



Popular Annual Financial Report

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2023



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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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, 2022

Christopher P. Merrill
Executive Director/CEO

Financial Report Message

We are pleased to present Crow Wing County's tenth Popular Annual Financial Report (PAFR). The PAFR is a condensed version of the 2023 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, 2023. 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 2023 ACFR available on the County's website at www.crowwing.gov, or contact Finance at 218-824-1047 or Finance.Dept@crowwing.gov.**

Respectfully submitted,

Nancy Malecha
Finance Director

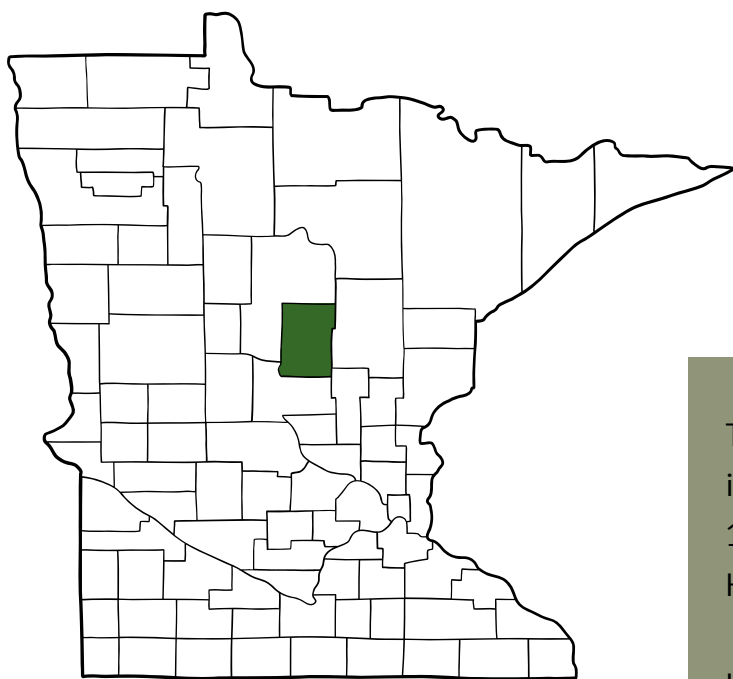
The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Crow Wing County for its Popular Annual Financial Report for the fiscal year ended December 31, 2022. The Award for Outstanding Achievement 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 ten consecutive years (fiscal years ended 2013-2022). 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 MI² 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 14,850 residents in 2022.

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.

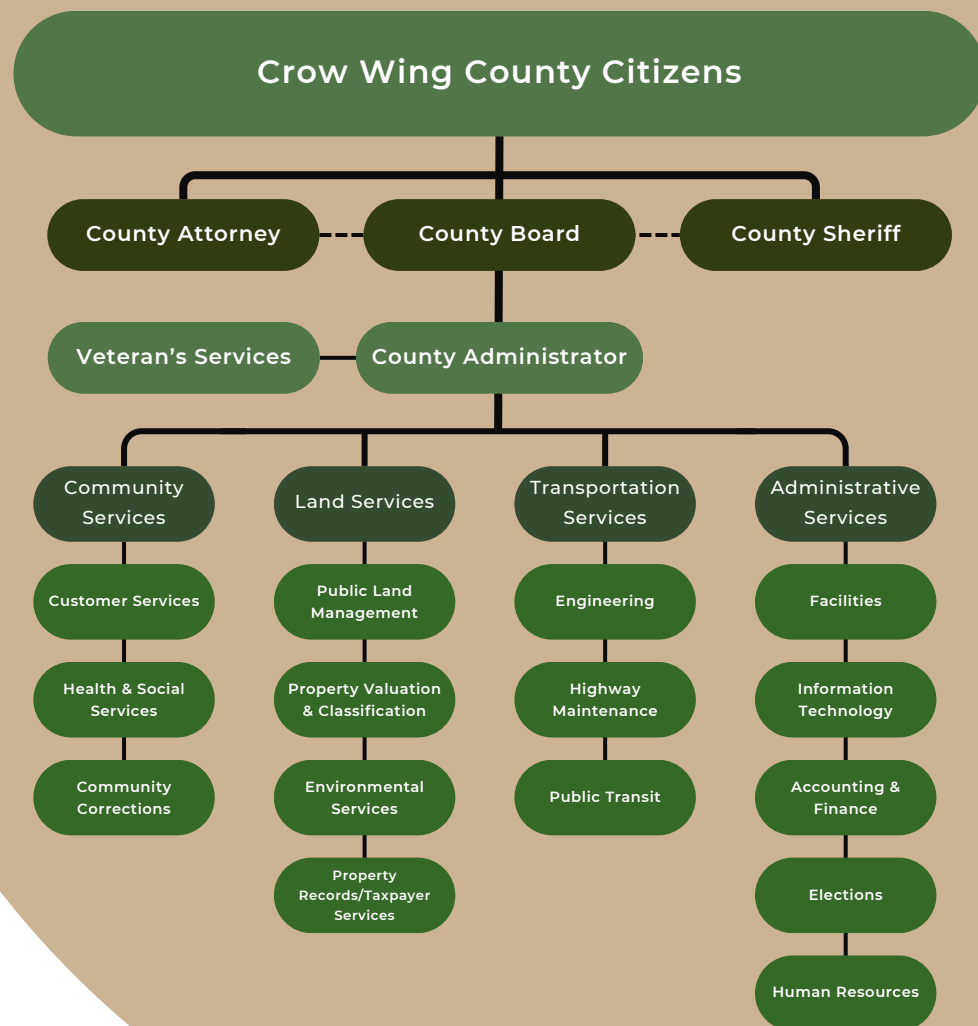
While the County presents the ACFR in accordance with GAAP with regard to fund structure, internally the County operates under a different organizational structure.

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.



515

2023 EMPLOYEES

(FULL-TIME EQUIVALENT)

FINANCIAL OVERVIEW

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



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.

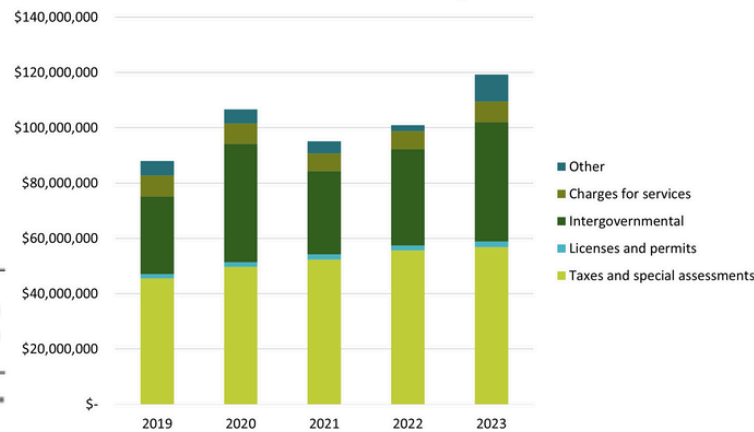
	2023	2022	Change
Governmental Activities			
Total Assets	\$ 353,190,264	\$ 326,864,250	\$ 26,326,014
Total Deferred Outflows	22,055,913	28,789,795	(6,733,882)
Total Liabilities	80,011,251	105,768,880	(25,757,629)
Total Deferred Inflows	25,567,722	4,241,607	21,326,115
Total Net Position	\$ 269,667,204	\$ 245,643,558	\$ 24,023,646
Business-type Activities			
Total Assets	\$ 20,839,495	\$ 20,333,971	\$ 505,524
Total Deferred Outflows	28,327	50,782	(22,455)
Total Liabilities	6,026,403	5,675,041	351,362
Total Deferred Inflows	35,582	12,793	22,789
Total Net Position	\$ 14,805,837	\$ 14,696,919	\$ 108,918

Statement of Activities:

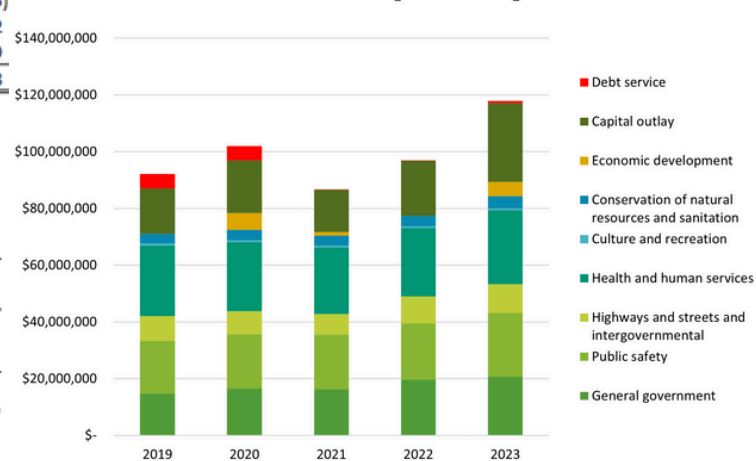
Shows how the County's net position changed over the most recent fiscal year.

	2023	2022	Change
Governmental Activities			
Revenues	\$ 116,985,485	\$ 103,554,183	\$ 13,431,302
Expenses	92,961,839	89,313,563	3,648,276
Change in net position	24,023,646	14,240,620	9,783,026
Net position, January 1	245,643,558	231,402,938	14,240,620
Net position, December 31	\$ 269,667,204	\$ 245,643,558	\$ 24,023,646
Business-type Activities			
Revenues	\$ 3,689,363	\$ 3,341,150	\$ 348,213
Expenses	3,580,445	4,040,743	(460,298)
Change in net position	108,918	(699,593)	808,511
Net position, January 1	14,696,919	15,396,512	(699,593)
Net position, December 31	\$ 14,805,837	\$ 14,696,919	\$ 108,918

Five Year Revenue Comparison



Five Year Expenses Comparison



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 2023. This is just one indication of our commitment in providing fiscal responsibility to our taxpayers.

Average EMV (Est. Market Value):
\$367,400 (2023)

Population:
63,371 (2014)
67,948 (2023) +7.2%

Labor Force:
31,353 (2014)
33,477 (2023) +6.7%

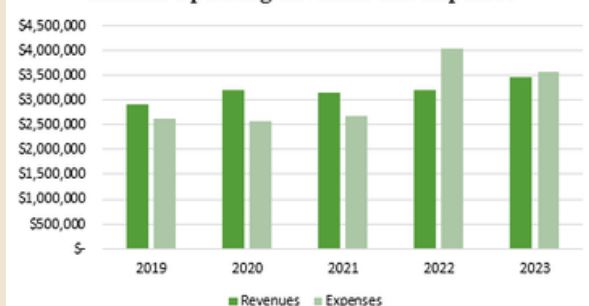
Per Capita Income:
\$52,837 (2022)



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.

Landfill Operating Revenues and Expenses



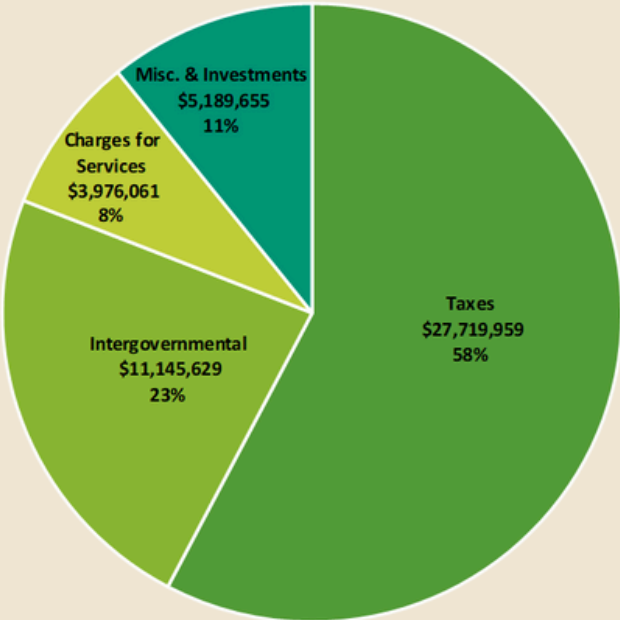
FUND TYPES & BALANCES

GENERAL FUND

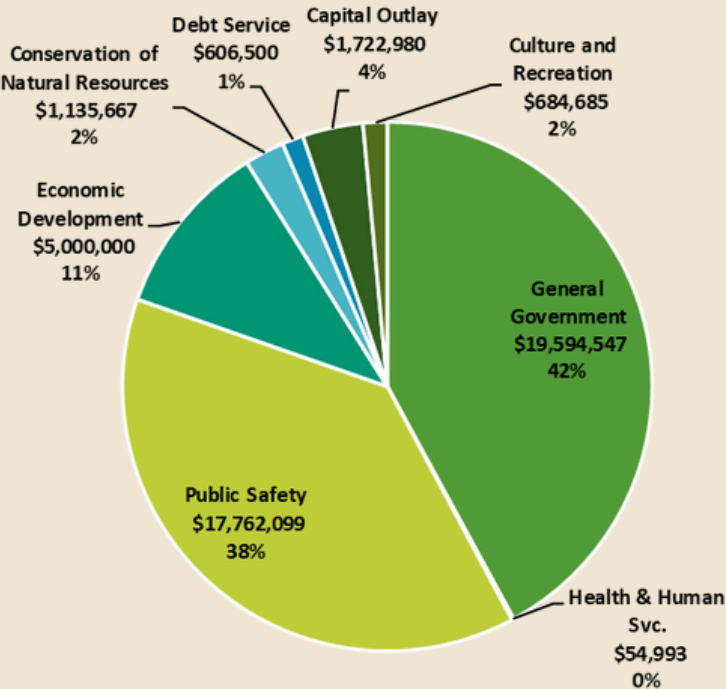
The **General Fund** is the primary fund for the County. It accounts for all revenues and expenditures associated with the general operations of the County not required to be accounted for in separate funds.

General	
2022	\$ 14,803,239
2023	\$ 19,983,838
Change	\$5,180,599 (35%)

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	
2022	\$ 16,112,164
2023	\$ 11,405,448
Change	-\$4,706,716 (-29%)

Community Services	
2022	\$ 12,468,416
2023	\$ 15,340,109
Change	\$2,871,693 (23%)

Public Land Management	
2022	\$ 99,668
2023	\$ 417,812
Change	\$318,144 (319%)

Capital Projects	
2022	\$ 8,861,136
2023	\$ 10,182,928
Change	\$1,321,792 (15%)

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.

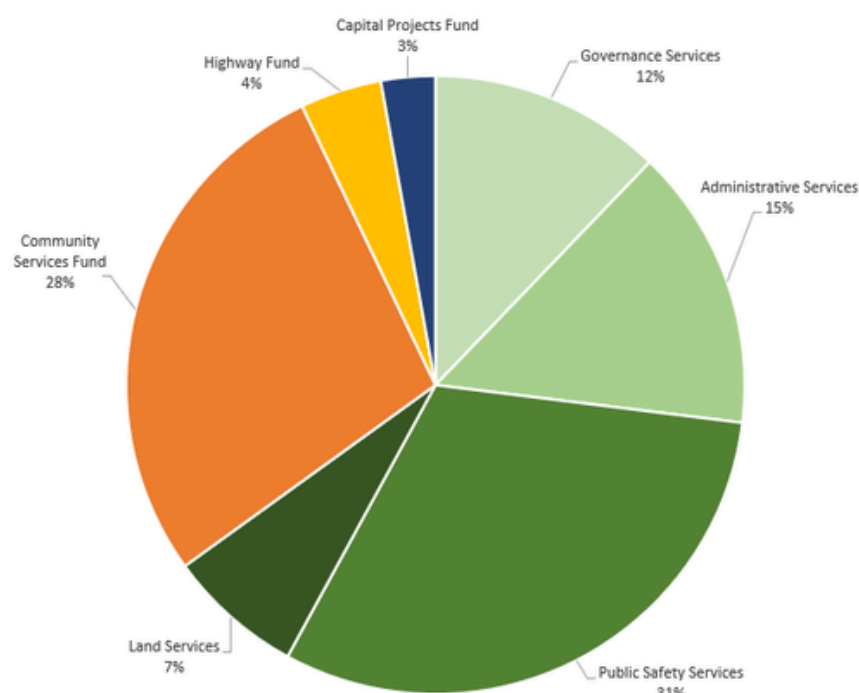
The County acts as an intermediary and disperses your taxes to various groups. Per dollar of property tax in 2024, Crow Wing County keeps \$0.31 and the remaining \$0.69 is distributed out to schools, cities, townships, and special districts.



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

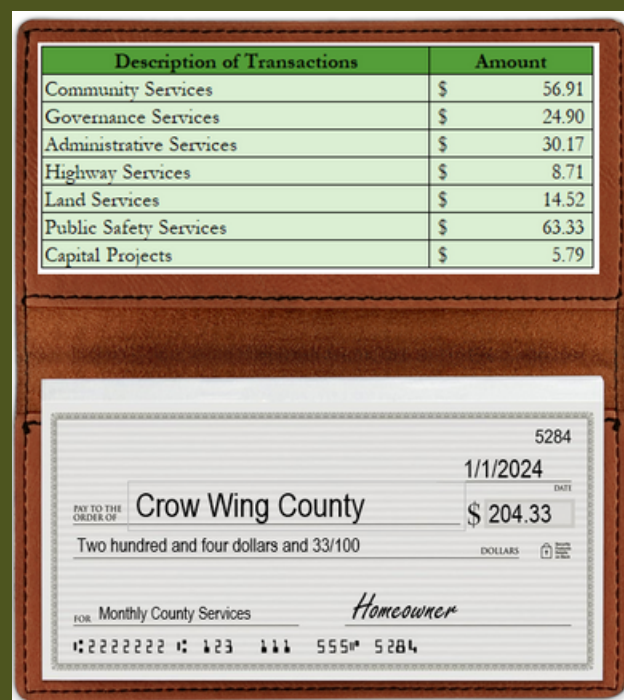
On the right, the checkbook shows how much County services cost a homeowner per month.

In 2024, the total levy to the County was \$45,909,662.



*Green slices are out of the General Fund

HOW MUCH DO THE COUNTY SERVICES COST YOU?



Monthly Cost Per Homeowner: **\$204.33**

General Fund	\$	29,861,537
Governance Services	\$	5,593,930
Administrative Services	\$	6,778,226
Public Safety Services	\$	14,227,505
Land Services	\$	3,261,876
Community Services Fund	\$	12,790,700
Highway Fund	\$	1,956,770
Capital Projects Fund	\$	1,300,655
Total Levy	\$	45,909,662

PUBLIC SAFETY



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

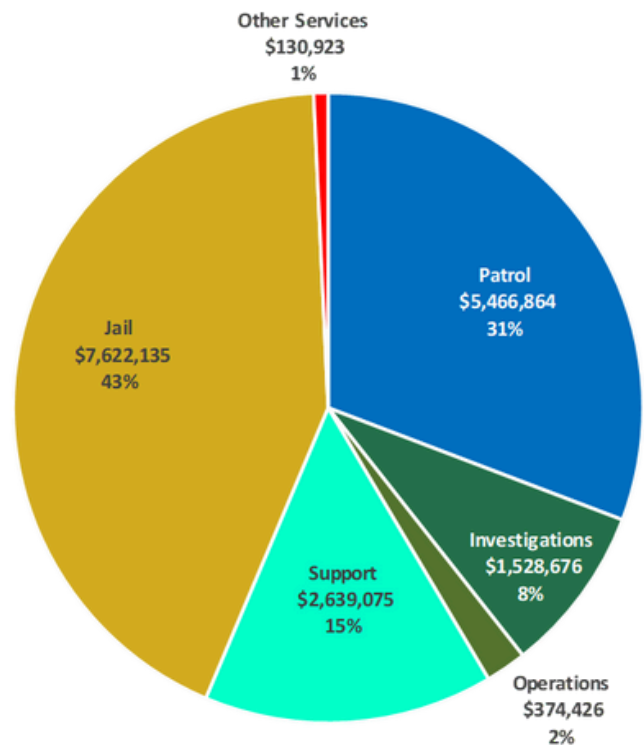
Alongside the 10 local police departments across the County, they form a strong network of support, working tirelessly to enhance public safety initiatives and community outreach efforts. The Sheriff's Office has approximately 130 employees consisting of:

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

Specialist units:

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

Total Expenses:



FAST FACTS

Aside from our Roadways,
Officers Also Patrol:

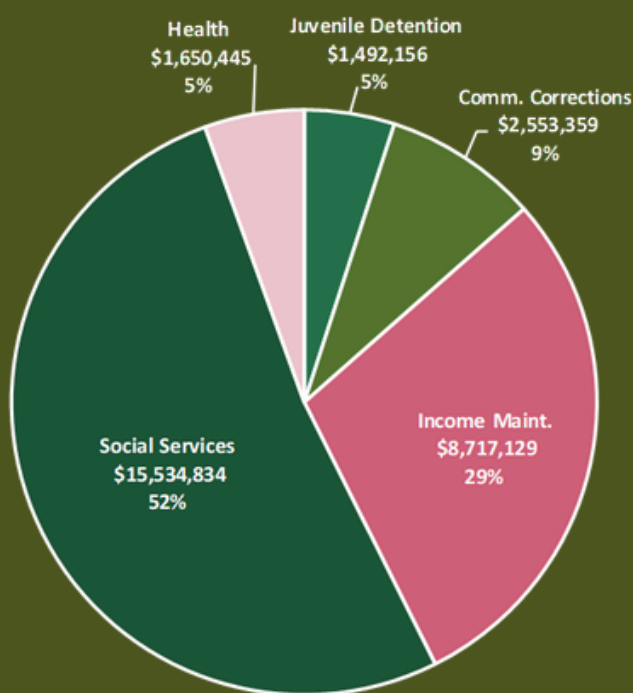
- 205mi of ATV trails
- 400+ lakes, covering 92,000 acres, from May to September
- 700mi of groomed snowmobile trails

- 25,000+ 911 Calls in 2023
- 3,800+ Avg. Monthly Jail Inmate Population

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 2023:

- 110,000+ Calls Answered
- 29,000+ Clients served in-person
- 2,645 Child Support Cases
- 11,875 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.](#)



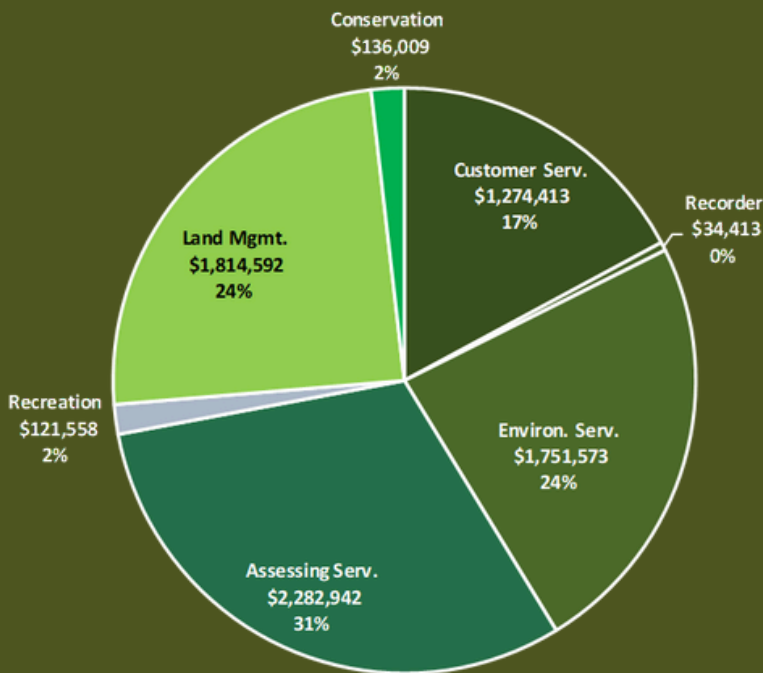
RESOURCE GUIDE

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 2023:

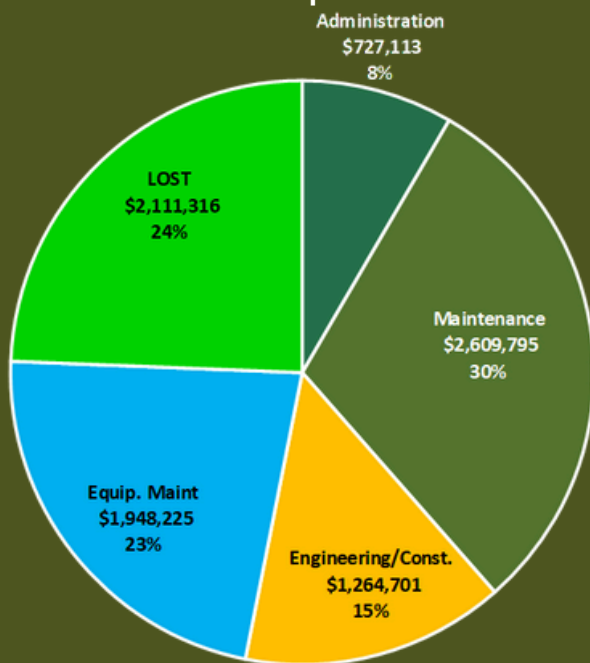
2,590 Birth Certificates issued
12,225 Abstract Documents issued

50,000+ hours spent by AIS Inspectors at 43 boat landings in 2023

TRANSPORTATION SERVICES



Total Expenses:



FAST FACTS IN 2023:

- 8,335 personnel hours of snow plowing over 550 miles of road, often requiring multiple passes. This costed each household just \$76 for the whole year.
- 138.5 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 highway improvement plan, [click here to view](#).

WHERE'S MY SNOWPLOW?

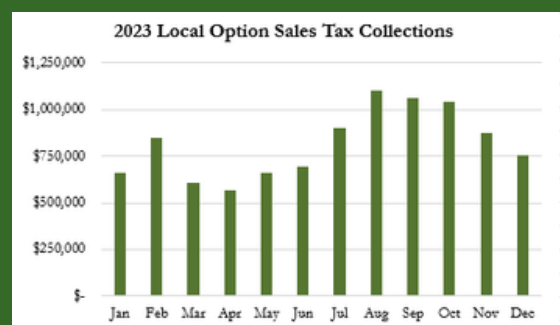
[This service](#) shows the location of County snowplows during snow events.

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)

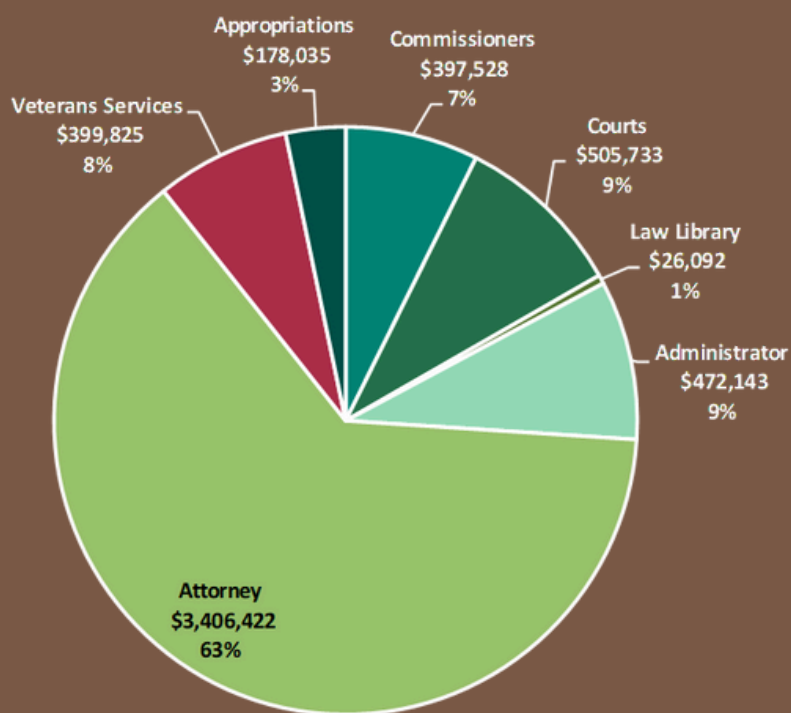
LOST is a 0.5% sales tax created to allow the County to generate revenues not just from residents, but also those who visit the area. These funds are allocated directly to the road network - for both maintenance and improvements. In 2023, LOST generated Crow Wing County just over \$9,783,000 - around a \$447,000 increase from 2022.



GOVERNANCE SERVICES

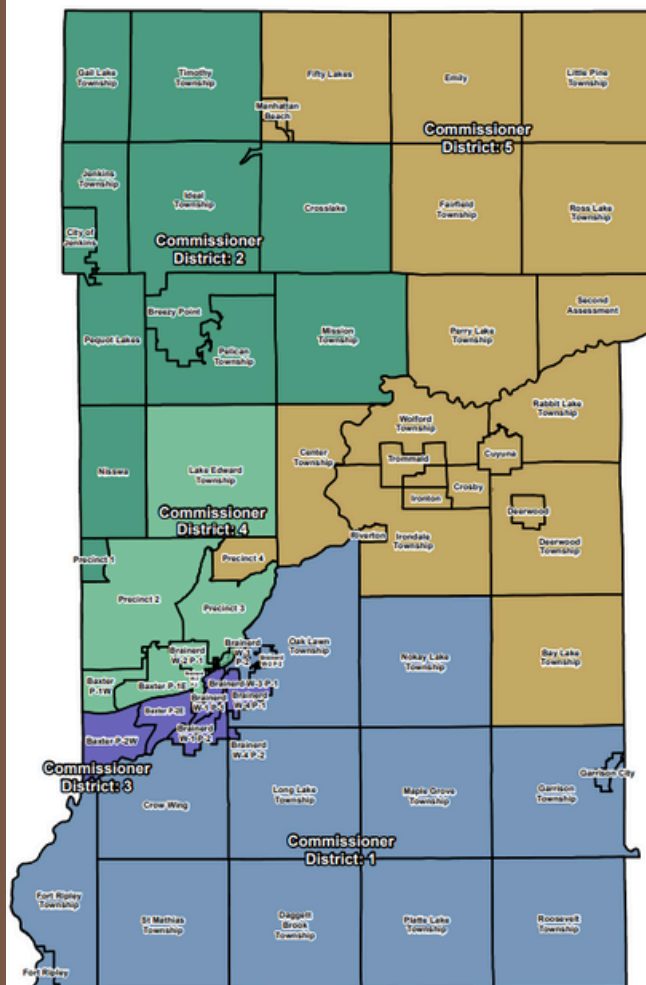


Total Expenses:



2023-2024 Commissioners:

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



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

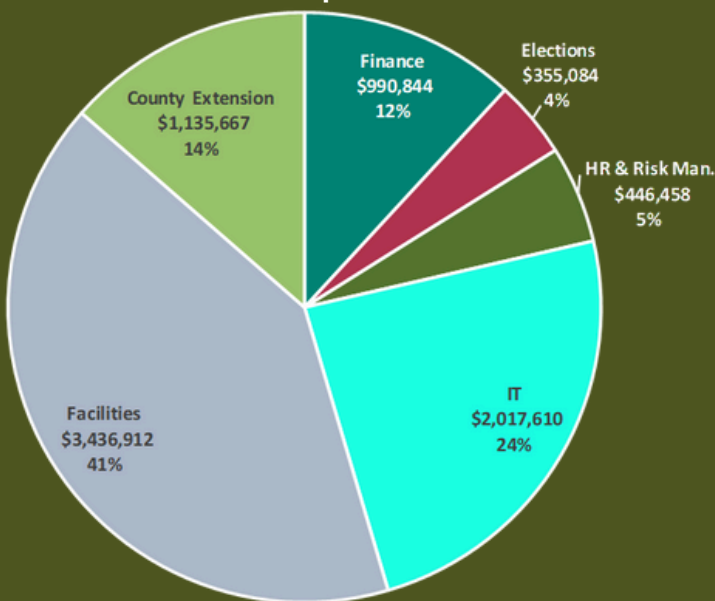
These meetings are held in the Board Room on 3rd floor of the Historic Courthouse.

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
- Financial Services
- GIS-County Maps
- Information Technology

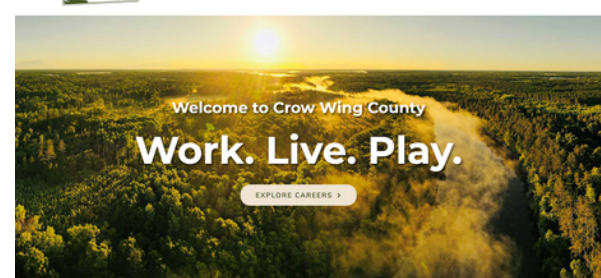
Administrative Services is comprised of 6 main divisions: Finance, Elections, Facilities, Information Technology, HR, and the County Extension.

- **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.



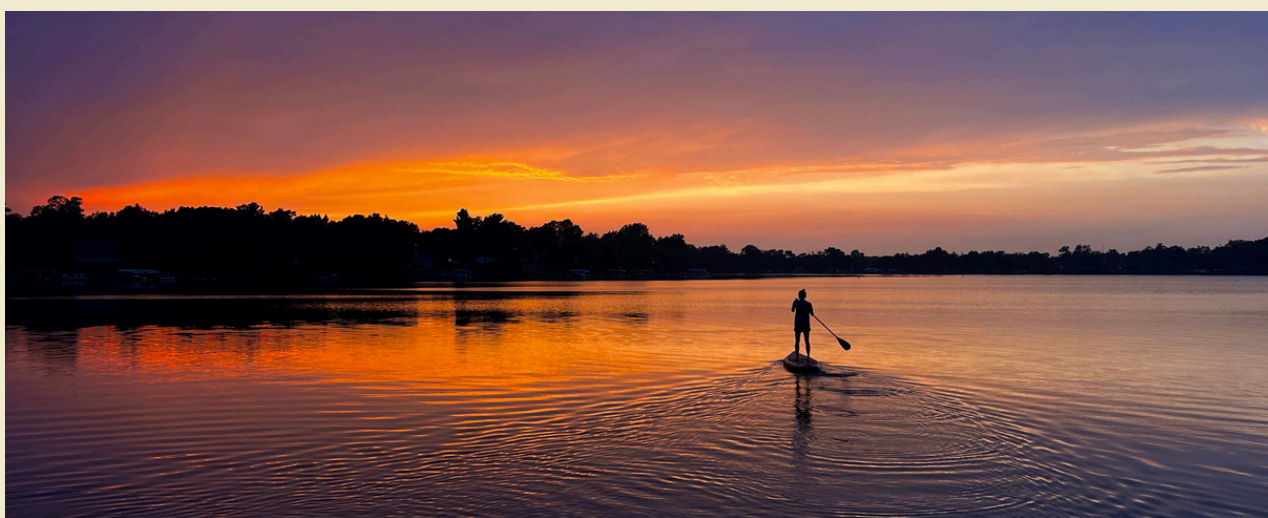
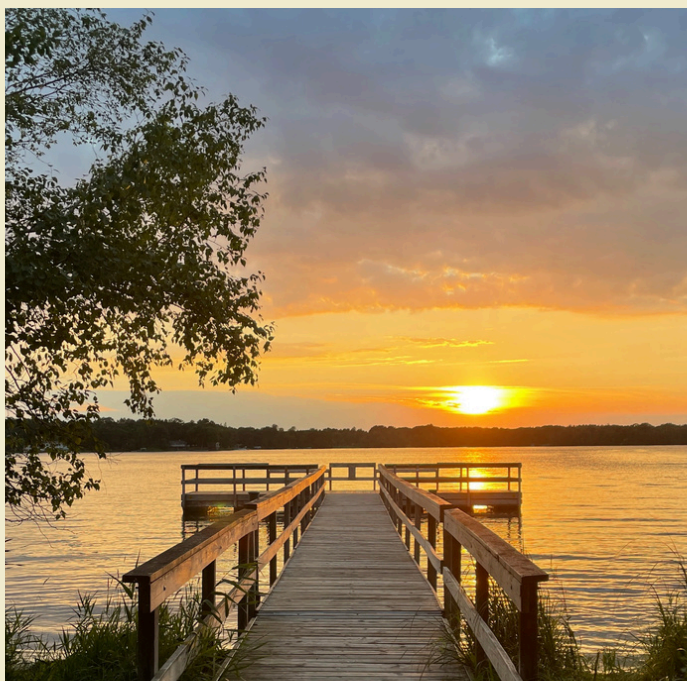
OUR COMMUNITY WORK AT CROW WING COUNTY DEPARTMENTS [VIEW CURRENT OPENINGS](#) [CONTACT US](#)



WANT MORE CROW WING?

WWW.CROWWING.GOV

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.



Connect with us! Find us on:



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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.