



# Popular Annual Financial Report

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2024

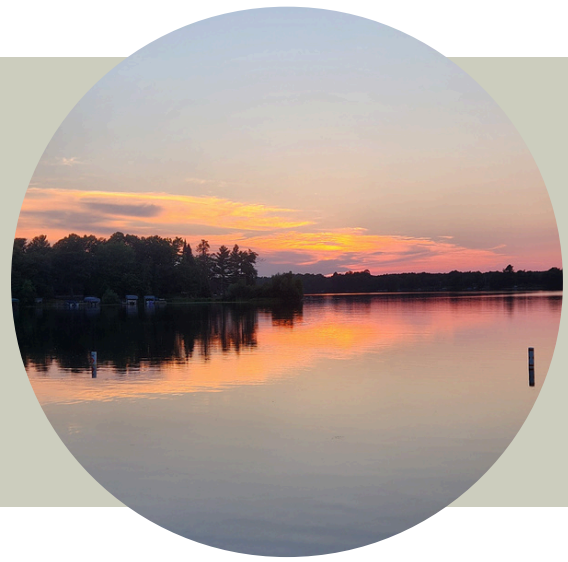


Our Vision: Being Minnesota's favorite place.

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

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

# TABLE OF CONTENTS



## ABOUT CROW WING

Financial Report Message	<u>1</u>
About the County	<u>2</u>
County Organization and Structure	<u>3</u>
Financial Overview	<u>4</u>

## HOW MONEY IS ALLOCATED

Fund Types & Balances	<u>6</u>
Tax Levy Information	<u>7</u>

## WHERE YOUR MONEY GOES

Public Safety	<u>8</u>
Community Services	<u>9</u>
Land Services	<u>10</u>
Transportation Services	<u>11</u>
Governance Services	<u>12</u>
Administrative Services	<u>13</u>

## WANT MORE CROW WING?

Connect With Us!	<u>14</u>
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Government Finance Officers Association

Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting

Presented to

Crow Wing County  
Minnesota

For its Annual Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christophe P. Merrill*  
Executive Director/CEO

# Financial Report Message

We are pleased to present Crow Wing County's twelfth Popular Annual Financial Report (PAFR). The PAFR is a condensed version of the 2024 Annual Comprehensive Financial Report (ACFR).

The ACFR is a more inclusive document, detailing the County's financial statements, notes, schedules, and statistics. The ACFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP). The ACFR received an unmodified (clean) opinion.

This report provides a summary of the financial position of the County in a simple, easy-to-read format for the fiscal year ending December 31, 2024. The PAFR also provides information on the property tax levy and other noteworthy activities. The PAFR is consistent with GAAP, and is unaudited.

Thank you for your interest in Crow Wing County. **For a complete review of the County's financial position, please consult the 2024 ACFR available on the County's website at [www.crowwing.gov](http://www.crowwing.gov), or contact Finance at 218-824-1047 or [Finance.Dept@crowwing.gov](mailto:Finance.Dept@crowwing.gov).**

Respectfully submitted,

Nancy Malecha  
Finance Director

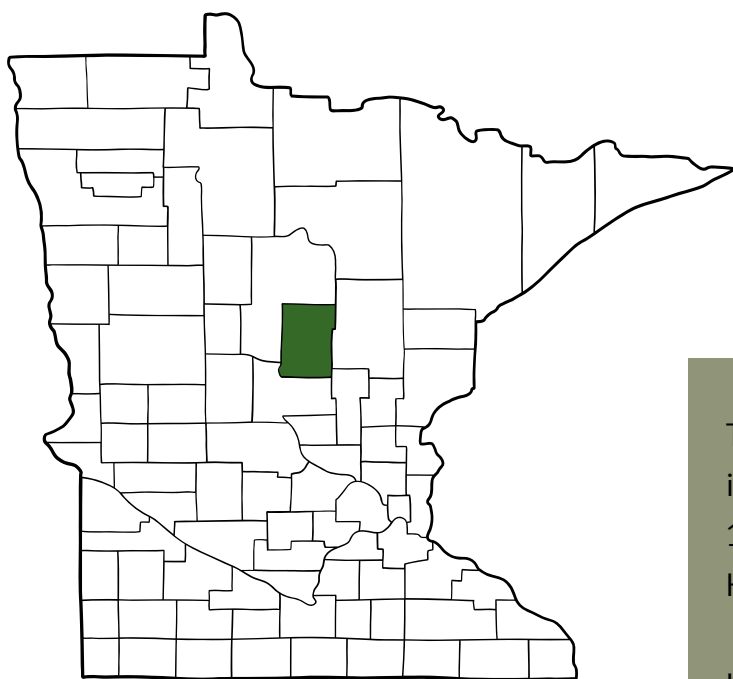
The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Crow Wing County for its Popular Annual Financial Report for the fiscal year ended December 31, 2023. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Crow Wing County has received a Popular Award for the last eleven consecutive years (fiscal years ended 2013-2023). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

# ABOUT CROW WING COUNTY

ESTABLISHED IN 1857 AND  
FORMALLY ORGANIZED IN 1870,  
CROW WING COUNTY COVERS  
999 MI<sup>2</sup> OF NORTH-CENTRAL  
MINNESOTA, APPROXIMATELY  
125 MILES NORTHWEST OF THE  
MINNEAPOLIS/ST. PAUL  
METROPOLITAN AREA.



The County seat is the City of Brainerd, which is the largest community in the County with a population of 14,563 residents in 2023.

Crow Wing's population is around 68,000, and during the summer tourism season, it swells to near 200,000.



The original County Courthouse was built in Brainerd in 1872; it was replaced in 1920 by the building now known as the Historic Courthouse.

Located nearby are the Sheriff's Office, Jail, Judicial Center, Community Services, Central Services, and Land Services buildings.

The Highway Department is located off-site near the Brainerd Lakes Regional Airport, and the Solid Waste offices are on the County Landfill property.



# COUNTY ORGANIZATION & STRUCTURE

Crow Wing County is governed by the **Board of Commissioners**, with one member from each of the five districts. Each commissioner is elected to four-year overlapping terms.

The County Board appoints a **County Administrator**, who is responsible for the administration of Board policy and manages various divisions and departments within the County.

Both the **County Attorney** and **Sheriff** are also elected officials.

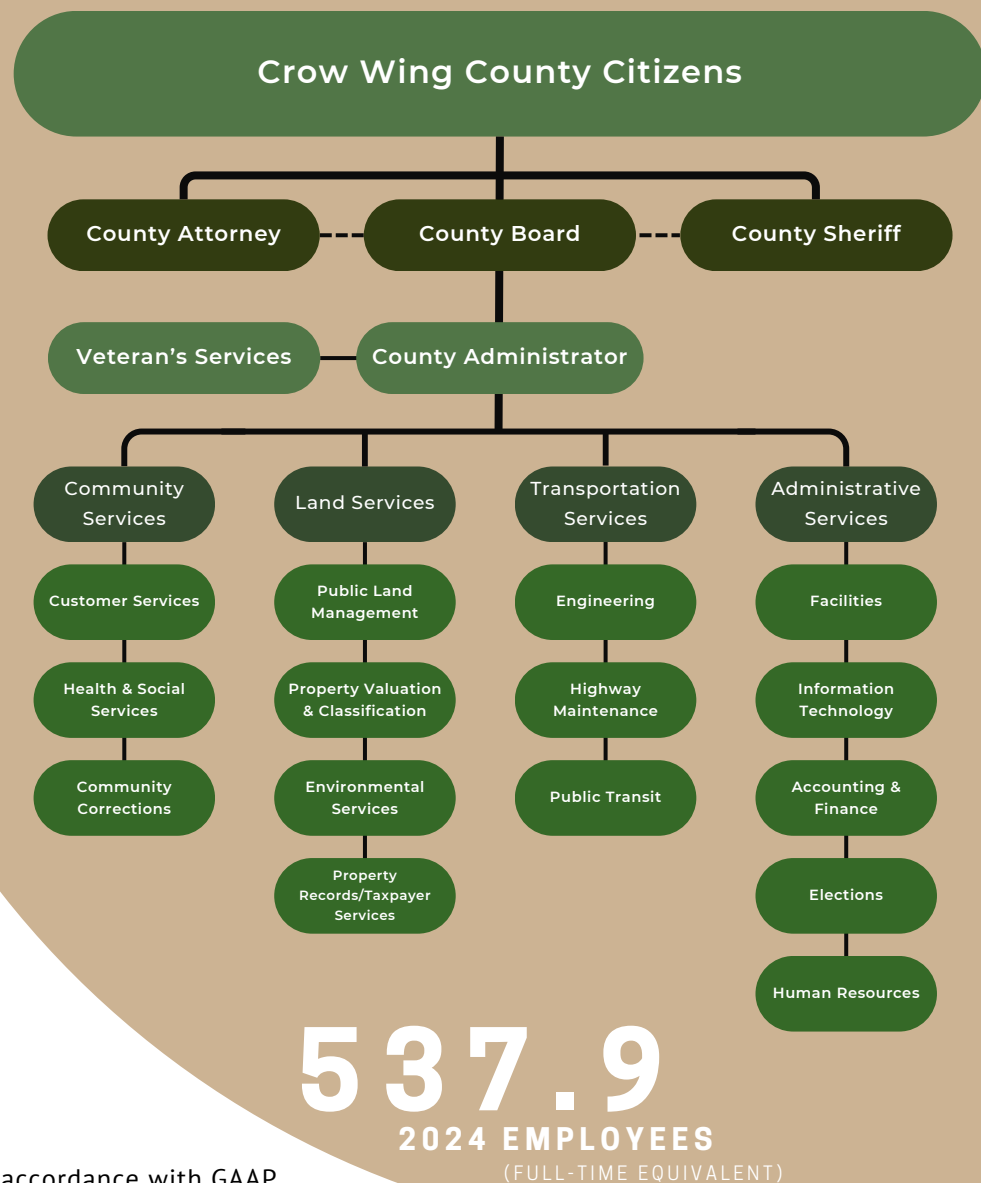
While the County presents the ACFR in accordance with GAAP with regard to fund structure, internally the County operates under a different organizational structure.

Offices & departments of the County are grouped under different service areas, broadly organized around similar activities, expectations, and focuses: **Governance, Public Safety, Community, Land, Transportation, and Administrative Services.**

Most service areas are managed by a department head, overseeing the various departments or offices within it. This structure allows the County to streamline operations, promote efficiencies, enhance communication within and across departments, and overall provide a better customer experience.

**By statute, the County provides a full range of services related to:**

Public safety, highway, health, attorney, human services, recreation, maintenance of property records & vital statistics, issuance of various permits & licenses, and property tax assessment, collection, and distribution.



# FINANCIAL OVERVIEW

FOR MORE DETAIL, ACCESS THE ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AT: [WWW.CROWWING.GOV](http://WWW.CROWWING.GOV)



## SIGNIFICANT BUDGETARY FACTORS FROM 2023-2024

This section provides an overview of the main changes in the County's finances and budgets, broken down by revenues, expenses, and primary increases/decreases by category.

### Revenues

**Charges for Services:** Overall decreased by \$132,971

- Decreases:
  - \$1,866,239 related to conservation of natural resources operations
  - \$788,808 related to health and human services
- Increases:
  - \$1,574,515 from highway and streets operations

**Grants & Contributions:** Overall decreased by \$4,734,854

- Decreases:
  - \$5,000,000 from federal COVID-19 Community Development Block Grants (CDBG) ending

**Property Tax:** Overall increased by \$511,590

- Increases:
  - 3.99% levy increase from prior year
  - Delinquent tax collections

**Transportation Sales & Use Tax:** Overall increased by \$125,255

- Increases:
  - Sales and tax collections

### Expenses

**Governmental Costs:** Overall increased by \$3,624,643

- Overall Increases:
  - Personnel-related expenses
  - Property & Casualty insurance premiums

**Highways & Streets:** Increased by \$746,600

- Bituminous resurfacing & planned construction projects

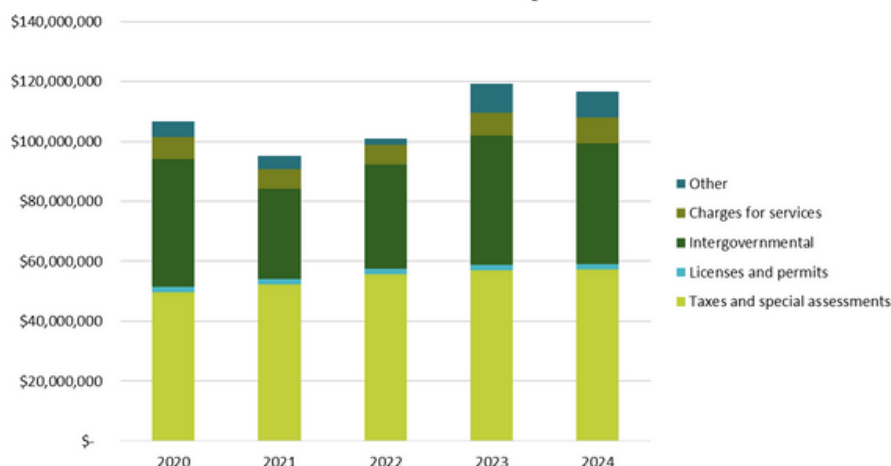
**Conservation of Natural Resources:** Increased by \$92,815

- Purchases of minor equipment

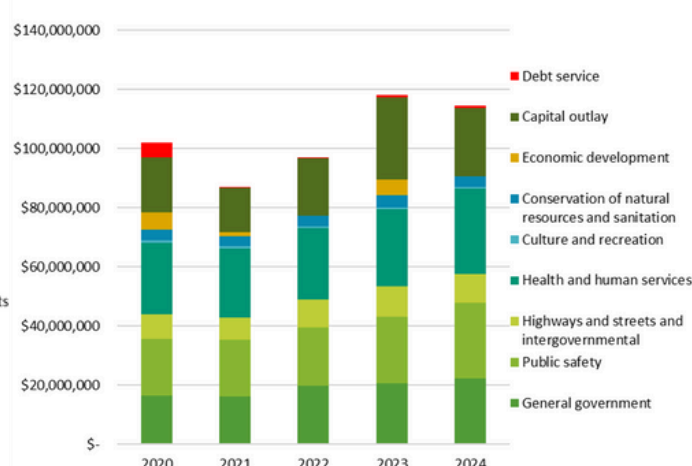
**Economic Development:** Decreased by \$5,142,412

- Project expenses concluded due to ending of CBDG grant

Five Year Revenue Comparison



Five Year Expenses Comparison



# FINANCIAL OVERVIEW

(CONTINUED)

## CONDENSED STATEMENTS

### Statement of Net Position:

All County assets + deferred outflows less liabilities + deferred inflows. Over time, increases or decreases in net position can provide insights into the health of the County's financial position. **Net position in governmental accounting is comparable to 'net worth' in for-profit accounting.**

	2024	2023	Change
<b>Governmental Activities</b>			
Total Assets	\$ 369,890,531	\$ 353,190,624	\$ 16,699,907
Total Deferred Outflows	17,248,893	22,055,913	(4,807,020)
Total Liabilities	70,732,635	80,011,251	(9,278,616)
Total Deferred Inflows	25,062,605	25,567,722	(505,117)
Total Net Position	\$ 291,344,184	\$ 269,667,564	\$ 21,676,620
<b>Business-type Activities</b>			
Total Assets	\$ 21,170,274	\$ 20,839,495	\$ 330,779
Total Deferred Outflows	43,034	28,327	14,707
Total Liabilities	6,508,265	6,026,403	481,862
Total Deferred Inflows	70,729	35,582	35,147
Total Net Position	\$ 14,634,314	\$ 14,805,837	\$ (171,523)

### Statement of Activities:

Shows how the County's net position changed over the most recent fiscal year.

	2024	2023	Change
<b>Governmental Activities</b>			
Revenues	\$ 118,263,462	\$ 116,985,485	\$ 1,277,977
Expenses	96,586,482	92,961,839	3,624,643
Change in net position	21,676,980	24,023,646	(2,346,666)
Net position, January 1	269,667,204	245,643,558	24,023,646
Net position, December 31	\$ 291,344,184	\$ 269,667,204	\$ 21,676,980
<b>Business-type Activities</b>			
Revenues	\$ 4,001,006	\$ 3,689,363	\$ 311,643
Expenses	4,172,529	3,580,445	592,084
Change in net position	(171,523)	108,918	(280,441)
Net position, January 1	14,805,837	14,696,919	108,918
Net position, December 31	\$ 14,634,314	\$ 14,805,837	\$ (171,523)

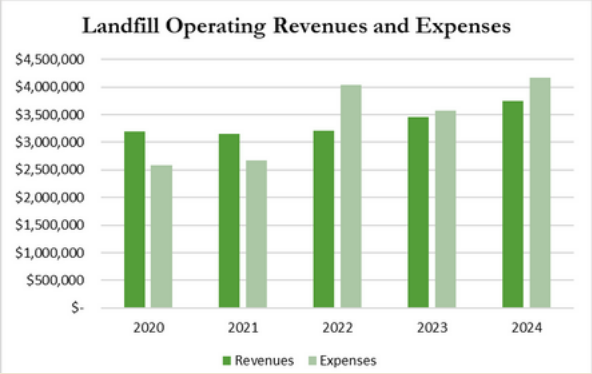
**OUTSTANDING DEBT: \$0** Crow Wing County operates as a 'pay-as-you-go' organization for all capital expenditures and remains debt-free as of the end of 2024. This is just one indication of our commitment in providing fiscal responsibility to our taxpayers.

Average EMV (Est. Market Value): <b>\$405,100 (2024)</b>	Population: 63,428 (2015) <b>68,304 (2024)</b> +7.7%	Labor Force: 31,262 (2015) <b>33,916 (2024)</b> +8.5%	Per Capita Income: <b>\$56,919 (2023)</b>
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New recycling center, opened July 2023

The County landfill runs semi-independently from the rest of the County, operating like a business and has its own fund. Over 60,000 tons of waste is managed between the sanitary and demolition landfills.



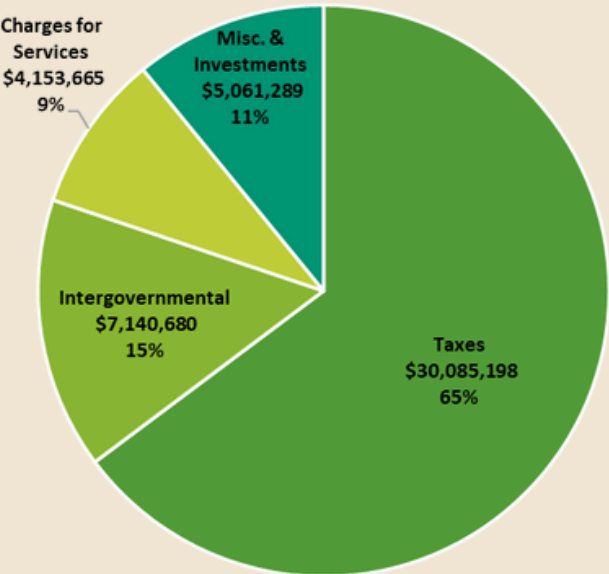
# FUND TYPES & BALANCES

## GENERAL FUND

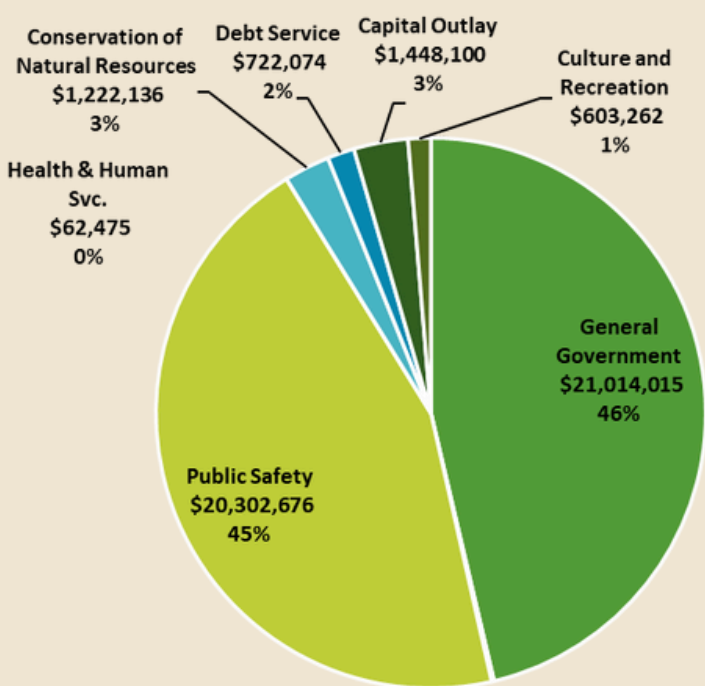
The **General Fund** is the primary fund for the County. It accounts for all revenues and expenditures associated with the general operations of the County not required to be accounted for in separate funds.

General	
2023	\$ 19,983,838
2024	\$ 22,772,397
Change	\$2,788,559 (14.0%)

### Where does the money come from?



### Where does the money go?



## OTHER FUND BALANCES

**Special Revenue Funds** account for proceeds of specific revenue sources that are restricted or committed for specific purposes.

Highway	
2023	\$ 11,405,448
2024	\$ 10,890,221
Change	-\$515,227 (-4.5%)

Community Services	
2023	\$ 15,340,109
2024	\$ 15,832,622
Change	\$492,513 (3.2%)

Public Land Management	
2023	\$ 417,812
2024	\$ 427,216
Change	\$9,404 (2.3%)

Capital Projects	
2023	\$ 10,182,928
2024	\$ 9,821,240
Change	-\$361,688 (-3.6%)

The **Capital Projects Fund** is used to account for the financial resources used for the acquisition or construction of capital facilities and other capital assets.

The **Debt Service Fund** is used to account for financial resources used for the repayment of debt.

The County maintains one **Permanent Fund**, the Environmental Trust, to account for resources that are nonspendable or restricted for environmental purposes pursuant to Minn. Stat. § 373.475.

**Fiduciary Funds** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not included in the government-wide financial statements because the resources of these funds are not available to support the County's own programs.

The County reports one **Enterprise Fund**, the Landfill Fund, which is operated and accounted for much like a business.



# TAX LEVY INFORMATION

ALTHOUGH YOU PAY PROPERTY TAX AT THE COUNTY, NOT ALL OF THOSE DOLLARS ARE KEPT HERE.

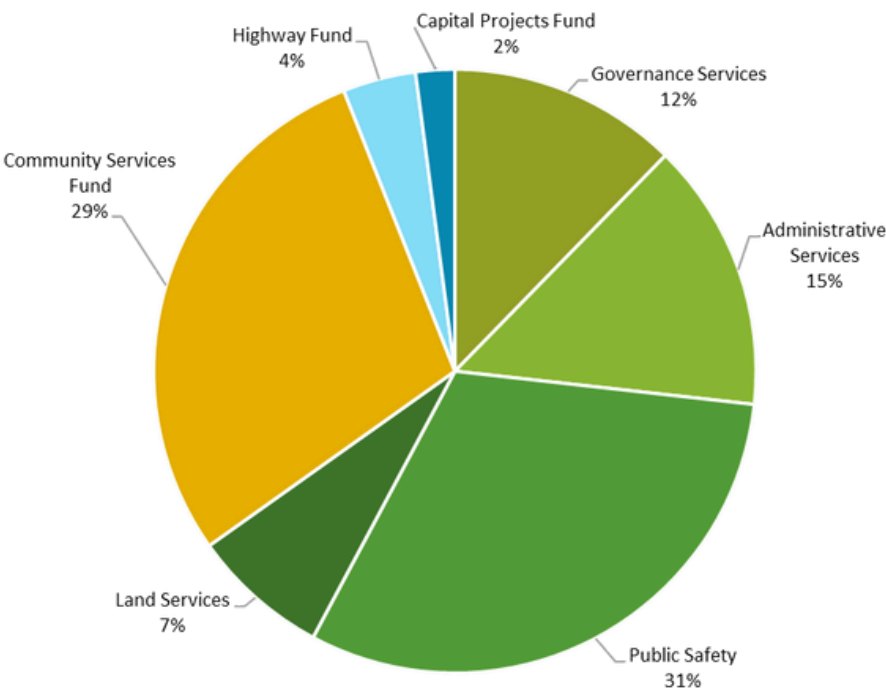
The County acts as an intermediary and disperses your taxes to various groups. Per dollar of property tax in 2025, Crow Wing County keeps \$0.31 and the remaining \$0.69 is distributed out to schools, cities, townships, and special districts.

Out of the 31% of the property tax funds retained by the County, the chart below shows where those tax dollars go.

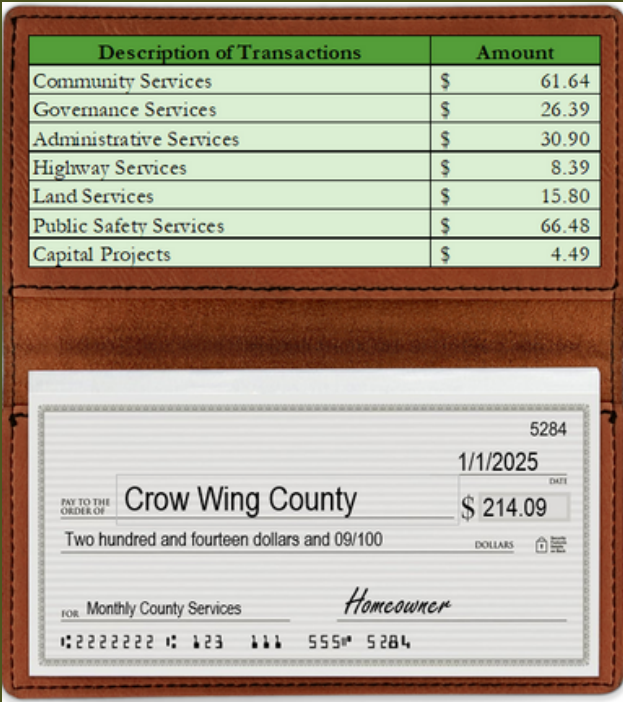
On the right, the checkbook shows how much County services cost a homeowner per month.

In 2025, the total levy to the County is \$47,741,458.

*See table on the bottom right for a breakdown.*



## HOW MUCH DO THE COUNTY SERVICES COST YOU?



Monthly Cost Per Homeowner: **\$214.09**

General Fund	\$ 31,122,153
Governance Services	\$ 5,884,668
Administrative Services	\$ 6,889,492
Public Safety	\$ 14,824,105
Land Services	\$ 3,523,888
Community Services Fund	\$ 13,747,534
Highway Fund	\$ 1,871,770
Capital Projects Fund	\$ 1,000,000
Total Levy	\$ 47,741,458



# PUBLIC SAFETY



THE SHERIFF'S OFFICE IS COMMITTED TO ENSURING THE SAFETY AND WELLBEING OF THE RESIDENTS AND VISITORS IN CROW WING COUNTY.

Alongside the 10 local police departments across the County, they form a strong network of support, working tirelessly to enhance public safety initiatives and community outreach efforts. The Sheriff's Office has approximately 130 employees consisting of:

- Administrators
- Correctional Officers
- Investigators
- Dispatchers
- Field Deputies
- Support

Specialist units:

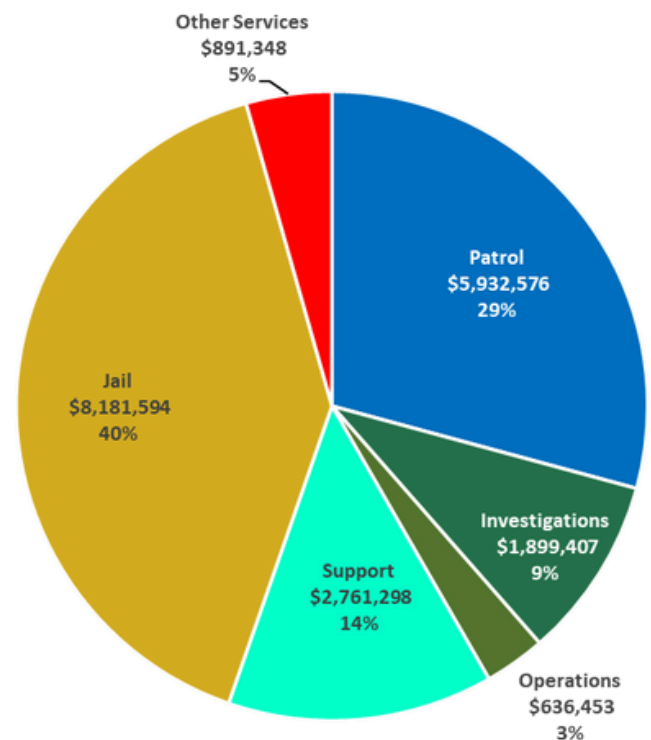
- Tactical Response Team
- Honor Guard
- Bomb Squad
- Drone Team

## FAST FACTS

Aside from our Roadways,  
Officers Also Patrol:

- 205mi of ATV trails
- 400+ lakes, for
- 700mi of groomed snowmobile trails
- 1,700+ hours, from May to September

### Total Expenses:



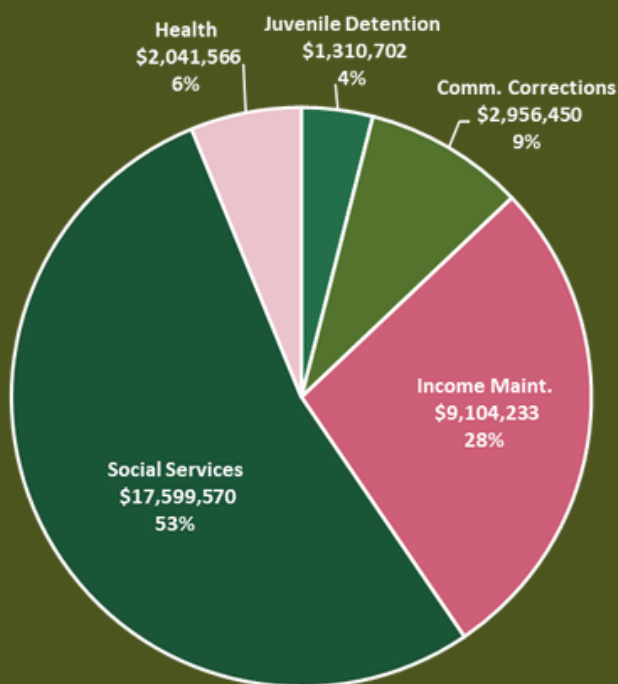
In 2024:

- 21,000+ 911 Calls
- 450 Criminal arrests, 676 Warrant arrests, 2,579 jail bookings

# COMMUNITY SERVICES



**Total Expenses:**



Community Services has a goal of working together to strengthen our community. The vision is to provide a safe and stable community with efficient and adequate resources.

Employees act as advocates for residents to make our community a better place to live. The team works in all parts of our society to meet people where they are and empower them to live to their fullest potential.

SOME OF THE RESOURCES PROVIDED TO OUR COMMUNITY INCLUDE:

- Adult Services
- Children and Family Services
- Child Support
- Financial Assistance
- Child Protection
- Public Health
- Community Corrections

## FAST FACTS IN 2024:

- 121,300+ Calls Answered
- 33,000+ Clients served in-person
- 500+ WIC clients served at clinic monthly on-average
- 10,145 Financial Assistance Cases

## RESOURCE GUIDE

Community Services has a resource guide full of contact information of organizations that provide various services to the community. [Click here to view.](#)



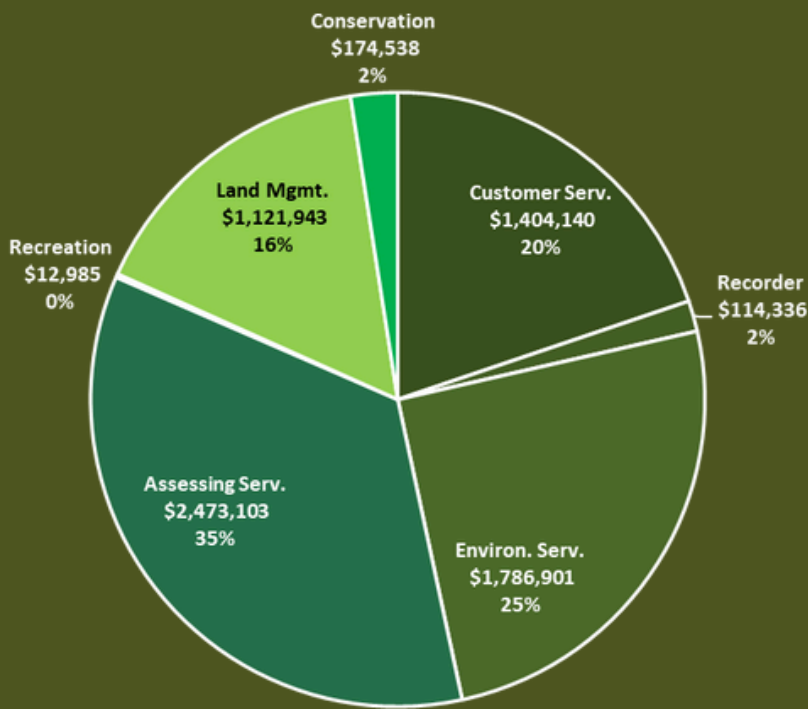
### RESOURCE GUIDE

This information is provided as a service to residents of Crow Wing County. It is neither a recommendation nor an endorsement by Crow Wing County Community Services, as to the quality of service provided by any organization listed.

# LAND SERVICES



## Total Expenses:



**Land Services** provides a multitude of services under its purview, such as:

- Property Tax
- Real estate document recording
- Land Sales
- Property Valuation
- Permitting
- Surveying

## IN-DEPTH LIST OF ALL SERVICES OFFERED:

### Customer Services:

- Recording real estate documents
- Property information search
- Property transfers
- Parcel Consolidation
- Land Sales
- Vital Records management

### Assessing:

- Valuation
- Classification
- Tax Reduction Programs
- Right to be heard

### Environmental:

- Permitting
- Addressing
- Subdivisions
- Septic, Stormwater management
- Surveying
- Forest management
- Recreation

## FAST FACTS

### The County manages:

- Over 300 acres of parks
- 1,000+ mi of trails
- 105,000 acres of recreational land

**Over 4 million** tree seedlings planted since 1983

### In 2024:

**41,000+** customers assisted  
**1,271** Marriage certificates/licenses issued

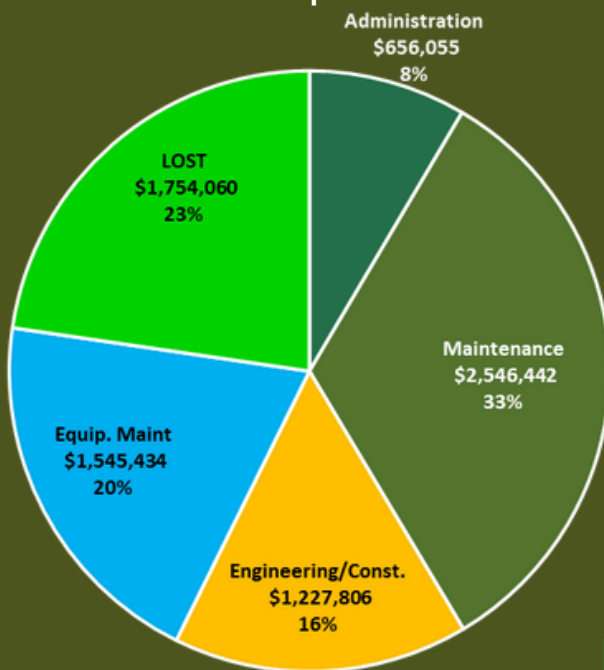
**43,755 inspections and 310 decontaminations** by AIS Inspectors at 43 boat landings in 2024



# TRANSPORTATION SERVICES



## Total Expenses:



## FAST FACTS IN 2024:

- Over \$1.35 million spent on snow plowing & ice removal for 550+ mi. of road
- 129 miles of roadways crack sealed
- 83 miles of road construction

The Highway Department's mission is to provide and maintain a high-quality and safe transportation system for residents and visitors alike.

The Highway Department also has a Long-Range Transportation plan, [click here to view](#).

## WHERE'S MY SNOWPLOW?

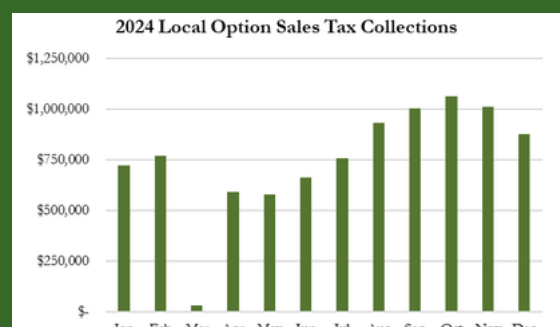
[This service](#) shows the location of County snowplows during snow events.

## SOME OF THE RESOURCES PROVIDED TO OUR COMMUNITY INCLUDE:

- Engineering
- Construction
- Maintenance
- Snowplowing
- Roadside Cleanup (Pick-a-Mile)
- Oversize Loads/Weight Restrictions
- Road Standards and Studies
- Sales Tax for Transportation

## LOCAL OPTION SALES TAX (LOST)

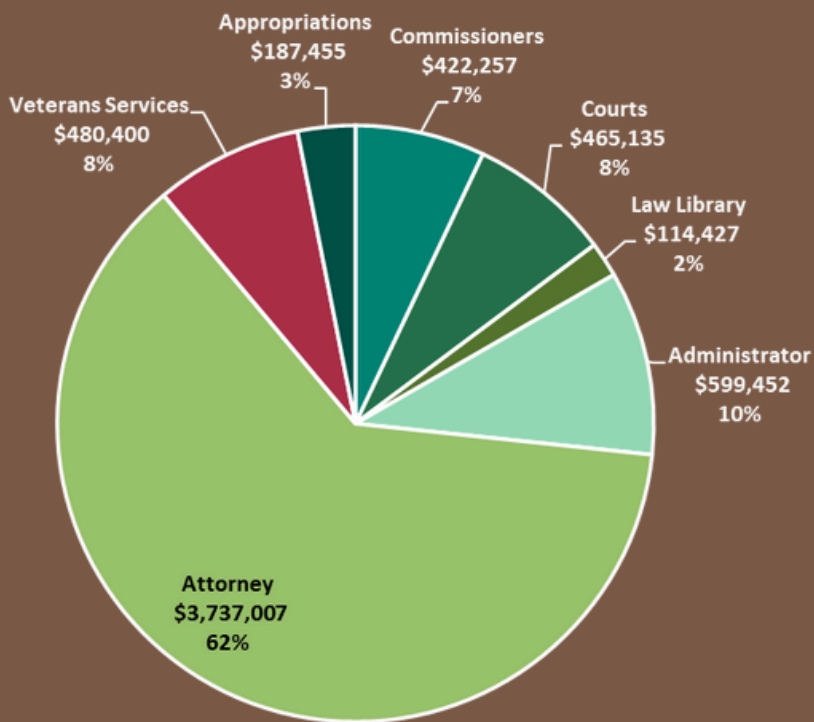
LOST is a 0.5% sales tax created to allow the County to generate revenues not just from residents, but also those who visit the area. These funds are allocated directly to the road network - for both maintenance and improvements. In 2024, LOST generated Crow Wing County about \$9,013,848.



# GOVERNANCE SERVICES

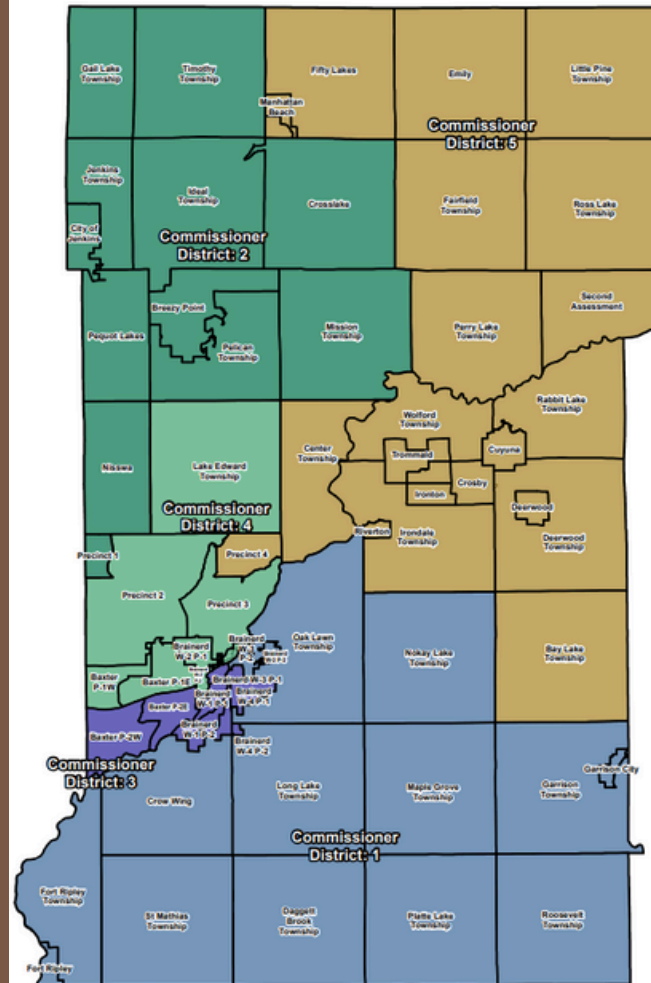


## Total Expenses:



## 2025 Commissioners:

- District 1 - Paul Koering
- District 2 - Jon Lubke
- District 3 - Steve Barrows (Chair)
- District 4 - Rosemary Franzen (Vice-Chair)
- District 5 - Jamie Lee



## SOME OF THE RESOURCES PROVIDED TO OUR COMMUNITY INCLUDE:

- County Board of Commissioners
- Veteran's Services
- County Attorney's Office
- Law Library
- Appropriations for various organizations

**County Board** meetings: 2nd & 4th Tuesday of month at 9:00 AM

**Committee of the Whole** meetings: 3rd Tuesday of month at 9:00 AM

These meetings are held in the Board Room on 3rd floor of the Historic Courthouse.

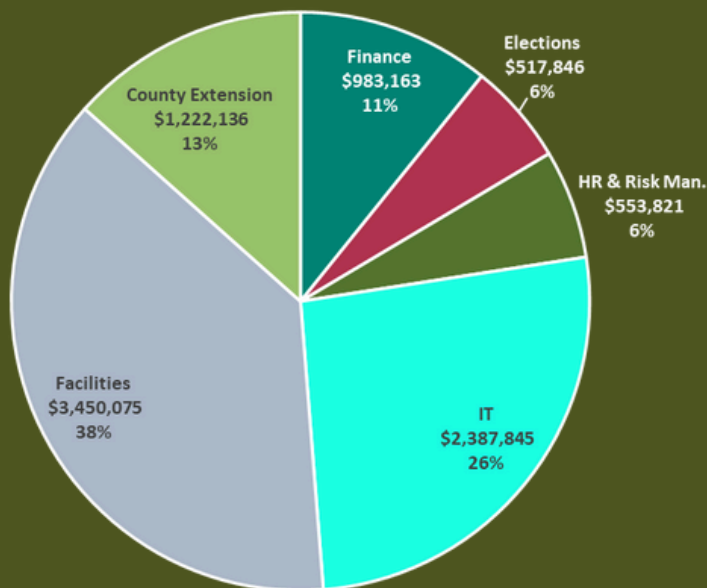
Both can also be watched via Youtube livestream [HERE](#).



# ADMINISTRATIVE SERVICES



Total Expenses:



## SOME OF THE RESOURCES PROVIDED TO OUR COMMUNITY INCLUDE:

- Bids and Purchasing
- Business Licensing
- Elections
- Facilities Maintenance
- Financial Services
- GIS-County Maps
- Information Technology

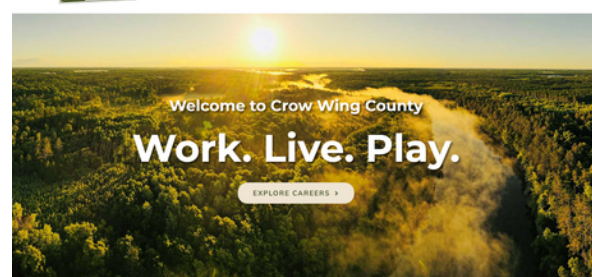
Administrative Services is comprised of 6 main divisions: Finance, Elections, Facilities, Information Technology, HR, and the County Extension.

- **Finance** is the central accounting office for the County. Staff work to ensure County operations are fiscally responsible and public funds are stewarded appropriately.
- **Elections** administers federal, state, and County elections and offers support for city, township, and school district elections.
- **Facilities** maintains and operates many systems as well as 12 CWC and 4 City of Brainerd buildings, ensuring County operations can run smoothly.
- **IT** maintains, monitors, and upgrades the computer infrastructure within the County.
- **Human Resources** works to attract and maintain talent.
- **County Extension** delivers practical education and research you can use at home, generally relating to agriculture, gardening, wellbeing, and development.

HR has recently published a **recruitment microsite**, allowing visitors to see what opportunities Crow Wing County has to offer. Click the image below to view the site.



OUR COMMUNITY | WORK AT CROW WING COUNTY | DEPARTMENTS | [VIEW CURRENT OPENINGS](#) | [CONTACT US](#)



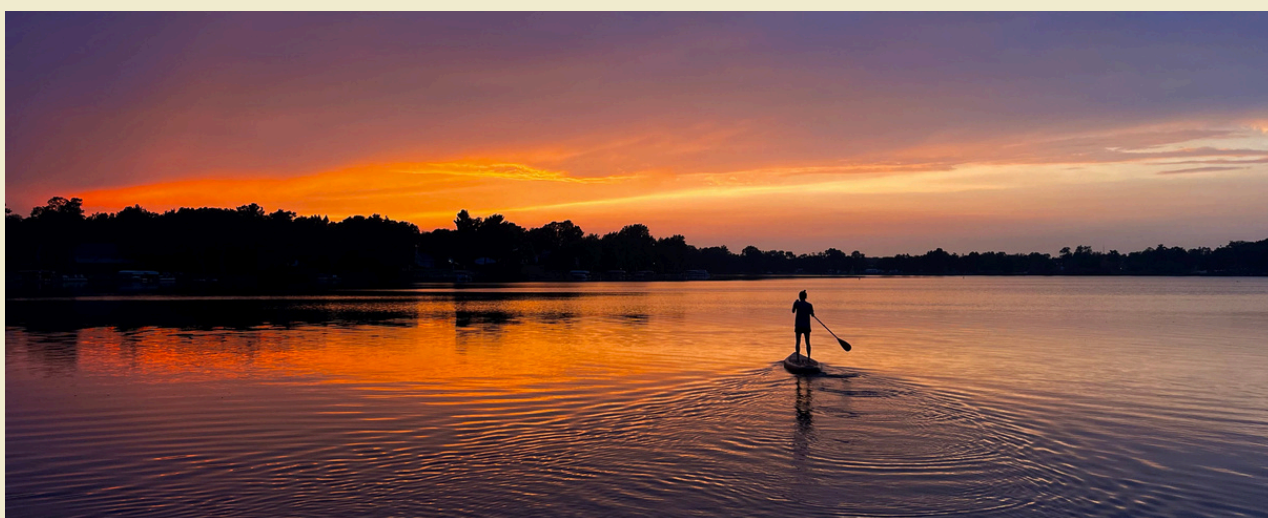
# WANT MORE CROW WING?

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[HERE](#)

If you have a question about this report or need information, contact Administrative Services – Financial Services Division,  
326 Laurel Street, Suite 22, Brainerd, Minnesota 56401. You may also contact us via email at  
Finance.Dept@crowwing.gov, by phone at 218-824-1047, or visit our web site at [www.crowwing.gov](http://www.crowwing.gov).