



2017-2021  
Redwood County  
Capital Improvement Plan

Public Hearing: August 15, 2017

Adopted: August 15, 2017

**Acknowledgement**

The county's management team and its respective staff worked diligently to produce a document that is both practical and insightful about the underlying capital needs of the county. Each year, the Office of Administration, under the direction of the Redwood County Board of Commissioners, will facilitate the effort to administratively update this five-year plan.

Any questions and/or comments may be directed to:

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# **REDWOOD COUNTY**

## **CIP Introduction, Overview and Justification**

### **Introduction**

#### **2017-2021**

The Redwood County Capital Improvements Plan (“CIP”) is a multi-year guide to the construction and/or improvement of County facilities and the acquisition of capital equipment to assist Redwood County to efficiently meet the needs of its constituents. Through the process of preparing and updating a capital improvements plan, the County can more effectively meet the needs 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 a meaningful long-range perspective of the County’s long-range capital needs.

Minnesota Statutes, Section 373.40, allows counties to plan for 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 the 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.

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

The Redwood County Capital Improvement Plan has been created in accordance with the guidelines of Minnesota Statutes, Section 373.40. The CIP covers all public improvement and building projects, with a useful life of five years or greater, currently anticipated to be undertaken by the County during the next five years. Some consideration has been provided within this CIP to anticipated needs exceeding five 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 finance program as projects develop.

The CIP will be revised and updated on an annual basis during the annual budget cycle. Changes to the priorities established in the plan should be expected. Changes can be caused by reductions in funding levels, opportunities for grants or other aids, delays in obtaining construction permits or necessary approvals, emergency needs or simply changes in community preferences.

## **B. CIP Policy Overview**

In adopting the capital improvements program, 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.
- 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 the County. The County will participate in shared facility options (by partnerships or other arrangements with municipalities) 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. County leadership have determined that it will be impossible 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 hardship 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 impact over a period of years. These objectives outweigh the increase in County debt and overlapping indebtedness.

## **Impact on Operating Budgets**

The County has operated within tax levy limits imposed by the State of Minnesota without debt for decades. For that reason, all new projects and all historical capital equipment purchases have been approved by the County Board on the premise that there would be little or no impact on operating budgets. Funding for most capital improvements projects, capital equipment and various repair projects is provided within the existing levy, and special levy (when statute dictates) outside of levy limits for debt service relating to capital improvements included in the five-year capital improvements plan or reserves.

Most CIP regular projects are repair/replacement and maintenance 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 old equipment and can provide enhanced performance and productivity due to new equipment technology. Completion of scheduled building maintenance improvements will extend the usefulness of existing buildings. Providing funds for building improvements annually will enable capital improvements to be scheduled as needed, over time, rather than waiting for emergency situations which tend to cost substantially more to correct.

## **Types of CIP Long-Term Financing**

General CIP Long-Term Funding Sources:

**General Obligation Bonds Authorized by Special Election:** Minnesota Statutes, Chapter 475, allows general obligation bonds to be issued for building purposes in an amount up to the County's debt limit. This requires a vote of the public and must be approved by one vote more than 50% of those voting. The tax levy for debt service is spread on the basis of market value (rather than net tax capacity, as all other options require).

**Courthouse Bonds:** Minnesota Statutes, Section 375.18, allows general obligation bonds to be issued for courthouse improvements without a hearing or election up to .0004030 times market value:  $.0004030 \times \$4,103,451,826 = \$1,653,691$ . This is the total annual debt obligation (principal and interest) of Courthouse Bonds that may be outstanding at any one time.

**Capital Improvement Plan Bonds:** Minnesota Statutes, Section 373.40, allows counties to issue general obligation bonds for purposes defined in the Capital Improvement Plan. The annual obligation of debt cannot exceed .12 times Market Value. Currently for Redwood County, this would be  $.0012 \times \$4,103,451,826 = \$4,924,142$ . This is the total annual debt obligation (principal and interest) of Capital Improvement Bonds that may be outstanding at any one time.

The adoption of this CIP is the first step in gaining the authority to issue these bonds. Once the CIP has been approved, the County must hold a public hearing on its plans to issue bonds. For a County to pursue financing of projects under Minnesota Statutes, Section 373.40, it must fulfill the requirements of the chapter. Specifically, the County Board must approve a sale of Capital Improvement Bonds by a 3/5ths majority. In addition, the County Board must hold a public hearing for public comment. Notice of such a hearing must be published in the official

newspaper of the County 14 to 28 days prior to the public hearing. Although no referendum is required, the decision to issue capital improvement bonds is subject to “reverse referendum”. The County may issue the bonds unless a petition requesting a referendum signed by voters equal to 5% of the votes cast in the most recent general election is filed with the county auditor with 30 days following the public hearing. These procedures are, of course, subject to change with statutory revisions.

**Jail Bonds:** Minnesota Statutes, Section 641.23, allows the County to issue general obligation bonds authorized by Board resolution with project approval by the Commissioner of Corrections. These bonds may be issued for jail and other law enforcement facilities. The total annual debt service (principal and interest) may not exceed .0009671 times market value: .0009671 X \$4,103,451,826 = \$3,968,448

Jail/law enforcement facility financing may also be accomplished under Minnesota Statutes, Section 641.24, with bonds of a city within the County or a County housing and redevelopment authority that are backed by a general obligation lease-purchase agreement. The city or authority enters into a lease purchase agreement with the County, and the County (as lessee) makes payments over a period of time to the lesser in an amount sufficient to cover the bond principle and interest. Annual rentals may not exceed one-tenth of one percent of market value: .001 X \$4,103,451,826 = \$4,103,452.

**Annual Appropriations Lease-Purchase Financing:** This form of financing requires a lease-purchase agreement between the County and the “lessor” which can be an HRA, and EDA, or other entity which owns the facility during the time lease payments are being made to cover the principal and interest on the bonds. At the end of the payments, the County becomes the owner of the facility. This is considered “debt” for debt limit purposes if the principal amount is more than \$1,000,000, and does not require an election. Debt service levies are special levies under the category “bonds of another governmental unit” of an HRA or EDA is used. The bonds are not general obligations of the County but rather are subject to annual allocation.

**Other Financing Options:** Solid waste projects can be financed with General Obligation (G.O.) Solid Waste Bonds (Minnesota Statutes, Section 115.46) and G.O. Solid Waste Revenue Bonds (Minnesota Statutes, Section 400.10). Counties may issue G.O. Capital Notes (Minnesota Statutes, Section 373) to finance road construction, public safety, medical, and data processing equipment. State aid payments can be pledged to retire general obligation bonds sold to finance state aid road improvements (Minnesota Statutes, Section 162).

### **Statutory Debt Limit**

Minnesota Statutes, Section 475.53, provides that 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.

A rough preliminary calculation of Redwood County's debt limit is as follows:

Preliminary taxable market value (2016)	\$4,103,451,826
Times 3%	<u>                    x .03</u>
Gross debt limit	\$ 123,103,555
Less General Obligation Bonds issued:	
G.O. Bonds Law Enforcement Center, Series 2013A	\$ 2,805,000
G.O. Bonds Recycling Facility (Redwood/Renville), Series 2013A	\$ 1,660,000
G.O. Bonds Capital Improvement Plan Bonds, Series 2008A	\$ 2,410,000
G.O. Capital Improvement Plan Refunding Bonds, Series 2016A	<u>          \$ 1,170,000</u>
Available debt limit	\$ 115,058,555

### **Organization of the CIP**

The CIP is a schedule of improvements, new facilities, special projects, and equipment needs for the years 2017-2021. The projects programmed for funding are based on need and the ability to prudently finance these improvements. The CIP covers a five-year period, the first year conforming to the budget. Each year the CIP plan is updated and extended one year to reflect changing conditions, circumstances, and needs. The CIP sets forth the schedule, timing, estimated cost, sources of funding to pay for the improvement, and specific details of each capital improvement project.

The CIP is divided into three sections:

1. Capital Facilities (Section IV)

The fourth section of the CIP is a 5-year projection of County facility needs and improvements. The section provides a general description of all County facilities, scheduled facility maintenance or improvements, estimates of improvement costs, general funding sources and projected year of construction.

2. Equipment/Minor Improvements (Section V)

The fifth section of the CIP lists all capital equipment purchases proposed for the five year window proposed in this CIP. Detailed equipment needs are organized by County department to facilitate review and authorization of the expenditures. A brief summary of the estimated equipment costs is provided by year.

County financial operations are organized in funds and departments in accordance with state law and generally accepted accounting standards. The CIP is presented in major functional categories that include several individual funds and departments:<sup>1</sup>

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<sup>1</sup> The Redwood County Highway Department has published a Five Year Plan for Highway and Bridge Construction.

- a) Courts
- b) Constitutional Offices: Assessor/Auditor/Recorder/Licensing
- c) County Attorney
- d) Administrator (County Board)
- e) Veterans Services
- f) Sheriff/Jail/Emergency Management
- g) Probation
- h) Highway
- i) Environmental Services
- j) Children's Advocacy
- k) Restorative Justice

The CIP covers expenditures over \$2,000 for all departments in four (4) broad categories: public facilities, capital needs, special projects, and technology. The CIP includes projects that extend into or begin in any of the years in the five-year planning cycle. Projects included in this CIP have the following characteristics:

1. Projects over \$2,000, including lease-purchase agreements; and
2. Expected useful life of five years or more.

The following describes the information listed in the project descriptions and summary tables:

Project Description: This field will briefly describe the scope of the project.

Estimated Project Cost: This is the estimated total cost of the project including land acquisition, planning, engineering, construction, furnishings, and contingencies, except where indicated otherwise. For projects that involve other agencies, unless otherwise noted, only those costs borne by the County are listed. The total estimated cost of the project is indicated in the project description.

Funding Sources: This is the financing method for projects. Projects may be financed by property tax levy, bond proceeds, local contributions, grant funds, or any combination of the same.

Justification: This field is used to outline the need for the project.

3. Existing Debt Service (Section VI)  
The final section of the CIP provides the existing debt service schedule.

## **Section IV**

### **County Facilities**

The Redwood County Board is confronted with a mandate to regularly review and update County-owned facilities to adequately house County government departments and operations. The purpose of this planning is not only to provide a sufficient amount of work space for County employees, but the arrangement, location and overall quality of facilities must effectively facilitate the most responsive delivery of services for County residents.

In October of 2005, Redwood County contracted with KKE Architects, Inc. to complete a Space Needs Study of various County facilities. The study reviewed population trends, staffing trends, and an evaluation of existing facilities. The study also identified a number of concerns related to the Law Enforcement Center, the Jail, the Courthouse and Court Administration that remain unaddressed.

The County currently spends thousands of dollars each year to board prisoners in neighboring county jails. The space study has also disclosed substantial security risks associated with the current jail and court facility configuration. In 2007, the County hired WOLD Architects to continue to develop sensible and economic solution options for updating the existing campus not only to address today's needs, but also for the future.

Routine maintenance and minor remodeling of County facilities will be funded through current property tax levies or the use of fund reserves. New construction and major remodeling of County facilities will be funded through the issuance of long-term debt and the use of reserves if available. Section Four of this CIP - County Facilities Section - provides general information related to each County facility, an evaluation of the facility, and a listing of any major maintenance, remodeling or construction that is expected for the facility during the next five years. Routine maintenance or minor remodeling activities are listed in Section Five of the CIP as building maintenance items.

The primary recommendations of the Plan include the following:

Continue to work with WOLD or other architect/space planner to review the Redwood County Space Needs Study as it relates to the existing courthouse, jail, county attorney and law enforcement facilities to evaluate creative and cost-effective solutions to departmental needs.

Evaluate and monitor existing County facilities and capital improvements to coordinate maintenance practices and preventative maintenance measures to minimize potentially adverse impacts caused by unexpected capital outlays.

## **Redwood County Courthouse**

Constructed: 1891 (original)

Remodeled: 1970 (addition);

2008 Elevator Modernization

Estimated cost: Renovation project of Court Administration, \$4 Million

Timing of Need: 2017

Funding Sources: A combination of courthouse bonds, jail bonds, capital improvement bonds and reserves.



The Redwood County Courthouse is an historic structure originally constructed before the turn of the century. A significant addition was added in 1970, new roof covering and rain gutters in 2007, elevator modernization in 2008, and lighting upgrade in 2010. Only periodic maintenance and nonstructural repairs/modifications have been completed since then. The Courthouse has three floors and houses the following offices:

Lower Level: Maintenance

1<sup>st</sup> Floor: County Attorney, Restorative Justice and Children's Advocacy Center

2<sup>nd</sup> Floor: Court Administration, the Judge, and law clerks

In 2009, the County Administrator, Extension, Veteran's Service Office, License Center, Recorder, Auditor/Treasurer, Assessor, Information Systems/Technology and Environmental departments moved to the newly renovated Government Center.

Redwood County, like many Minnesota counties, is experiencing substantial growth of court proceedings - primarily in the criminal arena. The current layout of both Court Administration and the courtrooms limits the flexibility of space assignment and introduces significant security concerns to the Courthouse. Both courtrooms have one entrance with no waiting area - victims and defendants are forced to co-mingle in the hallway awaiting hearings. With no secure area in which to transport or hold defendants, those defendants that are in custody are walked across the public parking lot, up the public stairs, and are required to sit with the public in the courtroom awaiting appearances. There is only one conference room, little room for the Guardians ad Litem, and no area in which public defenders can meet privately with clients. The public law library is spread in various rooms throughout the upper floor of the Courthouse as space permits.

Court Administration also lacks an organized, well laid out area for administrative functions and file storage. The existing facility is a labyrinth of storage areas and work spaces and creates inefficiencies.

Also, the outside building infrastructure needs repair and upkeep. The total extent of this repair and maintenance is not presently known. A detailed structural and mechanical analysis of the existing Courthouse should be completed as part of this project if the new facility is to be attached to the existing Courthouse.

Recommendations of the architect to address needs brought forward from the County building committee include the following:

- Address substantial security risks in the current courtroom layout and procedures
- Upgrade the courtrooms for technology improvements
- More space is needed for Court Administration to effectively organize files and efficiently complete required tasks
- Reorganize Court Administration space on the third floor and provide for additional workspace and record storage
- Secure detainee holding and movement including holding cells
- Dedicated and private meeting space for Guardians ad Litem, Public Defenders and victims
- Assess and address air quality and/or environmental issues
- Three additional conference rooms

Recommended Improvements:

- Stone repair, tuck-pointing and caulking
- Window replacement
- Interior carpet replacement and/or repair
- Address environmental issues
- Repair/replacement of the existing HVAC systems
- 1970 portion roof replacement
- Fire alarm system
- West Entrance Door Replacement
- Attic Insulation

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### **Redwood County Government Center**

Purchased 2006 (Former Morgan's Grocery Store)  
Renovation 2009



The Government Center renovation was completed in 2009. This facility houses the majority of the County's operations, including County Board, Administration, Extension, Veteran's Service Office, License Center, Recorder, Auditor/Treasurer, Assessor, Environment/Planning and Zoning and Information systems. Since this facility is relatively new, little maintenance has been required.

Recommended Improvements:

- Paint exterior of building

**Redwood County Law Enforcement Center/Jail**

Constructed: 1892 (former residence) demolished 2014

Remodeled: 1982 (administration and jail added)

Renovated: 2014

Timing of Need: Adequate



The Redwood County Law Enforcement (LEC) houses the County Sheriff, the City of Redwood Falls Police Department and a branch of the Minnesota State Patrol. The facility is owned by the County and the City leases office and administrative space within the building. The facility also houses the County jail and dispatch facilities, including PSAP. The jail contains 21 inmate beds (16.8-bed operational capacity) and jail administrative staff areas. As of 2016, the average daily inmate population now stands at an average of 33.4 prisoners per day.

Additionally, the small number of beds available has caused the County to house prisoners out of the county. The County currently boards prisoners in Renville County at an approximate cost of \$55 per day/per prisoner. The boarding cost for 2016 was \$ 367,822.

**Redwood County Public Health/ Department of Corrections**

Originally Constructed: 1920s

Remodel/Expansion: 1995

Timing of Need: Adequate



In 1995, Redwood County purchased the facility, located at 266 East Bridge Street, Redwood Falls, Minnesota, and completely remodeled the interior of the building. Improvements and repairs were made to the building's exterior as well.

The building currently houses the Southwest Health and Human Services Department and the division of the Minnesota Department of Corrections that serves Redwood County probationers. As the facility has only recently been the subject of a complete restoration, little maintenance has been required. See Section V for ongoing maintenance/capital improvement needs.

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**Redwood County**

**Household Hazardous  
Waste Building**

Constructed: 1970s

Remodel/Renovated: 2002

Timing of Need: Adequate



The update and renovation of the Redwood County Household Hazardous Waste Building was completed in 2002. Additional renovation in the fall of 2009 included insulation, sheeting and heat in the HHW work area. The facility houses the Redwood County Household Hazardous Waste and Product Exchange Programs, as well as a small meeting room and additional office space for the Redwood-Renville Regional Solid Waste Authority. This building houses the Road Rights of Way equipment, chemical inventory and heated storage for various recycling equipment. As the interior of the facility has been updated and remodeled, little maintenance has been required. Exterior maintenance/upkeep will be required within the next five years. See Section V for ongoing maintenance/capital improvement needs.

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**Redwood County  
Law Enforcement/Emergency  
Management Equipment Bldg.**

Constructed: 2003, Renovation 2011

Timing of Need: Adequate



The Redwood County Law Enforcement/Emergency Management Equipment Building was constructed in 2003. The facility is used to store both emergency management and law enforcement equipment in a secure, weather-proof environment. The facility is also used to secure impounded or confiscated contraband that is too large or bulky to be stored in the Law Enforcement Center. The renovation and expansion was completed in 2011, and included an enclosed storage facility of approximately 10,560 square feet within the steel frame building, installation of a concrete floor for the emergency management portion of the building, and installation of concrete floor for the impound lot storage area of the Sheriff storage building. As the facility has been recently constructed, little maintenance has been required. See Section V for ongoing maintenance/capital improvement needs.

Improvements needed:

- \* Ventilation system
  - \* Alarm system / security system
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## **Redwood County Highway Building**

Constructed: 1957

Remodeled: No improvements done since inception.

Estimated Cost: \$3.5 Million

Timing of Need: Immediate

Funding Sources: Combination of capital improvement bonds, reserves, and possible state aid funds.



The Redwood County Highway Building houses the office of the County Engineer, Highway Accountant, Maintenance/Machine Shop, Sign Department, and Engineering Departments.

The building is deteriorating rapidly due to age and in spite of efforts to repair ongoing deficiencies, it is becoming more difficult and costly to slow the aging process. Additionally, the building is not user friendly for either staff or the public. The following are noted concerns:

- Deteriorating mechanical and infrastructure
- Inadequate administrative areas
- Inadequate evidence storage/records storage capacity
- Inefficient layout of facilities
- Potential building and fire code violations
- Potential ADA compliance issues
- Due to age of facility, it is difficult to incorporate technological advances

The Highway Building has outlived its design life and is in need of extensive renovation or replacement to bring it up to current codes and standards.

**SECTION III**  
**CAPITAL IMPROVEMENTS PLAN (CIP)**  
**Debt Service Schedules**  
**Existing Debt as of December 31, 2016**

<b>Types of Indebtedness</b>	<b>Final Maturity</b>	<b>Principal Installment Amounts</b>	<b>Interest Rates (%)</b>	<b>Original Issues Amount</b>	<b>Outstanding Balance 12/31/2016</b>
General Obligation Bonds					
2008A G.O. Capital Improvement Bonds	2024	\$170,000 - \$355,000	3.0-4.5	\$3,920,000	\$2,410,000
2013 G.O. Obligation Law Enforcement Center Bond, Series 2013A	2028	\$170,000 - 265,000	2.0-3.20	\$3,375,000	\$2,805,000
2013 General Obligation Recycling Facility Bond Series 2013A	2028	\$70,000 - 80,000	2.00 -3.20	\$2,040,000	\$1,660,000
2016 General Obligation Improvement Refunding Bond, Series 2016A	2024	\$225,000 - 250,000	2.00	\$1,170,000	\$1,170,000
Total General Obligation Bonds				<b><u>\$10,505,000</u></b>	<b><u>\$8,045,000</u></b>

**\$3,920,000**  
**Redwood County, Minnesota**  
**General Obligation Capital Improvement Plan Bonds, Series 2008A**

**Post-Sale Tax Levies**

Date	Principal	Coupon	Interest	Total P+I	105% Overlay	Levy Amount	Levy Year
02/01/2010	170,000.00	3.000%	174,717.08	344,717.08	361,952.94	361,952.94	2008
02/01/2011	205,000.00	3.000%	144,657.50	349,657.50	367,140.38	367,140.38	2009
02/01/2012	210,000.00	3.000%	138,507.50	348,507.50	365,932.88	365,932.88	2010
02/01/2013	220,000.00	3.000%	132,207.50	352,207.50	369,817.88	369,817.88	2011
02/01/2014	225,000.00	3.200%	125,607.50	350,607.50	368,137.88	368,137.88	2012
02/01/2015	235,000.00	3.400%	118,407.50	353,407.50	371,077.88	371,077.88	2013
02/01/2016	245,000.00	3.600%	110,417.50	355,417.50	373,188.38	373,188.38	2014
02/01/2017	255,000.00	3.800%	101,597.50	356,597.50	374,427.38	374,427.38	2015
02/01/2018	265,000.00	4.000%	91,907.50	356,907.50	374,752.88	374,752.88	2016
02/01/2019	280,000.00	4.100%	81,307.50	361,307.50	379,372.88	379,372.88	2017
02/01/2020	295,000.00	4.200%	69,827.50	364,827.50	383,068.88	383,068.88	2018
02/01/2021	305,000.00	4.250%	57,437.50	362,437.50	380,559.38	380,559.38	2019
02/01/2022	320,000.00	4.300%	44,475.00	364,475.00	382,698.75	382,698.75	2020
02/01/2023	335,000.00	4.400%	30,715.00	365,715.00	384,000.75	384,000.75	2021
02/01/2024	355,000.00	4.500%	15,975.00	370,975.00	389,523.75	<b>389,523.75</b>	2022
<b>Total</b>	<b>\$3,920,000.00</b>	<b>-</b>	<b>\$1,437,764.58</b>	<b>\$5,357,764.58</b>	<b>\$5,625,652.81</b>	<b>\$5,625,652.81</b>	

**\$1,170,000**  
**Redwood County, Minnesota**  
**General Obligation Capital Improvement Plan Refunding Bonds,**  
**Series 2016A**  
**Crossover Refunding of Series 2008A**

**Post-Sale Tax Levies**

Date	Principal	Coupon	Interest	Total P + I	Escrow Payment	105% Overlay	Levy Amt.	Levy/Collect Years
2-1-2018	-	-	27,430.00	27,430.00	27,430.00	-	-	2016/2017
2-1-2019	-	-	23,400.00	23,400.00	23,400.00	-	-	2017/2018
2-1-2020	225,000.00	2.000%	23,400.00	248,400.00	-	260,820.00	260,820.00	2018/2019
2-1-2021	225,000.00	2.000%	18,900.00	243,900.00	-	256,095.00	256,095.00	2019/2020
2-1-2022	230,000.00	2.000%	14,400.00	244,400.00	-	256,620.00	256,620.00	2020/2021
2-1-2023	240,000.00	2.000%	9,800.00	249,800.00	-	262,290.00	262,290.00	2021/2022
2-1-2024	250,000.00	2.000%	5,000.00	255,000.00	-	267,750.00	267,750.00	2022/2023
<b>Total</b>	<b>\$1,170,000.00</b>	<b>-</b>	<b>\$122,330.00</b>	<b>\$1,292,330.00</b>	<b>\$50,830.00</b>	<b>\$1,303,575.00</b>	<b>\$1,303,575.00</b>	

**\$3,375,000**  
**Redwood County, Minnesota**  
**General Obligation Bonds, Series 2013A**  
**Law Enforcement Center**

**Post-Sale Tax Levies**

<b>Payment Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P + I</b>	<b>105% Overlay</b>	<b>Levy Amt.</b>	<b>Levy/Collect Years</b>
2-1-2014	170,000.00	2.000%	42,292.50	212,292.50	222,907.13	222,907.13	2012/2013
2-1-2015	200,000.00	2.000%	81,185.00	281,185.00	295,244.25	295,244.25	2013/2014
2-1-2016	200,000.00	2.000%	77,185.00	277,185.00	291,044.25	291,044.25	2014/2015
2-1-2017	205,000.00	2.000%	73,185.00	278,185.00	292,094.25	292,094.25	2015/2016
2-1-2018	210,000.00	2.000%	69,085.00	279,085.00	293,039.25	293,879.25	2016/2017
2-1-2019	215,000.00	2.000%	64,885.00	279,885.00	293,879.25	293,039.25	2017/2018
2-1-2020	220,000.00	2.000%	60,585.00	280,585.00	294,614.25	294,614.25	2018/2019
2-1-2021	225,000.00	2.250%	56,185.00	281,185.00	295,244.25	294,244.25	2019/2020
2-1-2022	230,000.00	2.500%	51,122.50	281,122.50	295,178.63	295,178.63	2020/2021
2-1-2023	235,000.00	2.750%	45,372.50	280,372.50	294,391.13	294,391.13	2021/2022
2-1-2024	240,000.00	2.750%	38,910.00	278,910.00	292,855.50	292,855.50	2022/2023
2-1-2025	245,000.00	3.000%	32,310.00	277,310.00	291,175.50	291,175.50	2023/2024
2-1-2026	255,000.00	3.200%	24,960.00	279,960.00	293,958.00	293,958.00	2024/2025
2-1-2017	260,000.00	3.200%	16,800.00	276,800.00	290,640.00	290,640.00	2025/2026
2-1-2028	265,000.00	3.20%	8,480.00	273,480.00	287,154.00	287,154.00	2026/2027
<b>Total</b>	<b>\$3,375,000.00</b>		<b>\$742,542.50</b>	<b>\$4,117,542.50</b>	<b>\$4,323.419.63</b>	<b>\$4,323,419.63</b>	

**\$1,020,000**  
**Redwood County, Minnesota**  
**General Obligation Bonds, Series 2013A**  
**Recycling Facility – Redwood**

**Post-Sale Debt Service**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P + I</b>	<b>105% Overlay</b>	<b>Levy Yr.</b>
2-1-2014	70,000.00	2.000%	12,753.75	82,753.75	86,891.44	2012/2013
2-1-2015	60,000.00	2.000%	24,107.50	84,107.50	88,312.88	2013/2014
2-1-2016	60,000.00	2.000%	22,907.50	82,907.50	87,052.88	2014/2015
2-1-2017	60,000.00	2.000%	21,707.50	81,707.50	85,792.88	2015/2016
2-1-2018	65,000.00	2.000%	20,507.50	80,507.50	84,532.88	2016/2017
2-1-2019	65,000.00	2.000%	19,307.50	84,307.50	88,522.88	2017/2018
2-1-2020	65,000.00	2.000%	18,007.50	83,007.50	87,157.88	2018/2019
2-1-2021	65,000.00	2.250%	16,707.50	81,707.50	85,792.88	2019/2020
2-1-2022	65,000.00	2.500%	15,245.00	80,245.00	84,257.25	2020/2021
2-1-2023	70,000.00	2.750%	13,620.00	83,620.00	87,801.00	2021/2022
2-1-2024	70,000.00	2.750%	11,695.00	81,695.00	85,779.75	2022/2023
2-1-2025	75,000.00	3.000%	9,770.00	84,770.00	89,008.50	2023/2024
2-1-2026	75,000.00	3.200%	7,520.00	85,520.00	86,646.00	2024/2025
2-1-2027	80,000.00	3.200%	5,120.00	85,120.00	89,376.00	2025/2026
2-1-2028	80,000.00	3.200%	2,560.00	82,560.00	86,688.00	2026/2027
<b>Total</b>	<b>\$1,020,000.00</b>		<b>\$221,536.25</b>	<b>\$1,241,536.25</b>	<b>\$1,303,613.06</b>	

**\$1,020,000**  
**Redwood County, Minnesota**  
**General Obligation Bonds, Series 2013A**  
**Recycling Facility – Renville**

**Post-Sale Debt Service**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P + I</b>	<b>105% Overlay</b>	<b>Levy Yr.</b>
2-1-2014	70,000.00	2.000%	12,753.75	82,753.75	86,891.44	2012/2013
2-1-2015	60,000.00	2.000%	24,107.50	84,107.50	88,312.88	2013/2014
2-1-2016	60,000.00	2.000%	22,907.50	82,907.50	87,052.88	2014/2015
2-1-2017	60,000.00	2.000%	21,707.50	81,707.50	85,792.88	2015/2016
2-1-2018	65,000.00	2.000%	20,507.50	80,507.50	84,532.88	2016/2017
2-1-2019	65,000.00	2.000%	19,307.50	84,307.50	88,522.88	2017/2018
2-1-2020	65,000.00	2.000%	18,007.50	83,007.50	87,157.88	2018/2019
2-1-2021	65,000.00	2.250%	16,707.50	81,707.50	85,792.88	2019/2020
2-1-2022	65,000.00	2.500%	15,245.00	80,245.00	84,257.25	2020/2021
2-1-2023	70,000.00	2.750%	13,620.00	83,620.00	87,801.00	2021/2022
2-1-2024	70,000.00	2.750%	11,695.00	81,695.00	85,779.75	2022/2023
2-1-2025	75,000.00	3.000%	9,770.00	84,770.00	89,008.50	2023/2024
2-1-2026	75,000.00	3.200%	7,520.00	85,520.00	86,646.00	2024/2025
2-1-2027	80,000.00	3.200%	5,120.00	85,120.00	89,376.00	2025/2026
2-1-2028	80,000.00	3.200%	2,560.00	82,560.00	86,688.00	2026/2027
<b>Total</b>	<b>\$1,020,000.00</b>		<b>\$221,536.25</b>	<b>\$1,241,536.25</b>	<b>\$1,303,613.06</b>	

**Section V**  
**Building and Capital Equipment**

The maintenance of adequate equipment through the upgrading and replacement process is an important part of the Capital Improvement Plan. The following reports summarize the major equipment acquisitions planned for this period by department. All of the items will be budgeted for in the general fund, a special revenue fund, annual department capital improvement budget or part of other non-bond process. Absent unforeseen events, funding will be provided through the current year levy, user fees or the use of fund reserves.

The building repairs and equipment purchased listed in this multi-year strategy will be reviewed and revised on an annual basis as part of the normal county annual budgeting process. Changes to the priorities should be expected. Changes may be caused by reductions in funding levels, opportunities for grants or other aid, emergency needs, or simply changes in community preferences.