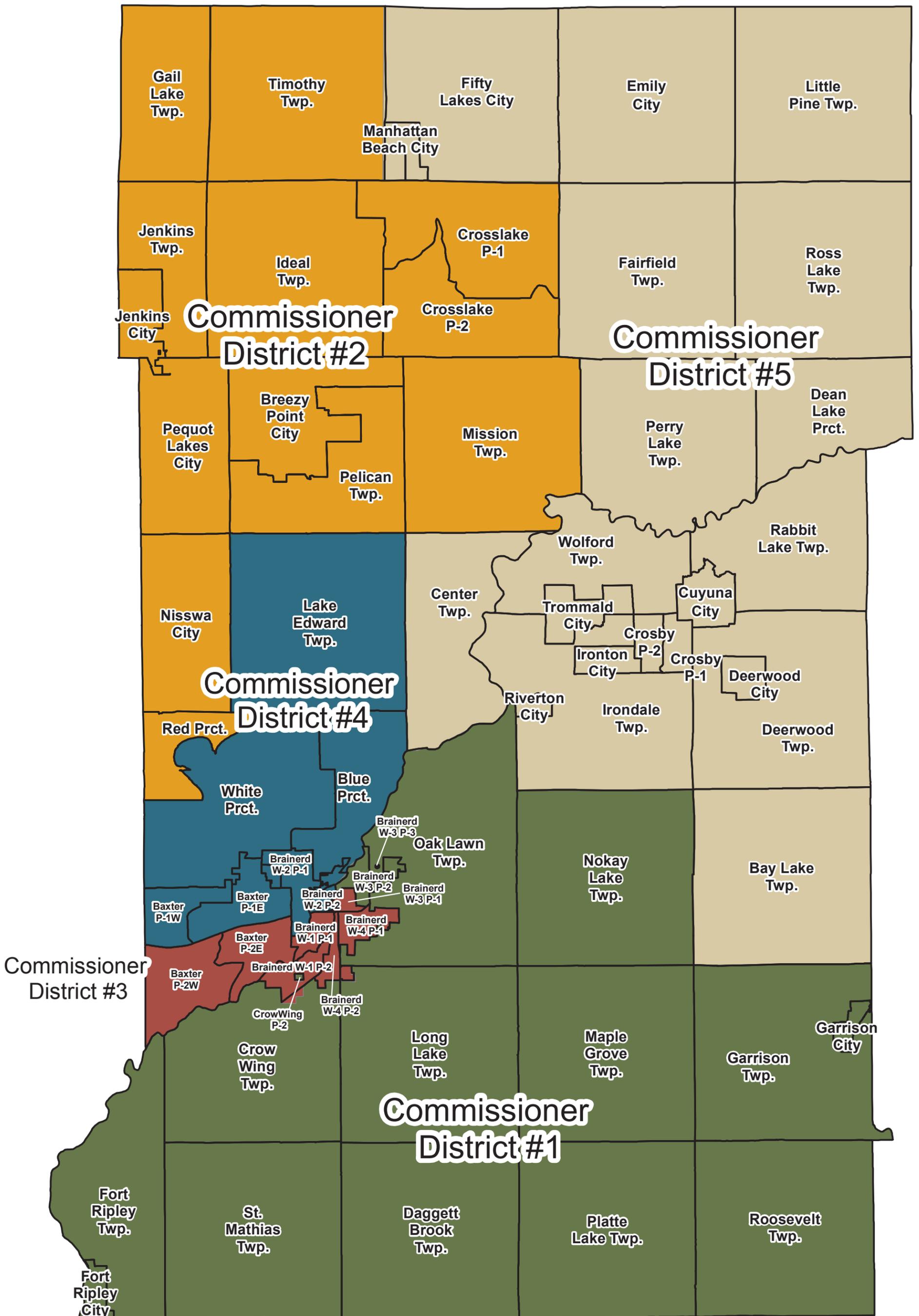
2012 Legislative Districts



<p>Legislative District</p> <p>10A</p> <p>10B</p>	<p>Township/City Boundary</p>
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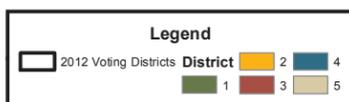
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Author: GIS Division- Doug H.
Date: 5/1/2012



2012 Crow Wing County Commissioner Districts

* Cities of Fifty Lakes and Manhattan Beach from Commissioner District #2 to Commissioner District #5





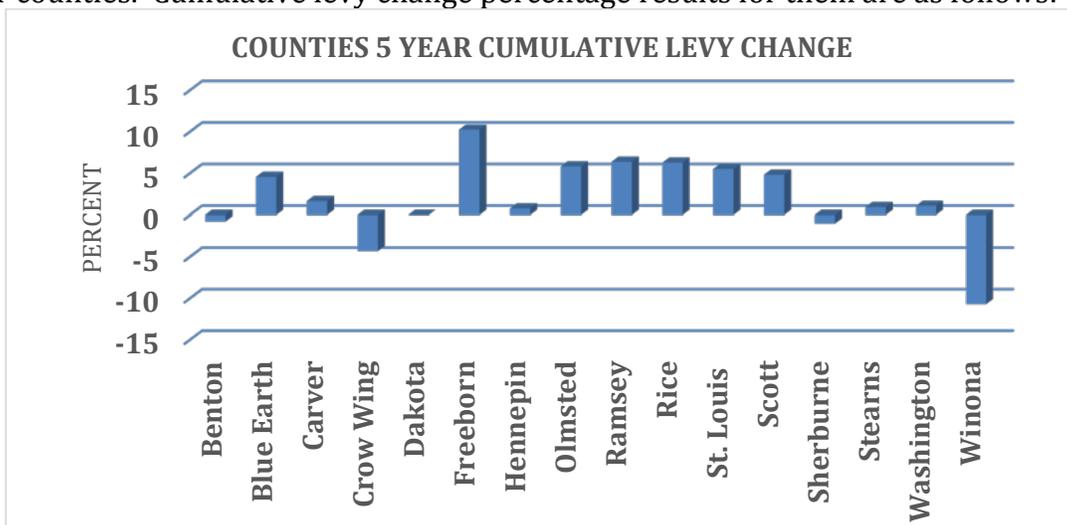
County Administrator

TO: County Board
FROM: Tim Houle
DATE: February 14, 2014
SUBJECT: 2014 Budget Highlights

I am pleased to present you the 2014 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 2014 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 2014 will be decreasing by .22%, which is the fourth straight year that the County's levy will have declined. Simply put, there is no record prior to this four-year stretch of the County's levy *ever* having declined for one year, let alone multiple years in a row. 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.

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



Our Vision: Being Minnesota's favorite place.
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As the chart clearly shows, Crow Wing County favorably compares.

In addition, looked at over a longer trend, Crow Wing County's levy over the past seven years has increased by a total of 4.5%, from \$33,169,882 in 2007 to \$34,660,859 in 2014. This equates to an increase of less than 1% per year for this seven year period. Our efforts to be good stewards of the public's resources have been on-going, consistent, and impactful.

The budget approved for 2014 reflects that continuing prudent stewardship and reflects key priorities, including:

- Delivering high-quality public services in a cost-effective manner.
- Continuing the movement toward a results-focused, data driven strategies and decisions to improve organizational outcomes while driving greater value in cost.
- Maintains the strong fiscal health of the County, controls costs, limits wage inflation, limits growth in staffing, and uses prudent capital planning processes for long-term needs.
- Promotes a strong, healthy, and vibrant Lakes Area now and into the future.

Key 2013 Accomplishments:

Financial:

- Unprecedented fourth straight year levy reduction proposed. Final adopted levy at -.22% for 2014. Improved process for vetting Appropriations and staffing for smoother end-of-year process.
- Crow Wing County 2013 revenue budget came in at 99.8% of budget; expense budget came in at 99.0% of budget. Crow Wing County 2013 budget performance reflected a positive variance and fund balance growth of \$427,832.
- Refinanced county bonded debt portfolio paying down principal with available reserves, accelerating repayment through dedicating existing resources from other areas, with present value savings in excess of \$5 million. County will be effectively free of bonded indebtedness by 2020, supporting our interest in moving to a pay-as-you-go financing approach for capital projects.

Performance Culture:

- Successful launch of performance management system into all departments, including elected officials. Performance appraisals being completed and calibrated for all county employees. 2014 performance targets developed for all county employees. Performance targets include

measurable key performance indicators, soft skill competencies, and, where appropriate, project assignments.

Organizational Improvement:

- Implementation of a new watershed-based Water Plan that has subsequently been recognized by the Minnesota Board of Water and Soil Resources as a new best-practices approach to watershed planning that will best identify risks to and protections for our water resources and coordinate efforts thereto by collaborating inter-agency efforts.
- Successfully implemented the deployment of a new 800 MHz public safety radio project for all law enforcement, fire departments, and emergency responders throughout the county, including deploying over 900 portable and mobile radios. The project was delivered on-time and with actual expenses over \$1 million less than originally anticipated.
- New Community Services Director hired. Continue aggressive implementation of Community Services Assessment. Reduced operating expenses for 2014 Community Services by an additional \$500,000.
- The organization produced 148 press releases in 2013. 2014 Project plans require a minimum of 12 of those to be multi-media releases. Issued first-ever People's Report, which was positively received.
- Comprehensive updates to Personnel Policies completed and creation of 11 model Financial Policies to aid Board in managing organization to desired standards.
- New IT Director hired. Technology Committee review process resurrected.

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.

Key Demographics Summary and Trends:

Crow Wing County continues to experience relatively strong population growth, increasing by over 13% from 2000-2010. Minnesota State Demographer's estimates the 2012 population, the latest for which figures are currently

available, at 62,882, which is a little over a half of one percentage increase since the 2010 census.

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

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

Unemployment in Crow Wing County declined in 2012 to 7.4%, which is still 1.8% higher than the state average, but lower than many parts of Greater Minnesota. There has been a widely reported congregation of unemployment within the City of Brainerd, but it is important to note that the State does not track unemployment for the immediately adjacent City of Baxter. If it did, common conjecture is that the unemployment rate within this combined urban multiplex would be much more modest reflecting a congregation of unemployment as opposed to widespread unemployment. Even with the congregation of unemployment within the City of Brainerd, most of the largest employers, both public and private, are still found within the City of Brainerd.

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 capita personal income ranking 72nd 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 2012 stood at \$603 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.

2014 Strategic Priorities:

- Expand the array of e-commerce alternatives to delivery higher-quality on-line services and expand the array of services available 24/7/365.

- Develop plans that position the county to deal with impending labor shortage issues associated with the on-going retirement of the Baby Boom generation. Among those strategies, continue to leverage technology investments that can provide superior quality results from processes and reduce the labor investment necessary to support them.
- 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. This will include continued calibration of performance ratings between and among supervisors and managers as well as continued refinement of performance goals and targets. 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.
- Continue the implementation of the Community Services assessment with four primary goals in mind: 1. Create and sustain a combined intake and assessment process for customers coming through our doors to better understand holistically what their needs are, better connect them with community resources, and better manage our understanding of the systems within which they are clients from the moment they walk in the door. 2. For those customers who have multiple touch points within Community Services, better coordinate the delivery of services to minimize over-lap, duplication of services, or lack of coordination in the delivery of those services in order to facilitate our clients achieving maximum independence as quickly as possible. 3. Focus more efforts within Community Services on family preservation by identifying families who are at greater risk of entering into the child protection system and facilitating the delivery of intervention services that build a more stable and healthy family before a crisis erupts. 4. Accelerate efforts to automate and go paperless with existing processes, integrate data systems, and mine existing systems for client data to better integrate data that helps inform our judgments about opportunities for better coordination of service delivery across the agency.
- Produce a second volume of the People's Report communicating not on what we have done, but rather what our customers have done to make this community a better place to live, work, and play and with whom we have had the privilege of interacting.
- Continue the advance of a pay-for-performance compensation system through on-going discussions with our collective bargaining partners. The

goals 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.

- Begin the first-year implementation of the Technology Strategic Plan, provide oversight to that implementation, and develop and implement a technology prioritization process that reviews technology alternatives to determine best-value procurement choices.
- Implement annual rewards and recognition program to highlight exemplary service from county employees.
- 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.
- Integrate and automate our HR, Financial, Receipting, and Payroll systems through the implementation of an ERP solution to manage processes in these areas more efficiently and effectively.
- 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 through the Great Recession while continuing to drive our cost structure downward. Notably, during each year since and through the Great Recession, 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 reduce our human capital needs through the strategic deployment of technology and other non-technology tools to increase productivity, 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 2014 levy and budget helps to incrementally advance us to meet them. The approved budget book is attached for your information.

Respectfully submitted this 14th day of February, 2014.

COUNTY PROFILE

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

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

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

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

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

DEMOGRAPHICS

POPULATION

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

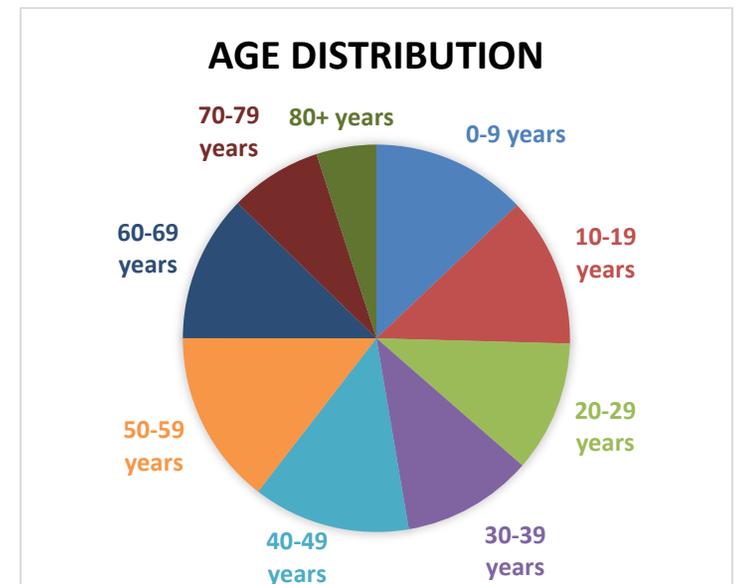
Population Growth for Crow Wing County (2000-2010)			
	Population 2000	Population 2010	% Change
Crow Wing County	55,099	62,500	13.4%

Source: State Demography Center

The 2012 estimated population was 62,882 residents, according to the U.S. Census.

AGE AND GENDER DISTRIBUTION

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



EDUCATIONAL ATTAINMENT

Educational attainment has increased in Crow Wing County over the past decade. The percentage of residents over age 25 with a high school diploma (or equivalent) or higher form of education increased by 5.4% since 2000. The percentage of residents over age 25 with a bachelor's degree or higher increased by 3.8% over the same time period.

Estimated Educational Attainment for Crow Wing County						
	2000	2011		2000	2011	
	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%	91.7%	5.4%	18.4%	22.2%	3.8%

*Percentage of population aged 25 years and older

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

EMPLOYMENT AND PERSONAL INCOME

EMPLOYMENT BY INDUSTRY

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

Tourism continues to be an important facet of the area's economy. During the height of the tourism season the area's population swells to an estimated 300,000, when tourists and seasonal residents are taken into consideration. Leisure and hospitality businesses brought in more than \$195 million in gross sales in 2011 (most recent data available), according to Explore Minnesota.

Crow Wing County Employment by Industry			
Industry	2011	2012	% Change
Leisure and Hospitality	3,874	3,894	0.5%
Retail	4,406	4,371	(0.8%)
Wholesale	487	509	4.5%
Education and Health Services	7,625	7,492	(1.7%)
Public Administration	1,260	1,266	0.5%
Manufacturing	2,333	2,432	4.2%
Construction	1,457	1,506	3.4%
Financial Activities	1,404	1,387	(1.2%)
Natural Resources and Mining	67	81	20.9%
Utilities	144	137	(4.9%)
Transportation and Warehousing	642	619	(3.6%)
Information	598*	568	(5.0%)
Professional and Business Services	2,046	1,957	(4.4%)
Other Services	808	755	(6.6%)
Total	27,151	26,974	(0.7%)

*Annualized data not available. Data was averaged over 3 quarters of 2011.

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 7.4% in 2012, below the national average but higher than the state average.

County, State, and National Unemployment Rates			
	2011	2012	% Change
Crow Wing County	8.3%	7.4%	(0.9%)
Minnesota	6.5%	5.6%	(0.9%)
United States	8.9%	8.1%	(0.8%)

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

INCOME

Crow Wing County's per capita personal income (PCPI) increased 4.4% from 2010 to 2011 (the most recent data available for the County). This increase was less than the state's and nation's increases. It was also less than nearby Cass (increase of 5.2%) and Morrison (increase of 6.8%) Counties, though higher than Aitkin County (increase of 3.8%). Crow Wing County's PCPI rank was 72nd of 87 counties in the state. Crow Wing County was 74.5% of the state's average of \$45,135 and 79.5% of the national average of \$42,298.

County, State, and National Per Capita Personal Income			
	2010	2011	% Change
Crow Wing County	\$32,229	\$33,640	4.4%
Minnesota	\$42,616	\$45,135	5.9%
United States	\$40,163	\$42,298	5.3%

Source: Bureau of Economic Analysis

Personal income of residents in Crow Wing County increased from \$2,017,633,000 in 2010 to \$2,111,338,000 in 2011, an increase of 4.6% according to the Bureau of Economic Analysis.

POVERTY

Poverty statistics provide useful information about the status of a local economy. The Census Bureau determines poverty status by comparing annual income to a set of dollar values called poverty thresholds that vary by family size, number of children, and age of householder. Poverty thresholds are updated annually to allow for changes in cost of living using the Consumer Price Index. They do not vary geographically. From 2000 to 2011 the percentage of people living in poverty in Crow Wing County increased 2.4%.

Percentage of Persons Below Poverty Level			
	2000	2011	% Change
Crow Wing County	9.8%	12.2%	2.4%

Source: US Census 2000; 2007-2011 American Community Survey 5-Year Estimates

BONDED INDEBTEDNESS

DEBT ADMINISTRATION

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

Gross Direct Bonded Debt 2012		
	Amount	Debt per Capita
Crow Wing County	\$37,917,500	\$603

Source: Crow Wing County 2012 Comprehensive Annual Financial Report (CAFR)

STATISTICS

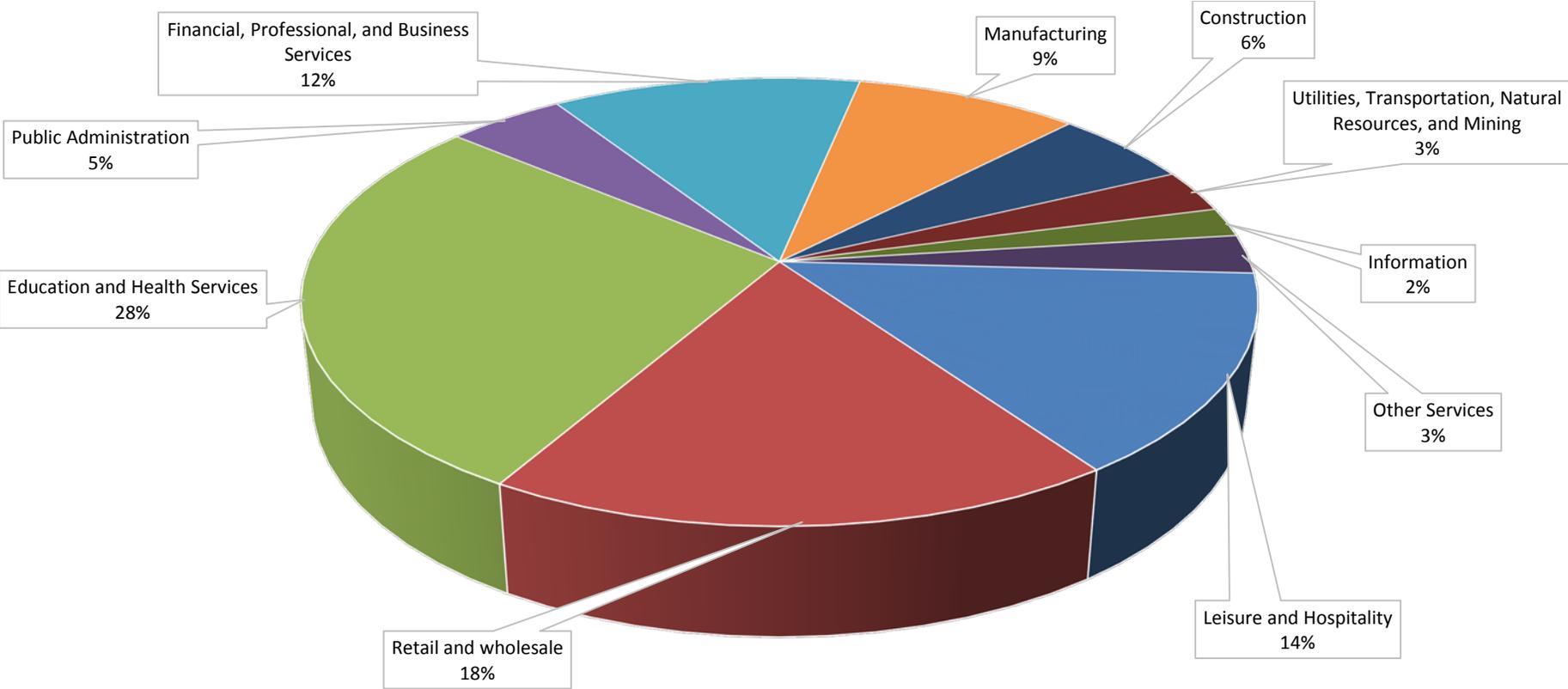
Principal Property Taxpayers 2012		
<i>Taxpayer</i>	<i>Net Tax Capacity Value</i>	<i>Percentage of Total Taxable Net Tax Capacity Value</i>
Mills Properties Inc.	\$792,291	0.73%
Minnesota Power and Light	\$750,899	0.69%
Crow Wing Coop Power & Light	\$478,635	0.44%
United Power Assoc.	\$399,776	0.37%
Etoc Co. Inc.	\$378,218	0.35%
Wausau Paper of Minnesota	\$362,404	0.33%
Northern States Power Co.	\$347,138	0.32%
KTJ Limited Partnership	\$267,196	0.24%
Potlatch Lake States Timberland	\$245,364	0.22%
Pelican Lake Outing Club	\$223,756	0.20%

Source: Crow Wing County 2012 Comprehensive Annual Financial Report (CAFR)

Principal Employers 2012			
<i>Taxpayer</i>	<i>Industry</i>	<i>Employees</i>	<i>Percentage of Total County Employment</i>
Essentia Health	Healthcare	1,335	4.9%
Brainerd School District	Education	900	3.3%
Cuyuna Regional Medical Center	Healthcare	700	2.6%
Grand View Lodge	Tourism	540	2.0%
Madden's Resort	Tourism	500	1.9%
Ascensus	Financial Services	440	1.6%
WalMart	Retail	437	1.6%
Breezy Point Resort	Retail	420	1.6%
Crow Wing County	Government	417	1.5%
Central Lakes College	Education	323	1.2%

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

2012 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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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.

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- 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
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- XIII. Amendments to the Budget and Level of Control
 - A. “No Net Effect” Adjustments
 - B. Budget Adjustments
 - C. Level of Control
- XIV. Fiscal Notes
 - A. Cost Implications
 - B. Components of a Fiscal Note
 - C. Fiscal Note Preparation
- XV. Budget Policy Adoption

I. BUDGET POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. BUDGET PERIOD AND BASIS OF BUDGETING

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

IV. BALANCED BUDGET

Financial planning policies and practices will be designed to maintain a commitment to a structurally balanced budget. The County shall adopt a structurally balanced budget for each fund in which this policy covers. A budget shall be considered structurally balanced when recurring revenues equal or exceed recurring expenditures. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance. Certain types of operating expenditures are encouraged by the County Board, as follows:

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

V. BUDGET FORM AND INFORMATION

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

VI. LONG-TERM FINANCIAL FORECASTS

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

VII. EXAMINATION OF SPENDING PATTERNS

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

VIII. PRIORITY OF SERVICES

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

IX. FUNDING OF LIABILITIES

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

X. BUDGET-BALANCING STRATEGIES

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

XI. BUDGET PROCESS

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

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

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

XII. BUDGETARY MONITORING

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

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

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

XIII. AMENDMENTS TO THE BUDGET AND LEVEL OF CONTROL

A. “NO NET EFFECT” ADJUSTMENTS

Inter-departmental amendments that do not affect the total budgeted revenues and/or expenditures (i.e., line adjustments, revenue/expenditure reclassification) may be made by the Auditor-Treasurer’s office Financial Services staff following approval by the County Administrator. Such amendments shall conform to overarching County Board intent and policy, and shall not be used as a means to redirect resources in order to avoid scrutiny.

B. BUDGET ADJUSTMENTS

Amendments to the budget affecting total budgeted net revenues and expenditures require approval of the County Board. Such amendments may require a fiscal note (see Note XIV of this policy).

C. LEVEL OF CONTROL

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

- (1) Non-budgeted personnel requests (i.e., new positions, revised FTEs that change one classification for another without increasing the total number of FTEs in the department) require Personnel Committee and County Board approval.
- (2) Non-budgeted capital assets (assets in excess of \$5,000) require Budget Committee and County Board approval.

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

- (1) Departments that have received County Board approval for budgets that include new positions and revised FTEs (revisions that change one classification for another without increasing the total number of FTEs in the department) will not have to request County Board or Personnel Committee approval prior to hiring individuals to fill those positions. The position filled shall be the same position previously approved by the County Board.
- (2) Departments that have received County Board budgetary approval for *itemized* current year capital expenditures in the Capital Improvements Plan will not have to request subsequent County Board approval for those expenditures, unless the item exceeds \$100,000, requires a competitive bid process, or is subsequently revoked by the County Board. This departmental authority is limited to the original scope of the itemized capital expenditure as approved in the Capital Improvements Plan. Reallocation of capital asset expenditures requires Budget Committee and County Board approval.

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

XIV. FISCAL NOTES

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

A fiscal note shall

- (1) estimate the increase or decrease in revenues or expenditures,
- (2) include the costs that may be absorbed without additional funds,

- (3) include the assumptions used in determining the cost estimates, and
- (4) specify any long-range cost implications.

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

A. COST IMPLICATIONS

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

B. COMPONENTS OF A FISCAL NOTE

The following four components are required in each fiscal note:

(1) Fiscal Note Heading

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

(2) Fiscal Impact Indicators

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

(3) Fiscal Implications

This component does the following:

- (a) Provides a summary estimate of revenues and expenditures for each department affected by budget amendment. Forecast revenues and expenditures will be a minimum of three years or the length of the activity requiring the amendment, whichever is shorter. During a partial year, forecasts should include the portion of the year remaining and three full subsequent years. On-going and current (one-time) revenues/expenditures should be clearly differentiated in the fiscal note.
- (b) Provides an estimate of changes in Full Time Equivalent (FTE) positions for each affected department (including fringe costs).

(4) Supporting Narrative

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

- (a) Section 1 – Description

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

(b) Section 2 – Assumptions

This section explains the assumptions and methodology used to develop the estimate. Explanations should be clear, transparent, reasonable, justifiable, documented, and easily understood by readers.

(c) Section 3 – Revenue and Expenditure Formula

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

(d) Section 4 – Long-Term Fiscal Considerations

This section indicates whether the estimated fiscal impact will continue beyond the initial forecast period. This could include either a quantification of the fiscal impact or an explanation of the long-term fiscal considerations.

(e) Section 5 – References and Sources

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

C. FISCAL NOTE PREPARATION

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

XV. BUDGET POLICY ADOPTION

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

2014 budget calendar

DATES	TASK	RESPONSIBILITY
May 28 th (Tue.)	Provide 2014 operating budget and capital improvement plan packets to departments.	Admin./Aud. -Treas./Depts.
May 29 th - July 2 nd	Department operating budget and CIP preparation (5 wks).	Departments
July 2 nd (Tue.)	Department deadline to submit 2014 budget and CIP requests.	Departments
July 26 th (Fri.)	Present original department requests to the Budget and Finance Committee.	Budget and Finance Committee
August 26 th (Mon.)	Committee of the Whole	Board of Commissioners
September 10 th (Tue.) (September 16 th Last day to certify) Sept - Nov.	County Board to certify 2014 preliminary tax levy and adopt preliminary operating budget Meet with departments and the Budget & Finance Committee on the Budget and CIP requests	Board of Commissioners Departments /Admin./ Budget and Finance Committee
November 26 th (Tue.)	CIP/Capital Budget public hearing / budget and levy required meeting	Board of Commissioners
December 17 th (Tue.) (December 27 th Last day to certify)	Certify 2014 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.

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 - A. Hazard Risk
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I. ENTERPRISE RISK MANAGEMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

This policy is applicable County-wide.

III. DEFINITION OF RISK AND GOVERNANCE

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

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

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

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

IV. ATTITUDE TOWARDS RISK

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

V. RISK-AWARE CULTURE AND CONTROL ENVIRONMENT

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

VI. ARCHITECTURE OF RISK MANAGEMENT

A. HAZARD RISK

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

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

The County has also developed the following plans, manuals, and policies to aid in the reduction of hazard risk: Hazard Mitigation Plan, Emergency Procedures Manual, Crow Wing County Safety Manual, 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.

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- 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

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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 ²
Savings/demand deposits ¹	50%
Certificates of Deposit	75%
U.S. Treasury Obligations	100%
U.S. Agency Securities	100%
Per Issuer:	30%
Municipal Securities	50%
Per Issuer:	15%

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

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

C. MATURITIES

The County shall structure the maturity of investments as follows:

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

VI. SAFEKEEPING AND CUSTODY

A. ELIGIBLE INSTITUTIONS

The County Auditor-Treasurer's Office Financial Services Division will maintain a list of financial institutions authorized to provide investment services. Public deposit shall be made in a qualified public depository as established by state laws.

Financial service providers who desire to become qualified bidders for investment transactions must supply the Auditor-Treasurer's Office with the following upon request:

- (1) Audited Financial Statements
- (2) Completed Broker/Dealer Certificate
- (3) Certification of Having Read County's Investment Policy
- (4) Depository Contracts
- (5) Credit Report
- (6) Proof of FINRA (Financial Industry Regulatory Authority) Membership
- (7) Proof of State Registration
- (8) Evidence of Adequate Insurance Coverage

B. INVESTMENT ADVISORS

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

C. COLLATERAL

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

Collateralization will be required on the following types of investments:

- (1) Certificates of Deposit
- (2) Demand Deposits

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

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

D. SAFEKEEPING

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

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

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

E. INTERNAL CONTROL

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

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

VII. REPORTING

A. FREQUENCY AND FORMAT

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

B. PERFORMANCE TARGETS

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

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

VIII. INVESTMENT POLICY ADOPTION

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



LONG-TERM FINANCIAL PLANNING POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

August 13, 2013

Our Vision: Being Minnesota's favorite place.

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

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

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 - B. Scope of the Plan
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 - 2. Solution-Oriented
 - C. Non-Current Liabilities
- IV. Long-Term Financial Planning Policy Adoption

I. LONG-TERM FINANCIAL PLANNING POLICY STATEMENT OF PURPOSE

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

II. SCOPE

This policy is applicable County-wide.

III. LONG-TERM FINANCIAL PLAN

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

A. COMMITMENT TO LONG-TERM FINANCIAL PLANNING

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

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

B. SCOPE OF THE PLAN

1. COMPREHENSIVE ANALYSIS

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

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

2. SOLUTION-ORIENTED

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

C. NON-CURRENT LIABILITIES

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

IV. LONG-TERM FINANCIAL PLANNING POLICY ADOPTION

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



REVENUE POLICY

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

November 12, 2013

Our Vision: Being Minnesota's favorite place.

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

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

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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 know 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.

2014 BUDGET & LEVY SUMMARY

HISTORICAL LEVY, RATE, AND ESTIMATED MARKET VALUE ANALYSIS

HISTORICAL LEVY SUMMARY

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

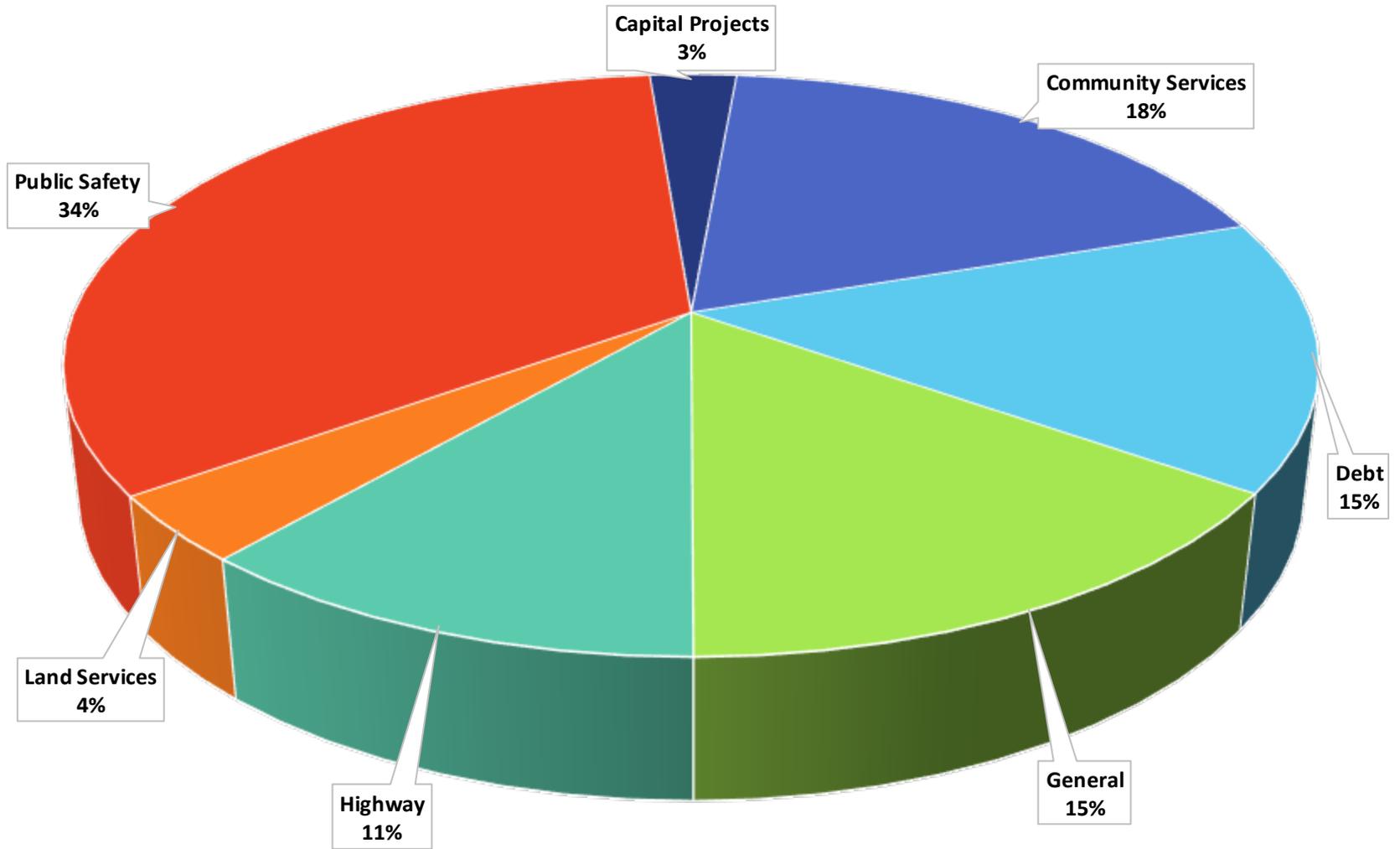
In the last seven years the County's property tax levy growth has increased by a total of 4.50%, from \$33,169,882 in 2007 to a preliminary levy of \$34,660,859 in 2014. This equates to an annual increase of less than 1% per year for this seven year period.

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

Year	Levy	Levy % Inc /(Dec)
2005	28,010,646	34.64%
2006	31,321,860	11.82%
2007	33,169,882	5.90%
2008	34,165,859	3.00%
2009	35,183,775	2.98%
2010	36,221,696	2.95%
2011	35,721,696	(1.38%)
2012	34,876,657	(2.37%)
2013	34,737,542	(0.40%)
2014	34,660,859	(0.22%)

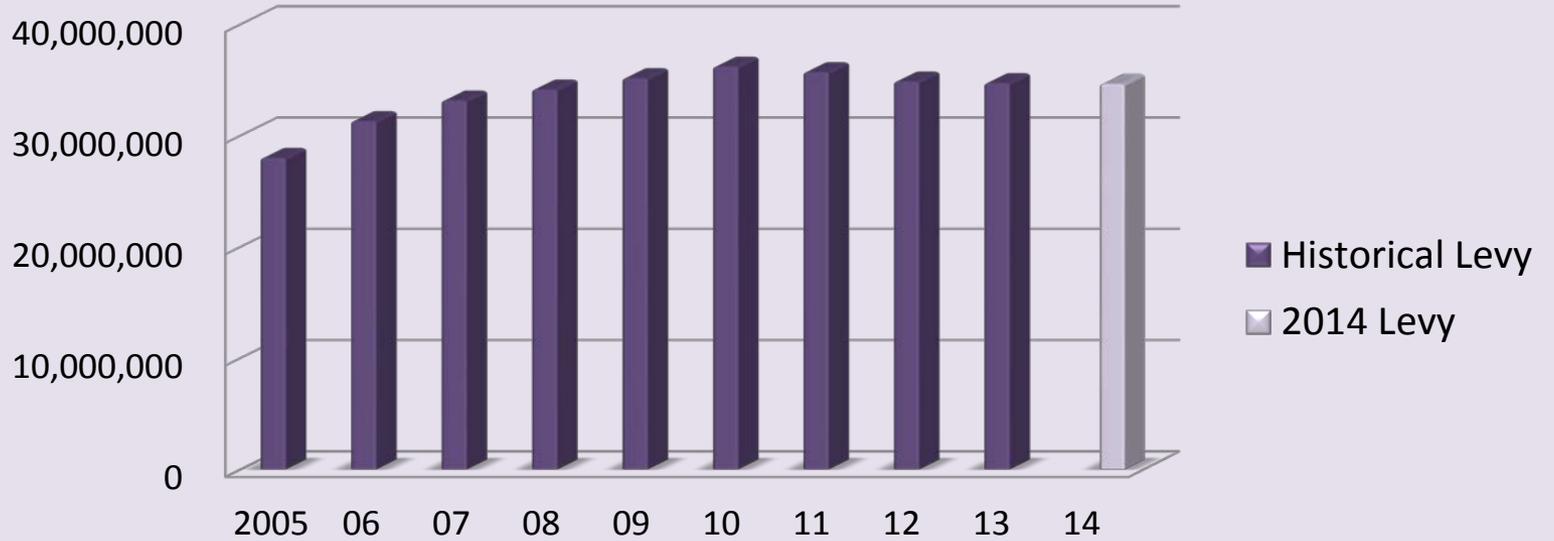
Where the property tax portion of county revenue goes:

Property Tax = \$34,660,859

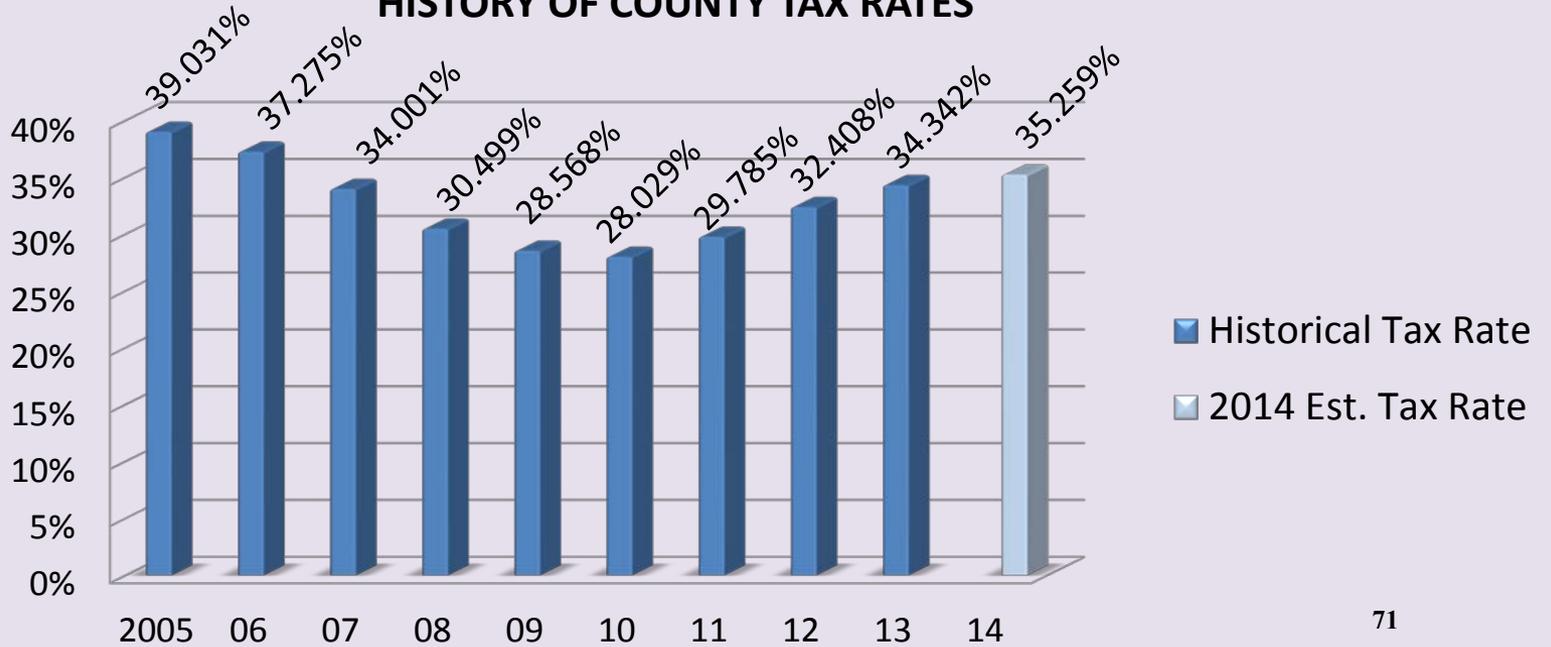


■ Community Services ■ Debt ■ General ■ Highway ■ Land Services ■ Public Safety ■ Capital Projects

HISTORY OF COUNTY LEVY



HISTORY OF COUNTY TAX RATES



ESTIMATED MARKET VALUES

For taxes payable in 2010, property estimated market values started to show a decline. This trend has continued into 2014 during this economic downturn and as a result has negative impacts on the County's tax rate.

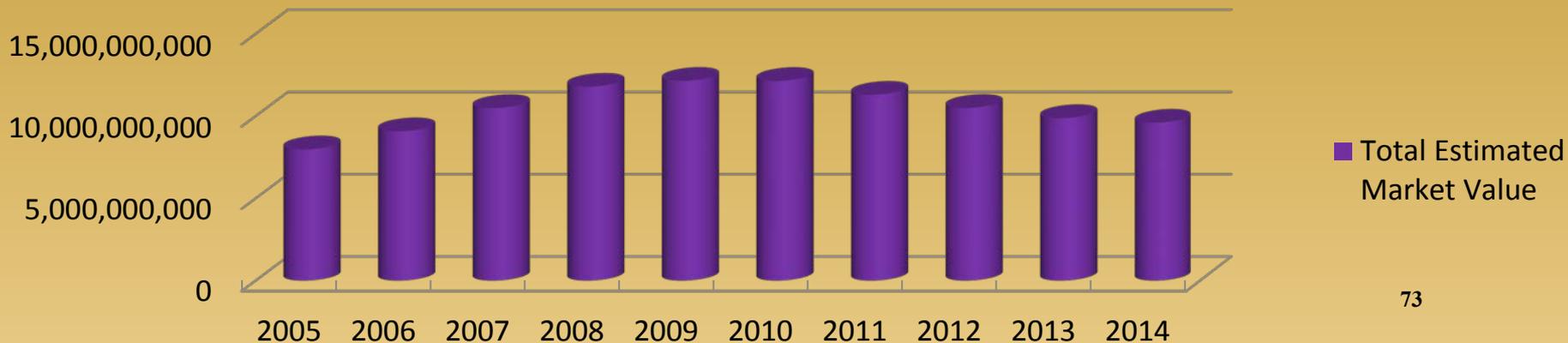
The County tax rate in 2013 and 2014 estimated is 34.342% and 35.259%, respectively. This increase in tax rate for 2014 is attributed to the estimated market value decline of (2.82%) in 2014.

However, in 2013 Crow Wing County's tax rate was ranked 9th lowest out of 87 counties.

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
2005	7,973,404,600	14.06	192,942,100	(0.43)	2.42
2006	9,074,443,000	13.81	228,656,500	18.51	2.52
2007	10,486,477,900	15.56	252,129,300	10.27	2.40
2008	11,783,979,800	12.37	225,460,000	(10.58)	1.91
2009	12,139,755,500	3.02	204,906,600	(9.12)	1.69
2010	12,132,192,400	(0.06)	135,995,300	(33.63)	1.12
2011	11,293,750,900	(6.91)	63,876,400	(53.03)	0.57
2012	10,493,562,300	(7.09)	57,131,200	(10.56)	0.54
2013	9,875,320,400	(5.89)	55,626,800	(2.63)	0.56
2014	9,596,767,900	(2.82)	62,872,500	13.03	0.66



2014 BUDGET SUMMARY

Crow Wing County's fiscal year 2014 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 2014 budget is \$70,762,853 with a levy of \$34,660,859 or a 0.22% levy decrease from 2013.

2014 CROW WING COUNTY BUDGET AND LEVY BY FUND (Excludes Unorganized Townships)

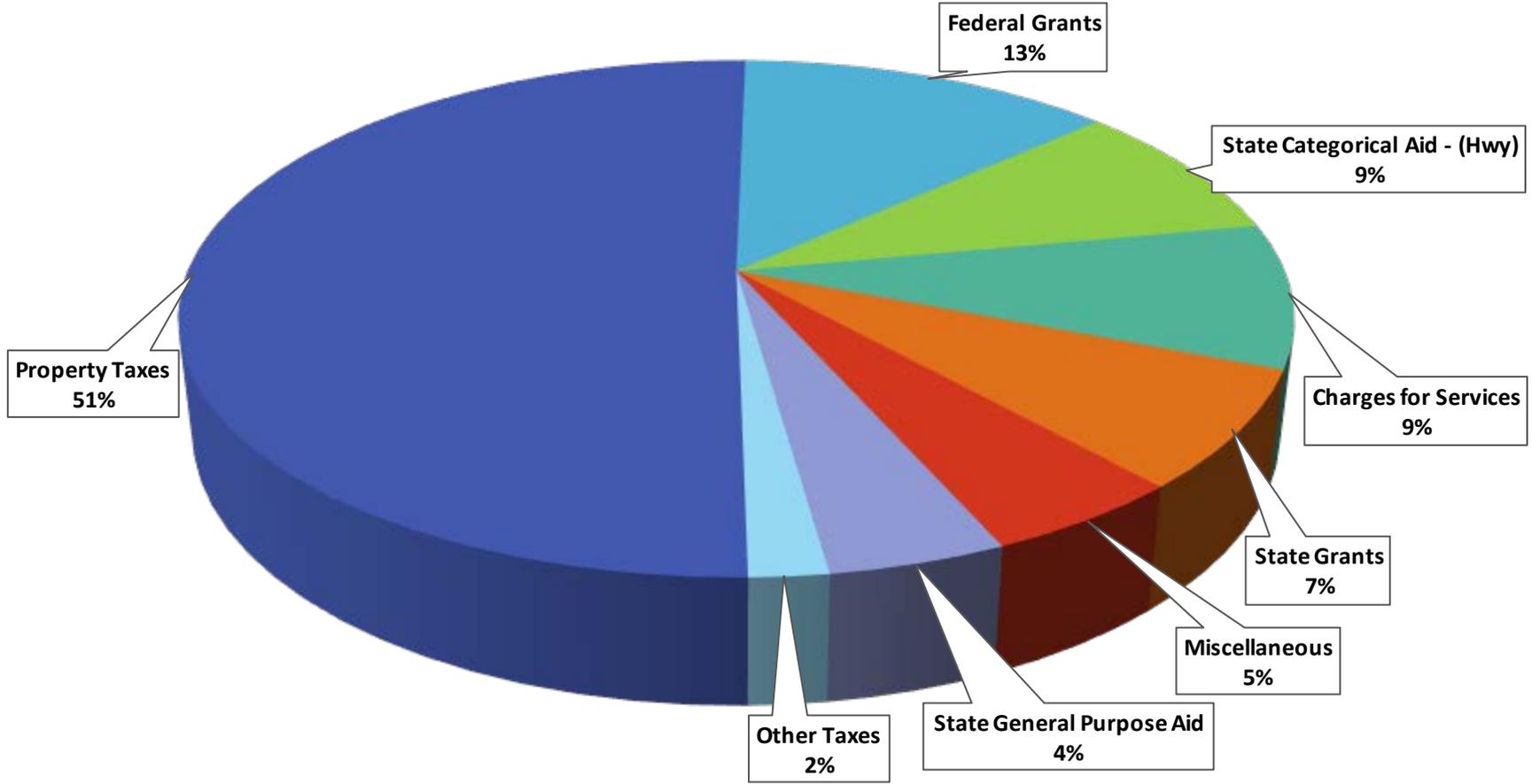
Governmental Funds Only	Expenditures		Non-Levy Revenues		Property Tax Levy		Transfer in/(Out)	Fund Bal. Change
		% Chg vs. 2013		% Chg vs. 2013		% Chg vs. 2013		
General	26,380,939	2.68%	7,546,143	5.04%	18,622,229	1.95%	29,078	(183,489)
Highway	13,438,909	31.98%	7,860,807	4.63%	3,826,797	(1.10%)	1,000	(1,750,305)
Community Services	20,953,123	(1.85%)	14,163,458	(9.94%)	6,218,165	(3.88%)		(571,500)
Debt Service	5,204,106	(43.35%)	94,522	(3.61%)	5,094,801	19.56%		(14,783)
Capital Projects	3,083,034	84.88%	2,270,989	23.95%	898,867	(51.97%)		86,822
Solid Waste (Non-landfill)	808,635	(10.50%)	1,062,500	1.24%			(40,000)	213,865
Public Land Management	836,878	(16.72%)	778,450	(3.99%)				(58,428)
Other Governmental	57,229	(8.03%)	77,302	(0.26%)				20,073
Totals	70,762,853	(1.02%)	33,854,171	(1.28%)	34,660,859	(0.22%)	(9,922)	(2,257,745)

CROW WING COUNTY	2013 BUDGET	2014 BUDGET	\$ INC./(DEC.)	% INC./(DEC.)
REVENUES				
LEVY (PROPERTY TAXES & AIDS)	\$ 34,737,542	\$ 34,660,859	\$ (76,683)	(0.2%)
OTHER TAXES	1,420,368	1,329,047	(91,321)	(6.4%)
FEDERAL GRANTS	8,796,683	8,881,094	84,411	1.0%
STATE GENERAL PURPOSE AID	2,450,138	2,997,486	547,348	22.3%
STATE CATEGORICAL AID - (HWY)	5,746,814	5,989,047	242,233	4.2%
STATE GRANTS	4,821,259	5,046,209	224,950	4.7%
CHARGES FOR SERVICES	6,077,997	6,177,719	99,722	1.6%
MISCELLANEOUS	<u>4,977,436</u>	<u>3,433,569</u>	<u>(1,543,867)</u>	<u>(31.0%)</u>
TOTAL REVENUES	\$ 69,028,237	\$ 68,515,030	\$ (513,207)	(0.7%)

- **Levy:** (0.2%)
- **Other Taxes:** Tax Forfeited Settlement (\$126k), Deed Tax & Mortgage Reg. \$10k
- **State General Purpose Aid:** County Program Aid \$474k, Supplemental homestead \$28k
- **State Categorical Aid – (Hwy):** Highway Construction \$242k
- **State Grants:** Community Services \$205k, PLM & Parks \$136k
- **Charges for Services:** Timber Permit (\$120k), Out of County Holds \$155k, Recording Fee \$52k, E911 Fee \$19k
- **Miscellaneous:** Community Services (\$276k), SCHA final payment (\$1.34m), PLM \$65k

Where county revenue comes from:

Total Revenue = \$68,515,030



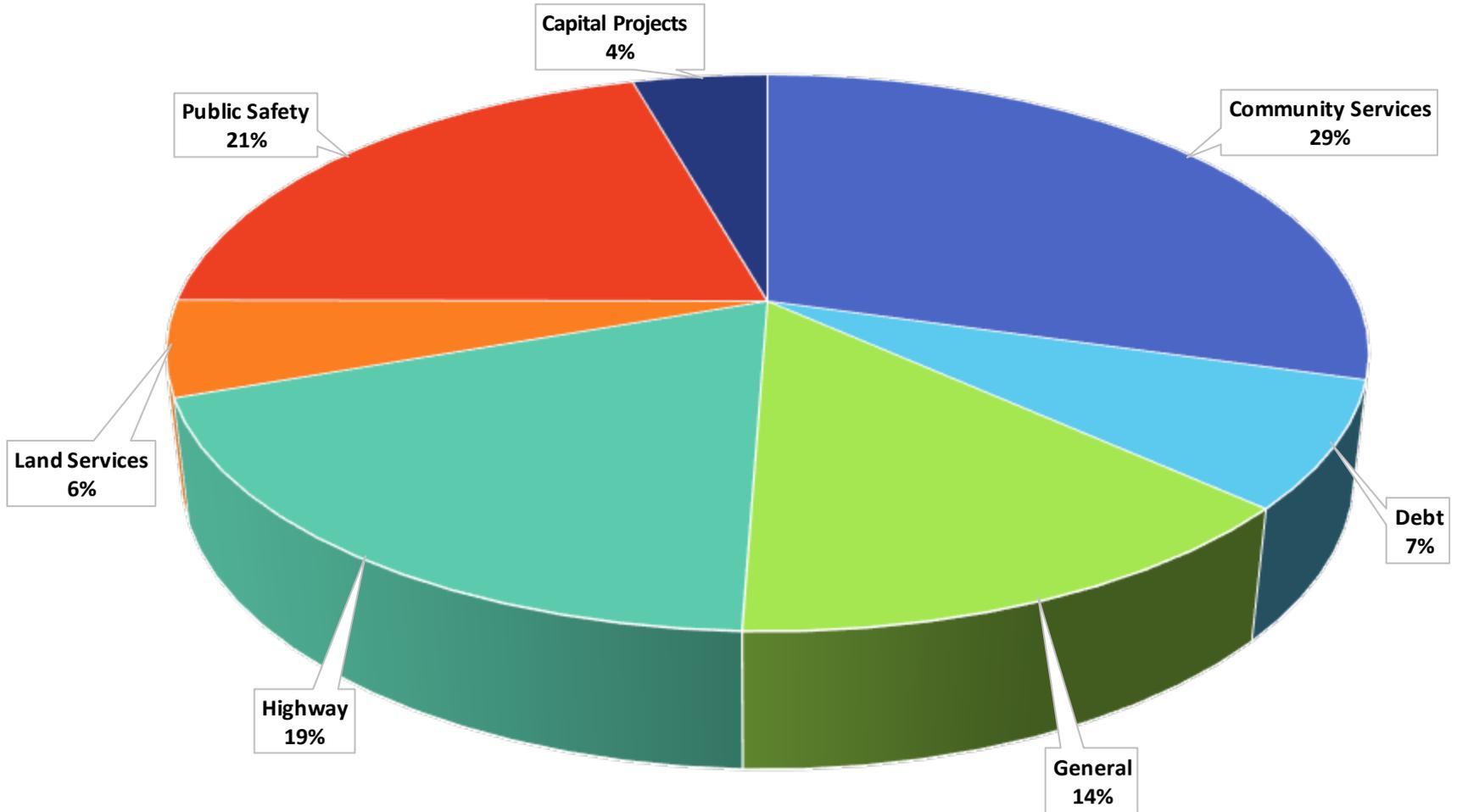
- Property Taxes
- Federal Grants
- State Categorical Aid - (Hwy)
- Charges for Services
- State Grants
- Miscellaneous
- State General Purpose Aid
- Other Taxes

CROW WING COUNTY	2013 BUDGET	2014 BUDGET	\$ INC./(DEC.)	% INC./(DEC.)
EXPENDITURES				
PUBLIC AID ASSISTANCE	\$ 8,386,503	\$ 7,613,920	\$ (772,583)	(9.2%)
PERSONNEL SERVICES	33,023,034	34,257,513	1,234,479	3.7%
SERVICES & CHARGES	11,941,688	15,120,253	3,178,565	26.6%
SUPPLIES & MATERIALS	3,589,820	3,412,388	(177,432)	(4.9%)
CAPITAL OUTLAY	2,025,606	3,538,747	1,513,141	74.7%
DEBT SERVICES	9,306,647	5,323,656	(3,982,991)	(42.8%)
OTHER EXPENDITURES	<u>1,774,333</u>	<u>1,496,376</u>	<u>(277,957)</u>	<u>(15.7%)</u>
TOTAL EXPENDITURES	\$ 70,047,631	\$ 70,762,853	\$ 715,222	1.0%

- **Public Aid Assistance:** Community Services (\$532k)
- **Personnel Services:** Salaries & Wages 1.1% - \$273k, Health & Dental (Retiree & Active) 17.5% - \$871k, PERA 1.9% - \$37k, FICA/Medicare 0.9% - \$15k, Other Employee Costs – 6.9% - \$39k
- **Services & Charges:** Highway Construction \$3.1m, Facilities (\$617k)
- **Supplies & Materials:** Elections \$68k, Community Services \$101k, 800 MHz (\$100k)
- **Capital Outlay:** Capital Improvement Plan \$1.8m
- **Debt Services:** Principal (\$2.9m), Interest (\$1m), Issuance Costs (\$128k)
- **Other Expenditures:** Tax Forfeited Settlement (\$181k), Solid Waste Non-Landfill Appropriation (\$58k), Appropriations (\$40k)

Where the county expends funds:

Total Expenditures= \$70,762,853



■ Community Services ■ Debt ■ General ■ Highway ■ Land Services ■ Public Safety ■ Capital Projects

General Fund Appropriations	2013 Budget	2014 Budget	2013-2014 % Change
Kitchigami Regional Library (MOE Statutorily Required)	\$529,002	\$509,127	(3.8%)
CMCC Field Services Apportionment (Joint Powers)	300,877	300,877	0.0%
Brainerd - Crow Wing County Airport (Joint Powers)	157,000	157,000	0.0%
City of Brainerd – Transportation (Joint Powers)	28,874	28,874	0.0%
Mississippi Headwaters Board (Joint Powers)	1,500	1,500	0.0%
Cuyuna Range Economic Development, Inc.	20,300	20,300	0.0%
Brainerd Lakes Area Development Corp	44,750	44,750	0.0%
Initiative Foundation	14,534	14,534	0.0%
Brainerd Lakes Area Chambers	3,000	3,000	0.0%
Cuyuna Range Chamber	1,000	1,000	0.0%
Nisswa Chamber of Commerce	720	685	(4.9%)
The Center	20,000	0	(100.0%)
Crow Wing County Composite Squadron	2,000	2,000	0.0%
Crow Wing County Fair Association	7,500	7,500	0.0%
Crow Wing County Historical Society	31,500	31,500	0.0%
Crow Wing County Soil Survey	<u>25,000</u>	<u>25,000</u>	<u>0.0%</u>
Total Appropriation Requests	\$1,187,557	\$1,147,647	(3.4%)

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

Total County expenditures has fluctuated over the last 10 years. The most significant variance is due to the timing of spending on capital projects.

In 2004, Crow Wing County bonded for the construction of facilities. This accounts for the sharp increase in expenditures during the construction period of 2005-2006. At this time the County spent down the Capital Improvement and Jail Bond proceeds as reflected on the next page. The 2005-2012 data was compiled from the County's audited financial statements.

Since 2007, expenditures remain relatively flat as major capital projects slowed and operational spending was managed to flatten growth. In 2012, capital outlays increased to reflect the 800 MHz Public Safety radio system and the \$11 million land purchase for the Mississippi Northwoods project.

In 2013, the County refinanced its building construction debt and infused an additional \$5 million in cash reserves to reduce the term by 5 years and save an estimated \$5 million on the interest costs.

The 2014 budget shows an increase in expenditures due to Highway construction.

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

Year	Total Revenues	Total Expenditures	Excess of Revenues Over (under) Expenditures	Total Other Financing Sources/(Uses)	Net Change In Fund Balance
2005 CAFR*	61,751,794	90,168,625	(28,416,831)	233,935	(28,182,896)
2006 CAFR	65,642,009	74,931,051	(9,289,042)	3,216,226	(6,072,816)
2007 CAFR	69,285,022	68,507,071	777,951	14,604	792,555
2008 CAFR	73,449,003	70,653,684	2,795,319	202,558	2,997,877
2009 CAFR	68,431,522	70,061,331	(1,629,809)	3,476,223	1,846,414
2010 CAFR	72,851,155	71,296,301	1,554,854	1,656,047	3,210,901
2011 CAFR	69,802,150	65,372,628	4,429,522	(205,688)	4,223,834
2012 CAFR	81,675,281	79,137,833	2,537,448	(232,085)	2,305,363
2013 Budget	69,801,367	70,869,501	(1,068,134)	(117,518)	(1,185,652)
2014 Budget	69,321,255	71,603,780	(2,282,525)	(9,922)	(2,292,447)

*CAFR stands for Comprehensive Annual Financial Report data.

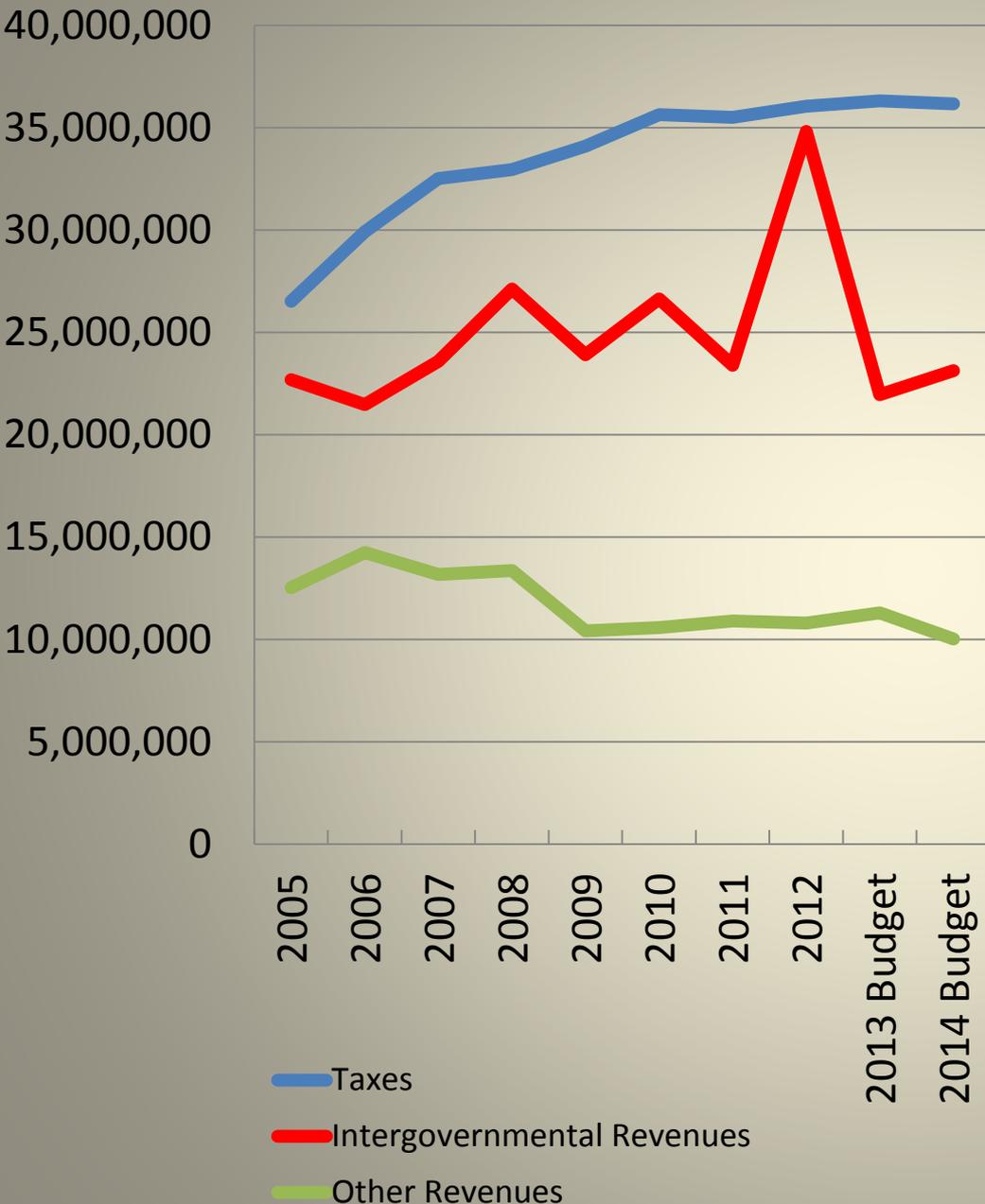
REVENUES BY TYPE

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

Year	Taxes	Intergovernmental Revenues	Other Revenues	Total Revenues
2005 CAFR*	26,515,870	22,698,458	12,537,466	61,751,794
2006 CAFR	29,914,424	21,479,244	14,248,341	65,642,009
2007 CAFR	32,513,013	23,592,755	13,179,254	69,285,022
2008 CAFR	32,954,120	27,121,712	13,373,171	73,449,003
2009 CAFR	34,097,022	23,908,450	10,426,050	68,431,522
2010 CAFR	35,641,804	26,628,793	10,580,558	72,851,155
2011 CAFR	35,501,017	23,389,156	10,911,977	69,802,150
2012 CAFR	36,054,509	34,811,026	10,809,746	81,675,281
2013 Budget	36,318,040	22,024,485	11,458,842	69,801,367
2014 Budget	36,166,513	23,132,574	10,022,168	69,321,255

*CAFR stands for Comprehensive Annual Financial Report data.

REVENUES BY TYPE (continued)



- Between 2007-2014 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 2014 of \$23,132,574 remain ultimately at the same level as the \$22,698,458 received in 2005. (red bar)

- Federal grant increases in 2008-2010 helped offset some of the States grant and aid decrease during that time. This trend did not continue into 2011.

- In 2011, the State also cut Market Value Credit.

- In 2012, \$11 million of State grant funding provided 100% of the funding for the land purchase needs of the Mississippi Northwoods project.

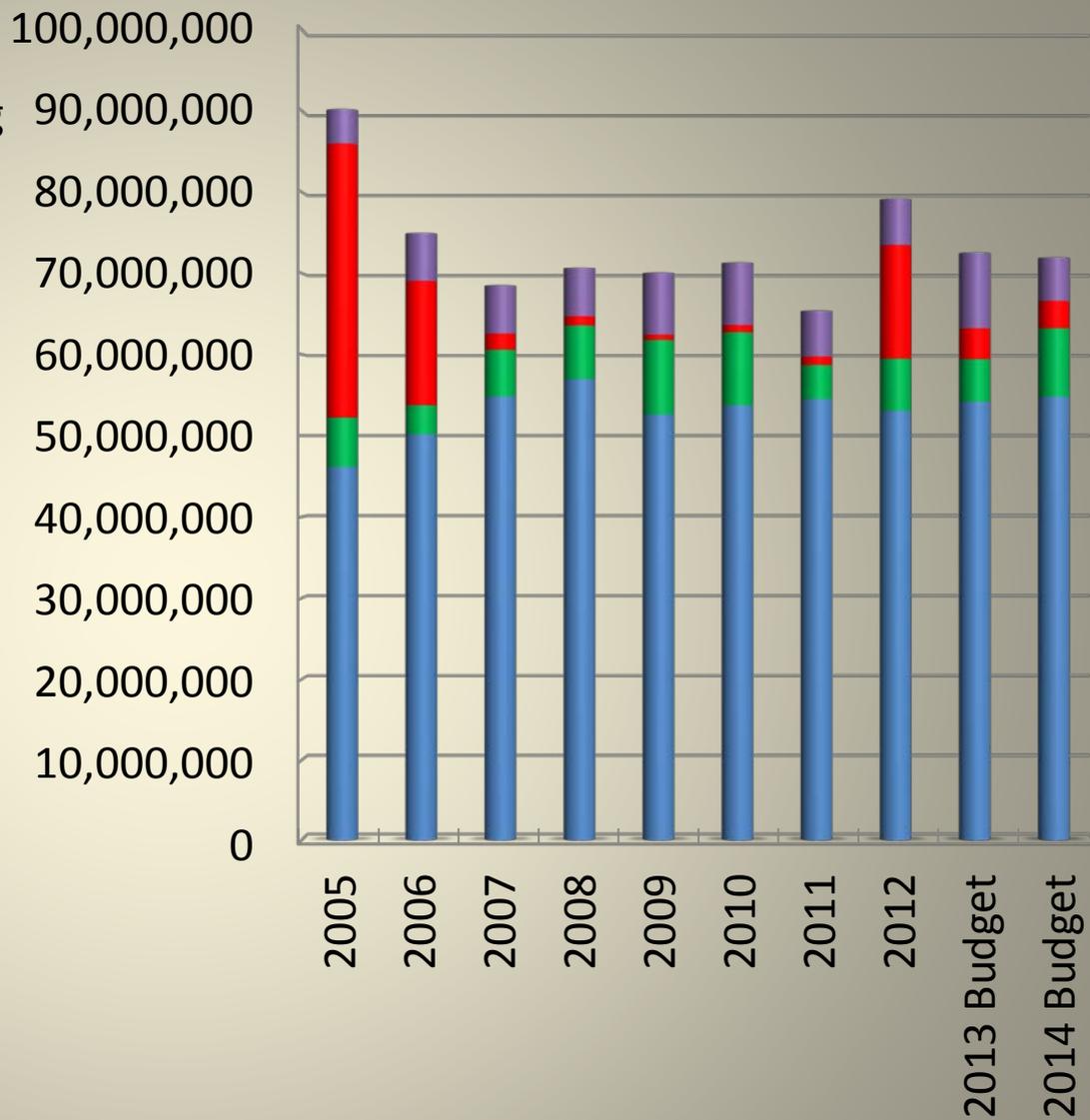
- County charges for services, interest income, and other miscellaneous revenues took a significant decline around 2008 and 2009 and has not recovered since.

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
2005 CAFR*	46,156,572	6,072,459	33,701,146	4,238,448	90,168,625
2006 CAFR	50,189,343	3,558,945	15,294,595	5,888,168	74,931,051
2007 CAFR	54,827,343	5,741,866	1,994,898	5,942,964	68,507,071
2008 CAFR	56,961,705	6,594,494	1,133,905	5,963,580	70,653,684
2009 CAFR	52,610,159	9,155,418	664,806	7,630,948	70,061,331
2010 CAFR	53,715,324	9,005,419	885,952	7,689,606	71,296,301
2011 CAFR	54,507,295	4,176,034	1,042,045	5,647,254	65,372,628
2012 CAFR	53,072,221	6,396,242	13,993,043	5,676,327	79,137,833
2013 Budget	54,252,828	5,242,397	2,067,629	9,306,647	70,869,501
2014 Budget	54,814,280	8,382,810	3,083,034	5,323,656	71,603,780

*CAFR stands for Comprehensive Annual Financial Report data.

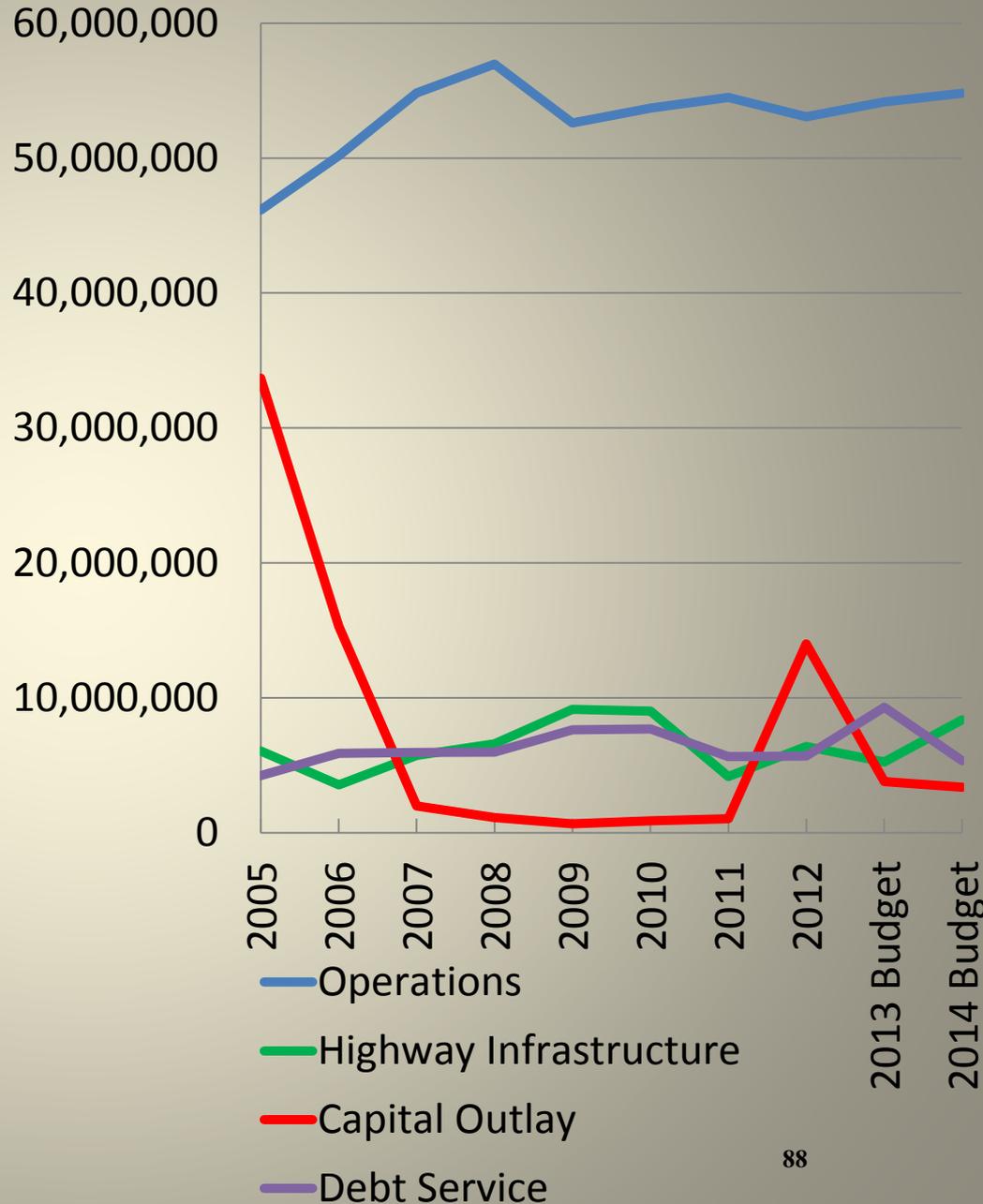
TOTAL EXPENDITURES



- Operations
- Highway Infrastructure
- Capital Outlay
- Debt Service

- Breaking down expenditures into the categories of operations, highway infrastructure, capital outlay, and debt service, better defines County spending trends.
- Starting in around 2008, to maintain flat expenditures, the County created operational efficiencies through several significant organizational restructures.
- Capital outlays fluctuate based on the timing of projects. In 2005, 2006 and 2012 the County had a building project and a land purchase.
- Highway infrastructure has fluctuated largely based on the available Federal grant dollars for projects. In 2009 and 2010 the County received historical highs in Federal highway funding as part of the American Recovery and Reinvestment Act of 2009. These funds were stimulus and one-time in nature.

EXPENDITURES BY TYPE



- In 2004, the County bonded for the construction and remodel of facilities. This explains the higher capital outlay spending during the construction period of 2005-2006. (red line)

- In 2005-2007 the County also experience higher operational growth as staffing slightly increased at this time. Additionally, the increase in square footage also attributed to the growth in operational spending.

- In 2012, the county received \$11 million in Legacy funding from the State to acquire land for the Mississippi Northwoods project. (red line)

- Operational spending in 2009-2014 remained relatively flat (blue line). A reduction in the County's workforce was needed to accomplish overall flat operational expenditures. The County is a very service based organization. Approximately 50% of the total budgeted expenditures are related to human capital.

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
2005 CAFR*	10,774,790	9,438,583	3,918,388		17,859,379
2006 CAFR	12,920,188	10,238,899	4,192,870		18,658,373
2007 CAFR	12,949,412	11,224,627	4,362,027		21,819,741
2008 CAFR	13,655,774	12,124,320	4,772,293	257,754	21,322,603
2009 CAFR	12,454,136	12,091,853	4,467,171	187,580	19,144,184
2010 CAFR	12,003,338	11,773,055	4,718,937	116,827	20,561,887
2011 CAFR	12,159,749	12,661,973	4,883,615		20,298,268
2012 CAFR	12,232,650	11,869,825	5,210,385		19,519,474
2013 Budget	13,039,232	12,291,755	5,396,256	47,000	19,458,110
2014 Budget	13,455,295	12,743,156	5,512,549	20,000	19,088,838

*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
2005 CAFR*	1,973,014	707,584	1,484,834		46,156,572
2006 CAFR	1,790,919	807,769	1,580,325		50,189,343
2007 CAFR	1,928,209	920,117	1,623,210		54,827,343
2008 CAFR	2,545,258	690,877	1,589,026	3,800	56,961,705
2009 CAFR	1,657,571	681,727	1,810,697	115,240	52,610,159
2010 CAFR	1,768,773	894,537	1,660,163	217,807	53,715,324
2011 CAFR	1,793,644	728,832	1,628,504	352,710	54,507,295
2012 CAFR	1,452,535	716,183	2,071,169		53,072,221
2013 Budget	1,481,279	678,187	1,856,009	5,000	54,252,828
2014 Budget	1,422,224	773,192	1,799,026		54,814,280

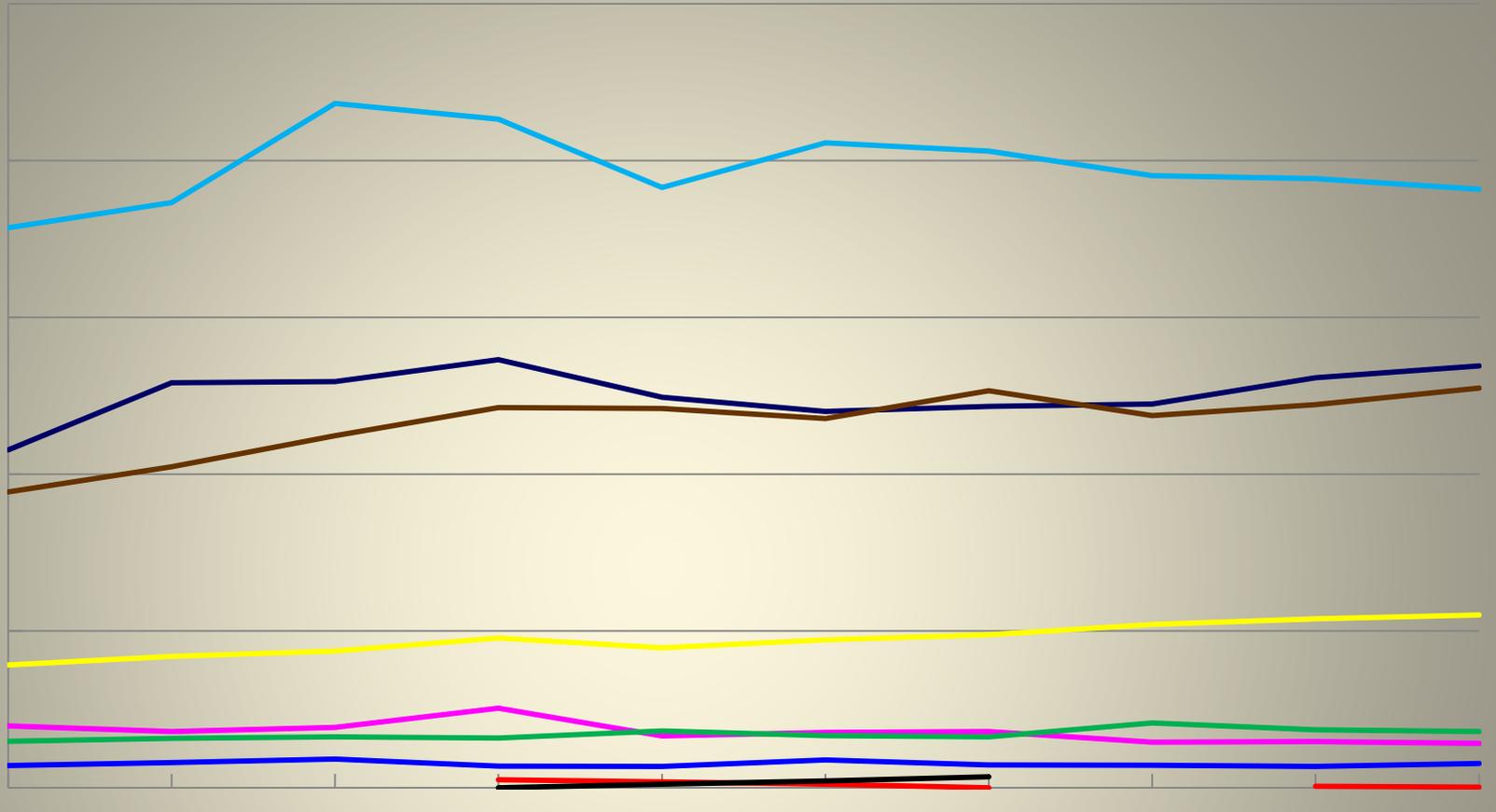
*CAFR stands for Comprehensive Annual Financial Report data.

OPERATING EXPENDITURES BY FUNCTION OF GOVERNMENT

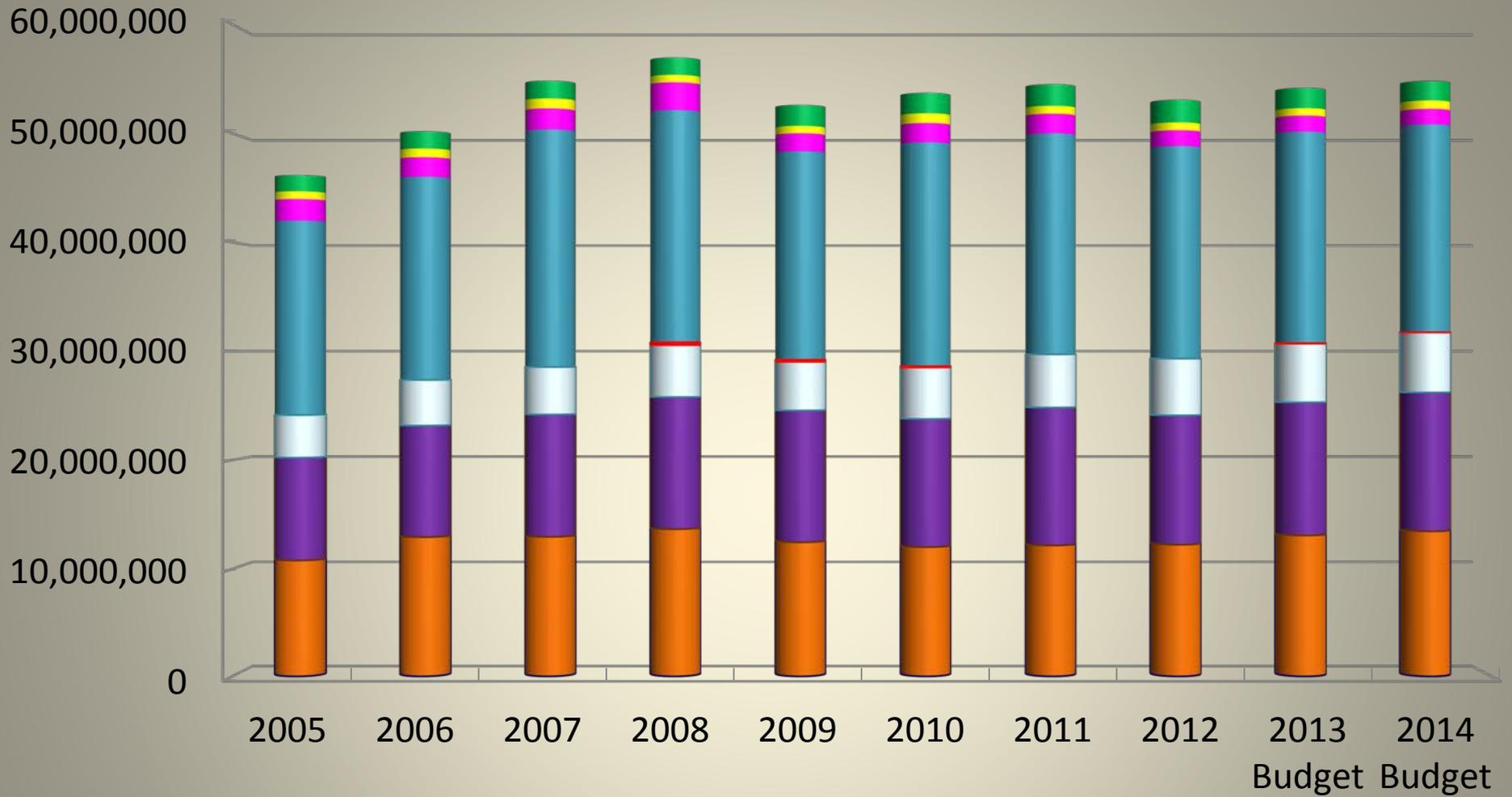
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2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Budget Budget

- General Government
- Public Safety
- Highways & Streets
- Sanitation
- Human Services
- Health
- Culture & Recreation
- Conservation of Natural Resources
- Economic Development



OPERATING EXPENDITURES BY FUNCTION OF GOVERNMENT



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

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

HUMAN CAPITAL INVESTMENTS

FULL-TIME EQUIVALENTS (FTE'S)

AND PERSONNEL COSTS BY

FUNCTION OF GOVERNMENT

Last 8 years actual & 2 years

budget

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

Last 8 years actual & 2 years budget

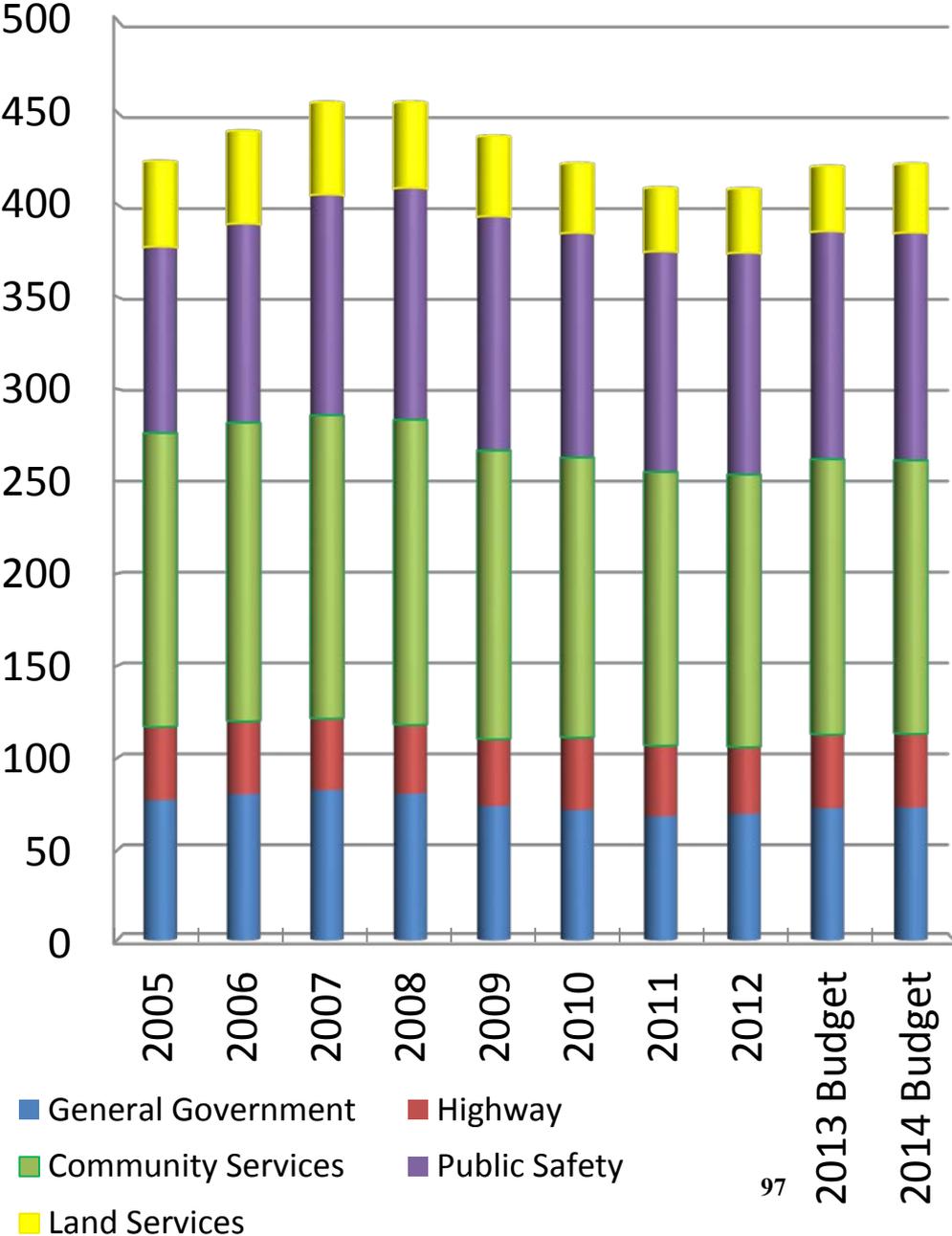
Year	General Government	Highway	Community Services	Public Safety	Land Services	Total
2005	77.2	39.7	159.2	101.0	46.5	423.6
2006	80.4	39.5	161.8	107.9	50.4	439.9
2007	82.6	38.8	164.3	119.6	50.2	455.5
2008	80.7	37.3	165.3	125.7	46.6	455.6
2009	74.0	36.2	156.4	127.0	43.6	437.2
2010	71.9	39.2	151.7	121.8	37.8	422.4
2011	68.5	38.2	148.3	119.5	34.7	409.2
2012	69.7	36.2	147.7	120.2	34.9	408.7
2013 Budget	72.8	39.9	149.2	123.5	35.5	420.9
2014 Budget	73.2	39.9	148.2	123.4	37.5	422.2

CROW WING COUNTY
2014 FULL TIME EQUIVALENTS (FTE) ANALYSIS
BY FUND & DEPARTMENT

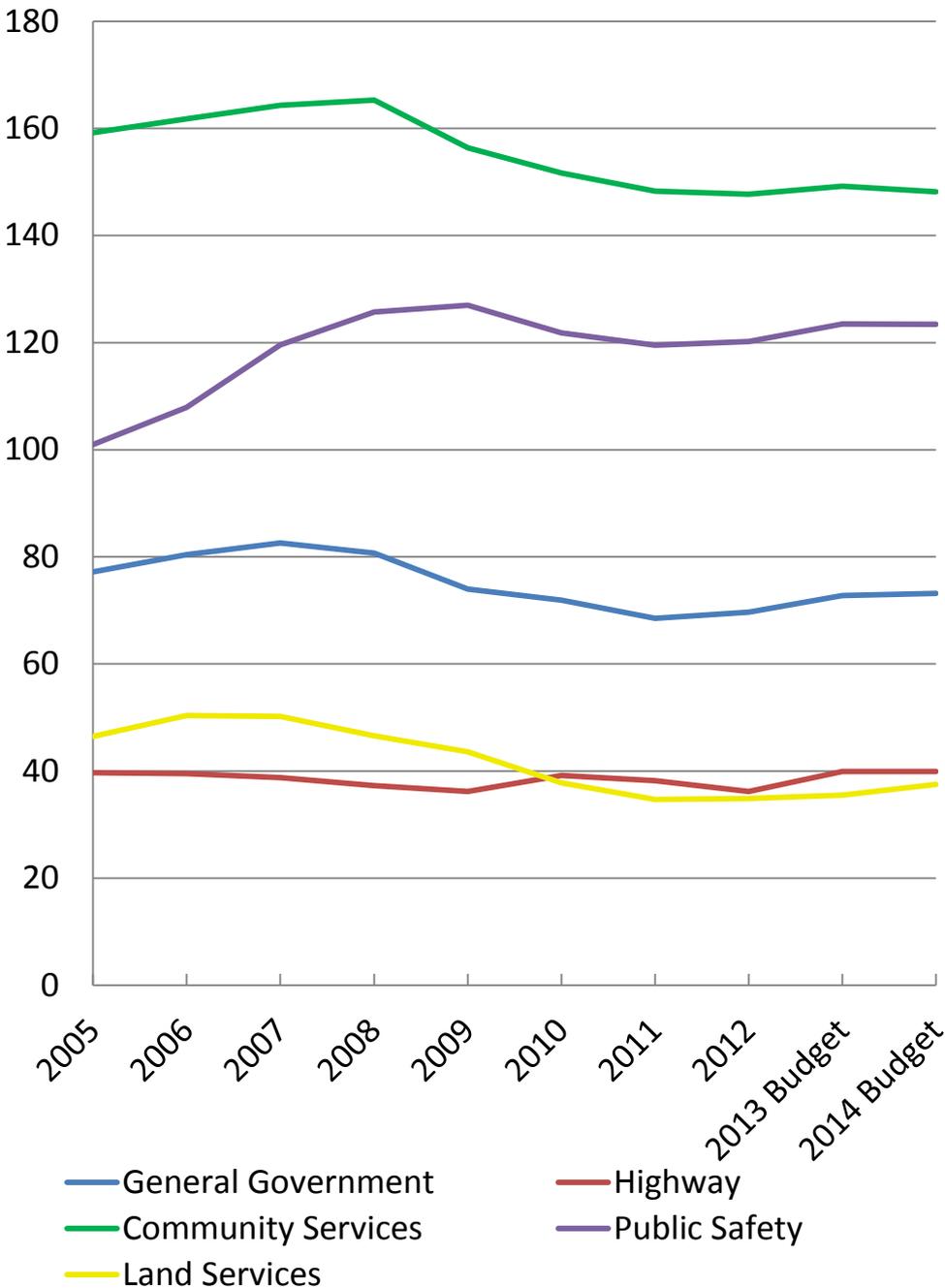
<u>FUND</u>	<u>DEPARTMENT</u>	<u>11 ACTUAL FTE</u>	<u>12 ACTUAL FTE</u>	<u>13 BUDGET</u>	<u>14 BUDGET</u>	<u>2014 CHANGES TO FTE'S</u>
General Fund - 1						
	County Commissioners	5.0	5.0	5.0	5.0	
	County Administrator	2.5	2.6	2.7	2.7	
	County Auditor/Treasurer	21.1	21.0	21.8	20.8	1 Retirement
	Information Technology	7.4	7.7	8.3	7.4	Removed 1 GIS position
	Human Resources	2.0	2.0	2.0	2.0	
	County Attorney	16.0	16.7	18.0	18.0	
	County Recorder	9.0	9.0	9.0	9.0	
	Environmental Services	8.4	9.1	7.1	8.1	Moved 1 from Water Plan
	Crosslake Planning & Zoning	-	-	-	2.0	Added 2 for new service
	Property Valuation & Classification	13.3	13.4	14.7	14.7	
	Facilities	5.5	5.7	6.0	7.0	Added 1 HVAC specialist
	County Sheriff/Dispatch	58.8	60.1	62.8	61.5	Moved 1.3 to Boat & Water
	Boat and Water	2.6	2.7	2.55	3.80	Moved 1.3 from Sheriff
	Mining Inspector	0.0	-	0.1	0.1	
	County Jail	57.2	56.4	57.0	57.0	
	Emergency Management	1.0	1.0	1.0	1.0	
	County Extension	0.6	0.6	0.6	0.6	
	Weed and Seed Inspector	-	-	-	-	
	General Fund Subtotal	210.4	213.1	218.7	222.0	
Highway Fund - 10						
	Highways	38.2	36.2	39.9	39.9	
Community Services Fund - 12						
	Veteran's Service	2.3	3.1	2.9	3.1	
	Income Maintenance	53.3	51.6	53.0	52.7	
	Social Services	73.1	74.1	74.2	75.6	
	County Health	18.6	17.8	18.1	16.7	
	Community Services Fund Subtotal	147.3	146.7	148.2	148.17	Reallocation of resources, Retirement, now includes Senior Citizen's Volunteers
		395.9	395.9	406.8	410.1	
Reserved Funds - 2						
	Env Serv - Surveyor	1.0	0.6	0.8	0.8	
	Water Plan	1.0	1.0	1.0	-	Moved 1 to Environmental Services
	Parks	0.8	0.8	0.9	1.2	Added Temporary Hours
Senior Citizen's Volunteers - 13						
	Federal Expense (Included in 420)	-	-	-	-	
	County Expense (Included in 420)	1.0	1.0	1.0	-	Moved to Community Services
	Senior Citizen's Vol. Fund Subtotal	1.0	1.0	1.0	-	
Solid Waste (Non-Landfill) - 18						
	Solid Waste (Non-Landfill)	2.9	2.7	3.0	3.2	Move from Public Land Management
Landfill - Enterprise Fund - 50						
	Landfill	1.3	1.3	1.3	1.3	
Natural Resources Mgmt - 22						
	Public Land Management	5.5	5.4	6.1	5.6	Move to Solid Waste (Non-Landfill)
TOTAL COUNTY FULL-TIME EQUIVALENTS		409.2	408.7	420.9	422.2	
		11 Actual FTE	12 Actual FTE	13 Budget	14 BUDGET	
	LAND SERVICES	34.6	34.9	35.5	37.5	
	PUBLIC SAFETY	119.5	120.2	123.5	123.4	
	OTHER GENERAL GOVERNMENT	68.5	69.7	72.8	73.2	
	HIGHWAY	38.2	36.2	39.9	39.9	
	COMMUNITY SERVICES	148.3	147.7	149.2	148.2	
		409.2	408.7	420.9	422.2	

FULL-TIME EQUIVALENTS (FTE'S)

- In 2014, the County's proposed staffing levels of 422.2 FTE are reflective of similar staffing level as in 2005 when the County had 423.6 FTE's.
- However, the 12.2 FTE difference between 2012 actual and 2013 budget is due, in part, to the 10% turnover ratio.
- Major organizational restructuring started in 2008 to help enhance services while dealing with a budgetary need to reduce human capital.
- The 2014 growth in FTE's is attributed to Crosslake contracting with Environmental Services for planning & zoning services.
- Crow Wing County continues to look for ways to increase our services to the taxpayer, while maintaining the total cost of human capital.



FTE'S BY FUNCTION



- Total reduction of Community Services staffing levels is 11 FTE's since 2005. The largest area of staffing reduction within Community Services (green line) has been the Health Division.

- Public Safety's trend upward in staffing during the mid-2000's was very much attributed to the Minnesota Department of Correction mandate in the amount of Correctional Officers needed to run the County's jail. (purple line) Total Public Safety growth is 22.4 FTE's since 2005.

- General government FTE's have been reduced 4 FTE's below 2005 levels. (blue line)

- Current Land Services staffing levels are 9 FTE's below the 2005 levels. This was largely managed by the development of a new Land Services model. (yellow line)

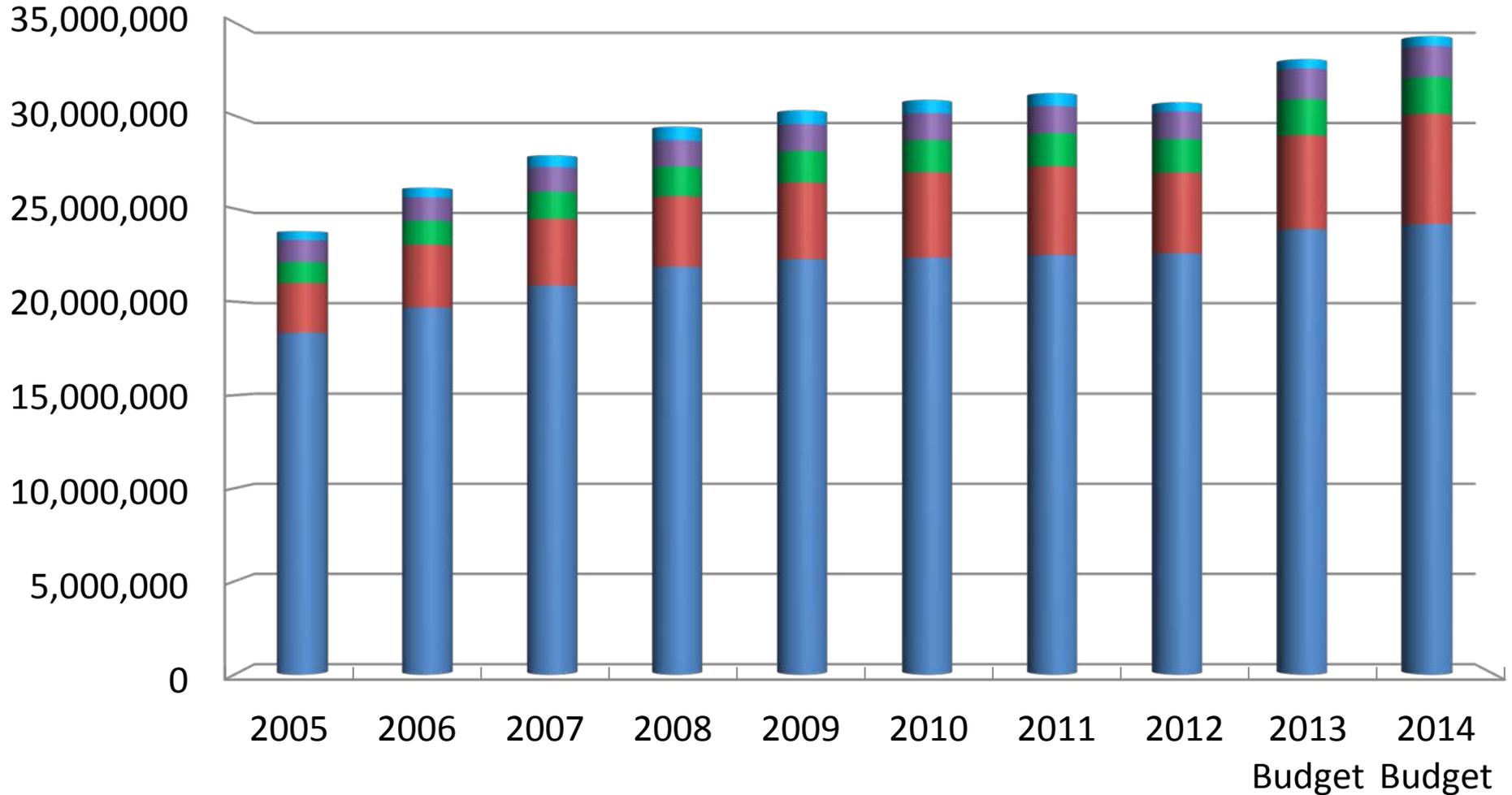
- Highway staffing levels are .2 FTE's above the 2005 levels. (red line)⁹⁸

PERSONNEL COSTS

Last 8 years actual & 2 years budget

Year	Salaries and Wages	Health/ Dental Insurance	PERA	FICA/ Medicare	Worker's Comp/ Other	Total
2005	18,325,554	2,681,456	1,112,813	1,201,739	456,809	23,778,371
2006	19,681,527	3,376,239	1,289,609	1,257,461	513,335	26,118,171
2007	20,861,083	3,590,092	1,446,281	1,340,133	621,155	27,858,744
2008	21,877,554	3,786,618	1,586,289	1,425,049	718,689	29,394,199
2009	22,283,498	4,120,029	1,684,979	1,453,843	734,069	30,276,418
2010	22,362,458	4,589,258	1,721,872	1,458,232	704,787	30,836,607
2011	22,514,515	4,762,051	1,770,636	1,475,495	681,639	31,204,336
2012	22,588,142	4,345,712	1,804,915	1,480,794	486,277	30,705,840
2013 Budget	23,889,729	5,051,080	1,931,516	1,659,249	491,460	33,023,034
2014 Budget	24,166,439	5,932,093	1,968,672	1,670,509	519,800	34,257,513

TOTAL PERSONNEL COSTS



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

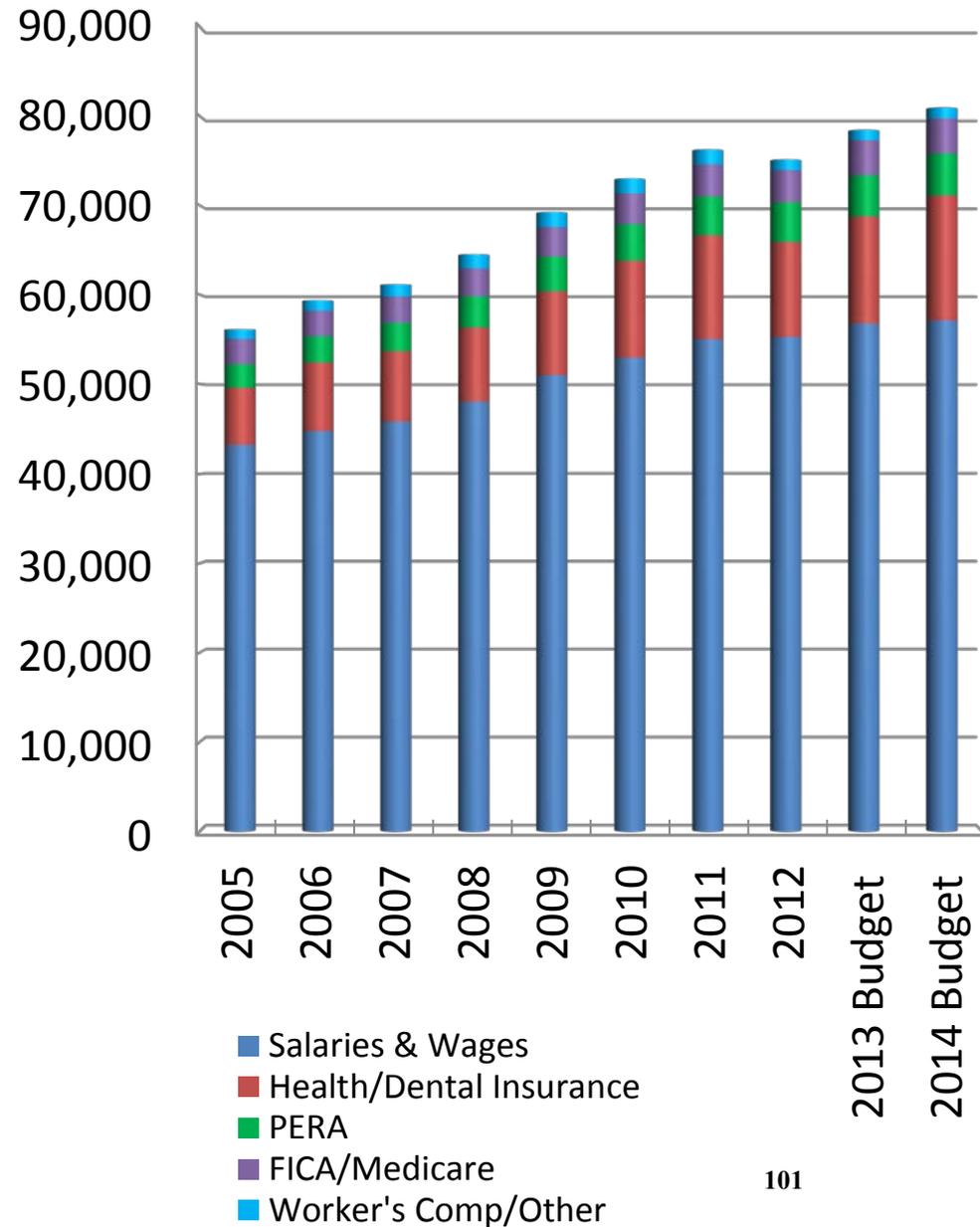
- In 2007, the County went through a comprehensive salary study. The implementation of results, provided growth in salary for various job classifications to provide competitive market pay. This was based on the overarching strategic principle of being an “at market” employer. In 2011, a second study was conducted and largely confirmed “at market” pay.

- Crow Wing County is currently in the process of completing another comprehensive salary study in 2013.

- In 2007 the County made a transition from a vacation/sick leave plan to PTO. This resulted in a reduction of 6 accrued days off per employee per year.

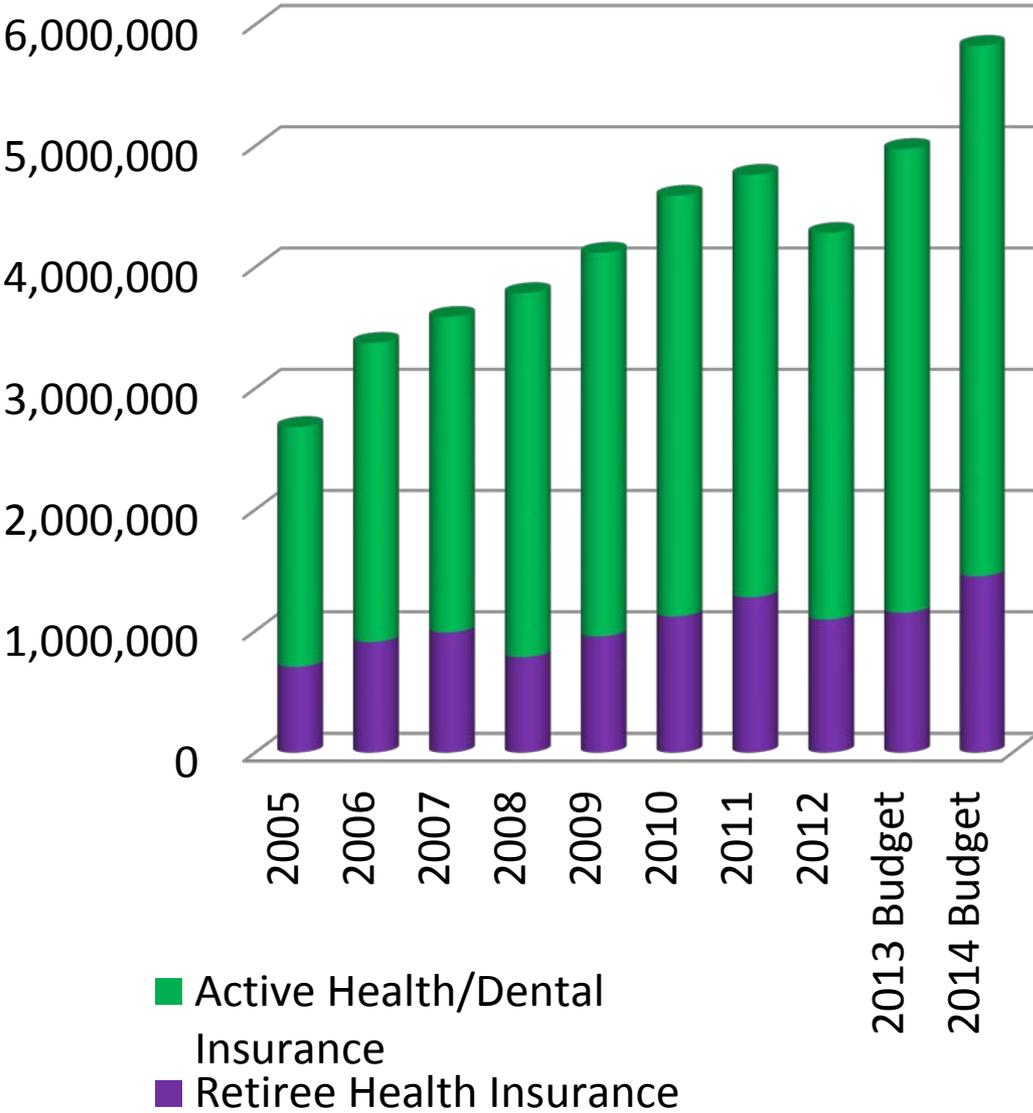
- The County has experienced a 121% increase in health insurance from 2005 to 2014. This has resulted in plan redesigns and most County employees today participate in a HSA high deductible health plan with \$2,600 single and \$5,200 family deductibles.

HISTORICAL INVESTMENT IN HUMAN CAPITAL (PER FTE)



BREAKDOWN OF RETIREE & ACTIVE HEALTH/DENTAL INSURANCE

Last 8 years actual & 2 years budget



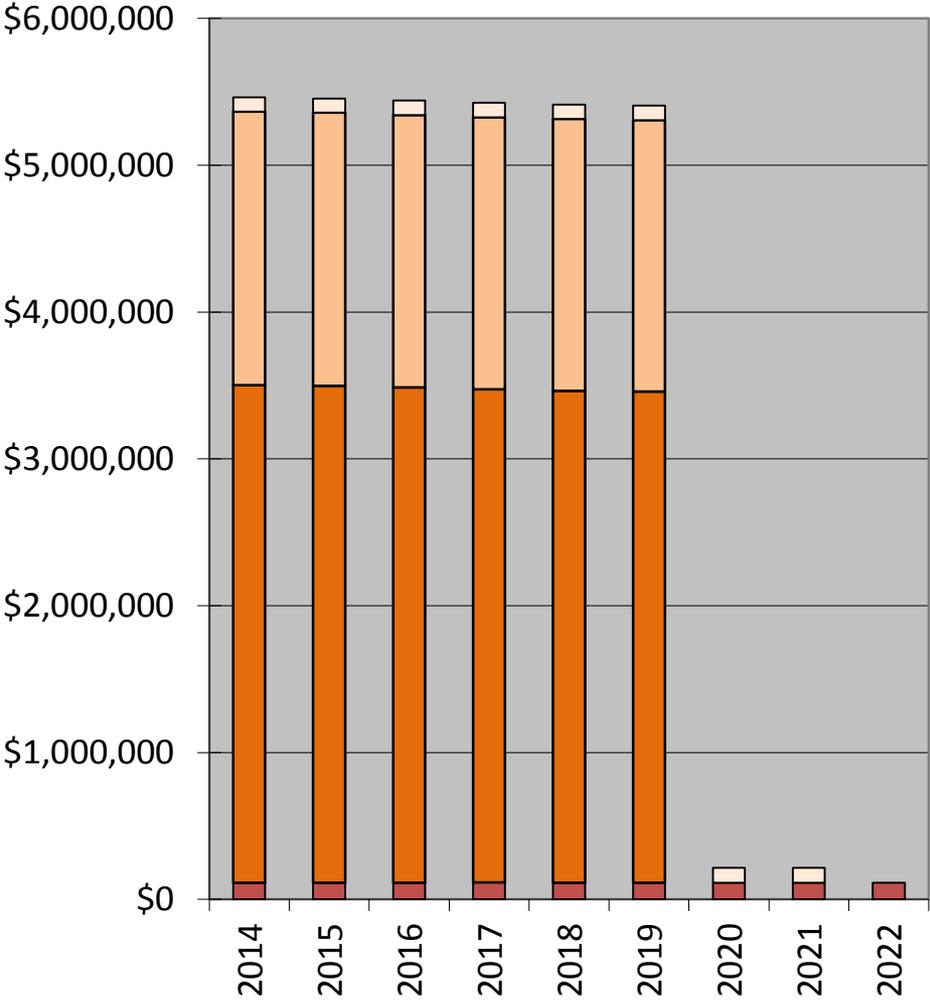
Year	Retiree	Active
2005	705,634	1,975,822
2006	909,710	2,466,529
2007	989,143	2,600,949
2008	785,308	3,001,310
2009	955,885	3,164,144
2010	1,120,675	3,468,583
2011	1,278,999	3,483,053
2012	1,094,300	3,187,998
2013 Budget	1,151,507	3,830,030
2014 Budget	1,452,869	4,399,207

BONDED INDEBTEDNESS

Annual Debt Service Levy and Future Principal Outstanding

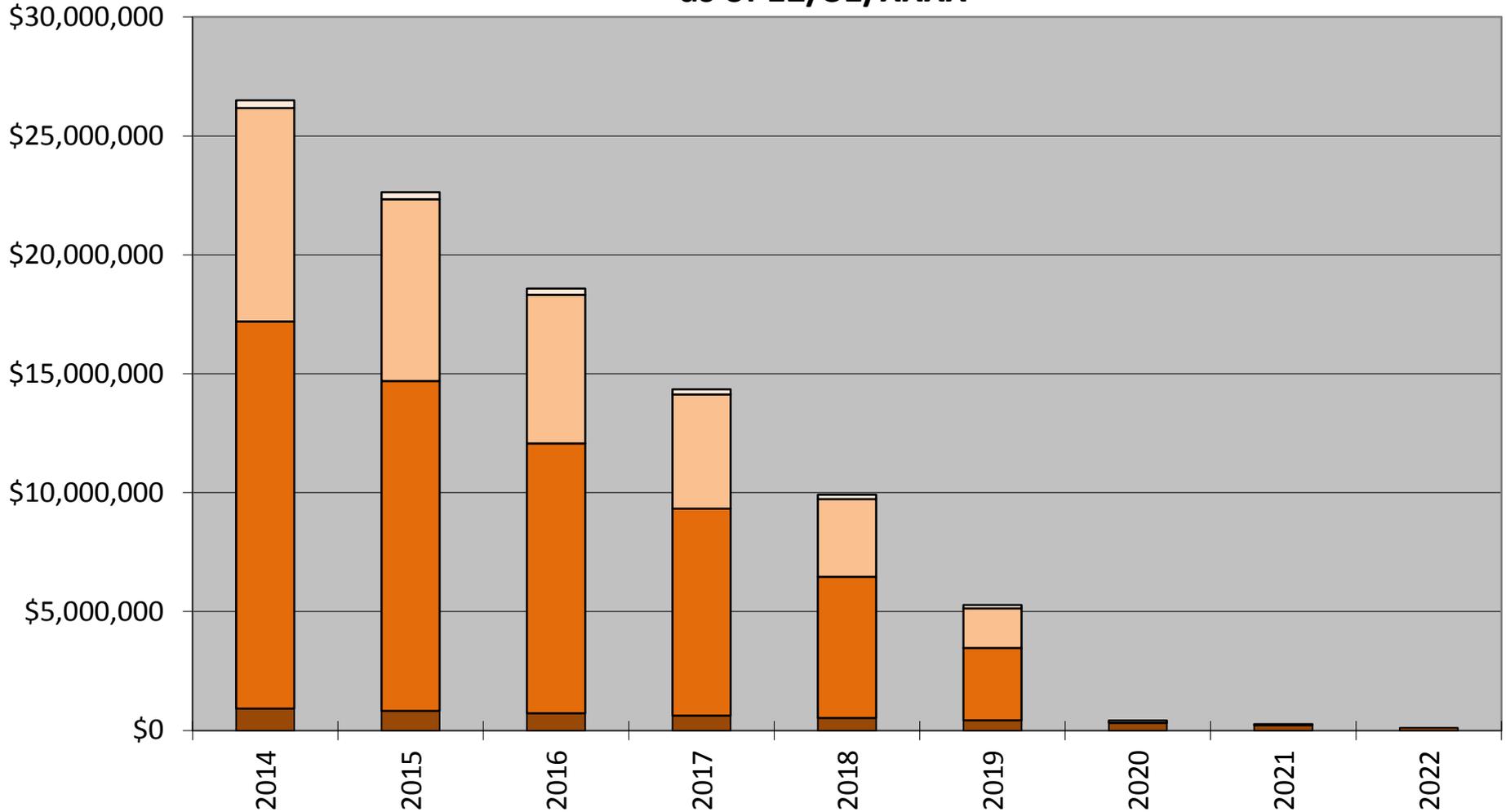
- Crow Wing County’s current debt levy is 14.7% of the County’s 2014 total levy.
- Crow Wing County’s debt rating is:
 - AA as rated by Standard & Poor’s.
- In 2013, the county refinanced its debt related to the 2004 building project. With a \$5 million injection of cash reserves and a transfer of \$1 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.

Annual Debt Service Levy



- 2010 G.O. Airport Bonds (refunding) 50% County portion
- 2013 G.O. Jail Bonds
- 2013 G.O. CIP Plan Bonds
- 2012 City of Crosslake Public Works Facility 53% County portion

Debt, Principal Outstanding as of 12/31/XXXX



- 2010 G.O. Airport Bonds (refunding) 50% County portion
- 2013 G.O. Jail Bonds
- 2013 G.O. CIP Plan Bonds
- 2012 City of Crosslake Public Works Facility 53% County portion

**2014 CROW WING COUNTY
BUDGET**

GOVERNMENTAL AND ENTERPRISE FUNDS

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

<u>FUNDS</u>	2012 ACTUAL FUND BALANCE	2013 ACTUAL FUND BALANCE	2014 BUDGETED FUND BALANCE INC / (DEC)	2014 PROJECTED FUND BALANCE	2013 / 2014 % INC/(DEC)
<u>GOVERNMENTAL</u>					
MAJOR FUNDS					
GENERAL	\$ 20,003,915	\$ 15,173,156	\$ (183,489)	\$ 14,989,667	-1.21%
HIGHWAY	4,383,521	9,927,791	(1,750,305)	8,177,486	-17.63% *
COMMUNITY SERVICES	7,099,515	7,671,543	(571,500)	7,100,043	-7.45%
PUBLIC LAND MANAGEMENT	964,227	697,748	(58,428)	639,320	-8.37%
DEBT SERVICE	4,674,240	5,075,812	(14,783)	5,061,029	-0.29%
CAPITAL PROJECTS	6,002,179	3,886,269	86,822	3,973,091	2.23%
NON-MAJOR FUNDS					
UNORGANIZED TOWNSHIPS	1,686,483	1,942,634	(34,702)	1,907,932	-1.79% **
SOLID WASTE (NON-LANDFILL)	2,190,825	2,154,900	213,865	2,368,765	9.92% **
SMALL CITIES DEVELOPMENT	38,929	58,293	19,302	77,595	33.11% **
ENVIRONMENTAL TRUST	1,970,613	1,945,859	771	1,946,630	0.04% **
TOTAL GOVERNMENTAL FUND BALANCES	\$ 49,014,447	\$ 48,534,005	\$ (2,292,447)	\$ 46,241,558	-4.72%
<u>ENTERPRISE</u>					
LANDFILL	\$ 10,862,961	\$ 12,132,495	\$ 676,182	\$ 12,808,677	5.57%
TOTAL OF ALL FUNDS	\$ 61,886,950	\$ 62,670,652	\$ (1,596,192)	\$ 61,074,460	-2.55%

* The Highway fund balance is decreasing more than 10% due to savings in previous years for the 2014 Highway Improvement Plan spending.

** In the aggregate, the non-major funds increase is 3%.

**2014 CROW WING COUNTY
BUDGET**

**GOVERNMENT - WIDE
Including Unorganized Townships**

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 36,574,463	\$ 36,796,310	\$ 36,318,040	\$ 36,166,513	\$ (151,527)	-0.42%
SPECIAL ASSESSMENTS	595,417	610,716	580,000	590,000	10,000	1.72%
LICENSES AND PERMITS	1,055,128	1,287,873	1,086,595	981,645	(104,950)	-9.66%
INTERGOVERNMENTAL	20,952,555	33,507,868	22,024,485	23,132,574	1,108,089	5.03%
CHARGES FOR SERVICES	5,053,296	5,031,968	4,991,402	5,196,074	204,672	4.10%
INVESTMENTS	357,971	272,206	499,500	486,359	(13,141)	-2.63%
MISCELLANEOUS	4,246,265	3,666,924	4,301,345	2,768,090	(1,533,255)	-35.65%
TOTAL REVENUES	\$ 68,835,095	\$ 81,173,865	\$ 69,801,367	\$ 69,321,255	\$ (480,112)	-0.69%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 9,253,885	\$ 9,032,815	\$ 8,386,503	\$ 7,613,920	\$ (772,583)	-9.21%
PERSONNEL SERVICES	31,095,238	30,705,838	33,023,034	34,257,513	1,234,479	3.74%
SERVICES & CHARGES	11,413,484	13,128,660	12,187,558	15,385,180	3,197,622	26.24%
SUPPLIES & MATERIALS	4,301,412	2,952,469	3,589,820	3,412,388	(177,432)	-4.94%
CAPITAL OUTLAY	1,703,363	14,551,287	2,025,606	3,538,747	1,513,141	74.70%
DEBT SERVICE	5,647,686	5,767,862	9,306,647	5,323,656	(3,982,991)	-42.80%
OTHER EXPENDITURES	2,120,705	2,627,077	2,350,333	2,072,376	(277,957)	-11.83%
TOTAL EXPENDITURES	\$ 65,535,773	\$ 78,766,008	\$ 70,869,501	\$ 71,603,780	\$ 734,279	1.04%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,299,322	\$ 2,407,857	\$ (1,068,134)	\$ (2,282,525)	\$ (1,214,391)	113.69%
TOTAL OTHER FINANCING SOURCES (USES)	(216,623)	(195,257)	(117,518)	(9,922)	107,596	-91.56%
NET CHANGE IN FUND BALANCES	3,082,699	2,212,600	(1,185,652)	(2,292,447)	(1,106,795)	93.35%

FULL TIME EQUIVALENTS

409.4

408.7

420.9

422.2

**2014 CROW WING COUNTY
BUDGET**

GENERAL FUND - COMBINED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 18,260,818	\$ 18,246,165	\$ 19,093,109	\$ 19,361,276	\$ 268,167	1.40%
LICENSES AND PERMITS	385,077	481,978	483,595	498,645	15,050	3.11%
INTERGOVERNMENTAL	1,579,930	2,393,628	1,385,785	1,541,973	156,188	11.27%
CHARGES FOR SERVICES	2,452,011	2,641,485	2,726,570	2,943,564	216,994	7.96%
INVESTMENTS	272,320	219,588	405,000	405,000	-	0.00%
MISCELLANEOUS	1,738,980	1,608,278	1,355,477	1,417,914	62,437	4.61%
TOTAL REVENUES	\$ 24,689,136	\$ 25,591,122	\$ 25,449,536	\$ 26,168,372	\$ 718,836	2.82%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 16,437,309	\$ 16,457,212	\$ 17,706,158	\$ 18,658,020	\$ 951,862	5.38%
SERVICES & CHARGES	4,715,110	4,847,089	5,070,175	5,096,018	25,843	0.51%
SUPPLIES & MATERIALS	2,133,700	1,163,678	1,480,761	1,176,004	(304,757)	-20.58%
CAPITAL OUTLAY	823,725	2,050,494	258,248	314,000	55,752	21.59%
OTHER EXPENDITURES	1,172,365	1,251,352	1,176,807	1,136,897	(39,910)	-3.39%
TOTAL EXPENDITURES	\$ 25,282,209	\$ 25,769,825	\$ 25,692,149	\$ 26,380,939	\$ 688,790	2.68%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (593,073)	\$ (178,703)	\$ (242,613)	\$ (212,567)	\$ 30,046	-12.38%
TOTAL OTHER FINANCING SOURCES (USES)	1,499,351	1,442,009	(4,985,362)	29,078	5,014,440	-100.58%
NET CHANGE IN FUND BALANCES	906,278	1,263,306	(5,227,975)	(183,489)	5,044,486	-96.49%
 FULL TIME EQUIVALENTS	 213.2	 215.4	 221.4	 224.0		

**2014 CROW WING COUNTY
BUDGET**

COMMISSIONERS

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 202,614	\$ 205,449	\$ 210,695	\$ 233,743	\$ 23,048	10.94%
SERVICES & CHARGES	15,198	16,698	55,322	55,432	110	0.20%
SUPPLIES & MATERIALS	671	340	1,550	1,444	(106)	-6.84%
TOTAL EXPENDITURES	\$ 218,483	\$ 222,487	\$ 267,567	\$ 290,619	\$ 23,052	8.62%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (218,483)	\$ (222,487)	\$ (267,567)	\$ (290,619)	\$ (23,052)	8.62%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(218,483)	(222,487)	(267,567)	(290,619)	(23,052)	8.62%
 FULL TIME EQUIVALENTS	5.0	5.0	5.0	5.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

001 DEPT Commissioners

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-001-000-0000-6100	Salaries & Wages - Regular	140,254	140,254	140,255	144,465
01-001-000-0000-6110	Per Diem - Employee	14,800	14,500	14,800	14,500
01-001-000-0000-6150	Health Insurance	28,315	30,774	35,439	53,038
01-001-000-0000-6152	Dental Insurance	2,241	2,727	2,894	3,784
01-001-000-0000-6154	Long-Term Disability Insurance	247	247	245	305
01-001-000-0000-6156	Life Insurance	354	354	360	390
01-001-000-0000-6164	Pera	4,696	4,930	4,209	4,335
01-001-000-0000-6170	Fica	8,997	8,936	9,614	9,856
01-001-000-0000-6172	Medicare	2,104	2,090	2,249	2,305
01-001-000-0000-6176	Worker's Compensation	606	637	630	765
01-001-000-0000-6210	Telephone	3,668	3,763	4,000	3,632
01-001-000-0000-6245	Membership Dues & Subscrip.	0	0	37,022	39,000
01-001-000-0000-6268	Non-Employee Per Diems	0	0	1,500	0
01-001-000-0000-6272	Non-Employee Mileage	0	0	500	0
01-001-000-0000-6332	Employee Mileage	7,434	8,107	7,500	8,000
01-001-000-0000-6334	Hotel & Meals Travel Expense	1,442	3,499	2,800	2,800
01-001-000-0000-6338	Training & Registration Fees	2,655	1,330	2,000	2,000
01-001-000-0000-6409	Office Supplies	136	232	150	140
01-001-000-0000-6480	Comp. Eq. & Software Under \$5K	535	107	1,400	1,304
DEPT 001	Commissioners				
	Revenue				
	Expend.	218,483	222,487	267,567	290,619
	Net	218,483	222,487	267,567	290,619

**2014 CROW WING COUNTY
BUDGET**

COURT ADMINISTRATION

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 3,504	\$ 1,380	\$ -	\$ -	\$ -	-
MISCELLANEOUS	1,273	370	-	-	-	-
TOTAL REVENUES	\$ 4,777	\$ 1,750	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 7,536	\$ -	\$ -	\$ -	\$ -	-
SERVICES & CHARGES	306,903	294,561	303,898	310,898	7,000	2.30%
SUPPLIES & MATERIALS	7,804	2,378	-	-	-	-
TOTAL EXPENDITURES	\$ 322,243	\$ 296,939	\$ 303,898	\$ 310,898	\$ 7,000	2.30%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (317,466)	\$ (295,189)	\$ (303,898)	\$ (310,898)	\$ (7,000)	2.30%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(317,466)	(295,189)	(303,898)	(310,898)	(7,000)	2.30%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
010 DEPT Court

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-010-000-0000-5610	Prosecution Costs Fine	330 -	370 -	0	0
01-010-000-0000-6174	Unemployment Compensation	7,536	0	0	0
01-010-000-0000-6266	Legal Fee	241,872	237,196	225,000	235,000
01-010-000-0000-6274	Medical Fee	16,875	9,725	25,000	20,000
01-010-000-0000-6299	Prof. & Tech. Fee - Other	2,889	11,177	11,000	13,000
01-010-005-0000-6299	Prof. & Tech. Fee - Other	44,821	35,920	42,898	42,898
01-010-005-0000-6434	Public Health Supplies	5,459	0	0	0
DEPT 010 Court	Revenue	330 -	370 -	0	0
	Expend.	319,452	294,018	303,898	310,898
	Net	319,122	293,648	303,898	310,898

**2014 CROW WING COUNTY
BUDGET**

LAW LIBRARY - RESTRICTED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 76,422	\$ 72,429	\$ 75,000	\$ 75,000	\$ -	0.00%
MISCELLANEOUS	-	96	-	-	-	-
TOTAL REVENUES	\$ 76,422	\$ 72,525	\$ 75,000	\$ 75,000	\$ -	0.00%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 136	\$ 369	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	51,233	56,361	70,000	70,000	-	0.00%
TOTAL EXPENDITURES	\$ 51,369	\$ 56,730	\$ 70,000	\$ 70,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 25,053	\$ 15,795	\$ 5,000	\$ 5,000	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	25,053	15,795	5,000	5,000	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds
021 DEPT Law Library

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
02-021-000-0000-5500	Law Library Fees Ms 134A.10	76,422 -	72,429 -	75,000 -	75,000 -	
02-021-000-0000-5830	Miscellaneous Other Revenue	0	96 -	0	0	
02-021-000-0000-6300	Mach., Equip., Software Serv	136	369	0	0	
02-021-000-0000-6455	Ref. Books & Libr. Materials	42,488	53,181	65,000	65,000	
02-021-000-0000-6485	Furn. & Eq. Other Under \$5K	8,745	3,180	5,000	5,000	
DEPT 021	Law Library	Revenue	76,422 -	72,525 -	75,000 -	75,000 -
		Expend.	51,369	56,730	70,000	70,000
		Net	25,054 -	15,794 -	5,000 -	5,000 -

CROW WING COUNTY 2014 BUDGET NARRATIVE

DEPARTMENT NAME: Administration

DEPARTMENT DESCRIPTION:

The County Administrator is directly accountable to the County Board under the provisions of Minnesota Statute 375A.06. Under supervision by the County Board, the Administrator is charged with coordinating the various activities of the county and unifying management of its affairs. Primary responsibilities also include oversight of the Senior Management Team, budget preparation and management in concert with the County Auditor's Office, and public relations.

GOALS AND OBJECTIVES OBTAINED IN 2013:

1. Ongoing evaluation and success of Release Advanced Planning pilot and Community Case Management pilot in community Services. Pilots are on-track to achieve stated goals identified at the onset of the pilots. In particular, the CCM pilot is integrating into the re-design of Community Services, which was approved by the County Board as part of the Interim Land Services Director's assessment of operations.
2. Requirements added to the performance review of each SMT member to LEAN out a minimum of two processes within each of their respective areas of responsibility. Ongoing evaluation to be included as part of their annual review. In 2012, conducted 6 LEAN events resulting in a reduction of 44% in processing time for LEANed processes.
3. Proposed reorganization plan for an Administrative Services Division consistent with Board direction to identify remaining structural changes to the organization that could be pursued to increase efficiency and effectiveness.
4. Situated 2012 end-of-year reporting of results achieved, positioning the organization for issuing its first-ever Citizens Report, which occurred in Spring 2013.

5. Added new electronic payment methods to county website, which has expanded the range of service offerings through e-commerce alternatives, including all Environmental Services permits, and within 2013, all Highway Dept permits, Sheriff's Office alarm registrations, and Auditor-Treasurer's Office liquor and other license applications.
6. Delivered organizational year-end 2012 budget performance with revenues at 106% of 2012 budget and expenses coming in at 97% of budget, resulting in a net positive fund balance growth of \$2.2 million.
7. Delivered Administration year-end 2012 budget performance with revenues at 109% of budget and expenses coming in at 96% of budget.
8. Helped lead preparation of 2013 budget process which resulted in a levy reduction of .4%, the third straight year of levy reductions.
9. Cascaded performance measures into the performance reviews of all employees starting with organizational metrics of performance for our key organizational objectives and cascading them down throughout the organization.
10. Continued to reinforce the movement toward a pay-for-performance culture in employee meetings and through labor negotiations. progress is ongoing and steady.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

1. Help prepare 2014 county budgets consistent with the County Board's governing philosophy.
2. Expand the array of e-commerce service alternatives.
3. Continue the development of technology solutions to advance the Community Services re-design to include data integration, data mining, and client-centered data capture and upload capabilities.
4. Produce second annual Citizen's Report.

5. Develop a broad set of financial management policies to govern the county's financial practices to include, at minimum, a Fund Balance Policy, a Budget and Capital Planning Policy, and an Investment Policy.
6. Oversee the development of a Technology Strategic Plan and the reconstitution of the County Board's Technology Committee. As part of the Strategic Technology Plan, develop policies, processes, or procedures, where appropriate to streamlining the county's technology investments around the concepts of total-cost-of-ownership.
7. Complete the first county-wide performance appraisal process for all employees at the end of 2013.
8. Continue to advance the progress toward the establishment of a pay-for-performance compensation model to apply to all county employees through upcoming labor negotiations.

**2014 CROW WING COUNTY
BUDGET**

ADMINISTRATOR

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 6,000	\$ 6,250	\$ -	\$ -	\$ -	-
MISCELLANEOUS	6	263	-	-	-	-
TOTAL REVENUES	<u>\$ 6,006</u>	<u>\$ 6,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 225,368	\$ 238,264	\$ 249,694	\$ 260,735	\$ 11,041	4.42%
SERVICES & CHARGES	17,668	18,266	15,900	18,341	2,441	15.35%
SUPPLIES & MATERIALS	4,267	1,545	8,000	5,122	(2,878)	-35.98%
TOTAL EXPENDITURES	<u>\$ 247,303</u>	<u>\$ 258,075</u>	<u>\$ 273,594</u>	<u>\$ 284,198</u>	<u>\$ 10,604</u>	<u>3.88%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (241,297)</u>	<u>\$ (251,562)</u>	<u>\$ (273,594)</u>	<u>\$ (284,198)</u>	<u>\$ (10,604)</u>	<u>3.88%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(241,297)</u>	<u>(251,562)</u>	<u>(273,594)</u>	<u>(284,198)</u>	<u>(10,604)</u>	<u>3.88%</u>
 FULL TIME EQUIVALENTS	2.5	2.6	2.7	2.7		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
035 DEPT Administrator

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-035-000-0000-5597	Charges For Services - Other	6,000 -	6,250 -	0	0
01-035-000-0000-5830	Miscellaneous Other Revenue	6 -	263 -	0	0
01-035-000-0000-6100	Salaries & Wages - Regular	181,631	194,333	201,092	208,020
01-035-000-0000-6150	Health Insurance	16,200	14,603	16,686	19,558
01-035-000-0000-6152	Dental Insurance	1,307	1,591	1,689	1,656
01-035-000-0000-6154	Long-Term Disability Insurance	287	316	299	322
01-035-000-0000-6156	Life Insurance	212	212	216	234
01-035-000-0000-6164	Pera	12,662	13,490	13,963	14,647
01-035-000-0000-6170	Fica	10,203	10,704	12,467	12,897
01-035-000-0000-6172	Medicare	2,547	2,710	2,916	3,017
01-035-000-0000-6176	Worker's Compensation	267	305	366	384
01-035-000-0000-6178	Educational & Cert. Expenses	52	0	0	0
01-035-000-0000-6200	Postage & Postal Box Rental	138	19	0	300
01-035-000-0000-6210	Telephone	1,647	1,544	1,700	1,583
01-035-000-0000-6245	Membership Dues & Subscrip.	247	805	700	700
01-035-000-0000-6249	Public Relations	5,580	4,041	8,500	5,000
01-035-000-0000-6299	Prof. & Tech. Fee - Other	4,383	2,725	0	3,758
01-035-000-0000-6300	Mach., Equip., Software Serv	968	1,720	0	2,000
01-035-000-0000-6332	Employee Mileage	102	1,086	0	0
01-035-000-0000-6334	Hotel & Meals Travel Expense	270	1,521	1,000	1,000
01-035-000-0000-6338	Training & Registration Fees	1,550	2,882	1,000	2,000
01-035-000-0000-6340	Machinery & Equipment Rental	2,785	1,924	3,000	2,000
01-035-000-0000-6409	Office Supplies	1,620	1,001	1,500	1,397
01-035-000-0000-6428	General Operating Supplies	148	0	0	0
01-035-000-0000-6436	Educational Supplies	57	8	0	0
01-035-000-0000-6480	Comp. Eq. & Software Under \$5K	2,440	537	6,500	3,725
DEPT 035 Administrator	Revenue	6,006 -	6,513 -	0	0
	Expend.	247,303	258,076	273,594	284,198
	Net	241,297	251,563	273,594	284,198

**CROW WING COUNTY
2014 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. Our 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 management including all transfers of real property in the county and are also charged with assigning parcel numbers for all properties in the county.

The County Auditor's office also manages and maintains records for Lake Improvement Districts as well as special assessments for local units of government. In addition, the Auditor-Treasurer's office is responsible for all purchasing and procurement for the county.

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's office 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 2013:

Looking back to the last two months of 2012, we see a general election with a record number of voters and no recounts or major problems. Using the old Treasurer's office for absentee voting worked well and all necessary tasks were accomplished on time and within budget. During 2013 the elections director worked with the state legislators on reforms to the election process.

Tax statements were combined with the evaluation notices for mailing. The process was outsourced for the first time saving staff time, postage and supplies. We continue to streamline the payment process. Credit cards can be used at all counters for tax and other payments. On line i-cart purchasing and tax payments are still a work in process. Additional staff were trained and certified to do vitals. 2013 saw the retirement of Mark Mull and Agnes Stevens. Replacements were hired and trained. A new employee was hired and trained in the finance area of the office.

County policies are being written and a review and approval schedule mapped out. Some of the existing policies are also being rewritten and submitted for review.

County debt was refinanced and restructured. An AA rating was certified through Standard and Poors. New bonds were issued at a savings of over 5 million as the years to pay off were shortened and the rate lowered.

High level computer training on Sequel and Queries was given to several of the office staff.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Continue to provide high level customer service to both our internal and external customers. Continue to cross train staff for complete coverage and better service. Provide additional payment methods for taxes. Strive for more use of e-recording and e-CRV.

Develop more written policies and procedures to use for internal auditing of ourselves and other departments. Get and maintain a clean audit from the state.

Work on establishing and measuring goals as we strive for excellence using managing for results.

**2014 CROW WING COUNTY
BUDGET**

AUDITOR - TREASURER

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 77,786	\$ 73,971	\$ 81,750	\$ 76,050	\$ (5,700)	-6.97%
CHARGES FOR SERVICES	170,264	157,757	194,700	186,084	(8,616)	-4.43%
MISCELLANEOUS	2,445	323	6,500	6,500	-	0.00%
TOTAL REVENUES	\$ 250,495	\$ 232,051	\$ 282,950	\$ 268,634	\$ (14,316)	-5.06%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,423,775	\$ 1,408,755	\$ 1,527,202	\$ 1,544,349	\$ 17,147	1.12%
SERVICES & CHARGES	110,897	122,274	266,897	322,711	55,814	20.91%
SUPPLIES & MATERIALS	33,181	26,675	32,500	24,492	(8,008)	-24.64%
TOTAL EXPENDITURES	\$ 1,567,853	\$ 1,557,704	\$ 1,826,599	\$ 1,891,552	\$ 64,953	3.56%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,317,358)	\$ (1,325,653)	\$ (1,543,649)	\$ (1,622,918)	\$ (79,269)	5.14%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,317,358)	(1,325,653)	(1,543,649)	(1,622,918)	(79,269)	5.14%
 FULL TIME EQUIVALENTS (Includes Elections)	21.1	21.0	21.8	20.8		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

040 DEPT Auditor-Treasurer

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-040-000-0000-5100	Beer License	581 -	531 -	750 -	750 -
01-040-000-0000-5101	Tobacco License	1,950 -	1,900 -	4,000 -	3,000 -
01-040-000-0000-5102	Off Sale Liquor License	7,350 -	3,130 -	7,000 -	6,300 -
01-040-000-0000-5103	On Sale Liquor License	57,300 -	56,750 -	58,000 -	54,000 -
01-040-000-0000-5149	Business License Other	330 -	310 -	1,000 -	1,000 -
01-040-000-0000-5150	Marriage License	10,275 -	11,350 -	11,000 -	11,000 -
01-040-000-0000-5505	Tax Services Admin Fee	40,577 -	34,493 -	40,000 -	40,000 -
01-040-000-0000-5506	Professional Services Fee	23,640 -	17,863 -	31,000 -	24,384 -
01-040-000-0000-5510	Birth Certificate	21,393 -	22,446 -	30,000 -	30,000 -
01-040-000-0000-5511	Death Certificate	19,247 -	18,883 -	19,000 -	19,000 -
01-040-000-0000-5512	Marriage Certificate	3,330 -	3,204 -	3,500 -	3,500 -
01-040-000-0000-5513	Passport	25,075 -	22,900 -	32,000 -	30,000 -
01-040-000-0000-5514	Notary Fee	2,680 -	2,740 -	3,000 -	3,000 -
01-040-000-0000-5597	Charges For Services - Other	3,572 -	4,478 -	4,200 -	4,200 -
01-040-000-0000-5599	Interfund - County Fees	30,750 -	30,750 -	32,000 -	32,000 -
01-040-000-0000-5830	Miscellaneous Other Revenue	2,445 -	323 -	6,500 -	6,500 -
01-040-000-0000-6100	Salaries & Wages - Regular	1,060,384	1,066,707	1,138,787	1,114,036
01-040-000-0000-6105	Salaries & Wages - Overtime	416	1,902	3,127	3,152
01-040-000-0000-6150	Health Insurance	175,077	167,085	192,038	236,384
01-040-000-0000-6152	Dental Insurance	13,266	14,588	16,273	16,969
01-040-000-0000-6154	Long-Term Disability Insurance	1,848	1,846	1,992	2,295
01-040-000-0000-6156	Life Insurance	1,390	1,383	1,460	1,588
01-040-000-0000-6162	Health Care Savings Plan (HCSP)	703	700	1,225	1,350
01-040-000-0000-6164	Pera	76,697	77,194	82,790	80,999
01-040-000-0000-6170	Fica	60,363	60,905	70,796	69,271
01-040-000-0000-6172	Medicare	14,117	14,245	16,557	16,200
01-040-000-0000-6174	Unemployment Compensation	17,899	479	0	0
01-040-000-0000-6176	Worker's Compensation	1,615	1,721	2,157	2,105
01-040-000-0000-6200	Postage & Postal Box Rental	50	400	100	42,000
01-040-000-0000-6210	Telephone	2,515	1,895	2,600	2,421
01-040-000-0000-6245	Membership Dues & Subscrip.	3,184	990	2,440	2,335
01-040-000-0000-6249	Public Relations	3,633	812	46,000	44,500
01-040-000-0000-6260	Consulting Fee	0	0	10,000	15,000
01-040-000-0000-6264	Financial Service Fee	0	0	72,000	72,000
01-040-000-0000-6299	Prof. & Tech. Fee - Other	110	151	12,700	13,858
01-040-000-0000-6300	Mach., Equip., Software Serv	90,370	105,619	102,713	112,000

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

040 DEPT Auditor-Treasurer

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-040-000-0000-6332	Employee Mileage	2,666	1,885	3,254	4,357	
01-040-000-0000-6334	Hotel & Meals Travel Expense	2,065	2,726	3,100	4,150	
01-040-000-0000-6336	Other Travel Expenses	0	461	0	0	
01-040-000-0000-6338	Training & Registration Fees	1,692	2,297	5,915	4,015	
01-040-000-0000-6340	Machinery & Equipment Rental	4,613	5,037	6,075	6,075	
01-040-000-0000-6409	Office Supplies	18,861	19,727	22,000	13,969	
01-040-000-0000-6428	General Operating Supplies	24	87	0	0	
01-040-000-0000-6480	Comp. Eq. & Software Under \$5K	13,433	777	7,987	9,592	
01-040-000-0000-6485	Furn. & Eq. Other Under \$5K	864	6,084	2,513	931	
DEPT 040	Auditor-Treasurer	Revenue	250,495 -	232,051 -	282,950 -	268,634 -
		Expend.	1,567,853	1,557,704	1,826,599	1,891,552
		Net	1,317,357	1,325,654	1,543,649	1,622,918

**CROW WING COUNTY
2014 BUDGET NARRATIVE**

DEPARTMENT NAME: Auditor-Treasurer - Elections

DEPARTMENT DESCRIPTION:

The Elections division is responsible for the administration of all election related activities for all federal, state, and county elections. In addition, we provide administrative election services for municipalities and school districts.

GOALS AND OBJECTIVES OBTAINED IN 2013:

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

With new statutory laws and rules, we expect there will be an increase in absentee voters and administrative requirements in our department. We are committed to working with existing staff and qualified temp staff to deliver high levels of customer service in the most cost-effective and timely manner possible.

**2014 CROW WING COUNTY
BUDGET**

ELECTIONS

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 48,206	\$ 8,911	\$ 1,800	\$ 10,300	\$ 8,500	472.22%
TOTAL REVENUES	\$ 48,206	\$ 8,911	\$ 1,800	\$ 10,300	\$ 8,500	472.22%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 96,539	\$ 124,670	\$ 111,529	\$ 118,651	\$ 7,122	6.39%
SERVICES & CHARGES	42,890	113,549	10,150	132,067	121,917	1201.15%
SUPPLIES & MATERIALS	1,731	105,703	2,000	69,983	67,983	3399.15%
TOTAL EXPENDITURES	\$ 141,160	\$ 343,922	\$ 123,679	\$ 320,701	\$ 197,022	159.30%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (92,954)	\$ (335,011)	\$ (121,879)	\$ (310,401)	\$ (188,522)	154.68%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(92,954)	(335,011)	(121,879)	(310,401)	(188,522)	154.68%

FULL TIME EQUIVALENTS

Included with Auditor-Treasurer

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
045 DEPT Elections

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-045-000-0000-5506	Professional Services Fee	48,206 -	6,285 -	1,800 -	1,800 -	
01-045-000-0000-5537	Filing Fee	0	2,626 -	0	2,000 -	
01-045-000-0000-5539	Mail Balloting Fees	0	0	0	6,500 -	
01-045-000-0000-6100	Salaries & Wages - Regular	70,415	83,929	85,092	70,714	
01-045-000-0000-6105	Salaries & Wages - Overtime	348	3,885	33	5,158	
01-045-000-0000-6110	Per Diem - Employee	0	13,690	0	15,000	
01-045-000-0000-6150	Health Insurance	14,188	9,509	12,018	15,238	
01-045-000-0000-6152	Dental Insurance	1,049	695	1,042	1,116	
01-045-000-0000-6154	Long-Term Disability Insurance	123	145	145	150	
01-045-000-0000-6156	Life Insurance	101	110	112	130	
01-045-000-0000-6162	Health Care Savings Plan (HCSP)	247	225	225	450	
01-045-000-0000-6164	Pera	5,017	6,289	6,178	5,137	
01-045-000-0000-6170	Fica	4,006	4,847	5,284	4,395	
01-045-000-0000-6172	Medicare	937	1,133	1,236	1,028	
01-045-000-0000-6176	Worker's Compensation	108	215	164	135	
01-045-000-0000-6200	Postage & Postal Box Rental	15	3,920	100	5,000	
01-045-000-0000-6210	Telephone	373	3,676	200	3,259	
01-045-000-0000-6249	Public Relations	1,029	25,813	1,500	8,000	
01-045-000-0000-6272	Non-Employee Mileage	0	4,195	0	5,000	
01-045-000-0000-6299	Prof. & Tech. Fee - Other	39,156	71,668	5,000	80,258	
01-045-000-0000-6300	Mach., Equip., Software Serv	0	1,268	0	25,000	
01-045-000-0000-6332	Employee Mileage	2,117	2,279	3,000	4,000	
01-045-000-0000-6334	Hotel & Meals Travel Expense	0	26	300	500	
01-045-000-0000-6336	Other Travel Expenses	0	3	50	50	
01-045-000-0000-6338	Training & Registration Fees	0	0	0	200	
01-045-000-0000-6342	Building & Facility Rental	200	700	0	800	
01-045-000-0000-6409	Office Supplies	731	79,477	2,000	65,187	
01-045-000-0000-6480	Comp. Eq. & Software Under \$5K	371	697	0	4,796	
01-045-000-0000-6485	Furn. & Eq. Other Under \$5K	628	25,530	0	0	
DEPT 045	Elections	Revenue	48,206 -	8,911 -	1,800 -	10,300 -
		Expend.	141,160	343,922	123,679	320,701
		Net	92,953	335,011	121,879	310,401

CROW WING COUNTY 2014 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 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 2013:

- Installed handheld device technology for Land Services
- Designed first phase for VDI – virtualized desktop environment
- Upgraded the IP Telephony servers, software and Attendant Console
- Implemented a solution for secured delivery of information to Citizens for eDiscovery
- Signed with E-Documents the application of workflow management software for Child Support
- Working on the implementation of a SharePoint Enterprise level solution
- Implemented Managed IT Services with Marco – Help Desk
- Continued the implementation of the Enterprise Permitting System

-Implemented the Dual Authentication for the Sheriff's Department

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

- Implement device security on all laptops and investigate implementation for other devices
- Migrate all office PCs to Microsoft Office 2013
- Upgrade all desktops and laptops to Windows 7 or greater
- Install Exchange 2013 and convert users from G-Mail to Outlook
- Finish the upgrade and enhancements to SharePoint 2013
- Expand the VDI pilot to more departments and users
- Move IFS files to Windows platform - MCIS dependent
- Implement Fleet Mapping and Asset Management software
- Investigate and install a secure E-mail system
- Install Systems Center for better management of IT assets

**2014 CROW WING COUNTY
BUDGET**

INFORMATION TECHNOLOGY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 63,276	\$ 19,269	\$ 11,000	\$ 10,000	\$ (1,000)	-9.09%
TOTAL REVENUES	\$ 63,276	\$ 19,269	\$ 11,000	\$ 10,000	\$ (1,000)	-9.09%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 608,563	\$ 655,264	\$ 717,031	\$ 748,241	\$ 31,210	4.35%
SERVICES & CHARGES	77,852	178,000	423,633	447,625	23,992	5.66%
SUPPLIES & MATERIALS	14,129	22,137	11,173	12,602	1,429	12.79%
TOTAL EXPENDITURES	\$ 700,544	\$ 855,401	\$ 1,151,837	\$ 1,208,468	\$ 56,631	4.92%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (637,268)	\$ (836,132)	\$ (1,140,837)	\$ (1,198,468)	\$ (57,631)	5.05%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(637,268)	(836,132)	(1,140,837)	(1,198,468)	(57,631)	5.05%
 FULL TIME EQUIVALENTS	 7.4	 7.7	 8.3	 8.7		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

061 DEPT Information Technology

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-061-000-0000-5506	Professional Services Fee	876 -	2,999 -	1,000 -	0
01-061-000-0000-5599	Interfund - County Fees	7,200 -	1,200 -	0	0
01-061-000-0000-6100	Salaries & Wages - Regular	341,894	373,371	404,378	468,527
01-061-000-0000-6105	Salaries & Wages - Overtime	7,611	9,115	15,152	17,948
01-061-000-0000-6150	Health Insurance	53,607	54,979	66,332	90,274
01-061-000-0000-6152	Dental Insurance	4,108	5,227	5,788	6,622
01-061-000-0000-6154	Long-Term Disability Insurance	575	548	697	907
01-061-000-0000-6156	Life Insurance	389	413	432	546
01-061-000-0000-6162	Health Care Savings Plan (HCSP)	300	300	300	600
01-061-000-0000-6164	Pera	24,574	26,922	29,952	34,573
01-061-000-0000-6170	Fica	20,229	22,301	26,012	30,161
01-061-000-0000-6172	Medicare	4,731	5,216	6,083	7,053
01-061-000-0000-6176	Worker's Compensation	561	617	796	922
01-061-000-0000-6200	Postage & Postal Box Rental	234	258	300	300
01-061-000-0000-6210	Telephone	1,788	3,237	24,432	4,221
01-061-000-0000-6245	Membership Dues & Subscrip.	2,563	4,537	4,599	4,599
01-061-000-0000-6249	Public Relations	500	200	500	0
01-061-000-0000-6260	Consulting Fee	13,364	26,172	42,000	43,400
01-061-000-0000-6263	Software as a Service (SAAS)	0	0	58,379	5,163
01-061-000-0000-6299	Prof. & Tech. Fee - Other	0	8,439	147,000	123,000
01-061-000-0000-6300	Mach., Equip., Software Serv	54,289	107,482	105,013	227,497
01-061-000-0000-6332	Employee Mileage	442	2,200	3,722	3,882
01-061-000-0000-6334	Hotel & Meals Travel Expense	521	2,940	7,281	7,761
01-061-000-0000-6336	Other Travel Expenses	0	12	530	530
01-061-000-0000-6338	Training & Registration Fees	1,630	18,442	19,641	21,036
01-061-000-0000-6405	Data Processing Supplies	3,555	441	1,000	931
01-061-000-0000-6409	Office Supplies	1,130	1,067	1,213	1,130
01-061-000-0000-6425	Fuel for Buildings	16	0	0	0
01-061-000-0000-6480	Comp. Eq. & Software Under \$5K	9,147	20,501	6,160	10,355
01-061-010-0000-5505	Tax Services Admin Fee	55,199 -	15,070 -	10,000 -	10,000 -
01-061-010-0000-6100	Salaries & Wages - Regular	114,863	119,112	120,789	67,612
01-061-010-0000-6105	Salaries & Wages - Overtime	0	595	0	924
01-061-010-0000-6150	Health Insurance	15,934	16,271	18,593	10,617
01-061-010-0000-6152	Dental Insurance	1,456	1,773	1,882	899
01-061-010-0000-6154	Long-Term Disability Insurance	202	203	213	128
01-061-010-0000-6156	Life Insurance	138	138	140	74

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

061 DEPT Information Technology

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
01-061-010-0000-6164	Pera	8,328	8,664	8,888	4,482	
01-061-010-0000-6170	Fica	6,474	6,784	7,601	4,249	
01-061-010-0000-6172	Medicare	1,514	1,587	1,777	993	
01-061-010-0000-6176	Worker's Compensation	1,074	1,127	1,226	130	
01-061-010-0000-6210	Telephone	91	75	75	75	
01-061-010-0000-6245	Membership Dues & Subscrip.	0	0	200	200	
01-061-010-0000-6299	Prof. & Tech. Fee - Other	585	248	3,000	3,000	
01-061-010-0000-6300	Mach., Equip., Software Serv	0	225	3,000	0	
01-061-010-0000-6332	Employee Mileage	428	710	730	570	
01-061-010-0000-6334	Hotel & Meals Travel Expense	467	337	1,072	732	
01-061-010-0000-6338	Training & Registration Fees	950	2,485	2,159	1,659	
01-061-010-0000-6409	Office Supplies	280	129	200	186	
01-061-010-0000-6480	Comp. Eq. & Software Under \$5K	0	0	2,600	0	
DEPT 061	Information Technology	Revenue	63,276 -	19,269 -	11,000 -	10,000 -
		Expend.	700,543	855,401	1,151,837	1,208,468
		Net	637,267	836,132	1,140,837	1,198,468

**2014 CROW WING COUNTY
BUDGET**

INFORMATION TECHNOLOGY - COMMITTED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 30,313	\$ 18,735	\$ 36,975	\$ 60,000	\$ 23,025	62.27%
SUPPLIES & MATERIALS	-	1,858	38,265	-	(38,265)	-100.00%
CAPITAL OUTLAY	-	8,699	21,305	-	(21,305)	-100.00%
TOTAL EXPENDITURES	\$ 30,313	\$ 29,292	\$ 96,545	\$ 60,000	\$ (36,545)	-37.85%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (30,313)	\$ (29,292)	\$ (96,545)	\$ (60,000)	\$ 36,545	-37.85%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(30,313)	(29,292)	(96,545)	(60,000)	36,545	-37.85%

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Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds
061 DEPT Information Technology

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
02-061-000-0000-6260	Consulting Fee	0	13,135	36,975	0
02-061-000-0000-6300	Mach., Equip., Software Serv	30,313	5,600	0	60,000
02-061-000-0000-6480	Comp. Eq. & Software Under \$5K	0	1,858	38,265	0
02-061-000-0000-6645	Comp. Eq. & Software Over \$5K	0	8,699	21,305	0
DEPT 061	Information Technology				
	Revenue				
	Expend.	30,313	29,292	96,545	60,000
	Net	30,313	29,292	96,545	60,000

**2014 CROW WING COUNTY
BUDGET**

CENTRAL SERVICES

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 603,644	\$ 525,035	\$ 569,345	\$ 759,443	\$ 190,098	33.39%
SERVICES & CHARGES	381,791	482,991	113,342	-	(113,342)	-100.00%
SUPPLIES & MATERIALS	541	309	-	-	-	-
CAPITAL OUTLAY	10,121	4,308	-	-	-	-
TOTAL EXPENDITURES	\$ 996,097	\$ 1,012,643	\$ 682,687	\$ 759,443	\$ 76,756	11.24%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (996,097)	\$ (1,012,643)	\$ (682,687)	\$ (759,443)	\$ (76,756)	11.24%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(996,097)	(1,012,643)	(682,687)	(759,443)	(76,756)	11.24%

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

062 DEPT Central Services

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> Mo. 01 - 12	<u>2012 Actual</u> Mo. 01 - 12	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-062-000-0000-6110	Per Diem - Employee	1,350	1,800	0	0
01-062-000-0000-6160	Retiree Health Insurance	602,294	523,235	569,345	759,443
01-062-000-0000-6200	Postage & Postal Box Rental	105,372	105,942	110,000	0
01-062-000-0000-6210	Telephone	15,437	15,589	0	0
01-062-000-0000-6245	Membership Dues & Subscrip.	20,652	20,663	0	0
01-062-000-0000-6249	Public Relations	43,519	48,680	0	0
01-062-000-0000-6260	Consulting Fee	46,370	69,921	0	0
01-062-000-0000-6264	Financial Service Fee	54,358	56,445	0	0
01-062-000-0000-6266	Legal Fee	25,968	112,319	0	0
01-062-000-0000-6272	Non-Employee Mileage	349	459	0	0
01-062-000-0000-6299	Prof. & Tech. Fee - Other	58,462	46,371	3,342	0
01-062-000-0000-6300	Mach., Equip., Software Serv	582	0	0	0
01-062-000-0000-6332	Employee Mileage	0	192	0	0
01-062-000-0000-6340	Machinery & Equipment Rental	10,722	6,410	0	0
01-062-000-0000-6409	Office Supplies	541	309	0	0
01-062-000-0000-6645	Comp. Eq. & Software Over \$5K	10,121	4,308	0	0
DEPT 062	Central Services				
	Revenue				
	Expend.	996,097	1,012,643	682,687	759,443
	Net	996,097	1,012,643	682,687	759,443

**CROW WING COUNTY
2014 BUDGET NARRATIVE**

DEPARTMENT NAME: Human Resources

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES OBTAINED IN 2013:

Performance Based Culture: Complete full deployment of performance plans for 2013, including Jan 1 launch, quarterly performance discussions and annual review. Results: Performance plan training for supervisors and participants was completed in Q4 2012. Department deployment of individual performance plans is 85% complete.

Technology: Implement talent management technology for use in Q1 2013. Implement applicant management technology by Q3 2013. Results: Trakstar talent management technology was implemented in Q4 2012. NeoGov applicant management technology is on schedule for Q3 implementation.

Leadership Training: Implement internally facilitated leadership training by Q2 2013. Results: Implemented Achieve Global Coaching Series. 30 participants attended four 1/2 day sessions covering the following topics: 1) Shaping a Motivational Workplace; 2) Giving Needs Based Feedback; 3) Realizing the Talent in Others; 4) Offering Rewards and Recognition.

Launch Crow Wing County Excellence initiative Q1 2013. Results: Service anniversary recognition launched in January; Retirement recognition launched in January, Excellence Alliance Officers elected in April; Fundraiser completed in June, Picnic set for September; Annual recognition awards to launch Q4 with awards to occur in Q1/2 2014.

Labor Relations: Settle expired agreements within parameters established by the County Board. Results: Settled 1) Assistant Attorneys, 2) AFSCME, 3) ONCE, 4) Teamster Supervisor Group Licensed, 5) Teamster Supervisor Group Non-Licensed, 6) Teamster Community Services, 7) IOUE Facilities, 8) IOUE Highway, 9) MNA. Remaining Open Contracts 1) LELS Deputy, 2) LELS Dispatch, 3) LELS Corrections.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

1. Complete market study Q3 2013 for use in developing 2014/15 labor strategy.
2. Develop 2014/15 labor strategy by Q4 2013 for board review and approval.
3. Expand pbp and calibration implementation for all existing and new members.
4. Complete conflict of interest training and certification by Q2.
5. Settle all open agreements within established parameters by Q4 2014
6. Hold four leadership training sessions; two coaching series and two performance management offerings.
7. Implement annual rewards and recognition program by Q2.
8. Identify HRIS technology to automate processing, performance tracking and improve data mining; for consideration in 2015/16.

**2014 CROW WING COUNTY
BUDGET**

HUMAN RESOURCES / RISK MANAGEMENT

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
MISCELLANEOUS	\$ 37	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 37	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 170,838	\$ 182,841	\$ 192,403	\$ 202,733	\$ 10,330	5.37%
SERVICES & CHARGES	458,990	413,018	540,425	535,975	(4,450)	-0.82%
SUPPLIES & MATERIALS	5,332	8,469	47,350	46,189	(1,161)	-2.45%
TOTAL EXPENDITURES	\$ 635,160	\$ 604,328	\$ 780,178	\$ 784,897	\$ 4,719	0.60%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (635,123)	\$ (604,328)	\$ (780,178)	\$ (784,897)	\$ (4,719)	0.60%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(635,123)	(604,328)	(780,178)	(784,897)	(4,719)	0.60%
 FULL TIME EQUIVALENTS	2.0	2.0	2.0	2.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

063 DEPT Human Resources

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
01-063-000-0000-5830	Miscellaneous Other Revenue	37 -	0	0	0
01-063-000-0000-6100	Salaries & Wages - Regular	133,339	143,326	148,760	154,702
01-063-000-0000-6150	Health Insurance	16,343	16,689	19,070	22,352
01-063-000-0000-6152	Dental Insurance	1,494	1,818	1,929	1,892
01-063-000-0000-6154	Long-Term Disability Insurance	235	249	256	286
01-063-000-0000-6156	Life Insurance	142	142	144	156
01-063-000-0000-6164	Pera	9,667	10,267	10,585	11,216
01-063-000-0000-6170	Fica	7,633	8,205	9,224	9,592
01-063-000-0000-6172	Medicare	1,785	1,919	2,157	2,243
01-063-000-0000-6176	Worker's Compensation	200	226	278	294
01-063-000-0000-6200	Postage & Postal Box Rental	0	0	0	300
01-063-000-0000-6210	Telephone	878	841	1,200	1,117
01-063-000-0000-6245	Membership Dues & Subscrip.	0	305	800	750
01-063-000-0000-6260	Consulting Fee	0	0	60,000	30,000
01-063-000-0000-6266	Legal Fee	0	0	50,000	45,000
01-063-000-0000-6299	Prof. & Tech. Fee - Other	0	0	16,450	16,958
01-063-000-0000-6300	Mach., Equip., Software Serv	0	24	0	22,000
01-063-000-0000-6332	Employee Mileage	531	578	800	650
01-063-000-0000-6334	Hotel & Meals Travel Expense	150	244	400	300
01-063-000-0000-6338	Training & Registration Fees	519	399	400	400
01-063-000-0000-6340	Machinery & Equipment Rental	2,785	1,924	3,375	3,000
01-063-000-0000-6409	Office Supplies	1,077	866	7,000	6,519
01-063-000-0000-6428	General Operating Supplies	0	41	0	0
01-063-000-0000-6480	Comp. Eq. & Software Under \$5K	216	1,095	350	1,024
DEPT 063	Human Resources	Revenue	37 -	0	0
		Expend.	176,994	189,158	333,178
		Net	176,958	189,158	333,178

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

064 DEPT Risk Management

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-064-000-0000-6338	Training & Registration Fees	0	75	7,000	3,500
01-064-000-0000-6350	Property Casualty Insurance	454,126	408,628	400,000	412,000
01-064-000-0000-6409	Office Supplies	3,150	5,217	4,000	5,122
01-064-000-0000-6436	Educational Supplies	0	0	30,000	27,937
01-064-000-0000-6480	Comp. Eq. & Software Under \$5K	889	1,252	6,000	5,587
DEPT 064	Risk Management				
	Revenue				
	Expend.	458,165	415,171	447,000	454,146
	Net	458,165	415,171	447,000	454,146

Office of the County Attorney

Donald F. Ryan, Crow Wing County Attorney
Bruce F. Alderman, Chief Deputy County Attorney

Crow Wing County Attorney's Office
213 Laurel Street, Suite 31
Brainerd, MN 56401

Phone: (218)824-1025 Fax: (218)824-1026



Assistant County Attorneys

John J. Sausen Janine L. LePage
Candace Prigge Rockwell J. Wells
Ilissa N. Ramm David. Hermerding

CROW WING COUNTY

July 8, 2013

Tim Houle
County Administrator
326 Laurel Street
Brainerd, MN 56401

Dear County Administrator Houle:

Enclosed herewith please find the Budget Request for the Crow Wing County Attorney's Office for the calendar year 2014. I also enclose at this time the County Attorney's Contingency Budget Request for the calendar year 2014.

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

For purposes of processing the 2014 Budget Request, all necessary additions/correction to our 2013 levy where made by the County Auditor/Treasurer's Office and consequentially no further adjustments will be necessary to establish a baseline for purposes of the 2014 Budget Request, except as otherwise provided herein. This of course could only be done through the 2nd quarter of 2013 due to the time of submissions.

Under the income, you will note that I have not included any mention of county program aid. If funds become available for our office, please contact me so we can discuss the best way to proceed accordingly. You will also see that I have held projected income flat. Currently it does appear we are on track with the overall 2013 income projection.

OUR MISSION:

To provide high quality, cost-effective public services in a friendly and respectful manner.

I draw your attention to the fact that my budget does not provide for any assessment to the Crow Wing County Self Insurance Fund. This is done pursuant to previous directive of the Crow Wing County Board that the same should not be budgeted for. The issue of whether or not to maintain a self-insurance fund for the purposes of administration of County businesses is an administrative policy question. However, as the County's legal advisor, I would be remiss not to recommend that this practice be changed. Though the County is insured through the Minnesota County Insurance Trust, there are exclusions in said insurance coverage. Should a monetary obligation arise which falls within one of the exclusion, the County currently has not budgeted to meet the same. It is my recommendation that on an annual basis an appropriate amount for self-insurance purposes should be set aside to cover these contingencies. Therefore, I recommend that the County Board reconsider its position on this issue. I also recommend that any funds so budgeted, and not spent, should carry over from year to year until a sufficient reserve fund balance is created. After that only such sums as necessary to maintain the fund balance would need to be budgeted annually.

Our 2014 budget submission does not provide for any expansion of the Crow Wing County Attorney's Office. We have shifted funds between accounts to reflect changes brought about by the county's reorganization efforts. We have increased account 6300 by \$1,885.00. This reflects a transfer of \$865.00 from account 6340 for Application Extender software expenses. It also represents an addition of \$1,020.00 for Quick Score expenses not previously budgeted for. We have also increased account 6340 by \$2,434.00 due to the Marco printer support contract. This was accomplished through transferring \$1,014.00 from account 6409 (to reflect anticipated reduction in toner expense) and adding \$1,420.00 not previously budgeted for. You will also note that we have increased account 6267 by \$1,000.00 to reflect out of pocket increases. We have reduced account 6230 by \$500.00 and account 6266 by \$1,000.00. The net effect of these changes is that we have reduced the portion of our budget over which we have direct control by .059%. As to the overall 1.06% increase for 2014, you will see that .19% is due to Crow Wing County restructuring and .87% is for wages, insurance, taxes, etc.

In the budget directions provided, it was requested that we supply a copy of any technology planning/replacement plan that may be in place. Please be advised that our office does have one. It already has been provided to you and IT. Never-the-less, we have enclosed an additional copy for ease of reference.

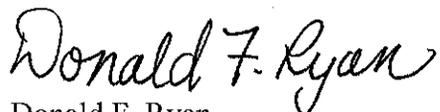
As I stated in my 2013 budget submission, I am unable to continue to cut, or flat line, my budget and still continue to provide fair, effective and efficient prosecution and other legal services. I realize we are in tough economic times but our duties and responsibilities have not decreased. In fact, the demands on my staff and office have in many ways increased with changing state directives and cost shifting. As you know, we have tried to lead the way in finding new and more efficient ways to delivery 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 you, or any member of the board.

Very truly yours,



Donald F. Ryan
Crow Wing County Attorney

DFR:flm

Enclosures

**CROW WING COUNTY
2014 BUDGET NARRATIVE**

DEPARTMENT NAME: Crow Wing County Attorney's Office

DEPARTMENT DESCRIPTION:

The Crow Wing County Attorney's Office currently consists of 9 attorneys and 9 non-attorney staff members. The attorneys consist of 1 elected County Attorney, 1 Chief Deputy County Attorney, 7 Assistant County Attorneys. The non-attorney staff consists of 1 Lead Legal Assistant and 7 Legal Assistants. Though document length restrictions prohibit a comprehensive review of everyone's duties, a general overview is provided as follows.

1) Adult Criminal: Our office is responsible for the prosecution of all serious felonies and felonies which occur within Crow Wing County. We also prosecute gross misdemeanors, misdemeanors and petty misdemeanors except for those occurring in a municipality which has exercised its statutory ability to prosecute misdemeanors occurring within its boundaries. We have 4.75 FTE attorneys and 4.5 legal assistants working in this area. We also have .20 FTE legal assistants monitoring and managing the Crow Wing County criminal history suspense prevention and resolution program.

In 2012, our office opened 2420 and closed 2335 files in this area. This breaks down as follows:

	Opened	Closed
Serious Felonies	26	21
Felonies	617	603
Gross Misdemeanors	282	283
Misdemeanors	623	607
Petty Misdemeanors	125	122
Total	1673	1636

The above numbers do not include/recognize probation violations, arraignment guilty pleas or other criminal case management for which no additional files are opened or closed. We had approximately 9 criminal appeals in 2012. These numbers do not reflect case consultation and trainings provided or other services/functions not tracked in MCAPS.

2) Juvenile Delinquency: Our office prosecutes all juvenile delinquencies and status offense matters occurring in Crow Wing County. Generally speaking a juvenile delinquency occurs when a juvenile commits what would have been a serious felony, felony or gross misdemeanor adult offense. A status offense occurs when a juvenile commits what would have been a misdemeanor or petty misdemeanor adult offense. We have 1 attorney and .80 FTE legal assistants working in this area. In 2012, our office opened 818 and closed 752 delinquency cases. This breaks down as follows:

	Opened	Closed
Serious Felonies	0	0
Felonies	94	80
Gross Misdemeanors	31	27
Misdemeanors	542	494
Petty Misdemeanors	150	151
Total	818	752

3) Child Protection: Our office is responsible for all children in need of protection or services (CHIPS) and termination of parental rights (TPR) matters occurring in Crow Wing County. These cases are very involved with issues ranging from dependency and neglect, child abuse, concurrent planning, permanency and the loss of one's child(ren). We have 1 attorney and 1 legal assistant working in this area.

In 2012 we opened 137 and closed 139 cases in the child protection field. This breaks down as follows:

Case Types	Opened	Closed
CHIPS	92	88
TPR	22	24
LTFC	2	3
TLC	3	2
TRUANCY	13	19
VFCT	4	3

(CHIPS-Child in Need of Protection or Services; TPR-Termination of Parental Rights; LTFC-Long Term Foster Care; TLC-Transfer of Legal Custody; VFCT-Voluntary Foster Care Treatment) These numbers do not include services provided (ie: case consultation, providing training, Crow Wing County Criminal Justice Initiative; Crow Wing County Family Services Collaborative, etc.) that are not tracked in MCAPS. We had one appeal to the appellate courts in 2012. We also opened 4 and closed 8 adoption matters.

4) Civil: Our office represents and does the legal work for all aspects of Crow Wing County’s governmental operation. These services range from macro/policy making level (advising county board, county administrator, department heads) to the micro day to day operational level (tax appeals, child support enforcement, civil commitments, contracts, ordinance drafting, land use issues, eminent domain, etc.) We have 1.75 FTE attorneys and 1.25 FTE legal assistants working in this area. We also have .25 FTE legal assistant administrating Crow Wing County civil forfeiture programs/efforts.

In 2012 MCAPS shows that we opened 325 and closed 265 cases. This breaks down as follows:

Case Types	Opened	Closed
Civil	20	16
Commitments	69	73
Condemnations	1	0
Dog Bites	37	38
Forfeitures	119	106
Guardianships	5	5
Land Use	0	0
Other	20	2
Probate	10	4
Tax Appeals	44	21

These numbers do not reflect any appellate work or services/opinions provided that are not tracked in MCAPS (i.e.:282 Child Support hours; responses to emails and phone calls when no file opened etc.).

5) Office General: In our office we have .50 FTE attorneys and 1 FTE legal assistant working in this area. The lead legal assistant, chief deputy county attorney and county attorney duties and responsibilities are incorporated into the above overview. With the loss of our receptionist position, we have had to rotate legal assistants through the front desk to perform these duties. This has resulted in a loss of approximately .80 FTE legal assistants time to cover receptionist duties. This then leaves us with the functional equivalent of 7.2 FTE legal assistant positions.

GOALS AND OBJECTIVES OBTAINED IN 2013 TO DATE OF SUBMISSION:

Have continued to effectively and efficiently prosecute crime.

Have continued to provide Crow Wing County governmental structures with comprehensive legal services.

Have maintained Crow Wing County's criminal history suspense numbers as one of the lowest, if not the lowest, in the State of Minnesota.

Have gone live with electronic conveyance of law enforcement investigative data.

We have implemented electronic case disposition notification process to include victims, court administration and defense attorneys

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Continue to effectively and efficiently prosecute crime.

Continue to provide excellent and comprehensive legal services to Crow Wing County governmental structure.

Continue to maintain Crow Wing County's criminal history suspense numbers as one of the lowest, if not the lowest, in the State of Minnesota. Also to coordinate uniform Criminal History management protocol for CWC operations (We have actually started this already).

Continue to develop electronic conveyance of discovery in criminal cases to defense attorneys.

Continue the creation and implementation of county-wide standardized investigation and conveyance of information policy (carried over).

Review Child Protection arena with goal of implementing electronic conveyance of data and exploring ways to lean the process. This continues to be a multi- year objective.

**2014 CROW WING COUNTY
BUDGET**

ATTORNEY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 18,781	\$ 28,769	\$ 50,000	\$ 50,000	\$ -	0.00%
MISCELLANEOUS	65,629	47,497	35,000	35,000	-	0.00%
TOTAL REVENUES	\$ 84,410	\$ 76,266	\$ 85,000	\$ 85,000	\$ -	0.00%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,495,644	\$ 1,622,193	\$ 1,716,644	\$ 1,733,295	\$ 16,651	0.97%
SERVICES & CHARGES	96,727	92,942	112,111	118,616	6,505	5.80%
SUPPLIES & MATERIALS	21,269	22,290	22,000	19,543	(2,457)	-11.17%
TOTAL EXPENDITURES	\$ 1,613,640	\$ 1,737,425	\$ 1,850,755	\$ 1,871,454	\$ 20,699	1.12%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,529,230)	\$ (1,661,159)	\$ (1,765,755)	\$ (1,786,454)	\$ (20,699)	1.17%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,529,230)	(1,661,159)	(1,765,755)	(1,786,454)	(20,699)	1.17%
 FULL TIME EQUIVALENTS	 16.0	 16.7	 18.0	 18.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
090 DEPT Attorney

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-090-000-0000-5527	Prosecution Services Fee	15,333 -	15,694 -	20,000 -	20,000 -	
01-090-000-0000-5597	Charges For Services - Other	3,448 -	13,075 -	30,000 -	30,000 -	
01-090-000-0000-5610	Prosecution Costs Fine	65,629 -	47,497 -	35,000 -	35,000 -	
01-090-000-0000-6100	Salaries & Wages - Regular	1,190,961	1,296,337	1,356,768	1,368,648	
01-090-000-0000-6105	Salaries & Wages - Overtime	0	612	0	0	
01-090-000-0000-6150	Health Insurance	113,149	107,523	136,421	139,450	
01-090-000-0000-6152	Dental Insurance	9,647	9,778	12,044	10,868	
01-090-000-0000-6154	Long-Term Disability Insurance	2,037	2,039	2,293	2,493	
01-090-000-0000-6156	Life Insurance	1,133	1,180	1,296	1,404	
01-090-000-0000-6162	Health Care Savings Plan (HCSP)	350	600	900	900	
01-090-000-0000-6164	Pera	86,205	91,794	97,579	99,230	
01-090-000-0000-6170	Fica	71,028	77,777	84,117	84,859	
01-090-000-0000-6172	Medicare	16,611	18,168	19,673	19,844	
01-090-000-0000-6174	Unemployment Compensation	0	11,139	0	0	
01-090-000-0000-6176	Worker's Compensation	1,856	2,086	2,553	2,599	
01-090-000-0000-6178	Educational & Cert. Expenses	2,667	3,161	3,000	3,000	
01-090-000-0000-6200	Postage & Postal Box Rental	83	0	0	4,000	
01-090-000-0000-6210	Telephone	2,060	1,608	2,000	1,862	
01-090-000-0000-6230	Publications & Brochures	386	211	1,000	500	
01-090-000-0000-6245	Membership Dues & Subscrip.	14,394	18,674	20,111	20,111	
01-090-000-0000-6249	Public Relations	2,124	4,837	4,000	4,000	
01-090-000-0000-6260	Consulting Fee	15,707	5,423	17,500	17,500	
01-090-000-0000-6266	Legal Fee	12,527	1,350	11,000	10,000	
01-090-000-0000-6267	Sheriff Fee	5,000	5,020	4,500	5,500	
01-090-000-0000-6274	Medical Fee	34,976	40,283	40,000	40,000	
01-090-000-0000-6299	Prof. & Tech. Fee - Other	2,308	6,939	4,000	4,258	
01-090-000-0000-6300	Mach., Equip., Software Serv	0	1,898	0	1,885	
01-090-000-0000-6332	Employee Mileage	0	17	0	0	
01-090-000-0000-6334	Hotel & Meals Travel Expense	39	0	0	0	
01-090-000-0000-6340	Machinery & Equipment Rental	7,123	6,681	8,000	9,000	
01-090-000-0000-6409	Office Supplies	9,205	13,316	10,000	8,368	
01-090-000-0000-6428	General Operating Supplies	13	0	0	0	
01-090-000-0000-6455	Ref. Books & Libr. Materials	12,051	8,973	12,000	11,175	
DEPT 090	Attorney	Revenue	84,409 -	76,266 -	85,000 -	85,000 -
		Expend.	1,613,640	1,737,424	1,850,755	1,871,454

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01 FUND General
090 DEPT Attorney

Account Number

Account Description

	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
Net	1,529,231	1,661,158	1,765,755	1,786,454

Crow Wing County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

**2014 CROW WING COUNTY
BUDGET**

ATTORNEY'S CONTINGENT

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 608	\$ 523	\$ 7,500	\$ 7,500	\$ -	0.00%
TOTAL EXPENDITURES	\$ 608	\$ 523	\$ 7,500	\$ 7,500	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (608)	\$ (523)	\$ (7,500)	\$ (7,500)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(608)	(523)	(7,500)	(7,500)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
092 DEPT Attorney's Contingent

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-092-000-0000-6299	Prof. & Tech. Fee - Other	608	523	7,500	7,500
DEPT 092	Attorney's Contingent				
	Revenue				
	Expend.	608	523	7,500	7,500
	Net	608	523	7,500	7,500

**CROW WING COUNTY
2014 BUDGET NARRATIVE**

DEPARTMENT NAME: County Recorder

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES OBTAINED IN 2013:

Integrated our new PC based software system completely replacing our AS400 based system. While not completed yet, by year end we will have the availability of recording all document types electronically. Reorganized and expanded personnel structure to add a Deputy Recorder to promote improved administrative techniques and provide full coverage of top end decision making.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Promote electronic recording to the point of realizing a majority of documents being accepted are in paperless format. Prepare new Deputy Recorder to seamlessly take over day to day top end decision making. Continue to promote and achieve exemplary customer service to internal and external customers.

**2014 CROW WING COUNTY
BUDGET**

RECORDER

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 366,423	\$ 451,361	\$ 430,000	\$ 454,000	\$ 24,000	5.58%
TOTAL REVENUES	\$ 366,423	\$ 451,361	\$ 430,000	\$ 454,000	\$ 24,000	5.58%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 567,256	\$ 555,110	\$ 622,761	\$ 625,399	\$ 2,638	0.42%
SERVICES & CHARGES	2,496	1,982	1,160	9,449	8,289	714.57%
SUPPLIES & MATERIALS	6,901	5,078	5,000	4,656	(344)	-6.88%
TOTAL EXPENDITURES	\$ 576,653	\$ 562,170	\$ 628,921	\$ 639,504	\$ 10,583	1.68%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (210,230)	\$ (110,809)	\$ (198,921)	\$ (185,504)	\$ 13,417	-6.74%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(210,230)	(110,809)	(198,921)	(185,504)	13,417	-6.74%
 FULL TIME EQUIVALENTS	9.0	9.0	9.0	9.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
101 DEPT Recorder

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-101-000-0000-5530	Recorder Fee	366,423 -	451,361 -	430,000 -	454,000 -	
01-101-000-0000-6100	Salaries & Wages - Regular	402,112	409,645	447,893	437,628	
01-101-000-0000-6150	Health Insurance	98,532	78,218	97,587	112,178	
01-101-000-0000-6152	Dental Insurance	6,722	6,754	7,632	7,326	
01-101-000-0000-6154	Long-Term Disability Insurance	707	710	786	925	
01-101-000-0000-6156	Life Insurance	637	637	678	702	
01-101-000-0000-6162	Health Care Savings Plan (HCSP)	600	600	600	600	
01-101-000-0000-6164	Pera	29,525	29,699	32,471	31,730	
01-101-000-0000-6170	Fica	22,548	22,838	27,772	27,133	
01-101-000-0000-6172	Medicare	5,273	5,341	6,495	6,345	
01-101-000-0000-6176	Worker's Compensation	600	667	847	832	
01-101-000-0000-6200	Postage & Postal Box Rental	0	0	0	6,000	
01-101-000-0000-6210	Telephone	1,150	1,084	0	931	
01-101-000-0000-6245	Membership Dues & Subscrip.	0	0	710	710	
01-101-000-0000-6299	Prof. & Tech. Fee - Other	110	0	0	358	
01-101-000-0000-6300	Mach., Equip., Software Serv	1,236	898	0	1,000	
01-101-000-0000-6332	Employee Mileage	0	0	250	250	
01-101-000-0000-6334	Hotel & Meals Travel Expense	0	0	100	100	
01-101-000-0000-6338	Training & Registration Fees	0	0	100	100	
01-101-000-0000-6409	Office Supplies	6,901	5,078	5,000	4,656	
DEPT 101	Recorder	Revenue	366,423 -	451,361 -	430,000 -	454,000 -
		Expend.	576,652	562,171	628,921	639,504
		Net	210,230	110,810	198,921	185,504

**2014 CROW WING COUNTY
BUDGET**

RECORDER'S LAND BASED UNALLOCATED - RESTRICTED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 202,818	\$ 240,713	\$ 239,000	\$ 254,000	\$ 15,000	6.28%
TOTAL REVENUES	\$ 202,818	\$ 240,713	\$ 239,000	\$ 254,000	\$ 15,000	6.28%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 81,488	\$ 46,182	\$ 67,927	\$ 111,694	\$ 43,767	64.43%
SERVICES & CHARGES	100,885	30,900	141,546	60,100	(81,446)	-57.54%
SUPPLIES & MATERIALS	676	12,267	700	700	-	0.00%
CAPITAL OUTLAY	43,200	33,128	89,638	21,500	(68,138)	-76.01%
TOTAL EXPENDITURES	\$ 226,249	\$ 122,477	\$ 299,811	\$ 193,994	\$ (105,817)	-35.29%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (23,431)	\$ 118,236	\$ (60,811)	\$ 60,006	\$ 120,817	-198.68%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(23,431)	118,236	(60,811)	60,006	120,817	-198.68%
 FULL TIME EQUIVALENTS	 1.0	 0.6	 0.8	 0.8		

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds

Report Basis: Cash

100 DEPT Recorder's Land Based Unallocated

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
02-100-000-0000-5530	Recorder Fee	202,818 -	240,713 -	239,000 -	254,000 -	
02-100-000-0000-6100	Salaries & Wages - Regular	62,476	36,006	51,773	94,573	
02-100-000-0000-6150	Health Insurance	8,171	4,172	7,151	8,382	
02-100-000-0000-6152	Dental Insurance	747	455	703	710	
02-100-000-0000-6154	Long-Term Disability Insurance	64	55	88	92	
02-100-000-0000-6156	Life Insurance	71	35	54	59	
02-100-000-0000-6162	Health Care Savings Plan (HCSP)	300	150	225	225	
02-100-000-0000-6164	Pera	4,529	2,261	3,572	3,485	
02-100-000-0000-6170	Fica	3,712	2,124	3,055	2,981	
02-100-000-0000-6172	Medicare	868	497	715	697	
02-100-000-0000-6176	Worker's Compensation	548	427	591	490	
02-100-000-0000-6210	Telephone	154	985	0	0	
02-100-000-0000-6299	Prof. & Tech. Fee - Other	71,949	28,475	133,021	35,000	
02-100-000-0000-6300	Mach., Equip., Software Serv	28,782	1,440	8,525	25,100	
02-100-000-0000-6409	Office Supplies	379	109 -	0	0	
02-100-000-0000-6480	Comp. Eq. & Software Under \$5K	297	12,376	700	700	
02-100-000-0000-6645	Comp. Eq. & Software Over \$5K	43,200	33,128	89,638	21,500	
DEPT 100	Recorder's Land Based Unallocated	Revenue	202,818 -	240,713 -	239,000 -	254,000 -
		Expend.	226,249	122,477	299,811	193,994
		Net	23,431	118,236 -	60,811	60,006 -

**2014 CROW WING COUNTY
BUDGET**

RECORDER'S TECHNOLOGY - RESTRICTED

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 184,382	\$ 218,832	\$ 217,500	\$ 230,000	\$ 12,500	5.75%
TOTAL REVENUES	<u>\$ 184,382</u>	<u>\$ 218,832</u>	<u>\$ 217,500</u>	<u>\$ 230,000</u>	<u>\$ 12,500</u>	<u>5.75%</u>
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 91,799	\$ 89,477	\$ 92,000	\$ 93,500	\$ 1,500	1.63%
SUPPLIES & MATERIALS	7,677	13,201	7,000	5,000	(2,000)	-28.57%
CAPITAL OUTLAY	127,762	183,677	50,000	40,000	(10,000)	-20.00%
TOTAL EXPENDITURES	<u>\$ 227,238</u>	<u>\$ 286,355</u>	<u>\$ 149,000</u>	<u>\$ 138,500</u>	<u>\$ (10,500)</u>	<u>-7.05%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (42,856)</u>	<u>\$ (67,523)</u>	<u>\$ 68,500</u>	<u>\$ 91,500</u>	<u>\$ 23,000</u>	<u>33.58%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(42,856)</u>	<u>(67,523)</u>	<u>68,500</u>	<u>91,500</u>	<u>23,000</u>	<u>33.58%</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds
101 DEPT Recorder

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
02-101-000-0000-5530	Recorder Fee	184,382 -	218,832 -	217,500 -	230,000 -
02-101-000-0000-6300	Mach., Equip., Software Serv	91,799	88,116	92,000	92,000
02-101-000-0000-6355	Credit Card Fee	0	1,361	0	1,500
02-101-000-0000-6409	Office Supplies	0	619	7,000	5,000
02-101-000-0000-6480	Comp. Eq. & Software Under \$5K	7,677	9,365	0	0
02-101-000-0000-6485	Furn. & Eq. Other Under \$5K	0	3,217	0	0
02-101-000-0000-6645	Comp. Eq. & Software Over \$5K	117,070	183,677	50,000	40,000
02-101-000-0000-6650	Furn. & Eq. Other Over \$5K	10,692	0	0	0
DEPT 101	Recorder				
	Revenue	184,382 -	218,832 -	217,500 -	230,000 -
	Expend.	227,239	286,356	149,000	138,500
	Net	42,857	67,524	68,500 -	91,500 -

CROW WING COUNTY 2014 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services - Environmental Services

DEPARTMENT DESCRIPTION:

The Environmental Services office is responsible for implementing the following programs and services: Addressing, land subdivisions, land use permits, shoreland alteration permits, septic systems, solid waste management, stormwater management, surveying and water planning.

GOALS AND OBJECTIVES OBTAINED IN 2013:

- **On-Line Permit/License Program:** Developed an on-line permitting program that will be the central location and repository for permits, septic systems, public hearings, addressing, Development Review Team, subdivision of land, enforcement, survey information and the Wetland Conservation Act.
- **Field Tablets:** Handheld field tablets will be purchased in 2013 for field review of permits. The tablets will be compatible with the permit database.
- **Land Use Ordinance updates:** The Land Use Ordinance will be updated four times in 2013. The articles to be revised include Article 11 (Shoreland District), Subdivision Ordinance, Article 25 (Animals in Residential Districts) and Article 37 (Septic Systems).
- **Local Water Plan Update:** The County Board approved the revision and update of the Water Plan in July. The proposed Water Plan will utilize a watershed model, which will be the first in the state.
- **Phosphorous Loading:** New goal for 2013 is no net gain of Phosphorous (P) based on new permits in the shoreland district.
- **Well Testing:** Hold a water testing clinic again at the County fair to test for nitrates and offer regular testing for nitrates and other contaminants using MDA's machine. Testing will also be available at the Environmental Services Office during standard office hours.
- **Lake Association Meeting:** Held an open house on May 10, 2013 for all lake association leaders to provide information on water quality related issues and help lake associations to target grant opportunities.

- Lake Assessments: Assessed 400 acre lakes with adequate water quality data to assess water quality trends. This information will be included in the water plan update.
- MHB Grant: Continued being the lead staff for the MHB Clean Water Fund (CWF) grant titled “Prioritizing Conservation Projects Implementation in the 400-mile Mississippi Headwaters.”
- Existing Corner Certificates: Prepare 100 corner certificates currently existing in house for review and approval by the Survey/Planning Coordinator in a recordable format.
- Perpetuation and Maintenance of Section Corners: Hired three student interns to work on the remonumentation project with an estimated cost of \$19,000 with funds coming from the Recorder's Unallocated Fund. The goal is to locate and complete corner certificates on 450 corners.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Continue to work on County Remonumentation Project

Obtain Funds for Phase 3 of the Impervious Coverage Research Project

Begin implementation of the Water Plan through strategic partnerships and to attain grant dollars for local conservation projects.

Quarterly Ordinance Updates

Continue to identify and implement tasks of Assessors and Land Service Specialists

Work with the MHB on completing the BWSR grant and assist in hiring an Executive Director.

Continue to implement the use of tablets in the field with air cards - using the on-line permitting system in the field.

**2014 CROW WING COUNTY
BUDGET**

ENVIRONMENTAL SERVICES

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 279,696	\$ 367,752	\$ 362,595	\$ 370,095	\$ 7,500	2.07%
INTERGOVERNMENTAL	28,737	43,604	76,157	77,216	1,059	1.39%
CHARGES FOR SERVICES	26,583	25,425	15,000	33,500	18,500	123.33%
MISCELLANEOUS	15,947	2,994	-	-	-	-
TOTAL REVENUES	\$ 350,963	\$ 439,775	\$ 453,752	\$ 480,811	\$ 27,059	5.96%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 554,268	\$ 517,073	\$ 585,199	\$ 594,929	\$ 9,730	1.66%
SERVICES & CHARGES	37,505	33,739	39,900	46,454	6,554	16.43%
SUPPLIES & MATERIALS	17,364	15,353	12,700	30,653	17,953	141.36%
OTHER EXPENDITURES	5,023	3,605	4,250	4,250	-	0.00%
TOTAL EXPENDITURES	\$ 614,160	\$ 569,770	\$ 642,049	\$ 676,286	\$ 34,237	5.33%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (263,197)	\$ (129,995)	\$ (188,297)	\$ (195,475)	\$ (7,178)	3.81%
TOTAL OTHER FINANCING SOURCES (USES)	-	2,686	-	-	-	-
NET CHANGE IN FUND BALANCES	(263,197)	(127,309)	(188,297)	(195,475)	(7,178)	3.81%
 FULL TIME EQUIVALENTS	 8.4	 9.1	 7.1	 8.1		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

104 DEPT Environmental Services

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-104-000-0000-5155	P&Z Hearing/Permit	47,946 -	65,405 -	50,000 -	60,000 -
01-104-000-0000-5156	Zoning Permit	231,751 -	302,347 -	300,000 -	302,000 -
01-104-000-0000-5157	Water Plan / WACA	0	0	12,595 -	8,095 -
01-104-000-0000-5299	Local Grant	0	3,300 -	18,941 -	20,000 -
01-104-000-0000-5309	Water & Soil Resources	28,737 -	40,304 -	57,216 -	57,216 -
01-104-000-0000-5535	E-911 Addressing Fee	0	10,425 -	0	18,500 -
01-104-000-0000-5599	Interfund - County Fees	26,583 -	15,000 -	15,000 -	15,000 -
01-104-000-0000-5830	Miscellaneous Other Revenue	15,947 -	2,994 -	0	0
01-104-000-0000-5925	Property & Casualty Insurance Procee	0	2,686 -	0	0
01-104-000-0000-6100	Salaries & Wages - Regular	396,527	385,847	433,034	438,968
01-104-000-0000-6150	Health Insurance	63,472	65,494	74,593	76,440
01-104-000-0000-6152	Dental Insurance	5,067	6,018	6,215	5,621
01-104-000-0000-6154	Long-Term Disability Insurance	698	665	761	927
01-104-000-0000-6156	Life Insurance	552	534	582	629
01-104-000-0000-6162	Health Care Savings Plan (HCSP)	840	815	1,215	1,215
01-104-000-0000-6164	Pera	28,647	28,331	31,303	31,826
01-104-000-0000-6170	Fica	23,115	22,439	26,850	27,217
01-104-000-0000-6172	Medicare	5,405	5,321	6,278	6,366
01-104-000-0000-6174	Unemployment Compensation	28,655	0	0	0
01-104-000-0000-6176	Worker's Compensation	1,270	1,419	3,368	4,720
01-104-000-0000-6178	Educational & Cert. Expenses	20	190	1,000	1,000
01-104-000-0000-6200	Postage & Postal Box Rental	0	0	0	4,000
01-104-000-0000-6210	Telephone	3,037	2,916	2,500	2,701
01-104-000-0000-6245	Membership Dues & Subscrip.	903	670	700	700
01-104-000-0000-6249	Public Relations	664	1,609	1,500	1,500
01-104-000-0000-6260	Consulting Fee	1,688	4,129	4,000	4,000
01-104-000-0000-6268	Non-Employee Per Diems	5,050	5,300	4,000	4,000
01-104-000-0000-6270	Non-Employee Training & Reg.	250	300	400	400
01-104-000-0000-6272	Non-Employee Mileage	1,425	1,601	1,500	1,500
01-104-000-0000-6299	Prof. & Tech. Fee - Other	812	622	8,000	8,258
01-104-000-0000-6300	Mach., Equip., Software Serv	2,847	1,070	500	2,000
01-104-000-0000-6332	Employee Mileage	264	231	700	700
01-104-000-0000-6334	Hotel & Meals Travel Expense	1,063	1,233	3,500	3,500
01-104-000-0000-6336	Other Travel Expenses	55	445	500	500
01-104-000-0000-6338	Training & Registration Fees	4,120	3,911	4,000	4,000
01-104-000-0000-6340	Machinery & Equipment Rental	12,336	7,217	4,500	5,095

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

104 DEPT Environmental Services

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-104-000-0000-6385	Recorder Fee - Intrafund	2,990	2,484	3,600	3,600	
01-104-000-0000-6409	Office Supplies	6,999	2,660	4,000	3,725	
01-104-000-0000-6480	Comp. Eq. & Software Under \$5K	405	0	0	0	
01-104-000-0000-6516	E-911 Signs	0	1,409	0	17,228	
01-104-000-0000-6560	Gasoline, Diesel, & Other Fuels	8,370	8,944	8,700	9,700	
01-104-000-0000-6565	Motor Oil & Lubricants	110	633	0	0	
01-104-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	1,481	1,707	0	0	
01-104-000-0000-6830	Refunds	5,023	3,605	4,250	4,250	
DEPT 104	Environmental Services	Revenue	350,964 -	442,461 -	453,752 -	480,811 -
		Expend.	614,160	569,769	642,049	676,286
		Net	263,196	127,308	188,297	195,475

**2014 CROW WING COUNTY
BUDGET**

CROSSLAKE PLANNING & ZONING

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ -	\$ -	\$ 47,500	\$ 190,000	\$ 142,500	300.00%
TOTAL REVENUES	\$ -	\$ -	\$ 47,500	\$ 190,000	\$ 142,500	300.00%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ -	\$ -	\$ 32,662	\$ 135,348	\$ 102,686	314.39%
SERVICES & CHARGES	-	-	1,563	7,600	6,037	386.24%
SUPPLIES & MATERIALS	-	-	250	1,000	750	300.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 34,475	\$ 143,948	\$ 109,473	317.54%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 13,025	\$ 46,052	\$ 33,027	253.57%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	13,025	46,052	33,027	253.57%
 FULL TIME EQUIVALENTS	0.0	0.0	0.0	2.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

105 DEPT Crosslake Planning & Zoning

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
01-105-000-0000-5534	Crosslake Contract Revenue	0	0	47,500 -	190,000 -	
01-105-000-0000-6100	Salaries & Wages - Regular	0	0	22,771	93,066	
01-105-000-0000-6150	Health Insurance	0	0	5,622	24,765	
01-105-000-0000-6152	Dental Insurance	0	0	455	1,932	
01-105-000-0000-6154	Long-Term Disability Insurance	0	0	40	179	
01-105-000-0000-6156	Life Insurance	0	0	36	156	
01-105-000-0000-6162	Health Care Savings Plan (HCSP)	0	0	150	600	
01-105-000-0000-6164	PERA	0	0	1,651	6,747	
01-105-000-0000-6170	FICA	0	0	1,412	5,771	
01-105-000-0000-6172	Medicare	0	0	330	1,349	
01-105-000-0000-6176	Worker's Compensation	0	0	70	283	
01-105-000-0000-6178	Educational & Cert. Expenses	0	0	125	500	
01-105-000-0000-6210	Telephone	0	0	188	600	
01-105-000-0000-6249	Public Relations	0	0	375	1,500	
01-105-000-0000-6332	Employee Mileage	0	0	750	4,500	
01-105-000-0000-6334	Hotel & Meals Travel Expense	0	0	125	500	
01-105-000-0000-6336	Other Travel Expenses	0	0	125	500	
01-105-000-0000-6417	Equipment Supplies	0	0	250	1,000	
DEPT 105	Crosslake Planning & Zoning	Revenue	0	0	47,500 -	190,000 -
		Expend.	0	0	34,475	143,948
		Net	0	0	13,025 -	46,052 -

**2014 CROW WING COUNTY
BUDGET**

WATER PLAN - RESTRICTED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 31,366	\$ 28,347	\$ -	\$ -	\$ -	-
INTERGOVERNMENTAL	78,627	77,403	-	-	-	-
MISCELLANEOUS	-	5,891	-	7,750	7,750	-
TOTAL REVENUES	\$ 109,993	\$ 111,641	\$ -	\$ 7,750	\$ 7,750	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 75,122	\$ 110,494	\$ -	\$ 6,825	\$ 6,825	-
SERVICES & CHARGES	13,313	31,594	-	525	525	-
SUPPLIES & MATERIALS	26	-	-	400	400	-
TOTAL EXPENDITURES	\$ 88,461	\$ 142,088	\$ -	\$ 7,750	\$ 7,750	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 21,532	\$ (30,447)	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	21,532	(30,447)	-	-	-	-
 FULL TIME EQUIVALENTS	 1.0	 1.0	 1.0	 0.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds

Report Basis: Cash

104 DEPT Environmental Services

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
02-104-000-0000-5001	Property Taxes - Current	31,366 -	28,347 -	0	0	
02-104-000-0000-5299	Local Grant	23,134 -	19,816 -	0	0	
02-104-000-0000-5309	Water & Soil Resources	55,493 -	57,588 -	0	0	
02-104-000-0000-5830	Miscellaneous Other Revenue	0	5,891 -	0	7,750 -	
02-104-000-0000-6100	Salaries & Wages - Regular	57,007	88,710	0	6,150	
02-104-000-0000-6105	Salaries & Wages - Overtime	0	2,881	0	0	
02-104-000-0000-6150	Health Insurance	8,171	4,746	0	0	
02-104-000-0000-6152	Dental Insurance	747	195	0	0	
02-104-000-0000-6154	Long-Term Disability Insurance	84	84	0	0	
02-104-000-0000-6156	Life Insurance	71	89	0	0	
02-104-000-0000-6162	Health Care Savings Plan (HCSP)	300	388	0	0	
02-104-000-0000-6164	Pera	3,455	5,124	0	0	
02-104-000-0000-6170	Fica	3,392	5,535	0	397	
02-104-000-0000-6172	Medicare	793	1,295	0	93	
02-104-000-0000-6176	Worker's Compensation	1,101	1,192	0	185	
02-104-000-0000-6180	Clothing Employee	0	256	0	0	
02-104-000-0000-6210	Telephone	0	200	0	0	
02-104-000-0000-6249	Public Relations	343	2,590	0	0	
02-104-000-0000-6274	Medical Fee	0	195	0	0	
02-104-000-0000-6299	Prof. & Tech. Fee - Other	7,700	25,465	0	0	
02-104-000-0000-6332	Employee Mileage	5,270	3,145	0	525	
02-104-000-0000-6409	Office Supplies	26	0	0	400	
DEPT 104	Environmental Services	Revenue	109,993 -	111,641 -	0	7,750 -
		Expend.	88,461	142,088	0	7,750
		Net	21,531 -	30,448	0	0

CROW WING COUNTY 2014 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 80,000 parcels. According to requirements established by MN Statutes, we are required to appraise all new construction and review all properties at least once every five years. Crow Wing County will continue to meet this standard.

GOALS AND OBJECTIVES OBTAINED IN 2013:

Combined the mailing of the assessment notices and tax statements to save on postage cost approx. \$6,500.

CAMA Conversion to be completed: We intend to have all commercial parcels converted into our CAMA system by the end of the 2014 assessment. We also will be training staff on how to use queries to extract data for different purposes and instructing the AMA's on how to adjust tables and schedules in the system. (ongoing)

- Land Service Specialist/Assessor Position: Many duties performed by assessor's and land service specialists are similar. The goal for 2013 is to integrate these two positions as much as possible. One example is for assessor's to follow up on issued permits instead of the land service specialists. The land service specialists would assist in the annual verification of personal property. (Ongoing)

- Public Informational Sessions: We are planning on conducting at least one public informational session in each Commissioner District on how the assessment process works. These sessions will cover statutes, valuation, classification, and public relations.

2012 Goals

Customer

- Receive feedback from 20 customers per month.

- Achieve 80% positive customer feedback.
- Respond to 100% of customer inquiries within 2 business days.
- Conduct at least 2 taxpayer education sessions on Management Forest/Sustainable Forest Tax Programs.
- Send out 3 press releases quarterly.
- Collaborate with PLM and ES to distribute a quarterly update of the Land Services Department to townships and cities.
- Lead and coordinate with leadership team the design and remodel of LS building to better utilize space to optimize customer counter service.
- Work with Auditor-Treasurer to achieve a tax estimator for customers on County website. (ongoing)

Financial

- Meet budget targets for revenues and expenditures.
- Identify efficiencies to reallocate resources within existing budget.
- Identify opportunities to enhance revenue from non-general revenue sources.

Internal Processes

- 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.
- Maintain a level of assessment between 90% and 105% on all property types.
- Implement updated handheld devices to more efficiently utilize GPS and enhance field efficiency. (ongoing)
- Enter 100% of commercial parcels into CAMA.
- Issue administrative decisions as needed.
- Update policies, procedures and checklists.

Learning and Growth

- Achieve 80% on Employee Satisfaction Survey.
- Assessors attain 10 to 15 hours of continuing education to maintain license.
- Administrative staff will attend one seminar or classroom training.
- Complete mid-year performance reviews by July 31st annually.
- Complete 100% of staff performance reviews by December 1, 2013.
- Zero lost time accidents.
- Staff will attend one safety training seminar.
- Staff will review the zoning ordinance, FAQs and related material to increase knowledge of County land use regulations.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

- 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 Ordinance Updates

**2014 CROW WING COUNTY
BUDGET**

PROPERTY VALUATION & CLASSIFICATION

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 6,335	\$ 20,335	\$ 18,200	\$ 18,000	\$ (200)	-1.10%
MISCELLANEOUS	5,924	3,551	4,500	3,000	(1,500)	-33.33%
TOTAL REVENUES	<u>\$ 12,259</u>	<u>\$ 23,886</u>	<u>\$ 22,700</u>	<u>\$ 21,000</u>	<u>\$ (1,700)</u>	<u>-7.49%</u>
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 935,620	\$ 914,121	\$ 1,049,817	\$ 1,025,054	\$ (24,763)	-2.36%
SERVICES & CHARGES	43,237	64,312	70,600	103,220	32,620	46.20%
SUPPLIES & MATERIALS	17,573	17,087	19,000	18,625	(375)	-1.97%
TOTAL EXPENDITURES	<u>\$ 996,430</u>	<u>\$ 995,520</u>	<u>\$ 1,139,417</u>	<u>\$ 1,146,899</u>	<u>\$ 7,482</u>	<u>0.66%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (984,171)</u>	<u>\$ (971,634)</u>	<u>\$ (1,116,717)</u>	<u>\$ (1,125,899)</u>	<u>\$ (9,182)</u>	<u>0.82%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(984,171)</u>	<u>(971,634)</u>	<u>(1,116,717)</u>	<u>(1,125,899)</u>	<u>(9,182)</u>	<u>0.82%</u>
 FULL TIME EQUIVALENTS	 13.3	 13.4	 14.7	 14.7		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

107 DEPT Property Valuation & Classification

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-107-000-0000-5520	Job-Z Annual Fee	6,335 -	5,335 -	3,200 -	3,000 -	
01-107-000-0000-5599	Interfund - County Fees	0	15,000 -	15,000 -	15,000 -	
01-107-000-0000-5830	Miscellaneous Other Revenue	5,924 -	3,551 -	4,500 -	3,000 -	
01-107-000-0000-6100	Salaries & Wages - Regular	718,149	731,883	811,678	782,571	
01-107-000-0000-6105	Salaries & Wages - Overtime	0	157	9,144	9,397	
01-107-000-0000-6150	Health Insurance	80,881	66,110	89,474	95,398	
01-107-000-0000-6152	Dental Insurance	6,106	6,074	8,116	7,961	
01-107-000-0000-6154	Long-Term Disability Insurance	1,212	1,156	1,421	1,643	
01-107-000-0000-6156	Life Insurance	938	936	1,056	1,145	
01-107-000-0000-6162	Health Care Savings Plan (HCSP)	888	1,113	1,575	2,175	
01-107-000-0000-6164	Pera	52,065	52,574	59,403	57,420	
01-107-000-0000-6170	Fica	41,779	43,439	50,895	49,104	
01-107-000-0000-6172	Medicare	9,771	10,232	11,902	11,485	
01-107-000-0000-6174	Unemployment Compensation	20,358	2,976 -	0	0	
01-107-000-0000-6176	Worker's Compensation	2,797	3,423	4,253	5,755	
01-107-000-0000-6178	Educational & Cert. Expenses	675	0	900	1,000	
01-107-000-0000-6200	Postage & Postal Box Rental	0	0	0	15,000	
01-107-000-0000-6210	Telephone	1,953	1,764	2,000	1,862	
01-107-000-0000-6245	Membership Dues & Subscrip.	1,289	1,904	2,600	2,600	
01-107-000-0000-6249	Public Relations	241	973	1,500	1,500	
01-107-000-0000-6299	Prof. & Tech. Fee - Other	16,456	28,496	27,500	40,258	
01-107-000-0000-6300	Mach., Equip., Software Serv	0	687	1,000	1,000	
01-107-000-0000-6332	Employee Mileage	20,202	19,775	22,000	25,000	
01-107-000-0000-6334	Hotel & Meals Travel Expense	492	225	2,000	2,000	
01-107-000-0000-6338	Training & Registration Fees	2,053	7,232	6,000	7,000	
01-107-000-0000-6340	Machinery & Equipment Rental	550	3,256	6,000	7,000	
01-107-000-0000-6409	Office Supplies	3,166	6,891	8,000	7,916	
01-107-000-0000-6480	Comp. Eq. & Software Under \$5K	11,480	1,575	10,000	9,312	
01-107-000-0000-6485	Furn. & Eq. Other Under \$5K	2,927	8,621	1,000	1,397	
DEPT 107	Property Valuation & Classification	Revenue	12,259 -	23,886 -	22,700 -	21,000 -
		Expend.	996,430	995,520	1,139,417	1,146,899
		Net	984,171	971,634	1,116,717	1,125,899

**CROW WING COUNTY
2014 BUDGET NARRATIVE**

DEPARTMENT NAME: Facilities

DEPARTMENT DESCRIPTION:

Facilities Operation and Maintenance

GOALS AND OBJECTIVES OBTAINED IN 2013:

Utilized LEAN process improvement to streamline 3 processes related to Facilities involvement.

Energy Improvements - Installed approximately 250 new LED lights on campus that reduced operating expenses by \$7,500 annually. Additionally there were projected maintenance savings of approximately \$6,500 per year. Total savings in LED lighting for the year of \$14,000.

As of December 2013 we cancelled the Honeywell HVAC contract and hired a new HVAC Maintenance Tech. The overall budget impact is a net reduction of \$75,000 projected into 2014's levy.

Reduced the number of slips and falls on campus and in our buildings by over half.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Successful implementation of a new Computerized Maintenance Management System which was a finding of one of the three LEAN projects from 2013. The CMMS will allow us to properly track work associated with county owned assets to better understand where our money is being spent.

Expand backup power distribution in two CWC buildings to ensure that even in utility power failures CWC staff have all necessary tools to continue working.

Restoration projects on the Historic Courthouse to preserve the appearance of the building.

Continue to improve the functional operation of the campus heating and cooling equipment. With an HVAC Tech on our staff we hope to drive cost reductions by better maintaining our equipment and operating it more efficiently.

Expand upon the installation of LED light fixtures in CWC buildings and grounds.

**2014 CROW WING COUNTY
BUDGET**

FACILITIES

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ -	\$ 60,000	\$ 60,000	\$ 19,000	\$ (41,000)	-68.33%
MISCELLANEOUS	631,283	630,995	630,590	630,592	2	0.00%
TOTAL REVENUES	\$ 631,283	\$ 690,995	\$ 690,590	\$ 649,592	\$ (40,998)	-5.94%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 335,729	\$ 357,549	\$ 397,570	\$ 502,889	\$ 105,319	26.49%
SERVICES & CHARGES	1,078,484	1,060,295	1,030,621	890,346	(140,275)	-13.61%
SUPPLIES & MATERIALS	383,031	301,878	331,800	379,154	47,354	14.27%
TOTAL EXPENDITURES	\$ 1,797,244	\$ 1,719,722	\$ 1,759,991	\$ 1,772,389	\$ 12,398	0.70%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,165,961)	\$ (1,028,727)	\$ (1,069,401)	\$ (1,122,797)	\$ (53,396)	4.99%
TOTAL OTHER FINANCING SOURCES (USES)	12,761	14,532	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,153,200)	(1,014,195)	(1,069,401)	(1,122,797)	(53,396)	4.99%
 FULL TIME EQUIVALENTS	 5.5	 5.7	 6.0	 7.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
110 DEPT Facilities

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-110-000-0000-5010	Forfeited Property	0	60,000 -	60,000 -	19,000 -
01-110-000-0000-5810	Rents & Royalties	67,540 -	66,256 -	67,088 -	67,090 -
01-110-000-0000-5830	Miscellaneous Other Revenue	241 -	1,237 -	0	0
01-110-000-0000-5899	Interfund - Rents & Royalties	563,502 -	563,502 -	563,502 -	563,502 -
01-110-000-0000-5925	Property & Casualty Insurance Procee	12,761 -	14,532 -	0	0
01-110-000-0000-6100	Salaries & Wages - Regular	239,363	264,073	285,167	343,432
01-110-000-0000-6105	Salaries & Wages - Overtime	19,488	9,340	5,792	7,690
01-110-000-0000-6150	Health Insurance	27,754	32,705	46,882	80,072
01-110-000-0000-6152	Dental Insurance	2,054	3,182	4,217	1,892
01-110-000-0000-6154	Long-Term Disability Insurance	366	305	501	725
01-110-000-0000-6156	Life Insurance	330	330	432	546
01-110-000-0000-6162	Health Care Savings Plan (HCSP)	475	200	600	900
01-110-000-0000-6164	Pera	17,906	19,709	21,031	25,456
01-110-000-0000-6170	Fica	15,616	16,432	18,041	21,772
01-110-000-0000-6172	Medicare	3,652	3,842	4,217	5,091
01-110-000-0000-6174	Unemployment Compensation	0	460	0	0
01-110-000-0000-6176	Worker's Compensation	6,475	5,305	7,210	12,063
01-110-000-0000-6178	Educational & Cert. Expenses	0	165	980	750
01-110-000-0000-6180	Clothing Employee	2,250	1,500	2,500	2,500
01-110-000-0000-6210	Telephone	4,364	3,429	4,340	3,446
01-110-000-0000-6249	Public Relations	526	576	200	500
01-110-000-0000-6299	Prof. & Tech. Fee - Other	88	112	5,400	6,300
01-110-000-0000-6300	Mach., Equip., Software Serv	4,660	13,463	4,000	11,200
01-110-000-0000-6332	Employee Mileage	0	101	500	500
01-110-000-0000-6338	Training & Registration Fees	2,647	2,390	4,000	4,000
01-110-000-0000-6409	Office Supplies	557	847	800	745
01-110-000-0000-6415	Building Maintenance Supplies	15 -	182	0	0
01-110-000-0000-6480	Comp. Eq. & Software Under \$5K	3,815	4,480	3,000	2,794
01-110-000-0000-6485	Furn. & Eq. Other Under \$5K	17,514	4,018	5,000	3,259
01-110-000-0000-6560	Gasoline, Diesel, & Other Fuels	3,336	2,661	4,000	3,000
01-110-100-0000-6299	Prof. & Tech. Fee - Other	0	45	0	0
01-110-102-0000-6250	Electricity & Water	440,462	419,178	435,000	490,000
01-110-102-0000-6300	Mach., Equip., Software Serv	34,357	0	0	0
01-110-102-0000-6425	Fuel For Buildings	195,057	133,776	195,000	210,000
01-110-102-0000-6560	Gasoline, Diesel, & Other Fuels	202	16,814	0	0
01-110-104-0000-6305	Building Repair & Maint. Serv	149,750	166,778	153,000	153,000

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
110 DEPT Facilities

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-110-104-0000-6415	Building Maintenance Supplies	39,677	41,388	40,000	40,044	
01-110-106-0000-6305	Building Repair & Maint. Serv	76,329	70,240	58,481	71,400	
01-110-106-0000-6415	Building Maintenance Supplies	70,007	51,477	39,000	50,000	
01-110-108-0000-6310	Grounds Maint. Serv	38,213	14,714	20,700	16,000	
01-110-110-0000-6305	Building Repair & Maint. Serv	251,776	255,592	260,000	90,000	
01-110-110-0000-6415	Building Maintenance Supplies	26,506	27,321	35,000	60,000	
01-110-112-0000-6305	Building Repair & Maint. Serv	49,732	75,736	85,000	44,000	
01-110-112-0000-6415	Building Maintenance Supplies	14,798	10,313	10,000	9,312	
01-110-116-0000-6299	Prof. & Tech. Fee - Other	543	15,867	0	0	
01-110-116-0000-6415	Building Maintenance Supplies	10,430	6,656	0	0	
01-110-118-0000-6255	Sanitation	7,229	7,960	0	0	
01-110-118-0000-6415	Building Maintenance Supplies	885	236	0	0	
01-110-120-0000-6305	Building Repair & Maint. Serv	17,808	14,114	0	0	
01-110-120-0000-6420	Safety Supplies	263	1,710	0	0	
DEPT 110	Facilities	Revenue	644,044 -	705,527 -	690,590 -	649,592 -
		Expend.	1,797,244	1,719,723	1,759,991	1,772,389
		Net	1,153,200	1,014,196	1,069,401	1,122,797

**CROW WING COUNTY SHERIFF'S OFFICE
2014 BUDGET NARRATIVE**

MISSION STATEMENT:

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

OFFICE DESCRIPTION:

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

The Crow Wing County Sheriff's Office Jail Division operates a 286-bed direct supervision jail facility opened in 2007 that houses pre-trial and sentenced males and females for up to one year. The facility is currently operating at an approved capacity of 226 inmates with an average daily population of 135 and an average length of stay of 14 days. The jail also holds juveniles for up to 24 hours.

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

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

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

MAJOR ACCOMPLISHMENTS AND CHALLENGES IN 2013:

Staffing:

Staffing changes supported in our 2013 budget report were made this year. The changes have proven valuable to our operations. The implementation of a, Recreational Specialist allowed us to provide much needed assistance to the Sergeant assigned to supervise Boat and Water. The two part-time positions that were created in our Patrol Division have provided relief in the areas of court security in addition to their summer assignment on our lakes. Having part-time staff who were already trained in many areas of our operations proved advantageous to us in filling full time positions when they came up.

Recent changes in PERAs Police and Fire fund have prompted the unexpected retirements of two of our administrators, Chief Deputy Backdahl and Lt. Dave Larson. Each announcement has precipitated its own string of promotions, reassignments and replacement hiring that has affected our organization from top to bottom. As staff are moved into their new positions, we know we will be faced with both challenge and opportunity as an organization overall. We are committed to insuring continuity throughout the transition.

Facilities:

The need for a new Law Enforcement Center has not gone away, however, in 2013 the Crow Wing County Commissioners voted to postpone any plans for a new facility. Although this was a disappointment to our staff, we are working with Crow Wing County facilities to implement building upgrades to our existing structures.

In recent weeks, we have learned that the Crow Wing County Fair Board will be looking to reclaim the land on which our range facility has been built. The upgrades that have been planned for this year are now on hold and will need to discuss relocation to a more permanent location.

Training:

We continue to provide quality training in-house to insure that all staff can meet their annual training requirements with limited need to travel. New training equipment is helping to bring a more “real world” feel to the classes that we hold adding an important dimension to the experience. With the deployment of our new Lexipol system, licensed staff are now receiving daily training bulletins that they review and complete at the beginning of each shift. Staff in all divisions have participated in a number of courses focused on leadership development.

These classes have helped to insure that our staff are in matters of administration, performance evaluations, communications and other important topics.

This year, we brought an Emergency Vehicle Operations Course to Camp Ripley, instead of using the Brainerd International Raceway, this move has proven to be more cost effective. Whenever possible, our office continues to collaborate with other law enforcement agencies within Crow Wing County to provide specific training on topics such as school shootings, emergency preparedness and Use of Force. Training together is mutually beneficial fiscally and helps to insure a unified response to our community's needs.

We continue to take pride in what we have been able to accomplish.

Radio Interoperability:

The 800 MHz project was completed the spring of 2013. The jointly owned tower in Crosby was built and equipped to complete the infrastructure needed. We have become aware of coverage issue in the north central part of the county and we are working to identify the most appropriate solution. Currently there are over 900 portable and mobile radios in place throughout Crow Wing County. That number represents law enforcement, fire, ems, public health, public works, public utilities and schools that are on the system. Crow Wing County Radio Users Group meetings continue on bi-monthly basis and training is conducted as needed.

Dispatch:

We have made major upgrades to our 911 phone system as we prepare for the statewide implementation of Next Generation 911 (NG911). NG911 will let the public contact 911 via any type of mobile communication device. It will also allow transfer of photo, video, and other types of data along with the call. The biggest step to permit these advances is the establishment of a network dedicated solely to 911 which the State of Minnesota has done and is currently in the process of connecting all Public Safety Answering Points to the network.

Emergency Management:

In July 2012, the flooding in Crow Wing County was included in the declaration of Presidential/Federal Disaster (DR-4069) and some of the recovery efforts associated with that carried into the early months of 2013.

The division continues to meet all State and Federal requirements including the completion of the Crow Wing County THIRA (Threat Hazard Identification and Risk Assessment) for FEMA and DHS.

Boat & Water:

Equipment and training associated with our Boat and Water operation were utilized in a number of search and rescue missions during the first half of 2013. While each operation is significant, the value of this unit was especially highlighted in their response to a suicide off the Mississippi Bridge on Laurel Street. Within minutes and without hesitation, a member of our team was able to anticipate the need for recovery. He grabbed the equipment he needed and waded into the river at a point where recovery was most likely to be viable. His efforts resulted in a timely recovery and a letter of commendation from the Brainerd Chief of Police.

In early July, the team is scheduled to receive updated training on all old and new sonar technology.

Investigations:

A rash of burglaries and two federal cases have proven to be quite involved for staff in General Investigations and LADID . At the time of this writing, the division has also been heavily involved in investigating the disappearance of a Crosby resident who went missing almost three weeks ago. The case has required mass communication and the collaboration of resources from various agencies across the state as multiple searches have been conducted. An operation of this magnitude can be challenging and we are grateful for the support that has been provided by our partnering agencies.

The division continues to actively pursue crimes against our children as is evident in our participation in Internet Crimes Against Children (ICAC) and our on-going support of the Lakes Area Drug Investigative Division (LADID). New technology acquired in 2013 for both units will help in building a case for prosecution.

Support:

In 2013, our support staff continued to respond to challenges presented by county initiatives such as a transition to a new phone system, adoption of the print managed services, a new help desk as well as changes related to softwares and systems specific to law enforcement. As we continue to prepare for the county Pay for Performance program, support have played a crucial role in the gathering and reporting of statistics which are used in setting expectations and evaluating performance. Increased attention in the area of data practice concerns

statewide have been met with the proactive review of all areas related to the protection of Not Public data in our office. Work has also been done to improve communications and efficiency in regard to alarm registrations.

Detention:

The jail is experiencing an upward trend in population numbers in 2013 with the average daily population on an upward swing since the first of the year. The jail has once again contracted with the State of Minnesota to house prison offenders through at least June of 2014, which has contributed to the increased numbers. According to the Department of Justice inmate numbers nationwide increased for the first time in 2012 after six years of steady decline. The jail has continued to see high numbers of employee turnover but has managed to keep overtime in check to date. In its sixth year of operation the building and its equipment are beginning to experience higher maintenance and replacement costs as items like cameras and locks begin to hit their useful life expectancies. This is the first year that the jail has been forced to add extra expense to the yearly budget to account for the costs of replacing cameras and locks that have aged. Our partnership with Cass County continues to work well with a proposal by Cass County currently being reviewed to extend the partnership beyond the original ten year agreement.

Detox/GSSC:

We continue to participate in Detox meetings held in the county. However, without the promise of any immediate solution, we continue to help facilitate transport to out of county facilities utilizing the services of General Security Services Corporation (GSSC). While many of the coordination issues related to this effort have been worked out, our office continues to experience the burden of not having a local detox center.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2014:

The Crow Wing County Sheriff's Office is committed to operating within the parameters outlined in our 2014 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 moneymaking revenue stream for our county and cannot be expected to provide any significant contribution to the county's overall revenue.

Staffing:

At least one retirement is expected in 2014 among our licensed staff and replacement hiring will be needed.

In evaluating our on-going staffing needs, it is apparent that we continue to have a strong need for a Community Service Officer (CSO) and a Senior Administrative Specialist within our ranks. Both positions will allow us to put into place procedures that are more efficient and more cost effective.

The CSO is a new position to our office but is quite common in the law enforcement industry. Local agencies such as the Brainerd Police Department have found the use of CSOs to be very beneficial to their organizational operations. CSO are frequently used to run errands, setup equipment, work with inventory, and provide a presence at community functions. Work that all has to be done but does not require trained licensed staff to be performed correctly.

In regard to the Senior Administrative Specialist, we have been down 1 support position since 2008. By repositioning staff, redefining priorities and cross training whenever possible, we have been able to maintain a high level of service for our internal and external customers. The addition of a Senior Administrative Specialist will provide us with the support that is needed to insure that we can continue to meet the demands of the office as effectively and efficiently as possible. Working with our Office Manager this position will become a valuable asset in the area of fiscal management for our entire operation.

Facilities:

In 2014, we will continue to work with the Crow Wing County Facilities to upgrade our existing building. Funding for this will be managed through their department with input from the commissioners and our own administrative staff.

We will also need to begin the process of establishing a new range to replace the facility currently located at the Crow Wing County Fairgrounds. Timing will be crucial to insuring that we are not unprepared when notice is officially received from the fair board. Our Capital Improvement Plan (CIP) for 2014 includes an estimate of what may be needed to relocate 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.

Radio Interoperability:

Residual work related to the 800 MHz project is expected to continue into 2014. All radios within the county will have to be reprogrammed to include all new state talk groups. Additionally, we expect to have to implement a solution to our coverage issues within the county as soon as all viable solutions have been properly vetted.

Unexpected delays in selling the Crosby tower make us hesitant to retire its related budget at this time.

Dispatch:

The State of Minnesota should have all of the PSAP's on the new 911 network in early 2014. One of the state's major goals is the development of a mapping system that would be utilized in all of the PSAPs. We support that and will need to have our GIS data ready to be included in this initiative.

Our office continues to work toward the full implementation of NexGen911 (NG911). The four major wireless carriers are committed to provide the ability to "text" information to 911 by June of 2014. Where Minnesota will be at that point is unknown at the moment but Crow Wing County will be in a place where we can be ready when the decision is made to begin that transition. Implementation of this new technology will continue to be a challenge to staff who will need to learn the nuances related to the proper response to this new type of reporting.

Emergency Management:

In lieu of an unexpected disaster, our Emergency Management division will be focusing their attention on

- Coordinating a large-scale exercise, including the Emergency Operation Center activation.
- Establishing a viable solution for mandatory redundancy of our E-911 center.
- Developing a plan for efficient communication with the public concerning large-scale events.
- Creating an Emergency Management working group comprised of Law Enforcement, Fire, EMS, hospitals, Public Health, First Responders, volunteer agencies and private businesses.

Boat and Water:

The new sonar we have requested in our CIP promises increased efficiency in our search and rescue operations.

Support:

Staff will continue to facilitate the adoption of new technologies and increased efficiencies within the office. Record retention/destruction will be a focus in the coming year as well as continued development of SOPs for all primary and secondary functions.

Detention:

2014 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 2014 will be to replace aging equipment and plan an upgrade to the existing camera system to an IP camera system to improve quality of images. Building maintenance efforts will need to be focused on to prevent the building from having safety and security issues. The jail hopes to continue its current partnership with the State of Minnesota to produce revenue streams and offset budget expenses beyond the current June 2014 agreement. Finalization of the contract extension with Cass County will also be a priority.

Detox:

We will continue to participate in the committee that has been formed to find a solution to our need for a local detox center and we are committed to assisting the Crow Wing County Board and other involved parties in working through the logistical planning that is required to bring that to fruition.

BUDGET HIGHLIGHTS IN 2014:

In preparing the budget for the year 2014, we as an administrative team have adopted a forward thinking stance based on prior and current year experience.

As noted above, staffing continues to be a challenge. The recommendation has been made and our budget reflects the addition of one full-time Senior Administrative Specialist to help support all fiscal responsibilities that currently rest solely on our Office Manager. This new position will be added to provide support in the area of accounts receivable/payable, grant writing, statistical reporting, completion of annual

reports and payroll. The position will benefit our office by providing more time for our Office Manager to support all divisions in Pay for Performance, Managing for Results, documenting of Administrative Decisions and overseeing new initiatives which originate at the Federal, State and local areas.

We also have streamlined the accounting of personnel costs associated with our Boat and Water Sergeant and Recreational Specialist by reflecting all their wages under one budget.

Again, vendors have announced general increases for 2014. The increases seem to range from 2% to as high as 5%. As notices have been received, our options have been evaluated and, when necessary, the increases have been reflected in our requests for 2014. Also, at the request of the county, over \$2800 has been added to our budget to cover the cost of the Marco Managed Print Service.

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

We are allocating funds to our Mounted Patrol. Traditionally this unit has been supported by donations or out of pocket expense to the members themselves. This is inconsistent with other volunteer programs such as the Dive Team. A small budget has been established to acknowledge the contribution they make to our search and rescue operations.

Our budget reflects a number of changes related to contracts for revenues and expenses, equipment and services related to the support of 800 MHz and NG911. Changes will continue to be made as services are deemed necessary or obsolete in light of available technology.

Finally, our CIP for 2014 contains a number of projects that are important to our operations only a few have been highlighted within this narrative.

**2014 CROW WING COUNTY
BUDGET**

SHERIFF

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 23,695	\$ 36,455	\$ 39,250	\$ 52,500	\$ 13,250	33.76%
INTERGOVERNMENTAL	327,041	288,797	304,466	304,500	34	0.01%
CHARGES FOR SERVICES	283,553	320,557	269,170	275,190	6,020	2.24%
MISCELLANEOUS	72,420	36,242	23,000	24,000	1,000	4.35%
TOTAL REVENUES	\$ 706,709	\$ 682,051	\$ 635,886	\$ 656,190	\$ 20,304	3.19%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 3,741,720	\$ 3,834,889	\$ 4,172,001	\$ 4,122,112	\$ (49,889)	-1.20%
SERVICES & CHARGES	350,042	370,878	364,327	402,429	38,102	10.46%
SUPPLIES & MATERIALS	279,966	271,628	257,605	277,217	19,612	7.61%
CAPITAL OUTLAY	-	11,176	-	-	-	-
TOTAL EXPENDITURES	\$ 4,371,728	\$ 4,488,571	\$ 4,793,933	\$ 4,801,758	\$ 7,825	0.16%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,665,019)	\$ (3,806,520)	\$ (4,158,047)	\$ (4,145,568)	\$ 12,479	-0.30%
TOTAL OTHER FINANCING SOURCES (USES)	16,397	19,568	-	-	-	-
NET CHANGE IN FUND BALANCES	(3,648,622)	(3,786,952)	(4,158,047)	(4,145,568)	12,479	-0.30%
 FULL TIME EQUIVALENTS (Includes Dispatch)	58.8	60.1	62.8	61.5		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
201 DEPT Sheriff

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-201-000-0000-5160	Gun Permit	23,695 -	36,455 -	39,250 -	52,500 -
01-201-000-0000-5214	Police Aid	246,129 -	210,357 -	245,000 -	245,000 -
01-201-000-0000-5307	Public Safety	27,420 -	67,109 -	40,000 -	44,000 -
01-201-000-0000-5329	Natural Resources	15,627 -	5,874 -	17,091 -	13,600 -
01-201-000-0000-5408	Bulletproof Vest Part. Prog.	25,585 -	2,880 -	2,375 -	1,900 -
01-201-000-0000-5409	Homeland Security Grant Prog.	8,779 -	0	0	0
01-201-000-0000-5413	Edward Byrne Memorial Justice Asst C	3,500 -	2,577 -	0	0
01-201-000-0000-5540	Alarm Fee	67,795 -	74,670 -	60,250 -	64,850 -
01-201-000-0000-5541	Civil Fees	137,933 -	179,216 -	140,000 -	140,000 -
01-201-000-0000-5542	Sheriff's Judgment Executions	20,568 -	4,707 -	6,000 -	7,500 -
01-201-000-0000-5543	Background Check Fee	2,560 -	2,190 -	2,500 -	2,500 -
01-201-000-0000-5544	Contracted Security Fees	1,471	5,400 -	4,920 -	5,700 -
01-201-000-0000-5545	Record Management System Fees	49,285 -	44,845 -	48,000 -	48,640 -
01-201-000-0000-5552	State Prisoner Reimbursement	6,553 -	9,530 -	6,000 -	6,000 -
01-201-000-0000-5599	Interfund - County Fees	330 -	0	1,500 -	0
01-201-000-0000-5830	Miscellaneous Other Revenue	59,040 -	26,528 -	16,000 -	19,500 -
01-201-000-0000-5850	Refunds & Recoveries	13,381 -	9,715 -	7,000 -	4,500 -
01-201-000-0000-5925	Property & Casualty Insurance Procee	16,397 -	19,568 -	0	0
01-201-000-0000-6100	Salaries & Wages - Regular	2,657,541	2,763,899	2,912,164	2,804,016
01-201-000-0000-6105	Salaries & Wages - Overtime	147,158	140,276	213,007	201,653
01-201-000-0000-6150	Health Insurance	361,721	340,083	404,223	465,393
01-201-000-0000-6152	Dental Insurance	23,900	26,020	28,800	27,302
01-201-000-0000-6154	Long-Term Disability Insurance	4,219	4,223	4,722	5,451
01-201-000-0000-6156	Life Insurance	3,027	3,121	3,222	3,393
01-201-000-0000-6162	Health Care Savings Plan (HCSP)	3,500	4,063	4,200	4,500
01-201-000-0000-6164	Pera	355,843	368,364	402,212	408,154
01-201-000-0000-6170	Fica	29,295	30,592	35,926	35,010
01-201-000-0000-6172	Medicare	36,908	38,153	41,341	41,007
01-201-000-0000-6174	Unemployment Compensation	8,988	5,790	0	0
01-201-000-0000-6176	Worker's Compensation	54,745	64,449	66,834	70,413
01-201-000-0000-6178	Educational & Cert. Expenses	1,360	1,330	2,100	2,070
01-201-000-0000-6180	Clothing Employee	53,515	44,525	53,250	53,750
01-201-000-0000-6200	Postage & Postal Box Rental	1,294	1,474	1,500	10,500
01-201-000-0000-6210	Telephone	24,125	25,059	28,054	26,697
01-201-000-0000-6215	Prisoner Transport	5,623	829	6,000	6,000
01-201-000-0000-6245	Membership Dues & Subscrip.	9,037	9,128	9,550	11,123

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 01 FUND General
 201 DEPT Sheriff

Crow Wing County



USER-SELECTED BUDGET REPORT

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-201-000-0000-6249	Public Relations	2,564	2,365	2,000	2,000	
01-201-000-0000-6250	Electricity & Water	0	19	0	0	
01-201-000-0000-6274	Medical Fee	5,154	1,311	1,948	2,564	
01-201-000-0000-6299	Prof. & Tech. Fee - Other	77,180	150,710	98,499	102,236	
01-201-000-0000-6300	Mach., Equip., Software Serv	188,388	141,972	169,016	174,159	
01-201-000-0000-6305	Building Repair & Maint. Serv	1,229	0	1,000	0	
01-201-000-0000-6332	Employee Mileage	242	155	670	250	
01-201-000-0000-6334	Hotel & Meals Travel Expense	5,364	7,384	8,500	15,500	
01-201-000-0000-6336	Other Travel Expenses	56	359	500	500	
01-201-000-0000-6338	Training & Registration Fees	11,681	13,666	17,790	28,600	
01-201-000-0000-6340	Machinery & Equipment Rental	13,410	3,803	8,400	8,800	
01-201-000-0000-6342	Building & Facility Rental	0	4,848	6,000	6,000	
01-201-000-0000-6368	Towing Service	4,697	7,797	4,900	7,500	
01-201-000-0000-6409	Office Supplies	11,258	12,953	12,500	12,106	
01-201-000-0000-6460	Law Enforcement Supplies	29,236	35,669	26,075	25,893	
01-201-000-0000-6461	Buy Money	9,936	6,980	15,000	15,000	
01-201-000-0000-6480	Comp. Eq. & Software Under \$5K	19,796	18,156	1,790	20,529	
01-201-000-0000-6485	Furn. & Eq. Other Under \$5K	7,225	8,089	12,240	13,689	
01-201-000-0000-6560	Gasoline, Diesel, & Other Fuels	202,515	189,781	190,000	190,000	
01-201-000-0000-6640	Vehicle & Machinery Over \$5K	0	4,244	0	0	
01-201-000-0000-6650	Furn. & Eq. Other Over \$5K	0	6,933	0	0	
DEPT 201	Sheriff	Revenue	723,106 -	701,620 -	635,886 -	656,190 -
		Expend.	4,371,728	4,488,571	4,793,933	4,801,758
		Net	3,648,622	3,786,951	4,158,047	4,145,568

**2014 CROW WING COUNTY
BUDGET**

SHERIFF'S CONTINGENT

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 626	\$ -	\$ 500	\$ 500	\$ -	0.00%
SUPPLIES & MATERIALS	18	248	500	500	-	0.00%
TOTAL EXPENDITURES	\$ 644	\$ 248	\$ 1,000	\$ 1,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (644)	\$ (248)	\$ (1,000)	\$ (1,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(644)	(248)	(1,000)	(1,000)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

202 DEPT Sheriff's Contingent

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
01-202-000-0000-6299	Prof. & Tech. Fee - Other	626	0	500	500
01-202-000-0000-6428	General Operating Supplies	18	248	500	500
DEPT 202	Sheriff's Contingent				
	Revenue				
	Expend.	645	248	1,000	1,000
	Net	645	248	1,000	1,000

**2014 CROW WING COUNTY
BUDGET**

DISPATCH

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
MISCELLANEOUS	-	-	-	6,279	6,279	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 6,279	\$ 6,279	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 915,202	\$ 931,433	\$ 1,041,787	\$ 1,048,057	\$ 6,270	0.60%
SERVICES & CHARGES	13,695	8,106	4,314	4,570	256	5.93%
SUPPLIES & MATERIALS	2,381	2,198	1,800	1,676	(124)	-6.89%
TOTAL EXPENDITURES	\$ 931,278	\$ 941,737	\$ 1,047,901	\$ 1,054,303	\$ 6,402	0.61%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (931,278)	\$ (941,737)	\$ (1,047,901)	\$ (1,048,024)	\$ (123)	0.01%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(931,278)	(941,737)	(1,047,901)	(1,048,024)	(123)	0.01%

FULL TIME EQUIVALENTS

Included with Sheriff.

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
205 DEPT Dispatch

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-205-000-0000-5830	Miscellaneous Other Revenue	0	0	0	6,279 -
01-205-000-0000-6100	Salaries & Wages - Regular	638,769	645,398	717,854	715,030
01-205-000-0000-6105	Salaries & Wages - Overtime	39,892	54,168	31,626	31,516
01-205-000-0000-6150	Health Insurance	113,244	108,845	156,029	165,250
01-205-000-0000-6152	Dental Insurance	5,228	5,269	7,110	7,326
01-205-000-0000-6154	Long-Term Disability Insurance	1,107	995	1,206	1,483
01-205-000-0000-6156	Life Insurance	920	903	1,008	1,170
01-205-000-0000-6162	Health Care Savings Plan (HCSP)	1,500	1,563	2,400	2,100
01-205-000-0000-6164	Pera	48,941	50,141	54,171	54,125
01-205-000-0000-6170	Fica	40,283	42,181	46,467	46,286
01-205-000-0000-6172	Medicare	9,421	9,865	10,868	10,825
01-205-000-0000-6174	Unemployment Compensation	4,600	0	0	0
01-205-000-0000-6176	Worker's Compensation	996	1,113	1,398	1,396
01-205-000-0000-6180	Clothing Employee	10,300	10,994	11,650	11,550
01-205-000-0000-6210	Telephone	5,038	1,617	0	0
01-205-000-0000-6245	Membership Dues & Subscrip.	222	0	424	424
01-205-000-0000-6249	Public Relations	817	825	1,000	600
01-205-000-0000-6274	Medical Fee	0	482	400	400
01-205-000-0000-6299	Prof. & Tech. Fee - Other	2,419	22	0	0
01-205-000-0000-6300	Mach., Equip., Software Serv	3,718	4,972	2,040	2,796
01-205-000-0000-6305	Building Repair & Maint. Serv	208	0	450	350
01-205-000-0000-6334	Hotel & Meals Travel Expense	794	188	0	0
01-205-000-0000-6338	Training & Registration Fees	480	0	0	0
01-205-000-0000-6409	Office Supplies	1,890	1,962	1,800	1,676
01-205-000-0000-6480	Comp. Eq. & Software Under \$5K	127	236	0	0
01-205-000-0000-6485	Furn. & Eq. Other Under \$5K	364	0	0	0
DEPT 205	Dispatch	Revenue	0	0	6,279 -
		Expend.	931,278	941,737	1,054,303
		Net	931,278	1,047,901	1,048,024

**2014 CROW WING COUNTY
BUDGET**

TACTICAL SQUAD

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 628	\$ -	\$ -	\$ -	\$ -	-
SERVICES & CHARGES	\$ -	\$ -	\$ 1,600	\$ 3,000	\$ 1,400	87.50%
SUPPLIES & MATERIALS	3,629	5,272	17,825	6,160	(11,665)	-65.44%
TOTAL EXPENDITURES	\$ 4,257	\$ 5,272	\$ 19,425	\$ 9,160	\$ (10,265)	-52.84%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,257)	\$ (5,272)	\$ (19,425)	\$ (9,160)	\$ 10,265	-52.84%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(4,257)	(5,272)	(19,425)	(9,160)	10,265	-52.84%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
208 DEPT Tactical Squad

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-208-000-0000-6180	Clothing Employee	628	0	0	0
01-208-000-0000-6300	Mach., Equip., Software Serv	0	0	1,600	0
01-208-000-0000-6334	Hotel & Meals Travel Expense	0	0	0	2,000
01-208-000-0000-6338	Training & Registration Fees	0	0	0	1,000
01-208-000-0000-6460	Law Enforcement Supplies	1,139	842	1,825	5,229
01-208-000-0000-6485	Furn. & Eq. Other Under \$5K	2,490	4,429	16,000	931
DEPT 208	Tactical Squad				
	Revenue				
	Expend.	4,257	5,272	19,425	9,160
	Net	4,257	5,272	19,425	9,160

**2014 CROW WING COUNTY
BUDGET**

BOAT & WATER

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 65,078	\$ 67,763	\$ 127,305	\$ 60,000	\$ (67,305)	-52.87%
MISCELLANEOUS	21,632	34,703	17,500	17,500	-	0.00%
TOTAL REVENUES	\$ 86,710	\$ 102,466	\$ 144,805	\$ 77,500	\$ (67,305)	-46.48%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 159,656	\$ 162,180	\$ 170,986	\$ 285,896	\$ 114,910	67.20%
SERVICES & CHARGES	17,443	15,156	22,016	22,056	40	0.18%
SUPPLIES & MATERIALS	16,985	16,985	16,500	19,237	2,737	16.59%
CAPITAL OUTLAY	395	24,654	67,305	-	(67,305)	-100.00%
TOTAL EXPENDITURES	\$ 194,479	\$ 218,975	\$ 276,807	\$ 327,189	\$ 50,382	18.20%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (107,769)	\$ (116,509)	\$ (132,002)	\$ (249,689)	\$ (117,687)	89.16%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(107,769)	(116,509)	(132,002)	(249,689)	(117,687)	89.16%
 FULL TIME EQUIVALENTS	 2.6	 2.7	 2.6	 3.8		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

210 DEPT Boat & Water Safety

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
01-210-000-0000-5329	Natural Resources	65,078 -	0	60,000 -	0	
01-210-000-0000-5405	Boating Safety Financial Asst	0	67,763 -	67,305 -	60,000 -	
01-210-000-0000-5750	Contributions & Donations	100 -	0	0	0	
01-210-000-0000-5830	Miscellaneous Other Revenue	21,532 -	34,703 -	17,500 -	17,500 -	
01-210-000-0000-6100	Salaries & Wages - Regular	112,854	119,011	119,550	191,104	
01-210-000-0000-6105	Salaries & Wages - Overtime	8,314	9,516	14,693	20,761	
01-210-000-0000-6150	Health Insurance	8,349	8,516	10,572	28,257	
01-210-000-0000-6152	Dental Insurance	0	0	0	946	
01-210-000-0000-6154	Long-Term Disability Insurance	87	87	90	282	
01-210-000-0000-6156	Life Insurance	53	53	54	156	
01-210-000-0000-6164	Pera	7,859	8,151	12,175	25,900	
01-210-000-0000-6170	Fica	4,157	4,400	4,644	3,946	
01-210-000-0000-6172	Medicare	1,780	1,875	1,947	3,073	
01-210-000-0000-6174	Unemployment Compensation	10,999	3,771	0	0	
01-210-000-0000-6176	Worker's Compensation	2,581	3,217	3,261	5,721	
01-210-000-0000-6180	Clothing Employee	2,622	3,583	4,000	5,750	
01-210-000-0000-6210	Telephone	933	1,012	1,020	1,285	
01-210-000-0000-6249	Public Relations	772	767	500	500	
01-210-000-0000-6274	Medical Fee	328	1,188	1,998	2,100	
01-210-000-0000-6299	Prof. & Tech. Fee - Other	108	59	0	0	
01-210-000-0000-6300	Mach., Equip., Software Serv	15,282	11,662	17,782	17,871	
01-210-000-0000-6332	Employee Mileage	0	0	416	0	
01-210-000-0000-6334	Hotel & Meals Travel Expense	20	467	300	300	
01-210-000-0000-6460	Law Enforcement Supplies	305	43	500	466	
01-210-000-0000-6480	Comp. Eq. & Software Under \$5K	0	5	0	2,840	
01-210-000-0000-6485	Furn. & Eq. Other Under \$5K	716	893	1,000	931	
01-210-000-0000-6560	Gasoline, Diesel, & Other Fuels	15,964	16,045	15,000	15,000	
01-210-000-0000-6640	Vehicle & Machinery Over \$5K	395	24,654	67,305	0	
DEPT 210	Boat & Water Safety	Revenue	86,710 -	102,466 -	144,805 -	77,500 -
		Expend.	194,478	218,975	276,807	327,189
		Net	107,768	116,509	132,002	249,689

**2014 CROW WING COUNTY
BUDGET**

DIVE TEAM

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 2,587	\$ 1,645	\$ 3,650	\$ 3,650	\$ -	0.00%
SUPPLIES & MATERIALS	1,011	3,136	500	466	(34)	-6.80%
TOTAL EXPENDITURES	\$ 3,598	\$ 4,781	\$ 4,150	\$ 4,116	\$ (34)	-0.82%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,598)	\$ (4,781)	\$ (4,150)	\$ (4,116)	\$ 34	-0.82%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(3,598)	(4,781)	(4,150)	(4,116)	34	-0.82%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
211 DEPT Dive Team

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-211-000-0000-6300	Mach., Equip., Software Serv	2,525	1,645	3,150	3,150
01-211-000-0000-6338	Training & Registration Fees	63	0	500	500
01-211-000-0000-6460	Law Enforcement Supplies	1,011	0	500	466
01-211-000-0000-6485	Furn. & Eq. Other Under \$5K	0	3,136	0	0
DEPT 211	Dive Team				
	Revenue				
	Expend.	3,599	4,780	4,150	4,116
	Net	3,599	4,780	4,150	4,116

**2014 CROW WING COUNTY
BUDGET**

RIFLE RANGE

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 8,309	\$ -	\$ -	\$ 500	\$ 500	-
MISCELLANEOUS	150	1,758	525	525	-	0.00%
TOTAL REVENUES	<u>\$ 8,459</u>	<u>\$ 1,758</u>	<u>\$ 525</u>	<u>\$ 1,025</u>	<u>\$ 500</u>	<u>95.24%</u>
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 8,410	\$ 669	\$ 876	\$ 1,226	\$ 350	39.95%
SUPPLIES & MATERIALS	1,170	921	2,544	2,462	(82)	-3.22%
TOTAL EXPENDITURES	<u>\$ 9,580</u>	<u>\$ 1,590</u>	<u>\$ 3,420</u>	<u>\$ 3,688</u>	<u>\$ 268</u>	<u>7.84%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,121)</u>	<u>\$ 168</u>	<u>\$ (2,895)</u>	<u>\$ (2,663)</u>	<u>\$ 232</u>	<u>-8.01%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(1,121)</u>	<u>168</u>	<u>(2,895)</u>	<u>(2,663)</u>	<u>232</u>	<u>-8.01%</u>

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
215 DEPT Rifle Range

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-215-000-0000-5597	Charges For Services - Other	8,309 -	0	0	500 -
01-215-000-0000-5850	Refunds & Recoveries	150 -	1,758 -	525 -	525 -
01-215-000-0000-6250	Electricity & Water	274	266	276	276
01-215-000-0000-6299	Prof. & Tech. Fee - Other	7,770	0	0	0
01-215-000-0000-6305	Building Repair & Maint. Serv	366	403	600	950
01-215-000-0000-6425	Fuel For Buildings	0	0	544	600
01-215-000-0000-6460	Law Enforcement Supplies	1,170	921	2,000	1,862
DEPT 215	Rifle Range				
	Revenue	8,458 -	1,758 -	525 -	1,025 -
	Expend.	9,580	1,590	3,420	3,688
	Net	1,121	169 -	2,895	2,663

**2014 CROW WING COUNTY
BUDGET**

MOUNTED PATROL

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (1,000)	\$ (1,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	(1,000)	(1,000)	-

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
213 DEPT Mounted Patrol

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-213-000-0000-6338	Training & Registration Fees	0	0	0	1,000
DEPT 213	Mounted Patrol				
	Revenue				
	Expend.	0	0	0	1,000
	Net	0	0	0	1,000

**2014 CROW WING COUNTY
BUDGET**

BOMB SQUAD

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ -	\$ 35,614	\$ -	\$ -	\$ -	-
CHARGES FOR SERVICES	3,938	37,144	25,000	25,000	-	0.00%
TOTAL REVENUES	<u>\$ 3,938</u>	<u>\$ 72,758</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>0.00%</u>
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ -	\$ 1,405	\$ 1,590	\$ 250	\$ (1,340)	-84.28%
SERVICES & CHARGES	2,298	26,196	3,700	6,800	3,100	83.78%
SUPPLIES & MATERIALS	-	6,620	10,732	5,817	(4,915)	-45.80%
CAPITAL OUTLAY	-	11,427	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 2,298</u>	<u>\$ 45,648</u>	<u>\$ 16,022</u>	<u>\$ 12,867</u>	<u>\$ (3,155)</u>	<u>-19.69%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,640</u>	<u>\$ 27,110</u>	<u>\$ 8,978</u>	<u>\$ 12,133</u>	<u>\$ 3,155</u>	<u>35.14%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>1,640</u>	<u>27,110</u>	<u>8,978</u>	<u>12,133</u>	<u>3,155</u>	<u>35.14%</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
216 DEPT Bomb Squad

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
01-216-000-0000-5409	Homeland Security Grant Prog.	0	35,614 -	0	0	
01-216-000-0000-5597	Charges For Services - Other	3,938 -	37,144 -	25,000 -	25,000 -	
01-216-000-0000-6180	Clothing Employee	0	1,405	1,590	250	
01-216-000-0000-6245	Membership Dues & Subscrip.	0	50	300	300	
01-216-000-0000-6274	Medical Fee	0	42	0	0	
01-216-000-0000-6299	Prof. & Tech. Fee - Other	2,298	14,022	0	0	
01-216-000-0000-6300	Mach., Equip., Software Serv	0	1,419	3,400	6,500	
01-216-000-0000-6334	Hotel & Meals Travel Expense	0	8,173	0	0	
01-216-000-0000-6336	Other Travel Expenses	0	218	0	0	
01-216-000-0000-6338	Training & Registration Fees	0	2,273	0	0	
01-216-000-0000-6460	Law Enforcement Supplies	0	1,207	7,732	4,146	
01-216-000-0000-6485	Furn. & Eq. Other Under \$5K	0	4,267	0	171	
01-216-000-0000-6560	Gasoline, Diesel, & Other Fuels	0	1,146	3,000	1,500	
01-216-000-0000-6640	Vehicle & Machinery Over \$5K	0	11,427	0	0	
DEPT 216	Bomb Squad	Revenue	3,938 -	72,759 -	25,000 -	25,000 -
		Expend.	2,298	45,648	16,022	12,867
		Net	1,640 -	27,110 -	8,978 -	12,133 -

**2014 CROW WING COUNTY
BUDGET**

ENHANCED 911 - RESTRICTED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 145,800	\$ 148,616	\$ 145,000	\$ 148,000	\$ 3,000	2.07%
INVESTMENTS	10,599	10,631	5,000	5,000	-	0.00%
TOTAL REVENUES	\$ 156,399	\$ 159,247	\$ 150,000	\$ 153,000	\$ 3,000	2.00%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 53,346	\$ 80,512	\$ 104,984	\$ 72,273	\$ (32,711)	-31.16%
SUPPLIES & MATERIALS	2,349	2,031	4,000	1,000	(3,000)	-75.00%
CAPITAL OUTLAY	24,757	25,984	-	130,000	130,000	-
TOTAL EXPENDITURES	\$ 80,452	\$ 108,527	\$ 108,984	\$ 203,273	\$ 94,289	86.52%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 75,947	\$ 50,720	\$ 41,016	\$ (50,273)	\$ (91,289)	-222.57%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	75,947	50,720	41,016	(50,273)	(91,289)	-222.57%

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds

Report Basis: Cash

230 DEPT Enhanced 911

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
02-230-000-0000-5224	Enhanced 911	144,840 -	148,162 -	145,000 -	148,000 -	
02-230-000-0000-5307	Public Safety	961 -	0	0	0	
02-230-000-0000-5404	Public Safety Interoperable Comm Gra	0	454 -	0	0	
02-230-000-0000-5710	Investment Earnings	10,599 -	10,631 -	5,000 -	5,000 -	
02-230-000-0000-6210	Telephone	1,652	10,336	11,536	1,560	
02-230-000-0000-6299	Prof. & Tech. Fee - Other	0	605	0	0	
02-230-000-0000-6300	Mach., Equip., Software Serv	41,138	58,726	74,578	53,163	
02-230-000-0000-6332	Employee Mileage	0	147	0	0	
02-230-000-0000-6334	Hotel & Meals Travel Expense	4,676	5,411	6,000	6,000	
02-230-000-0000-6336	Other Travel Expenses	72	36	1,500	1,500	
02-230-000-0000-6338	Training & Registration Fees	4,588	3,932	10,050	10,050	
02-230-000-0000-6342	Building & Facility Rental	1,220	1,320	1,320	0	
02-230-000-0000-6480	Comp. Eq. & Software Under \$5K	2,349	1,544	4,000	1,000	
02-230-000-0000-6485	Furn. & Eq. Other Under \$5K	0	487	0	0	
02-230-000-0000-6645	Comp. Eq. & Software Over \$5K	24,757	25,984	0	130,000	
DEPT 230	Enhanced 911	Revenue	156,399 -	159,247 -	150,000 -	153,000 -
		Expend.	80,452	108,527	108,984	203,273
		Net	75,947 -	50,719 -	41,016 -	50,273

**2014 CROW WING COUNTY
BUDGET**

CORONER

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 110,239	\$ 121,683	\$ 125,000	\$ 125,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 110,239	\$ 121,683	\$ 125,000	\$ 125,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (110,239)	\$ (121,683)	\$ (125,000)	\$ (125,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(110,239)	(121,683)	(125,000)	(125,000)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
240 DEPT Coroner

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-240-000-0000-6299	Prof. & Tech. Fee - Other	110,239	121,683	125,000	125,000
DEPT 240	Coroner				
	Revenue				
	Expend.	110,239	121,683	125,000	125,000
	Net	110,239	121,683	125,000	125,000

**2014 CROW WING COUNTY
BUDGET**

MINING INSPECTOR

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 328	\$ 59	\$ 500	\$ 500	\$ -	0.00%
SERVICES & CHARGES	119	-	-	-	-	-
TOTAL EXPENDITURES	\$ 447	\$ 59	\$ 500	\$ 500	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (447)	\$ (59)	\$ (500)	\$ (500)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(447)	(59)	(500)	(500)	-	0.00%
 FULL TIME EQUIVALENTS	0.0	0.0	0.1	0.1		

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

242 DEPT Mining Inspector

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-242-000-0000-6100	Salaries & Wages - Regular	304	0	500	500
01-242-000-0000-6170	Fica	19	0	0	0
01-242-000-0000-6172	Medicare	4	0	0	0
01-242-000-0000-6174	Unemployment Compensation	0	58	0	0
01-242-000-0000-6176	Worker's Compensation	1	1	0	0
01-242-000-0000-6332	Employee Mileage	119	0	0	0
DEPT 242	Mining Inspector				
	Revenue				
	Expend.	447	59	500	500
	Net	447	59	500	500

**2014 CROW WING COUNTY
BUDGET**

JAIL

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 750	\$ -	\$ -	\$ -	\$ -	-
CHARGES FOR SERVICES	930,515	974,430	1,056,000	1,055,290	(710)	-0.07%
MISCELLANEOUS	111,965	139,472	125,000	125,000	-	0.00%
TOTAL REVENUES	\$ 1,043,230	\$ 1,113,902	\$ 1,181,000	\$ 1,180,290	\$ (710)	-0.06%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 4,029,713	\$ 3,912,611	\$ 4,078,809	\$ 4,288,614	\$ 209,805	5.14%
SERVICES & CHARGES	810,088	836,012	839,208	902,863	63,655	7.59%
SUPPLIES & MATERIALS	156,439	122,379	134,100	143,878	9,778	7.29%
TOTAL EXPENDITURES	\$ 4,996,240	\$ 4,871,002	\$ 5,052,117	\$ 5,335,355	\$ 283,238	5.61%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,953,010)	\$ (3,757,100)	\$ (3,871,117)	\$ (4,155,065)	\$ (283,948)	7.34%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(3,953,010)	(3,757,100)	(3,871,117)	(4,155,065)	(283,948)	7.34%
 FULL TIME EQUIVALENTS	 57.2	 56.4	 57.0	 57.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
250 DEPT Jail

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-250-000-0000-5299	Local Grant	750 -	0	0	0
01-250-000-0000-5550	Board Of Prisoners	118,554 -	90,164 -	90,000 -	95,000 -
01-250-000-0000-5551	Out Of County Holds	729,906 -	798,027 -	750,000 -	760,290 -
01-250-000-0000-5552	State Prisoner Reimbursement	82,055 -	86,240 -	216,000 -	200,000 -
01-250-000-0000-5750	Contributions & Donations	100 -	250 -	0	0
01-250-000-0000-5830	Miscellaneous Other Revenue	69,681 -	93,744 -	85,000 -	85,000 -
01-250-000-0000-5850	Refunds & Recoveries	42,184 -	45,478 -	40,000 -	40,000 -
01-250-000-0000-6100	Salaries & Wages - Regular	2,804,948	2,783,712	2,841,662	2,944,483
01-250-000-0000-6105	Salaries & Wages - Overtime	108,829	98,061	107,849	112,118
01-250-000-0000-6150	Health Insurance	485,695	394,990	476,625	545,796
01-250-000-0000-6152	Dental Insurance	32,054	27,664	30,984	32,582
01-250-000-0000-6154	Long-Term Disability Insurance	4,412	4,403	4,936	6,132
01-250-000-0000-6156	Life Insurance	3,994	3,953	4,104	4,446
01-250-000-0000-6162	Health Care Savings Plan (HCSP)	11,613	11,900	12,300	12,300
01-250-000-0000-6164	Pera	245,806	247,985	256,164	265,674
01-250-000-0000-6170	Fica	172,713	172,734	182,864	189,498
01-250-000-0000-6172	Medicare	40,393	40,398	42,759	44,335
01-250-000-0000-6174	Unemployment Compensation	10,563	15,479	0	0
01-250-000-0000-6176	Worker's Compensation	62,376	65,288	68,712	78,620
01-250-000-0000-6178	Educational & Cert. Expenses	468	468	1,400	1,180
01-250-000-0000-6180	Clothing Employee	45,849	45,575	48,450	51,450
01-250-000-0000-6200	Postage & Postal Box Rental	85	154	200	1,650
01-250-000-0000-6210	Telephone	4,453	4,251	6,140	6,426
01-250-000-0000-6225	Other Communications	2,155	2,173	2,200	2,300
01-250-000-0000-6245	Membership Dues & Subscrip.	179	161	260	300
01-250-000-0000-6249	Public Relations	971	646	1,250	1,250
01-250-000-0000-6274	Medical Fee	298,934	411,166	394,211	407,354
01-250-000-0000-6278	Inmate Meals	379,960	362,021	371,952	413,100
01-250-000-0000-6299	Prof. & Tech. Fee - Other	9,981	11,821	11,745	18,503
01-250-000-0000-6300	Mach., Equip., Software Serv	29,337	21,520	31,000	29,730
01-250-000-0000-6338	Training & Registration Fees	5,182	11,932	10,000	12,000
01-250-000-0000-6340	Machinery & Equipment Rental	10,102	10,166	10,250	10,250
01-250-000-0000-6387	Health - Interfund	68,749	0	0	0
01-250-000-0000-6409	Office Supplies	12,481	7,166	12,500	11,641
01-250-000-0000-6415	Building Maintenance Supplies	36,319	35,380	35,000	34,456
01-250-000-0000-6420	Safety Supplies	9,918	1,668	8,000	7,450

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
250 DEPT Jail

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-250-000-0000-6428	General Operating Supplies	21	0	0	0
01-250-000-0000-6465	Jail Inmate Supplies	62,612	55,473	65,000	60,531
01-250-000-0000-6480	Comp. Eq. & Software Under \$5K	16,053	16,013	9,600	26,075
01-250-000-0000-6485	Furn. & Eq. Other Under \$5K	19,034	6,679	4,000	3,725
DEPT 250	Jail				
	Revenue	1,043,230 -	1,113,902 -	1,181,000 -	1,180,290 -
	Expend.	4,996,239	4,871,002	5,052,117	5,335,355
	Net	3,953,009	3,757,100	3,871,117	4,155,065

**2014 CROW WING COUNTY
BUDGET**

SENTENCE TO SERVE

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
MISCELLANEOUS	\$ 6,150	\$ 3,350	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 6,150	\$ 3,350	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 95,407	\$ 57,834	\$ 57,834	\$ 58,156	\$ 322	0.56%
TOTAL EXPENDITURES	\$ 95,407	\$ 57,834	\$ 57,834	\$ 58,156	\$ 322	0.56%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (89,257)	\$ (54,484)	\$ (57,834)	\$ (58,156)	\$ (322)	0.56%
TOTAL OTHER FINANCING SOURCES (USES)	\$ 47,914	\$ 28,917	\$ 28,917	\$ 29,078	\$ 161	0.56%
NET CHANGE IN FUND BALANCES	\$ (41,343)	\$ (25,567)	\$ (28,917)	\$ (29,078)	\$ (161)	0.56%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

261 DEPT Sentence to Serve

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-261-000-0000-5750	Contributions & Donations	6,150 -	3,350 -	0	0
01-261-000-0000-5910	Interfund Transfers	47,914 -	28,917 -	28,917 -	29,078 -
01-261-000-0000-6299	Prof. & Tech. Fee - Other	95,407	57,834	57,834	58,156
DEPT 261	Sentence to Serve	Revenue	54,064 -	32,267 -	28,917 -
		Expend.	95,407	57,834	58,156
		Net	41,343	25,567	28,917

**2014 CROW WING COUNTY
BUDGET**

EMERGENCY MANAGEMENT

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 46,658	\$ 84,332	\$ 43,384	\$ 43,384	\$ -	0.00%
TOTAL REVENUES	\$ 46,658	\$ 85,873	\$ 43,384	\$ 43,384	\$ -	0.00%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 81,786	\$ 79,157	\$ 82,334	\$ 86,401	\$ 4,067	4.94%
SERVICES & CHARGES	39,940	54,440	9,867	10,711	844	8.55%
SUPPLIES & MATERIALS	2,706	3,877	4,500	6,759	2,259	50.20%
TOTAL EXPENDITURES	\$ 124,432	\$ 137,474	\$ 96,701	\$ 103,871	\$ 7,170	7.41%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (77,774)	\$ (51,601)	\$ (53,317)	\$ (60,487)	\$ (7,170)	13.45%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(77,774)	(51,601)	(53,317)	(60,487)	(7,170)	13.45%
 FULL TIME EQUIVALENTS	1.0	1.0	1.0	1.0		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

285 DEPT Emergency Management

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
01-285-000-0000-5307	Public Safety	0	10,237 -	0	0	
01-285-000-0000-5409	Homeland Security Grant Prog.	46,658 -	43,384 -	43,384 -	43,384 -	
01-285-000-0000-5410	Highway Planning & Const.	0	30,711 -	0	0	
01-285-000-0000-5830	Miscellaneous Other Revenue	0	1,541 -	0	0	
01-285-000-0000-6100	Salaries & Wages - Regular	61,237	63,700	65,660	68,286	
01-285-000-0000-6150	Health Insurance	10,072	4,853	5,549	6,504	
01-285-000-0000-6152	Dental Insurance	747	338	358	352	
01-285-000-0000-6154	Long-Term Disability Insurance	108	112	115	144	
01-285-000-0000-6156	Life Insurance	71	71	72	78	
01-285-000-0000-6164	Pera	4,440	4,618	4,761	4,951	
01-285-000-0000-6170	Fica	3,666	3,874	4,071	4,234	
01-285-000-0000-6172	Medicare	857	906	952	990	
01-285-000-0000-6176	Worker's Compensation	260	292	296	362	
01-285-000-0000-6180	Clothing Employee	328	393	500	500	
01-285-000-0000-6200	Postage & Postal Box Rental	66	0	150	150	
01-285-000-0000-6210	Telephone	9,414	2,874	3,783	3,523	
01-285-000-0000-6245	Membership Dues & Subscrip.	160	100	230	230	
01-285-000-0000-6250	Electricity & Water	3,758	3,381	2,124	2,028	
01-285-000-0000-6299	Prof. & Tech. Fee - Other	0	0	0	1,500	
01-285-000-0000-6300	Mach., Equip., Software Serv	17,795	4,372	1,520	920	
01-285-000-0000-6332	Employee Mileage	0	125 -	0	0	
01-285-000-0000-6334	Hotel & Meals Travel Expense	798	1,217	1,000	1,250	
01-285-000-0000-6336	Other Travel Expenses	0	48	0	0	
01-285-000-0000-6338	Training & Registration Fees	820	425	1,060	1,110	
01-285-000-0000-6340	Machinery & Equipment Rental	7,129	42,148	0	0	
01-285-000-0000-6409	Office Supplies	668	354	500	466	
01-285-000-0000-6460	Law Enforcement Supplies	0	0	0	931	
01-285-000-0000-6480	Comp. Eq. & Software Under \$5K	1,782	0	0	931	
01-285-000-0000-6485	Furn. & Eq. Other Under \$5K	257	3,523	500	931	
01-285-000-0000-6560	Gasoline, Diesel, & Other Fuels	0	0	3,500	3,500	
DEPT 285	Emergency Management	Revenue	46,658 -	85,873 -	43,384 -	43,384 -
		Expend.	124,432	137,475	96,701	103,871
		Net	77,774	51,602	53,317	60,487

**2014 CROW WING COUNTY
BUDGET**

CWC TOWER

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
MISCELLANEOUS	\$ 3,754	\$ 4,066	\$ 4,056	\$ 4,056	\$ -	0.00%
TOTAL REVENUES	\$ 3,754	\$ 4,066	\$ 4,056	\$ 4,056	\$ -	0.00%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 6,116	\$ 4,307	\$ 7,835	\$ 3,890	\$ (3,945)	-50.35%
SUPPLIES & MATERIALS	-	-	500	486	(14)	-2.80%
TOTAL EXPENDITURES	\$ 6,116	\$ 4,307	\$ 8,335	\$ 4,376	\$ (3,959)	-47.50%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,362)	\$ (241)	\$ (4,279)	\$ (320)	\$ 3,959	-92.52%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(2,362)	(241)	(4,279)	(320)	3,959	-92.52%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
286 DEPT CWC Tower

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-286-000-0000-5810	Rents & Royalties	3,754 -	4,066 -	4,056 -	4,056 -
01-286-000-0000-6250	Electricity & Water	1,706	965	1,560	540
01-286-000-0000-6300	Mach., Equip., Software Serv	1,210	143	2,925	0
01-286-000-0000-6310	Grounds Maint. Serv	0	0	150	150
01-286-000-0000-6340	Machinery & Equipment Rental	3,200	3,200	3,200	3,200
01-286-000-0000-6415	Building Maintenance Supplies	0	0	200	186
01-286-000-0000-6425	Fuel For Buildings	0	0	300	300
DEPT 286	CWC Tower				
	Revenue	3,754 -	4,066 -	4,056 -	4,056 -
	Expend.	6,116	4,307	8,335	4,376
	Net	2,361	241	4,279	320

**2014 CROW WING COUNTY
BUDGET**

800 MHZ

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
MISCELLANEOUS	\$ -	\$ -	\$ 7,606	\$ 19,012	\$ 11,406	149.96%
TOTAL REVENUES	\$ -	\$ -	\$ 7,606	\$ 19,012	\$ 11,406	149.96%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ -	\$ -	\$ 104,154	\$ 103,629	\$ (525)	-0.50%
SUPPLIES & MATERIALS	-	-	1,000	966	(34)	-3.40%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 105,154	\$ 104,595	\$ (559)	-0.53%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (97,548)	\$ (85,583)	\$ 11,965	-12.27%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	(97,548)	(85,583)	11,965	-12.27%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
289 DEPT 800 MHZ

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-289-000-0000-5810	Rents & Royalties	0	0	7,606 -	19,012 -
01-289-000-0000-6250	Electricity & Water	0	0	1,500	1,500
01-289-000-0000-6300	Mach., Equip., Software Serv	0	0	100,454	99,929
01-289-000-0000-6310	Grounds Maint. Serv	0	0	500	500
01-289-000-0000-6340	Machinery & Equipment Rental	0	0	1,700	1,700
01-289-000-0000-6415	Building Maintenance Supplies	0	0	500	466
01-289-000-0000-6425	Fuel for Buildings	0	0	500	500
DEPT 289	800 MHZ				
	Revenue	0	0	7,606 -	19,012 -
	Expend.	0	0	105,154	104,595
	Net	0	0	97,548	85,583

**2014 CROW WING COUNTY
BUDGET**

800 MHZ - COMMITTED

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TAXES	\$ 500,000	\$ -	\$ -	\$ -	\$ -	-
INTERGOVERNMENTAL	64,806	859,004	-	-	-	-
TOTAL REVENUES	<u>\$ 564,806</u>	<u>\$ 859,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 70,968	\$ 19,070	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	1,036,620	39,554	400,000	-	(400,000)	-100.00%
CAPITAL OUTLAY	456,528	1,671,435	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,564,116</u>	<u>\$ 1,730,059</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ (400,000)</u>	<u>-100.00%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (999,310)</u>	<u>\$ (871,055)</u>	<u>\$ (400,000)</u>	<u>\$ -</u>	<u>\$ 400,000</u>	<u>-100.00%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(999,310)</u>	<u>(871,055)</u>	<u>(400,000)</u>	<u>-</u>	<u>400,000</u>	<u>-100.00%</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds
289 DEPT 800 MHZ

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
02-289-000-0000-5001	Property Taxes - Current	500,000 -	0	0	0
02-289-000-0000-5404	Public Safety Interoperable Comm Gra	24,811 -	0	0	0
02-289-000-0000-5409	Homeland Security Grant Prog.	39,995 -	851,000 -	0	0
02-289-000-0000-5412	Interoperable Emergency Communicat	0	8,004 -	0	0
02-289-000-0000-6260	Consulting Fee	70,968	11,828	0	0
02-289-000-0000-6299	Prof. & Tech. Fee - Other	0	4,742	0	0
02-289-000-0000-6338	Training & Registration Fees	0	2,500	0	0
02-289-201-0000-6650	Furn. & Eq. Other Over \$5K	443,149	731,790	0	0
02-289-202-0000-6650	Furn. & Eq. Other Over \$5K	479	17	0	0
02-289-203-0000-6650	Furn. & Eq. Other Over \$5K	0	538,379	0	0
02-289-204-0000-6650	Furn. & Eq. Other Over \$5K	0	175,313	0	0
02-289-205-0000-6485	Furn. & Eq. Other Under \$5K	1,017,119	39,554	0	0
02-289-206-0000-6485	Furn. & Eq. Other Under \$5K	19,501	0	0	0
02-289-207-0000-6485	Furn. & Eq. Other Under \$5K	0	0	400,000	0
02-289-207-0000-6600	Site Or Grounds Acq. Over \$5K	12,900	225,937	0	0
DEPT 289	800 MHZ	Revenue	564,806 -	859,004 -	0
		Expend.	1,564,116	1,730,060	400,000
		Net	999,310	871,056	400,000

**2014 CROW WING COUNTY
BUDGET**

PARKS - RESTRICTED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 80,457	\$ 77,560	\$ 48,669	\$ 12,547	\$ (36,122)	-74.22%
INTERGOVERNMENTAL	3,645	9,335	3,600	104,000	100,400	2788.89%
TOTAL REVENUES	\$ 84,102	\$ 86,895	\$ 52,269	\$ 116,547	\$ 64,278	122.98%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 53,009	\$ 48,530	\$ 50,435	\$ 72,015	\$ 21,580	42.79%
SERVICES & CHARGES	46,068	18,690	14,600	14,850	250	1.71%
SUPPLIES & MATERIALS	6,997	7,593	15,150	15,700	550	3.63%
CAPITAL OUTLAY	10,355	65,406	30,000	122,500	92,500	308.33%
TOTAL EXPENDITURES	\$ 116,429	\$ 140,219	\$ 110,185	\$ 225,065	\$ 114,880	104.26%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (32,327)	\$ (53,324)	\$ (57,916)	\$ (108,518)	\$ (50,602)	87.37%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(32,327)	(53,324)	(57,916)	(108,518)	(50,602)	87.37%
 FULL TIME EQUIVALENTS	 0.8	 0.8	 0.9	 1.2		

Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds
520 DEPT Recreation

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
02-520-000-0000-5010	Forfeited Property	80,457 -	77,560 -	48,669 -	12,547 -
02-520-000-0000-5329	Natural Resources	3,645 -	2,535 -	3,600 -	104,000 -
02-520-000-0000-5330	Historical Society	0	6,800 -	0	0
02-520-000-0000-6100	Salaries & Wages - Regular	34,750	35,803	38,916	53,352
02-520-000-0000-6105	Salaries & Wages - Overtime	85	245	0	1,308
02-520-000-0000-6150	Health Insurance	4,086	4,172	4,768	6,798
02-520-000-0000-6152	Dental Insurance	373	455	482	561
02-520-000-0000-6154	Long-Term Disability Insurance	52	52	55	96
02-520-000-0000-6156	Life Insurance	35	35	36	59
02-520-000-0000-6162	Health Care Savings Plan (HCSP)	0	0	0	75
02-520-000-0000-6164	Pera	2,177	2,281	2,247	3,383
02-520-000-0000-6170	Fica	2,089	2,169	2,413	3,389
02-520-000-0000-6172	Medicare	489	507	564	792
02-520-000-0000-6174	Unemployment Compensation	8,214	1,847	0	0
02-520-000-0000-6176	Worker's Compensation	660	911	954	2,202
02-520-000-0000-6178	Educational & Cert. Expenses	0	53	0	0
02-520-000-0000-6210	Telephone	55	41	100	100
02-520-000-0000-6245	Membership Dues & Subscrip.	150	0	150	300
02-520-000-0000-6249	Public Relations	28	0	0	0
02-520-000-0000-6250	Electricity & Water	207	231	250	300
02-520-000-0000-6255	Sanitation	54	60	100	100
02-520-000-0000-6260	Consulting Fee	33,532	0	0	0
02-520-000-0000-6268	Non-Employee Per Diems	0	400	500	500
02-520-000-0000-6272	Non-Employee Mileage	0	114	150	200
02-520-000-0000-6299	Prof. & Tech. Fee - Other	7,578	6,511	4,000	4,000
02-520-000-0000-6300	Mach., Equip., Software Serv	1,185	316	2,500	2,500
02-520-000-0000-6310	Grounds Maint. Serv	1,892	9,466	5,000	5,000
02-520-000-0000-6332	Employee Mileage	0	33	0	0
02-520-000-0000-6334	Hotel & Meals Travel Expense	0	0	250	250
02-520-000-0000-6338	Training & Registration Fees	0	0	200	200
02-520-000-0000-6340	Machinery & Equipment Rental	1,386	1,519	1,400	1,400
02-520-000-0000-6409	Office Supplies	335	602	400	400
02-520-000-0000-6415	Building Maintenance Supplies	150	118	7,150	7,000
02-520-000-0000-6420	Safety Supplies	206	0	300	300
02-520-000-0000-6485	Furn. & Eq. Other Under \$5K	183	0	0	0
02-520-000-0000-6560	Gasoline, Diesel, & Other Fuels	4,302	6,298	6,800	7,000

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Crow Wing County



USER-SELECTED BUDGET REPORT

02 FUND Restricted & Committed Funds
520 DEPT Recreation

Report Basis: Cash

		2011	2012	2013 BDGT	2014 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>Account Number</u>		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
	02-520-000-0000-6565	77	0	0	0
	02-520-000-0000-6570	1,178	25	0	0
	02-520-000-0000-6580	565	550	500	1,000
	02-520-000-0000-6605	10,355	65,406	30,000	122,500
DEPT 520	Recreation	Revenue	84,102 -	86,895 -	52,269 -
		Expend.	116,429	140,220	116,547 -
		Net	32,327	57,916	225,065
FUND 02	Restricted & Committed Funds	Revenue	1,537,828 -	1,848,762 -	733,769 -
		Expend.	2,625,433	2,723,060	898,582
		Net	1,087,605	874,298	500,756

2014 Budget Narrative



UNIVERSITY OF MINNESOTA
EXTENSION

Department Name: Crow Wing County Extension

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

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

Please note: Below is information about the Extension programs happening in Crow Wing County. The UM Extension staff in Crow Wing County is transitioning to impact and outcome statements when describing their work. This is the first year for the staff to describe their work in this way. They are increasing their skills in evaluative methods that include looking for and describing inputs, outputs, impacts and outcomes for their programs. This is in an effort to move from describing outputs such as number of meetings or workshops to describing for the reader, educational and knowledge gains, along with changed behavior in participants.

Below, please find information on Extension programming in Crow Wing County.

2013 Impact Statements and 2014 Goals – Jackie Froemming, Local Extension Educator (compiled June 2013)

Extension efforts on Natural Resources are in three areas: Natural Resources education, Consumer Horticulture and Master Gardener Coordination and this report is divided into those three sections.

Public Value Statement for Natural Resources

Crow Wing County is almost 15% water, including 420 lakes, the Mississippi River, and many streams. The water resources, and all other natural resources, of Crow Wing County are increasingly threatened by human activity, as modern lifestyles and a growing population contribute to increased rainwater and snowmelt runoff, and natural shoreland degradation. The Local Extension Education (LEE) of Crow Wing County provides educational programs and technical assistance that teach county residents the best management practices (BMPs) that relate to shoreland erosion, preserving and improving water quality and

promoting water conservation. The implementation of these BMPs improves the overall environmental health, the quality of life, and the prosperity of Crow Wing County and its residents.

Inputs	Outputs		Outcomes		Impacts
	<i>Educational activities and products</i>	<i>Output goals (Actuals)</i>	<i>Learning gains, attitude/aspiration changes, behavior changes</i>	<i>Output goals (#s)</i>	
Water conservation	Face-to-face educational programs (i.e. classes, workshops on rain harvesting, lawn care, recommended gardening practices)	-1 event per year reaching at least 25 (2 events reaching 45 so far this year)	-increase knowledge of adverse impact of urban polluted runoff entering bodies of water and the value of water conservation practices	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -improved overall water quality of bodies of water in Crow Wing County
	Generation of written materials (i.e. published educational articles in <i>ArbLIFE</i> , <i>Ripples</i> and local newspapers; handouts, flyers)	-1 article per year reaching at least 200 (1 article reaching 2,000 so far this year)	-increase knowledge of adverse impact of urban polluted runoff entering bodies of water and the value of water conservation practices	-at least 90% of readers will increase knowledge -at least 70% of readers will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -improved overall water quality of bodies of water in Crow Wing County
Water quality	Face-to-face educational programs (i.e. classes, workshops)	-2 events per year reaching at least 50 (2 events reaching 45 so far this year)	-increase knowledge of best management practices - techniques for reducing shoreland erosion and reducing upland runoff -increase Implementation of BMPs	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants -improved overall water quality of bodies of water in Crow Wing County
	Generation of written materials	-1 article	-increase knowledge of best	-at least 90% of readers will	-decreased amount of city

	(i.e. published educational articles in <i>ArbLIFE</i> , <i>Ripples</i> and local newspapers; handouts, flyers)	-reach 200 (1 article reaching 25 lake associations in CWC so far this year)	management practices - techniques for reducing shoreland erosion and reducing upland runoff -increase Implementation of BMPs	increase knowledge -at least 70% of readers will take action as a result of new knowledge	water used -reduced runoff volume -reduced runoff pollutants -improved overall water quality of bodies of water in Crow Wing County
	Technical assistance (i.e. phone calls, emails, office visits, on-site visits)	- 15 contacts per month	-provide answers and/or information requested -increase citizen's knowledge on subject -increase implementation of specific BMPs recommended	-at least 70% of contacts will take action as a result of information received Example: after a requested site visit for a native landscape design, a Lake Edward (Merrifield) resident is considering installing a rain garden at her under-development property	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants -improved overall water quality of bodies of water in Crow Wing County
	UMN Extension Master Gardeners (i.e. encourage programs and technical assistance relating to water quality issues)	- 1event reaching 25 (1 event reaching 20 so far this year)	-increase knowledge -change attitudes -implement BMPs	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants -improved overall water quality of bodies of water in Crow Wing County

Summary narrative statement: *Through educational programs, technical assistance and master gardeners' programming and assistance, the Local Extension Educator will increase citizen's knowledge of and positive attitudes about natural resources, including water-related issues, which will lead citizens to implement the recommended practices—such as installation of shoreland buffers/rain gardens and rain harvesting—which will reduce runoff pollutants and volume, and will improve the overall water quality of bodies of water in Crow Wing County.*

Emerging Issues	-Urban and rural development (facilitate at least one educational program each year on this issue)				
	-Occasional drought conditions (write at least one article each year covering this issue)				

Public Value Statement for Consumer Horticulture

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

Inputs	Outputs		Outcomes		Impacts
	<i>Educational activities and products</i>	<i>Output goals (Actuals)</i>	<i>Learning gains, attitude/aspiration changes, behavior changes</i>	<i>Output goals</i>	
Water conservation and water quality	Face-to-face educational programs (i.e. classes, workshops on lawn care, rain gardens, shoreland buffers, native plants, recommended gardening practices)	-1 event per year reaching at least 25 (4 events reaching 90 so far this year)	-increase knowledge of the adverse impact of inappropriate lawn care and the effect on waterways; the value of native flora; the value of following recommended gardening practices that will not harm the environment	-at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants (i.e. phosphorus, grass clippings) -improved overall water quality of bodies of water in Crow Wing County
	Generation of written materials (i.e. published educational articles in <i>ArbLIFE</i> , <i>Ripples</i> and local newspapers; handouts, flyers)	-1 article reaching 200 (1 article reaching 2,000 and 1 article reaching 25 lake associations in CWC so far this year)	-to increase knowledge of the adverse impact of inappropriate lawn care and the effect on waterways; the value of native flora; the value of following recommended gardening practices that will not harm the environment	-at least 90% of readers will increase knowledge -at least 70% of readers will take action as a result of new knowledge	-decreased amount of city water used -reduced runoff volume -reduced runoff pollutants (i.e. phosphorus, grass clippings) -improved overall water quality of bodies of water in Crow Wing County
	Technical assistance (i.e. phone calls, emails, office visits, on-site visits)	- 10 contacts per month	-provide answers and/or information requested	-at least 70% of contacts will take action as a result of information received	-decreased amount of city water used -reduced runoff volume

			<ul style="list-style-type: none"> -increase citizen's knowledge on subject -increase implementation of recommended horticulture practices 	<p>Example: a native, low maintenance landscape design suggested was accepted and implemented at Berrywood Park in Baxter.</p>	<ul style="list-style-type: none"> -reduced runoff pollutants (i.e. phosphorus, grass clippings) -improved overall water quality of bodies of water in Crow Wing County
	<p>UMN Extension Master Gardeners (i.e. encourage programs and technical assistance relating to water conservation and water quality issues)</p>	<ul style="list-style-type: none"> - 1event reaching 25 (1 event reaching 20 so far this year) 	<ul style="list-style-type: none"> -increase knowledge -change attitudes -implement recommended practices 	<ul style="list-style-type: none"> -at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge 	<ul style="list-style-type: none"> -decreased amount of city water used -reduced runoff volume -reduced runoff pollutants (i.e. phosphorus, grass clippings) -improved overall water quality of bodies of water in Crow Wing County
Local Food Production	<p>Face-to-face educational programs (i.e. edible landscaping, plot-style vegetable gardening, extending the growing season)</p>	<ul style="list-style-type: none"> -2 events per year reaching 50 (2 events reaching 70 so far this year) 	<ul style="list-style-type: none"> -increase knowledge of vegetable, herbs and fruit gardening. -increase number of citizens growing edibles 	<ul style="list-style-type: none"> -at least 90% of program participants will increase knowledge -at least 70% of program participants will take action as a result of new knowledge 	<ul style="list-style-type: none"> -increased participation in community gardens -increased consumption of to food grown locally that (fresh and nutritious meals) -increased physical activity by citizens that are gardening -increased youth participation in food production -reduced grocery bills
	<p>Generation of written materials (i.e. published educational articles in <i>ArbLIFE</i>, and local newspapers; handouts, flyers)</p>	<ul style="list-style-type: none"> -1 article reaching 200 (1 article reaching 2,000 in 2012) 	<ul style="list-style-type: none"> -increase knowledge of vegetable gardening...short growing season in MN, recommended varieties with less "days to maturity" 	<ul style="list-style-type: none"> -at least 90% of readers will increase knowledge -at least 70% of readers will take action as a result of new knowledge 	<ul style="list-style-type: none"> -increased participation in community gardens -increased consumption of to food grown locally that (fresh and nutritious meals) -increased physical activity by citizens that are gardening -increased youth participation in food production -reduced grocery bills

	Technical assistance (i.e. phone calls, emails, office visits, on-site visits, local community gardens)	-10 contacts per month	-provide answers and/or information requested -increase citizen's knowledge on subject -increase number of households in the county that are growing and consuming fresh and nutritious edibles	-at least 70% of contacts will take action as a result of information received Example – providing on-site education and technical assistance at the Lakes Area Community Garden in Brainerd (all 66 plots and 4 raised beds for handicap-accessibility are leased for the 2013 growing season)	-increased participation in community gardens -increased consumption of to food grown locally that (fresh and nutritious meals) -increased physical activity by citizens that are gardening -increased youth participation in food production -reduced grocery bills
	UMN Extension Master Gardeners (i.e. encourage programs and technical assistance relating to local food production)	- 4 events reaching 100 (9 events reaching 260 so far this year)	-increase knowledge of vegetable, herbs and fruit gardening. -increase number of citizens growing edibles	-at least 90% of programs participants report increase in knowledge(measure with pre and post survey questions) -at least 70% report practicing rain harvesting (measure with pre and post survey questions) --increase number of household growing edibles	-increased participation in community gardens -increased consumption of to food grown locally that (fresh and nutritious meals) -increased physical activity by citizens that are gardening -increased youth participation in food production -reduced grocery bills
Summary narrative statement: <i>Through educational programs, technical assistance and master gardeners' programming and assistance, the Local Extension Educator will increase citizen's knowledge of and positive attitudes about consumer horticulture, including areas such as native species, invasive species, local food production and the environmentally-friendly gardening practices that will not harm the land and water resources in Crow Wing County.</i>					
Emerging issues	-Terrestrial Invasive Species (develop educational programs and facilitate at least one presentation each year)				-increased habitat quality through management/mitigation of TIS
	-Emerald Ash Borer & Ash Tree Management (complete Brainerd Tree Inventory Survey in 2013)				-increased access to low-cost tree stock to be used for reforestation

Public Value Statement for the Master Gardener Program

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

Inputs	Outputs		Outcomes		Impacts
	<i>Educational activities and products</i>	<i>Output goals (Actuals)</i>	<i>Learning gains, attitude/aspiration changes, behavior changes</i>	<i>Output goals</i>	
Program Administration	Retain current program members by encouraging ongoing participation in the program and providing administrative assistance when needed	-retain 90% of program members each year	-increase knowledge of the Master Gardener Program -increase knowledge of the value of volunteer work	-increase number of county residents aware of the program and the services provided by its members	-increased number of volunteer hours by program members -increased in-kind contribution back to Crow wing County
	Promote program among county residents and recruit new program members	-recruit at least 2 new interns each year (there are 7 Interns in 2013)	-increase knowledge of the Master Gardener Program -increase knowledge of the value of volunteer work	-increase number of county residents aware of the program and the services provided by its members	-increased number of volunteer hours by program members -increased in-kind contribution back to Crow wing County
Program services to citizens and county	Face-to-face educational programs (i.e. consumer horticulture, water quality). The coordinator (LEE), in most cases, coordinates, promotes and evaluates these educational programs.	-12 events reaching at least 200 people (46 events reaching approximately 1,000 so far this year)	-increase knowledge of recommended gardening practices -increase knowledge of food production -increase knowledge of best management practices for improved water quality	-at least 90% of programs participants report increase in knowledge(measure with pre and post survey questions) -at least 70% report practicing rain harvesting (measure with pre and post survey questions) -increase number of citizens following recommended practices for consumer horticulture and water quality	-increased access to food grown locally -increased access to fresh and nutritious meals -increased physical activity by citizens that are gardening -increased youth participation in food production -increased number of natives -reduced number of invasives -reduced runoff pollutants

					<ul style="list-style-type: none"> -reduced runoff volume -improved overall water quality of bodies of water in Crow Wing County
	<p>Technical assistance (i.e. Help Line, emails, info booths)</p> <p>The coordinator (LEE), in most cases, coordinates, promotes and evaluates these technical assistance venues.</p>	-20 contacts per month	<ul style="list-style-type: none"> -increase knowledge of recommended gardening practices -increase knowledge of food production -increase knowledge of best management practices for improved water quality 	<p>-at least 70% of contacts will take action as a result of information received</p> <p>Example – two years JoAnn Weaver, certified program member, provided education and technical assistance to Good Samaritan’s residents and staff when they decided to start a community garden at their campus. Senior residents of Woodland Campus are now enjoying local, fresh produce from their now established community garden.</p>	<ul style="list-style-type: none"> -increased access to food grown locally -increased access to fresh and nutritious meals -increased physical activity by citizens that are gardening -increased youth participation in food production -increased number of natives -reduced number of invasives -reduced runoff pollutants -reduced runoff volume -improved overall water quality of bodies of water in Crow Wing County
	<p>Generation of written materials (i.e. newspapers; handouts, flyers)</p>	-monthly column in local paper	<ul style="list-style-type: none"> -increase knowledge of recommended gardening practices -increase knowledge of food production -increase knowledge of best management practices for improved water quality 	<ul style="list-style-type: none"> -at least 90% of readers will increase knowledge -at least 70% of readers will take action as a result of new knowledge 	<ul style="list-style-type: none"> -increased access to food grown locally -increased access to fresh and nutritious meals -increased physical activity by citizens that are gardening -increased youth participation in food production -increased number of natives -reduced number of invasives -reduced runoff pollutants -reduced runoff volume -improved overall water quality of bodies of water in Crow Wing County

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

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

2014 Goals – Jackie Froemming, Local Extension Educator (compiled June 2013)

- Offer educational programs and technical assistance relating to terrestrial invasive species (at least 2 presentations)
- Encourage Master Gardeners to offer educational program and technical assistance relating to terrestrial invasive species (at least 4 presentations)
- Encourage Master Gardeners to develop and offer new educational programs relating to terrestrial to local food production (at least 2 new topics)
- Encourage Master Gardeners to develop offer more educational programs to youth (at least one new topic)

Another mentionable is the fact that Extension invited a focus group of natural resources organizations together earlier this year to discuss emerging issues both for Crow Wing County and within the natural resources world. Of this emerging issues list, the group determined a number of those issues that need attention, of which some were listed on Jackie’s list of emerging issues, and some will be incorporated into future work, as well.

4-H Youth Development in Crow Wing County:

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

Inputs	Outputs		Outcomes	Impacts
	<i>Educational activities and products</i>	<i>Outputs</i>	<i>Learning gains, attitude/aspiration changes, behavior changes</i>	
Ensure Youth Development programs are delivered throughout the county	There is a gap in youth serving organizations in the NE part of the county partly due to the closing of community school. <ul style="list-style-type: none"> Attended school open houses to make youth aware of 4-H Help volunteers start new clubs and learn about youth development 	Started 2 new clubs in District #5 involving 10+6 youth and 4+1 volunteers.	-increased knowledge of parliamentary procedure for both youth and adults -increased knowledge and participation in community service/service learning projects -increased number of youth in District #5 aware of 4-H and the projects and activities available to them	-increased community service and involvement by members of clubs -increase leadership skills of both youth and adults
	Because of the gap in youth serving organizations in the NE part of the county <ul style="list-style-type: none"> Offer Community Ed classes in Crosby-Ironton area. 	Reach 13 youth through robotics class	-gained knowledge of computer programming skills -increased problem solving skills while programming robot -increase number of youth in Crosby Ironton School aware of programs available. especially robotics	-increased interest and knowledge for robotics
Mobilize Adults in county and prepare them to be more competent to work with youth	<ul style="list-style-type: none"> Offer orientation for new leaders 	Reached 5 adults who have become new club leaders	-increase knowledge of club organizational techniques -increase knowledge of best management practices for club key leadership -learning gains on ways to interest	-increased leadership skills for adult volunteers in Crow Wing County

			youth and develop their skills	
	<ul style="list-style-type: none"> Offer yearly Volunteer Training 	Reached 90% of clubs	-increase knowledge of service learning & inquiry learning	-increased leadership skills and ideas for leadership for adult volunteers in Crow Wing County
	<ul style="list-style-type: none"> Provide resource referral for volunteers to online resources on Extension Youth Development website, state 4-H website, and county 4-H blog 	2-3 contacts per month	-increase knowledge of where to find information	-increased leadership skills and ideas for leadership for adult volunteers in Crow Wing County
	<ul style="list-style-type: none"> Create written materials for adult volunteers 	Articles in bi-monthly newsletter	-increase knowledge of quality practices -increase knowledge of activities available for club youth	-increased leadership skills and ideas for leadership for adult volunteers in Crow Wing County

2014 Goals – Jeanne Rohr (compiled June 2013)

Goal: Offer New Club Leader Orientation for new organizational leaders of clubs in the first couple years of volunteer leadership.

Strategies:

- In September communicate with new club leaders about training in October.
- Invite by email, phone, letter, or weekly calendar update every club leader who has been a screened leader less than 2 years
- Intentionally cover the chartering process and timeline at orientation

Goal: Offer short ‘nuggets’ of information monthly to club leaders to support them in their role as volunteer.

Strategies:

- Use the Program Coordinator report at Federation meetings as a tool to educate – i.e. show how to access online training modules through 4honline
- Include articles for Clover Update- i.e. how to help treasurer be more successful, quality information
- Communicate with club leaders on specific topics during months when there isn’t a newsletter or Federation meeting

Goal: Improve use of state stewardship guidelines for Federation, clubs, and PDC’s by implementing one strategy in each group.

Strategies:

- Use Quicken program to record expenses and income for Federation.
- Give Project Development Committees a timeline when budgets and inventory updates are due to Extension Office.
- Offer template for PDC's to submit budget.
- Use recommended forms and follow best practices with Federation budget keeping process so the financial review for the Charter is not a difficult procedure for the reviewer at the end of the year.
- Through newsletter articles, emails, or other means communicate with club leaders about current/new practices for financial practices.
- Set clear due dates for club charters to be to the Extension Office- by the November Federation meeting.
- As club charters are turned in give feedback to club leaders about ways to change/improve the document.

Simply Good Eating Program

DEPARTMENT DESCRIPTION: People with limited incomes can discover how to make healthy food choices while stretching food dollars in our classes. This program is funded by the USDA Supplemental Nutrition Assistance Program Education (SNAP-Ed) and the Expanded Food and Nutrition Programs (EFNEP). Betty is funded through SNAP-Ed and focuses on youth and seniors. Micky is funded through EFNEP and works with families with children.

GOAL AND OBJECTIVES OBTAINED IN 2013:

Betty McAllister: To help meet the State goal of working with youth, teaching was expanded nd to the 2 objective.

Micky: The Federal government requested more income information from participants due to lack of data being completed on the registration forms in the past. More income data was obtained over the past year grade at Lowell School. Four new classes were added to meet this

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Betty: To increase the number of senior participants by working with new agencies.

Micky: To increase group possibilities with Social Services to meet more of the underserved families

**2014 CROW WING COUNTY
BUDGET**

EXTENSION

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 154	\$ 150	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 154	\$ 150	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 22,923	\$ 23,907	\$ 24,138	\$ 25,847	\$ 1,709	7.08%
SERVICES & CHARGES	136,721	136,820	139,507	139,056	(451)	-0.32%
SUPPLIES & MATERIALS	2,956	4,218	4,117	4,117	-	0.00%
TOTAL EXPENDITURES	\$ 162,600	\$ 164,945	\$ 167,762	\$ 169,020	\$ 1,258	0.75%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (162,446)	\$ (164,795)	\$ (167,762)	\$ (169,020)	\$ (1,258)	0.75%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(162,446)	(164,795)	(167,762)	(169,020)	(1,258)	0.75%
 FULL TIME EQUIVALENTS	0.6	0.6	0.6	0.6		

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

601 DEPT County Extension

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
01-601-000-0000-5597	Charges For Services - Other	154 -	150 -	0	0	
01-601-000-0000-6100	Salaries & Wages - Regular	19,924	20,778	20,973	22,458	
01-601-000-0000-6164	Pera	1,445	1,506	1,520	1,628	
01-601-000-0000-6170	Fica	1,235	1,288	1,301	1,392	
01-601-000-0000-6172	Medicare	289	301	304	326	
01-601-000-0000-6176	Worker's Compensation	30	33	40	43	
01-601-000-0000-6200	Postage & Postal Box Rental	0	0	0	1,000	
01-601-000-0000-6210	Telephone	352	248	600	600	
01-601-000-0000-6230	Publications & Brochures	1,089	901	1,000	1,000	
01-601-000-0000-6249	Public Relations	12	0	0	0	
01-601-000-0000-6268	Non-Employee Per Diems	350	700	700	700	
01-601-000-0000-6272	Non-Employee Mileage	97	151	250	250	
01-601-000-0000-6299	Prof. & Tech. Fee - Other	133,470	133,470	134,807	133,356	
01-601-000-0000-6300	Mach., Equip., Software Serv	0	0	250	250	
01-601-000-0000-6340	Machinery & Equipment Rental	1,350	1,350	1,900	1,900	
01-601-000-0000-6409	Office Supplies	1,739	2,280	2,675	2,675	
01-601-000-0000-6480	Comp. Eq. & Software Under \$5K	1,216	1,938	1,442	1,442	
DEPT 601	County Extension	Revenue	154 -	150 -	0	0
		Expend.	162,600	164,945	167,762	169,020
		Net	162,446	164,795	167,762	169,020

**2014 CROW WING COUNTY
BUDGET**

WEED & SEED INSPECTOR

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ -	\$ -	\$ 150	\$ -	\$ (150)	-100.00%
SERVICES & CHARGES	-	225	2,660	-	(2,660)	-100.00%
SUPPLIES & MATERIALS	-	-	100	-	(100)	-100.00%
TOTAL EXPENDITURES	\$ -	\$ 225	\$ 2,910	\$ -	\$ (2,910)	-100.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (225)	\$ (2,910)	\$ -	\$ 2,910	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(225)	(2,910)	-	2,910	-100.00%

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
603 DEPT Weed & Seed Inspector

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
01-603-000-0000-6178	Educational & Cert. Expenses	0	0	150	0
01-603-000-0000-6245	Membership Dues & Subscrip.	0	75	75	0
01-603-000-0000-6249	Public Relations	0	0	400	0
01-603-000-0000-6299	Prof. & Tech. Fee - Other	0	0	1,910	0
01-603-000-0000-6300	Mach., Equip., Software Serv	0	0	175	0
01-603-000-0000-6338	Training & Registration Fees	0	150	100	0
01-603-000-0000-6420	Safety Supplies	0	0	100	0
DEPT 603	Weed & Seed Inspector				
	Revenue				
	Expend.	0	225	2,910	0
	Net	0	225	2,910	0

**2014 CROW WING COUNTY
BUDGET**

NON - DEPARTMENTAL

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TAXES	\$ 17,106,314	\$ 17,539,192	\$ 18,455,438	\$ 18,820,602	\$ 365,164	1.98%
INTERGOVERNMENTAL	724,245	777,020	685,873	804,873	119,000	17.35%
CHARGES FOR SERVICES	57,100	57,100	76,700	76,700	-	0.00%
INVESTMENTS	261,720	208,956	400,000	400,000	-	0.00%
MISCELLANEOUS	738,777	602,338	501,200	538,700	37,500	7.48%
TOTAL REVENUES	<u>\$ 18,888,156</u>	<u>\$ 19,184,606</u>	<u>\$ 20,119,211</u>	<u>\$ 20,640,875</u>	<u>\$ 521,664</u>	<u>2.59%</u>
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ -	\$ -	\$ 32,949	\$ 125,000	\$ 92,051	279.37%
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,949</u>	<u>\$ 125,000</u>	<u>\$ 92,051</u>	<u>279.37%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 18,888,156</u>	<u>\$ 19,184,606</u>	<u>\$ 20,086,262</u>	<u>\$ 20,515,875</u>	<u>\$ 429,613</u>	<u>2.14%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,422,279</u>	<u>1,376,306</u>	<u>(5,014,279)</u>	<u>-</u>	<u>5,014,279</u>	<u>-100.00%</u>
NET CHANGE IN FUND BALANCES	<u>20,310,435</u>	<u>20,560,912</u>	<u>15,071,983</u>	<u>20,515,875</u>	<u>5,443,892</u>	<u>36.12%</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

850 DEPT Non Departmental - General Rev

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
01-850-000-0000-5001	Property Taxes - Current	15,180,750 -	15,985,979 -	17,494,629 -	17,870,992 -
01-850-000-0000-5003	Property Taxes - Light & Pwr	56,843 -	40,409 -	25,000 -	40,000 -
01-850-000-0000-5004	Property Taxes - Delinquent	442,572 -	414,678 -	0	0
01-850-000-0000-5005	Penalties, Interest, & Costs	502,103 -	507,769 -	500,000 -	500,000 -
01-850-000-0000-5006	Fiscal Disparities	77,506 -	97,190 -	75,000 -	75,000 -
01-850-000-0000-5007	Manufactured Home - Current	19,309 -	21,827 -	0	0
01-850-000-0000-5008	Manufactured Home - Delinquent	2,452 -	2,453 -	0	0
01-850-000-0000-5009	Tax Increment	540 -	7,051 -	0	0
01-850-000-0000-5010	Forfeited Property	80,457 -	77,560 -	48,699 -	12,500 -
01-850-000-0000-5011	Current Severed Minerals Tax	1,903 -	1,823 -	0	0
01-850-000-0000-5012	Delinquent Severed Mineral Tax	0 -	51 -	0	0
01-850-000-0000-5013	Mortgage Registry	38,700 -	53,197 -	45,000 -	50,000 -
01-850-000-0000-5014	Deed Tax	26,667 -	32,917 -	25,000 -	30,000 -
01-850-000-0000-5211	Pera Rate Increase	45,873 -	45,873 -	45,873 -	45,873 -
01-850-000-0000-5212	Disparity Reduction Aid	7,109 -	6,931 -	6,867 -	6,867 -
01-850-000-0000-5213	Local Performance Aid	0	17,500 -	0	0
01-850-000-0000-5215	Local Disaster Abatement	0	834 -	0	0
01-850-000-0000-5221	Supplemental Homestead Credit	239,230 -	235,156 -	235,243 -	235,243 -
01-850-000-0000-5226	Market Value Homestead Credit	430,171 -	54,200 -	0	0
01-850-000-0000-5281	Payments In Lieu Of Taxes	360,850 -	361,397 -	375,000 -	434,000 -
01-850-000-0000-5401	Fsp A 87	317,522 -	351,416 -	265,000 -	325,000 -
01-850-000-0000-5599	Interfund - County Fees	57,100 -	57,100 -	76,700 -	76,700 -
01-850-000-0000-5710	Investment Earnings	261,720 -	208,956 -	400,000 -	400,000 -
01-850-000-0000-5810	Rents & Royalties	1,283 -	1,439 -	1,200 -	1,200 -
01-850-000-0000-5830	Miscellaneous Other Revenue	737,494 -	600,899 -	500,000 -	537,500 -
01-850-000-0000-5910	Interfund Transfers	1,852,450 -	1,376,306 -	0	0
01-850-000-0000-6145	Unallocated Salaries & Wages	0	0	32,949	125,000
01-850-000-0000-6999	Interfund Transfers Out	430,171	0	5,014,279	0
DEPT 850	Non Departmental - General Rev	Revenue 20,740,605 -	20,560,912 -	20,119,211 -	20,640,875 -
		Expend. 430,171	0	5,047,228	125,000
		Net 20,310,434 -	20,560,912 -	15,071,983 -	20,515,875 -
FUND 01	General	Revenue 25,080,056 -	25,183,696 -	24,744,684 -	25,361,153 -
		Expend. 23,084,746	22,947,751	29,471,903	25,482,357
		Net 1,995,309 -	2,235,945 -	4,727,219	121,204

**2014 CROW WING COUNTY
BUDGET**

APPROPRIATIONS - COMBINED

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TAXES	\$ 542,681	\$ 541,066	\$ 529,002	\$ 509,127	\$ (19,875)	-3.76%
INTERGOVERNMENTAL	250	243	-	-	-	-
TOTAL REVENUES	<u>\$ 542,931</u>	<u>\$ 541,309</u>	<u>\$ 529,002</u>	<u>\$ 509,127</u>	<u>\$ (19,875)</u>	<u>-3.76%</u>
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 1,167,342	\$ 1,148,728	\$ 1,172,557	\$ 1,132,647	\$ (39,910)	-3.40%
TOTAL EXPENDITURES	<u>\$ 1,167,342</u>	<u>\$ 1,148,728</u>	<u>\$ 1,172,557</u>	<u>\$ 1,132,647</u>	<u>\$ (39,910)</u>	<u>-3.40%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (624,411)</u>	<u>\$ (607,419)</u>	<u>\$ (643,555)</u>	<u>\$ (623,520)</u>	<u>\$ 20,035</u>	<u>-3.11%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(624,411)</u>	<u>(607,419)</u>	<u>(643,555)</u>	<u>(623,520)</u>	<u>20,035</u>	<u>-3.11%</u>

**2014 CROW WING COUNTY
BUDGET**

TRANSIT APPROPRIATION

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 19,718	\$ 29,953	\$ 28,874	\$ 28,874	\$ -	0.00%
TOTAL EXPENDITURES	\$ 19,718	\$ 29,953	\$ 28,874	\$ 28,874	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (19,718)	\$ (29,953)	\$ (28,874)	\$ (28,874)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(19,718)	(29,953)	(28,874)	(28,874)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

148 DEPT County Transit Appropriation

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-148-000-0000-6800	Appropriations	19,718	29,953	28,874	28,874
DEPT 148	County Transit Appropriation				
	Revenue				
	Expend.	19,718	29,953	28,874	28,874
	Net	19,718	29,953	28,874	28,874

**2014 CROW WING COUNTY
BUDGET**

APPROPRIATIONS GENERAL GOVERNMENT

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 243,446	\$ 243,382	\$ 262,804	\$ 242,769	\$ (20,035)	-7.62%
TOTAL EXPENDITURES	\$ 243,446	\$ 243,382	\$ 262,804	\$ 242,769	\$ (20,035)	-7.62%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (243,446)	\$ (243,382)	\$ (262,804)	\$ (242,769)	\$ 20,035	-7.62%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(243,446)	(243,382)	(262,804)	(242,769)	20,035	-7.62%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
149 DEPT Appropriations General Gov.

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-149-000-0000-6800	Appropriations	243,446	243,382	262,804	242,769
DEPT 149	Appropriations General Gov.				
	Revenue				
	Expend.	243,446	243,382	262,804	242,769
	Net	243,446	243,382	262,804	242,769

**2014 CROW WING COUNTY
BUDGET**

APPROPRIATIONS PUBLIC SAFETY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(2,000)	(2,000)	(2,000)	(2,000)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
249 DEPT Appropriations Public Safety

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-249-000-0000-6800	Appropriations	2,000	2,000	2,000	2,000
DEPT 249	Appropriations Public Safety				
	Revenue				
	Expend.	2,000	2,000	2,000	2,000
	Net	2,000	2,000	2,000	2,000

**2014 CROW WING COUNTY
BUDGET**

CORRECTIONS

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 286,981	\$ 286,981	\$ 300,877	\$ 300,877	\$ -	0.00%
TOTAL EXPENDITURES	\$ 286,981	\$ 286,981	\$ 300,877	\$ 300,877	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (286,981)	\$ (286,981)	\$ (300,877)	\$ (300,877)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(286,981)	(286,981)	(300,877)	(300,877)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
255 DEPT Corrections

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-255-000-0000-6800	Appropriations	286,981	286,981	300,877	300,877
DEPT 255	Corrections				
	Revenue				
	Expend.	286,981	286,981	300,877	300,877
	Net	286,981	286,981	300,877	300,877

**2014 CROW WING COUNTY
BUDGET**

APPROPRIATIONS CULTURE RECREATION

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 42,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 42,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (42,000)	\$ (39,000)	\$ (39,000)	\$ (39,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(42,000)	(39,000)	(39,000)	(39,000)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General
599 DEPT Appropriations Culture Rec.

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-599-000-0000-6800	Appropriations	42,000	39,000	39,000	39,000
DEPT 599	Appropriations Culture Rec.				
	Revenue				
	Expend.	42,000	39,000	39,000	39,000
	Net	42,000	39,000	39,000	39,000

**2014 CROW WING COUNTY
BUDGET**

KITCHIGAMI LIBRARY

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TAXES	\$ 542,681	\$ 541,066	\$ 529,002	\$ 509,127	\$ (19,875)	-3.76%
INTERGOVERNMENTAL	250	243	-	-	-	-
TOTAL REVENUES	<u>\$ 542,931</u>	<u>\$ 541,309</u>	<u>\$ 529,002</u>	<u>\$ 509,127</u>	<u>\$ (19,875)</u>	<u>-3.76%</u>
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 565,697	\$ 537,412	\$ 529,002	\$ 509,127	\$ (19,875)	-3.76%
TOTAL EXPENDITURES	<u>\$ 565,697</u>	<u>\$ 537,412</u>	<u>\$ 529,002</u>	<u>\$ 509,127</u>	<u>\$ (19,875)</u>	<u>-3.76%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (22,766)</u>	<u>\$ 3,897</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(22,766)</u>	<u>3,897</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

510 DEPT Kitchigami Library

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
01-510-000-0000-5001	Property Taxes - Current	519,756 -	519,698 -	521,304 -	501,429 -	
01-510-000-0000-5004	Property Taxes - Delinquent	14,437 -	12,993 -	0	0	
01-510-000-0000-5007	Manufactured Home - Current	595 -	639 -	0	0	
01-510-000-0000-5008	Manufactured Home - Delinquent	54 -	62 -	0	0	
01-510-000-0000-5011	Current Severed Minerals Tax	66 -	63 -	0	0	
01-510-000-0000-5012	Delinquent Severed Mineral Tax	0 -	2 -	0	0	
01-510-000-0000-5212	Disparity Reduction Aid	0	0	34 -	34 -	
01-510-000-0000-5221	Supplemental Homestead Credit	7,773 -	7,609 -	7,664 -	7,664 -	
01-510-000-0000-5281	Payments In Lieu Of Taxes	250 -	243 -	0	0	
01-510-000-0000-6800	Appropriations	565,697	537,412	529,002	509,127	
DEPT 510	Kitchigami Library	Revenue	542,931 -	541,308 -	529,002 -	509,127 -
		Expend.	565,697	537,412	529,002	509,127
		Net	22,766	3,896 -	0	0

**2014 CROW WING COUNTY
BUDGET**

APPROPRIATIONS - CONSERVATION

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
OTHER EXPENDITURES	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (7,500)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(7,500)	(10,000)	(10,000)	(10,000)	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

01 FUND General

Report Basis: Cash

699 DEPT Appropriations - Conservation

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
01-699-000-0000-6800	Appropriations	7,500	10,000	10,000	10,000
DEPT 699	Appropriations - Conservation				
	Revenue				
	Expend.	7,500	10,000	10,000	10,000
	Net	7,500	10,000	10,000	10,000

CROW WING COUNTY 2014 BUDGET NARRATIVE

DEPARTMENT NAME: Highway

DEPARTMENT DESCRIPTION:

The highway department is fully staffed at 38 employees that are responsible for the construction and maintenance of 613 miles of local secondary roads and 84 bridges. This includes engineering design, construction management, signing, snowplowing, patching potholes, smoothing surfaces, mowing roadsides, cleaning culverts, etc. It also includes the administration of all aspects of the local road system.

Within the County system of roads, there are two different categories. There are about 380 miles of County State Aid Highways (CSAH), which are primarily supported by the “gas tax” or what is referred to as the Minnesota Highway Users Tax Distribution Fund made up primarily of gas tax and vehicle license or registration fees. There are also about 180 miles of County Roads (CR), which are supported entirely by local property taxes. In addition to CSAHs and CRs, the highway department is responsible for the maintenance of 58 miles of Town Roads in the Unorganized Territories, which are supported by the First and Second Assessment District levy. The highway department is also responsible for maintenance and management of the entire county fleet of nearly 300 vehicles and other pieces of equipment.

The highway department budget has four main revenue sources. These include local property tax (Road and Bridge Levy), state aid (primarily gas tax and vehicle registration fees), federal aid (primarily federal gas tax), and intergovernmental transfers (from other agencies and county departments). The local levy normally accounts for approximately 25% of the highway department’s annual revenue.

A large portion of the existing fund balance will be used for funding an aggressive 2014 construction program and the anticipated TH 371 project beginning in 2017.

MAJOR ACCOMPLISHMENTS IN 2013:

The 2013 construction program totaled approximately \$5.9 million in improvements. All projects identified in the current Highway Improvement Program for 2013 have been completed. The following construction projects were, or will be, completed in 2013.

- CSAH 18 new alignment – joint project with MnDOT TH 371 and City of Nisswa – (Federal, CSAH and City funds)
- CSAH 10 resurfacing from CSAH 14 to TH 6
- CSAH 14 resurfacing and subgrade/storm sewer improvements from TH 6 to County line
- CSAH 32 microsurfacing from TH 210 to CSAH 30
- FAD 331 – bridge replacement on Gull River Road
- Reconstruction of White Pine Road in Roosevelt Township with State Park Funds
- County wide HSIP curve delineation signing (700 signs installed)
- County wide annual pavement marking project
- CSAH 3 from Crosslake to Fifty Lakes design and right-of-way acquisition and R/W Plat
- Perform 20 miles of crack sealing
- Fully institute Managing for Results software for tracking and reporting purposes

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2014:

The 2014 construction program is projected to be larger than that of 2013; we will use the fund balance to address some large projects planned for 2014. Considerable engineering staff time will be committed to design, project management and right-of-way acquisition for future projects such as the reconstruction of CSAH 36 from CSAH 37 to CR 114. All projects will be designed in-house.

- CSAH 3 reconstruction from Crosslake to Fifty Lakes
- CSAH 8 resurfacing from TH 18 to 7.7 miles North
- CSAH 28 resurfacing from CSAH 12 to TH 210
- CSAH 48 resurfacing from NW 4th Street to College Drive
- CR 119 resurfacing from CSAH 3 to North Long Lake
- CR 102 resurfacing from 4.6 miles North of CSAH 8 to CSAH 12
- CR 134 resurfacing from Lower Whitefish Lake to CSAH 1
- CR 117 resurfacing from TH 25 to CSAH 45
- FAD 306 – Resurfacing Love Lake Road
- FAD 366 – Resurfacing Inglewood Drive
- County wide annual seal coating project
- County wide HSIP curve delineation project (2,200 signs)
- County wide annual pavement marking project
- CSAH 36 from CSAH 37 to CR 114 design
- FAD transportation and storm water management plan
- Perform 30 miles of crack sealing

TRENDS OF MAJOR REVENUES:

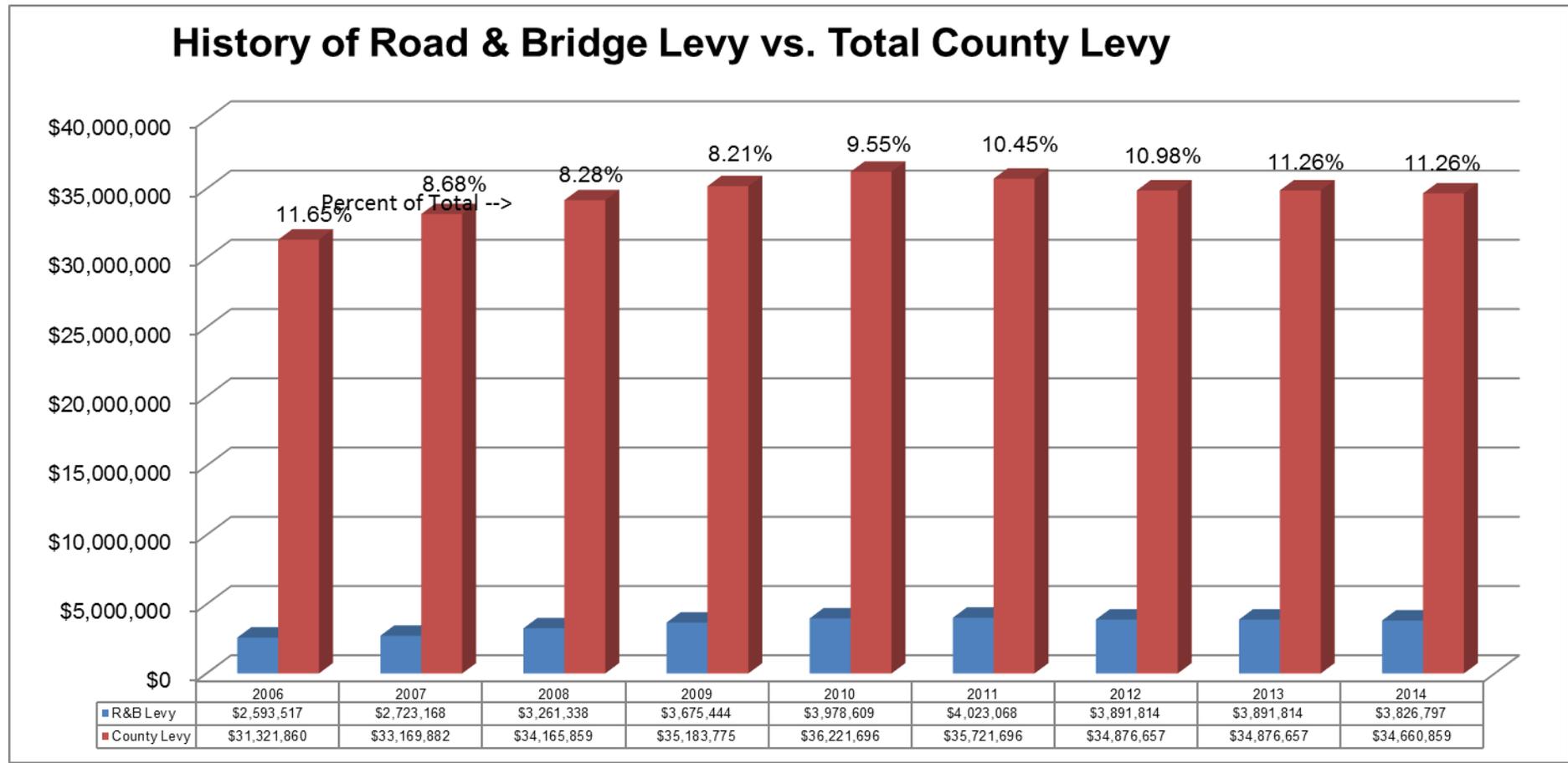


Figure 1

The 2014 Road & Bridge levy request is lower than the 2013 levy due to the state sales tax exemption starting in 2014.

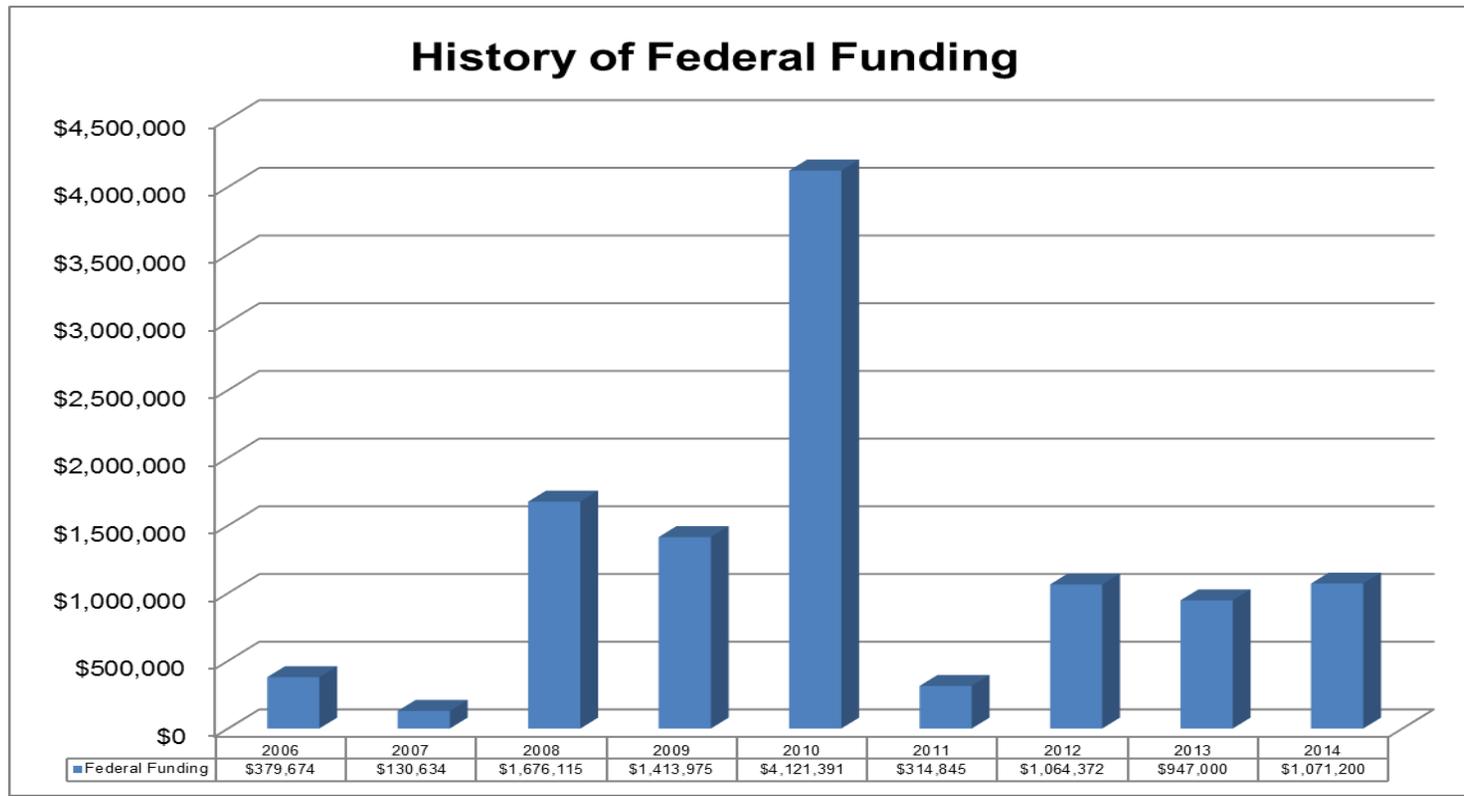


Figure 2

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 2014, federal funds are anticipated to be used on the CSAH 8 project and on the CSAH 28 project, totaling \$1,071,200.

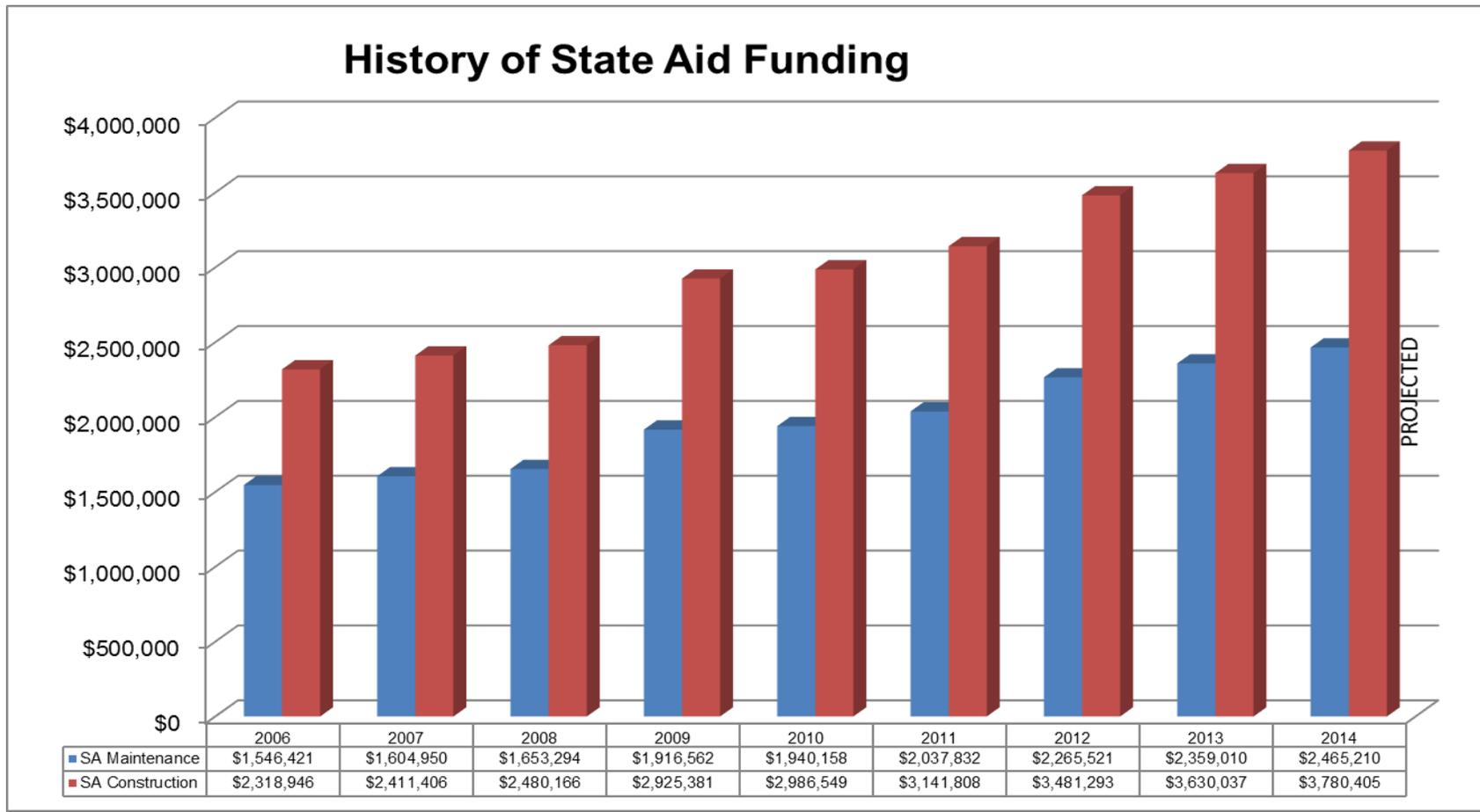


Figure 3

State Aid allotments for construction and maintenance on the CSAH system are anticipated to increase 4% in 2014 compared to 2013.

TRENDS OF MAJOR EXPENDITURES:

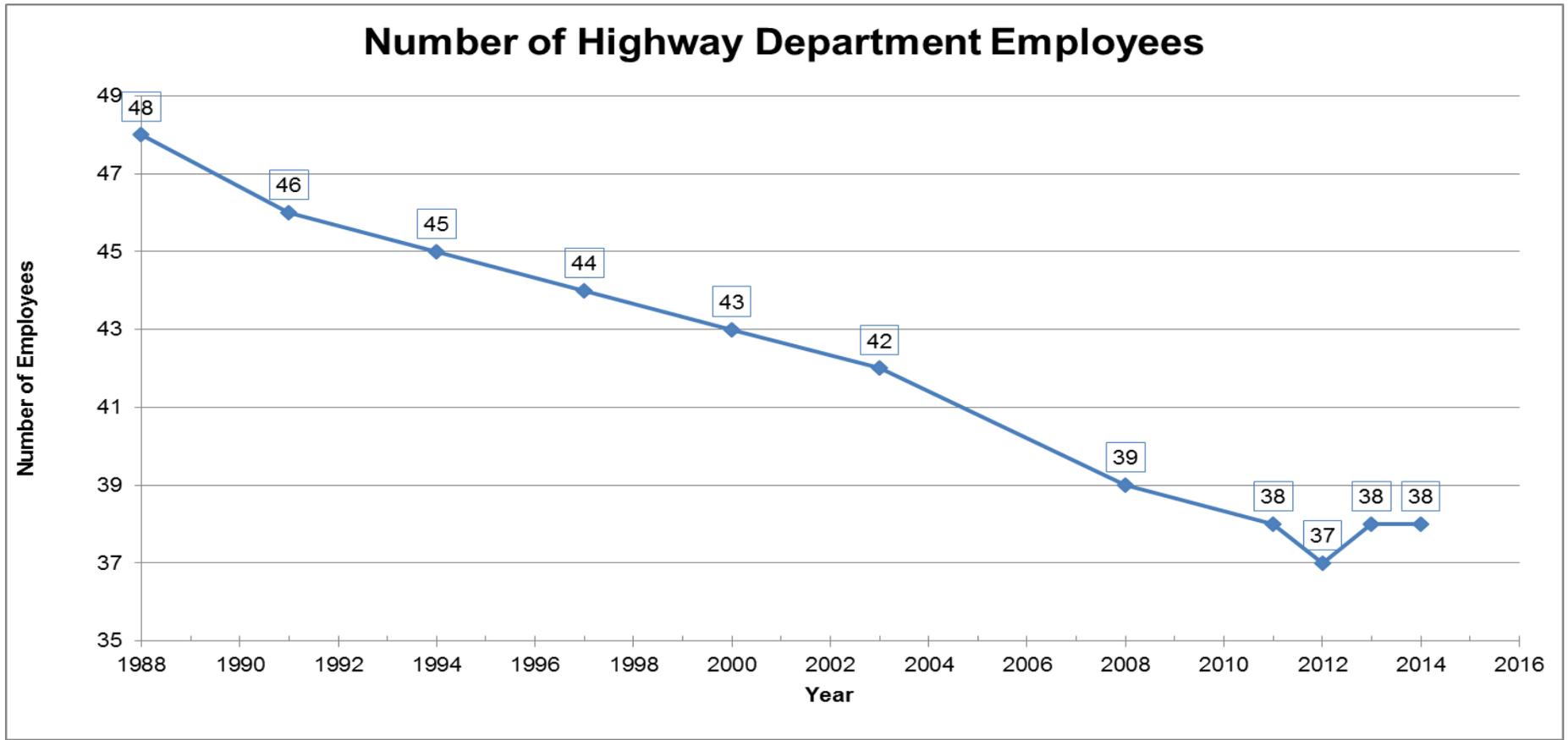


Figure 4

The department is fully staffed with 38 FTEs. Part of 2013 was spent with 37 FTEs but we ended the year at full strength.

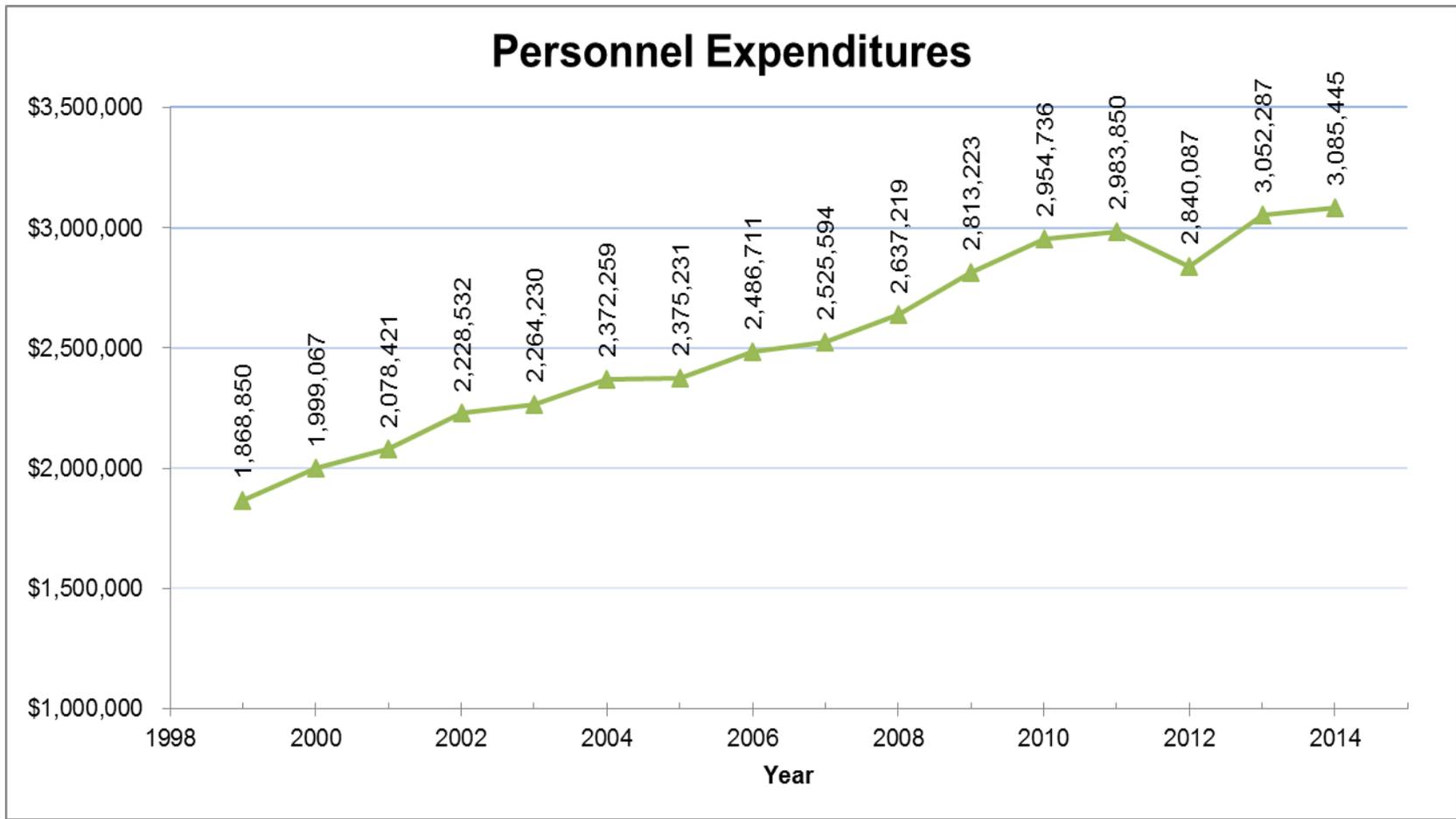


Figure 5

The 2013 personnel costs were 6% less than budgeted due to vacancies during part of the year, reduced overtime and continued negotiations. The 2014 personnel costs are anticipated to be 1% higher than the actual 2013 costs.

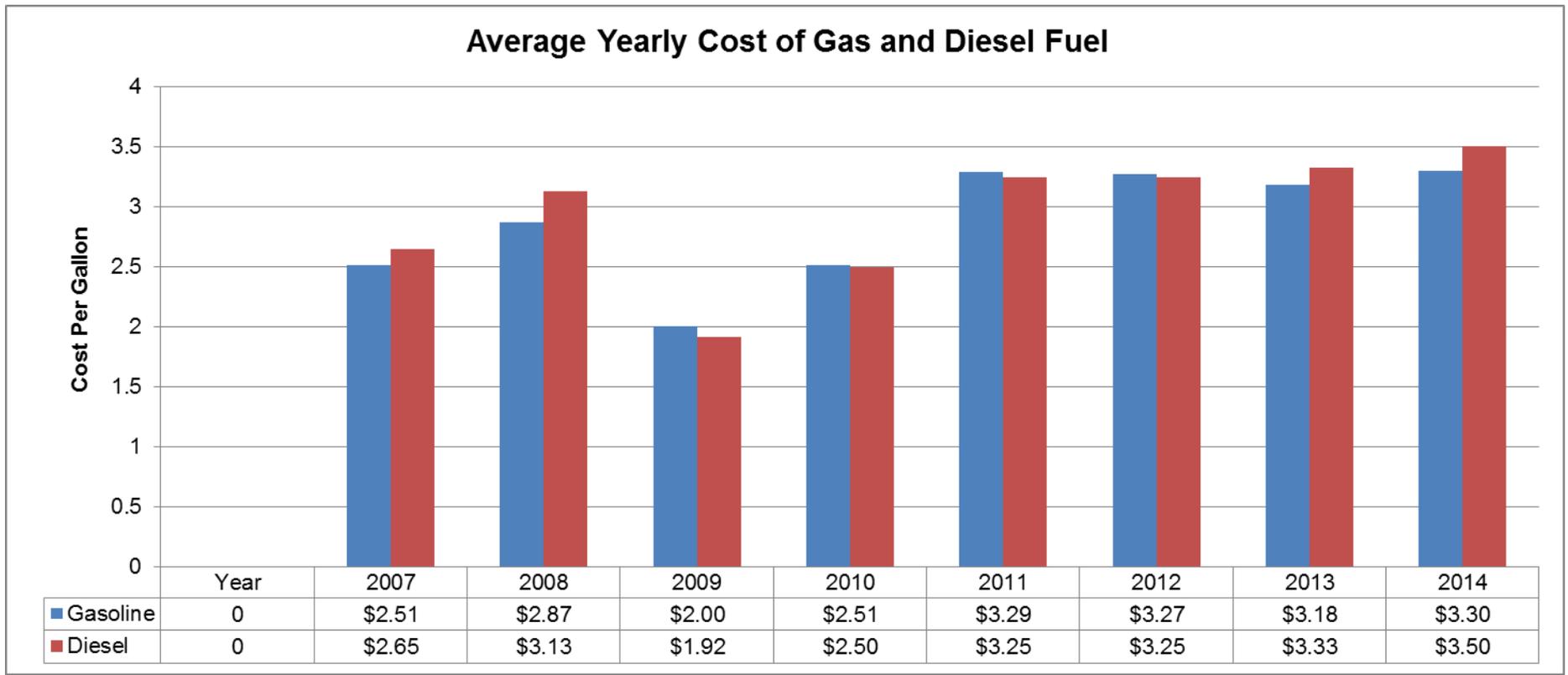


Figure 6

In 2013, the cost of bulk fuel to date is tracking similar to the same as seen in 2012. Prices are currently trending up, which is reflected in the proposed 2014 costs. This will lead to an overall increase in operating costs for the Highway as well as other departments. Higher operating expenditures incurred by contractors can also be linked to an increased cost of construction. Starting in 2011 the County Highway Department has purchased most bulk fuel from the State of Minnesota contract. It is believed that this option will continue to be a cost savings for bulk fuel compared to the traditional method of the County individually seeking quotes from regional fuel distributors.

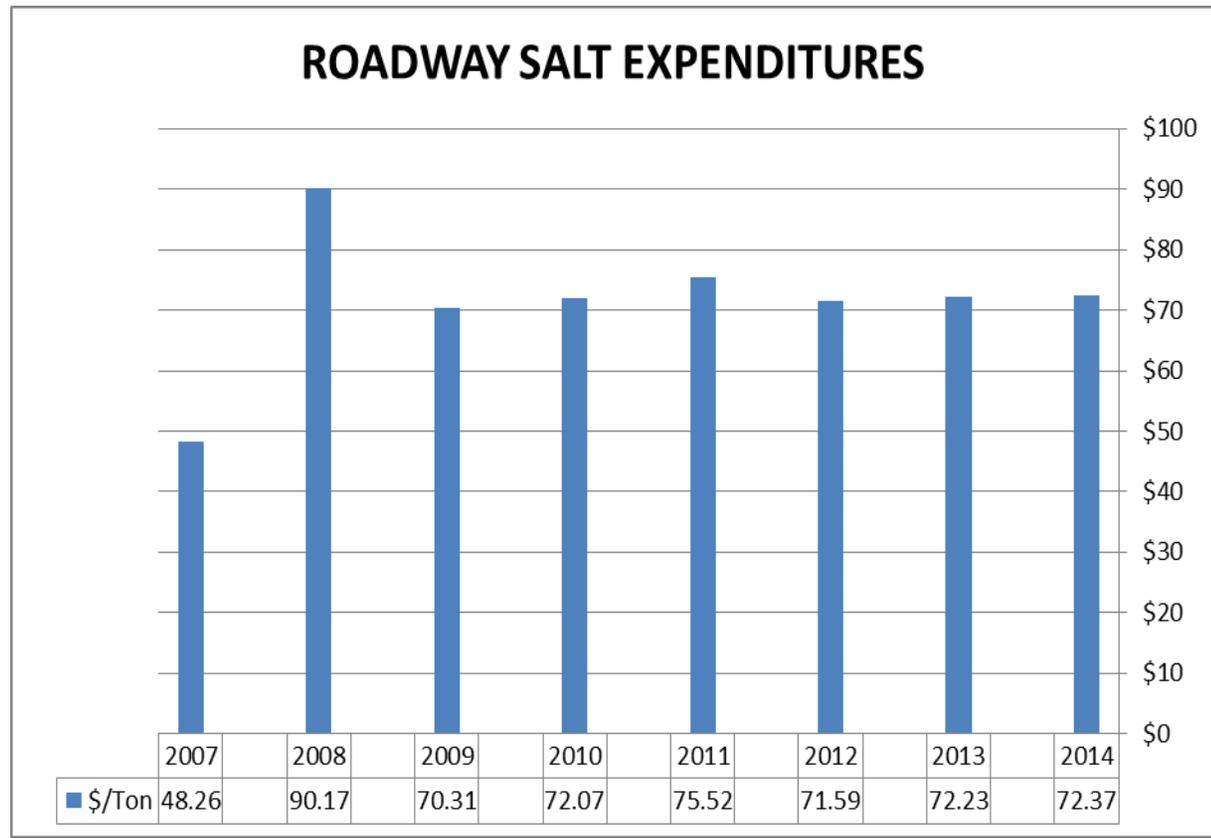


Figure 7

For the past five years, the cost of roadway salt has remained largely stable. Due to the harsh winter of 2010/11, it was anticipated that salt cost would rise in 2011/12. By contrast, the mild winter of 2011/12 kept prices in check. A large increase in prices is not expected for 2014. The County currently purchases salt from the State of Minnesota contract. Starting in 2010, the Highway department began to expand the number of plow routes being treated with pure salt. The cost effectiveness of this strategy continues to be examined.

2014 BUDGET HIGHLIGHTS:

Revenues:

- Road and Bridge Levy = \$3,826,797, a 0.1% decrease from 2013
- First Assessment District (FAD) Levy = \$447,875, a 0% increase from 2013
- Second Assessment District (SAD) Levy = \$51,385, an 18% increase from 2013 (3 year increase of \$8,000/yr)
- Federal revenue = \$1,071,200 compared to \$947,000 in 2013
- Projected State Aid revenue = \$6,245,615, compared to \$5,989,047 in 2013
- Overall revenue = \$11,688,604, up 2.56% or \$295,121 from 2013

Expenditures:

- All highway construction = \$7,727,500, up from \$4,569,022 in 2013
- Right of Way Acquisition = \$289,500 (mostly for CSAH 36), down from \$600,000 in 2013
- Personnel costs = \$3,085,445, 1% higher than 2013 actual, 5.4% less than 2013 budgeted
- Overall operational expenses (excludes project expenses) increased by 1.9% or \$107,587 from 2013
- Consulting Fees = \$175,000, same as 2013
- Overall expenditures = \$13,438,909 are up 32% or \$3,263,669 from 2013 (construction is \$3,158,478 of total)

**2014 CROW WING COUNTY
BUDGET**

HIGHWAY

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 3,928,448	\$ 3,924,651	\$ 3,869,480	\$ 3,826,797	\$ (42,683)	-1.10%
INTERGOVERNMENTAL	6,161,002	6,742,908	6,854,124	7,203,057	348,933	5.09%
CHARGES FOR SERVICES	606,583	647,108	557,600	557,750	150	0.03%
MISCELLANEOUS	338,839	170,975	100,000	100,000	-	0.00%
TOTAL REVENUES	\$ 11,034,872	\$ 11,485,642	\$ 11,381,204	\$ 11,687,604	\$ 306,400	2.69%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 2,983,851	\$ 2,840,087	\$ 3,272,106	\$ 3,314,979	\$ 42,873	1.31%
SERVICES & CHARGES	3,986,839	6,203,148	4,876,297	8,096,970	3,220,673	66.05%
SUPPLIES & MATERIALS	1,917,929	1,538,711	1,896,750	1,890,426	(6,324)	-0.33%
CAPITAL OUTLAY	49,826	625	7,500	6,984	(516)	-6.88%
DEBT SERVICE	116,611	108,112	119,550	119,550	-	0.00%
OTHER EXPENDITURES	-	-	10,000	10,000	-	0.00%
TOTAL EXPENDITURES	\$ 9,055,056	\$ 10,690,683	\$ 10,182,203	\$ 13,438,909	\$ 3,256,706	31.98%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,979,816	\$ 794,959	\$ 1,199,001	\$ (1,751,305)	\$ (2,950,306)	-246.06%
TOTAL OTHER FINANCING SOURCES (USES)	(94,580)	14,446	5,015,279	1,000	(5,014,279)	-99.98%
NET CHANGE IN FUND BALANCES	1,885,236	809,405	6,214,280	(1,750,305)	(7,964,585)	-128.17%

FULL TIME EQUIVALENTS

38.2

36.2

39.9

39.9

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway

Report Basis: Cash

301 DEPT Administration (Hwy)

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
10-301-000-0000-5001	Property Taxes - Current	3,673,762 -	3,757,626 -	3,814,250 -	3,771,567 -
10-301-000-0000-5004	Property Taxes - Delinquent	97,003 -	92,312 -	0	0
10-301-000-0000-5007	Manufactured Home - Current	4,452 -	5,112 -	0	0
10-301-000-0000-5008	Manufactured Home - Delinquent	517 -	540 -	0	0
10-301-000-0000-5011	Current Severed Minerals Tax	437 -	428 -	0	0
10-301-000-0000-5012	Delinquent Severed Mineral Tax	2 -	13 -	0	0
10-301-000-0000-5201	Regular Maintenance	1,604,385 -	1,769,599 -	1,769,599 -	1,866,213 -
10-301-000-0000-5202	Regular Construction	2,064,034 -	2,484,339 -	2,654,398 -	2,799,319 -
10-301-000-0000-5203	Municipal Maintenance	433,447 -	495,922 -	495,922 -	492,797 -
10-301-000-0000-5204	Municipal Construction	568,563 -	751,908 -	743,884 -	739,196 -
10-301-000-0000-5205	Township Bridge	80,080 -	10,893 -	83,011 -	91,522 -
10-301-000-0000-5206	Right Of Way	369,767 -	349,247 -	0	0
10-301-000-0000-5211	Pera Rate Increase	8,810 -	8,810 -	8,810 -	8,810 -
10-301-000-0000-5212	Disparity Reduction Aid	1,583 -	1,576 -	1,522 -	1,522 -
10-301-000-0000-5215	Local Disaster Abatement	0	190 -	0	0
10-301-000-0000-5221	Supplemental Homestead Credit	54,914 -	54,719 -	53,708 -	53,708 -
10-301-000-0000-5226	Market Value Homestead Credit	95,777 -	12,325 -	0	0
10-301-000-0000-5281	Payments In Lieu Of Taxes	1,609 -	1,623 -	1,500 -	1,600 -
10-301-000-0000-5298	City & Township Reimb.	201,473 -	170,280 -	150,000 -	150,000 -
10-301-000-0000-5307	Public Safety	0	38,053 -	0	0
10-301-000-0000-5310	Department of Transportation	513,989 -	0	0	0
10-301-000-0000-5410	Highway Planning & Const.	314,845 -	662,044 -	947,000 -	1,053,600 -
10-301-000-0000-5500	Law Library Fees Ms 134A.10	0	23	0	0
10-301-000-0000-5535	E-911 Addressing Fee	12,825 -	2,360 -	0	0
10-301-000-0000-5560	Plans & Deposits	982 -	2,590 -	1,000 -	1,000 -
10-301-000-0000-5561	Entrance Permit Fee	1,621 -	2,184 -	1,600 -	1,750 -
10-301-000-0000-5562	Maintenance Service Fee	365,930 -	334,167 -	300,000 -	300,000 -
10-301-000-0000-5564	Special Road & Bridge	175,388 -	240,725 -	200,000 -	200,000 -
10-301-000-0000-5565	Unorganized Admin. Cost	46,336 -	46,049 -	50,000 -	50,000 -
10-301-000-0000-5597	Charges For Services - Other	3,500 -	19,057 -	5,000 -	5,000 -
10-301-000-0000-5830	Miscellaneous Other Revenue	338,839 -	170,975 -	100,000 -	100,000 -
10-301-000-0000-5910	Interfund Transfers	0	0	5,014,279 -	0
10-301-000-0000-5920	Sales Of Capital Assets	127 -	3,800 -	1,000 -	1,000 -
10-301-000-0000-5925	Property & Casualty Insurance Procee	1,070 -	10,646 -	0	0
10-301-000-0000-6100	Salaries & Wages - Regular	442,254	425,425	500,124	499,847
10-301-000-0000-6105	Salaries & Wages - Overtime	84	51	673	495

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway

Report Basis: Cash

301 DEPT Administration (Hwy)

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
10-301-000-0000-6110	Per Diem - Employee	140	121	150	150	
10-301-000-0000-6150	Health Insurance	66,729	63,346	80,428	90,274	
10-301-000-0000-6152	Dental Insurance	5,041	5,758	6,752	6,622	
10-301-000-0000-6154	Long-Term Disability Insurance	782	764	869	987	
10-301-000-0000-6156	Life Insurance	478	448	504	546	
10-301-000-0000-6160	Retiree Health Insurance	147,007	166,292	178,688	206,184	
10-301-000-0000-6162	Health Care Savings Plan (HCSP)	300	300	300	300	
10-301-000-0000-6164	Pera	32,157	30,605	35,956	36,274	
10-301-000-0000-6170	Fica	25,847	24,856	31,049	31,021	
10-301-000-0000-6172	Medicare	6,045	5,813	7,263	7,255	
10-301-000-0000-6174	Unemployment Compensation	998	0	0	0	
10-301-000-0000-6176	Worker's Compensation	2,488	2,060	2,586	3,356	
10-301-000-0000-6178	Educational & Cert. Expenses	535	136	600	300	
10-301-000-0000-6180	Clothing Employee	600	600	600	600	
10-301-000-0000-6200	Postage & Postal Box Rental	418	700	500	2,700	
10-301-000-0000-6210	Telephone	20,721	2,305	5,000	4,656	
10-301-000-0000-6245	Membership Dues & Subscrip.	3,015	2,670	3,500	3,750	
10-301-000-0000-6249	Public Relations	3,600	5,218	4,000	4,000	
10-301-000-0000-6299	Prof. & Tech. Fee - Other	0	0	0	258	
10-301-000-0000-6300	Mach., Equip., Software Serv	0	6,402	6,500	8,500	
10-301-000-0000-6334	Hotel & Meals Travel Expense	1,312	675	1,500	1,500	
10-301-000-0000-6338	Training & Registration Fees	2,448	1,392	3,500	2,500	
10-301-000-0000-6340	Machinery & Equipment Rental	4,631	12,906	7,500	7,500	
10-301-000-0000-6409	Office Supplies	1,063	767	1,500	1,397	
10-301-000-0000-6415	Building Maintenance Supplies	24	87	0	93	
10-301-000-0000-6480	Comp. Eq. & Software Under \$5K	10,248	935	20,000	19,000	
10-301-000-0000-6580	Other Repair & Maint. Supplies	0	0	250	0	
10-301-000-0000-6999	Interfund Transfers Out	95,777	0	0	0	
DEPT 301	Administration (Hwy)	Revenue	11,036,069 -	11,500,087 -	16,396,483 -	11,688,604 -
		Expend.	874,742	760,632	900,292	940,065
		Net	10,161,327 -	10,739,455 -	15,496,191 -	10,748,539 -

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway
302 DEPT Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
10-302-000-0000-6100	Salaries & Wages - Regular	923,387	902,942	995,718	993,054
10-302-000-0000-6105	Salaries & Wages - Overtime	37,344	43,935	62,395	61,230
10-302-000-0000-6150	Health Insurance	168,470	162,805	190,980	216,407
10-302-000-0000-6152	Dental Insurance	12,946	14,761	15,902	15,004
10-302-000-0000-6154	Long-Term Disability Insurance	1,441	1,539	1,644	2,042
10-302-000-0000-6156	Life Insurance	1,375	1,404	1,440	1,560
10-302-000-0000-6162	Health Care Savings Plan (HCSP)	1,925	2,050	1,800	1,800
10-302-000-0000-6164	Pera	65,608	68,422	74,426	74,583
10-302-000-0000-6170	Fica	55,471	54,328	65,598	65,369
10-302-000-0000-6172	Medicare	12,973	12,706	15,341	15,289
10-302-000-0000-6174	Unemployment Compensation	4,398	2,851	5,000	5,000
10-302-000-0000-6176	Worker's Compensation	92,475	84,320	87,748	90,246
10-302-000-0000-6180	Clothing Employee	7,900	7,900	7,900	7,900
10-302-000-0000-6210	Telephone	1,215	1,586	1,500	2,561
10-302-000-0000-6245	Membership Dues & Subscrip.	10	0	0	0
10-302-000-0000-6249	Public Relations	48	0	400	500
10-302-000-0000-6250	Electricity & Water	12,438	12,860	15,000	13,000
10-302-000-0000-6274	Medical Fee	1,350	2,268	2,000	2,500
10-302-000-0000-6320	Contracted Highway Maintenance	16,553	18,045	20,000	60,073
10-302-000-0000-6334	Hotel & Meals Travel Expense	259	538	1,000	1,000
10-302-000-0000-6338	Training & Registration Fees	2,366	7,035	5,000	10,000
10-302-000-0000-6340	Machinery & Equipment Rental	3,939	79,437	30,000	30,000
10-302-000-0000-6505	Aggregates & Sand	114,324	67,484	110,000	93,125
10-302-000-0000-6510	Road Material	166,301	148,690	160,000	242,125
10-302-000-0000-6515	Traffic Signs	23,681	49,720	80,000	74,500
10-302-000-0000-6516	E-911 Signs	0	1,716	0	0
10-302-000-0000-6520	Culverts	22,779	66,756	40,000	37,250
10-302-000-0000-6525	Road Salt & Dust Control Chem.	456,588	157,017	350,000	325,937
10-302-000-0000-6560	Gasoline, Diesel, & Other Fuels	19	0	0	0
10-302-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	134	120	1,000	466
10-302-000-0000-6575	Machinery Parts	0	0	2,500	0
10-302-000-0000-6580	Other Repair & Maint. Supplies	9,945	13,865	17,000	15,831
10-302-000-0000-6810	Intergovernmental Expenditures	0	0	10,000	10,000
DEPT 302	Maintenance				
		Revenue			
		Expend.	2,217,662	1,987,099	2,371,292
				2,371,292	2,468,352

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10 FUND Highway
302 DEPT Maintenance

Account Number

Account Description

Net

Crow Wing County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
	2,217,662	1,987,099	2,371,292	2,468,352

Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway
303 DEPT Construction

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
10-303-000-0000-6100	Salaries & Wages - Regular	352,128	333,400	422,399	413,079
10-303-000-0000-6105	Salaries & Wages - Overtime	14,759	34,372	43,303	46,731
10-303-000-0000-6150	Health Insurance	60,544	41,904	67,432	62,716
10-303-000-0000-6152	Dental Insurance	4,481	3,747	5,540	4,488
10-303-000-0000-6154	Long-Term Disability Insurance	565	508	688	830
10-303-000-0000-6156	Life Insurance	466	413	504	546
10-303-000-0000-6162	Health Care Savings Plan (HCSP)	775	1,050	1,500	1,500
10-303-000-0000-6164	Pera	25,864	25,182	31,952	31,623
10-303-000-0000-6170	Fica	20,600	21,359	28,871	28,507
10-303-000-0000-6172	Medicare	4,818	4,995	6,754	6,668
10-303-000-0000-6174	Unemployment Compensation	20,187	689	5,000	0
10-303-000-0000-6176	Worker's Compensation	4,517	4,416	4,632	4,691
10-303-000-0000-6178	Educational & Cert. Expenses	5,475	2,585	5,500	5,000
10-303-000-0000-6180	Clothing Employee	2,400	2,400	2,800	2,800
10-303-000-0000-6210	Telephone	1,967	2,761	2,500	2,794
10-303-000-0000-6249	Public Relations	0	468	2,000	1,000
10-303-000-0000-6260	Consulting Fee	96,274	219,957	175,000	175,000
10-303-000-0000-6282	Contractor Fee - Csah	2,187,322	3,858,531	2,390,000	5,253,000
10-303-000-0000-6283	Contractor Fee - Other	915,220	1,701,444	1,404,022	2,010,000
10-303-000-0000-6299	Prof. & Tech. Fee - Other	2,235	1,945	10,000	6,500
10-303-000-0000-6300	Mach., Equip., Software Serv	1,979	12,549	10,500	10,000
10-303-000-0000-6332	Employee Mileage	0	12	0	0
10-303-000-0000-6334	Hotel & Meals Travel Expense	4,377	943	2,000	1,250
10-303-000-0000-6338	Training & Registration Fees	1,625	998	2,500	2,000
10-303-000-0000-6340	Machinery & Equipment Rental	5,748	5,994	7,500	7,500
10-303-000-0000-6344	Land Rental	557,016	95,999	600,000	289,500
10-303-000-0000-6480	Comp. Eq. & Software Under \$5K	11,228	17,457	2,500	9,500
10-303-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	496	0	1,000	0
10-303-000-0000-6580	Other Repair & Maint. Supplies	5,966	5,204	6,000	5,587
DEPT 303	Construction				
	Revenue				
	Expend.	4,309,033	6,401,281	5,242,397	8,382,810
	Net	4,309,033	6,401,281	5,242,397	8,382,810

USER-SELECTED BUDGET REPORT

10 FUND Highway
304 DEPT Maintenance Shop

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
10-304-000-0000-6100	Salaries & Wages - Regular	269,068	207,850	197,935	190,497
10-304-000-0000-6105	Salaries & Wages - Overtime	3,897	4,075	7,481	5,572
10-304-000-0000-6150	Health Insurance	29,541	24,693	23,631	33,212
10-304-000-0000-6152	Dental Insurance	2,178	2,186	1,929	2,244
10-304-000-0000-6154	Long-Term Disability Insurance	269	265	334	403
10-304-000-0000-6156	Life Insurance	283	266	288	312
10-304-000-0000-6162	Health Care Savings Plan (HCSP)	600	750	900	900
10-304-000-0000-6164	Pera	14,268	12,963	14,895	14,215
10-304-000-0000-6170	Fica	16,150	12,532	12,734	12,157
10-304-000-0000-6172	Medicare	3,777	2,931	2,978	2,842
10-304-000-0000-6176	Worker's Compensation	7,441	6,419	8,092	8,151
10-304-000-0000-6180	Clothing Employee	1,600	1,600	1,600	1,600
10-304-000-0000-6200	Postage & Postal Box Rental	0	0	0	0
10-304-000-0000-6210	Telephone	2,661	1,894	3,500	2,328
10-304-000-0000-6250	Electricity & Water	70,098	61,363	75,000	75,000
10-304-000-0000-6255	Sanitation	2,473	2,272	2,075	800
10-304-000-0000-6299	Prof. & Tech. Fee - Other	0	0	1,000	0
10-304-000-0000-6300	Mach., Equip., Software Serv	39,856	48,947	40,000	55,000
10-304-000-0000-6305	Building Repair & Maint. Serv	18,852	23,955	30,000	40,000
10-304-000-0000-6332	Employee Mileage	10	0	0	0
10-304-000-0000-6334	Hotel & Meals Travel Expense	262	0	300	300
10-304-000-0000-6338	Training & Registration Fees	1,146	697	1,500	1,000
10-304-000-0000-6352	Vehicle License	3,393	8,383	10,000	9,000
10-304-000-0000-6409	Office Supplies	3,077	3,323	5,000	3,725
10-304-000-0000-6415	Building Maintenance Supplies	5,953	3,307	7,500	6,984
10-304-000-0000-6425	Fuel For Buildings	24,697	20,117	35,000	30,000
10-304-000-0000-6515	Traffic Signs	0	196	0	0
10-304-000-0000-6560	Gasoline, Diesel, & Other Fuels	674,681	647,862	675,000	665,000
10-304-000-0000-6565	Motor Oil & Lubricants	20,482	16,107	25,000	20,000
10-304-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	114,669	87,751	100,000	93,125
10-304-000-0000-6575	Machinery Parts	224,224	198,072	230,000	214,187
10-304-000-0000-6580	Other Repair & Maint. Supplies	27,351	32,157	27,500	32,594
10-304-000-0000-6640	Vehicle & Machinery Over \$5K	47,686	0	0	0
10-304-000-0000-6650	Furn. & Eq. Other Over \$5K	2,140	625	7,500	6,984
10-304-000-0000-6724	Interest	53,011	39,212	48,000	48,000
10-304-000-0000-6734	Principal	63,600	68,900	71,550	71,550

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Crow Wing County



USER-SELECTED BUDGET REPORT

10 FUND Highway
304 DEPT Maintenance Shop

Report Basis: Cash

		<u>2011</u>	<u>2012</u>	<u>2013 BDGT</u>	<u>2014 BDGT</u>
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
DEPT 304	Maintenance Shop	Revenue			
		Expend.	1,749,395	1,668,222	1,647,682
		Net	1,749,395	1,668,222	1,647,682
FUND 10	Highway	Revenue	11,036,069 -	16,396,483 -	11,688,604 -
		Expend.	9,150,832	10,182,203	13,438,909
		Net	1,885,237 -	6,214,280 -	1,750,305

CROW WING COUNTY 2014 BUDGET NARRATIVE

DEPARTMENT NAME: Community Services

DEPARTMENT DESCRIPTION: In January of 2009, Social Services, Public Health and Veteran's Services were integrated into one department and renamed Community Services, which consists of six divisions:

1) The **Health** Division: provides services that protect and promote health, including:

- immunizations,
- disaster preparedness,
- WIC nutrition programs,
- family home visiting,
- environmental health hazards, and
- RAP (Release Advanced Planning)
- CCM (Community Case Management program)

2) The **Income Maintenance** Division determines eligibility and provides access to

- food support,
- health care,
- long term care, and
- cash assistance

3) The **Child Support** Division provides federally mandated services that include:

- establishing parentage, and
- establishing, enforcing & collecting both child and medical support

4) The **Social Services** Division provides assessment, case management and referral services in the areas of:

- *mental health,*
- *chemical dependency,*
- *adult and child protection,*
- *aging,*
- *child care,*
- *developmental disabilities,*
- *adoption, and*
- *other services to individuals and families*

5) The **Veterans Services** Division provides support and benefits assistance to veterans,

- *Applications for Compensation & Pension*
- *Application for Healthcare*
- *Prevention of Homelessness*
- *Optical & Dental vouchers for low income veterans & their families*

6) The **Administrative and Support Services** Division provides:

- *internal accounting,*
- *clerical, and*
- *Administrative services to support overall agency functions.*

GOALS AND OBJECTIVES TO ACHIEVE IN 2013:

Health:

- 50% of inmates who complete RAP program do not return to jail in a year
- 95% of children entering school in Crow Wing County are immunized according to the 'Recommended Immunization Schedule for Children and Adolescents
- Full implementation of the Community Case Management program & report one-year update to the Board in October 2013.

Income Maintenance:

- Healthcare processed within 45 days, Disabled within 60 days
- All applications will be processed within 10 business days after all verifications are in – **Currently out six weeks**
- All Recerts will be processed within 10 business days after all verifications are in
- Expedited Cases Processed within 5 days
- Interviews are completed within 40 minutes for Gen and 30 minutes for HC and LTC
- Cash and SNAP applications processed within 30 days
- Wait time Average < 30 minutes Generic and < 20 minutes for LTC and HC

Child Support:

- Child Support Meets Quarterly Paternity > 100%
- Child Support Meets Quarterly Order Establishment > 90%
- Child Support Meets Quarterly Current Support Collections > 80%
- Child Support Meets Quarterly Arrears Cases Collected >80%
- Child Support Meets Quarterly Goals for Cost Effectiveness > 5.00

Social Services:

- Continue to bill consumers for detox services.
- Increase Adult Mental Health Targeted Case Management revenue.

- Monitor performance and effectiveness of MH/CD unit and make changes as necessary.
- Reduce out of home placements and costs
- Comprehensive review of all case aide positions to maximize potential revenues across agency
- Meet state guidelines for face to face contact with child protection victim, imminent danger-24 hrs, others-5 days
- Rate of relative foster care, 45% or higher
- 86% or higher of children under 12 have 2 or less placement settings per OHP episode
- OHP re-entry within 12 months 9.9% or lower
- Entry into OHP 3.6 % or lower of child population
- Pilot Restorative Justice Circles with truancy
- 100% of MA eligible reimbursements achieved in guardianship cases.
- 100% of cases in adult services (18 y.o. and older) have a revenue source.
- Decrease levy dollar expenditures by utilizing waiver funding for extended employment services.
- Processes to LEAN regarding 2013 Budget:
- MN Choices is scheduled to begin 1/2014. CWC is expecting a 7.4% increase in annual screens. Begin process to prepare for additional screenings in 2013 budget.

Veteran Services:

- Continue to scan records to include discharge only records
- Improve veteran participation in VA healthcare by 2% approximately 100 veterans
- Relook at transportation potentially contracting services for improvement

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Community Case Management Plan

Prevention Plan

Customer Service Plan

Contract out services for Chemical Dependency

Assess contracting out service for Children Mental Health

TIES - DataBank

Child Support Paperless

**2014 CROW WING COUNTY
BUDGET**

COMMUNITY SERVICES - COMBINED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 7,946,083	\$ 7,706,625	\$ 6,469,370	\$ 6,218,165	\$ (251,205)	-3.88%
INTERGOVERNMENTAL	12,003,784	12,356,010	11,976,621	12,059,723	83,102	0.69%
CHARGES FOR SERVICES	1,713,416	1,447,666	1,432,632	1,420,260	(12,372)	-0.86%
MISCELLANEOUS	1,489,339	1,371,735	2,317,807	683,475	(1,634,332)	-70.51%
TOTAL REVENUES	\$ 23,152,622	\$ 22,882,036	\$ 22,196,430	\$ 20,381,623	\$ (1,814,807)	-8.18%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 9,253,885	\$ 9,032,815	\$ 8,386,503	\$ 7,613,920	\$ (772,583)	-9.21%
PERSONNEL SERVICES	11,039,029	10,849,348	11,351,192	11,607,902	256,710	2.26%
SERVICES & CHARGES	1,697,434	1,433,523	1,450,066	1,440,282	(9,784)	-0.67%
SUPPLIES & MATERIALS	191,029	178,880	160,109	291,019	130,910	81.76%
CAPITAL OUTLAY	209,601	137,840	-	-	-	-
TOTAL EXPENDITURES	\$ 22,390,978	\$ 21,632,406	\$ 21,347,870	\$ 20,953,123	\$ (394,747)	-1.85%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 761,644	\$ 1,249,630	\$ 848,560	\$ (571,500)	\$ (1,420,060)	-167.35%
TOTAL OTHER FINANCING SOURCES (USES)	(2,037,573)	(1,372,795)	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,275,929)	(123,165)	848,560	(571,500)	(1,420,060)	-167.35%

FULL TIME EQUIVALENTS

148.3

147.7

149.2

148.2

**2014 CROW WING COUNTY
BUDGET**

VETERAN'S SERVICE

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 221,095	\$ 219,137	\$ 273,424	\$ 297,916	\$ 24,492	8.96%
INTERGOVERNMENTAL	6,001	13	-	7,995	7,995	-
MISCELLANEOUS	5,380	6,006	6,000	6,000	-	0.00%
TOTAL REVENUES	\$ 232,476	\$ 225,156	\$ 279,424	\$ 311,911	\$ 32,487	11.63%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 213,103	\$ 237,566	\$ 247,831	\$ 274,549	\$ 26,718	10.78%
SERVICES & CHARGES	20,739	16,166	18,500	21,347	2,847	15.39%
SUPPLIES & MATERIALS	14,806	11,283	13,150	17,165	4,015	30.53%
CAPITAL OUTLAY	532	192	-	-	-	-
TOTAL EXPENDITURES	\$ 249,180	\$ 265,207	\$ 279,481	\$ 313,061	\$ 33,580	12.02%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (16,704)	\$ (40,051)	\$ (57)	\$ (1,150)	\$ (1,093)	1917.54%
TOTAL OTHER FINANCING SOURCES (USES)	(5,434)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(22,138)	(40,051)	(57)	(1,150)	(1,093)	1917.54%

FULL TIME EQUIVALENTS

2.3

3.1

2.9

3.1

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
120 DEPT Veteran's Service

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-120-000-0000-5001	Property Taxes - Current	208,200 -	210,780 -	270,092 -	294,584 -
12-120-000-0000-5004	Property Taxes - Delinquent	3,886 -	4,166 -	0	0
12-120-000-0000-5007	Manufactured Home - Current	254 -	287 -	0	0
12-120-000-0000-5008	Manufactured Home - Delinquent	13 -	21 -	0	0
12-120-000-0000-5011	Current Severed Minerals Tax	25 -	24 -	0	0
12-120-000-0000-5012	Delinquent Severed Mineral Tax	0 -	0 -	0	0
12-120-000-0000-5212	Disparity Reduction Aid	90 -	88 -	122 -	122 -
12-120-000-0000-5215	Local Disaster Abatement	0	11 -	0	0
12-120-000-0000-5221	Supplemental Homestead Credit	3,194 -	3,083 -	3,210 -	3,210 -
12-120-000-0000-5226	Market Value Homestead Credit	5,434 -	690 -	0	0
12-120-000-0000-5281	Payments In Lieu Of Taxes	1 -	2 -	0	0
12-120-000-0000-5375	Veterans Affairs	6,000 -	0	0	7,995 -
12-120-000-0000-5830	Miscellaneous Other Revenue	5,380 -	6,006 -	6,000 -	6,000 -
12-120-000-0000-6100	Salaries & Wages - Regular	134,941	163,098	163,550	174,456
12-120-000-0000-6105	Salaries & Wages - Overtime	0	0	224	218
12-120-000-0000-6150	Health Insurance	22,791	24,102	28,064	35,615
12-120-000-0000-6152	Dental Insurance	1,557	2,054	2,175	2,244
12-120-000-0000-6154	Long-Term Disability Insurance	232	273	285	368
12-120-000-0000-6156	Life Insurance	158	205	208	242
12-120-000-0000-6160	Retiree Health Insurance	33,478	24,063	28,189	34,389
12-120-000-0000-6164	Pera	9,685	11,434	11,870	12,665
12-120-000-0000-6170	Fica	7,843	9,529	10,156	10,831
12-120-000-0000-6172	Medicare	1,834	2,228	2,373	2,533
12-120-000-0000-6176	Worker's Compensation	583	575	737	988
12-120-000-0000-6178	Educational & Cert. Expenses	0	4	0	0
12-120-000-0000-6210	Telephone	729	640	800	652
12-120-000-0000-6245	Membership Dues & Subscrip.	200	300	350	350
12-120-000-0000-6272	Non-Employee Mileage	12,320	11,055	12,500	12,000
12-120-000-0000-6299	Prof. & Tech. Fee - Other	2,504	372	0	3,495
12-120-000-0000-6300	Mach., Equip., Software Serv	703	753	750	750
12-120-000-0000-6305	Building Repair & Maint. Serv	1,240	0	0	0
12-120-000-0000-6332	Employee Mileage	0	0	300	300
12-120-000-0000-6334	Hotel & Meals Travel Expense	234	0	500	500
12-120-000-0000-6338	Training & Registration Fees	100	435	400	400
12-120-000-0000-6340	Machinery & Equipment Rental	2,709	2,613	2,900	2,900
12-120-000-0000-6409	Office Supplies	582	158	850	559

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
120 DEPT Veteran's Service

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
12-120-000-0000-6480	Comp. Eq. & Software Under \$5K	62	8	0	5,650
12-120-000-0000-6485	Furn. & Eq. Other Under \$5K	0	1	0	0
12-120-000-0000-6560	Gasoline, Diesel, & Other Fuels	11,557	9,003	10,000	9,000
12-120-000-0000-6575	Machinery Parts	2,604	2,113	2,300	1,956
12-120-000-0000-6630	Building - Imp. Over \$5K	532	192	0	0
12-120-000-0000-6999	Interfund Transfers Out	5,434	0	0	0
DEPT 120	Veteran's Service				
	Revenue	232,476 -	225,156 -	279,424 -	311,911 -
	Expend.	254,614	265,208	279,481	313,061
	Net	22,138	40,052	57	1,150

**2014 CROW WING COUNTY
BUDGET**

JUVENILE DETENTION

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TAXES	\$ 203,000	\$ 118,761	\$ 125,000	\$ 125,000	\$ -	0.00%
MISCELLANEOUS	514	2,133	4,000	4,000	-	0.00%
TOTAL REVENUES	<u>\$ 203,514</u>	<u>\$ 120,894</u>	<u>\$ 129,000</u>	<u>\$ 129,000</u>	<u>\$ -</u>	<u>0.00%</u>
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 146,418	\$ 212,740	\$ 129,000	\$ 129,000	\$ -	0.00%
TOTAL EXPENDITURES	<u>\$ 146,418</u>	<u>\$ 212,740</u>	<u>\$ 129,000</u>	<u>\$ 129,000</u>	<u>\$ -</u>	<u>0.00%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 57,096</u>	<u>\$ (91,846)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>57,096</u>	<u>(91,846)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
252 DEPT Juvenile Detention

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-252-000-0000-5001	Property Taxes - Current	203,000 -	117,294 -	125,000 -	124,145 -
12-252-000-0000-5007	Manufactured Home - Current	0	141 -	0	0
12-252-000-0000-5011	Current Severed Minerals Tax	0	14 -	0	0
12-252-000-0000-5212	Disparity Reduction Aid	0	51 -	0	0
12-252-000-0000-5215	Local Disaster Abatement	0	6 -	0	0
12-252-000-0000-5221	Supplemental Homestead Credit	0	866 -	0	855 -
12-252-000-0000-5226	Market Value Homestead Credit	0	395 -	0	0
12-252-000-0000-5850	Refunds & Recoveries	514 -	2,133 -	4,000 -	4,000 -
12-252-000-0000-6024	Juvenile Detention	146,418	212,740	129,000	129,000
DEPT 252	Juvenile Detention	Revenue 203,514 -	120,900 -	129,000 -	129,000 -
		Expend. 146,418	212,740	129,000	129,000
		Net 57,096 -	91,841	0	0

**2014 CROW WING COUNTY
BUDGET**

HUMAN SERVICES

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 7,207,833	\$ 6,999,428	\$ 5,690,140	\$ 5,427,441	\$ (262,699)	-4.62%
INTERGOVERNMENTAL	11,260,310	11,522,762	11,224,663	11,232,509	7,846	0.07%
CHARGES FOR SERVICES	1,107,485	1,077,171	1,045,332	1,203,949	158,617	15.17%
MISCELLANEOUS	1,418,568	1,290,518	2,234,624	670,475	(1,564,149)	-70.00%
TOTAL REVENUES	\$ 20,994,196	\$ 20,889,879	\$ 20,194,759	\$ 18,534,374	\$ (1,660,385)	-8.22%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 9,102,330	\$ 8,811,933	\$ 8,249,150	\$ 7,484,920	\$ (764,230)	-9.26%
PERSONNEL SERVICES	9,327,327	9,203,092	9,630,510	10,020,884	390,374	4.05%
SERVICES & CHARGES	1,354,137	1,347,710	1,353,798	1,361,277	7,479	0.55%
SUPPLIES & MATERIALS	99,799	96,371	107,940	221,757	113,817	105.44%
CAPITAL OUTLAY	203,136	135,506	-	-	-	-
TOTAL EXPENDITURES	\$ 20,086,729	\$ 19,594,612	\$ 19,341,398	\$ 19,088,838	\$ (252,560)	-1.31%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 907,467	\$ 1,295,267	\$ 853,361	\$ (554,464)	\$ (1,407,825)	-164.97%
TOTAL OTHER FINANCING SOURCES (USES)	(2,024,451)	(1,373,487)	-	-	-	-
NET CHANGE IN FUND BALANCES	(1,116,984)	(78,220)	853,361	(554,464)	(1,407,825)	-164.97%
 FULL TIME EQUIVALENTS	 126.4	 125.8	 127.2	 128.4		

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-410-600-0000-5001	Property Taxes - Current	1,708,548 -	1,775,539 -	1,589,305 -	1,533,749 -
12-410-600-0000-5004	Property Taxes - Delinquent	46,292 -	43,331 -	0	0
12-410-600-0000-5007	Manufactured Home - Current	203 -	2,410 -	0	0
12-410-600-0000-5008	Manufactured Home - Delinquent	1 -	251 -	0	0
12-410-600-0000-5011	Current Severed Minerals Tax	2,080 -	202 -	0	0
12-410-600-0000-5012	Delinquent Severed Mineral Tax	240 -	6 -	0	0
12-410-600-0000-5211	Pera Rate Increase	9,329 -	9,329 -	9,000 -	9,000 -
12-410-600-0000-5212	Disparity Reduction Aid	735 -	745 -	755 -	755 -
12-410-600-0000-5215	Local Disaster Abatement	0	90 -	0	0
12-410-600-0000-5221	Supplemental Homestead Credit	26,177 -	25,631 -	26,270 -	26,270 -
12-410-600-0000-5226	Market Value Homestead Credit	44,478 -	5,825 -	0	0
12-410-600-0000-5359	Dhs - State Share Admin	1,155 -	2,774 -	4,000 -	4,000 -
12-410-600-0000-5444	Foster Care Title Iv-E	6,290 -	7,559 -	8,000 -	8,000 -
12-410-600-0000-5460	Federal Share Administration	578 -	351 -	500 -	1,800 -
12-410-600-0000-5597	Charges For Services - Other	371 -	615 -	500 -	500 -
12-410-600-0000-5810	Rents & Royalties	54,400 -	54,400 -	54,400 -	66,232 -
12-410-600-0000-5830	Miscellaneous Other Revenue	235,073 -	237,648 -	651,907 -	0
12-410-600-0000-5850	Refunds & Recoveries	0	2,729 -	23,475 -	23,475 -
12-410-600-0000-6100	Salaries & Wages - Regular	778,228	755,234	757,261	872,667
12-410-600-0000-6105	Salaries & Wages - Overtime	13	661	0	0
12-410-600-0000-6150	Health Insurance	121,099	97,872	113,263	141,867
12-410-600-0000-6152	Dental Insurance	9,595	8,865	9,749	10,674
12-410-600-0000-6154	Long-Term Disability Insurance	1,222	1,196	1,320	1,830
12-410-600-0000-6156	Life Insurance	1,079	1,013	1,024	1,291
12-410-600-0000-6160	Retiree Health Insurance	167,550	131,397	134,892	160,201
12-410-600-0000-6164	Pera	53,461	53,381	54,510	63,271
12-410-600-0000-6170	Fica	45,070	43,829	46,951	54,109
12-410-600-0000-6172	Medicare	10,541	10,237	10,982	12,653
12-410-600-0000-6174	Unemployment Compensation	0	9,698	0	0
12-410-600-0000-6176	Worker's Compensation	1,873	1,774	1,878	2,633
12-410-600-0000-6178	Educational & Cert. Expenses	216	347	500	500
12-410-600-0000-6200	Postage & Postal Box Rental	39,931	44,109	40,000	40,000
12-410-600-0000-6210	Telephone	5,366	5,584	6,000	6,034
12-410-600-0000-6245	Membership Dues & Subscrip.	1,163	1,116	1,500	1,500
12-410-600-0000-6249	Public Relations	122	690	1,000	700
12-410-600-0000-6264	Financial Service Fee	1,176	7,116	3,000	4,000

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
12-410-600-0000-6299	Prof. & Tech. Fee - Other	16,283	11,476	16,000	14,000
12-410-600-0000-6300	Mach., Equip., Software Serv	55,376	55,618	58,560	59,699
12-410-600-0000-6305	Building Repair & Maint. Serv	4,273	0	0	0
12-410-600-0000-6332	Employee Mileage	1,399	2,456	1,500	2,500
12-410-600-0000-6334	Hotel & Meals Travel Expense	818	583	100	600
12-410-600-0000-6336	Other Travel Expenses	1,085 -	0	0	0
12-410-600-0000-6338	Training & Registration Fees	7,085	5,122	7,384	7,384
12-410-600-0000-6340	Machinery & Equipment Rental	11,800	12,863	19,020	17,000
12-410-600-0000-6382	I/S Fee - Interfund	2,400	400	0	0
12-410-600-0000-6384	Facilities Rent - Interfund	306,000	306,000	306,000	372,425
12-410-600-0000-6388	Attorney - Interfund	0	0	1,500	500
12-410-600-0000-6409	Office Supplies	22,010	17,734	22,420	18,625
12-410-600-0000-6480	Comp. Eq. & Software Under \$5K	15,620	872	18,300	67,787
12-410-600-0000-6485	Furn. & Eq. Other Under \$5K	1,379	2,013	5,000	4,656
12-410-600-0000-6630	Building - Imp. Over \$5K	14,363	5,184	0	0
12-410-600-0000-6645	Comp. Eq. & Software Over \$5K	168,680	123,071	0	0
12-410-600-0000-6999	Interfund Transfers Out	44,478	0	0	0
12-410-600-4100-6100	Salaries & Wages - Regular	1,201,118	1,146,986	1,254,282	1,136,214
12-410-600-4100-6105	Salaries & Wages - Overtime	625	13,995	0	0
12-410-600-4100-6150	Health Insurance	156,018	159,847	189,907	207,189
12-410-600-4100-6152	Dental Insurance	13,382	17,046	18,513	16,829
12-410-600-4100-6154	Long-Term Disability Insurance	1,842	1,936	2,192	2,399
12-410-600-4100-6156	Life Insurance	1,699	1,687	1,800	1,794
12-410-600-4100-6164	Pera	82,744	82,736	90,227	82,377
12-410-600-4100-6170	Fica	68,514	66,050	77,763	70,450
12-410-600-4100-6172	Medicare	16,023	15,447	18,189	16,472
12-410-600-4100-6174	Unemployment Compensation	1,214 -	0	0	0
12-410-600-4100-6176	Worker's Compensation	1,948	1,880	2,493	2,329
12-410-600-4102-5359	Dhs - State Share Admin	59,109 -	55,577 -	82,656 -	56,000 -
12-410-600-4102-6100	Salaries & Wages - Regular	44,531	46,198	46,835	49,533
12-410-600-4102-6150	Health Insurance	10,072	11,215	12,952	15,343
12-410-600-4102-6152	Dental Insurance	747	909	965	946
12-410-600-4102-6154	Long-Term Disability Insurance	78	79	82	105
12-410-600-4102-6156	Life Insurance	71	71	72	78
12-410-600-4102-6164	Pera	3,229	3,349	3,396	3,591
12-410-600-4102-6170	Fica	2,589	2,689	2,904	3,071

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services

Report Basis: Cash

410 DEPT Income Maintenance

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-410-600-4102-6172	Medicare	606	629	679	718
12-410-600-4102-6176	Worker's Compensation	192	193	276	431
12-410-600-4102-6210	Telephone	205	209	240	279
12-410-600-4102-6330	Motor Pool Vehicle Usage	1,499	947	1,200	1,000
12-410-600-4102-6332	Employee Mileage	1,552	986	1,000	1,000
12-410-600-4102-6338	Training & Registration Fees	1,462	949	1,000	1,000
12-410-600-4102-6386	Sheriff Fee - Interfund	330	0	1,000	500
12-410-600-4102-6388	Attorney - Interfund	3,254	1,985	9,600	3,680
12-410-600-4102-6480	Comp. Eq. & Software Under \$5K	0	315	0	0
12-410-610-0000-5430	Temporary Assistance For Needy	106,475 -	108,345 -	106,392 -	121,042 -
12-410-610-0000-5850	Refunds & Recoveries	8,574 -	8,919 -	0	0
12-410-620-0000-5850	Refunds & Recoveries	2,447 -	143 -	0	0
12-410-620-0000-6003	Emergency Assistance	657	0	0	0
12-410-620-0000-6004	Burial	109,593	86,774	75,000	75,000
12-410-625-0000-5336	State Access Service	210 -	56 -	0	0
12-410-625-0000-5344	Cost Effective Health Ins.	3,106 -	2,310 -	0	0
12-410-625-0000-6361	Access Services Mileage	0	1 -	0	0
12-410-630-0000-5460	Federal Share Administration	417,913 -	344,973 -	381,189 -	343,666 -
12-410-630-0000-5850	Refunds & Recoveries	3,065 -	2,071 -	0	0
12-410-640-0000-5359	Dhs - State Share Admin	110 -	132 -	0	100 -
12-410-640-0000-5362	Dhs - State Share Incentives	122,525 -	98,912 -	94,000 -	104,000 -
12-410-640-0000-5460	Federal Share Administration	865,883 -	901,490 -	901,860 -	1,025,276 -
12-410-640-0000-5461	Federal Share Incentives	184,990 -	176,612 -	184,000 -	191,000 -
12-410-640-0000-5463	Federal Share Incent. - Medical Support	46,999 -	46,752 -	46,000 -	49,680 -
12-410-640-0000-5597	Charges For Services - Other	9,565 -	8,750 -	9,000 -	9,000 -
12-410-640-0000-5810	Rents & Royalties	20,400 -	20,400 -	20,400 -	8,568 -
12-410-640-0000-5830	Miscellaneous Other Revenue	262 -	227 -	1,000 -	1,000 -
12-410-640-0000-6100	Salaries & Wages - Regular	573,052	585,133	602,619	612,599
12-410-640-0000-6150	Health Insurance	121,845	117,961	134,928	155,791
12-410-640-0000-6152	Dental Insurance	9,025	9,481	10,363	10,164
12-410-640-0000-6154	Long-Term Disability Insurance	1,027	1,008	1,060	1,292
12-410-640-0000-6156	Life Insurance	938	920	936	1,014
12-410-640-0000-6164	Pera	41,434	42,147	43,691	44,415
12-410-640-0000-6170	Fica	31,831	32,709	37,362	37,983
12-410-640-0000-6172	Medicare	7,444	7,650	8,737	8,884
12-410-640-0000-6176	Worker's Compensation	1,031	945	1,144	1,164

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
12-410-640-0000-6178	Educational & Cert. Expenses	40	0	100	100
12-410-640-0000-6210	Telephone	1,998	2,337	2,110	1,965
12-410-640-0000-6245	Membership Dues & Subscrip.	0	0	200	0
12-410-640-0000-6267	Sheriff Fee	12,269	12,210	13,000	13,000
12-410-640-0000-6274	Medical Fee	5,110	4,690	6,000	6,480
12-410-640-0000-6299	Prof. & Tech. Fee - Other	8,741	10,555	10,000	10,000
12-410-640-0000-6300	Mach., Equip., Software Serv	2,901	650	500	8,112
12-410-640-0000-6338	Training & Registration Fees	615	917	2,714	2,714
12-410-640-0000-6340	Machinery & Equipment Rental	3,962	4,164	4,000	0
12-410-640-0000-6384	Facilities Rent - Interfund	114,750	114,750	114,750	48,325
12-410-640-0000-6386	Sheriff Fee - Interfund	18,650	27,960	20,000	20,000
12-410-640-0000-6388	Attorney - Interfund	25,977	29,532	30,000	30,000
12-410-640-0000-6409	Office Supplies	235	203	500	466
12-410-640-0000-6480	Comp. Eq. & Software Under \$5K	6,104	95	0	19,500
12-410-640-0000-6485	Furn. & Eq. Other Under \$5K	456	0	0	0
12-410-650-0000-5336	State Access Service	54,076 -	58,233 -	54,000 -	57,240 -
12-410-650-0000-5342	Cty Buy In Premium	60,476 -	83,496 -	80,000 -	88,000 -
12-410-650-0000-5344	Cost Effective Health Ins.	196,729 -	295,279 -	350,000 -	290,000 -
12-410-650-0000-5460	Federal Share Administration	596,443 -	701,904 -	673,772 -	794,252 -
12-410-650-0000-5470	Cost Effective Health Ins.	228,682 -	295,281 -	350,000 -	290,000 -
12-410-650-0000-5472	Federal Access Service	54,077 -	58,160 -	54,000 -	57,240 -
12-410-650-0000-5860	Ma Recoveries County Share	34,570 -	3,043 -	25,000 -	23,000 -
12-410-650-0000-5861	Estate Rec County Share	146,941 -	99,790 -	120,000 -	120,000 -
12-410-650-0000-6025	Insurance Premium	458,348	568,639	700,000	580,000
12-410-650-0000-6026	Medical Payment	22,735	11,021	12,000	12,000
12-410-650-0000-6027	Medicare Part B Premium	64,788	86,897	80,000	88,000
12-410-650-0000-6077	Nh Charges Under 65	71,493	123,150	100,000	100,000
12-410-650-0000-6358	Access Services	43,607	101,617	0	26,000
12-410-650-0000-6359	Access Services - Lic. Foster Parent	8,193	1,141	9,000	9,810
12-410-650-0000-6361	Access Services Mileage	27,831	3,895	57,700	51,930
12-410-650-0000-6362	Access Services Vol. Mileage	9,453	0	13,000	0
12-410-650-0000-6363	Access Services Parking	1,029	98	1,700	1,000
12-410-650-0000-6364	Access Services Transport	7,539	600	5,600	5,040
12-410-650-0000-6365	Access Services Lodging	9,655	5,415	14,000	13,700
12-410-650-0000-6366	Access Services Meal	3,999	361	7,000	7,000
12-410-660-0000-5850	Refunds & Recoveries	216 -	1 -	0	0

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Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
410 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-410-670-0000-5874	Access Services	1,094 -	0	0	0
12-410-670-0000-6362	Access Services Vol. Mileage	107	0	0	0
12-410-670-0000-6364	Access Services Transport	178	0	0	0
12-410-690-0000-5830	Miscellaneous Other Revenue	30	0	0	0
DEPT 410	Income Maintenance				
	Revenue	5,360,858 -	5,540,290 -	5,901,381 -	5,302,845 -
	Expend.	5,350,340	5,291,467	5,496,895	5,559,882
	Net	10,518 -	248,824 -	404,486 -	257,037

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-420-700-0000-5001	Property Taxes - Current	5,014,875 -	4,912,147 -	3,994,468 -	3,787,325 -
12-420-700-0000-5004	Property Taxes - Delinquent	147,108 -	134,066 -	0	0
12-420-700-0000-5007	Manufactured Home - Current	596 -	6,713 -	0	0
12-420-700-0000-5008	Manufactured Home - Delinquent	3 -	821 -	0	0
12-420-700-0000-5011	Current Severed Minerals Tax	6,106 -	558 -	0	0
12-420-700-0000-5012	Delinquent Severed Mineral Tax	857 -	23 -	0	0
12-420-700-0000-5211	Pera Rate Increase	11,402 -	11,402 -	11,000 -	11,000 -
12-420-700-0000-5212	Disparity Reduction Aid	2,157 -	2,057 -	2,242 -	2,242 -
12-420-700-0000-5215	Local Disaster Abatement	0	248 -	0	0
12-420-700-0000-5221	Supplemental Homestead Credit	76,833 -	73,021 -	77,100 -	77,100 -
12-420-700-0000-5226	Market Value Homestead Credit	130,543 -	16,082 -	0	0
12-420-700-0000-5478	Ssis Operational	23,339 -	19,574 -	30,000 -	30,000 -
12-420-700-0000-5597	Charges For Services - Other	2,000 -	225 -	0	250 -
12-420-700-0000-5810	Rents & Royalties	61,200 -	61,200 -	61,200 -	61,200 -
12-420-700-0000-5830	Miscellaneous Other Revenue	265,411 -	267,897 -	735,067 -	0
12-420-700-0000-5925	Property & Casualty Insurance Procee	3,020 -	2,819 -	0	0
12-420-700-0000-6100	Salaries & Wages - Regular	473,496	467,957	472,266	702,554
12-420-700-0000-6105	Salaries & Wages - Overtime	168	220	0	0
12-420-700-0000-6150	Health Insurance	60,979	60,942	68,276	99,987
12-420-700-0000-6152	Dental Insurance	4,714	5,339	5,759	7,226
12-420-700-0000-6154	Long-Term Disability Insurance	662	756	821	1,465
12-420-700-0000-6156	Life Insurance	588	656	677	978
12-420-700-0000-6160	Retiree Health Insurance	216,738	179,172	171,682	206,619
12-420-700-0000-6164	Pera	29,922	32,380	34,060	50,937
12-420-700-0000-6170	Fica	27,796	26,803	29,282	43,559
12-420-700-0000-6172	Medicare	6,501	6,251	6,849	10,189
12-420-700-0000-6176	Worker's Compensation	746	1,085	1,088	3,464
12-420-700-0000-6178	Educational & Cert. Expenses	154	508	0	0
12-420-700-0000-6200	Postage & Postal Box Rental	12,196	13,487	12,000	14,000
12-420-700-0000-6210	Telephone	6,374	7,694	6,400	7,450
12-420-700-0000-6245	Membership Dues & Subscrip.	470	1,738	2,000	2,000
12-420-700-0000-6249	Public Relations	158	946	500	500
12-420-700-0000-6264	Financial Service Fee	1,521	9,905	3,000	5,000
12-420-700-0000-6299	Prof. & Tech. Fee - Other	35,645	45,935	33,000	35,000
12-420-700-0000-6300	Mach., Equip., Software Serv	2,134	3,366	500	2,700
12-420-700-0000-6305	Building Repair & Maint. Serv	5,978	126	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
12-420-700-0000-6330	Motor Pool Vehicle Usage	32,932	19,645	21,500	26,000
12-420-700-0000-6332	Employee Mileage	1,074	1,585	1,000	1,200
12-420-700-0000-6334	Hotel & Meals Travel Expense	959	360	1,000	1,200
12-420-700-0000-6338	Training & Registration Fees	1,892	1,165	1,154	1,154
12-420-700-0000-6340	Machinery & Equipment Rental	26,043	21,685	24,720	23,000
12-420-700-0000-6382	I/S Fee - Interfund	4,800	800	0	0
12-420-700-0000-6384	Facilities Rent - Interfund	344,250	344,250	344,250	344,250
12-420-700-0000-6409	Office Supplies	27,224	22,821	25,120	22,350
12-420-700-0000-6480	Comp. Eq. & Software Under \$5K	11,776	47,360	28,100	80,177
12-420-700-0000-6485	Furn. & Eq. Other Under \$5K	2,609	1,815	4,000	3,725
12-420-700-0000-6630	Building - Imp. Over \$5K	20,092	7,252	0	0
12-420-700-0000-6999	Interfund Transfers Out	1,982,993	1,376,306	0	0
12-420-710-0000-5338	State Share Grant Waiver	18,709 -	12,872 -	16,000 -	5,000 -
12-420-710-0000-5340	Waiver Case Management	19,111 -	15,634 -	16,000 -	16,000 -
12-420-710-0000-5356	Dhs - Relative Custody	63,615 -	80,875 -	58,243 -	77,000 -
12-420-710-0000-5359	Dhs - State Share Admin	8,864 -	0	15,000 -	18,500 -
12-420-710-0000-5368	Dhs - Alternative Response	0	14,860 -	9,422 -	8,369 -
12-420-710-0000-5369	Dhs - Ccsa Block Grant	294,127 -	294,127 -	492,742 -	492,610 -
12-420-710-0000-5439	LCTS Earnings	374,232 -	393,955 -	400,000 -	400,000 -
12-420-710-0000-5444	Foster Care Title Iv-E	317,874 -	405,369 -	240,911 -	277,000 -
12-420-710-0000-5446	Social Serv. Block Grant Title Xx	194,736 -	194,494 -	298,074 -	284,647 -
12-420-710-0000-5448	Chafee Foster Care Ind. Prog.	9,233 -	16,451 -	10,000 -	10,000 -
12-420-710-0000-5460	Federal Share Administration	11,769 -	16,463 -	15,000 -	18,500 -
12-420-710-0000-5462	Federal Share Grant Waiver	21,599 -	12,872 -	16,000 -	5,000 -
12-420-710-0000-5464	Child Welfare Training	63 -	0	1,500 -	1,000 -
12-420-710-0000-5468	Waiver Case Management	22,748 -	15,634 -	16,000 -	16,000 -
12-420-710-0000-5476	Cw-Tcm	665,577 -	661,692 -	650,543 -	663,554 -
12-420-710-0000-5486	Alternative Response Grant	28,997 -	17,982 -	25,476 -	22,627 -
12-420-710-0000-5580	C & Tc Outreach	21,288 -	30,874 -	60,000 -	53,199 -
12-420-710-0000-5750	Contributions & Donations	11,500 -	11,500 -	11,500 -	11,500 -
12-420-710-0000-5830	Miscellaneous Other Revenue	284,357 -	243,232 -	210,924 -	244,500 -
12-420-710-0000-5863	Iv-E Recoveries	29,866 -	28,385 -	21,092 -	30,000 -
12-420-710-0000-6100	Salaries & Wages - Regular	1,177,741	1,203,325	1,230,752	1,072,766
12-420-710-0000-6105	Salaries & Wages - Overtime	369	956	0	0
12-420-710-0000-6150	Health Insurance	152,362	147,638	165,883	183,152
12-420-710-0000-6152	Dental Insurance	11,738	13,544	14,249	13,407

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
12-420-710-0000-6154	Long-Term Disability Insurance	2,112	2,073	2,147	2,262
12-420-710-0000-6156	Life Insurance	1,467	1,473	1,469	1,466
12-420-710-0000-6164	Pera	85,323	88,259	88,145	77,259
12-420-710-0000-6170	Fica	69,322	71,046	76,148	66,127
12-420-710-0000-6172	Medicare	16,212	16,616	17,804	15,465
12-420-710-0000-6176	Worker's Compensation	5,319	5,436	5,365	5,237
12-420-710-0000-6210	Telephone	3,291	3,117	3,300	2,887
12-420-710-0000-6245	Membership Dues & Subscrip.	0	35	0	0
12-420-710-0000-6299	Prof. & Tech. Fee - Other	7,340	3,931	1,000	2,600
12-420-710-0000-6332	Employee Mileage	8,536	12,112	12,000	12,000
12-420-710-0000-6334	Hotel & Meals Travel Expense	20	144	0	144
12-420-710-0000-6338	Training & Registration Fees	1,336	4,941	4,990	4,990
12-420-710-0000-6360	Family Works	548	444	0	0
12-420-710-0000-6370	Fbsp Summer Activity Group	813	1,187	1,500	0
12-420-710-0000-6409	Office Supplies	32	0	0	0
12-420-710-0000-6480	Comp. Eq. & Software Under \$5K	3,025	864	0	0
12-420-710-0000-6485	Furn. & Eq. Other Under \$5K	891	1,130	1,500	931
12-420-710-1460-6013	Self	16,000	10,559	10,000	10,000
12-420-710-1550-6039	Miscellaneous	5,170	9,178	0	0
12-420-710-1560-6005	Parent Works	29,584	17,879	30,000	30,000
12-420-710-1580-6014	Mfip Family Connections	9,377	0	0	0
12-420-710-1620-6058	In Home Fbs Contract	127,401	197,249	245,148	0
12-420-710-1670-6094	Parent Support Outreach	16,997	28,484	30,000	37,000
12-420-710-1710-6085	Shelter Care Program	10,741	9,224	6,882	8,119
12-420-710-1970-6096	Collaborative	374,232	393,955	400,000	400,000
12-420-710-7000-6057	Foster Home Placement	1,477,665	1,501,678	1,135,356	1,274,550
12-420-710-7001-6071	Iv-E Placement	361,729	0	0	0
12-420-710-7002-6075	Waiver	31,475	26,045	32,000	10,000
12-420-710-7003-6091	Corrections Placements	661,336	663,175	479,562	416,123
12-420-711-0000-6100	Salaries & Wages - Regular	0	0	0	74,181
12-420-711-0000-6150	Health Insurance	0	0	0	11,176
12-420-711-0000-6152	Dental Insurance	0	0	0	946
12-420-711-0000-6154	Long-Term Disability Insurance	0	0	0	157
12-420-711-0000-6156	Life Insurance	0	0	0	78
12-420-711-0000-6164	PERA	0	0	0	5,378
12-420-711-0000-6170	FICA	0	0	0	4,599

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
12-420-711-0000-6172	Medicare	0	0	0	1,076
12-420-711-0000-6176	Worker's Compensation	0	0	0	393
12-420-711-1620-6058	Family Preservation Contracted Servic	0	0	0	245,148
12-420-720-0000-5360	Dhs - State Share Grants	63,986 -	88,423 -	0	0
12-420-720-0000-5363	Dhs - Basic Sliding Fee	22,293 -	21,767 -	22,000 -	22,000 -
12-420-720-0000-5364	Dhs - Mfip Child Care	106,169 -	14,954 -	134,765 -	22,000 -
12-420-720-0000-5369	Dhs - Ccsa Block Grant	12,788 -	12,788 -	0	0
12-420-720-0000-5430	Temporary Assistance For Needy	702,008 -	726,929 -	675,263 -	0
12-420-720-0000-5440	Block Grant - Child Care & Dev.	82,914 -	95,010 -	60,000 -	60,000 -
12-420-720-0000-5446	Social Serv. Block Grant Title Xx	16,080 -	16,056 -	0	0
12-420-720-0000-5570	Day Care License Fee	17,471 -	14,020 -	17,000 -	17,000 -
12-420-720-0000-5830	Miscellaneous Other Revenue	309	5,798 -	6,000 -	6,000 -
12-420-720-0000-6100	Salaries & Wages - Regular	172,774	134,615	127,008	136,685
12-420-720-0000-6150	Health Insurance	32,685	25,837	28,605	33,528
12-420-720-0000-6152	Dental Insurance	2,988	2,803	2,730	2,838
12-420-720-0000-6154	Long-Term Disability Insurance	304	236	222	288
12-420-720-0000-6156	Life Insurance	283	224	216	234
12-420-720-0000-6164	Pera	12,526	9,818	9,147	9,910
12-420-720-0000-6170	Fica	9,698	7,604	7,874	8,475
12-420-720-0000-6172	Medicare	2,268	1,779	1,842	1,982
12-420-720-0000-6176	Worker's Compensation	682	686	466	576
12-420-720-0000-6210	Telephone	152	171	200	186
12-420-720-0000-6245	Membership Dues & Subscrip.	60	95	0	0
12-420-720-0000-6332	Employee Mileage	194 -	0	500	150
12-420-720-0000-6334	Hotel & Meals Travel Expense	0	9	0	0
12-420-720-0000-6338	Training & Registration Fees	1,208	601	1,247	1,247
12-420-720-0000-6409	Office Supplies	551	540	500	466
12-420-720-0000-6480	Comp. Eq. & Software Under \$5K	1,365	195	0	0
12-420-720-2140-6043	Other Day Care	1,085	589	1,500	0
12-420-720-2370-6046	Mfip Employment Services	520,224	499,457	496,988	0
12-420-720-2580-6048	Crisis Nursery	43,258	9,017	0	0
12-420-720-4101-5364	DHS - MFIP Child Care	0	0	0	66,598 -
12-420-720-4101-5430	Temporary Assistance for Needy	0	0	0	623,823 -
12-420-720-4101-6046	MFIP Employment Services	0	0	0	447,000
12-420-720-4101-6100	Salaries & Wages - Regular	234,150	241,116	224,799	232,652
12-420-720-4101-6150	Health Insurance	24,105	24,372	28,128	32,969

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
12-420-720-4101-6152	Dental Insurance	2,203	2,655	2,846	2,791
12-420-720-4101-6154	Long-Term Disability Insurance	307	298	396	492
12-420-720-4101-6156	Life Insurance	227	227	302	328
12-420-720-4101-6164	Pera	14,775	15,316	16,229	16,867
12-420-720-4101-6170	Fica	11,250	11,798	13,937	14,425
12-420-720-4101-6172	Medicare	2,631	2,759	3,259	3,373
12-420-720-4101-6176	Worker's Compensation	1,060	989	1,007	1,233
12-420-720-4101-6332	Employee Mileage	2,496	3,623	2,500	3,000
12-420-720-4101-6338	Training & Registration Fees	700	947	699	699
12-420-720-4104-6100	Salaries & Wages - Regular	34,755	35,540	36,904	37,080
12-420-720-4104-6150	Health Insurance	9,022	8,883	10,572	12,898
12-420-720-4104-6152	Dental Insurance	560	682	724	710
12-420-720-4104-6154	Long-Term Disability Insurance	0	0	63	78
12-420-720-4104-6156	Life Insurance	0	0	72	78
12-420-720-4104-6164	Pera	2,520	2,577	2,598	2,688
12-420-720-4104-6170	Fica	1,600	1,668	2,288	2,299
12-420-720-4104-6172	Medicare	374	390	536	538
12-420-720-4104-6176	Worker's Compensation	167	158	161	197
12-420-720-4104-6332	Employee Mileage	783	761	1,000	1,000
12-420-720-4104-6338	Training & Registration Fees	218	197	0	0
12-420-720-7007-6069	Sliding Fee	44,798	38,340	45,000	40,000
12-420-730-0000-5359	Dhs - State Share Admin	41,569 -	51,149 -	41,000 -	48,000 -
12-420-730-0000-5369	Dhs - Ccsa Block Grant	15,346 -	15,346 -	0	0
12-420-730-0000-5446	Social Serv. Block Grant Title Xx	78,672 -	78,576 -	0	0
12-420-730-0000-5460	Federal Share Administration	156,426 -	152,268 -	160,000 -	153,600 -
12-420-730-0000-5474	Ma-Ssts	137,373 -	152,479 -	126,933 -	142,000 -
12-420-730-0000-5571	Chemical Dependency Assessment	8,344 -	10,657 -	25,000 -	20,000 -
12-420-730-0000-5574	Sliding Fee	29,150 -	2,023 -	0	0
12-420-730-0000-5597	Charges For Services - Other	0	20 -	0	0
12-420-730-0000-5864	Detox Recoveries	72,256 -	54,303 -	75,000 -	65,000 -
12-420-730-0000-6100	Salaries & Wages - Regular	328,452	337,661	351,571	385,533
12-420-730-0000-6150	Health Insurance	51,651	45,551	49,657	65,897
12-420-730-0000-6152	Dental Insurance	4,108	3,929	4,396	4,952
12-420-730-0000-6154	Long-Term Disability Insurance	578	581	616	813
12-420-730-0000-6156	Life Insurance	389	389	396	472
12-420-730-0000-6164	Pera	23,813	24,480	25,315	27,952

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
12-420-730-0000-6170	Fica	19,035	19,516	21,798	23,904
12-420-730-0000-6172	Medicare	4,452	4,564	5,096	5,591
12-420-730-0000-6176	Worker's Compensation	1,589	1,535	1,572	1,954
12-420-730-0000-6210	Telephone	473	592	500	559
12-420-730-0000-6299	Prof. & Tech. Fee - Other	156	200	0	0
12-420-730-0000-6332	Employee Mileage	1,830	1,226	2,000	1,500
12-420-730-0000-6338	Training & Registration Fees	2,025	1,764	1,481	1,481
12-420-730-0000-6409	Office Supplies	0	0	1,000	0
12-420-730-3590-6062	Ccdf State Invoice	303,398	428,766	400,000	400,000
12-420-730-3710-6061	Detox	242,050	231,217	200,000	190,000
12-420-730-7008-6055	Transportation Service	3,335	7,584	5,500	6,000
12-420-740-0000-5357	Dhs - Rule 78 Adlt Comm. Supp.	229,127 -	223,449 -	223,449 -	223,449 -
12-420-740-0000-5367	Dhs - Mh Initiative	1,787,446 -	1,739,419 -	1,679,118 -	1,679,118 -
12-420-740-0000-5369	Dhs - Ccsa Block Grant	69,696 -	69,696 -	0	0
12-420-740-0000-5446	Social Serv. Block Grant Title Xx	30,924 -	30,900 -	0	0
12-420-740-0000-5460	Federal Share Administration	39,633 -	28,050 -	38,799 -	38,799 -
12-420-740-0000-5466	Mh-Tcm	152,760 -	105,347 -	200,000 -	128,000 -
12-420-740-0000-5474	Ma-Ssts	123,636 -	137,230 -	69,405 -	76,957 -
12-420-740-0000-5576	Mh-Tcm Managed Care Organization	17,681 -	67,435 -	28,000 -	100,000 -
12-420-740-0000-5597	Charges For Services - Other	114,094 -	57,471 -	62,000 -	62,000 -
12-420-740-0000-6100	Salaries & Wages - Regular	493,913	502,991	531,546	345,476
12-420-740-0000-6105	Salaries & Wages - Overtime	94	0	0	0
12-420-740-0000-6150	Health Insurance	67,771	67,109	83,203	71,357
12-420-740-0000-6152	Dental Insurance	5,726	6,158	6,931	4,881
12-420-740-0000-6154	Long-Term Disability Insurance	848	831	934	728
12-420-740-0000-6156	Life Insurance	590	584	612	437
12-420-740-0000-6164	Pera	32,261	34,703	38,447	25,048
12-420-740-0000-6170	Fica	28,460	29,088	32,956	21,420
12-420-740-0000-6172	Medicare	6,656	6,803	7,705	5,010
12-420-740-0000-6174	Unemployment Compensation	12,138	2,890	0	0
12-420-740-0000-6176	Worker's Compensation	2,832	2,373	2,384	1,741
12-420-740-0000-6210	Telephone	902	1,214	900	1,117
12-420-740-0000-6274	Medical Fee	0	39	0	0
12-420-740-0000-6299	Prof. & Tech. Fee - Other	34	62	0	0
12-420-740-0000-6332	Employee Mileage	5,230	10,079	6,700	8,000
12-420-740-0000-6334	Hotel & Meals Travel Expense	25	23	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
12-420-740-0000-6338	Training & Registration Fees	2,148	2,679	1,481	1,481
12-420-740-0000-6480	Comp. Eq. & Software Under \$5K	3,194	146	0	0
12-420-740-4720-6006	Hold Order	248,404	61,780	200,000	100,000
12-420-740-4720-6008	Poor Relief	305,919	322,663	280,000	230,000
12-420-740-4910-6089	Rule 79 Clinical Supervision	0	2,401	2,500	3,000
12-420-740-6380-6011	Extended Employment	25,687	25,027	34,000	29,000
12-420-740-7008-6055	Transportation Service	1,579	4,934	2,000	2,000
12-420-740-7009-6065	Mental Health Center	68,568	68,698	55,000	27,500
12-420-740-7010-6067	Rule 78	229,127	223,449	223,449	223,449
12-420-740-7012-6097	Mh Initiative	1,829,770	1,715,122	1,717,917	1,717,917
12-420-745-0000-5365	Dhs - Children's Mn Comb	271,985 -	332,656 -	247,821 -	236,221 -
12-420-745-0000-5369	Dhs - Ccsa Block Grant	194,379 -	194,379 -	0	0
12-420-745-0000-5441	Community Services Block Grant	121,946 -	62,500 -	0	0
12-420-745-0000-5442	CMH Combined Grant - Federal	0	0	111,340 -	62,500 -
12-420-745-0000-5444	Foster Care Title Iv-E	17,523 -	37,964 -	29,775 -	29,775 -
12-420-745-0000-5446	Social Serv. Block Grant Title Xx	53,280 -	53,220 -	0	0
12-420-745-0000-5450	Rule 5 (Cfda # 93.778)	153,193 -	143,264 -	75,640 -	85,000 -
12-420-745-0000-5466	Mh-Tcm	146,823 -	150,261 -	141,714 -	140,000 -
12-420-745-0000-5576	Mh-Tcm Managed Care Organization	59,891 -	91,132 -	65,000 -	97,000 -
12-420-745-0000-6100	Salaries & Wages - Regular	313,944	347,707	382,541	294,920
12-420-745-0000-6150	Health Insurance	50,928	51,708	64,328	53,710
12-420-745-0000-6152	Dental Insurance	4,481	4,816	5,567	4,136
12-420-745-0000-6154	Long-Term Disability Insurance	583	552	672	623
12-420-745-0000-6156	Life Insurance	425	437	461	390
12-420-745-0000-6164	Pera	22,613	25,102	27,650	21,382
12-420-745-0000-6170	Fica	18,198	20,320	23,718	18,286
12-420-745-0000-6172	Medicare	4,256	4,752	5,546	4,276
12-420-745-0000-6176	Worker's Compensation	1,532	1,541	1,718	1,562
12-420-745-0000-6210	Telephone	82	211	100	372
12-420-745-0000-6299	Prof. & Tech. Fee - Other	0	27	0	0
12-420-745-0000-6332	Employee Mileage	476	520	1,000	600
12-420-745-0000-6334	Hotel & Meals Travel Expense	0	15	0	0
12-420-745-0000-6338	Training & Registration Fees	450	1,073	686	686
12-420-745-0000-6480	Comp. Eq. & Software Under \$5K	1,586	0	0	0
12-420-745-4830-6021	Residential Treatment Center - Under	0	45	0	0
12-420-745-4890-6016	Cmh Respite Grant	21,681	37,967	40,000	30,824

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
12-420-745-7000-6057	Foster Home Placement	378,603	502,010	302,560	260,891
12-420-745-7003-6091	Corrections Placements	127,955	157,637	75,640	40,316
12-420-745-7011-6038	Respite	34,225	43,919	0	0
12-420-745-7011-6051	Cmh Crisis Services	250,000	250,000	250,000	250,000
12-420-745-7011-6082	Cmh Family Community Support	4,490	0	0	0
12-420-750-0000-5338	State Share Grant Waiver	46,145 -	39,491 -	40,000 -	5,000 -
12-420-750-0000-5340	Waiver Case Management	132,786 -	148,070 -	145,000 -	138,000 -
12-420-750-0000-5345	SSTS - MN Choices	0	0	0	20,000 -
12-420-750-0000-5354	Dhs - Sils	288 -	90 -	1,000 -	1,000 -
12-420-750-0000-5366	Dhs - Dd Family Supp. Grant	12,940 -	13,996 -	13,965 -	14,083 -
12-420-750-0000-5369	Dhs - Ccsa Block Grant	35,807 -	35,807 -	8,396 -	8,394 -
12-420-750-0000-5446	Social Serv. Block Grant Title Xx	12,912 -	12,900 -	5,079 -	4,850 -
12-420-750-0000-5462	Federal Share Grant Waiver	51,831 -	39,491 -	40,000 -	5,000 -
12-420-750-0000-5468	Waiver Case Management	155,590 -	148,070 -	145,000 -	138,000 -
12-420-750-0000-5474	Ma-Ssts	96,162 -	106,737 -	137,451 -	152,447 -
12-420-750-0000-5480	VA/DD TCM	0	67,312 -	68,544 -	68,544 -
12-420-750-0000-6100	Salaries & Wages - Regular	293,576	273,015	279,465	319,545
12-420-750-0000-6150	Health Insurance	40,069	37,385	44,379	52,709
12-420-750-0000-6152	Dental Insurance	2,583	2,896	3,073	2,933
12-420-750-0000-6154	Long-Term Disability Insurance	437	469	489	675
12-420-750-0000-6156	Life Insurance	319	319	324	398
12-420-750-0000-6164	Pera	19,287	19,848	20,176	23,166
12-420-750-0000-6170	Fica	16,748	15,607	17,328	19,812
12-420-750-0000-6172	Medicare	3,917	3,650	4,053	4,632
12-420-750-0000-6176	Worker's Compensation	996	1,238	1,254	1,481
12-420-750-0000-6210	Telephone	1,418	1,609	1,400	1,304
12-420-750-0000-6299	Prof. & Tech. Fee - Other	5	0	0	0
12-420-750-0000-6332	Employee Mileage	1,497	3,161	2,000	3,000
12-420-750-0000-6334	Hotel & Meals Travel Expense	15	15	0	0
12-420-750-0000-6338	Training & Registration Fees	554	230	1,856	1,856
12-420-750-0000-6409	Office Supplies	0	0	500	0
12-420-750-5340-6073	Sils	0	0	1,000	1,000
12-420-750-5350-6054	Family Support Grant	13,885	13,757	13,965	14,083
12-420-750-5890-6038	Respite	7,846	4,564	9,000	7,000
12-420-750-6380-6011	Extended Employment	130,697	131,701	141,000	141,000
12-420-750-7002-6075	Waiver	87,750	91,329	80,000	10,000

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-420-760-0000-5338	State Share Grant Waiver	96,272 -	56,324 -	124,000 -	5,000 -
12-420-760-0000-5340	Waiver Case Management	229,386 -	272,546 -	203,060 -	223,500 -
12-420-760-0000-5345	SSTS - MN Choices	0	0	0	269,523 -
12-420-760-0000-5346	Ltcc Assessments State	5,049 -	8,406 -	5,000 -	0
12-420-760-0000-5348	Relocation Svc Coord. - St Share	171 -	1,545 -	1,044 -	1,044 -
12-420-760-0000-5369	Dhs - Ccsa Block Grant	17,264 -	17,264 -	81,920 -	81,898 -
12-420-760-0000-5446	Social Serv. Block Grant Title Xx	0	0	49,555 -	47,323 -
12-420-760-0000-5462	Federal Share Grant Waiver	109,553 -	56,331 -	124,000 -	5,000 -
12-420-760-0000-5468	Waiver Case Management	197,266 -	215,498 -	167,759 -	181,500 -
12-420-760-0000-5474	Ma-Ssts	96,162 -	106,735 -	119,544 -	131,108 -
12-420-760-0000-5480	Va/Dd Tcm	30,163 -	0	0	0
12-420-760-0000-5482	Ltcc Assessments Federal	5,268 -	8,406 -	5,000 -	0
12-420-760-0000-5484	Relo. Svc. Coord. - Fed Share	171 -	1,545 -	1,044 -	1,044 -
12-420-760-0000-5573	Adult Foster Care	13,000 -	12,050 -	13,000 -	13,000 -
12-420-760-0000-5578	Msho Care/Coordination	814,630 -	781,899 -	765,832 -	832,000 -
12-420-760-0000-5830	Miscellaneous Other Revenue	6,481 -	7,459 -	11,136 -	10,000 -
12-420-760-0000-5865	Nh Pre Admission Screening	180,792 -	181,373 -	206,523 -	0
12-420-760-0000-6100	Salaries & Wages - Regular	665,814	670,469	669,581	795,858
12-420-760-0000-6150	Health Insurance	97,495	91,523	104,754	166,145
12-420-760-0000-6152	Dental Insurance	7,484	8,395	8,978	12,535
12-420-760-0000-6154	Long-Term Disability Insurance	1,087	1,125	1,175	1,679
12-420-760-0000-6156	Life Insurance	814	814	828	1,034
12-420-760-0000-6164	Pera	45,793	47,575	48,469	57,698
12-420-760-0000-6170	Fica	38,106	38,262	41,515	49,343
12-420-760-0000-6172	Medicare	8,912	8,948	9,709	11,537
12-420-760-0000-6176	Worker's Compensation	2,809	2,969	3,010	5,916
12-420-760-0000-6200	Postage & Postal Box Rental	10	24	0	0
12-420-760-0000-6210	Telephone	4,060	4,057	5,000	4,191
12-420-760-0000-6249	Public Relations	7,115	7,653	7,000	7,000
12-420-760-0000-6299	Prof. & Tech. Fee - Other	42,981	13,395	42,000	1,000
12-420-760-0000-6332	Employee Mileage	10,029	10,557	11,000	11,000
12-420-760-0000-6334	Hotel & Meals Travel Expense	92	10	0	0
12-420-760-0000-6338	Training & Registration Fees	1,186	1,692	1,856	1,856
12-420-760-0000-6409	Office Supplies	87	0	1,000	0
12-420-760-0000-6480	Comp. Eq. & Software Under \$5K	1,654	267	0	0
12-420-760-4105-6100	Salaries & Wages - Regular	67,612	67,637	71,060	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
420 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> Mo. 01 - 12	<u>2012 Actual</u> Mo. 01 - 12	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
12-420-760-4105-6154	Long-Term Disability Insurance	117	117	125	0
12-420-760-4105-6156	Life Insurance	71	71	72	0
12-420-760-4105-6164	Pera	4,902	4,904	5,152	0
12-420-760-4105-6170	Fica	4,039	4,059	4,405	0
12-420-760-4105-6172	Medicare	945	949	1,031	0
12-420-760-4105-6176	Worker's Compensation	306	314	319	0
12-420-760-4105-6332	Employee Mileage	447	488	0	0
12-420-760-4105-6338	Training & Registration Fees	194	993	0	0
12-420-760-6050-6076	Acg Waiver Screening	126	0	0	0
12-420-760-6190-6095	Guardianship Fee	24,041	20,644	18,000	18,000
12-420-760-6450-6015	Rsvp	57,369	70,483	70,183	0
12-420-760-7002-6075	Waiver	247,140	114,926	248,000	10,000
12-420-761-0000-5360	DHS - State Share Grants	0	0	0	9,751 -
12-420-761-0000-5460	Federal Share Administration	0	0	0	35,557 -
12-420-761-0000-6100	Salaries & Wages - Regular	0	0	0	63,124
12-420-761-0000-6150	Health Insurance	0	0	0	4,839
12-420-761-0000-6152	Dental Insurance	0	0	0	352
12-420-761-0000-6154	Long-Term Disability Insurance	0	0	0	133
12-420-761-0000-6156	Life Insurance	0	0	0	78
12-420-761-0000-6164	PERA	0	0	0	4,576
12-420-761-0000-6170	FICA	0	0	0	3,914
12-420-761-0000-6172	Medicare	0	0	0	915
12-420-761-0000-6176	Worker's Compensation	0	0	0	120
12-420-761-0000-6200	Postage & Postal Box Rental	0	0	0	320
12-420-761-0000-6210	Telephone	0	0	0	698
12-420-761-0000-6245	Membership Dues & Subscrip.	0	0	0	275
12-420-761-0000-6272	Non-Employee Mileage	0	0	0	14,477
12-420-761-0000-6300	Mach., Equip., Software Serv	0	0	0	2,547
12-420-761-0000-6332	Employee Mileage	0	0	0	2,100
12-420-761-0000-6338	Training & Registration Fees	0	0	0	1,750
12-420-761-0000-6339	Recognition	0	0	0	5,067
12-420-761-0000-6349	RSVP Volunteer Insurance	0	0	0	5,596
12-420-761-0000-6373	RSVP Volunteer Meals	0	0	0	210
12-420-761-0000-6409	Office Supplies	0	0	0	2,174
12-420-761-0000-6485	Furn. & Eq. Other Under \$5K	0	0	0	900
DEPT 420 Social Services	Revenue	15,636,359 -	15,352,407 -	14,293,378 -	13,231,529 -

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Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services

Report Basis: Cash

420 DEPT Social Services

Account Number Account Description

	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
Expend.	16,763,859	15,679,451	13,844,503	13,528,956
Net	1,127,500	327,044	448,875 -	297,427

**2014 CROW WING COUNTY
BUDGET**

HEALTH SERVICES

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 314,155	\$ 369,299	\$ 380,806	\$ 367,808	\$ (12,998)	-3.41%
INTERGOVERNMENTAL	696,579	773,117	706,650	819,219	112,569	15.93%
CHARGES FOR SERVICES	605,931	370,495	387,300	216,311	(170,989)	-44.15%
MISCELLANEOUS	3,568	2,230	3,000	3,000	-	0.00%
TOTAL REVENUES	\$ 1,620,233	\$ 1,515,141	\$ 1,477,756	\$ 1,406,338	\$ (71,418)	-4.83%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,422,115	\$ 1,334,466	\$ 1,392,839	\$ 1,312,469	\$ (80,370)	-5.77%
SERVICES & CHARGES	296,700	49,948	52,655	57,658	5,003	9.50%
SUPPLIES & MATERIALS	72,601	70,949	35,785	52,097	16,312	45.58%
CAPITAL OUTLAY	5,933	2,142	-	-	-	-
TOTAL EXPENDITURES	\$ 1,797,349	\$ 1,457,505	\$ 1,481,279	\$ 1,422,224	\$ (59,055)	-3.99%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (177,116)	\$ 57,636	\$ (3,523)	\$ (15,886)	\$ (12,363)	350.92%
TOTAL OTHER FINANCING SOURCES (USES)	(7,688)	692	-	-	-	-
NET CHANGE IN FUND BALANCES	(184,804)	58,328	(3,523)	(15,886)	(12,363)	350.92%
 FULL TIME EQUIVALENTS	 18.6	 17.8	 18.1	 16.7		

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-480-480-0000-5001	Property Taxes - Current	295,879 -	356,708 -	376,127 -	363,129 -
12-480-480-0000-5004	Property Taxes - Delinquent	5,512 -	5,917 -	0	0
12-480-480-0000-5007	Manufactured Home - Current	360 -	477 -	0	0
12-480-480-0000-5008	Manufactured Home - Delinquent	19 -	30 -	0	0
12-480-480-0000-5011	Current Severed Minerals Tax	35 -	41 -	0	0
12-480-480-0000-5012	Delinquent Severed Mineral Tax	0 -	0 -	0	0
12-480-480-0000-5212	Disparity Reduction Aid	127 -	150 -	144 -	144 -
12-480-480-0000-5215	Local Disaster Abatement	0	18 -	0	0
12-480-480-0000-5221	Supplemental Homestead Credit	4,534 -	4,802 -	4,535 -	4,535 -
12-480-480-0000-5226	Market Value Homestead Credit	7,688 -	1,174 -	0	0
12-480-480-0000-5281	Payments In Lieu Of Taxes	2 -	3 -	0	0
12-480-480-0000-5312	Local Public Health Grant	7,000 -	163,273 -	224,000 -	224,000 -
12-480-480-0000-5345	SSTS - MN Choices	0	0	0	110,000 -
12-480-480-0000-5830	Miscellaneous Other Revenue	3,304 -	10 -	0	0
12-480-480-0000-5925	Property & Casualty Insurance Procee	0	692 -	0	0
12-480-480-0000-6100	Salaries & Wages - Regular	1,068,499	1,040,513	1,078,890	248,258
12-480-480-0000-6105	Salaries & Wages - Overtime	2,349	1,038	0	0
12-480-480-0000-6150	Health Insurance	108,482	89,388	103,505	36,339
12-480-480-0000-6152	Dental Insurance	9,684	8,510	9,527	2,839
12-480-480-0000-6154	Long-Term Disability Insurance	1,647	1,594	1,846	520
12-480-480-0000-6156	Life Insurance	1,237	1,230	1,370	298
12-480-480-0000-6160	Retiree Health Insurance	49,732	18,170	11,291	20,295
12-480-480-0000-6164	Pera	76,857	74,782	77,982	17,999
12-480-480-0000-6170	Fica	63,130	61,614	66,892	15,393
12-480-480-0000-6172	Medicare	14,764	14,404	15,644	3,601
12-480-480-0000-6174	Unemployment Compensation	2,137	802	0	0
12-480-480-0000-6176	Worker's Compensation	21,408	20,306	23,837	3,767
12-480-480-0000-6178	Educational & Cert. Expenses	717	900	600	600
12-480-480-0000-6200	Postage & Postal Box Rental	5,706	6,133	6,000	6,000
12-480-480-0000-6210	Telephone	4,074	3,531	3,000	3,352
12-480-480-0000-6230	Publications & Brochures	0	46	100	100
12-480-480-0000-6245	Membership Dues & Subscrip.	195	2,232	2,030	2,200
12-480-480-0000-6249	Public Relations	0	600	250	300
12-480-480-0000-6260	Consulting Fee	325	825	500	500
12-480-480-0000-6268	Non-Employee Per Diems	650	950	750	900
12-480-480-0000-6272	Non-Employee Mileage	126	191	150	180

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> Mo. 01 - 12	<u>2012 Actual</u> Mo. 01 - 12	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
12-480-480-0000-6299	Prof. & Tech. Fee - Other	117	171	0	150
12-480-480-0000-6300	Mach., Equip., Software Serv	2,844	2,734	8,000	16,000
12-480-480-0000-6305	Building Repair & Maint. Serv	1,765	0	0	0
12-480-480-0000-6330	Motor Pool Vehicle Usage	8,766	5,166	6,000	5,000
12-480-480-0000-6332	Employee Mileage	405	758	300	750
12-480-480-0000-6334	Hotel & Meals Travel Expense	136	139	150	250
12-480-480-0000-6338	Training & Registration Fees	1,071	338	160	1,000
12-480-480-0000-6340	Machinery & Equipment Rental	5,747	4,751	5,860	3,000
12-480-480-0000-6342	Building & Facility Rental	400	400	400	400
12-480-480-0000-6409	Office Supplies	4,572	3,822	4,260	3,725
12-480-480-0000-6434	Public Health Supplies	331	0	0	0
12-480-480-0000-6436	Educational Supplies	48	37	0	0
12-480-480-0000-6480	Comp. Eq. & Software Under \$5K	15,878	23,224	2,100	16,886
12-480-480-0000-6485	Furn. & Eq. Other Under \$5K	0	13	0	0
12-480-480-0000-6630	Building - Imp. Over \$5K	5,933	2,142	0	0
12-480-480-0000-6999	Interfund Transfers Out	7,688	0	0	0
12-480-480-4106-6100	Salaries & Wages - Regular	0	0	0	749,725
12-480-480-4106-6150	Health Insurance	0	0	0	74,107
12-480-480-4106-6152	Dental Insurance	0	0	0	5,902
12-480-480-4106-6154	Long-Term Disability Insurance	0	0	0	1,528
12-480-480-4106-6156	Life Insurance	0	0	0	1,014
12-480-480-4106-6164	PERA	0	0	0	54,355
12-480-480-4106-6170	FICA	0	0	0	46,483
12-480-480-4106-6172	Medicare	0	0	0	10,870
12-480-480-4106-6176	Worker's Compensation	0	0	0	16,906
12-480-480-4106-6210	Telephone	0	0	0	326
12-480-480-5700-5575	Scha Placement Review	950 -	0	0	0
12-480-481-5710-5312	Local Public Health Grant	25,000 -	0	0	0
12-480-481-5710-5586	Medicaid	881 -	0	0	0
12-480-481-5710-5830	Miscellaneous Other Revenue	0	270 -	0	0
12-480-481-5710-6230	Publications & Brochures	79	0	0	0
12-480-481-5710-6300	Mach., Equip., Software Serv	193	0	0	0
12-480-481-5710-6332	Employee Mileage	90	216	100	0
12-480-481-5710-6340	Machinery & Equipment Rental	22	1	0	0
12-480-481-5710-6480	Comp. Eq. & Software Under \$5K	64	0	0	0
12-480-481-5711-5312	Local Public Health Grant	60,000 -	22,000 -	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
12-480-481-5711-5581	Mnvc Pd At Clinic	3,861 -	3,991 -	4,000 -	2,000 -
12-480-481-5711-5586	Medicaid	4,674 -	2,522 -	3,000 -	1,500 -
12-480-481-5711-5588	Medicare	2,752 -	2,015 -	3,000 -	1,200 -
12-480-481-5711-5592	School District's	123 -	602 -	100 -	1 -
12-480-481-5711-5597	Charges For Services - Other	13,864 -	20,895 -	24,000 -	10,500 -
12-480-481-5711-6178	Educational & Cert. Expenses	557	127	300	330
12-480-481-5711-6200	Postage & Postal Box Rental	117	0	0	0
12-480-481-5711-6230	Publications & Brochures	180	0	0	0
12-480-481-5711-6299	Prof. & Tech. Fee - Other	34	241	480	400
12-480-481-5711-6300	Mach., Equip., Software Serv	526	0	0	0
12-480-481-5711-6332	Employee Mileage	34	0	50	50
12-480-481-5711-6340	Machinery & Equipment Rental	164	5	0	0
12-480-481-5711-6409	Office Supplies	0	440	0	0
12-480-481-5711-6432	Reimb. Vac. & Medical Supplies	7,974	14,528	10,000	10,000
12-480-481-5711-6434	Public Health Supplies	1,080	924	750	870
12-480-481-5711-6480	Comp. Eq. & Software Under \$5K	0	130	0	0
12-480-481-5712-5299	Local Grant	170 -	1,334 -	750 -	750 -
12-480-481-5712-6300	Mach., Equip., Software Serv	14	0	0	0
12-480-481-5712-6409	Office Supplies	180	121	100	93
12-480-481-5713-5597	Charges For Services - Other	450 -	0	0	0
12-480-481-5713-6300	Mach., Equip., Software Serv	7	0	0	0
12-480-481-5713-6340	Machinery & Equipment Rental	16	0	0	0
12-480-482-5721-5599	Interfund - County Fees	126 -	0	0	0
12-480-482-5721-6332	Employee Mileage	0	11	0	0
12-480-482-5721-6340	Machinery & Equipment Rental	3	0	0	0
12-480-482-5723-5312	Local Public Health Grant	40,000 -	39,000 -	0	0
12-480-482-5723-5586	Medicaid	109,739 -	103,053 -	110,000 -	0
12-480-482-5723-5597	Charges For Services - Other	108 -	0	0	0
12-480-482-5723-6249	Public Relations	300	0	0	0
12-480-482-5723-6300	Mach., Equip., Software Serv	987	0	0	0
12-480-482-5723-6332	Employee Mileage	1,919	2,366	3,000	2,400
12-480-482-5723-6334	Hotel & Meals Travel Expense	150	21	150	150
12-480-482-5723-6338	Training & Registration Fees	240	40	0	0
12-480-482-5723-6340	Machinery & Equipment Rental	796	7	0	0
12-480-482-5723-6409	Office Supplies	123	126	150	140
12-480-482-5723-6480	Comp. Eq. & Software Under \$5K	321	118	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-480-482-5726-5578	MSHO Care/Coordination	0	36,632 -	50,000 -	0
12-480-482-5726-5599	Interfund - County Fees	52,701 -	0	0	0
12-480-482-5726-6300	Mach., Equip., Software Serv	414	0	0	0
12-480-482-5726-6332	Employee Mileage	317	733	800	0
12-480-482-5726-6340	Machinery & Equipment Rental	175	5	0	0
12-480-482-5726-6409	Office Supplies	0	33	100	0
12-480-482-5726-6480	Comp. Eq. & Software Under \$5K	0	29	0	0
12-480-482-5727-5586	Medicaid	4,178 -	0	0	0
12-480-482-5728-5586	Medicaid	271 -	799 -	500 -	0
12-480-482-5728-5599	Interfund - County Fees	68,749 -	0	0	0
12-480-482-5728-6230	Publications & Brochures	24	0	0	0
12-480-482-5728-6300	Mach., Equip., Software Serv	96	0	0	0
12-480-482-5728-6332	Employee Mileage	388	539	100	0
12-480-482-5728-6334	Hotel & Meals Travel Expense	112	340	0	0
12-480-482-5728-6338	Training & Registration Fees	0	45	0	0
12-480-482-5728-6340	Machinery & Equipment Rental	91	67	0	0
12-480-482-5728-6409	Office Supplies	15	24	0	0
12-480-482-5728-6480	Comp. Eq. & Software Under \$5K	1,712	0	0	0
12-480-483-5731-5580	C & Tc Outreach	111,139 -	124,687 -	117,500 -	128,750 -
12-480-483-5731-6249	Public Relations	300	0	0	0
12-480-483-5731-6300	Mach., Equip., Software Serv	6,690	4,579	4,000	4,000
12-480-483-5731-6332	Employee Mileage	0	226	200	200
12-480-483-5731-6334	Hotel & Meals Travel Expense	68	200	500	500
12-480-483-5731-6338	Training & Registration Fees	380	192	0	0
12-480-483-5731-6340	Machinery & Equipment Rental	2,101	3	0	0
12-480-483-5731-6409	Office Supplies	1,604	1,617	1,900	1,769
12-480-483-5731-6436	Educational Supplies	10,842	1,483	3,500	4,191
12-480-483-5731-6480	Comp. Eq. & Software Under \$5K	252	0	0	0
12-480-483-5732-5430	Temporary Assistance For Needy	101,594 -	69,226 -	75,000 -	71,250 -
12-480-483-5732-5586	Medicaid	9,256 -	6,644 -	9,000 -	6,700 -
12-480-483-5732-6178	Educational & Cert. Expenses	344	344	315	315
12-480-483-5732-6230	Publications & Brochures	1,226	24	0	0
12-480-483-5732-6300	Mach., Equip., Software Serv	535	0	0	0
12-480-483-5732-6332	Employee Mileage	452	549	900	600
12-480-483-5732-6334	Hotel & Meals Travel Expense	1,133	0	0	0
12-480-483-5732-6338	Training & Registration Fees	1,858	0	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
12-480-483-5732-6340	Machinery & Equipment Rental	106	0	0	0
12-480-483-5732-6409	Office Supplies	751	245	150	140
12-480-483-5732-6434	Public Health Supplies	610	0	0	0
12-480-483-5732-6436	Educational Supplies	4,673	30	750	698
12-480-483-5732-6480	Comp. Eq. & Software Under \$5K	0	5,805	0	0
12-480-483-5732-6485	Furn. & Eq. Other Under \$5K	87	0	0	0
12-480-483-5740-5312	Local Public Health Grant	80,000 -	0	0	0
12-480-483-5740-5415	Maternal & Child Health	65,306 -	64,104 -	65,000 -	64,000 -
12-480-483-5740-5582	Insurance	2,494 -	1,276 -	2,000 -	2,000 -
12-480-483-5740-5586	Medicaid	54,892 -	53,380 -	63,600 -	62,600 -
12-480-483-5740-5830	Miscellaneous Other Revenue	0	1,950 -	3,000 -	3,000 -
12-480-483-5740-6178	Educational & Cert. Expenses	344	494	315	500
12-480-483-5740-6230	Publications & Brochures	175	0	0	0
12-480-483-5740-6300	Mach., Equip., Software Serv	1,422	50	0	0
12-480-483-5740-6332	Employee Mileage	1,436	2,186	3,000	3,000
12-480-483-5740-6334	Hotel & Meals Travel Expense	13	0	0	0
12-480-483-5740-6338	Training & Registration Fees	259	149	750	750
12-480-483-5740-6340	Machinery & Equipment Rental	1,090	20	0	0
12-480-483-5740-6409	Office Supplies	0	285	0	0
12-480-483-5740-6434	Public Health Supplies	785	45	750	750
12-480-483-5740-6436	Educational Supplies	89	927	400	372
12-480-483-5740-6485	Furn. & Eq. Other Under \$5K	87	73	0	0
12-480-483-5741-6245	Membership Dues & Subscrip.	100	0	100	0
12-480-483-5741-6300	Mach., Equip., Software Serv	10	0	0	0
12-480-483-5741-6340	Machinery & Equipment Rental	2	0	0	0
12-480-483-5743-5411	Women, Infants, & Children	262,242 -	353,709 -	295,000 -	305,000 -
12-480-483-5743-5830	Miscellaneous Other Revenue	263 -	0	0	0
12-480-483-5743-6178	Educational & Cert. Expenses	228	250	525	525
12-480-483-5743-6245	Membership Dues & Subscrip.	263	0	50	0
12-480-483-5743-6249	Public Relations	0	94	0	0
12-480-483-5743-6299	Prof. & Tech. Fee - Other	160	1,229	0	0
12-480-483-5743-6300	Mach., Equip., Software Serv	1,970	2,000	2,000	2,000
12-480-483-5743-6332	Employee Mileage	37	316	250	250
12-480-483-5743-6334	Hotel & Meals Travel Expense	1,093	2,106	750	750
12-480-483-5743-6338	Training & Registration Fees	705	820	800	800
12-480-483-5743-6340	Machinery & Equipment Rental	1,127	352	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services
480 DEPT Health

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-480-483-5743-6409	Office Supplies	547	1,968	1,500	1,397
12-480-483-5743-6434	Public Health Supplies	5,327	5,280	4,000	4,000
12-480-483-5743-6436	Educational Supplies	31	2,558	300	931
12-480-483-5743-6480	Comp. Eq. & Software Under \$5K	1,609	0	0	0
12-480-483-5743-6485	Furn. & Eq. Other Under \$5K	148	73	0	0
12-480-484-0000-5312	Local Public Health Grant	1,500 -	0	0	0
12-480-484-0000-6299	Prof. & Tech. Fee - Other	11,561	0	0	0
12-480-484-0000-6300	Mach., Equip., Software Serv	55	0	0	0
12-480-484-0000-6332	Employee Mileage	0	32	0	0
12-480-484-0000-6334	Hotel & Meals Travel Expense	103	0	0	0
12-480-484-0000-6340	Machinery & Equipment Rental	7	0	0	0
12-480-484-0000-6480	Comp. Eq. & Software Under \$5K	0	58	0	0
12-480-485-0000-5586	Medicaid	589 -	258 -	100 -	200 -
12-480-485-0000-5588	Medicare	0	295 -	0	600 -
12-480-485-0000-5597	Charges For Services - Other	420 -	257 -	500 -	260 -
12-480-485-0000-6230	Publications & Brochures	0	58	0	0
12-480-485-0000-6300	Mach., Equip., Software Serv	77	0	0	0
12-480-485-0000-6332	Employee Mileage	12	16	0	0
12-480-485-0000-6340	Machinery & Equipment Rental	68	6	0	0
12-480-485-0000-6436	Educational Supplies	56	0	0	0
12-480-485-5751-6436	Educational Supplies	16	0	0	0
12-480-485-5752-5586	Medicaid	220 -	0	0	0
12-480-485-5752-6436	Educational Supplies	515	0	0	0
12-480-485-5753-5299	Local Grant	1,410 -	7,693 -	4,900 -	6,370 -
12-480-485-5753-6300	Mach., Equip., Software Serv	32	0	0	0
12-480-485-5753-6332	Employee Mileage	61	4	75	50
12-480-485-5753-6340	Machinery & Equipment Rental	6	0	0	0
12-480-485-5753-6436	Educational Supplies	5,006	4,124	4,825	5,885
12-480-485-5754-5590	Statewide Health Improvement Program	163,492 -	13,187 -	0	0
12-480-485-5754-6230	Publications & Brochures	694	0	0	0
12-480-485-5754-6249	Public Relations	572	0	0	0
12-480-485-5754-6272	Non-Employee Mileage	477	0	0	0
12-480-485-5754-6299	Prof. & Tech. Fee - Other	206,343	280	0	0
12-480-485-5754-6300	Mach., Equip., Software Serv	162	0	0	0
12-480-485-5754-6334	Hotel & Meals Travel Expense	977	0	0	0
12-480-485-5754-6338	Training & Registration Fees	600	0	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

12 FUND Community Services

Report Basis: Cash

480 DEPT Health

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
12-480-485-5754-6340	Machinery & Equipment Rental	14	0	0	0
12-480-485-5754-6436	Educational Supplies	921	2,687	0	0
12-480-485-5754-6480	Comp. Eq. & Software Under \$5K	2,291	9	0	0
12-480-486-5760-5299	Local Grant	0	2,928 -	2,000 -	2,000 -
12-480-486-5760-6340	Machinery & Equipment Rental	0	19	0	0
12-480-486-5761-5312	Local Public Health Grant	10,718 -	0	0	0
12-480-486-5761-5419	Center For Disease Control	41,637 -	49,828 -	40,000 -	35,849 -
12-480-486-5761-6249	Public Relations	1,131	50	50	50
12-480-486-5761-6299	Prof. & Tech. Fee - Other	301	0	0	0
12-480-486-5761-6300	Mach., Equip., Software Serv	486	50	0	0
12-480-486-5761-6332	Employee Mileage	146	565	600	1,000
12-480-486-5761-6334	Hotel & Meals Travel Expense	0	169	300	300
12-480-486-5761-6338	Training & Registration Fees	4,674	0	0	0
12-480-486-5761-6340	Machinery & Equipment Rental	112	3	0	0
12-480-486-5761-6409	Office Supplies	0	84	0	0
12-480-486-5761-6434	Public Health Supplies	0	0	250	250
12-480-486-5761-6480	Comp. Eq. & Software Under \$5K	0	29	0	0
12-480-486-5763-6299	Prof. & Tech. Fee - Other	3,446	0	0	0
12-480-486-5763-6332	Employee Mileage	2	0	0	0
12-480-486-5763-6338	Training & Registration Fees	30	0	0	0
12-480-486-5763-6340	Machinery & Equipment Rental	33	0	0	0
12-480-486-5763-6434	Public Health Supplies	191	0	0	0
12-480-486-5763-6480	Comp. Eq. & Software Under \$5K	3,863	0	0	0
DEPT 480 Health	Revenue	1,620,232 -	1,515,833 -	1,477,756 -	1,406,338 -
	Expend.	1,805,037	1,457,504	1,481,279	1,422,224
	Net	184,805	58,329 -	3,523	15,886
FUND 12 Community Services	Revenue	23,053,439 -	22,754,586 -	22,080,939 -	20,381,623 -
	Expend.	24,320,268	22,906,370	21,231,158	20,953,123
	Net	1,266,829	151,784	849,781 -	571,500

**2014 CROW WING COUNTY
BUDGET**

SENIOR CITIZEN'S VOLUNTEERS

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 40,894	\$ 60,118	\$ 45,308	\$ -	\$ (45,308)	-100.00%
MISCELLANEOUS	61,309	70,848	70,183	-	(70,183)	-100.00%
TOTAL REVENUES	\$ 102,203	\$ 130,966	\$ 115,491	\$ -	\$ (115,491)	-100.00%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ 5,137	\$ 8,142	\$ 8,353	\$ -	\$ (8,353)	-100.00%
PERSONNEL SERVICES	76,484	74,224	80,012	-	(80,012)	-100.00%
SERVICES & CHARGES	25,858	19,699	25,113	-	(25,113)	-100.00%
SUPPLIES & MATERIALS	3,823	277	3,234	-	(3,234)	-100.00%
TOTAL EXPENDITURES	\$ 111,302	\$ 102,342	\$ 116,712	\$ -	\$ (116,712)	-100.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,099)	\$ 28,624	\$ (1,221)	\$ -	\$ 1,221	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(9,099)	28,624	(1,221)	-	1,221	-100.00%

FULL TIME EQUIVALENTS
(2014 included with Human Services)

1.0 1.0 1.0 0.0

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Crow Wing County



USER-SELECTED BUDGET REPORT

13 FUND Senior Citizen's Volunteers
450 DEPT Federal Expense

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
13-450-000-0000-5460	Federal Share Administration	40,574 -	39,430 -	35,557 -	0	
13-450-000-0000-6100	Salaries & Wages - Regular	44,447	35,557	35,557	0	
DEPT 450	Federal Expense	Revenue	40,574 -	39,430 -	35,557 -	0
		Expend.	44,447	35,557	35,557	0
		Net	3,873	0	0	

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Crow Wing County



USER-SELECTED BUDGET REPORT

13 FUND Senior Citizen's Volunteers
451 DEPT State Expense

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
13-451-000-0000-5360	Dhs - State Share Grants	0	20,369 -	9,751 -	0
13-451-000-0000-6033	Insurance	4,310	4,940	3,695	0
13-451-000-0000-6272	Non-Employee Mileage	5,171	7,110	6,056	0
DEPT 451	State Expense	Revenue 0	20,369 -	9,751 -	0
		Expend. 9,481	12,050	9,751	0
		Net 9,481	8,319 -	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

13 FUND Senior Citizen's Volunteers
452 DEPT County Expense

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
13-452-000-0000-5211	Pera Rate Increase	320 -	320 -	0	0
13-452-000-0000-5830	Miscellaneous Other Revenue	61,309 -	70,848 -	70,183 -	0
13-452-000-0000-6002	Integrated Service Project	0	2,547	2,547	0
13-452-000-0000-6032	Meals	0	0	210	0
13-452-000-0000-6033	Insurance	827	655	1,901	0
13-452-000-0000-6100	Salaries & Wages - Regular	14,325	25,444	29,952	0
13-452-000-0000-6150	Health Insurance	8,171	3,706	4,181	0
13-452-000-0000-6152	Dental Insurance	747	338	358	0
13-452-000-0000-6154	Long-Term Disability Insurance	102	104	111	0
13-452-000-0000-6156	Life Insurance	71	71	72	0
13-452-000-0000-6164	Pera	4,261	4,423	4,667	0
13-452-000-0000-6170	Fica	3,502	3,634	4,062	0
13-452-000-0000-6172	Medicare	819	850	949	0
13-452-000-0000-6176	Worker's Compensation	39	99	103	0
13-452-000-0000-6200	Postage & Postal Box Rental	285	320	320	0
13-452-000-0000-6210	Telephone	896	161	750	0
13-452-000-0000-6245	Membership Dues & Subscrip.	219	276	275	0
13-452-000-0000-6272	Non-Employee Mileage	6,163	3,744	8,421	0
13-452-000-0000-6299	Prof. & Tech. Fee - Other	0	300	0	0
13-452-000-0000-6332	Employee Mileage	1,625	1,540	2,100	0
13-452-000-0000-6334	Hotel & Meals Travel Expense	169	225	0	0
13-452-000-0000-6338	Training & Registration Fees	1,735	838	1,750	0
13-452-000-0000-6339	Recognition	9,595	5,185	5,441	0
13-452-000-0000-6409	Office Supplies	3,523	277	2,334	0
13-452-000-0000-6485	Furn. & Eq. Other Under \$5K	300	0	900	0
DEPT 452	County Expense	Revenue 61,629 -	71,168 -	70,183 -	0
		Expend. 57,374	54,735	71,404	0
		Net 4,255 -	16,433 -	1,221	0
FUND 13	Senior Citizen's Volunteers	Revenue 102,203 -	130,966 -	115,491 -	0
		Expend. 111,302	102,342	116,712	0
		Net 9,099	28,624 -	1,221	0

CROW WING COUNTY 2014 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 2013:

Customer

- Meet the annual timber cruising goal by October 1, 2013.
- Maintain dual forest certification to SFI and FSC® standards.
- Close all CWC corrective action requests for the certification surveillance audit by year end.
- Respond to 100% of customer inquiries within 24 hours.
- Maintain 75% closure rate for public inquiries.

- Conduct regular customer surveys to gauge service.
- Customer Feedback – Receive feedback from 20 customers per month.
- Achieve 80% positive customer feedback.
- Follow up on negative customer comment within 2 business days.
- Send out 3 press releases quarterly.
- Coordinate with PVC and ES to distribute a quarterly update of the Land Services Department to townships and cities.
-

Financial

- Meet budget targets for revenues and expenditures.
- Identify efficiencies to reallocate resources within existing budget.
-

Internal Processes

- Complete 1,000 acres of regeneration surveys.
- Complete 2,500 acres of forest inventory internally.
- Implement the timber and recreation management plan for Mississippi Northwoods project.
-

Learning and Growth

- Achieve 75% on Employee Satisfaction Survey.
- Zero lost time accidents.
- Staff will present 6 safety briefing topics at weekly staff meetings annually.
- Technical Admin Staff will attend 2 Microsoft Office/GIS training sessions while Natural Resource Managers will attend 4 training sessions.
- Each staff member will actively serve on a county or state committee by attending 75% of the scheduled meetings.
- Complete mid-year performance reviews by July 31st annually.
- Complete 100% of staff performance reviews by January 30 2014. •

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Customer

- Meet the annual timber cruising goal by October 1, 2014.
- Maintain dual forest certification to SFI and FSC® standards.
- Close all CWC corrective action requests for the certification surveillance audit by year end.
- Respond to 100% of customer inquiries within 24 hours.
- Maintain 75% closure rate for public inquiries.
- Conduct regular customer surveys to gauge service.
- Customer Feedback – Receive feedback from 20 customers per month.
- Achieve 80% positive customer feedback.
- Follow up on negative customer comment within 2 business days.
- Send out 3 press releases quarterly.
- Coordinate with PVC and ES to distribute a quarterly update of the Land Services Department to townships and cities.
-

Financial

- Meet budget targets for revenues and expenditures.
- Identify efficiencies to reallocate resources within existing budget.
-

Internal Processes

- Complete 1,000 acres of regeneration surveys.
- Complete 2,500 acres of forest inventory internally.
- Implement the timber and recreation management plan for Mississippi Northwoods project.
-

Learning and Growth

- Achieve 75% on Employee Satisfaction Survey.

- Zero lost time accidents.
- Staff will present 6 safety briefing topics at weekly staff meetings annually.
- Technical Admin Staff will attend 2 Microsoft Office/GIS training sessions while Natural Resource Managers will attend 4 training sessions.
- Each staff member will actively serve on a county or state committee by attending 75% of the scheduled meetings.
- Complete mid-year performance reviews by July 31st annually.
- Complete 100% of staff performance reviews by January 30 2015.
-

**2014 CROW WING COUNTY
BUDGET**

PUBLIC LAND MANAGEMENT - COMBINED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	-
SPECIAL ASSESSMENTS	-	-	-	-	-	-
LICENSES AND PERMITS	670,051.00	805,895.00	603,000.00	483,000.00	(120,000)	-19.90%
INTERGOVERNMENTAL	85,955.00	11,156,947.00	71,000.00	106,000.00	35,000	49.30%
CHARGES FOR SERVICES	2,047.00	16,050.00	100.00	-	(100)	-100.00%
FINES AND FORFEITURES	-	-	-	-	-	-
GIFTS AND CONTRIBUTIONS	-	-	-	-	-	-
INVESTMENTS	16,548.00	17,650.00	30,000.00	17,650.00	(12,350)	-41.17%
MISCELLANEOUS	353,265.00	235,396.00	106,700.00	171,800.00	65,100	61.01%
TOTAL REVENUES	\$ 1,127,866	\$ 12,231,938	\$ 810,800	\$ 778,450	\$ (32,350)	-3.99%
<u>EXPENDITURES:</u>						
PUBLIC AID ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
PERSONNEL SERVICES	423,725.00	405,373.00	476,864.00	454,070.00	(22,794)	-4.78%
SERVICES & CHARGES	163,155.00	196,824.00	205,000.00	195,108.00	(9,892)	-4.83%
SUPPLIES & MATERIALS	45,439.00	58,359.00	44,700.00	47,464.00	2,764	6.18%
CAPITAL OUTLAY	26,938.00	11,066,040.00	35,000.00	77,500.00	42,500	121.43%
DEBT SERVICE	-	-	-	-	-	-
OTHER EXPENDITURES	402,283.00	428,473.00	243,346.00	62,736.00	(180,610)	-74.22%
TOTAL EXPENDITURES	\$ 1,061,540	\$ 12,155,069	\$ 1,004,910	\$ 836,878	\$ (168,032)	-16.72%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 66,326	\$ 76,869	\$ (194,110)	\$ (58,428)	\$ 135,682	-69.90%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	66,326	76,869	(194,110)	(58,428)	135,682	-69.90%

FULL TIME EQUIVALENTS

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**2014 CROW WING COUNTY
BUDGET**

RESOURCE DEVELOPMENT

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 80,224	\$ 11,119,445	\$ 71,000	\$ 80,000	\$ 9,000	12.68%
TOTAL REVENUES	\$ 80,224	\$ 11,119,445	\$ 71,000	\$ 80,000	\$ 9,000	12.68%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 32,862	\$ 77,777	\$ 80,500	\$ 76,000	\$ (4,500)	-5.59%
SUPPLIES & MATERIALS	216	3,774	4,000	4,000	-	0.00%
CAPITAL OUTLAY	7,007	11,047,882	-	-	-	-
TOTAL EXPENDITURES	\$ 40,085	\$ 11,129,433	\$ 84,500	\$ 80,000	\$ (4,500)	-5.33%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 40,139	\$ (9,988)	\$ (13,500)	\$ -	\$ 13,500	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	40,139	(9,988)	(13,500)	-	13,500	-100.00%

Crow Wing County



USER-SELECTED BUDGET REPORT

21 FUND Resource Development

Report Basis: Cash

674 DEPT Grants Assisted Programs

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
21-674-000-0000-5281	Payments In Lieu Of Taxes	64,762 -	64,694 -	55,000 -	65,000 -	
21-674-000-0000-5329	Natural Resources	0	11,039,580 -	0	0	
21-674-000-0000-6283	Contractor Fee - Other	1,914	41,428	35,000	35,000	
21-674-000-0000-6299	Prof. & Tech. Fee - Other	0	2,149	16,500	13,000	
21-674-000-0000-6383	Surveyor Fee - Interfund	13,292	15,000	15,000	15,000	
21-674-000-0000-6450	Agriculture Related Supplies	0	757	1,000	1,000	
21-674-000-0000-6520	Culverts	0	1,020	1,000	1,000	
21-674-000-0000-6600	Site or Grounds Acq. Over \$5K	0	11,039,580	0	0	
21-674-000-0000-6650	Furn. & Eq. Other Over \$5K	7,007	8,303	0	0	
21-674-450-0000-5329	Natural Resources	15,461 -	15,171 -	16,000 -	15,000 -	
21-674-450-0000-6283	Contractor Fee - Other	17,656	16,730	14,000	13,000	
21-674-450-0000-6299	Prof. & Tech. Fee - Other	0	2,470	0	0	
21-674-450-0000-6520	Culverts	216	1,998	2,000	2,000	
DEPT 674	Grants Assisted Programs	Revenue	80,224 -	11,119,445 -	71,000 -	80,000 -
		Expend.	40,085	11,129,433	84,500	80,000
		Net	40,139 -	9,988	13,500	0
FUND 21	Resource Development	Revenue	80,224 -	11,119,445 -	71,000 -	80,000 -
		Expend.	40,085	11,129,433	84,500	80,000
		Net	40,139 -	9,988	13,500	0

**2014 CROW WING COUNTY
BUDGET**

FORFEITED TAX SALE

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 670,051	\$ 805,895	\$ 603,000	\$ 483,000	\$ (120,000)	-19.90%
INTERGOVERNMENTAL	5,731	37,502	-	26,000	26,000	-
CHARGES FOR SERVICES	2,047	16,050	100	-	(100)	-100.00%
INVESTMENTS	16,548	17,650	30,000	17,650	(12,350)	-41.17%
MISCELLANEOUS	353,265	235,396	106,700	171,800	65,100	61.01%
TOTAL REVENUES	\$ 1,047,642	\$ 1,112,493	\$ 739,800	\$ 698,450	\$ (41,350)	-5.59%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 423,725	\$ 405,373	\$ 476,864	\$ 454,070	\$ (22,794)	-4.78%
SERVICES & CHARGES	130,293	119,047	124,500	119,108	(5,392)	-4.33%
SUPPLIES & MATERIALS	45,223	54,585	40,700	43,464	2,764	6.79%
CAPITAL OUTLAY	19,931	18,158	35,000	77,500	42,500	121.43%
OTHER EXPENDITURES	402,283	428,473	243,346	62,736	(180,610)	-74.22%
TOTAL EXPENDITURES	\$ 1,021,455	\$ 1,025,636	\$ 920,410	\$ 756,878	\$ (163,532)	-17.77%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 26,187	\$ 86,857	\$ (180,610)	\$ (58,428)	\$ 122,182	-67.65%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	26,187	86,857	(180,610)	(58,428)	122,182	-67.65%

FULL TIME EQUIVALENTS

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Crow Wing County



USER-SELECTED BUDGET REPORT

22 FUND Forfeited Tax Sale

Report Basis: Cash

670 DEPT Public Land Management

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
22-670-000-0000-5190	Firewood Permit	2,830 -	2,379 -	3,000 -	3,000 -
22-670-000-0000-5191	Timber Permit	667,221 -	803,516 -	600,000 -	480,000 -
22-670-000-0000-5211	Pera Rate Increase	1,176 -	1,176 -	0	0
22-670-000-0000-5307	Public Safety	0	2,922 -	0	0
22-670-000-0000-5329	Natural Resources	4,555 -	23,662 -	0	26,000 -
22-670-000-0000-5499	Federal Grants	0	9,742 -	0	0
22-670-000-0000-5597	Charges For Services - Other	2,047 -	16,050 -	100 -	0
22-670-000-0000-5720	Investment Earnings Restricted	16,548 -	17,650 -	30,000 -	17,650 -
22-670-000-0000-5790	Sale Of Property	76,628 -	83,230 -	37,500 -	120,000 -
22-670-000-0000-5791	Sale Of Property Contract	95,415 -	80,935 -	62,500 -	40,000 -
22-670-000-0000-5792	Sale Of Timber	2,116 -	2,794 -	2,000 -	0
22-670-000-0000-5793	Sale - Repurchase Of L& Forf	171,901 -	31,552 -	3,000 -	10,000 -
22-670-000-0000-5810	Rents & Royalties	331 -	841 -	200 -	300 -
22-670-000-0000-5830	Miscellaneous Other Revenue	6,874 -	36,045 -	1,500 -	1,500 -
22-670-000-0000-6100	Salaries & Wages - Regular	298,874	294,463	344,327	324,077
22-670-000-0000-6105	Salaries & Wages - Overtime	123	265	2,605	2,616
22-670-000-0000-6110	Per Diem - Employee	1,050	350	0	0
22-670-000-0000-6150	Health Insurance	44,723	35,827	44,597	37,861
22-670-000-0000-6152	Dental Insurance	4,083	3,258	4,384	3,105
22-670-000-0000-6154	Long-Term Disability Insurance	531	496	593	655
22-670-000-0000-6156	Life Insurance	390	364	418	422
22-670-000-0000-6160	Retiree Health Insurance	25,341	21,731	22,583	29,414
22-670-000-0000-6162	Health Care Savings Plan (HCSP)	600	650	750	975
22-670-000-0000-6164	Pera	21,677	21,342	24,717	23,269
22-670-000-0000-6170	Fica	17,644	17,513	21,512	20,256
22-670-000-0000-6172	Medicare	4,127	4,169	5,031	4,737
22-670-000-0000-6176	Worker's Compensation	4,231	4,524	5,347	6,683
22-670-000-0000-6178	Educational & Cert. Expenses	329	422	0	0
22-670-000-0000-6200	Postage & Postal Box Rental	0	0	0	1,200
22-670-000-0000-6210	Telephone	2,354	2,354	2,500	2,500
22-670-000-0000-6245	Membership Dues & Subscrip.	4,391	3,752	4,600	4,600
22-670-000-0000-6249	Public Relations	2,511	9,865	5,000	5,000
22-670-000-0000-6255	Sanitation	525	76	2,000	2,000
22-670-000-0000-6272	Non-Employee Mileage	423	154	600	600
22-670-000-0000-6283	Contractor Fee - Other	63,187	54,581	66,750	60,000
22-670-000-0000-6299	Prof. & Tech. Fee - Other	18,989	10,561	3,000	3,258

Crow Wing County



USER-SELECTED BUDGET REPORT

22 FUND Forfeited Tax Sale

Report Basis: Cash

670 DEPT Public Land Management

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
22-670-000-0000-6300	Mach., Equip., Software Serv	4,342	1,563	2,000	2,000
22-670-000-0000-6305	Building Repair & Maint. Serv	0	571	100	0
22-670-000-0000-6330	Motor Pool Vehicle Usage	0	0	200	200
22-670-000-0000-6332	Employee Mileage	0	332	750	750
22-670-000-0000-6334	Hotel & Meals Travel Expense	10	845	500	500
22-670-000-0000-6338	Training & Registration Fees	1,103	865	2,500	2,500
22-670-000-0000-6340	Machinery & Equipment Rental	3,792	3,528	4,000	4,000
22-670-000-0000-6380	Auditor Fee - Interfund	15,000	15,000	15,000	15,000
22-670-000-0000-6383	Surveyor Fee - Interfund	13,292	0	0	0
22-670-000-0000-6389	PVC Fee - Interfund	0	15,000	15,000	15,000
22-670-000-0000-6390	Highway Fee - Interfund	375	0	0	0
22-670-000-0000-6409	Office Supplies	2,398	3,673	3,000	3,000
22-670-000-0000-6450	Agriculture Related Supplies	23,692	33,289	23,000	21,419
22-670-000-0000-6480	Comp. Eq. & Software Under \$5K	4,817	3,263	0	4,517
22-670-000-0000-6520	Culverts	507	4,754	0	0
22-670-000-0000-6560	Gasoline, Diesel, & Other Fuels	8,312	7,613	12,200	12,200
22-670-000-0000-6565	Motor Oil & Lubricants	277	105	0	0
22-670-000-0000-6570	Tires, Tubes, Batt,&Vhcl Parts	4,636	1,391	0	0
22-670-000-0000-6575	Machinery Parts	293	208	2,500	2,328
22-670-000-0000-6580	Other Repair & Maint. Supplies	291	289	0	0
22-670-000-0000-6605	Site Or Grounds Imp. Over \$5K	289	656	0	12,500
22-670-000-0000-6640	Vehicle & Machinery Over \$5K	19,642	11,409	35,000	30,000
22-670-000-0000-6650	Furn. & Eq. Other Over \$5K	0	6,093	0	35,000
22-670-000-0000-6890	Tax Settled- Other Taxing Dist	402,283	428,473	243,346	62,736
DEPT 670	Public Land Management	Revenue 1,047,643 -	1,112,493 -	739,800 -	698,450 -
		Expend. 1,021,454	1,025,636	920,410	756,878
		Net 26,190 -	86,857 -	180,610	58,428
FUND 22	Forfeited Tax Sale	Revenue 1,047,643 -	1,112,493 -	739,800 -	698,450 -
		Expend. 1,021,454	1,025,636	920,410	756,878
		Net 26,190 -	86,857 -	180,610	58,428

**2014 CROW WING COUNTY
BUDGET**

ENVIRONMENTAL TRUST

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INVESTMENTS	\$ 64,500	\$ 28,101	\$ 58,000	\$ 58,000	\$ -	0.00%
TOTAL REVENUES	\$ 64,500	\$ 28,101	\$ 58,000	\$ 58,000	\$ -	0.00%
<u>EXPENDITURES:</u>						
CAPITAL OUTLAY	\$ 57,229	\$ 57,229	\$ 57,229	\$ 57,229	\$ -	0.00%
TOTAL EXPENDITURES	\$ 57,229	\$ 57,229	\$ 57,229	\$ 57,229	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 7,271	\$ (29,128)	\$ 771	\$ 771	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	7,271	(29,128)	771	771	-	0.00%

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Crow Wing County



USER-SELECTED BUDGET REPORT

45 FUND Permanent Environmental Fund
690 DEPT Environmental Trust

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
	45-690-000-0000-5710	Investment Earnings	64,500 -	28,101 -	58,000 -	58,000 -
	45-690-000-0000-6600	Site Or Grounds Acq. Over \$5K	57,229	57,229	57,229	57,229
DEPT 690	Environmental Trust	Revenue	64,500 -	28,101 -	58,000 -	58,000 -
		Expend.	57,229	57,229	57,229	57,229
		Net	7,271 -	29,129	771 -	771 -
FUND 45	Permanent Environmental Fund	Revenue	64,500 -	28,101 -	58,000 -	58,000 -
		Expend.	57,229	57,229	57,229	57,229
		Net	7,271 -	29,129	771 -	771 -

**2014 CROW WING COUNTY
BUDGET**

DEBT SERVICE - COMBINED

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 5,615,387	\$ 4,389,224	\$ 4,261,414	\$ 5,094,801	\$ 833,387	19.56%
INTERGOVERNMENTAL	2,381	1,991	500	1,800	1,300	260.00%
MISCELLANEOUS	92,560	101,188	97,567	92,722	(4,845)	-4.97%
TOTAL REVENUES	\$ 5,710,328	\$ 4,492,403	\$ 4,359,481	\$ 5,189,323	\$ 829,842	19.04%
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 5,531,075	\$ 5,659,750	\$ 9,187,097	\$ 5,204,106	\$ (3,982,991)	-43.35%
TOTAL EXPENDITURES	\$ 5,531,075	\$ 5,659,750	\$ 9,187,097	\$ 5,204,106	\$ (3,982,991)	-43.35%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 179,253	\$ (1,167,347)	\$ (4,827,616)	\$ (14,783)	\$ 4,812,833	-99.69%
TOTAL OTHER FINANCING SOURCES (USES)	33,649	(176,741)	3,627,565	-	(3,627,565)	-100.00%
NET CHANGE IN FUND BALANCES	212,902	(1,344,088)	(1,200,051)	(14,783)	1,185,268	-98.77%

**2014 CROW WING COUNTY
BUDGET**

DEBT SERVICE - COUNTY JAIL BONDS

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 1,501,623	\$ 1,482,232	\$ 1,466,673	\$ 1,773,500	\$ 306,827	20.92%
INTERGOVERNMENTAL	601	682	500	600	100	20.00%
TOTAL REVENUES	\$ 1,502,224	\$ 1,482,914	\$ 1,467,173	\$ 1,774,100	\$ 306,927	20.92%
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 1,397,938	\$ 1,388,863	\$ 3,169,600	\$ 1,777,775	\$ (1,391,825)	-43.91%
TOTAL EXPENDITURES	\$ 1,397,938	\$ 1,388,863	\$ 3,169,600	\$ 1,777,775	\$ (1,391,825)	-43.91%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 104,286	\$ 94,051	\$ (1,702,427)	\$ (3,675)	\$ 1,698,752	-99.78%
TOTAL OTHER FINANCING SOURCES (USES)	(36,620)	-	1,285,642	-	(1,285,642)	-100.00%
NET CHANGE IN FUND BALANCES	67,666	94,051	(416,785)	(3,675)	413,110	-99.12%

Crow Wing County



USER-SELECTED BUDGET REPORT

32 FUND Debt Svc.-Cty Jail Bonds

Report Basis: Cash

815 DEPT Debt Service

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
32-815-000-0000-5001	Property Taxes - Current	1,403,871 -	1,417,873 -	1,446,118 -	1,747,750 -	
32-815-000-0000-5004	Property Taxes - Delinquent	37,803 -	36,103 -	0	0	
32-815-000-0000-5007	Manufactured Home - Current	1,692 -	1,926 -	0	0	
32-815-000-0000-5008	Manufactured Home - Delinquent	190 -	200 -	0	0	
32-815-000-0000-5011	Current Severed Minerals Tax	167 -	161 -	0	0	
32-815-000-0000-5012	Delinquent Severed Mineral Tax	1 -	1 -	0	0	
32-815-000-0000-5212	Disparity Reduction Aid	605 -	595 -	601 -	750 -	
32-815-000-0000-5215	Local Disaster Abatement	0	72 -	0	0	
32-815-000-0000-5221	Supplemental Homestead Credit	20,674 -	20,724 -	19,954 -	25,000 -	
32-815-000-0000-5226	Market Value Homestead Credit	36,620 -	4,650 -	0	0	
32-815-000-0000-5281	Payments In Lieu Of Taxes	601 -	611 -	500 -	600 -	
32-815-000-0000-5910	Interfund Transfers	0	0	1,242,547 -	0	
32-815-000-0000-5940	Gen. Obligation Bonds Issued	0	0	10,480,000 -	0	
32-815-000-0000-5965	Premiums on Bonds/Notes Issued	0	0	1,303,705 -	0	
32-815-000-0000-6714	Issuance Costs	0	0	43,094	0	
32-815-000-0000-6724	Interest	657,506	628,431	597,531	267,275	
32-815-000-0000-6734	Principal	740,000	760,000	2,528,475	1,510,000	
32-815-000-0000-6744	Services & Charges	431	431	500	500	
32-815-000-0000-6980	Advanced Refunding Debt Payments	0	0	11,740,610	0	
32-815-000-0000-6999	Interfund Transfers Out	36,620	0	0	0	
DEPT 815	Debt Service	Revenue	1,502,223 -	1,482,914 -	14,493,425 -	1,774,100 -
		Expend.	1,434,558	1,388,863	14,910,210	1,777,775
		Net	67,666 -	94,051 -	416,785	3,675
FUND 32	Debt Svc.-Cty Jail Bonds	Revenue	1,502,223 -	1,482,914 -	14,493,425 -	1,774,100 -
		Expend.	1,434,558	1,388,863	14,910,210	1,777,775
		Net	67,666 -	94,051 -	416,785	3,675

**2014 CROW WING COUNTY
BUDGET**

DEBT SERVICE - CAPITAL IMPROVEMENT PLAN BONDS

	<u>2011 ACTUAL</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET</u>	<u>2014 BUDGET</u>	<u>2013 / 2014 DOLLAR INC/(DEC)</u>	<u>2013 / 2014 % INC/(DEC)</u>
<u>REVENUES:</u>						
TAXES	\$ 2,777,191	\$ 2,734,296	\$ 2,697,174	\$ 3,229,250	\$ 532,076	19.73%
INTERGOVERNMENTAL	1,112	1,258	-	1,200	1,200	-
TOTAL REVENUES	<u>\$ 2,778,303</u>	<u>\$ 2,735,554</u>	<u>\$ 2,697,174</u>	<u>\$ 3,230,450</u>	<u>\$ 533,276</u>	<u>19.77%</u>
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 2,585,544	\$ 2,564,344	\$ 5,830,404	\$ 3,240,888	\$ (2,589,516)	-44.41%
TOTAL EXPENDITURES	<u>\$ 2,585,544</u>	<u>\$ 2,564,344</u>	<u>\$ 5,830,404</u>	<u>\$ 3,240,888</u>	<u>\$ (2,589,516)</u>	<u>-44.41%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 192,759</u>	<u>\$ 171,210</u>	<u>\$ (3,133,230)</u>	<u>\$ (10,438)</u>	<u>\$ 3,122,792</u>	<u>-99.67%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(67,695)</u>	<u>-</u>	<u>2,341,923</u>	<u>-</u>	<u>(2,341,923)</u>	<u>-100.00%</u>
NET CHANGE IN FUND BALANCES	<u>125,064</u>	<u>171,210</u>	<u>(791,307)</u>	<u>(10,438)</u>	<u>780,869</u>	<u>-98.68%</u>

Crow Wing County



USER-SELECTED BUDGET REPORT

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

Report Basis: Cash

815 DEPT Debt Service

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
33-815-000-0000-5001	Property Taxes - Current	2,596,014 -	2,615,123 -	2,659,078 -	3,181,850 -	
33-815-000-0000-5004	Property Taxes - Delinquent	70,305 -	67,007 -	0	0	
33-815-000-0000-5007	Manufactured Home - Current	3,130 -	3,554 -	0	0	
33-815-000-0000-5008	Manufactured Home - Delinquent	354 -	372 -	0	0	
33-815-000-0000-5011	Current Severed Minerals Tax	308 -	297 -	0	0	
33-815-000-0000-5012	Delinquent Severed Mineral Tax	1 -	1 -	0	0	
33-815-000-0000-5212	Disparity Reduction Aid	1,119 -	1,096 -	1,133 -	1,400 -	
33-815-000-0000-5215	Local Disaster Abatement	0	132 -	0	0	
33-815-000-0000-5221	Supplemental Homestead Credit	38,264 -	38,274 -	36,963 -	46,000 -	
33-815-000-0000-5226	Market Value Homestead Credit	67,695 -	8,572 -	0	0	
33-815-000-0000-5281	Payments In Lieu Of Taxes	1,112 -	1,126 -	0	1,200 -	
33-815-000-0000-5910	Interfund Transfers	0	0	2,257,453 -	0	
33-815-000-0000-5940	Gen. Obligation Bonds Issued	0	0	19,040,000 -	0	
33-815-000-0000-5965	Premiums on Bonds/Notes Issued	0	0	2,365,398 -	0	
33-815-000-0000-6714	Issuance Costs	0	0	84,469	0	
33-815-000-0000-6724	Interest	1,245,113	1,183,913	1,120,800	485,388	
33-815-000-0000-6734	Principal	1,340,000	1,380,000	4,624,635	2,755,000	
33-815-000-0000-6744	Services & Charges	431	431	500	500	
33-815-000-0000-6980	Advanced Refunding Debt Payments	0	0	21,320,928	0	
33-815-000-0000-6999	Interfund Transfers Out	67,695	0	0	0	
DEPT 815	Debt Service	Revenue	2,778,303 -	2,735,554 -	26,360,025 -	3,230,450 -
		Expend.	2,653,239	2,564,344	27,151,332	3,240,888
		Net	125,064 -	171,210 -	791,307	10,438
FUND 33	Debt Svc.-Cap. Imp. Plan Bonds	Revenue	2,778,303 -	2,735,554 -	26,360,025 -	3,230,450 -
		Expend.	2,653,239	2,564,344	27,151,332	3,240,888
		Net	125,064 -	171,210 -	791,307	10,438

**2014 CROW WING COUNTY
BUDGET**

AIRPORT BONDS

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 110,188	\$ 99,724	\$ 97,567	\$ 92,051	\$ (5,516)	-5.65%
INTERGOVERNMENTAL	46	49	-	-	-	-
MISCELLANEOUS	92,560	101,188	97,567	92,722	(4,845)	-4.97%
TOTAL REVENUES	\$ 202,794	\$ 200,961	\$ 195,134	\$ 184,773	\$ (10,361)	-5.31%
<u>EXPENDITURES:</u>						
DEBT SERVICE	\$ 27,293	\$ 183,493	\$ 187,093	\$ 185,443	\$ (1,650)	-0.88%
TOTAL EXPENDITURES	\$ 27,293	\$ 183,493	\$ 187,093	\$ 185,443	\$ (1,650)	-0.88%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 175,501	\$ 17,468	\$ 8,041	\$ (670)	\$ (8,711)	-108.33%
TOTAL OTHER FINANCING SOURCES (USES)	(2,670)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	172,831	17,468	8,041	(670)	(8,711)	-108.33%

Crow Wing County



USER-SELECTED BUDGET REPORT

35 FUND Airport Bonds
815 DEPT Debt Service

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
35-815-000-0000-5001	Property Taxes - Current	103,025 -	95,110 -	96,032 -	90,461 -	
35-815-000-0000-5004	Property Taxes - Delinquent	2,707 -	2,555 -	0	0	
35-815-000-0000-5007	Manufactured Home - Current	116 -	118 -	0	0	
35-815-000-0000-5008	Manufactured Home - Delinquent	10 -	12 -	0	0	
35-815-000-0000-5011	Current Severed Minerals Tax	13 -	11 -	0	0	
35-815-000-0000-5012	Delinquent Severed Mineral Tax	0 -	0 -	0	0	
35-815-000-0000-5212	Disparity Reduction Aid	44 -	40 -	17 -	40 -	
35-815-000-0000-5215	Local Disaster Abatement	0	5 -	0	0	
35-815-000-0000-5221	Supplemental Homestead Credit	1,602 -	1,565 -	1,518 -	1,550 -	
35-815-000-0000-5226	Market Value Homestead Credit	2,670 -	312 -	0	0	
35-815-000-0000-5281	Payments In Lieu Of Taxes	46 -	44 -	0	0	
35-815-000-0000-5830	Miscellaneous Other Revenue	92,560 -	101,188 -	97,567 -	92,722 -	
35-815-000-0000-6724	Interest	25,862	38,068	36,593	34,943	
35-815-000-0000-6734	Principal	0	145,000	150,000	150,000	
35-815-000-0000-6744	Services & Charges	1,431	425	500	500	
35-815-000-0000-6999	Interfund Transfers Out	2,670	0	0	0	
DEPT 815	Debt Service	Revenue	202,794 -	200,960 -	195,134 -	184,773 -
		Expend.	29,963	183,493	187,093	185,443
		Net	172,831 -	17,468 -	8,041 -	670
FUND 35	Airport Bonds	Revenue	202,794 -	200,960 -	195,134 -	184,773 -
		Expend.	29,963	183,493	187,093	185,443
		Net	172,831 -	17,468 -	8,041 -	670

**2014 CROW WING COUNTY
BUDGET**

SMALL CITIES DEVELOPMENT PROGRAM

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 319,635	\$ 52,607	\$ -	\$ -	\$ -	-
INVESTMENTS	\$ 4,603	\$ 6,867	\$ 6,500	\$ 5,709	\$ (791)	-12.17%
MISCELLANEOUS	8,599	11,497	13,000	13,593	593	4.56%
TOTAL REVENUES	\$ 332,837	\$ 70,971	\$ 19,500	\$ 19,302	\$ (198)	-1.02%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 378,197	\$ 7,780	\$ 5,000	\$ -	\$ (5,000)	-100.00%
TOTAL EXPENDITURES	\$ 378,197	\$ 7,780	\$ 5,000	\$ -	\$ (5,000)	-100.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (45,360)	\$ 63,191	\$ 14,500	\$ 19,302	\$ 4,802	33.12%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(45,360)	63,191	14,500	19,302	4,802	33.12%

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Crow Wing County



USER-SELECTED BUDGET REPORT

23 FUND Small Cities Development Program (SCDP)

Report Basis: Cash

750 DEPT Redevelopment

		2011	2012	2013 BDGT	2014 BDGT
		Actual	Actual	AMOUNT	AMOUNT
<u>Account Number</u>		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Description</u>					
23-750-000-0000-5498	Cdbg - Small Cities	319,635 -	52,607 -	0	0
23-750-000-0000-5710	Investment Earnings	4,603 -	6,867 -	6,500 -	5,709 -
23-750-000-0000-5830	Miscellaneous Other Revenue	8,599 -	11,497 -	13,000 -	13,593 -
23-750-000-0000-6299	Prof. & Tech. Fee - Other	378,197	7,780	5,000	0
DEPT 750	Redevelopment	Revenue	332,837 -	70,971 -	19,500 -
		Expend.	378,197	7,780	5,000
		Net	45,360	63,191 -	14,500 -
FUND 23	Small Cities Development Program (SCDP)	Revenue	332,837 -	70,971 -	19,500 -
		Expend.	378,197	7,780	5,000
		Net	45,360	63,191 -	19,302 -

**2014 CROW WING COUNTY
BUDGET**

CAPITAL PROJECTS

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 120,726	\$ 1,838,672	\$ 1,884,537	\$ 898,867	\$ (985,670)	-52.30%
INTERGOVERNMENTAL	604,300	604,391	1,553,455	2,027,403	473,948	30.51%
MISCELLANEOUS	243,586	241,429	265,794	243,586	(22,208)	-8.36%
TOTAL REVENUES	\$ 968,612	\$ 2,684,492	\$ 3,703,786	\$ 3,169,856	\$ (533,930)	-14.42%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 25,404	\$ -	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	3,028	5,384	-	-	-	-
CAPITAL OUTLAY	536,044	1,239,059	1,667,629	3,083,034	1,415,405	84.88%
TOTAL EXPENDITURES	\$ 564,476	\$ 1,244,443	\$ 1,667,629	\$ 3,083,034	\$ 1,415,405	84.88%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 404,136	\$ 1,440,049	\$ 2,036,157	\$ 86,822	\$ (1,949,335)	-95.74%
TOTAL OTHER FINANCING SOURCES (USES)	680,444	176,741	(3,500,000)	-	3,500,000	-100.00%
NET CHANGE IN FUND BALANCES	1,084,580	1,616,790	(1,463,843)	86,822	1,550,665	-105.93%

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects
035 DEPT Administrator

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-035-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	8,250	0
DEPT 035	Administrator				
	Revenue				
	Expend.	0	0	8,250	0
	Net	0	0	8,250	0

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects
040 DEPT Auditor-Treasurer

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-040-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	4,680	75,000
DEPT 040	Auditor-Treasurer				
	Revenue				
	Expend.	0	0	4,680	75,000
	Net	0	0	4,680	75,000

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects

Report Basis: Cash

061 DEPT Information Technology

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
43-061-000-0000-6645	Comp. Eq. & Software Over \$5K	0	150,538	277,628	398,147
DEPT 061	Information Technology				
	Revenue				
	Expend.	0	150,538	277,628	398,147
	Net	0	150,538	277,628	398,147

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects

Report Basis: Cash

063 DEPT Human Resources

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-063-000-0000-6645	Comp. Eq. & Software Over \$5K	0	29,550	0	0
DEPT 063	Human Resources				
	Revenue				
	Expend.	0	29,550	0	0
	Net	0	29,550	0	0

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects
090 DEPT Attorney

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-090-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	0	105,928
DEPT 090	Attorney				
	Revenue				
	Expend.	0	0	0	105,928
	Net	0	0	0	105,928

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects

Report Basis: Cash

104 DEPT Environmental Services

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
43-104-000-0000-6640	Vehicle & Machinery Over \$5K	0	0	0	30,000
DEPT 104	Environmental Services				
	Revenue				
	Expend.	0	0	0	30,000
	Net	0	0	0	30,000

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects
110 DEPT Facilities

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-110-000-0000-6300	Mach., Equip., Software Serv	404	0	0	0
43-110-000-0000-6340	Machinery & Equipment Rental	25,000	0	0	0
43-110-000-0000-6485	Furn. & Eq. Other Under \$5K	3,028	5,384	0	0
43-110-000-0000-6605	Site Or Grounds Imp. Over \$5K	0	11,478	57,000	10,000
43-110-000-0000-6630	Building - Imp. Over \$5K	124,787	78,253	237,521	360,000
43-110-000-0000-6640	Vehicle & Machinery Over \$5K	0	0	22,500	50,000
43-110-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	0	35,000
43-110-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	0	27,500
DEPT 110	Facilities				
	Revenue				
	Expend.	153,220	95,115	317,021	482,500
	Net	153,220	95,115	317,021	482,500

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects
201 DEPT Sheriff

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-201-000-0000-6620	Building Acq./ Const. Over \$5K	0	6,768	0	0
43-201-000-0000-6640	Vehicle & Machinery Over \$5K	211,522	533,260	412,000	476,459
43-201-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	0	50,000
DEPT 201	Sheriff				
	Revenue				
	Expend.	211,522	540,027	412,000	526,459
	Net	211,522	540,027	412,000	526,459

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects
250 DEPT Jail

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-250-000-0000-6645	Comp. Eq. & Software Over \$5K	0	73,012	13,485	0
43-250-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	0	120,000
DEPT 250	Jail				
	Revenue				
	Expend.	0	73,012	13,485	120,000
	Net	0	73,012	13,485	120,000

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects

Report Basis: Cash

301 DEPT Administration (Hwy)

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-301-000-0000-6640	Vehicle & Machinery Over \$5K	199,734	306,200	404,569	685,000
43-301-000-0000-6645	Comp. Eq. & Software Over \$5K	0	0	9,000	0
DEPT 301	Administration (Hwy)				
	Revenue				
	Expend.	199,734	306,200	413,569	685,000
	Net	199,734	306,200	413,569	685,000

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Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects

Report Basis: Cash

410 DEPT Income Maintenance

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
43-410-000-0000-6620	Building Acq./ Const. Over \$5K	0	0	0	30,000
43-410-000-0000-6630	Building - Imp. Over \$5K	0	0	50,000	0
43-410-000-0000-6640	Vehicle & Machinery Over \$5K	0	0	0	50,000
43-410-000-0000-6645	Comp. Eq. & Software Over \$5K	0	50,000	170,996	580,000
DEPT 410	Income Maintenance				
	Revenue				
	Expend.	0	50,000	220,996	660,000
	Net	0	50,000	220,996	660,000

Crow Wing County



USER-SELECTED BUDGET REPORT

43 FUND Capital Projects

Report Basis: Cash

855 DEPT Non Departmental - Capital Projects

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
43-855-000-0000-5001	Property Taxes - Current	0	1,760,299 -	1,871,537 -	885,099 -
43-855-000-0000-5004	Property Taxes - Delinquent	36 -	11 -	0	0
43-855-000-0000-5007	Manufactured Home - Current	0	2,121 -	0	0
43-855-000-0000-5008	Manufactured Home - Delinquent	5 -	3 -	0	0
43-855-000-0000-5010	Forfeited Property	120,685 -	56,340 -	13,000 -	0
43-855-000-0000-5011	Current Severed Minerals Tax	0	205 -	0	0
43-855-000-0000-5012	Delinquent Severed Mineral Tax	0	2 -	0	0
43-855-000-0000-5209	County Program Aid (CPA)	604,300 -	604,300 -	1,553,455 -	2,027,403 -
43-855-000-0000-5212	Disparity Reduction Aid	0	758 -	0	758 -
43-855-000-0000-5215	Local Disaster Abatement	0	91 -	0	0
43-855-000-0000-5221	Supplemental Homestead Credit	0	13,006 -	0	13,010 -
43-855-000-0000-5226	Market Value Homestead Credit	0	5,927 -	0	0
43-855-000-0000-5810	Rents & Royalties	42,088 -	39,931 -	64,296 -	42,088 -
43-855-000-0000-5899	Interfund - Rents & Royalties	201,498 -	201,498 -	201,498 -	201,498 -
43-855-000-0000-5910	Interfund Transfers	850,444 -	176,741 -	0	0
43-855-000-0000-6999	Interfund Transfers Out	170,000	0	3,500,000	0
DEPT 855	Non Departmental - Capital Projects	Revenue	1,819,056 -	2,861,232 -	3,703,786 -
		Expend.	170,000	0	0
		Net	1,649,056 -	2,861,232 -	3,169,856 -
FUND 43	Capital Projects	Revenue	1,819,056 -	2,861,232 -	3,169,856 -
		Expend.	734,476	1,244,443	3,083,034
		Net	1,084,580 -	1,616,790 -	86,822 -

**2014 CROW WING COUNTY
BUDGET**

FIRST ASSESSMENT DISTRICT

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 666,646	\$ 650,730	\$ 685,071	\$ 704,640	\$ 19,569	2.86%
SPECIAL ASSESSMENTS	6,555	18,594	-	-	-	-
INTERGOVERNMENTAL	38,580	40,304	30,000	35,000	5,000	16.67%
TOTAL REVENUES	\$ 711,781	\$ 709,628	\$ 715,071	\$ 739,640	\$ 24,569	3.44%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 229,675	\$ 208,841	\$ 234,196	\$ 253,765	\$ 19,569	8.36%
OTHER EXPENDITURES	205,773	526,622	545,000	545,000	-	0.00%
TOTAL EXPENDITURES	\$ 435,448	\$ 735,463	\$ 779,196	\$ 798,765	\$ 19,569	2.51%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 276,333	\$ (25,835)	\$ (64,125)	\$ (59,125)	\$ 5,000	-7.80%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	276,333	(25,835)	(64,125)	(59,125)	5,000	-7.80%

Crow Wing County



USER-SELECTED BUDGET REPORT

27 FUND First Assessment District
130 DEPT Unorganized Revenue

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
27-130-000-0000-5001	Property Taxes - Current	94,252 -	94,821 -	95,000 -	95,000 -
27-130-000-0000-5004	Property Taxes - Delinquent	2,105 -	1,931 -	0	0
27-130-000-0000-5005	Penalties, Interest, & Costs	1,378 -	1,896 -	0	0
27-130-000-0000-5007	Manufactured Home - Current	203 -	208 -	0	0
27-130-000-0000-5008	Manufactured Home - Delinquent	5 -	2 -	0	0
27-130-000-0000-5010	Forfeited Property	1,692 -	60 -	0	0
27-130-000-0000-5011	Current Severed Minerals Tax	2 -	2 -	0	0
27-130-000-0000-5226	Market Value Homestead Credit	3,194 -	226 -	0	0
27-130-000-0000-5281	Payments In Lieu of Taxes	0	15 -	0	0
27-130-000-0000-6299	Prof. & Tech. Fee - Other	9,734	8,936	10,000	10,000
27-130-000-0000-6380	Auditor Fee - Interfund	14,175	14,175	15,000	15,000
27-130-000-0000-6381	Administration Fee - Interfund	50,400	50,400	70,000	70,000
DEPT 130	Unorganized Revenue				
	Revenue	102,831 -	99,161 -	95,000 -	95,000 -
	Expend.	74,309	73,511	95,000	95,000
	Net	28,522 -	25,650 -	0	0

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Crow Wing County



USER-SELECTED BUDGET REPORT

27 FUND First Assessment District
290 DEPT Unorganized Fire

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
27-290-000-0000-5001	Property Taxes - Current	174,422 -	142,269 -	139,196 -	158,765 -	
27-290-000-0000-5004	Property Taxes - Delinquent	3,860 -	3,576 -	0	0	
27-290-000-0000-5007	Manufactured Home - Current	375 -	318 -	0	0	
27-290-000-0000-5008	Manufactured Home - Delinquent	10 -	4 -	0	0	
27-290-000-0000-5011	Current Severed Minerals Tax	4 -	3 -	0	0	
27-290-000-0000-5226	Market Value Homestead Credit	5,911 -	337 -	0	0	
27-290-000-0000-6299	Prof. & Tech. Fee - Other	155,366	135,330	139,196	158,765	
DEPT 290	Unorganized Fire	Revenue	184,582 -	146,508 -	139,196 -	158,765 -
		Expend.	155,366	135,330	139,196	158,765
		Net	29,216 -	11,178 -	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

27 FUND First Assessment District

Report Basis: Cash

350 DEPT Unorganized Roads

		2011	2012	2013 BDGT	2014 BDGT
		Actual	Actual	AMOUNT	AMOUNT
		Mo. 01 - 12	Mo. 01 - 12		
<u>Account Number</u>	<u>Account Description</u>				
27-350-000-0000-5001	Property Taxes - Current	358,947 -	396,158 -	447,875 -	447,875 -
27-350-000-0000-5004	Property Taxes - Delinquent	7,323 -	7,095 -	3,000 -	3,000 -
27-350-000-0000-5007	Manufactured Home - Current	771 -	860 -	0	0
27-350-000-0000-5008	Manufactured Home - Delinquent	19 -	9 -	0	0
27-350-000-0000-5011	Current Severed Minerals Tax	8 -	9 -	0	0
27-350-000-0000-5051	Special Assessments	6,555 -	18,594 -	0	0
27-350-000-0000-5210	State Gas Tax	38,580 -	40,289 -	30,000 -	35,000 -
27-350-000-0000-5226	Market Value Homestead Credit	12,166 -	945 -	0	0
27-350-000-0000-6890	Tax Settled- Other Taxing Dist	205,773	526,622	545,000	545,000
DEPT 350	Unorganized Roads	Revenue	424,369 -	463,959 -	480,875 -
		Expend.	205,773	526,622	545,000
		Net	218,596 -	64,125	59,125
FUND 27	First Assessment District	Revenue	711,782 -	709,628 -	715,071 -
		Expend.	435,448	779,196	798,765
		Net	276,334 -	64,125	59,125

**2014 CROW WING COUNTY
BUDGET**

SECOND ASSESSMENT DISTRICT

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
TAXES	\$ 36,355	\$ 40,243	\$ 55,059	\$ 61,967	\$ 6,908	12.55%
INTERGOVERNMENTAL	3,120	5,174	3,000	4,618	1,618	53.93%
TOTAL REVENUES	\$ 39,475	\$ 45,417	\$ 58,059	\$ 66,585	\$ 8,526	14.69%
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 11,717	\$ 11,162	\$ 11,674	\$ 11,162	\$ (512)	-4.39%
OTHER EXPENDITURES	17,504	82,550	31,000	31,000	-	0.00%
TOTAL EXPENDITURES	\$ 29,221	\$ 93,712	\$ 42,674	\$ 42,162	\$ (512)	-1.20%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 10,254	\$ (48,295)	\$ 15,385	\$ 24,423	\$ 9,038	58.75%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	10,254	(48,295)	15,385	24,423	9,038	58.75%

Crow Wing County



USER-SELECTED BUDGET REPORT

28 FUND Second Assessment District

Report Basis: Cash

130 DEPT Unorganized Revenue

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
28-130-000-0000-5001	Property Taxes - Current	5,894 -	6,035 -	7,195 -	7,195 -
28-130-000-0000-5004	Property Taxes - Delinquent	175 -	73 -	0	0
28-130-000-0000-5005	Penalties, Interest, & Costs	63 -	41 -	0	0
28-130-000-0000-5006	Fiscal Disparities	38 -	47 -	0	0
28-130-000-0000-5010	Forfeited Property	29 -	321 -	500 -	500 -
28-130-000-0000-5011	Current Severed Minerals Tax	336 -	10 -	0	0
28-130-000-0000-5221	Supplemental Homestead Credit	277 -	655 -	580 -	580 -
28-130-000-0000-5223	Taconite Production Tax	0	311 -	0	618 -
28-130-000-0000-5226	Market Value Homestead Credit	669 -	42 -	0	0
28-130-000-0000-6380	Auditor Fee - Interfund	1,575	1,575	1,575	1,575
28-130-000-0000-6381	Administration Fee - Interfund	7,228	7,280	6,700	7,280
DEPT 130	Unorganized Revenue				
	Revenue	7,480 -	7,536 -	8,275 -	8,893 -
	Expend.	8,803	8,855	8,275	8,855
	Net	1,323	1,319	0	38 -

Crow Wing County



USER-SELECTED BUDGET REPORT

28 FUND Second Assessment District
290 DEPT Unorganized Fire

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>	
28-290-000-0000-5001	Property Taxes - Current	2,221 -	1,760 -	3,149 -	2,057 -	
28-290-000-0000-5004	Property Taxes - Delinquent	103 -	34 -	0	0	
28-290-000-0000-5006	Fiscal Disparities	15 -	14 -	0	0	
28-290-000-0000-5011	Current Severed Minerals Tax	126 -	3 -	0	0	
28-290-000-0000-5221	Supplemental Homestead Credit	121 -	216 -	250 -	250 -	
28-290-000-0000-5226	Market Value Homestead Credit	251 -	12 -	0	0	
28-290-000-0000-6299	Prof. & Tech. Fee - Other	2,914	2,307	3,399	2,307	
DEPT 290	Unorganized Fire	Revenue	2,835 -	2,039 -	3,399 -	2,307 -
		Expend.	2,914	2,307	3,399	2,307
		Net	79	268	0	0

Crow Wing County



USER-SELECTED BUDGET REPORT

28 FUND Second Assessment District
350 DEPT Unorganized Roads

Report Basis: Cash

		2011	2012	2013 BDGT	2014 BDGT
		Actual	Actual	AMOUNT	AMOUNT
<u>Account Number</u>		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
<u>Account Description</u>					
28-350-000-0000-5001	Property Taxes - Current	20,796 -	27,567 -	41,385 -	49,385 -
28-350-000-0000-5004	Property Taxes - Delinquent	660 -	275 -	0	0
28-350-000-0000-5006	Fiscal Disparities	133 -	215 -	0	0
28-350-000-0000-5011	Current Severed Minerals Tax	39 -	48 -	0	0
28-350-000-0000-5210	State Gas Tax	3,120 -	4,863 -	3,000 -	4,000 -
28-350-000-0000-5221	Supplemental Homestead Credit	2,047 -	2,680 -	2,000 -	2,000 -
28-350-000-0000-5226	Market Value Homestead Credit	2,365 -	194 -	0	0
28-350-000-0000-6890	Tax Settled- Other Taxing Dist	17,504	82,550	31,000	31,000
DEPT 350	Unorganized Roads	Revenue	29,160 -	35,842 -	46,385 -
		Expend.	17,504	82,550	31,000
		Net	11,656 -	46,708	15,385 -
FUND 28	Second Assessment District	Revenue	39,475 -	45,417 -	58,059 -
		Expend.	29,221	93,712	42,674
		Net	10,254 -	48,295	15,385 -

**CROW WING COUNTY
2014 BUDGET NARRATIVE**

***DEPARTMENT NAME:* Land Services - Environmental Services - Solid Waste (Non-Landfill) & Landfill**

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 2013:

Solid Waste (Non-Landfill) (Fund 18):

1. Changed the name of this Fund from SCORE to Solid Waste. This fund encompasses all of the solid waste programs excluding the operations of the two landfills. The landfill operations are tracked under Fund 50. In the past, the term SCORE was causing confusion.
2. The 10-year County Solid Waste Management Plan will be reaching its 10 year mark. Now going through the process of reviewing/revised the existing Plan in 2013 for the new Update that will be dated 2013.
3. Continue to work with the MPCA on closing out the old landfill (SW-111) – will be into our 20th year of a 20-year post closure period in 2013. Will be submitting a Report in June 2013 to MPCA on closing out this landfill. Resolving any issues MPCA may have relating to the Report.

4. Continue to manage the participation in the existing problem material management programs.
5. The County is still meeting the recycling goals and management of problem/banned materials within the County, but in recent years we have seen a decrease in the amount being recycled by businesses due to the amount area businesses that have closed in recent years. Continue to investigate and develop programs to increase commercial recycling efforts and reporting within the County.
6. Continue to work with the Department of Ag for their annual collection and disposal of waste pesticides. When Ag picks up the disposal cost, it has a \$1,000 per years saving to our County.
7. Potential bio-mass markets. Once a long term demand is established, develop a contract for utilizing the brush that comes into the landfill.

Landfill (Fund 50):

1. Continue to look for a buyer for our landfill gas. Due to local downturn in the economy it has made this more difficult; one potential future project is plastic pyrolysis - Hennepin County is doing a pilot program on this. If viable, can solve two issues – use of gas and provide a market for plastics 1 – 8 for the region.
2. Update the landfill operator's contract. Need to address increase in operational cost and additional work that has been added since the last contract modification.
3. 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.
4. The initial 10-year permit for the new landfill (SW-376) and the demolition landfill (SW-440) were submitted. Work any open issues concerning these two permits with the MPCA in 2013.

GOALS AND OBJECTIVES TO ACHIEVE IN 2014:

Solid Waste (Non-Landfill) (Fund 18):

1. The 10-year County Solid Waste Management Plan should have been updated in 2013. Implement any outline changes to the existing programs.
2. Submitted a Report in 2013 to MPCA on closing out the old landfill (SW-111), resolve any issues MPCA may still have relating to the Report. We will be past our 20th year of a 20-year post closure period.
3. Continue to manage the participation in the existing problem material management programs.
4. The County is still meeting the recycling goals and management of problem/banned materials within the County. Continue to investigate and develop programs to increase commercial recycling efforts and reporting within the County.
5. In 2013, a bill suspended the recording requirements for waste pesticides types at collection sites, prior to that this was the reason we never signed an agreement with the Department of Ag. If the County signs the new Agreement with the Department of Ag in 2013, will start to manage their waste pesticides collected under our HHW program with the State vendor for disposal. When Ag picks up the disposal cost, it has a \$1,000 per years saving to our County plus now the County will be paid \$0.25 for reasonable overhead costs.
6. In 2013, HF967, the Omnibus Environmental bill that contained provisions for the paint stewardship program was passed and signed by the Governor. The paint stewardship plan is due to MPCA on March 1, 2014 with the program to commence on July 1, 2014. This has a potential cost saving to the county run HHW programs. Will evaluate any agreements to participate in this program.

Landfill (Fund 50):

1. Continue to work issues as they arise with the MPCA/LOG/SWAA/Coalition to minimize the impact to our integrated solid waste system. One thing is clear; it will be a challenging task to continue to operate a landfill or any solid waste program under increasing burdensome regulations in a weak economy. For example; PFC's, land application, recirculation, EA's, etc.

2. The initial 10-year permit for the new landfill (SW-376) and the demolition landfill (SW-440) were submitted in 2013. Work any open issues concerning these two permits with the MPCA if a permit was not issued in 2013.
3. Work on any open issues concerning the update the landfill operator's contract if not completed in 2013. Need to address increase in operational cost and additional work that has been added since the last contract modification.
4. Continue to manage the existing landfill programs - land application, recirculation, ponds, gas sysem, etc.

**2014 CROW WING COUNTY
BUDGET**

SOLID WASTE (NON-LANDFILL)

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
SPECIAL ASSESSMENTS	\$ 588,862	\$ 592,122	\$ 580,000	\$ 590,000	\$ 10,000	1.72%
INTERGOVERNMENTAL	153,868	153,908	150,000	153,000	3,000	2.00%
CHARGES FOR SERVICES	279,239	279,659	274,500	274,500	-	0.00%
MISCELLANEOUS	47,430	52,938	45,000	45,000	-	0.00%
TOTAL REVENUES	\$ 1,069,399	\$ 1,078,627	\$ 1,049,500	\$ 1,062,500	\$ 13,000	1.24%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 211,324	\$ 153,818	\$ 216,714	\$ 222,542	\$ 5,828	2.69%
SERVICES & CHARGES	205,953	220,293	335,150	291,875	(43,275)	-12.91%
SUPPLIES & MATERIALS	10,287	7,457	7,500	7,475	(25)	-0.33%
OTHER EXPENDITURES	322,780	338,080	344,180	286,743	(57,437)	-16.69%
TOTAL EXPENDITURES	\$ 750,344	\$ 719,648	\$ 903,544	\$ 808,635	\$ (94,909)	-10.50%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 319,055	\$ 358,979	\$ 145,956	\$ 253,865	\$ 107,909	73.93%
TOTAL OTHER FINANCING SOURCES (USES)	(297,914)	(278,917)	(275,000)	(40,000)	235,000	-85.45%
NET CHANGE IN FUND BALANCES	21,141	80,062	(129,044)	213,865	342,909	-265.73%
 FULL TIME EQUIVALENTS	 2.9	 2.7	 3.0	 3.2		

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Crow Wing County



USER-SELECTED BUDGET REPORT

18 FUND Solid Waste (Non-Landfill)

Report Basis: Cash

392 DEPT Landfill SW111

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> <u>Mo. 01 - 12</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
18-392-000-0000-6250	Electricity & Water	425	401	400	400
18-392-000-0000-6260	Consulting Fee	15,339	10,777	10,000	10,000
18-392-000-0000-6292	Surveyor Fee	0	1,763	0	0
18-392-000-0000-6294	Well Testing	8,811	6,112	6,000	6,000
18-392-000-0000-6299	Prof. & Tech. Fee - Other	15,185	17,195	30,000	3,000
DEPT 392	Landfill SW111				
	Revenue				
	Expend.	39,760	36,246	46,400	19,400
	Net	39,760	36,246	46,400	19,400

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Crow Wing County



USER-SELECTED BUDGET REPORT

Report Basis: Cash

		2011	2012	2013 BDGT	2014 BDGT
		<u>Actual</u>	<u>Actual</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		
18	FUND Solid Waste (Non-Landfill)				
396	DEPT Landfill SW-440 (Dem.)-Post Closure Care				
	<u>Account Number</u>				
	<u>Account Description</u>				
	18-396-000-0000-6299 Prof. & Tech. Fee - Other	525	525	600	600
DEPT 396	Landfill SW-440 (Dem.)-Post Closure Care				
	Revenue				
	Expend.	525	525	600	600
	Net	525	525	600	600

Crow Wing County



USER-SELECTED BUDGET REPORT

18 FUND Solid Waste (Non-Landfill)
660 DEPT Solid Waste (Non-Landfill)

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
18-660-000-0000-5051	Special Assessments	588,862 -	592,122 -	580,000 -	590,000 -
18-660-000-0000-5318	Environmental Assistance / Mpca	153,868 -	153,908 -	150,000 -	153,000 -
18-660-000-0000-5595	Landfill Charge	269,653 -	269,835 -	265,000 -	265,000 -
18-660-000-0000-5596	HHW Stipend	9,586 -	9,824 -	9,500 -	9,500 -
18-660-000-0000-5830	Miscellaneous Other Revenue	47,430 -	52,938 -	45,000 -	45,000 -
18-660-000-0000-5910	Interfund Transfers	83,370 -	70,818 -	75,000 -	75,000 -
18-660-000-0000-6100	Salaries & Wages - Regular	152,121	114,875	146,618	160,509
18-660-000-0000-6105	Salaries & Wages - Overtime	4,121	2,380	5,650	6,072
18-660-000-0000-6150	Health Insurance	21,950	14,013	29,983	23,095
18-660-000-0000-6152	Dental Insurance	1,648	1,278	2,699	1,795
18-660-000-0000-6154	Long-Term Disability Insurance	221	150	259	339
18-660-000-0000-6156	Life Insurance	155	111	180	212
18-660-000-0000-6160	Retiree Health Insurance	5,492	2,765	3,237	2,424
18-660-000-0000-6162	Health Care Savings Plan (HCSP)	60	60	435	435
18-660-000-0000-6164	Pera	9,399	8,895	11,014	12,076
18-660-000-0000-6170	Fica	9,149	7,033	9,441	10,328
18-660-000-0000-6172	Medicare	2,140	1,718	2,209	2,415
18-660-000-0000-6174	Unemployment Compensation	4,155	0	4,200	0
18-660-000-0000-6176	Worker's Compensation	713	541	789	2,842
18-660-000-0000-6210	Telephone	599	561	550	575
18-660-000-0000-6245	Membership Dues & Subscrip.	450	275	300	300
18-660-000-0000-6249	Public Relations	432	0	0	0
18-660-000-0000-6250	Electricity & Water	247	238	300	250
18-660-000-0000-6260	Consulting Fee	0	2,442	0	0
18-660-000-0000-6300	Mach., Equip., Software Serv	11,321	8,790	13,000	12,000
18-660-000-0000-6305	Building Repair & Maint. Serv	1,556	2,101	2,000	2,000
18-660-000-0000-6334	Hotel & Meals Travel Expense	0	0	500	500
18-660-000-0000-6338	Training & Registration Fees	63	152	500	500
18-660-000-0000-6340	Machinery & Equipment Rental	192	0	0	0
18-660-000-0000-6409	Office Supplies	355	351	400	400
18-660-000-0000-6425	Fuel For Buildings	1,133	831	1,500	1,250
18-660-000-0000-6428	General Operating Supplies	24	62	100	75
18-660-000-0000-6580	Other Repair & Maint. Supplies	147	0	0	0
18-660-000-0000-6999	Interfund Transfers Out	381,284	349,735	350,000	115,000
18-660-402-0000-6200	Postage & Postal Box Rental	4,792	5,365	6,000	6,000
18-660-402-0000-6230	Publications & Brochures	703	712	1,000	1,000

Crow Wing County



USER-SELECTED BUDGET REPORT

18 FUND Solid Waste (Non-Landfill)

Report Basis: Cash

660 DEPT Solid Waste (Non-Landfill)

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT AMOUNT</u>	<u>2014 BDGT AMOUNT</u>
18-660-402-0000-6245	Membership Dues & Subscrip.	600	400	550	550
18-660-402-0000-6249	Public Relations	11,653	8,813	10,000	10,000
18-660-402-0000-6283	Contractor Fee - Other	9,840	11,583	17,600	17,600
18-660-402-0000-6299	Prof. & Tech. Fee - Other	2,138	2,138	2,500	2,500
18-660-402-0000-6428	General Operating Supplies	3,213	1,347	1,000	1,000
18-660-402-0000-6800	Appropriations	322,780	338,080	344,180	286,743
18-660-403-0000-6210	Telephone	662	1,561	750	750
18-660-403-0000-6230	Publications & Brochures	0	449	750	750
18-660-403-0000-6245	Membership Dues & Subscrip.	175	75	300	300
18-660-403-0000-6249	Public Relations	16,084	9,596	15,000	15,000
18-660-403-0000-6250	Electricity & Water	220	238	300	300
18-660-403-0000-6255	Sanitation	649	793	700	700
18-660-403-0000-6283	Contractor Fee - Other	0	0	1,000	350
18-660-403-0000-6290	Haz. Waste Trans.-Disp. Fee	16,259	17,509	15,000	18,000
18-660-403-0000-6300	Mach., Equip., Software Serv	397	961	1,500	1,000
18-660-403-0000-6305	Building Repair & Maint. Serv	1,636	796	3,000	2,000
18-660-403-0000-6334	Hotel & Meals Travel Expense	0	209	1,500	1,000
18-660-403-0000-6338	Training & Registration Fees	60	0	700	100
18-660-403-0000-6409	Office Supplies	0	0	1,000	250
18-660-403-0000-6415	Building Maintenance Supplies	226	635	1,500	750
18-660-403-0000-6425	Fuel For Buildings	672	706	2,000	750
18-660-403-0000-6428	General Operating Supplies	4,157	2,934	0	3,000
18-660-404-0000-6230	Publications & Brochures	0	947	350	350
18-660-404-0000-6249	Public Relations	0	3,801	2,500	2,500
18-660-404-0000-6283	Contractor Fee - Other	65,258	64,092	85,000	75,000
18-660-404-0000-6299	Prof. & Tech. Fee - Other	19,500	19,603	30,000	25,000
18-660-404-0000-6305	Building Repair & Maint. Serv	183	120	0	0
18-660-404-0000-6428	General Operating Supplies	361	591	0	0
18-660-405-0000-6299	Prof. & Tech. Fee - Other	0	19,201	75,000	75,000
DEPT 660	Solid Waste (Non-Landfill)	Revenue 1,152,768 -	1,149,444 -	1,124,500 -	1,137,500 -
		Expend. 1,091,343	1,032,611	1,206,544	903,635
		Net 61,425 -	116,833 -	82,044	233,865 -
FUND 18	Solid Waste (Non-Landfill)	Revenue 1,152,768 -	1,149,444 -	1,124,500 -	1,137,500 -
		Expend. 1,131,628	1,069,382	1,253,544	923,635

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Crow Wing County



USER-SELECTED BUDGET REPORT

18 FUND Solid Waste (Non-Landfill)

Report Basis: Cash

660 DEPT Solid Waste (Non-Landfill)

Account Number

Account Description

2011
Actual
Mo. 01 - 12
21,140 -

2012
Actual
Mo. 01 - 12
80,062 -

2013 BDGT
AMOUNT
129,044

2014 BDGT
AMOUNT
213,865 -

Net

**2014 CROW WING COUNTY
BUDGET**

LANDFILL

	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2014 BUDGET	2013 / 2014 DOLLAR INC/(DEC)	2013 / 2014 % INC/(DEC)
<u>REVENUES:</u>						
LICENSES AND PERMITS	\$ 1,825	\$ 1,775	\$ 1,825	\$ 1,775	\$ (50)	-2.74%
INTERGOVERNMENTAL	595	595	-	-	-	-
CHARGES FOR SERVICES	1,433,255	1,515,126	1,356,000	1,451,000	95,000	7.01%
TOTAL REVENUES	\$ 1,435,675	\$ 1,517,496	\$ 1,357,825	\$ 1,452,775	\$ 94,950	6.99%
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 108,751	\$ 105,938	\$ 112,162	\$ 115,603	\$ 3,441	3.07%
SERVICES & CHARGES	530,067	632,582	354,050	366,828	12,778	3.61%
SUPPLIES & MATERIALS	38,551	58,588	95,300	175,162	79,862	83.80%
CAPITAL OUTLAY	510,337	129,588	90,000	119,000	29,000	32.22%
TOTAL EXPENDITURES	\$ 1,187,706	\$ 926,696	\$ 651,512	\$ 776,593	\$ 125,081	19.20%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 247,969	\$ 590,800	\$ 706,313	\$ 676,182	\$ (30,131)	-4.27%
TOTAL OTHER FINANCING SOURCES (USES)	-	30,138	-	-	-	-
NET CHANGE IN FUND BALANCES	247,969	620,938	706,313	676,182	(30,131)	-4.27%

FULL TIME EQUIVALENTS

1.3

1.3

1.3

1.3

Crow Wing County



USER-SELECTED BUDGET REPORT

50 FUND Landfill
390 DEPT Administration

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>	
50-390-000-0000-5149	Business License Other	1,825 -	1,775 -	1,825 -	1,775 -	
50-390-000-0000-5211	Pera Rate Increase	595 -	595 -	0	0	
50-390-000-0000-5595	Landfill Charge	1,427,255 -	1,457,071 -	1,350,000 -	1,400,000 -	
50-390-000-0000-5597	Charges For Services - Other	6,000 -	58,056 -	6,000 -	51,000 -	
50-390-000-0000-6100	Salaries & Wages - Regular	78,838	82,010	83,973	86,257	
50-390-000-0000-6110	Per Diem - Employee	0	0	2,000	2,000	
50-390-000-0000-6150	Health Insurance	11,640	7,812	8,930	10,418	
50-390-000-0000-6152	Dental Insurance	934	708	752	758	
50-390-000-0000-6154	Long-Term Disability Insurance	139	141	146	182	
50-390-000-0000-6156	Life Insurance	88	88	90	98	
50-390-000-0000-6160	Retiree Health Insurance	5,492	2,765	3,237	2,424	
50-390-000-0000-6164	Pera	5,773	5,881	6,006	6,254	
50-390-000-0000-6170	Fica	4,738	4,984	5,207	5,348	
50-390-000-0000-6172	Medicare	1,108	1,166	1,219	1,251	
50-390-000-0000-6176	Worker's Compensation	2	382	402	413	
50-390-000-0000-6178	Educational & Cert. Expenses	0	0	200	200	
50-390-000-0000-6210	Telephone	603	580	600	600	
50-390-000-0000-6245	Membership Dues & Subscrip.	20	189	200	200	
50-390-000-0000-6299	Prof. & Tech. Fee - Other	0	0	50	0	
50-390-000-0000-6300	Mach., Equip., Software Serv	0	3,117	500	500	
50-390-000-0000-6305	Building Repair & Maint. Serv	1,489	1,956	5,000	2,000	
50-390-000-0000-6334	Hotel & Meals Travel Expense	574	0	0	0	
50-390-000-0000-6338	Training & Registration Fees	0	35	0	0	
50-390-000-0000-6340	Machinery & Equipment Rental	2,299	2,317	2,500	2,328	
50-390-000-0000-6355	Credit Card Fee	1,509	3,244	3,500	3,500	
50-390-000-0000-6409	Office Supplies	504	2,316	2,000	1,862	
50-390-000-0000-6428	General Operating Supplies	222	230	300	300	
DEPT 390	Administration	Revenue	1,435,675 -	1,517,496 -	1,357,825 -	1,452,775 -
		Expend.	115,972	119,921	126,812	126,893
		Net	1,319,703 -	1,397,575 -	1,231,013 -	1,325,882 -

Crow Wing County



USER-SELECTED BUDGET REPORT

50 FUND Landfill
393 DEPT Landfill SW376

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2011 Actual</u> <u>Mo. 01 - 12</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 BDGT</u> <u>AMOUNT</u>	<u>2014 BDGT</u> <u>AMOUNT</u>
50-393-000-0000-5925	Property & Casualty Insurance Procee	0	30,138 -	0	0
50-393-000-0000-6200	Postage & Postal Box Rental	4,413	5,524	6,000	6,000
50-393-000-0000-6230	Publications & Brochures	59	166	300	300
50-393-000-0000-6245	Membership Dues & Subscrip.	1,931	1,624	2,000	2,000
50-393-000-0000-6249	Public Relations	5,504	5,453	10,000	10,000
50-393-000-0000-6250	Electricity & Water	46,912	49,329	50,000	50,000
50-393-000-0000-6260	Consulting Fee	296,991	249,877	75,000	75,000
50-393-000-0000-6283	Contractor Fee - Other	30,463	37,295	35,000	35,000
50-393-000-0000-6292	Surveyor Fee	1,404	8,799	15,000	15,000
50-393-000-0000-6294	Well Testing	55,107	78,534	70,000	80,000
50-393-000-0000-6299	Prof. & Tech. Fee - Other	9,564	51,342	10,000	10,000
50-393-000-0000-6300	Mach., Equip., Software Serv	49,014	68,438	45,000	50,000
50-393-000-0000-6305	Building Repair & Maint. Serv	4,423	7,646	7,000	7,000
50-393-000-0000-6409	Office Supplies	0	543	0	0
50-393-000-0000-6425	Fuel For Buildings	2,683	1,483	3,000	3,000
50-393-000-0000-6428	General Operating Supplies	35,141	54,017	90,000	170,000
50-393-000-0000-6605	Site Or Grounds Imp. Over \$5K	490,293	129,588	90,000	104,000
50-393-000-0000-6620	Building Acq./ Const. Over \$5K	20,044	0	0	0
50-393-000-0000-6650	Furn. & Eq. Other Over \$5K	0	0	0	15,000
DEPT 393	Landfill SW376	Revenue	0	30,138 -	0
		Expend.	1,053,948	749,658	632,300
		Net	1,053,948	508,300	632,300

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Crow Wing County



USER-SELECTED BUDGET REPORT

50 FUND Landfill
395 DEPT Demolition

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2011 <u>Actual</u> Mo. 01 - 12	2012 <u>Actual</u> Mo. 01 - 12	2013 BDGT <u>AMOUNT</u>	2014 BDGT <u>AMOUNT</u>
50-395-000-0000-6200	Postage & Postal Box Rental	0	0	500	500
50-395-000-0000-6230	Publications & Brochures	116	116	300	300
50-395-000-0000-6249	Public Relations	1,025	618	600	600
50-395-000-0000-6260	Consulting Fee	11,220	41,472	5,000	5,000
50-395-000-0000-6292	Surveyor Fee	440	5,471	5,000	6,000
50-395-000-0000-6294	Well Testing	4,984	9,439	5,000	5,000
DEPT 395	Demolition				
	Revenue				
	Expend.	17,786	57,117	16,400	17,400
	Net	17,786	57,117	16,400	17,400
FUND 50	Landfill				
	Revenue	1,435,675 -	1,547,634 -	1,357,825 -	1,452,775 -
	Expend.	1,187,706	926,696	651,512	776,593
	Net	247,970 -	620,938 -	706,313 -	676,182 -
Final Totals	Revenue	73,308,320 -	84,429,025 -	112,967,491 -	70,879,108 -
	Expend.	69,977,649	81,595,489	113,446,830	72,495,373
	Net	3,330,671 -	2,833,536 -	479,339	1,616,265



CAPITAL IMPROVEMENTS PLAN 2014 – 2019

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

December 17, 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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2014 – 2019 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	\$10,013,341,000
Times 3%	<u> .03</u>
Gross debt limit	\$ 300,400,230
Less: net general obligation bonds outstanding	<u> - 33,243,260</u>
Available debt limit	\$ 267,156,970

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 2013 – 2017: 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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I. DEBT MANAGEMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. USE OF DEBT FINANCING

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

A. ACCEPTABLE PURPOSES AND CONDITIONS FOR USE OF DEBT

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

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

B. PERMISSIBLE DEBT INSTRUMENTS

The County will issue debt using the following instruments:

- (1) General Obligation Bonds (Minn. Stat. § 475)
- (2) Revenue Bonds (Minn. Stat. § 475)
- (3) General Obligation Revenue Bonds (Minn. Stat. § 475)
- (4) County Capital Improvement Bonds (Minn. Stat. § 373.40)
- (5) Capital Notes (Equipment Notes) (Minn. Stat. § 373.01)

- (6) Courthouse Bonds (Minn. Stat. § 375.18)
- (7) State-Aid Road Bonds (Minn. Stat. § 162.181)
- (8) Bridge Bonds (Minn. Stat. § 165.10)
- (9) Jail Bonds (Minn. Stat. § 641.23)
- (10) Jail Lease Revenue Bonds (Minn. Stat. § 641.24)
- (11) Regional Jail Facility Bonds (Minn. Stat. § 641.264)
- (12) Healthcare (hospital) and Housing (nursing home) Bonds (Minn. Stat. § 447.45)
- (13) GO Supported Housing Development Revenue Bonds (Minn. Stat. § 469.001)
- (14) Refunding Bonds
- (15) Joint Library Bonds (Minn. Stat. § 134.41)
- (16) Solid Waste Bonds (Minn. Stat. § 400.101)
- (17) Ditch, Watershed & Drainage Bonds (Minn. Stat. §§ 103E & 429)
- (18) Lease Purchase Financing (Minn. Stat. § 465.71)
- (19) Tax Abatement (Minn. Stat. § 469.1813)
- (20) Regional Railroad Authority Bonds (Minn. Stat. § 398A.01)
- (21) Energy Improvement Bonds (Minn. Stat. § 216C.435)
- (22) Other bonds as authorized by statute

C. RESTRICTIONS ON THE USE OF DEBT

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

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

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

D. PAY-AS-YOU-GO FINANCING

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

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

IV. MAXIMUM AMOUNTS OF DEBT FINANCING

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

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

V. STRUCTURE OF DEBT

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

A. MATURITY GUIDELINES

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

B. FIXED AND VARIABLE RATE DEBT

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

C. PREPAYMENT PROVISIONS

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

D. DEBT SERVICE SCHEDULE

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

E. DEBT SERVICE FUNDS

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

bond year or 1/12th of the principal and interest payment on the issue for the immediately preceding bond year), making its best efforts to comply with arbitrage requirements.

VI. DEBT ISSUANCE

A. APPROVAL OF ISSUANCE

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

B. METHOD OF SALE

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

- (1) Consultation with the County's Financial Advisor has deemed a negotiated sale prudent based on factors of the issuance (instrument, rate, call features, or other features); or
- (2) Bids were not received during a competitive sale; or
- (3) Bids received during a competitive sale are deemed unsatisfactory.

C. PROFESSIONAL SERVICE PROVIDERS

The County recognizes the nature of the municipal bond industry such that specialized consultants may need to be retained. In general, a competitive selection process will be used in the retention of any consultants; however, the Accounting and Finance Manager may also directly engage consultants on a case-by-case basis. The following contract advisors may be maintained for the County:

- (1) Financial advisor
- (2) Bond legal counsel
- (3) Underwriter
- (4) Fiscal agent

D. CREDIT RATINGS

The County Board shall be responsible for determining whether or not a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating, based on advice received from the County's Financial Advisor.

VII. DEBT MANAGEMENT PROCESS

A. INVESTMENT OF BOND PROCEEDS

The proceeds of the bond sales will be invested until used for the intended project in order to maximize utilization of public funds. The investments will be made to obtain the highest level of safety and will be invested in accordance with the County's Investment Policy. Proceeds will be invested in a manner which complies with arbitrage and tax provisions.

B. COMPLIANCE PRACTICES

1. ARBITRAGE

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

2. COVENANT COMPLIANCE

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

3. CONTINUING DISCLOSURE

The County will meet secondary disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12. Financial Services staff shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system.

C. REFUNDING BONDS

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

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

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

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

D. FINANCIAL DISCLOSURE

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

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

VIII. DEBT MANAGEMENT POLICY ADOPTION

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

**CROW WING COUNTY
2014 - 2019
CAPITAL PROJECTS
FUNDING SUMMARY**

<u>FUND</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>TOTALS</u>
GENERAL FUND	-	-	-	-	-	-	-
HIGHWAY FUND (10) BY FUNDING SOURCE:							
FEDERAL	\$ 1,053,600	\$ 2,343,000	\$ 713,100	\$ 868,000	\$ -	\$ -	\$ 4,977,700
STATE (REGULAR, MUNICIPAL, BRIDGE BONDING)	4,263,900	2,055,000	4,666,900	4,877,000	-	-	15,862,800
CROW WING COUNTY LEVY	1,200,000	1,200,000	1,041,000	1,200,000	-	-	4,641,000
CROW WING COUNTY FUND BALANCE	1,278,000	74,000	-	131,000	-	-	1,483,000
FIRST ASSESSMENT DISTRICT LEVY	285,000	2,000	352,000	2,000	-	-	641,000
HIGHWAY FUND (10)	\$ 8,080,500	\$ 5,674,000	\$ 6,773,000	\$ 7,078,000	\$ -	\$ -	\$ 27,605,500
CAPITAL PROJECTS FUND (43)	\$ 3,116,387	\$ 4,344,575	\$ 2,165,868	\$ 2,428,578	\$ 1,466,632	\$ 1,626,447	\$ 15,148,487
LANDFILL FUND (50)	\$ 104,000	\$ 108,160	\$ 412,486	\$ 116,985	\$ 121,664	\$ 3,126,531	\$ 3,989,826
GENERAL FUND RESERVES (2)	\$ 242,500	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 442,500
FORFEITED TAX SALE FUND (22)	\$ 77,500	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ -	\$ 115,500
GRAND TOTALS	\$ 11,620,887	\$ 10,335,735	\$ 9,360,354	\$ 9,633,563	\$ 1,598,296	\$ 4,752,978	\$ 47,301,813

CROW WING COUNTY
2014
CAPITAL PROJECTS FUNDING

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Fund 2 Reserved & Designated	Total
2014	Upgrade Courtroom/Hearingroom Technology	090-2001	Attorney	105,928				105,928
			Attorney Total	105,928	-	-	-	105,928
2014	Financial Management, Payroll/HR management ERP Software Solution	40-2001	Auditor-Treasurer	75,000				75,000
			Auditor-Treasurer Total	75,000	-	-	-	75,000
2014	Document Management System	420-2002	Community Services	300,000				300,000
2014	Vehicle Replacment	420-2005	Community Services	50,000				50,000
2014	Building Remodel	420-2006	Community Services	30,000				30,000
2014	Technology Tools Re-design	420-2007	Community Services	280,000				280,000
			Community Services Total	660,000	-	-	-	660,000
2014	Pickup Truck Rplacement	104-2001	Environmental Services	30,000				30,000
			Environmental Services Total	30,000	-	-	-	30,000
2014	Increase Emergency Power	110-0002	Facilities	75,000				75,000
2014	UPS Battery Replacement	110-0010	Facilities	25,000				25,000
2014	HVAC Control Improvements	110-0018	Facilities	50,000				50,000
2014	Repair/Replace LS meeting room Operable wall	110-0019	Facilities	20,000				20,000
2014	LS meeting rooms furniture replacements	110-0020	Facilities	5,000				5,000
2014	Paint/Epoxy employee stairwells Judicial/Community Services	110-0021	Facilities	10,000				10,000
2014	Water softners - Central Services & Historic Courthouse	110-0024	Facilities	7,500				7,500
2014	Security camera improvements (CWC campus)	110-0026	Facilities	15,000				15,000
2014	Historic Courthouse exterior care	110-0028	Facilities	150,000				150,000
2014	Exterior of Highway repair	110-0029	Facilities	10,000				10,000
2014	John Deere front end loader	110-2001	Facilities	25,000				25,000
2014	CMMS Software	110-2009	Facilities	35,000				35,000
2014	Truck Replacement	110-2011	Facilities	25,000				25,000
			Facilities Total	452,500	-	-	-	452,500
2014	Purchase Tandem Axle Dump truck	301-2504	Highway	225,000				225,000
2014	Purchase Tractor with mowers	301-2507	Highway	80,000				80,000
2014	Purchase Motorgrader	301-2510	Highway	225,000				225,000
2014	Purchase maintenance truck	301-2511	Highway	50,000				50,000
2014	Purchase 2 equipment Trailers	301-2514	Highway	50,000				50,000
2014	Crafco Melter	301-2518	Highway	50,000				50,000
2014	Skid Steer Mulcher	301-2519	Highway	30,000				30,000
			Highway Total	710,000	-	-	-	710,000
2014	Network	061-2004	Information Technology	30,000				30,000
2014	Sharepoint	061-2006	Information Technology	30,000				30,000
2014	VDI Rollout	061-2008	Information Technology	51,500				51,500
2014	SAN Enhancements	061-2014	Information Technology	30,000				30,000
2014	Server Additions and Replacements	061-2015	Information Technology	40,000				40,000
2014	Employee Reporting Environment - tool	061-2020	Information Technology	20,000				20,000
2014	Exchange	061-2023	Information Technology	60,000				60,000
2014	Secure E-Mail	061-2024	Information Technology	25,000				25,000
2014	Active Directory	061-2025	Information Technology	15,000				15,000
2014	System and Network Security	061-2026	Information Technology	25,000				25,000
2014	SIRE	061-2027	Information Technology	20,000				20,000
2014	Enhancement to Imaging	061-2029	Information Technology	60,000				60,000
			Information Technology Total	406,500	-	-	-	406,500
2014	Install new recirculation laterals in cell 4	393-1201	Landfill		104,000			104,000
			Landfill Total	-	104,000	-	-	104,000
2014	Milford Mine Memorial Park	520-1001	Parks				10,000	10,000
2014	Milford Mine Memorial Park	520-1001a	Parks				90,000	90,000

CROW WING COUNTY
2014 Continued
CAPITAL PROJECTS FUNDING

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Fund 2 Reserved & Designated	Total
			Parks Total	-	-	-	100,000	100,000
2014	Storage Building	670-0001	Public Land Management			12,500		12,500
2014	Storage Building	670-0001a	Public Land Management				12,500	12,500
2014	Forest Management Plan	670-2001	Public Land Management			35,000		35,000
2014	Picup Truck	670-2005	Public Land Management			30,000		30,000
			Public Land Management Total	-	-	77,500	12,500	90,000
2014	Emergency Vehicle Replacement	201-2501	Sheriff	285,294				285,294
2014	Emergency Equipment Replacement	201-2502	Sheriff	191,165				191,165
2014	Court Security Improvements	201-2504	Sheriff	45,000				45,000
2014	Fingerprint Table	201-2505	Sheriff	5,000				5,000
2014	E911 Alt Site	230-2506	Sheriff				130,000	130,000
2014	Cell Upgrades	250-2501	Sheriff	120,000				120,000
2014	Breezy Point Reception Solution	289-2507	Sheriff	30,000				30,000
			Sheriff Total	676,459	-	-	130,000	806,459
			Grand Total	3,116,387	104,000	77,500	242,500	3,540,387

CROW WING COUNTY
2015
CAPITAL PROJECTS FUNDING

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Fund 2 Reserved & Designated	Total
2015	Financial Management, Payroll/HR management ERP Software Solution	40-2001	Auditor-Treasurer	925,000				925,000
			Auditor-Treasurer Total	925,000	-	-	-	925,000
2015	Document Management System	420-2002	Community Services	150,000				150,000
2015	Vehicle Replacement	420-2005	Community Services	50,000				50,000
2015	Building Remodel	420-2006	Community Services	570,000				570,000
2015	Technology Tools Re-design	420-2007	Community Services	280,000				280,000
			Community Services Total	1,050,000	-	-	-	1,050,000
2015	Elections Equipment Replacement	45-2001	Elections	225,000				225,000
			Elections Total	225,000	-	-	-	225,000
2015	Pickup Truck Replacement	104-2001	Environmental Services	30,000				30,000
			Environmental Services Total	30,000	-	-	-	30,000
2015	Replace Windows at Historic Courthouse	110-0007	Facilities	200,000				200,000
2015	Replace Museum Windows	110-0008	Facilities	75,000				75,000
2015	HVAC Control Improvements	110-0018	Facilities	50,000				50,000
2015	Security camera improvements (CWC campus)	110-0026	Facilities	15,000				15,000
2015	Replace raingardens	110-0027	Facilities	25,000				25,000
			Facilities Total	365,000	-	-	-	365,000
2015	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	120,000				120,000
2015	Purchase Tandem Axle Dump Truck	301-2504	Highway	230,000				230,000
2015	Purchase Tractor with mowers	301-2507	Highway	80,000				80,000
2015	Purchase maintenance truck	301-2511	Highway	50,000				50,000
2015	Purchase Survey/Engineering Equipment	301-2516	Highway	50,000				50,000
2015	Skid Steer Mulcher	301-2519	Highway	30,000				30,000
2015	Patching Trailer	301-2520	Highway	30,000				30,000
			Highway Total	590,000	-	-	-	590,000
2015	Network	061-2004	Information Technology	20,000				20,000
2015	SharePoint	061-2006	Information Technology	30,000				30,000
2015	VDI Rollout	061-2008	Information Technology	20,000				20,000
2015	SAN Enhancements	061-2014	Information Technology	30,000				30,000
2015	Server Additions and Replacements	061-2015	Information Technology	30,000				30,000
2015	Employee Reporting Environment - tool	061-2020	Information Technology	20,000				20,000
2015	Active Directory	061-2025	Information Technology	15,000				15,000
2015	System and Network Security	061-2026	Information Technology	25,000				25,000
2015	Iseries program replacement	061-2028	Information Technology	200,000				200,000
2015	Enhancement to Imaging	061-2029	Information Technology	30,000				30,000
			Information Technology Total	420,000	-	-	-	420,000
2015	Install new recirculation laterals in cell 4	393-1201	Landfill		108,160			108,160
			Landfill Total	-	108,160	-	-	108,160
2015	Milford Mine Memorial Park	520-1001	Parks				20,000	20,000
2015	Milford Mine Memorial Park	520-1001a	Parks				180,000	180,000
			Parks Total	-	-	-	200,000	200,000
2015	Snowmobile Replacement	670-2004	Public Land Management			9,000		9,000
			Public Land Management Total	-	-	9,000	-	9,000
2015	Emergency Vehicle Replacement	201-2501	Sheriff	200,235				200,235
2015	Emergency Equipment Replacement	201-2502	Sheriff	119,340				119,340
2015	Camera Upgrades	250-2502	Sheriff	150,000				150,000
2015	Breezy Point Reception Solution	289-2507	Sheriff	270,000				270,000
			Sheriff Total	739,575	-	-	-	739,575
			Grand Total	4,344,575	108,160	9,000	200,000	4,661,735

**CROW WING COUNTY
2016
CAPITAL PROJECTS FUNDING**

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2016	Vehicle Replacement	420-2005	Community Services	50,000			50,000
2016	Technology Tools re-design	420-2007	Community Services	280,000			280,000
			Community Services Total	330,000	-	-	330,000
2016	Elections Equipment Replacement	45-2001	Elections	500,000			500,000
			Elections Total	500,000	-	-	500,000
2016	Pickup Truck Replacement	104-2001	Environmental Services	30,000			30,000
			Environmental Services Total	30,000	-	-	30,000
2016	Load Bank Test for CAT Generator	110-0011	Facilities	10,000			10,000
2016	HVAC Control Improvements	110-0018	Facilities	50,000			50,000
2016	Security camera improvements (CWC campus)	110-0026	Facilities	15,000			15,000
			Facilities Total	75,000	-	-	75,000
2016	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	70,000			70,000
2016	Purchase Tandem Axle Dump Truck	301-2504	Highway	230,000			230,000
2016	Purchase maintenance truck	301-2511	Highway	50,000			50,000
2016	Sign Truck	301-2521	Highway	100,000			100,000
			Highway Total	450,000	-	-	450,000
2016	Network	061-2004	Information Technology	20,000			20,000
2016	SharePoint	061-2006	Information Technology	30,000			30,000
2016	Future Infrastructure enhancements	061-2011	Information Technology	100,000			100,000
2016	Server Additions and Replacements	061-2015	Information Technology	30,000			30,000
2016	Active Directory	061-2025	Information Technology	10,000			10,000
2016	System and Network Security	061-2026	Information Technology	20,000			20,000
2016	Iseries program replacement	061-2028	Information Technology	200,000			200,000
2016	Enhancement to Imaging	061-2029	Information Technology	30,000			30,000
			Information Technology Total	440,000	-	-	440,000
2016	Install new recirculation laterals in cell 4	393-1201	Landfill		112,486		112,486
2016	EA for Cell 5-13 Expansion	393-2016	Landfill		300,000		300,000
			Landfill Total	-	412,486	-	412,486
2016	Snowmobile Replacement	670-2004	Public Land Management			9,000	9,000
			Public Land Management Total	-	-	9,000	9,000
2016	Emergency Vehicle Replacement	201-2501	Sheriff	207,350			207,350
2016	Emergency Equipment Replacement	201-2502	Sheriff	133,518			133,518
			Sheriff Total	340,868	-	-	340,868
			Grand Total	2,165,868	412,486	9,000	2,587,354

CROW WING COUNTY
2017
CAPITAL PROJECTS FUNDING

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2017	Vehicle Replacement	420-2005	Community Services	50,000			50,000
2017	Technology Tools Re-design	420-2007	Community Services	280,000			280,000
			Community Services Total	330,000	-	-	330,000
2017	Elections Equipment Replacement	45-2001	Elections	500,000			500,000
			Elections Total	500,000	-	-	500,000
2017	Pickup Truck Replacement	104-2001	Environmental Services	30,000			30,000
			Environmental Services Total	30,000	-	-	30,000
2017	UPS Battery Replacement	110-0010	Facilities	25,000			25,000
			Facilities Total	25,000	-	-	25,000
2017	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	25,000			25,000
2017	Purchase Tandem Axle Dump Truck	301-2504	Highway	465,000			465,000
2017	Purchase maintenance truck	301-2511	Highway	50,000			50,000
2017	Purchase Equipment Trailer	301-2514	Highway	25,000			25,000
2017	Purchase Survey/Engineering Equipment	301-2516	Highway	6,000			6,000
			Highway Total	571,000	-	-	571,000
2017	Network	061-2004	Information Technology	20,000			20,000
2017	SharePoint	061-2006	Information Technology	20,000			20,000
2017	Future Infrastructure enhancements	061-2011	Information Technology	100,000			100,000
2017	SAN Enhancements	061-2014	Information Technology	25,000			25,000
2017	Server Additions and Replacements	061-2015	Information Technology	30,000			30,000
2017	Active Directory	061-2025	Information Technology	10,000			10,000
2017	System and Network Security	061-2026	Information Technology	20,000			20,000
2017	Iseries program replacement	061-2028	Information Technology	200,000			200,000
2017	Enhancement to Imaging	061-2029	Information Technology	30,000			30,000
			Information Technology Total	455,000	-	-	455,000
2017	Install new recirculation laterals in cell 4	393-1201	Landfill		116,985		116,985
			Landfill Total	-	116,985	-	116,985
2017	ATV Replacement	670-2003	Public Land Management			10,000	10,000
			Public Land Management Total	-	-	10,000	10,000
2017	Emergency Vehicle Replacement	201-2501	Sheriff	291,720			291,720
2017	Emergency Equipment Replacement	201-2502	Sheriff	225,858			225,858
			Sheriff Total	517,578	-	-	517,578
			Grand Total	2,428,578	116,985	10,000	2,555,563

**CROW WING COUNTY
2018
CAPITAL PROJECTS FUNDING**

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Public Land Management	Total
2018	Vehicle replacement	420-2005	Community Services	50,000			50,000
			Community Services Total	50,000	-	-	50,000
2018	Pickup Truck Replacement	104-2001	Environmental Services	30,000			30,000
			Environmental Services Total	30,000	-	-	30,000
2018	UPS Battery Replacement	110-0010	Facilities	25,000			25,000
			Facilities Total	25,000	-	-	25,000
2018	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	25,000			25,000
2018	Purchase Skid steer loader and attachments	301-2503	Highway	140,000			140,000
2018	Purchase Tandem Axle Dump truck	301-2504	Highway	235,000			235,000
2018	Purchase Tractor with mowers	301-2507	Highway	140,000			140,000
2018	Purchase maintenance truck	301-2511	Highway	100,000			100,000
			Highway Total	640,000	-	-	640,000
2018	Network	061-2004	Information Technology	20,000			20,000
2018	SharePoint	061-2006	Information Technology	40,000			40,000
2018	Future Infrastructure enhancements	061-2011	Information Technology	100,000			100,000
2018	SAN Enhancements	061-2014	Information Technology	25,000			25,000
2018	Server Additions and Replacements	061-2015	Information Technology	30,000			30,000
2018	Active Directory	061-2025	Information Technology	10,000			10,000
2018	System and Network Security	061-2026	Information Technology	20,000			20,000
2018	Iseries program replacement	061-2028	Information Technology	200,000			200,000
2018	Enhancement to Imaging	061-2029	Information Technology	30,000			30,000
			Information Technology Total	475,000	-	-	475,000
2018	Install new recirculation laterals in cell 4	393-1201	Landfill		121,664		121,664
			Landfill Total	-	121,664	-	121,664
2018	ATV Replacement	670-2003	Public Land Management			10,000	10,000
			Public Land Management Total	-	-	10,000	10,000
2018	Emergency Vehicle Replacement	201-2501	Sheriff	128,570			128,570
2018	Emergency Equipment Replacement	201-2502	Sheriff	78,062			78,062
2018	Laundry Equipment - Replacement plan	250-2503	Sheriff	40,000			40,000
			Sheriff Total	246,632	-	-	246,632
			Grand Total	1,466,632	121,664	10,000	1,598,296

CROW WING COUNTY
2019
CAPITAL PROJECTS FUNDING

Year	Project Title	Project #	Dept.	Capital Improvement Projects Fund	Solid Waste Fund	Total
2019	Vehicle Replacement	420-2005	Community Services	50,000		50,000
			Community Services Total	50,000	-	50,000
2019	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	90,000		90,000
2019	Purchase Tandem Axle Dump Truck	301-2504	Highway	235,000		235,000
2019	Purchase maintenance truck	301-2511	Highway	60,000		60,000
2019	Purchase Equipment Trailers	301-2514	Highway	50,000		50,000
			Highway Total	435,000	-	435,000
2019	Network	061-2004	Information Technology	20,000		20,000
2019	SharePoint	061-2006	Information Technology	40,000		40,000
2019	Future Infrastructure enhancements	061-2011	Information Technology	100,000		100,000
2019	SAN Enhancements	061-2014	Information Technology	25,000		25,000
2019	Server Additions and Replacements	061-2015	Information Technology	30,000		30,000
2019	Active Directory	061-2025	Information Technology	10,000		10,000
2019	System and Network Security	061-2026	Information Technology	20,000		20,000
2019	Iseries program replacement	061-2028	Information Technology	200,000		200,000
2019	Enhancement to Imaging	061-2029	Information Technology	30,000		30,000
			Information Technology Total	475,000	-	475,000
2019	Install new recirculation laterals in cell 4	393-1201	Landfill		126,531	126,531
2019	Cell 5 excavation	393-2019	Landfill		2,500,000	2,500,000
2019	Phase III Demo cell construction	393-2020	Landfill		500,000	500,000
			Landfill Total	-	3,126,531	3,126,531
2019	Emergency Vehicle Replacement	201-2501	Sheriff	390,455		390,455
2019	Emergency Equipment Replacement	201-2502	Sheriff	275,992		275,992
			Sheriff Total	666,447	-	666,447
			Grand Total	1,626,447	3,126,531	4,752,978

**CROW WING COUNTY
2014 - 2019
CAPITAL PROJECTS
DEPARTMENT SUMMARY**

<u>DEPARTMENT</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>TOTAL</u>
<u>HIGHWAY:</u>							
HIGHWAY CONSTRUCTION	\$ 8,080,500	\$ 5,674,000	\$ 6,773,000	\$ 7,078,000	\$ -	\$ -	\$ 27,605,500
HIGHWAY MAINTENANCE/ENGINEERING	710,000	590,000	450,000	571,000	640,000	435,000	3,396,000
HIGHWAY TOTALS	\$ 8,790,500	\$ 6,264,000	\$ 7,223,000	\$ 7,649,000	\$ 640,000	\$ 435,000	\$ 31,001,500
<u>SHERIFF:</u>							
PATROL	526,459	319,575	340,868	517,578	206,632	666,447	2,577,559
JAIL	120,000	150,000	-	-	40,000	-	310,000
800 MHZ	30,000	270,000	-	-	-	-	300,000
E-911	130,000	-	-	-	-	-	130,000
DIVE TEAM	-	-	-	-	-	-	-
SHERIFF TOTALS	\$ 806,459	\$ 739,575	\$ 340,868	\$ 517,578	\$ 246,632	\$ 666,447	\$ 3,317,559
<u>LAND SERVICES:</u>							
LANDFILL	104,000	108,160	412,486	116,985	121,664	3,126,531	3,989,826
PARKS	100,000	200,000	-	-	-	-	300,000
ENVIRONMENTAL SERVICES	30,000	30,000	30,000	30,000	30,000	-	150,000
PUBLIC LAND MANAGEMENT	90,000	9,000	9,000	10,000	10,000	-	128,000
LAND SERVICES TOTALS	\$ 324,000	\$ 347,160	\$ 451,486	\$ 156,985	\$ 161,664	\$ 3,126,531	\$ 4,567,826
INFORMATION TECHNOLOGY TOTALS	\$ 406,500	\$ 420,000	\$ 440,000	\$ 455,000	\$ 475,000	\$ 475,000	\$ 2,671,500
<u>AUDITOR-TREASURER:</u>							
ELECTIONS	-	225,000	500,000	500,000	-	-	1,225,000
FINANCIAL SERVICES	75,000	925,000	-	-	-	-	1,000,000
AUDITOR-TREASURER TOTALS	\$ 75,000	\$ 1,150,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 2,225,000
COMMUNITY SERVICES TOTALS	\$ 660,000	\$ 1,050,000	\$ 330,000	\$ 330,000	\$ 50,000	\$ 50,000	\$ 2,470,000
FACILITIES TOTALS	\$ 452,500	\$ 365,000	\$ 75,000	\$ 25,000	\$ 25,000	\$ -	\$ 942,500
ATTORNEY/COURTS TOTALS	\$ 105,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,928
HUMAN RESOURCES							-
GRAND TOTALS	\$ 11,620,887	\$ 10,335,735	\$ 9,360,354	\$ 9,633,563	\$ 1,598,296	\$ 4,752,978	\$ 47,301,813

CROW WING COUNTY
2014 - 2019
DEPARTMENT DETAIL

Year	Project Title	Project #	Dept.	Priority	Description/Location	Total
2014	Upgrade Courtroom/Hearingroom Technology	90-2001	Attorney	40	Update Audioconferencing systems and presentation systems	105,928
2014	Financial Management, Payroll/HR management ERP Software Solution	40-2001	Auditor-Treasurer	31	New financial, payroll, HR software	75,000
2015	Financial Management, Payroll/HR management ERP Software Solution	40-2001	Auditor-Treasurer	31	New Financial, payroll, HR software	925,000
2014	Document Management System	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	300,000
2014	Vehicle Replacement	420-2005	Community Services	37	Community Services vehicle fleet	50,000
2014	Building Remodel	420-2006	Community Services	40	Remodel of first floor reception intake area	30,000
2014	Technology Tools Re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	280,000
2015	Document Management System	420-2002	Community Services	42	Additional OnBase investment to include Veteran's Unit, Social Services and Health	150,000
2015	Vehicle Replacement	420-2005	Community Services	37	Community Services vehicle fleet	50,000
2015	Building Remodel	420-2006	Community Services	40	Remodel of first floor reception intake area	570,000
2015	Technology Tools Re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	280,000
2016	Vehicle Replacement	420-2005	Community Services	37	Community Services vehicle fleet	50,000
2016	Technology Tools re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	280,000
2017	Vehicle Replacement	420-2005	Community Services	37	Community Services vehicle fleet	50,000
2017	Technology Tools Re-design	420-2007	Community Services	40	Incorporate a technology platform with real-time data querying	280,000
2018	Vehicle replacement	420-2005	Community Services	37	Community services fleet	50,000
2019	Vehicle Replacement	420-2005	Community Services	37	Community Services fleet	50,000
2015	Elections Equipment Replacement	45-2001	Elections		To replace assisted voting machines and tabulators (possibly additional equipment pending legislation)	225,000
2016	Elections Equipment Replacement	45-2001	Elections		To replace assisted voting machines and tabulators (possibly additional equipment pending legislation)	500,000
2017	Elections Equipment Replacement	45-2001	Elections		To replace assisted voting machines and tabulators (possibly additional equipment pending legislation)	500,000
2014	Pickup Truck Rplacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 5972	30,000
2015	Pickup Truck Replacement	104-2001	Environmental Services	32	Replace Jeep Cherokee 977	30,000
2016	Pickup Truck Replacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 9603	30,000
2017	Pickup Truck Replacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 9602	30,000
2018	Pickup Truck Replacement	104-2001	Environmental Services	32	Replace 1/2 ton pickup 9601	30,000
2014	Increase Emergency Power	110-0002	Facilities	24	Connect Courthouse, LEC, Land Services, Museum to main generator at Central Services	75,000
2014	UPS Battery Replacement	110-0010	Facilities	21	Equipment Replacement (1/3 of total)	25,000
2014	HVAC Control Improvements	110-0018	Facilities		Change the control hardware for the HVAC system such that it is all fully integrated and current product line	50,000
2014	Repair/Replace LS meeting room Operable wall	110-0019	Facilities		Replace/Repair/Refinish movable wall in meeting rooms 1&2	20,000
2014	LS meeting rooms furniture replacements	110-0020	Facilities		Purchase new table and chairs for meeting rooms 1&2	5,000
2014	Paint/Epoxy employee stairwells Judicial/Community Services	110-0021	Facilities		Epoxy flooring repair in the Judicial and Community Services Buildings	10,000
2014	Water softners - Central Services & Historic Courthouse	110-0024	Facilities		Plumb cold water lines to softners to reduce maintenance costs	7,500
2014	Security camera improvements (CWC campus)	110-0026	Facilities		Expand security camera coverage on the campus	15,000
2014	Historic Courthouse exterior care	110-0028	Facilities		Clean, caulk, and repair stone on the exterior	150,000
2014	Exterior of Highway repair	110-0029	Facilities		Grounds repair at Highway (landscaping & sod)	10,000
2014	John Deere front end loader	110-2001	Facilities	29	Equipment Replacement	25,000
2014	CMMS Software	110-2009	Facilities	32	Preventative maintenance and work order software	35,000
2014	Truck Replacement	110-2011	Facilities		Replace Facilities Truck	25,000
2015	Replace Windows at Historic Courthouse	110-0007	Facilities	29	Replace the Windows at the Historic Courthouse	200,000
2015	Replace Museum Windows	110-0008	Facilities	41	Replace Museum windows with better thermal efficient windows	75,000
2015	HVAC Control Improvements	110-0018	Facilities		Change the control hardware for the HVAC system such that it is all fully integrated and current product line	50,000
2015	Security camera improvements (CWC campus)	110-0026	Facilities		Expand security camera coverage on the campus	15,000
2015	Replace raingardens	110-0027	Facilities		Replace the rain gardens on the campus	25,000
2016	Load Bank Test for CAT Generator	110-0011	Facilities	34	Regular maintenance on the Central Services backup generator	10,000
2016	HVAC Control Improvements	110-0018	Facilities		Change the control hardware for the HVAC system such that it is all fully integrated and current product line	50,000
2016	Security camera improvements (CWC campus)	110-0026	Facilities		Expand security camera coverage on the campus	15,000
2017	UPS Battery Replacement	110-0010	Facilities	21	Equipment Replacement (1/3 of total)	25,000
2018	UPS Battery Replacement	110-0010	Facilities	21	Equipment Replacement (1/3 of total)	25,000
2014	Purchase Tandem Axle Dump truck	301-2504	Highway	39	Replace Unit #37	225,000
2014	Purchase Tractor with mowers	301-2507	Highway	39	Replace unit #84	80,000
2014	Purchase Motorgrader	301-2510	Highway	39	Replace Unit # 2	225,000
2014	Purchase maintenance truck	301-2511	Highway	39	Replace Unit # 47	50,000
2014	Purchase 2 equipment Trailers	301-2514	Highway	42	Replace Unit # 110,113	50,000
2014	Crafc0 Melter	301-2518	Highway	36	Replace Unit # 152	50,000
2014	Skid Steer Mulcher	301-2519	Highway	36	Add a mulcher to each new skid steer for clearing ROW	30,000
2015	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	39	replace Unit # 54,44,941,1751	120,000
2015	Purchase Tandem Axle Dump Truck	301-2504	Highway	39	Replace Unit # 36	230,000
2015	Purchase Tractor with mowers	301-2507	Highway	39	Replace Unit #81	80,000
2015	Purchase maintenance truck	301-2511	Highway	39	Replace Unit #49	50,000
2015	Purchase Survey/Engineering Equipment	301-2516	Highway	32	Replce GPS surveying unit	50,000

CROW WING COUNTY
2014 - 2019
DEPARTMENT DETAIL

Year	Project Title	Project #	Dept.	Priority	Description/Location	Total
2015	Skid Steer Mulcher	301-2519	Highway	36	Add a mulcher to each new skid steer for clearing ROW	30,000
2015	Patching Trailer	301-2520	Highway	36	Replace Unit # 106	30,000
2016	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	39	Replace Unit # 59, 972	70,000
2016	Purchase Tandem Axle Dump Truck	301-2504	Highway	39	Replace Unit # 33	230,000
2016	Purchase maintenance truck	301-2511	Highway	39	Replace Unit #45	50,000
2016	Sign Truck	301-2521	Highway	36	Replace Unit #1621	100,000
2017	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	39	Replace Unit # 57	25,000
2017	Purchase Tandem Axle Dump Truck	301-2504	Highway	39	Replace Units # 32 & 38	465,000
2017	Purchase maintenance truck	301-2511	Highway	39	Replace units #42	50,000
2017	Purchase Equipment Trailer	301-2514	Highway	42	Replace Unit # 108	25,000
2017	Purchase Survey/Engineering Equipment	301-2516	Highway	32	Replace large format color plotter	6,000
2018	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	39	Replace Unit # 62	25,000
2018	Purchase Skid steer loader and attachments	301-2503	Highway	39	Replace Unit # 1379	140,000
2018	Purchase Tandem Axle Dump truck	301-2504	Highway	39	Replace Unit # 31	235,000
2018	Purchase Tractor with mowers	301-2507	Highway	39	Replace Unit #1871	140,000
2018	Purchase maintenance truck	301-2511	Highway	39	Replace Unit #46, 50	100,000
2019	Purchase Vehicles for Engineering & Maintenance Personnel	301-2001	Highway	39	Replace Unit # 956, 893, 916	90,000
2019	Purchase Tandem Axle Dump Truck	301-2504	Highway	39	Replace Unit #40	235,000
2019	Purchase maintenance truck	301-2511	Highway	39	Replace Unit # 48	60,000
2019	Purchase Equipment Trailers	301-2514	Highway	42	Replace Unit #117, 119	50,000
2014	Network	061-2004	Information Technology		Replace some older equipment	30,000
2014	Sharepoint	061-2006	Information Technology		SharePoint installation and enhancements	30,000
2014	VDI Rollout	061-2008	Information Technology		Virtual desktop rollout county-wide	51,500
2014	SAN Enhancements	061-2014	Information Technology		Hardware	30,000
2014	Server Additions and Replacements	061-2015	Information Technology		2 hosts	40,000
2014	Employee Reporting Environment - tool	061-2020	Information Technology		Consulting services to continue to develop reporting services to get information to staff and public	20,000
2014	Exchange	061-2023	Information Technology	36	Convert from Google Mail to Microsoft Exchange	60,000
2014	Secure E-Mail	061-2024	Information Technology	24	Provide secure e-mail capability for CWC	25,000
2014	Active Directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	15,000
2014	System and Network Security	061-2026	Information Technology	35	Enhance CWC Security for systems, devices and remote access	25,000
2014	SIRE	061-2027	Information Technology	22	More Sire Services to the Cloud	20,000
2014	Enhancement to Imaging	061-2029	Information Technology	25	Improve work flow, printing, etc	60,000
2015	Network	061-2004	Information Technology		Replace older equipment	20,000
2015	SharePoint	061-2006	Information Technology		SharePoint installation and enhancements	30,000
2015	VDI Rollout	061-2008	Information Technology		License per user and additional costs	20,000
2015	SAN Enhancements	061-2014	Information Technology		Hardware	30,000
2015	Server Additions and Replacements	061-2015	Information Technology		2 hosts	30,000
2015	Employee Reporting Environment - tool	061-2020	Information Technology		Consulting services to continue to develop reporting services to get information to staff and public	20,000
2015	Active Directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	15,000
2015	System and Network Security	061-2026	Information Technology	35	Enhance CWC Security for systems, devices and remote access	25,000
2015	Iseries program replacement	061-2028	Information Technology	27	Move Services off of Iseries to Windows Platform	200,000
2015	Enhancement to Imaging	061-2029	Information Technology	25	Improve work flow, printing, etc	30,000
2016	Network	061-2004	Information Technology		Replace older equipment	20,000
2016	SharePoint	061-2006	Information Technology		SharePoint installation and enhancements	30,000
2016	Future Infrastructure enhancements	061-2011	Information Technology		Future planning for the infrastructure for the new county systems	100,000
2016	Server Additions and Replacements	061-2015	Information Technology		2 hosts	30,000
2016	Active Directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2016	System and Network Security	061-2026	Information Technology	35	Enhance CWC Security for systems, devices and remote access	20,000
2016	Iseries program replacement	061-2028	Information Technology	27	Move Services off of Iseries to Windows Platform	200,000
2016	Enhancement to Imaging	061-2029	Information Technology	25	Improve work flow, printing, etc	30,000
2017	Network	061-2004	Information Technology		Replace older equipment	20,000
2017	SharePoint	061-2006	Information Technology		SharePoint installation and enhancements	20,000
2017	Future Infrastructure enhancements	061-2011	Information Technology		Future planning for infrastructure for the new county system	100,000
2017	SAN Enhancements	061-2014	Information Technology		Hardware	25,000
2017	Server Additions and Replacements	061-2015	Information Technology		2 hosts	30,000
2017	Active Directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2017	System and Network Security	061-2026	Information Technology	35	Enhance CWC Security for systems, devices and remote access	20,000
2017	Iseries program replacement	061-2028	Information Technology	27	Move Services off of Iseries to Windows Platform	200,000

CROW WING COUNTY
2014 - 2019
DEPARTMENT DETAIL

Year	Project Title	Project #	Dept.	Priority	Description/Location	Total
2017	Enhancement to Imaging	061-2029	Information Technology	25	Improve work flow, printing, etc	30,000
2018	Network	061-2004	Information Technology		Replace older equipment	20,000
2018	SharePoint	061-2006	Information Technology		SharePoint installation and enhancements	40,000
2018	Future Infrastructure enhancements	061-2011	Information Technology		Future planning for infrastructure for the new county systems	100,000
2018	SAN Enhancements	061-2014	Information Technology		Hardware	25,000
2018	Server Additions and Replacements	061-2015	Information Technology		2 hosts	30,000
2018	Active Directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2018	System and Network Security	061-2026	Information Technology	35	Enhance CWC Security for systems, devices and remote access	20,000
2018	Iseries program replacement	061-2028	Information Technology	27	Move Services off of Iseries to Windows Platform	200,000
2018	Enhancement to Imaging	061-2029	Information Technology	25	Improve work flow, printing, etc	30,000
2019	Network	061-2004	Information Technology		Replace older equipment	20,000
2019	SharePoint	061-2006	Information Technology		SharePoint installation and enhancements	40,000
2019	Future Infrastructure enhancements	061-2011	Information Technology		Future planning for infrastructure for the new county systems	100,000
2019	SAN Enhancements	061-2014	Information Technology		Hardware	25,000
2019	Server Additions and Replacements	061-2015	Information Technology		2 hosts	30,000
2019	Active Directory	061-2025	Information Technology	22	Upgrade current system to utilize Active Directory	10,000
2019	System and Network Security	061-2026	Information Technology	35	Enhance CWC Security for systems, devices and remote access	20,000
2019	Iseries program replacement	061-2028	Information Technology	27	Move Services off of Iseries to Windows Platform	200,000
2019	Enhancement to Imaging	061-2029	Information Technology	25	Improve work flow, printing, etc	30,000
2014	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	104,000
2015	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	108,160
2016	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	112,486
2016	EA for Cell 5-13 Expansion	393-2016	Landfill	40	EA for cells 5-13	300,000
2017	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	116,985
2018	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	121,664
2019	Install new recirculation laterals in cell 4	393-1201	Landfill	45	Annual installation of new recirculation laterals in cell 4	126,531
2019	Cell 5 excavation	393-2019	Landfill	40	Preparation for Cell 5 Construction	2,500,000
2019	Phase III Demo cell construction	393-2020	Landfill	40	Phase III Construction	500,000
2014	Milford Mine Memorial Park	520-1001	Parks	37	County's 10% match of 2013 Legacy Grant; completion of project	10,000
2014	Milford Mine Memorial Park	520-1001a	Parks	37	State portion of 2013 Legacy Grant; completion of project	90,000
2015	Milford Mine Memorial Park	520-1001	Parks	37	County's 10% match of 2013 Legacy Grant; completion of project	20,000
2015	Milford Mine Memorial Park	520-1001a	Parks	37	State portion of 2013 Legacy Grant; completion of project	180,000
2014	Storage Building	670-0001	Public Land Management	37	New storage building for Land Services equipment	12,500
2014	Storage Building	670-0001a	Public Land Management	37	New storage building for Land Services equipment	12,500
2014	Forest Management Plan	670-2001	Public Land Management	37	Forest Management Plan update	35,000
2014	Picup Truck	670-2005	Public Land Management	29	Pickup Truck	30,000
2015	Snowmobile Replacement	670-2004	Public Land Management	30	Snowmobile Rplacement	9,000
2016	Snowmobile Replacement	670-2004	Public Land Management	30	Snowmobile Replacement	9,000
2017	ATV Replacement	670-2003	Public Land Management	30	ATV Replacement	10,000
2018	ATV Replacement	670-2003	Public Land Management	30	ATV Replacement	10,000
2014	Emergency Vehicle Replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	285,294
2014	Emergency Equipment Replacement	201-2502	Sheriff	37	Replacement of emergency equipment	191,165
2014	Court Security Improvements	201-2504	Sheriff	42	Improve court security (scanner, metal detector, x-ray)	45,000
2014	Fingerprint Table	201-2505	Sheriff	27	New table for investigative lab	5,000
2014	E911 Alt Site	230-2506	Sheriff	34	Establish viable solution for mandatory redundancy of E-911 dispatch center	130,000
2014	Cell Upgrades	250-2501	Sheriff	37	Add steps to bunks in cells to increase inmate safety	120,000
2014	Breezy Point Reception Solution	289-2507	Sheriff	32	Review reception issue in the Breezy area and implement appropriate solution	30,000
2015	Emergency Vehicle Replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	200,235
2015	Emergency Equipment Replacement	201-2502	Sheriff	37	Replacement of emergency equipment	119,340
2015	Camera Upgrades	250-2502	Sheriff	34	Upgrade servers and cameras	150,000
2015	Breezy Point Reception Solution	289-2507	Sheriff	32	Review reception issue in the Breezy area and implement appropriate solution	270,000
2016	Emergency Vehicle Replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	207,350
2016	Emergency Equipment Replacement	201-2502	Sheriff	37	Replacement of emergency equipment	133,518
2017	Emergency Vehicle Replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	291,720
2017	Emergency Equipment Replacement	201-2502	Sheriff	37	Replacement of emergency equipment	225,858
2018	Emergency Vehicle Replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	128,570
2018	Emergency Equipment Replacement	201-2502	Sheriff	37	Replacement of emergency equipment	78,062
2018	Laundry Equipment - Replacement plan	250-2503	Sheriff	32	Planned replacement of 2 washers and 3 dryers	40,000
2019	Emergency Vehicle Replacement	201-2501	Sheriff	37	Replacement of emergency vehicles	390,455
2019	Emergency Equipment Replacement	201-2502	Sheriff	37	Replacement of emergency equipment	275,992

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

FORM A

FUND	43	DEPT	Information Technology				PROJ#	061-2020
PROJECT TITLE	Employee reporting environment - tool (setup and training)							
PRIORITY	0							
DESCRIPTION / LOCATION								
PURPOSE / JUSTIFICATION								
FUTURE IMPACT ON OPERATING COSTS								
FUNDING SOURCE AND AMOUNT	Multiple							
	CURRENT						2014 - 2019	
ACCOUNT DESCRIPTION	YEAR	2015	2016	2017	2018	2019	TOTAL	
Comp. Eq. & Software Over \$5K	20,000	20,000	-	-	-	-	\$ 40,000	
							\$ -	
							\$ -	
							\$ -	
TOTAL	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	

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

FORM A

FUND	43	DEPT	Facilities				PROJ#	110-0027
PROJECT TITLE	Replace Raingardens							
PRIORITY	0							
DESCRIPTION / LOCATION								
PURPOSE / JUSTIFICATION								
FUTURE IMPACT ON OPERATING COSTS								
FUNDING SOURCE AND AMOUNT	Multiple							
	CURRENT						2014 - 2019	
ACCOUNT DESCRIPTION	YEAR	2015	2016	2017	2018	2019	TOTAL	
Building - Imp. Over \$5K	-	25,000	-	-	-	-	\$ 25,000	
							\$ -	
							\$ -	
							\$ -	
TOTAL	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	

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

FORM A

FUND	43	DEPT	Sheriff	PROJ#	201-2502		
PROJECT TITLE	Emergency Equipment Replacement						
PRIORITY	37						
DESCRIPTION / LOCATION	<p>On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of Emergency Vehicle Equipment Replacement and goes hand in hand with Emergency Vehicle Replacement</p> <p>2014 - \$191,165 2015 - \$119,340 2016 - \$133,518 2017 - \$225,858 2018 - \$ 78,062 2019 - \$275,992</p>						
PURPOSE / JUSTIFICATION	<p>The CWC Sheriff's Office has an established policy for replacement of their emergency vehicles. Vehicles which are purchased must be customized both inside and out prior to being put into operation. Outside customization includes such items as the decals, light bar, grill lights and push bumper. Inside, equipment such as the cage, door skins, radar, GPS, gun mounts are all needed. It takes approximately \$19000 to make a vehicle into an emergency response vehicle. Cost can vary for specialized vehicles. Whenever possible, existing equipment is used and fitted to the new vehicles. Wear and tear and the expense to custom fit older equipment is always a consideration when attempting to recycle existing equipment.</p>						
FUTURE IMPACT ON OPERATING COSTS	Projected expenses do not include any cost considerations related to inflation						
FUNDING SOURCE AND AMOUNT	Multiple						
CURRENT							
ACCOUNT DESCRIPTION	YEAR	2015	2016	2017	2018	2019	2014 - 2019 TOTAL
Furn. & Eq. Other Over \$5K	191,165	119,340	133,518	225,858	78,062	275,992	\$ 1,023,935
							\$ -
							\$ -
							\$ -
TOTAL	\$ 191,165	\$ 119,340	\$ 133,518	\$ 225,858	\$ 78,062	\$ 275,992	\$ 1,023,935

CROW WING COUNTY 2013-2017 Highway Improvement Plan



CSAH 18 Roundabout, Nisswa

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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

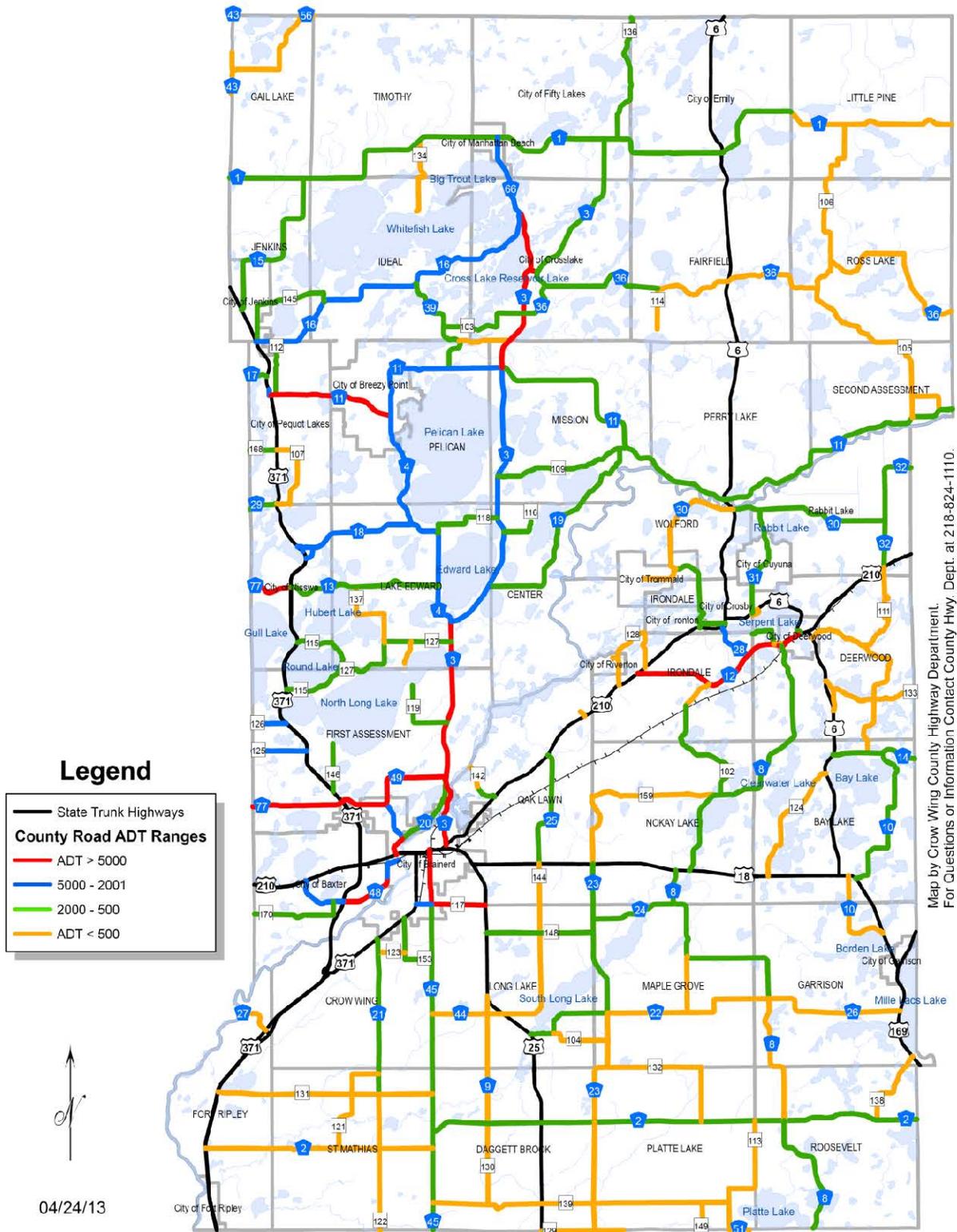


First Assessment District (FAD) Road and Bridge Levy - Funds generated directly from township level tax revenue. These funds are designated to be utilized for any element related to roadway construction or rehabilitation within the FAD only. These funds are not intended to be used on the CR or CSAH system.

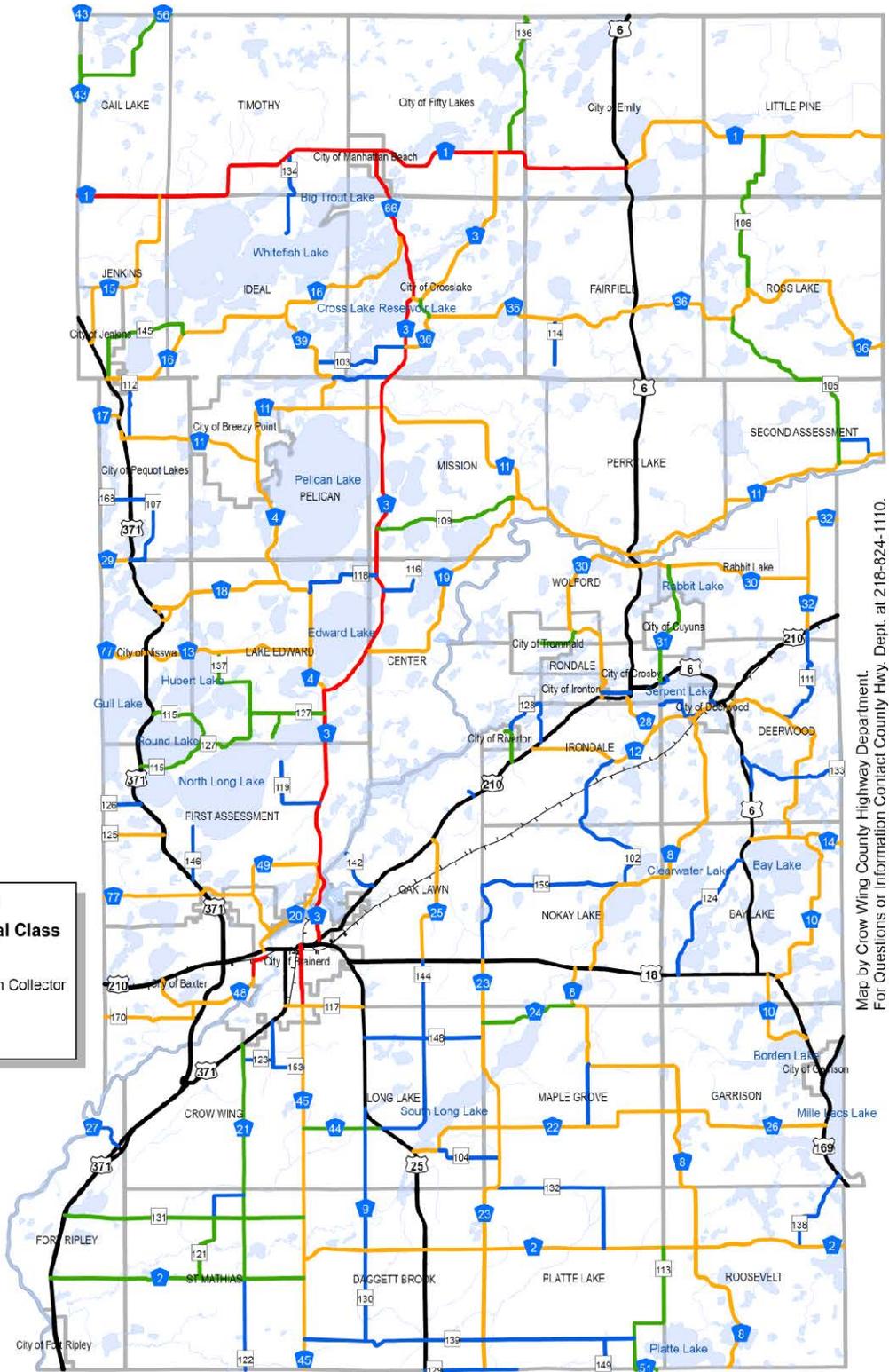
Bridge Bonding – Funding allocated by State legislative action to complete specific bridge construction projects on any County, Township or Municipal roadway within the County. Bridge bonding is normally only allocated after a complete set of bridge design plans has been developed.

CROW WING COUNTY

Average Daily Traffic Ranges



CROW WING COUNTY Functional Class



Legend

- State Trunk Highways
- County Road Functional Class**
- Minor Arterial
- Rural Major and Urban Collector
- Rural Minor Collector
- Local

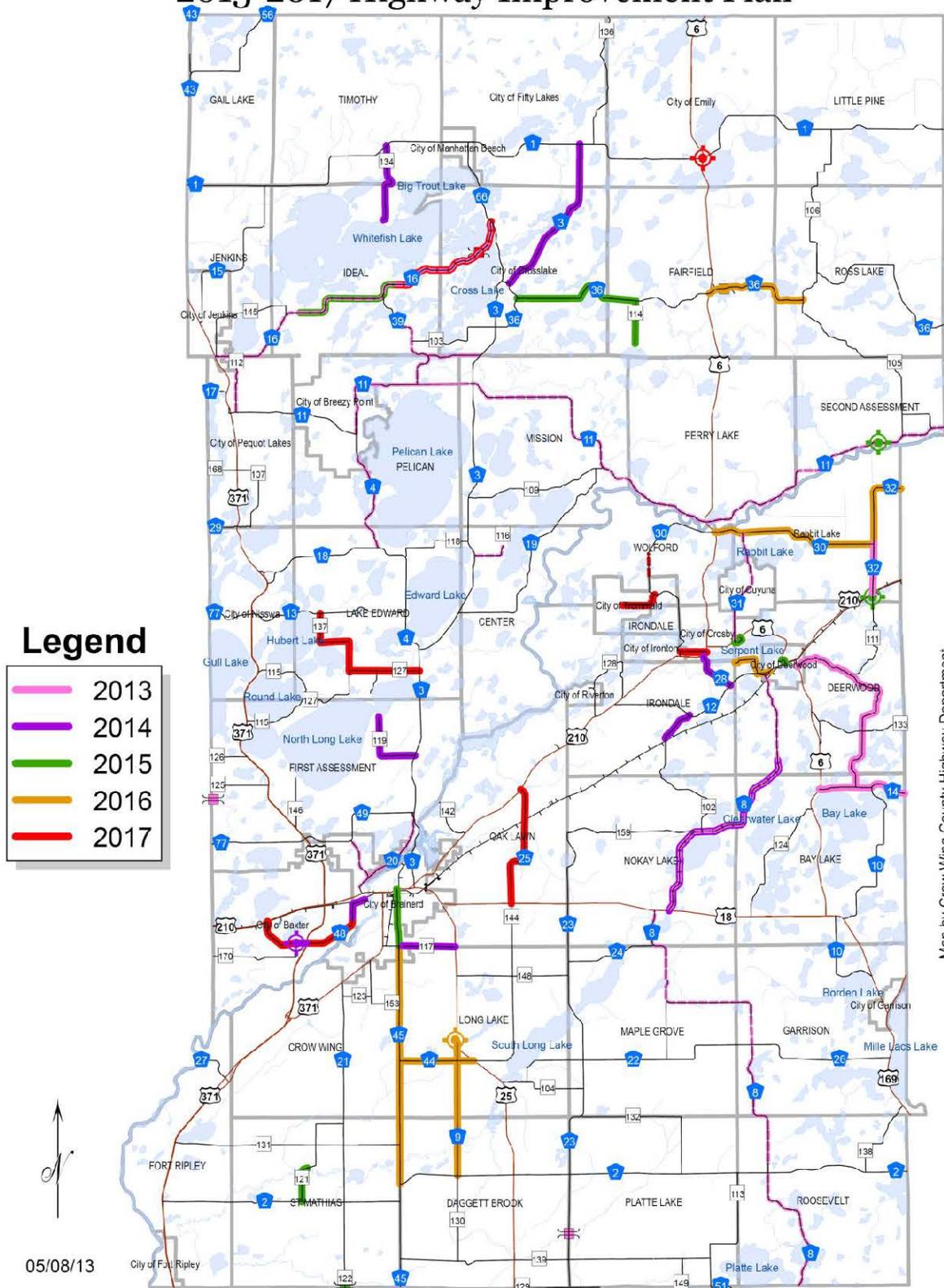


04/24/13

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

2013-2017 Highway Improvement Plan



05/08/13

Summary of Changes



PROPOSED 2013 PROGRAM

2013 RESURFACING

CSAH 32	018-032-001	Microsurface pilot project from TH 210 to CSAH 30	Insert pilot project for microsurfacing. Opportunity to try this technique in small quantity presented itself
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2013 BRIDGE REPLACEMENT

CSAH 23	018-623-012	CSAH 23 Bridge #L2839 Replacement - Daggett Brook Crossing	Moved up from 2016 out of necessity due to newly discovered deficiency
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PROPOSED 2014 PROGRAM

2014 RECONSTRUCTION

CSAH 48	018-618-000	CSAH 48/Isle Drive Intersection (Payback Baxter in 2017)	Inserted into 2014 upon request from City of Baxter. CWC Payback in 2017 via cooperative construction agreement
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2014 RESURFACING

CSAH 48	018-648-000	Resurfacing from 4th Street to College Drive	Inserted due to accelerated deterioration combined with high traffic volume
CSAH 48	018-648-000	Resurfacing from TH 371 to Isle Drive	Inserted associated with CSAH 48/Isle Drive intersection improvement
CR 134	018-134-000	Resurfacing from Lower Whitefish Lake to CSAH 1	Moved up from 2016 to accelerate delivery
CR 117	018-117-000	Resurfacing from TH 25 to CSAH 45	Moved up from 2015 to accelerate delivery

PROPOSED 2015 PROGRAM

2015 RESURFACING

CSAH 47	018-647-000	Resurfacing from TH 210 to TH 210 in Deerwood	Inserted to accelerate delivery
CR 121	018-121-000	Resurfacing from CSAH 2 to 1.31 miles north	Inserted to accelerate delivery
CR 135	018-135-000	Resurfacing from west Junction of TH 210 to east junction of TH 210	Inserted to accelerate delivery

PROPOSED 2016 PROGRAM

2016 RESURFACING

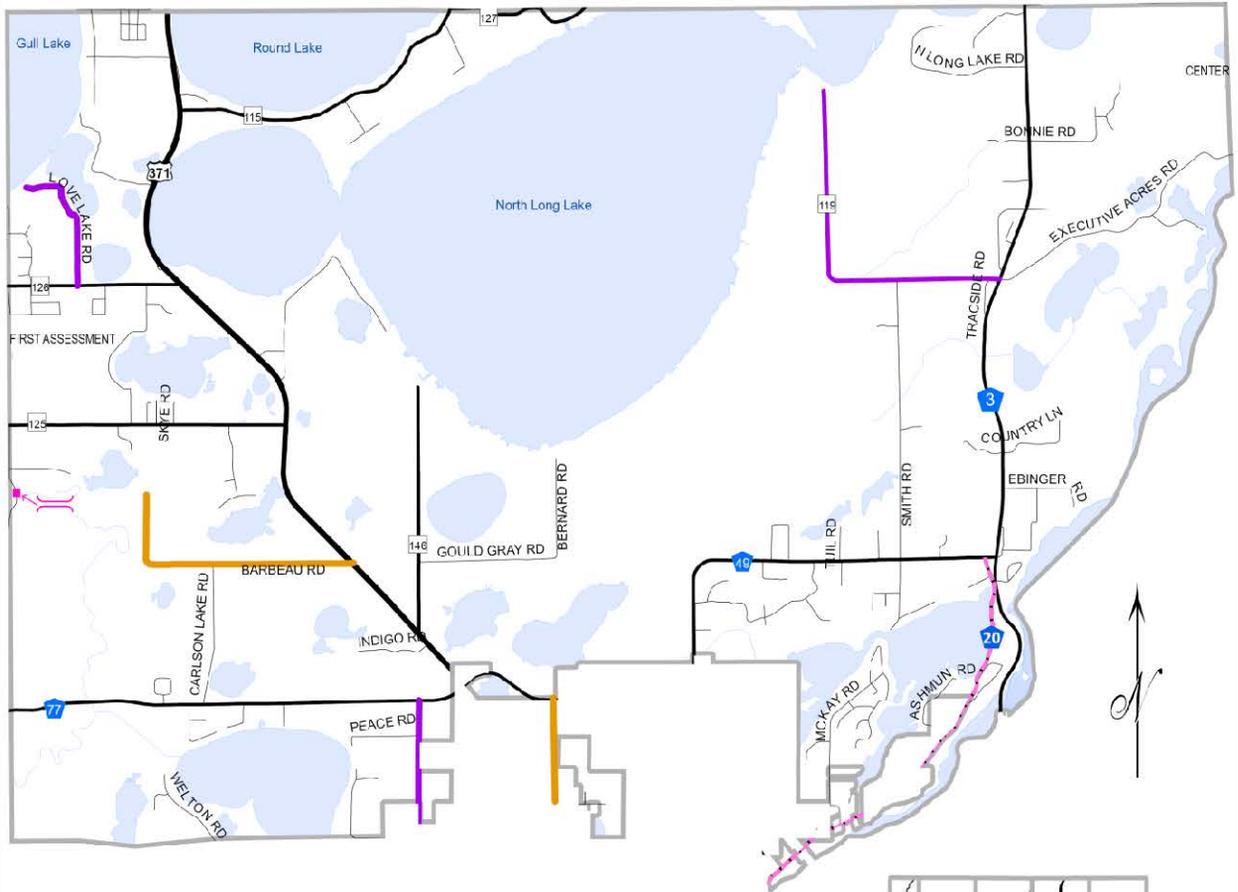
CR 101	018-101-000	Resurfacing from CR 110 to CSAH 12	Inserted to accelerate delivery
CR 110	018-110-000	Resurfacing from CSAH 12 to west limit of Deerwood TWP	Inserted to accelerate delivery

PROPOSED 2017 PROGRAM

2017 BRIDGE REPLACEMENT

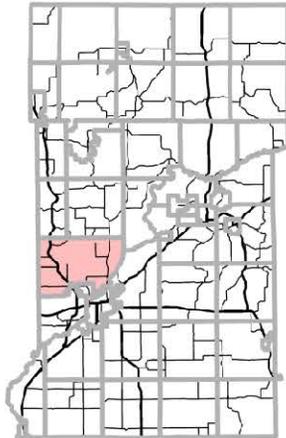
CSAH 16	018-616-000	Bridge #18501 Deck Rehabilitation	Moved back from 2016 to align with CSAH 16 resurfacing project scheduled to receive federal funds
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CROW WING COUNTY First Assessment District 2013 - 2017 Highway Improvement Plan



Legend

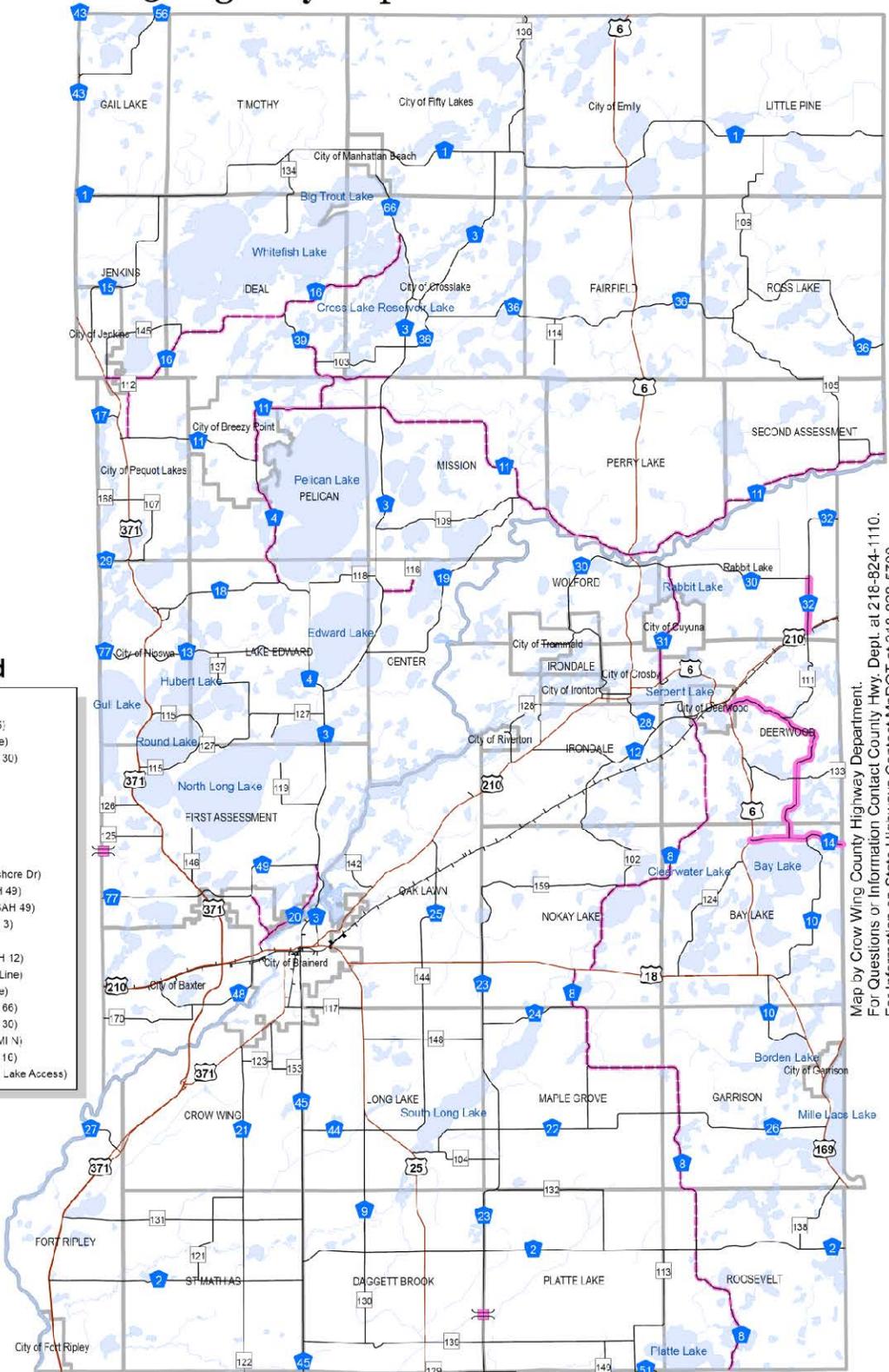
Scheduled Project Year	
—	2013
—	2014
—	2015
—	2016
—	2017



04/24/2013

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 2013 Highway Improvement Plan



Legend

Rehabilitation

- CSAH 10 (CSAH 14 to TH 6)
- CSAH 14 (TH 6 to E Co Line)
- CSAH 32 (TH 210 to CSAH 30)

Bridge Replacement

- CSAH 23
- Cull Dam Bridge

Spot Improvements

Seal Coats

- CSAH 4 (CSAH 18 to Lakeshore Dr)
- CSAH 5 (CSAH 20 to CSAH 49)
- CSAH 20 (Jackson St to CSAH 49)
- CR 120 (CSAH 39 to CSAH 3)

Curve Delineation

- CSAH 6 (S Co Line to CSAH 12)
- CSAH 11 (CSAH 4 to E Co Line)
- CSAH 14 (TH 6 to E Co Line)
- CSAH 16 (TH 371 to CSAH 66)
- CSAH 31 (TH 210 to CSAH 30)
- CSAH 39 (CSAH 11 to 3.2 MI N)
- CR 112 (CSAH 11 to CSAH 16)
- CR 116 (CSAH 3 to Mission Lake Access)

04/26/13

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 2013 PROGRAM

2013 RECONSTRUCTION

	None
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2013 RESURFACING

CSAH 10	018-610-006	Resurfacing from CSAH 14 to TH 6
CSAH 32	018-032-001	Microsurface pilot project from TH 210 to CSAH 30
CSAH 14	018-614-004	Resurfacing from TH 6 to Aitkin Co. Line

2013 BRIDGE REPLACEMENT

FAD 331	018-599-031	Gull River Road bridge replacement
CSAH 23	018-623-012	CSAH 23 Bridge #L2839 Replacement - Daggett Brook Crossing

2013 SPOT IMPROVEMENTS

Co. Wide	018-000-000	HSIP Curve Delineation Signing
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2013 OTHER PROJECTS

CSAH 18	018-618-009	Lump sum turn back payment to Niswaga (pending negotiation)
Co. Wide	018-000-000	Preventative maintenance surface treatments
Co. Wide	018-200-000	Annual pavement marking project
Co. Wide	018-000-000	Multi-year retroreflectivity project

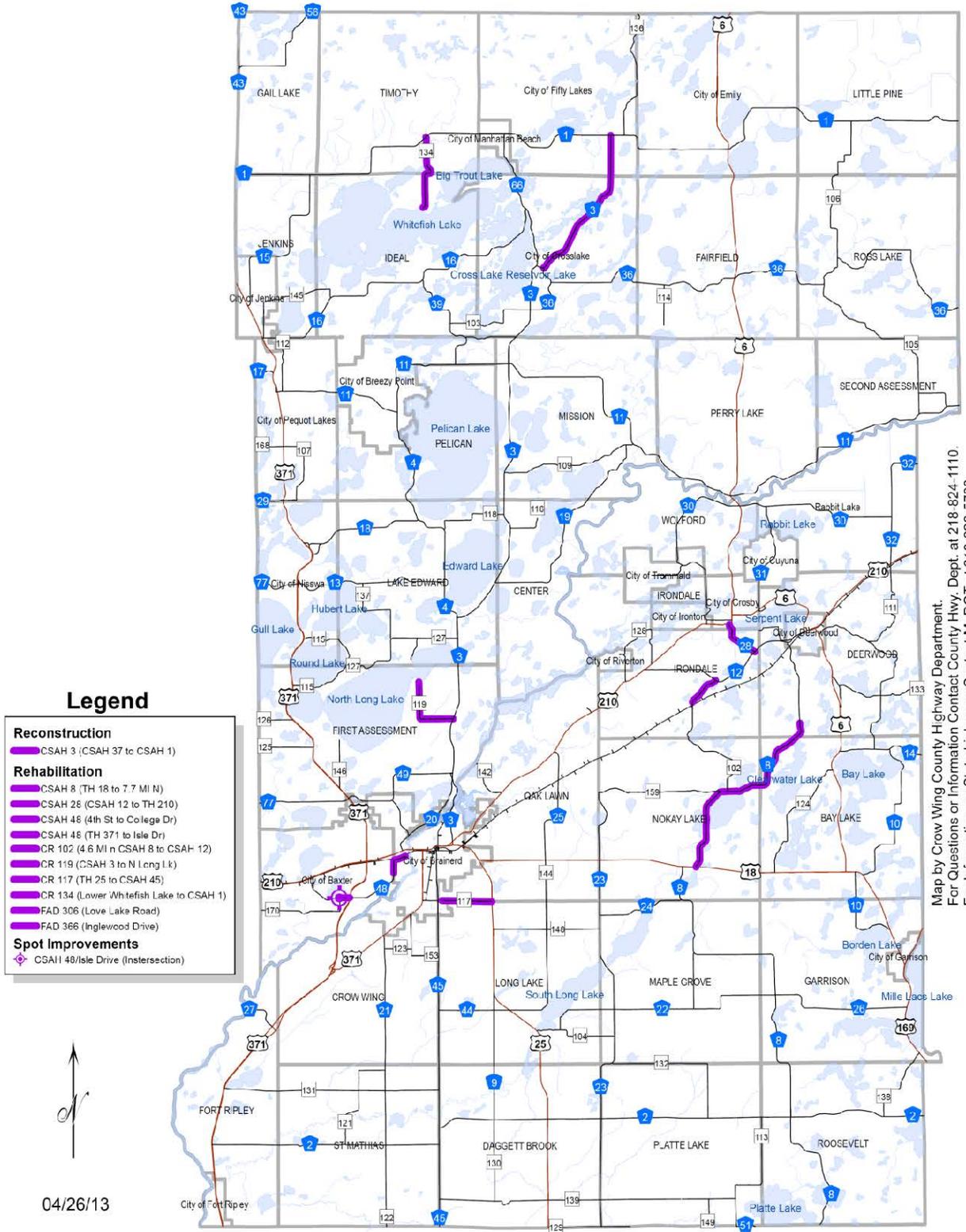
2013 ENGINEERING

CSAH 3	018-603-022	75% In-house design for 2014 construction
FAD Wide	018-000-000	FAD Transportation and storm water management plan
CR 115	018-115-000	CR 115 Scoping Study

2013 RIGHT OF WAY

CSAH 3	018-603-022	75% R/W purchase for 2014 construction
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CROW WING COUNTY 2014 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 2014 PROGRAM

2014 RECONSTRUCTION

CSAH 3	018-603-022	Reconstruction from CSAH 37 to CSAH 1
CSAH 48	018-618-000	CSAH 48/Isle Drive Intersection (Payback Baxter in 2017)

2014 RESURFACING

CSAH 8	018-608-010	Resurfacing from TH 18 to 7.7 miles North
CSAH 28	018-628-002	Resurfacing from CSAH 12 to TH 210
CSAH 48	018-648-000	Resurfacing from 4th Street to College Drive
CSAH 48	018-648-000	Resurfacing from TH 371 to Isle Drive
CR 119	018-119-000	Resurfacing from CSAH 3 to North Long Lake
CR 102	018-102-000	Resurfacing from 4.6 Miles N. of CASH 8 to CSAH 12
CR 134	018-134-000	Resurfacing from Lower Whitefish Lake to CSAH 1
CR 117	018-117-000	Resurfacing from TH 25 to CSAH 45
FAD 306	018-306-000	Resurfacing Love Lake Rd.
FAD 366	018-366-000	Resurfacing Inglewood Dr.

2014 BRIDGE REPLACEMENT

		None
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2014 SPOT IMPROVEMENTS

		None
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2014 OTHER PROJECTS

Co. Wide	018-000-000	Preventative maintenance surface treatments
Co. Wide	018-200-000	Annual pavement marking project
Co. Wide	018-000-000	Multi-year retroreflectivity project

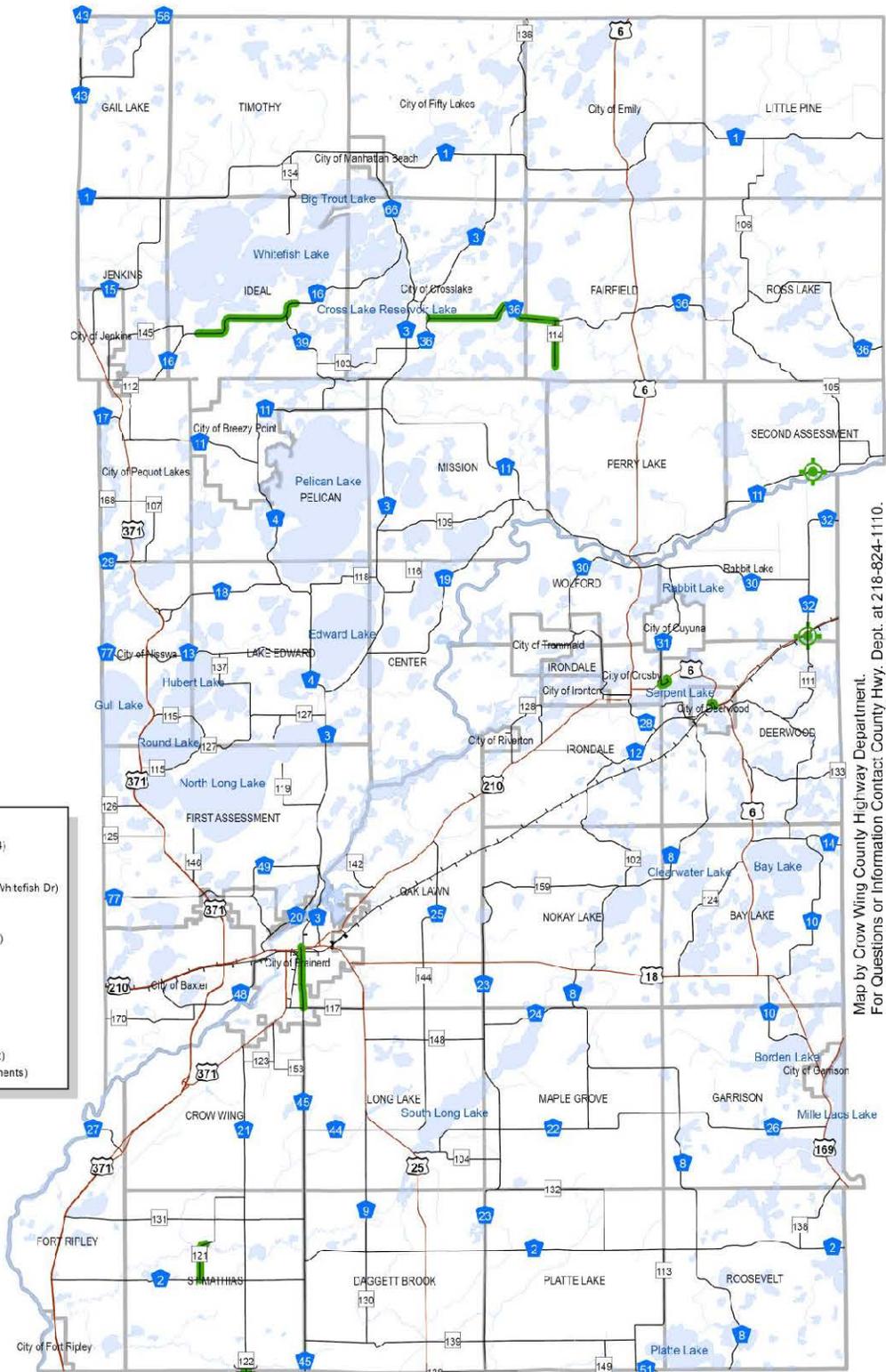
2014 ENGINEERING

CSAH 3	018-603-022	25% In-house design for 2014 construction
CSAH 3	18-603-022	Construction inspection
CSAH 36	018-636-000	75% In-house design for 2015 construction

2014 RIGHT OF WAY

CSAH 3	018-603-022	25% R/W Purchase for 2014 Construction
CSAH 36	018-636-000	75% R/W purchase for 2014 construction

CROW WING COUNTY 2015 Highway Improvement Plan



Legend

- Reconstruction**
 - CSAH 36 (CSAH 37 to CR 114)
- Rehabilitation**
 - CSAH 16 (Fornia Rd to Little Whitefish Dr)
 - CSAH 45 (CR 117 to TH 210)
 - CSAH 47 (TH 210 to TH 210)
 - CR 114 (CSA-H 35 to Marie Ln)
 - CR 121 (CSAH 2 to 1.31)
 - CR 135 (TH 210 to TH 210)
- Bridge Replacement**
 - CR 122
- Spot Improvements**
 - CSAH 11 (Culvert Replacement)
 - CR 111 (RR Crossing Improvements)



04/29/13

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

PROPOSED 2015 PROGRAM

2015 RECONSTRUCTION

CSAH 36	018-636-000	Reconstruction from CSAH 37 to CR 114
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2015 RESURFACING

CSAH 16	018-616-000	Resurfacing from Peoria Road to CSAH 39
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CSAH 45	018-645-000	Resurfacing from CR 117 to TH 210 in Brainerd
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CSAH 47	018-647-000	Resurfacing from TH 210 to TH 210 in Deerwood
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CR 114	018-114-000	Resurfacing From CSAH 36 to Mission TWP Ln
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CR 121	018-121-000	Resurfacing from CSAH 2 to 1.31 miles north
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CR 135	018-135-000	Resurfacing from west Junction of TH 210 to east junction of TH 210
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2015 BRIDGE REPLACEMENT

CR 122	018-122-000	CR 122 Bridge #L2841 Replacement- Little Nokasippi Crossing
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2015 SPOT IMPROVEMENTS

CR 111	018-111-000	Install RR crossing gates on CR 111
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CSAH 11	018-611-000	CSAH 11 Culvert Replacement - 7.5 miles east of TH 6
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2015 OTHER PROJECTS

Co. Wide	018-000-000	Preventative maintenance surface treatments
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Co. Wide	018-200-000	Annual pavement marking project
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Co. Wide	018-000-000	HSIP-dynamic warning system. & chevrons
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2015 ENGINEERING

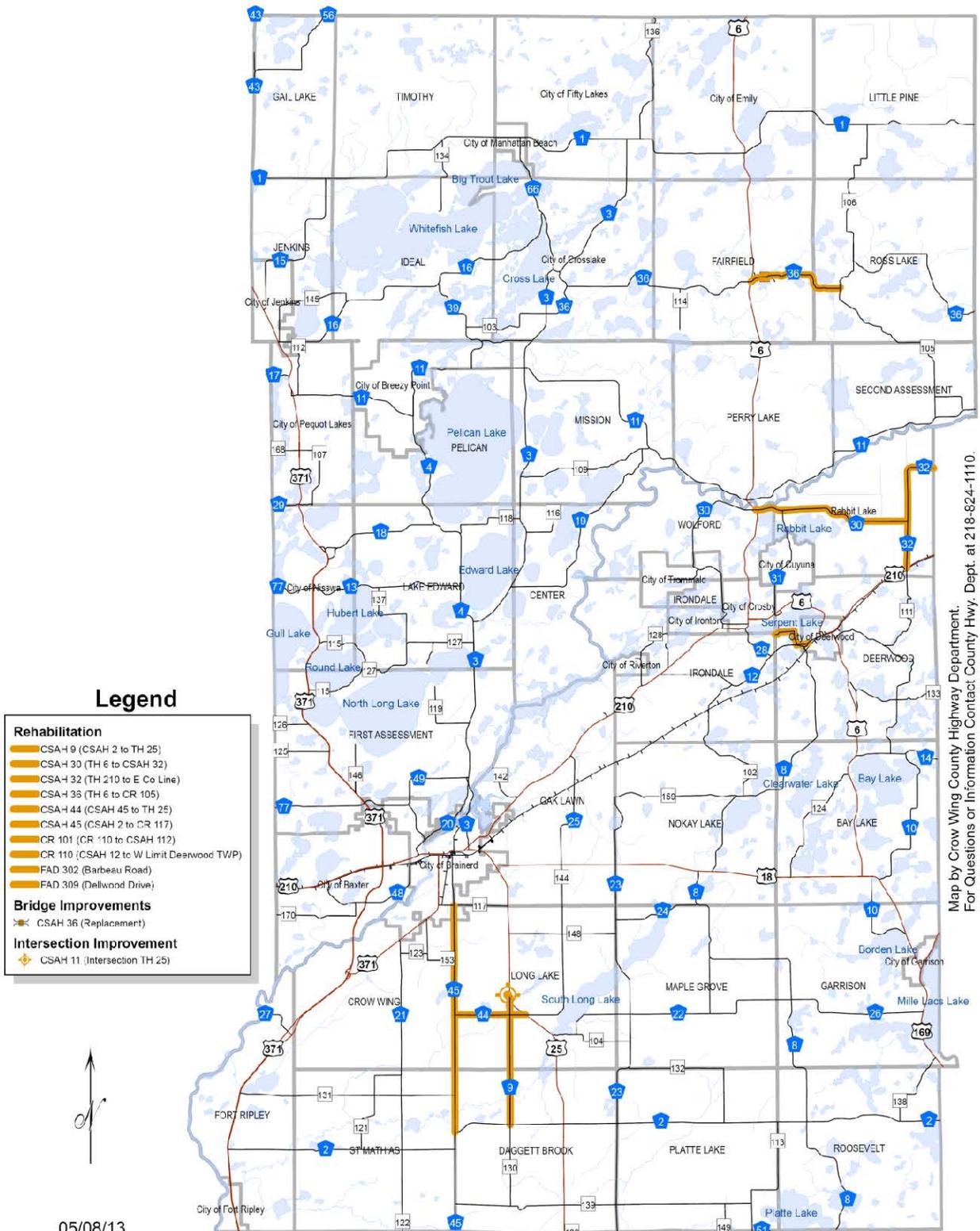
CSAH 36	018-636-000	25% In-house design for 2015 construction
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CSAH 36	018-636-000	Construction inspection
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2015 RIGHT OF WAY

CSAH 36	018-636-000	25% R/W purchase for 2015 construction
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CROW WING COUNTY 2016 Highway Improvement Plan



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05/08/13

PROPOSED 2016 PROGRAM

2016 RECONSTRUCTION

		None
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2016 RESURFACING

CSAH 36	018-636-000	Resurfacing from TH 6 to CR 105
CSAH 30	018-630-000	Resurfacing from TH 6 to CSAH 32
CSAH 9	018-609-000	Resurfacing from CSAH 2 to TH 25
CSAH 44	018-644-000	Resurfacing from CSAH 45 to TH 25
CSAH 32	018-632-000	Resurfacing from TH 210 to East County Line
CSAH 45	018-645-000	Resurfacing from N. Jct. CSAH 2 to CR 117
CR 101	018-101-000	Resurfacing from CR 110 to CSAH 12
CR 110	018-110-000	Resurfacing from CSAH 12 to west limit of Deerwood TWP
FAD 302	018-302-000	Resurfacing Barbeau Road from W. Co. Line to TH 371
FAD 309	018-309-000	Resurfacing Dellwood Drive from Novotny Road to CSAH 49

2016 BRIDGE REPLACEMENT

CSAH 36	018-636-000	Bridge # L2871 Replacement over Mud Brook
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2016 SPOT IMPROVEMENTS

Co. Wide	018-000-000	Unidentified HSIP Project
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2016 OTHER PROJECTS

Co. Wide	018-200-000	Annual pavement marking project
Co. Wide	018-000-000	Unidentified HSIP Project
Co. Wide	018-000-000	Preventative maintenance surface treatments

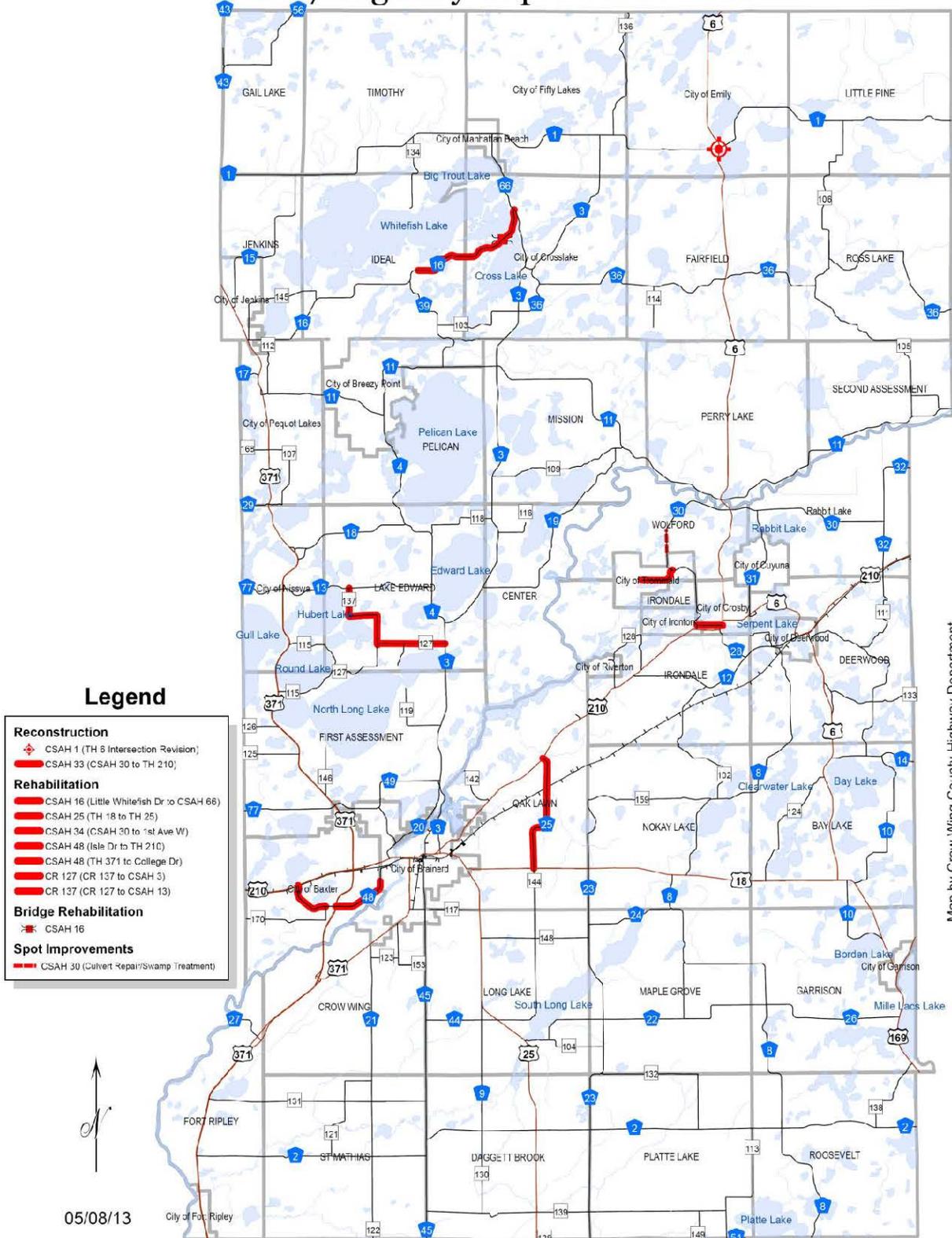
2016 ENGINEERING

CSAH 33	018-633-000	75% In-house design for 2017 construction
Co. Wide	Numerous	Design and Inspection on various 2016 CSAH Resurfacing Projects

2016 RIGHT OF WAY

CR 122	018-122-000	R/W for CR 122 Bridge #L2841 Replacement
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CROW WING COUNTY 2017 Highway Improvement Plan



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For information on State Highways Contact MnDOT at 218-828-5700.

PROPOSED 2017 PROGRAM

2017 RECONSTRUCTION

CSAH 48	018-648-000	CSAH 48/Isle Drive Intersection (payback Baxter for 2014 construction)
CSAH 1	018-601-000	CSAH 1/TH 6 Intersection Revision Emily
CSAH 33	018-633-000	CSAH 33 Reconstruct
VARIOUS	018-000-000	TH 371 Corridor improvements

2017 RESURFACING

CSAH 25	018-625-000	Resurfacing from TH 18 to TH 210
CSAH 16	018-616-000	Resurfacing from CSAH 39 to CSAH 66
CSAH 34	018-634-000	Resurfacing from CSAH 30 to Trommald
CSAH 48	018-648-000	Resurfacing from Isle Drive to TH 210
CSAH 48	018-648-000	Resurfacing from College Drive to TH 371
CR 127	018-127-000	Resurfacing from CR 137 to CSAH 3
CR 137	018-137-000	Resurfacing from CR 127 to CSAH 13

2017 BRIDGE REPLACEMENT

CSAH 16	018-616-000	Bridge #18501 Deck Rehabilitation
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2017 SPOT IMPROVEMENTS

Co. Wide	018-000-000	Unidentified HSIP Project
CSAH 30	018-630-000	Swamp Treatment and Culvert Repair 2.0 miles north of CSAH 34

2017 OTHER PROJECTS

Co. Wide	018-200-000	Annual pavement marking project
Co. Wide	018-000-000	Preventative maintenance surface treatments

2017 ENGINEERING

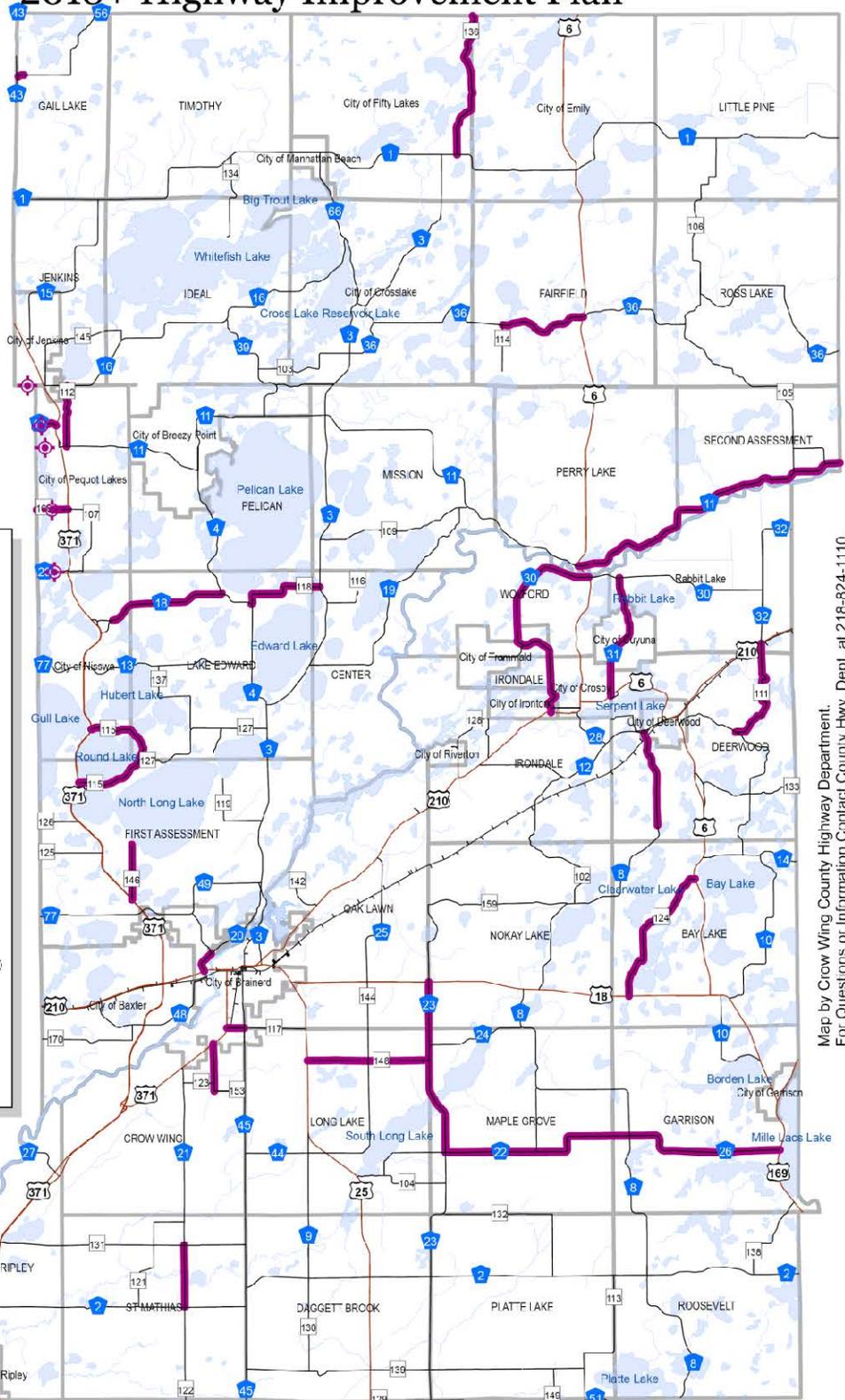
CSAH 33	018-633-000	25% In-house design for 2017 construction
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2017 RIGHT OF WAY

		None
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CROW WING COUNTY

2018+ Highway Improvement Plan



Legend

Reconstruction

- CSAH 36 (CR 114 to TH 6)
- CR 115 (N JCT TH 371 to S JCT TH 371)

Rehabilitation

- CSAH 8 (7.7 Miles N TH 18 to CSAH 12)
- CSAH 11 (TH 5 to E Co Line)
- CSAH 17 (E Co Line to TH 371)
- CSAH 18 (Twin Leaf Cir to CSAH 4)
- CSAH 20 (TH 21C to Beaver Dam Road)
- CSAH 21 (CSAH 2 to CR 131)
- CSAH 22 (CSAH 23 to CSAH 8)
- CSAH 23 (CSAH 22 to TH 19)
- CSAH 26 (CSAH 9 to US 169)
- CSAH 30 (TH 21C to TH 6)
- CSAH 31 (TH 21C to CSAH 30)
- CSAH 56 (CSAH 43 to 0.2 Miles N)
- CR 111 (CSAH 10 to TH 21C)
- CR 112 (CSAH 11 to CSAH 16)
- CR 117 (TH 371B to CSAH 4E)
- CR 118 (CSAH 4 to CSAH3)
- CR 124 (TH 18 to TH 6)
- CR 136 (CSAH 1 to N Co Line)
- CR 146 (TH 371 to BR)
- CR 148 (TH 25 to CSAH 23)
- CR 153 (1.0 Mile W CSAH 45 to TH 371B)
- CR 168 (TH 371 to W Co Line)

Intersection Improvements

- ◆ CSAH 11
- ◆ CSAH 16
- ◆ CSAH 17
- ◆ CSAH 29 & CR 107
- ◆ CR 107 & CR 168

04/29/13

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PROPOSED 2018+ PROGRAM

RECONSTRUCTION

CSAH 36	018-636-000	Reconstruction from CR 114 to TH 6 including bridge #18514
CR 115	018-115-000	Reconstruction from N. connection TH 371 to S. connection TH 371

RESURFACING

CSAH 11	018-611-000	Resurfacing from TH 6 to Aitkin Co. Line
CSAH 17	018-617-000	Resurfacing from TH 371 to Cass Co. Line
CSAH 30	018-630-000	Resurfacing from TH 210 to TH 6
CSAH 31	018-631-000	Resurfacing from TH 210 to CSAH 30
CSAH 18	018-618-000	Resurfacing from Twin Leaf Circle to CSAH 4
CSAH 20	018-620-000	Resurfacing TH 210 to Beaver Dam Rd
CSAH 56	018-656-000	Resurfacing CSAH 43 to 0.2 miles north
CSAH 8	018-608-000	Resurfacing 7.7 miles North TH 18 to CSAH 12
CSAH 22	018-622-000	Resurfacing CSAH 23 to CSAH 8
CSAH 21	018-621-000	Resurfacing CSAH 2 to CR 131
CSAH 23	018-623-000	Resurfacing CSAH 22 to TH 18
CSAH 26	018-626-000	Resurfacing CSAH 8 to TH 169
CR 124	018-124-000	Resurfacing from TH 18 to TH 6
CR 112	018-618-000	Resurfacing from CSAH 11 to CSAH 16
CR 111	018-111-000	Resurfacing from CSAH 10 to TH 210
CR 136	018-136-000	Resurfacing CSAH 1 to Cass Co. line
CR 146	018-146-000	Resurfacing TH 371 to BIR
CR 168	018-168-000	Resurfacing TH 371 to Cass Co. line
CR 117	018-117-000	Resurfacing TH 371 to CSAH 45
CR 118	018-118-000	Resurfacing CSAH 4 to CSAH 3
CR 148	018-148-000	Resurfacing TH 25 to CSAH 23
CR 153	018-153-000	Resurfacing 1.0 mile west of CSAH 45 to TH 371

OTHER ACTIVITIES

CSAH 11	018-611-000	Turn back west of future TH 371 bypass alignment
CSAH 11	018-611-000	Cost participation interchange on future TH 371 bypass alignment
CR 112	018-112-000	Turn back associated with future TH 371 bypass alignment
VARIOUS	018-000-000	Intersection improvements with TH 371 expansion (107,29,107,168,11,17,16)

Pavement Condition Ratings



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

The RQI and surface distress of each CSAH and CR is measured by MnDOT every four years as part of the overall pavement management program. Well defined RQI deterioration curves (mathematical formulas) are used to project pavement condition between the years of these actual measurements. Generally RQI is used to determine when rehabilitation is needed. Understanding the type and cause of the surface distress helps determine what form of rehabilitation is needed.

A roadway's RQI combined with its Average Daily Traffic (ADT) is the primary means in which pavement rehabilitation needs are prioritized in Crow Wing County.

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

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

RQI =54



RQI =36



RQI =26



Roadway Improvement Priority



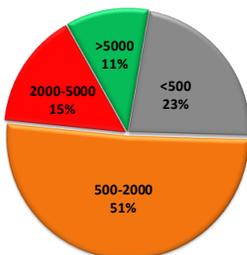
Roadway improvement priority is based on a combination of traffic volume (ADT) and Ride Quality (RQI). The following RQI thresholds that have been established are intended to assist in the determination when roadways in each category will be considered for resurfacing or other forms of rehabilitation. Higher volume roadways are intended to maintain higher standards of RQI.

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

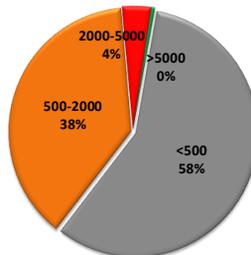
County State Aid Highway (CSAH)		
ADT	RQI	Goal
≥ 5000	60	Maintain Good/Very Good Rating for all High Volume CSAHs
≥ 2000<5000	56	Maintain Fair/Good rating for all Moderate Volume CSAHs
≥ 500<2000	52	Maintain Fair/Good rating for all Moderate Volume CSAHs
<500	48	Maintain Fair Rating for all Low Volume CSAHs

County Roads (CR)		
ADT	RQI	Goal
≥ 5000	58	Maintain Good/Very Good Rating for all High Volume CRs
≥ 2000<5000	54	Maintain Fair/Good rating for all Moderate Volume CRs
≥ 500<2000	52	Maintain Fair/Good rating for all Moderate Volume CRs
<500	48	Maintain Fair Rating for all Low Volume CRs

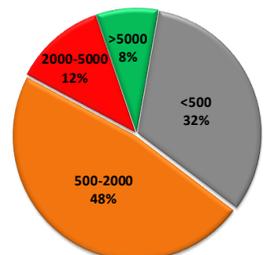
CSAH System Distribution by ADT



CR System Distribution by ADT



Overall System Distribution by ADT



2013 County State Aid Highway (CSAH) Road Priority List

Road	From	To	Length (FT)	Length Miles	RQI	Condition Rating	ADT	ADT Class	Functional Class	RQI Threshold	RQI Delta	Year Programmed
CSAH 28	CSAH-12	TH-210		1.53	33	Poor	2510	5000 - 2001	Rural Major and Urban Collector	56	-23	2014
CSAH 36	CSAH-37	CR-114		4.70	30	Poor	900	2000 - 500	Rural Major and Urban Collector	52	-22	2015
CSAH 10	CSAH-14	TH-6		7.53	30	Poor	380	< 500	Rural Major and Urban Collector	48	-18	2013
CSAH 3	CSAH-66	CSAH-1		5.86	34	Poor	1560	2000 - 500	Rural Major and Urban Collector	52	-18	2014
CSAH 36	TH-6	CR-105	19536	3.70	30	Poor	265	< 500	Rural Major and Urban Collector	48	-18	2016
CSAH 18 (OLD)	S JCT TH-371	CSAH-18		0.81	41	Fair	3575	5000 - 2001	Rural Major and Urban Collector	56	-15	2013
CSAH 32	TH-210	E CO LN	24288	4.60	37	Poor	640	2000 - 500	Rural Major and Urban Collector	52	-15	2016
CSAH 47	TH-210 & TH-6	TH-210	950.4	0.18	38	Poor	670	2000 - 500	Local	52	-14	2015
CSAH 14	TH-6	E CO LN		3.20	39	Poor	1290	2000 - 500	Rural Major and Urban Collector	52	-13	2013
CSAH 30	TH 6	CSAH 32		5.80	39	Poor	910	2000 - 500	Rural Major and Urban Collector	52	-13	2016
CSAH 33	CSAH-30	TH-210		0.95	40	Poor	1320	2000 - 500	Local	52	-12	2017
CSAH 45	CR-117	TH-210		2.00	48	Fair	7100	> 5000	Minor Arterial	60	-12	2015
CSAH 11	N JCT TH 371	S JCT TH 371	1531.2	0.29	45	Fair	3500	5000 - 2001	Rural Major and Urban Collector	56	-11	2018+
CSAH 30	CSAH-34	TH 6		4.56	37	Poor	432	< 500	Rural Major and Urban Collector	48	-11	2018+
CSAH 8	TH-18	7.7 MI N	40656	7.70	41	Fair	960	2000 - 500	Rural Major and Urban Collector	52	-11	2014
CSAH 44	CSAH-45	TH-25	13728	2.60	38	Poor	330	< 500	Rural Minor Collector	48	-10	2016
CSAH 9	CSAH-2	TH-25		4.5	38	Poor	260	< 500	Local	48	-10	2016
CSAH 16	PEORIA ROAD	0.6 MI E CSAH-39	21120	4.00	47	Fair	3100	5000 - 2001	Rural Major and Urban Collector	56	-9	2015
CSAH 31	NORTH ST CUYUNA	CSAH-30		1.60	43	Fair	1650	2000 - 500	Rural Minor Collector	52	-9	2018+
CSAH 36	CR-114	TH-6	15840	3.00	39	Poor	340	< 500	Rural Major and Urban Collector	48	-9	2018+
CSAH 31	TH-210	SOUTH STREET CUYU		2.31	44	Fair	1250	2000 - 500	Rural Minor Collector	52	-8	2018+
CSAH 17	W CO LN	TH-371	4435.2	0.84	45	Fair	1450	2000 - 500	Rural Major and Urban Collector	52	-7	2018+
CSAH 30	TH-210	CSAH-34		3.11	45	Fair	760	2000 - 500	Rural Major and Urban Collector	52	-7	2018+
CSAH 45	N JCT CASH-2	CR-117		8.56	45	Fair	960	2000 - 500	Rural Major and Urban Collector	52	-7	2016
CSAH 11	TH-6	E CO LINE	52800	10.00	46	Fair	530	2000 - 500	Rural Major and Urban Collector	52	-6	2018+
CSAH 16	0.6 MI E CSAH-39	CSAH-66		4.98	50	Fair	2313	5000 - 2001	Rural Major and Urban Collector	56	-6	2017
CSAH 18	TWIN LEAF CIRCLE	CSAH-4		3.55	50	Fair	2463	5000 - 2001	Rural Major and Urban Collector	56	-6	2018+
CSAH 20	TH-210	BEAVER DAM RD		0.70	55	Fair	11500	> 5000	Rural Major and Urban Collector	60	-5	2018+
CSAH 25	TH-18	TH-210	23232	4.40	47	Fair	1050	2000 - 500	Rural Major and Urban Collector	52	-5	2017
CSAH 34	1ST AVE W	CSAH 30	7233.6	1.37	43	Fair	370	< 500	Rural Minor Collector	48	-5	2017
CSAH 36	CSAH-3	CSAH-37		1.60	47	Fair	900	2000 - 500	Rural Major and Urban Collector	52	-5	2018+
CSAH 56	CSAH-43	0.2 MI N	1056	0.20	43	Fair	175	< 500	Rural Minor Collector	48	-5	2018+
CSAH 48	TH-371	COLLEGE DR	10982.4	2.08	56	Fair	5800	> 5000	Rural Major and Urban Collector	60	-4	2017
CSAH 8	7.7 MI N TH-18	CSAH-12		3.10	48	Fair	675	2000 - 500	Rural Major and Urban Collector	52	-4	2018+
CSAH 22	CSAH-23	CSAH-8		6.50	45	Fair	225	< 500	Rural Major and Urban Collector	48	-3	2018+
CSAH 21	CSAH-2	CR-131	10560	2.00	46	Fair	320	< 500	Rural Minor Collector	48	-2	2018+
CSAH 23	CSAH-22	TH-18		5.60	50	Fair	837	2000 - 500	Rural Major and Urban Collector	52	-2	2018+
CSAH 26	CSAH-8	TH-169	27984	5.30	46	Fair	440	< 500	Rural Major and Urban Collector	48	-2	2018+
CSAH 48	COLLEGE DR	SW 4th ST BRAINERD		0.92	54	Fair	4483	5000 - 2001	Minor Arterial	56	-2	2014
CSAH 48	TH-210	TH-371		2.00	55	Fair	3750	5000 - 2001	Rural Major and Urban Collector	56	-1	2017

2013 County Road (CR) Priority List

Road	From	To	Length (FT)	Length Miles	RQI	Condition Rating	ADT	ADT Class	Functional Class	RQI Threshold	RQI Delta	Year Programmed
CR 115	S JCT TH-371	CR 127	12226.6	2.32	30	Poor	1550	2000 - 500	Rural Minor Collector	52	-22	2018+
CR 115	CR 127	N JCT TH-371	13275.8	2.51	39	Poor	1550	2000 - 500	Rural Minor Collector	52	-13	2018+
CR 119	CSAH-3	NORTH LONG LAKE	13622.4	2.58	41	Fair	620	2000 - 500	Local	52	-11	2014
CR 110	CSAH-12	W LIM DEERWOOD TWP	6758.4	1.28	42	Fair	510	2000 - 500	Local	52	-10	2016
CR 117	CSAH-45	TH-25	10560	2.00	48	Fair	5800	> 5000	Rural Major and Urban Collector	58	-10	2014
CR 135	W JCT TH-210	E JCT TH-210	2428.8	0.46	41	Fair	180	< 500	Local	48	-7	2015
CR 121	CSAH-2	1.31 MI N	6916.8	1.31	42	Fair	205	< 500	Rural Minor Collector	48	-6	2015
CR 124	TH-18	TH-5	26030.4	4.93	42	Fair	340	< 500	Local	48	-6	2018+
CR 134	LOWER WHITEFISH LAKE	CSAH-1	15259.2	2.89	42	Fair	420	< 500	Local	48	-6	2014
CR 137	CR-127	CSAH-13	16473.6	3.12	43	Fair	270	< 500	Rural Minor Collector	48	-5	2017
CR 112	CSAH-11	CSAH-16	10560	2.00	48	Fair	1750	2000 - 500	Local	52	-4	2018+
CR 101	CR-110	CSAH-12	2323.2	0.44	45	Fair	50	< 500	Local	48	-3	2016
CR 102	4.61 MI N CSAH-8	CSAH-12	8131.2	1.54	45	Fair	225	< 500	Local	48	-3	2014
CR 111	CSAH-10	TH-210	20222.4	3.83	45	Fair	175	< 500	Local	48	-3	2018+
CR 136	CSAH-1	N CO LN		5.00	50	Fair	520	2000 - 500	Rural Minor Collector	52	-2	2018+
CR 146	TH-371	B.I.R.		1.50	50	Fair	830	2000 - 500	Local	52	-2	2018+
CR 168	N JCT TH-371	W CO LN	5280	1.00	50	Fair	1050	2000 - 500	Local	52	-2	2018+
CR 117	TH-371	CSAH-45	3432	0.65	53	Fair	3300	5000 - 2001	Rural Major and Urban Collector	54	-1	2018+
CR 118	CSAH-4	CSAH-3	13992	2.65	51	Fair	1050	2000 - 500	Local	52	-1	2018+
CR 148	TH-25	CSAH-23	21120	4.00	51	Fair	830	2000 - 500	Local	52	-1	2018+
CR 153	1 MI WEST OF CSAH-45	TH-371	13200	2.50	51	Fair	700	2000 - 500	Local	52	-1	2018+
CR 114	CSAH-36	MISSION TWP LN	7920	1.50	48	Fair	230	< 500	Local	48	0	2015
CR 127	CR-137	CSAH-3	13220	2.50	54	Fair	830	2000 - 500	Rural Minor Collector	52	2	2017
CR 105	CSAH-11	MCNEAL ROAD	16368	3.10	51	Fair	175	< 500	Rural Minor Collector	48	3	2018+
CR 116	CSAH-3	MISSION LAKE ACCESS	7233.6	1.37	56	Fair	510	2000 - 500	Local	52	4	2018+
CR 128	TH-210	CSAH-59		2.94	53	Fair	260	< 500	Local	48	5	2018+
CR 147	TH-210	CO LANDFILL	792	0.15	53	Fair	285	< 500	Local	48	5	2018+
CR 133	S JCT TH-6	E CO LN		4.50	54	Fair	295	< 500	Rural Minor Collector	48	6	2018+

System Performance Targets

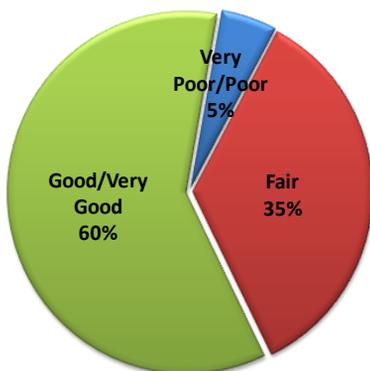


Establishing realistic goals, or targets, is essential in order to successfully manage the long term performance of the County's roadway system. Reporting on these performance targets, and actively working to achieve them, will assist the decision maker when considering where to apply limited future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



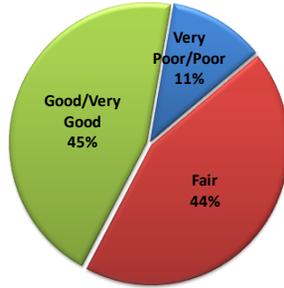
Overall System Performance Target by Mileage



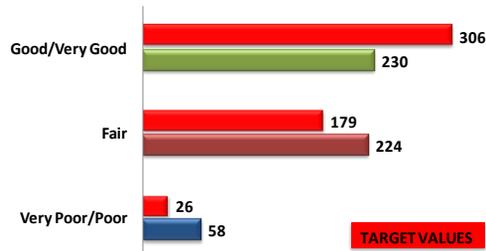
System Performance Summary



Overall System Performance 2013



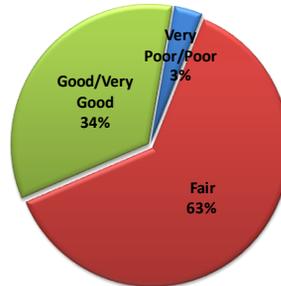
Overall System Mileage Distribution by Performance (509 CSAH + CR Miles)



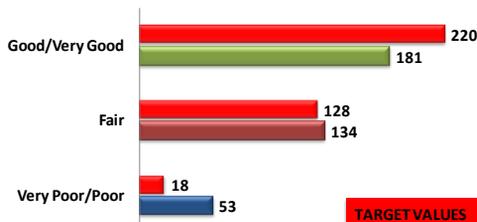
CSAH System Performance 2013



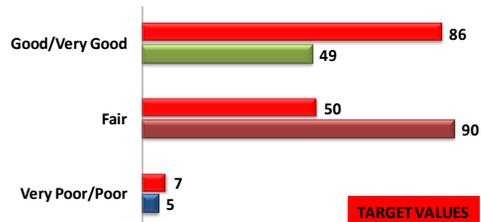
County Road System Performance 2013



CSAH Mileage Distribution by Performance (367 CSAH Miles)



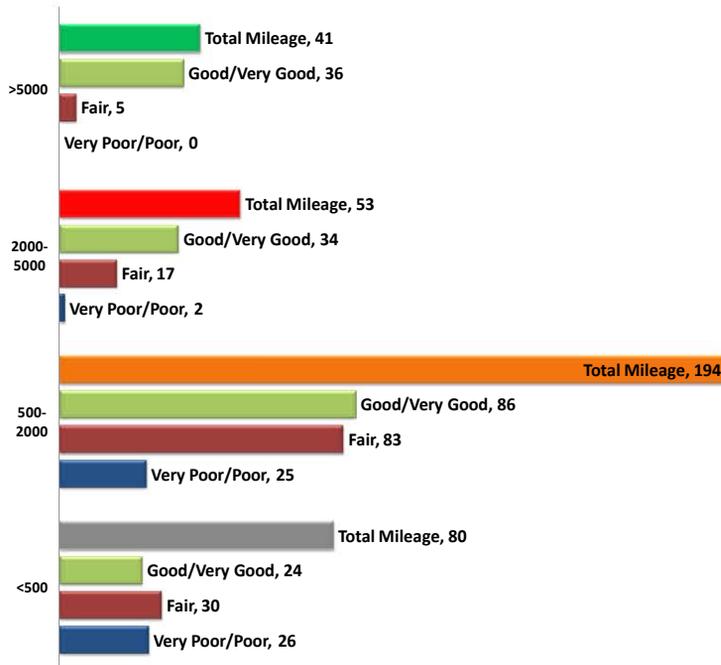
CR Mileage Distribution by Performance (142 CR Miles)



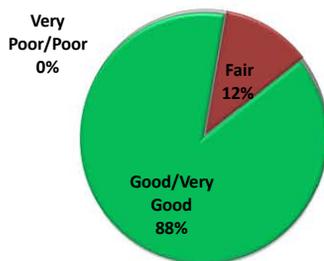
CSAH System Performance Summary



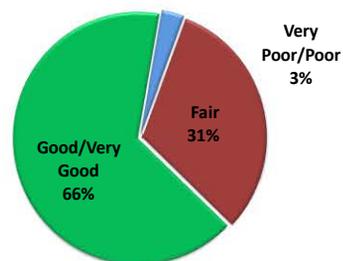
**CSAH Mileage Distribution by ADT and Performance
(367 CSAH Miles)**



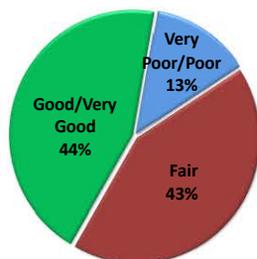
CSAH >5000 ADT Performance



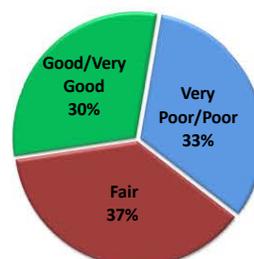
CSAH 2000-5000 ADT Performance



CSAH 500-2000 ADT Performance



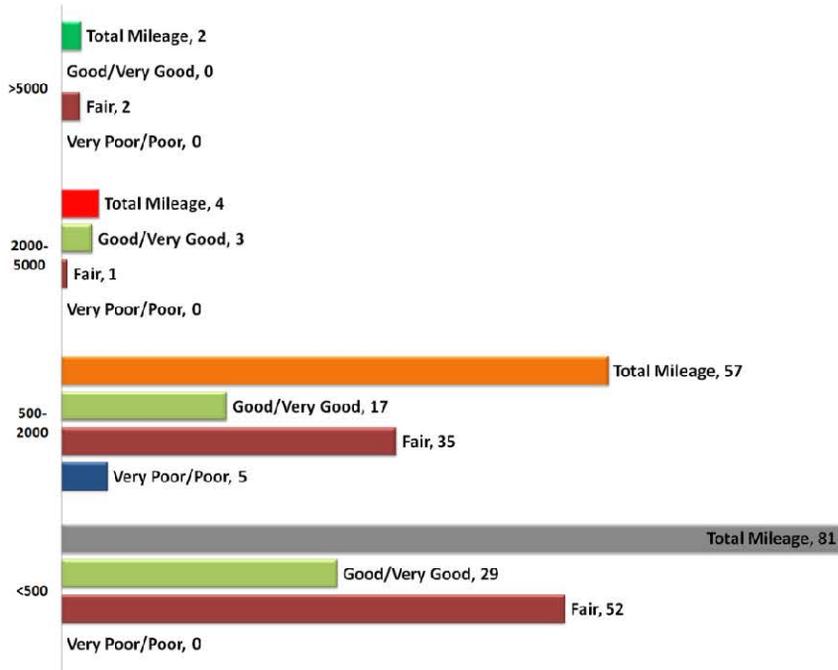
CSAH <500 ADT Performance



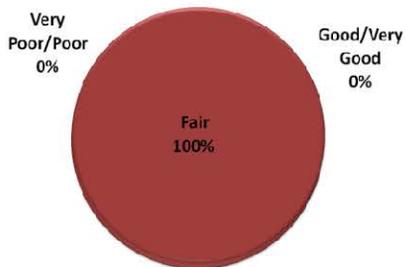
CR System Performance Summary



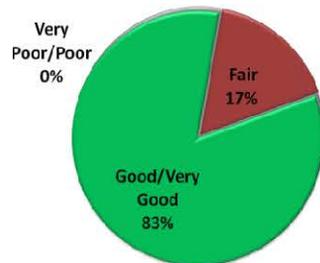
CR Mileage Distribution by ADT and Performance
(142 CR Miles)



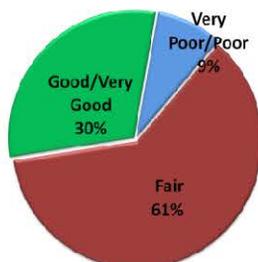
CR >5000 ADT Performance



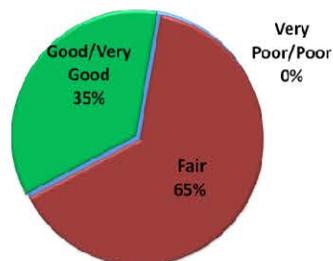
CR 2000-5000 ADT Performance



CR 500-2000 ADT Performance



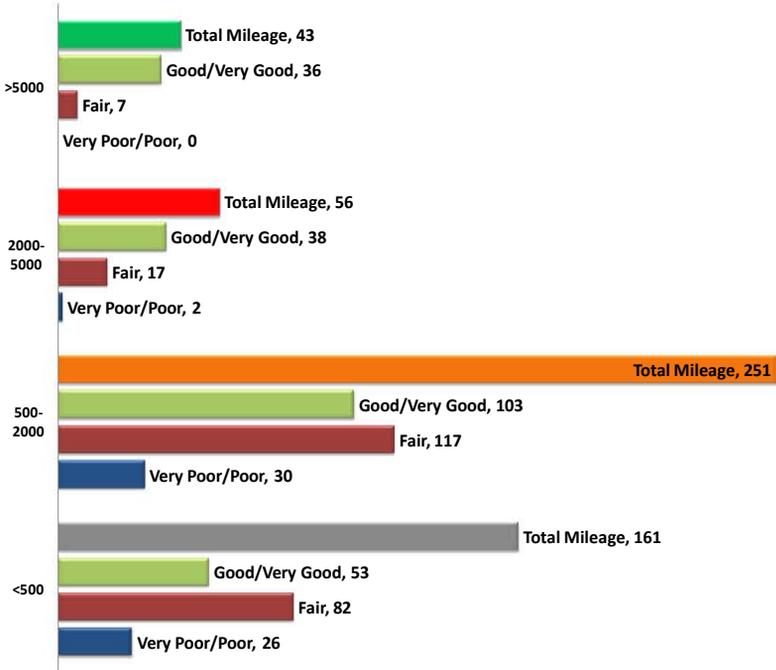
CR <500 ADT Performance



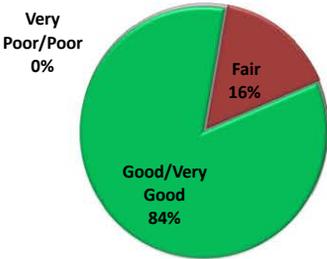
Overall System Performance Summary



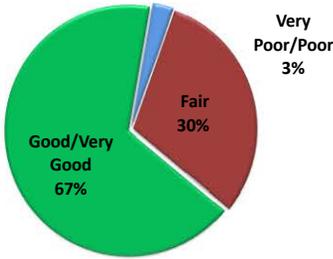
Overall System Mileage Distribution by ADT and Performance
(509 CSAH + CR Miles)



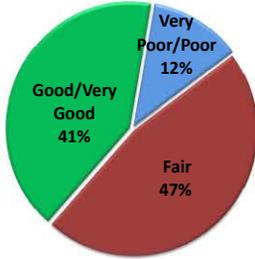
System >5000 ADT Performance



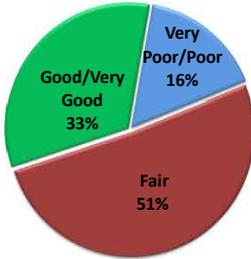
System 2000-5000 ADT Performance



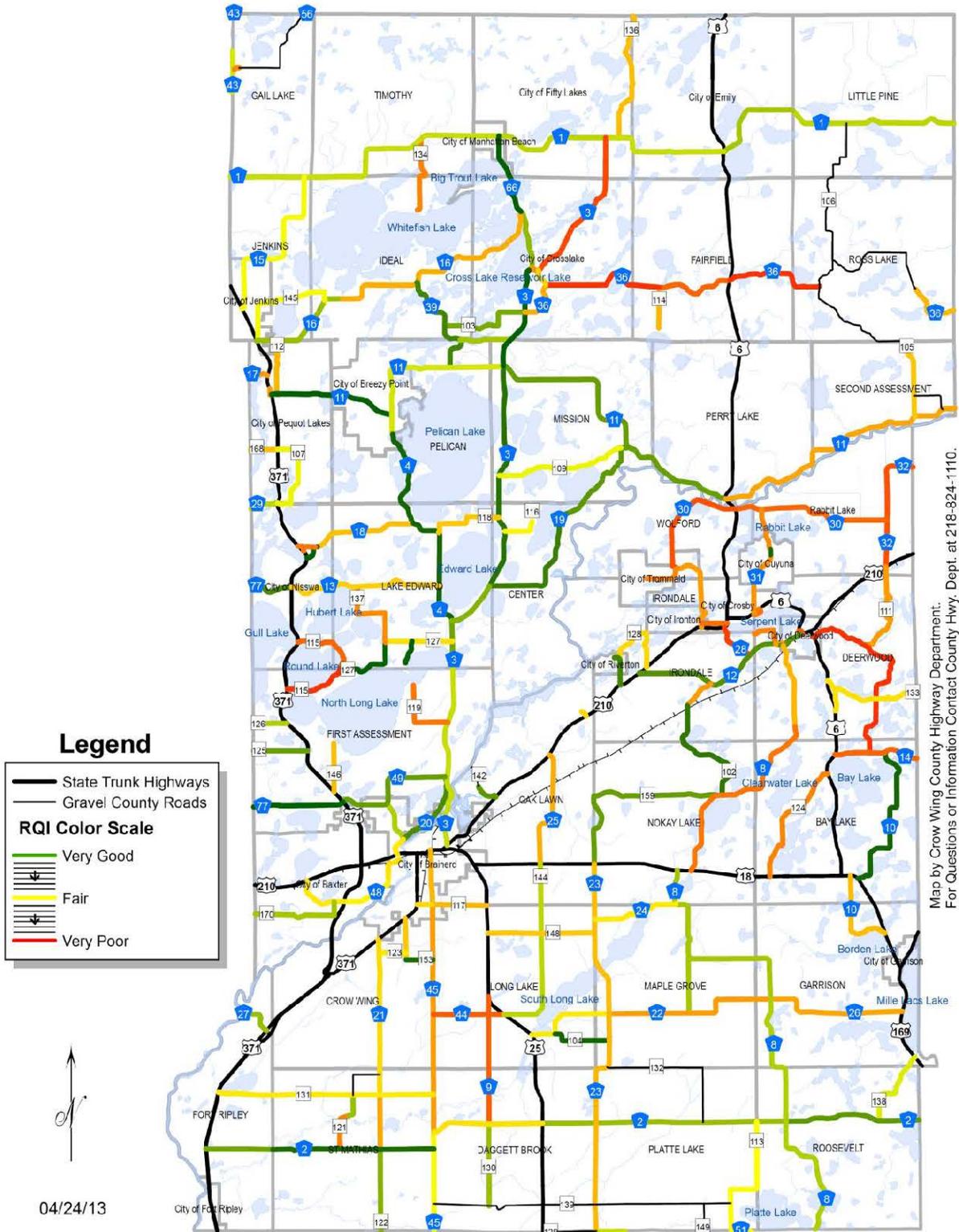
System 500-2000 ADT Performance



System <500 ADT Performance



CROW WING COUNTY Ride Quality Index



2012 Gravel County Roads

Road	Length (miles)	From	To	RQI	Condition Rating	ADT	ADT Class	Functional Class	Year Programmed
CR 105	4.27	MCNEAL ROAD	CSAH-36	N/A	Gravel	105	<500	Rural Minor Collector	
CR 106	0.69	CSAH-36	0.69 MI N	N/A	Gravel	105	<500	Rural Minor Collector	
CR 106	5.23	0.69 MI N CSAH-36	CSAH-1	N/A	Gravel	105	<500	Rural Minor Collector	
CR 121	1.8	CR-131	CSAH-21	N/A	Gravel	120	<500	Local	
CR 129	2	TH-25	CSAH 23	N/A	Gravel	60	<500	Local	
CR 132	5.54	CSAH-23	CSAH-2	N/A	Gravel	60	<500	Local	
CR 139	11.2	CSAH-45	CR-113	N/A	Gravel	85	<500	Local	2012
CR 141	1.51	CR-105	CSAH-11	N/A	Gravel	15	<500	Local	
CR 142	0.82	1.58 MI W TH-210	FRENCH RAPIDS	N/A	Gravel	90	<500	Local	
CR 149	1.14	CR-139	S CO LN	N/A	Gravel	50	<500	Local	
CSAH 36	1.3	CR-105	CR-106	N/A	Gravel	115	<500	Rural Major and Urban Collector	
CSAH 36	4.8	CR-106	CUYUNA TRAIL	N/A	Gravel	45	<500	Rural Major and Urban Collector	
CSAH 56	3.9	0.2 MI N CSAH-43	N CO LN	N/A	Gravel	175	<500	Rural Minor Collector	
CSAH 56	0.3	ALONG N CO LN		N/A	Gravel	175	<500	Rural Minor Collector	
TOTAL	44.50	12% of CSAH and CR System							

2013 CSAH/CR/FAD Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
L2839	CSAH 23 (Daggett Brook)	CSAH	1952	408	73.7	\$462,852 Engineers Estimate w/ grading	State Bonding/State Aid	Extensive insect damage was found and repaired in 1990 when bridge was widened. River is beneath the backer boards & wingwalls, causing sinkholes to develop in the approaches. Construction planned summer 2013.
L2845	Gull River Rd. (Gull River)	Twp (FAD)	1943	285	38.3	\$544,071 Contractors Bid Price	Town Bridge	FUNCTIONALLY OBSOLETE. Posted at 19/34/33 tons. Through road serving residential and recreational developments. Construction planned summer 2013.
L2871	CSAH 36 (Mud Brook)	CSAH	1936	267	85.7	\$371,500	State Bonding/State Aid	General Deterioration. Too narrow for current traffic level. Currently in the preliminary design phase. Construction planned in conjunction with resurfacing of that segment of CSAH 36 in the summer 2016.
L2841	CR 122 (Little Noka. River)	CR	1955	240	83.8	\$150,000	State Bonding/State Aid	Galvanized steel plate culvert. Rusting at the waterline. Currently in the preliminary design phase. Concrete box culvert planned. Construction planned for summer 2016.
18514	CSAH 36 (Little Pine)	CSAH	1981	343	93.3	\$579,600	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	81.0	\$856,000	State Bonding/State Aide	Deteriorating condition of the superstructure. Longitudinal cracks in lower legs of the channels.
18502	CSAH 23 (Noka. River)	CSAH	1960	796	84.3	\$342,300	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	80.2	\$567,600	State Bonding/State Aid	Deteriorating condition of the superstructure. Rusting occurring in the steel bridge beams. Need to paint the steel or start planning to replace in 10 to 20 years. Problem, LEAD PAINT!
92547	CSAH 21 (Hay Creek)	CSAH	1960	1,361	94.2	\$150,000	State Bonding	Galvanized steel plate culvert. Rusting at the waterline.
92168	CSAH 2 (Daggett Brook)	CSAH	1967	1,663	82.5	\$242,200	State Bonding/State Aid	Galvanized steel plate culvert. Rusting at the waterline.
18507	CR 136 (Crooked Creek)	Cnty	1974	270	94.8	\$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	77.4	\$3,326,100	State Bonding/State Aide	Minor deterioration of the deck and steel beams in non-critical locations. The piers have moderate to heavy concrete scaling typically from 6 inches above to 3 feet below the waterline w/ penetrations up to 2 inches exposing the the reinforcing steel.

Bridges highlighted in yellow are contained in the 2012 bridge priority listing adopted by the County Board on March 27, 2012.
Bridges with red print are scheduled for construction in 2013.

2013 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	85.2	\$184,900	Town Bridge	FUNCTIONALLY OBSOLETE. Through road serving agricultural. Area.
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	\$490,200	Town Bridge	STRUCTURALLY DEFICIENT. CLOSED. Out of service since 1987. Through "town line" road.

Bridges highlighted in yellow are contained in the 2012 bridge priority listing adopted by the County Board on March 27, 2012.

2013 City Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
2615	Nisswa (Lower Cullen Rd.)	City	1917	1,870	(2008)	\$179,400	State Bonding	STRUCTURALLY DEFICIENT. Posted at 18/30 tons. Through road serving residential and recreational developments. Design is in the final phase. City of Nisswa is currently applying for bridge bonding to fund construction.
2616	Nisswa (Hazelwood Dr.)	City	1928	850	(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)	\$241,100	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.

Bridges highlighted in yellow are contained in the 2012 bridge priority listing adopted by the County Board on March 27, 2012.
Bridges with red print are in the final design phase.

Contact Information



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Rosemary Franzen
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**District 1
District 2
District 3
District 4
District 5**

Notes



GLOSSARY

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

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

ADT stands for Average Daily Traffic.

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

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

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

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.

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 in appraising property.

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

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

GLOSSARY

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.

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.

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.

GLOSSARY

Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

DHS stands for Department of Human Services.

DNR stands for Department of Natural Resources.

DOC stands for Department of Corrections.

DOR stands for Department of Revenue.

e-CRV stands for electronic Certificate of Real Estate Value. A Certificate of Real Estate Value (CRV) is required to document a sale of property in Minnesota. CRV information is reviewed by the county of sale and the Department of Revenue to verify sale terms and ensure fair and equitable property tax assessments statewide. e-CRV may be used for ALL counties of sale.

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

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

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.

GLOSSARY

Fixed Asset refers to tangible property used in the operations of a business, but not expected to be consumed or converted into cash in the ordinary course of events. Plant, machinery and equipment, furniture and fixtures, and leasehold improvements comprise the capital assets of most entities.

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.

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.

GLOSSARY

Health includes public health services and environmental health services provided by the Community Health and Environmental Services Department.

HHW stands for Household Hazardous Waste.

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.

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.

GLOSSARY

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

LS stands for Land Services.

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

LOG stands for Landfill Operator's Group.

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

LTC stands for Long Term Care.

LTFC stands for Long Term Foster Care.

Market Value Credit (MVC) was a credit received by the County from the state as part of the calculation of property taxes. Market Value Credit ended in 2011 and was replaced by Market Value Exclusion.

MCAPS stands for Minnesota County Attorney Practice System, which is a software system used by the attorney's office to manage cases.

MDA stands for Minnesota Department of Agriculture.

Miscellaneous Revenue is revenue not considered to be Taxes, Special Assessments, Licenses and Permits, Intergovernmental, Charges for Services, or Investment revenues.

Mississippi Headwaters Board (MHB) is a joint venture between Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca, and Morrison counties to prepare, adopt, and implement a comprehensive land use plan design to protect and enhance the Mississippi River and related shore land areas within the counties.

Mississippi Northwoods is the name of the \$11 Million land purchase project Crow Wing completed in 2012 using Legacy Funds.

GLOSSARY

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

MPCA stands for Minnesota Pollution Control Agency.

MS stands for Minnesota Statute.

Net Tax Capacity is the taxable market value of property multiplied by the classification rates less Tax Increment Finance (TIF) Districts and contributions to the Metropolitan Tax Base Sharing pool.

OHP stands for Out of Home Placement.

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.

GLOSSARY

PSAP stands for Public Safety Answering Point.

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

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

PVC stands for Property Valuation and Classification.

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

SFI stands for Sustainable Forestry Initiative.

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.

GLOSSARY

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

TH stands for Trunk Highway.

THIRA stands for Threat Hazard Identification and Risk Assessment.

TLC stands for Transfer of Legal Custody.

TPR stands for Termination of Parental Rights.

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

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

VFCT stands for Voluntary Foster Care Treatment.

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