



2008 Adopted Budget
Budget-in-Brief

TABLE OF CONTENTS

Washington County 2008 Adopted Budget Overview.....	1
General Highlights.....	5
Major Budget Changes	6
Adopted 2008 Budget.....	7
Revenue Sources	8
Expenditures by Category	9
2004-2008 Budgeted Expenditure Comparisons by Department/Functional Area	10
Budgeted Operating Costs per Capita	11
Full-Time Equivalentents (FTEs).....	12
2004-2008 FTE Comparison.....	13
County Portion of Net Tax	14
County Tax Rate Trend	15
Where Does Each Dollar Go?.....	16
Did You Know?.....	17
Department Telephone Numbers.....	22
Glossary	23

WASHINGTON COUNTY 2008 ADOPTED BUDGET OVERVIEW

We are pleased to present the 2008 county Budget-in-Brief document. The 2008 budget balances fiscal responsibility with the need to provide quality county services, and includes total expenditures of \$191.7 million, an increase of \$13.3 million, or 7.5 percent more than the 2007 adopted budget. The 2008 budget represents the County Board's vision: to provide high-quality public services and to develop a sound infrastructure to serve the county's growing population, while at the same time minimizing the financial impact on our citizens.

DEVELOPING A BUDGET FOR A GROWING COMMUNITY

Each year, the County Board adopts principles to guide staff and Administration as they develop budget proposals. The County Board has put extensive effort into providing high-quality core services and programs and identifying programs or services that can be reduced or phased out over time. Board members have addressed each program's level of service, making distinctions between what is a critical level of service versus what is a lower priority. The County Board remains committed to pinpointing those areas where an investment in technology can improve service, reduce the need for additional staff, or streamline operations. Overarching these principles is the goal of maintaining excellent customer service and constituent response even when confronted with budget reductions.

Nine guidelines were used to develop the 2008 budget. The County Board sought to:

- limit the increase in the property tax levy;
- focus on providing core services and programs well;
- distinguish between programs that are critical to perform versus those that are of a lower priority;
- identify programs that could be reduced or phased out over time;
- focus on tangible outcomes;
- foster excellence in customer service;
- maintain financial integrity;
- identify areas where technology could improve service, reduce the need for additional staff, or streamline operations; and
- maintain a stable property tax levy when securing large expenditures.

In response to these guidelines, the County Board approved this 2008 budget and tax levy. The following overview will provide a basic understanding of the variables that were considered in developing this year's county budget.

County Growth Rate

Significant impacts on the 2008 budget include continued growth in population, households, and parcels. Washington County remains one of the fastest growing counties in the metropolitan area. This growth has led to an increase in estimated market value of 5.6 percent for 2008, 2.8 percent of which can be attributed to new construction and 2.8 percent to inflation or other factors.

Property Taxes

The certified or net property tax levy for Washington County is \$81.1 million, a 6.9 percent increase over 2007. Approximately 43 percent of the 2008 budget is funded from the net property tax levy. This budget year's gross property tax levy (net property tax levy plus State County Program Aid) is nearly 50 percent of the total budget. This phenomenon is expected to continue into the future as the county becomes more reliant on property taxes as other levels of government funding remain flat or are reduced.

Despite an overall increase in tax levy, our property tax rate is projected to be one of the lowest in the State of Minnesota. According to preliminary 2008 levy information reported by counties to the State of Minnesota, Washington County ranks 80 out of the 87 Minnesota counties in property tax levy per capita, and is expected to have one of the lowest tax rates in 2008. In 2008 the tax rate will increase slightly from 25.7 percent to 25.9 percent. For the past several years, Washington County has held tax increases to a minimum while continuing to provide necessary services for its growing population.

County Expenditures

The county budget is prepared annually under a modified-accrual basis; expenditures are calculated as they are incurred and revenues are based on estimates. The increases in the budget and property tax levy reflect the pressure a growing community brings to bear on infrastructure as well as the County Board's commitment to protect the public's health, welfare, and safety. Steady growth and a desire to bring services closer to citizens is shown by the opening of the Cottage Grove Service Center this past spring and the opening of the Headwaters Service Center and Hardwood Creek Library in Forest Lake this fall. The 2008 budget includes the first full year of the costs to operate these new facilities. Additionally, inflation, driven largely by rising fuel costs, contributed to overall cost increases, as did increased health insurance premiums, increased debt service payments, and increased costs related to Social Service and Public Safety programs.

Looking at the major expenditure categories independently shows that each has increased modestly. Total operating expenses and transfers had an increase of 7.5 percent in the 2008 budget, while the cost of employee wages and benefits increased 9.7 percent, resulting from a 3 percent general wage adjustment, higher health insurance costs, and the addition of approximately 26 new positions. Direct payments, which include payments for contracted services and payments for materials, increased just slightly, at one-tenth of one percent. Building costs such as rent, utilities, and maintenance increased 13.9 percent and countywide debt service increased 3.3 percent. Capital expenditures increased just over 10 percent primarily due to ongoing road projects and the construction of a new household hazardous waste facility scheduled for completion in 2008.

County Capital Expenditures

Expenditures in the 2008 capital budget total \$38 million, an increase of 10.2 percent or approximately \$3.5 million more than the 2007 adopted budget. Major capital projects account for much of the overall budget increase and include \$30.8 million for transportation improvements and \$7.1 million in a variety of other projects such as new facility construction, park improvements, building repairs, replacement of fleet vehicles, and the continued phase-in of an 800 megahertz public safety radio communications system.

Funding Sources

The 2008 budget, including transfers (revenues from one area transferred to another area to fund expenditures), is \$191.7 million, a 7.5 percent increase from the previous year's budget. The county budget includes all expenditures and revenue sources. The primary source of funding for the county's budget is the property tax. The net property tax levy, the amount property taxpayers are expected to pay the county, is \$81.1 million, a 6.9 percent increase over the previous year.

Another large source of the county's revenue is derived from other levels of government, otherwise called intergovernmental revenue (e.g., state and federal aid and grants, etc.). Because of reductions in state financial assistance to counties, the county has become more reliant on its property tax to fund services. The 2008 budget, including transfers, of \$191,729,500 is funded as follows:

- 46% from the gross property tax levy (\$81.1 million net property tax levy, \$6.6 million State County Program Aid)
- 30% from intergovernmental funds - federal, state, and local (excluding State County Program Aid)
- 9% from licenses, permits, fees, fines, and forfeitures,
- 8% from interest earnings, rents, and miscellaneous sources,
- 5% from other taxes, including the Wheelage Tax, and
- 2% percent planned contribution to fund balance.

County Employees

The 2008 budget funds 1,106.14 full-time equivalent (FTE) employees. In 2008 Washington County will add a net of 26.2 new positions at a total cost of nearly \$1.76 million. The property tax levy will provide \$1.25 million in funding, or approximately 71 percent of the positions' costs, while funding from federal/state grants and fee revenues will provide \$513,200, or approximately 29 percent of the cost of the new positions. Even with the 2008 staffing increases, the county continues to have one of the lowest rates of employees per capita in the seven-county metropolitan area, and will continue to make investments in technology and explore alternatives to enhance and streamline the delivery of services to help maintain a low employee per capita rate.

A Commitment to Sound Management and Reporting

As evidence to this commitment to sound management, Washington County has received the Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report (CAFR) each year since 1985. This award reflects our adherence to Generally Accepted Accounting Principles (GAAP) and to the standards promulgated by the Government Finance Officers Association (GFOA). During this same period, the county has received unqualified opinions from our external auditors indicating that our accounting practices are sound. Additionally, the county has received the GFOA's Distinguished Budget Presentation Award in recognition of solid budgeting practices each year since 1998.

In summary, the 2008 budget development process emphasized maintaining sufficient funding for core services and programs, providing high-quality service for core functions, and providing adequate funding for infrastructure such as public buildings, parks, and roads, as well as funding an adequate level of equipment replacement.

In this Budget-in-Brief document, we attempt to provide summary information about Washington County's revenues, expenditures, programs, and services. These programs and services are made possible through the leadership of the Washington County Board of Commissioners combined with residents, volunteers, and county staff. We appreciate your guidance and support in the development of Washington County's 2008 budget and look forward to a year of changes, challenges, and accomplishments in meeting our citizens' needs.

Sincerely,

Washington County Board of Commissioners

- Dennis Hegberg, District 1
- Bill Pulkrabek, District 2
- Gary Kriesel, District 3
- Myra Peterson, District 4
- Greg Orth, District 5

General Highlights

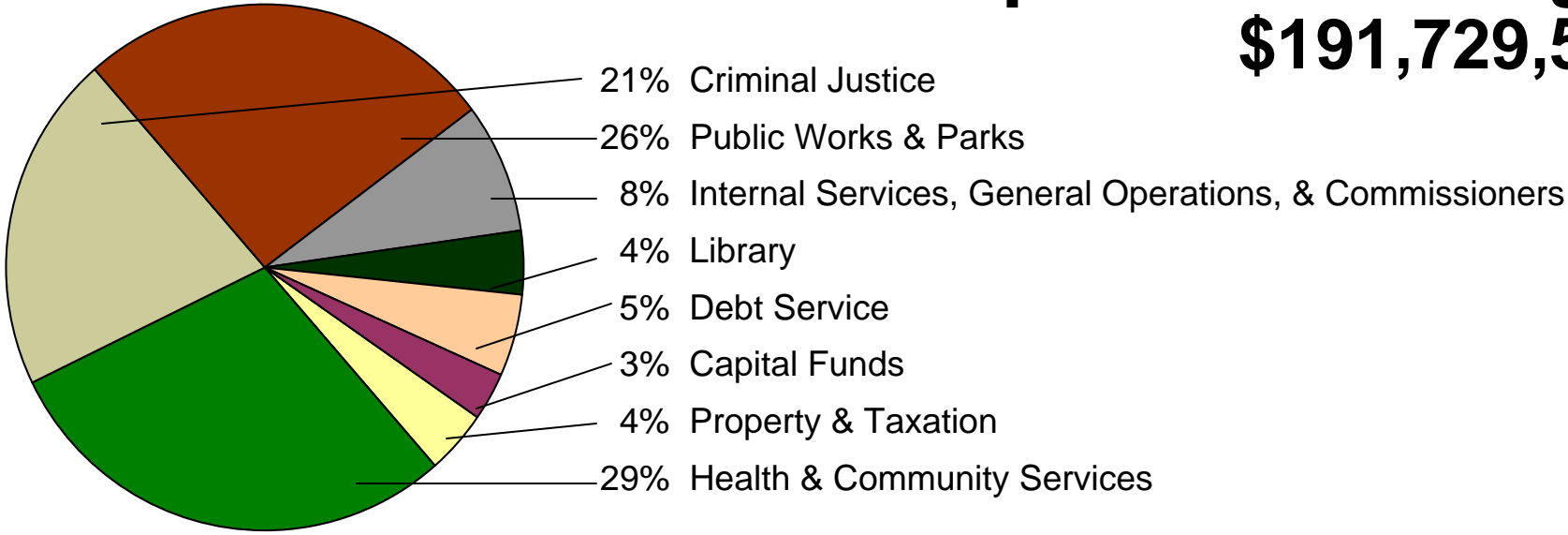
Operating Expenditures (Excludes Transfers)	\$151.3 Million	Increase 6.7%
Capital Expenditures	\$ 38.0 Million	Increase 10.2%
Gross Tax Levy (Includes State County Program Aid; Excludes Wheelage Tax)	\$ 87.9 Million	Increase 6.3 %
Net Tax Levy (Gross Tax minus State County Program Aid)	\$ 81.1 Million	Increase 6.9%
Non-Levy Revenues (Excludes Transfers)	\$103.2 Million	Increase 14.8%

Major Budget Changes

Negotiated Wages & Step Increases	\$ 5,311,500
Household Hazardous Waste Facility	\$ 4,500,000
On-going Construction in Progress	\$ 2,700,000
Combined Benefit Increases	\$ 1,997,200
Continued Phase-in of 800 MHz Public Safety Radio System	\$ 1,000,000
Full year Operating Costs of new Service Centers and Library	\$ 750,000
Increased Debt Service	\$ 451,600
Opening of Big Marine Park Reserve	\$ 300,000

Washington County, Minnesota

Adopted 2008 Budget \$191,729,500



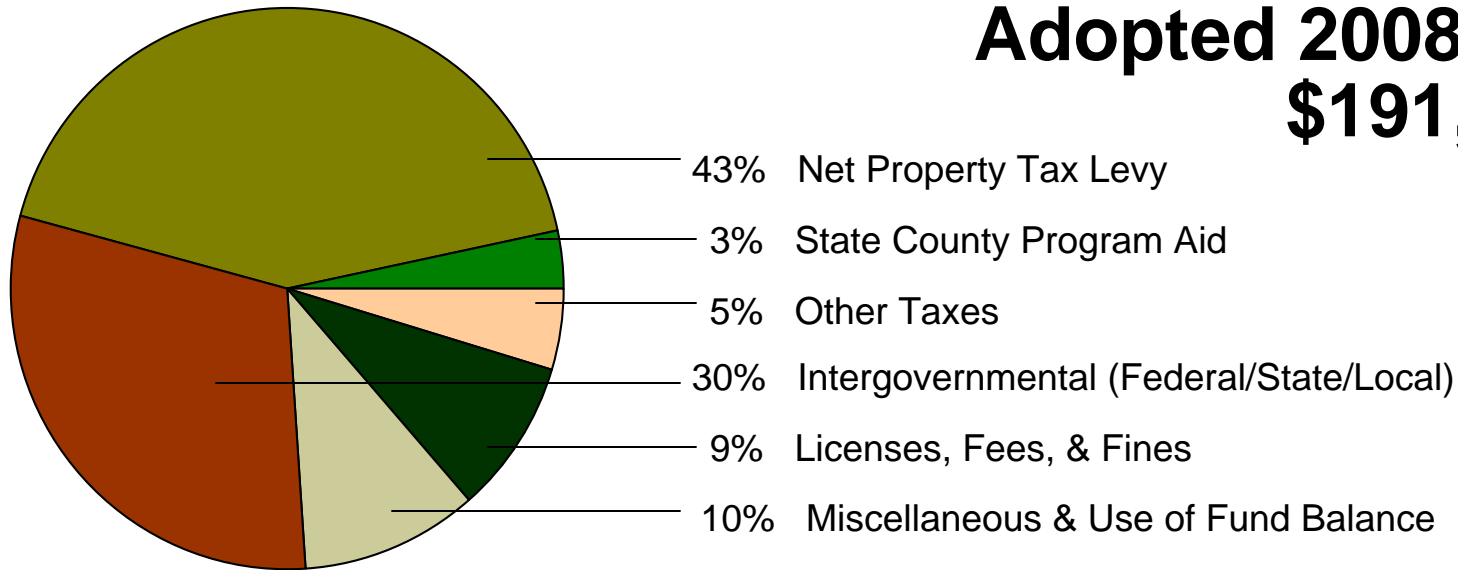
Departments	2005 Actual	2006 Actual	2007 Adopted Budget*	2008 Adopted Budget	Inc (Dec)	Percent Inc (Dec)
Property and Taxation	\$ 6,288,400	\$ 7,688,200	\$ 8,674,000	\$ 8,695,200	\$ 21,200	0.2%
Health & Community Services	\$ 46,341,500	\$ 47,397,600	\$ 50,916,300	\$ 58,967,100	\$ 8,050,800	15.8%
Criminal Justice	\$ 34,967,400	\$ 35,983,400	\$ 37,441,000	\$ 40,464,500	\$ 3,023,500	8.1%
Public Works	\$ 22,924,500	\$ 35,674,600	\$ 47,434,900	\$ 50,009,500	\$ 2,574,600	5.4%
Internal Services, General Operations, & Commissioners	\$ 9,720,800	\$ 11,693,100	\$ 14,453,600	\$ 15,608,600	\$ 1,155,000	8.0%
Library	\$ 5,306,800	\$ 5,547,000	\$ 6,402,600	\$ 6,719,700	\$ 317,100	5.0%
Debt Service	\$ 7,922,100	\$ 8,195,400	\$ 9,365,800	\$ 9,780,900	\$ 415,100	4.4%
Capital Funds	\$ 2,980,800	\$ 17,354,500	\$ 3,747,000	\$ 1,484,000	(\$ 2,263,000)	(60.4%)
Total Expenditures	\$136,452,300	\$169,530,800	\$178,435,200	\$191,729,500	\$ 13,294,300	7.5%

All figures rounded to nearest \$100; Includes Transfers.

* 2007 excludes \$79.2M bond issuance.

Washington County, Minnesota

Revenue Sources Adopted 2008 Budget \$191,729,500



Revenue Sources	2005 Actual	2006 Actual	2007 Adopted Budget*	2008 Adopted Budget	Inc (Dec)	Percent Inc (Dec)
Net Property Tax Levy	\$ 65,687,700	\$ 69,320,700	\$ 75,895,000	\$ 81,131,800	\$ 5,236,800	6.9%
State County Program Aid	\$ 7,457,100	\$ 6,708,300	\$ 6,816,700	\$ 6,553,400	(\$ 263,300)	(3.9%)
Other Taxes/Wheelage Tax/Regional Rail Levy	\$ 8,719,700	\$ 9,494,900	\$ 8,813,400	\$ 9,159,300	\$ 345,900	3.9%
Intergovernmental (Federal/State/Local)	\$ 35,245,100	\$ 48,311,500	\$ 54,023,400	\$ 58,319,300	\$ 4,295,900	8.0%
Licenses, Fees, & Fines	\$ 16,771,300	\$ 17,577,800	\$ 16,587,100	\$ 17,110,600	\$ 523,500	3.2%
Miscellaneous, Interest, Rent, & Transfers	\$ 13,073,900	\$ 15,336,100	\$ 13,324,600	\$ 21,241,700	\$ 7,917,100	59%
Planned Use (Contrib.) Fund Balance	(\$ 10,502,400)	\$ 2,781,600	\$ 2,975,000	(\$ 1,786,600)	\$ 4,761,600	160%
Total Revenue:	\$ 136,452,400	\$ 169,530,900	\$ 178,435,200	\$ 191,729,500	\$ 13,294,300	7.5%

All figures rounded to nearest \$100; Includes Transfers.

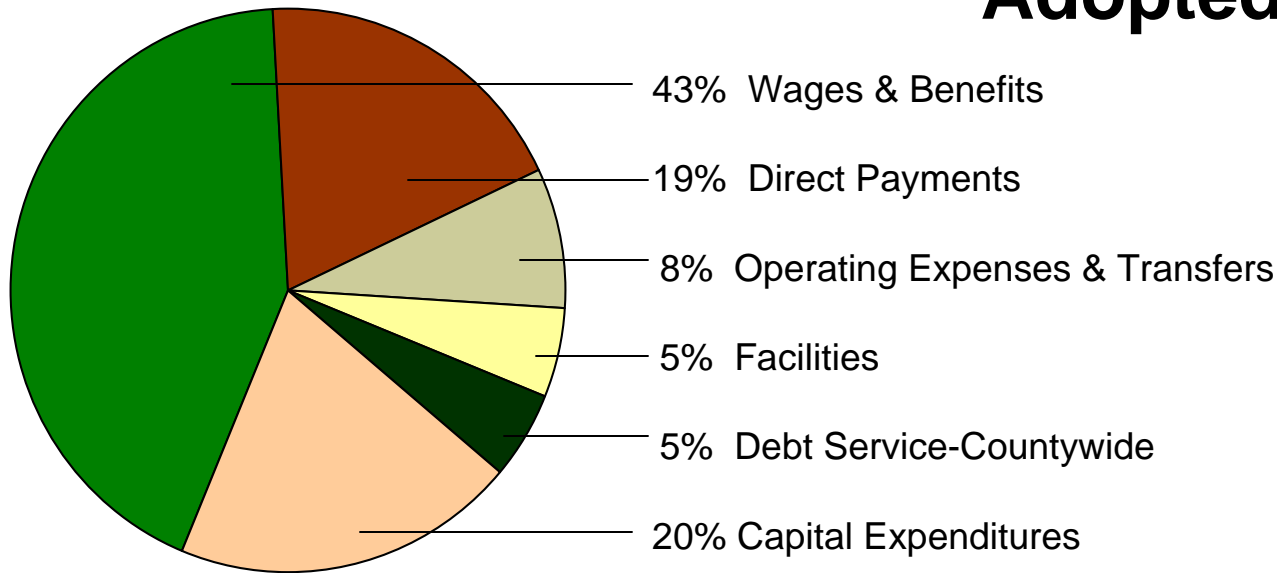
* 2007 excludes \$79.2M bond issuance.

Washington County, Minnesota

Expenditures by Category

Adopted 2008 Budget

\$191,729,500



Expenditures by Category	2005 Actual	2006 Actual	2007 Adopted Budget*	2008 Adopted Budget	INC (DEC)	Percent INC (DEC)
Wages & Benefits	\$66,128,500	\$68,683,100	\$75,206,600	\$82,515,300	\$ 7,308,700	9.7%
Direct Payments	\$31,789,400	\$33,120,500	\$36,347,000	\$36,383,500	\$ 36,500	0.1%
Operating Expenses & Transfers	\$ 9,286,600	\$10,091,400	\$14,202,200	\$15,095,600	\$ 893,400	6.3%
Facilities	\$ 8,355,900	\$ 8,301,300	\$ 8,743,200	\$ 9,959,700	\$ 1,216,500	13.9%
Debt Service-Countywide	\$ 8,057,600	\$ 8,304,800	\$ 9,472,800	\$ 9,780,900	\$ 308,100	3.3%
Capital Expenditures	\$12,834,300	\$41,029,700	\$34,463,400	\$37,994,500	\$ 3,531,100	10.2%
Total Expenditures:	\$136,452,300	\$169,530,800	\$178,435,200	\$191,729,500	\$ 13,294,300	7.5%

All figures rounded to nearest \$100; Includes Transfers

* 2007 excludes \$79.2M bond issuance.

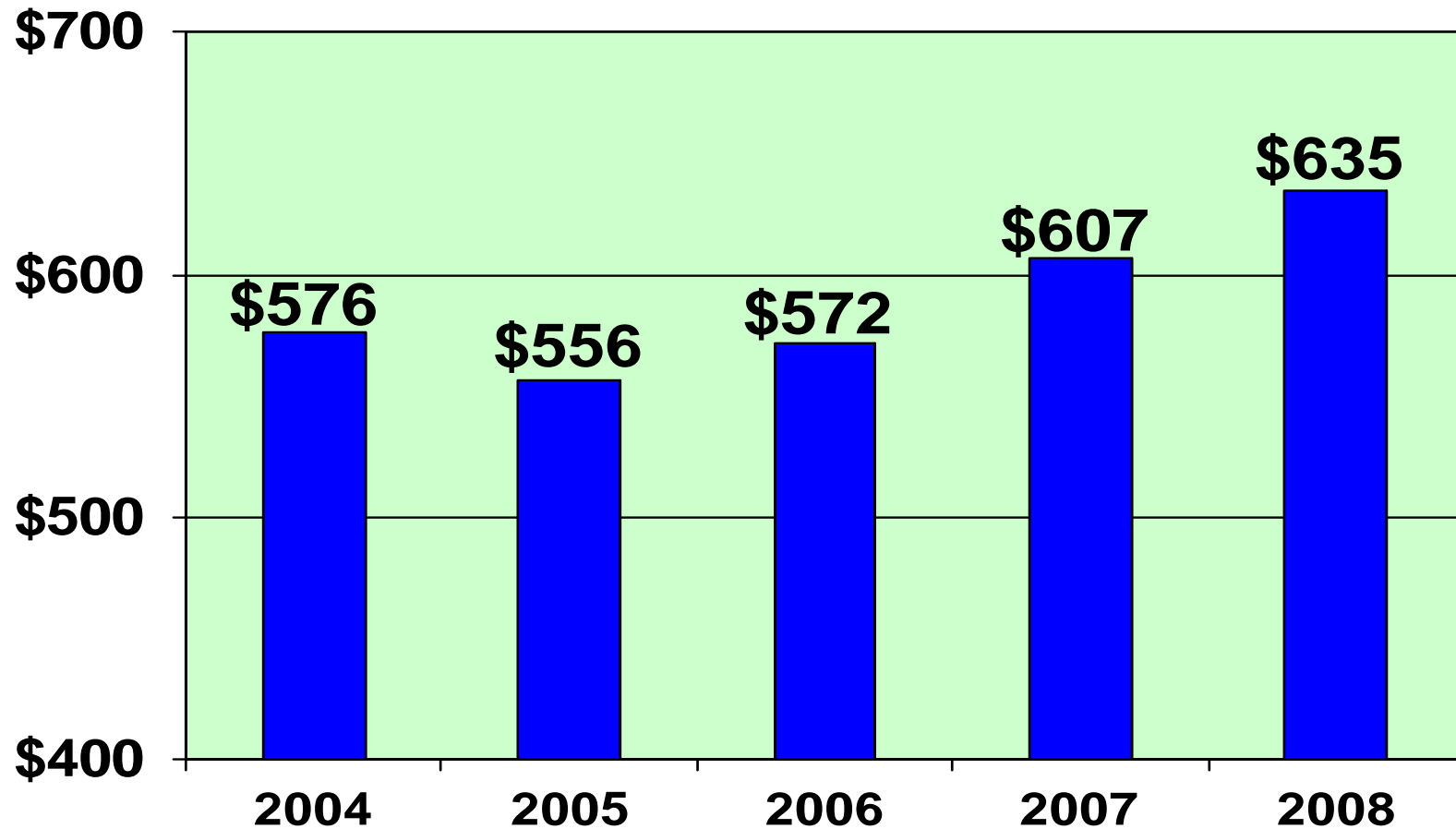
Washington County, Minnesota

WASHINGTON COUNTY
2004-2008 BUDGETED EXPENDITURE COMPARISONS BY DEPARTMENT/FUNCTIONAL AREA

DEPARTMENT	Adopted Budget 2004	Adopted Budget 2005	Adopted Budget 2006	Adopted Budget 2007	Adopted Budget 2008	Inc/ (Dec)	% Chng
CRIMINAL JUSTICE							
Attorney	\$3,603,400	\$3,722,200	\$3,956,700	\$4,188,200	\$4,461,100	\$272,900	6.9%
Community Corrections	\$8,406,300	\$8,589,400	\$9,081,800	\$9,535,300	\$10,198,200	\$662,900	7.3%
Court Administration	\$4,498,300	\$2,829,800	\$924,500	\$913,200	\$930,100	\$16,900	1.8%
Sheriff	\$19,431,900	\$20,014,100	\$20,925,400	\$22,804,300	\$24,834,600	\$2,030,300	9.7%
Subtotal:	\$35,939,900	\$35,155,500	\$34,888,400	\$37,441,000	\$40,424,000	\$2,983,000	8.6%
DEBT SERVICE-BONDED DEBT							
	\$7,877,400	\$8,681,900	\$9,026,300	\$9,365,800	\$9,780,900	\$415,100	4.6%
HEALTH & COMMUNITY SERVICES							
Community Services	\$33,851,100	\$33,355,700	\$35,000,600	\$36,406,600	\$39,221,200	\$2,814,600	8.0%
Public Health and Environment	\$12,246,500	\$12,999,400	\$13,202,500	\$14,366,000	\$19,745,900	\$5,379,900	40.7%
Subtotal:	\$46,097,600	\$46,355,100	\$48,203,100	\$50,772,600	\$58,967,100	\$8,194,500	17.0%
INTERNAL SERVICES							
Administration	\$1,655,400	\$1,679,400	\$1,788,300	\$2,145,400	\$2,143,200	(\$2,200)	-0.1%
Financial Services	\$1,210,500	\$1,231,200	\$1,295,600	\$1,361,200	\$1,480,700	\$119,500	9.2%
Human Resources	\$906,400	\$946,700	\$1,031,900	\$1,156,800	\$1,205,300	\$48,500	4.7%
Information Technology	\$3,821,200	\$4,852,300	\$5,440,100	\$4,809,100	\$5,596,200	\$787,100	14.5%
Subtotal:	\$7,593,500	\$8,709,600	\$9,555,900	\$9,472,500	\$10,425,400	\$952,900	10.0%
LIBRARY							
Law Library	\$331,500	\$319,200	\$313,900	\$327,100	\$334,500	\$7,400	2.4%
Library	\$4,834,500	\$5,053,300	\$5,303,100	\$6,075,500	\$6,385,200	\$309,700	5.8%
Subtotal:	\$5,166,000	\$5,372,500	\$5,617,000	\$6,402,600	\$6,719,700	\$317,100	5.6%
OTHER							
Commissioners	\$364,200	\$374,700	\$391,400	\$410,200	\$411,100	\$900	0.2%
General/County Operations	\$2,175,900	\$2,128,100	\$3,299,000	\$4,507,500	\$4,514,400	\$6,900	0.2%
Subtotal:	\$2,540,100	\$2,502,800	\$3,690,400	\$4,917,700	\$4,925,500	\$7,800	0.2%
PROPERTY RECORDS & TAXPAYER SERVICES							
	\$5,922,700	\$5,985,900	\$7,471,800	\$7,926,000	\$8,002,200	\$76,200	1.0%
PUBLIC WORKS							
Administration	\$860,300	\$886,800	\$836,900	\$868,800	\$1,142,700	\$273,900	32.7%
Facilities	\$4,450,000	\$4,564,600	\$4,737,000	\$5,358,000	\$5,604,500	\$246,500	5.2%
Parks (includes Historic Courthouse maintenance)	\$2,036,300	\$2,576,800	\$2,594,800	\$2,573,300	\$2,947,300	\$374,000	14.4%
Regional Rail	\$692,300	\$545,200	\$3,165,600	\$1,785,300	\$311,700	(\$1,473,600)	-46.6%
Road and Bridge	\$17,421,000	\$16,683,400	\$14,160,300	\$34,053,700	\$37,058,100	\$3,004,400	21.2%
Survey/Land Management	\$1,410,400	\$1,445,000	\$1,514,100	\$1,612,800	\$1,576,600	(\$36,200)	-2.4%
Subtotal:	\$26,870,300	\$26,701,800	\$27,008,700	\$46,251,900	\$48,640,900	\$2,389,000	8.8%
Total Operating Budgets:	\$138,007,500	\$139,465,100	\$145,461,600	\$172,550,100	\$187,885,700	\$15,335,600	10.5%
CAPITAL FUNDS*							
Capital Improvement/Capital Projects	\$105,400	\$916,300	\$1,489,100	\$1,397,000	\$1,084,000	(\$313,000)	0.0%
Capital Repair Fund/Historic Courthouse	\$798,700	\$533,900	\$1,233,000	\$2,350,000	\$400,000	(\$1,950,000)	-158.2%
Subtotal:	\$904,100	\$1,450,200	\$2,722,100	\$3,747,000	\$1,484,000	(\$2,263,000)	-83.1%
TOTAL COUNTY BUDGET (excludes transfers)	\$138,911,600	\$140,915,300	\$148,183,700	\$176,297,100	\$189,369,700	\$13,072,600	8.8%

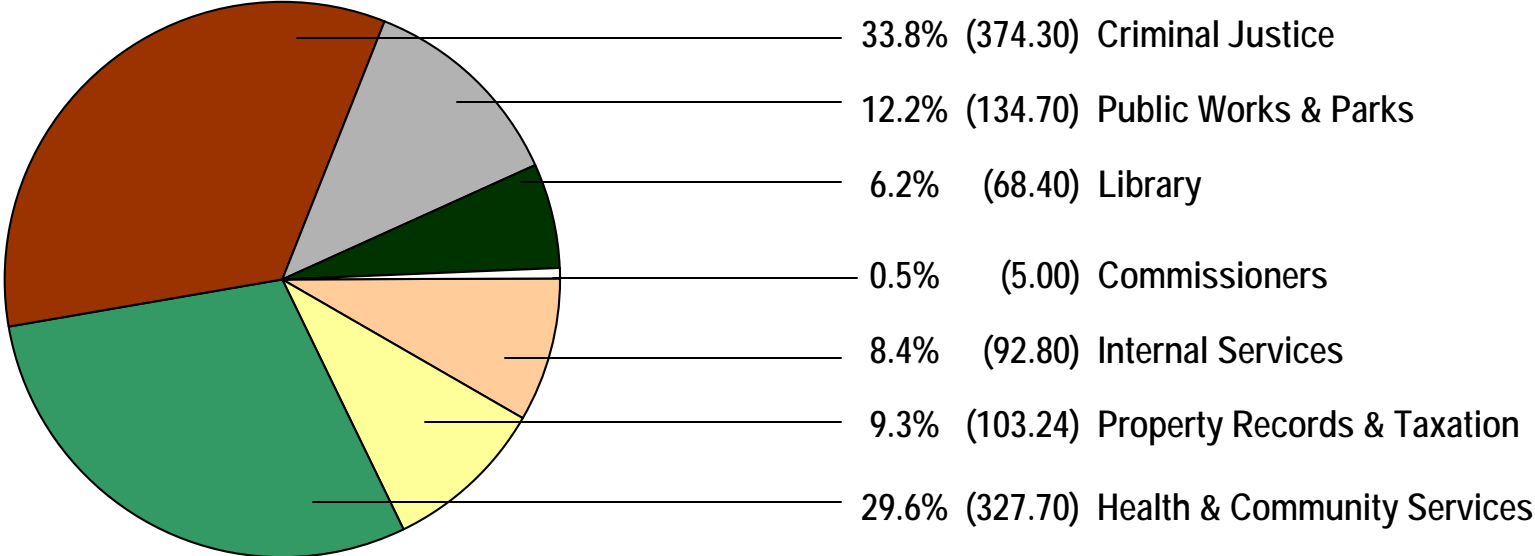
*2007 Capital Improvement Projects excludes the \$79.2M Bond Issuance.

Budgeted Operating Costs per Capita (Excludes Capital & Transfers)



Washington County, Minnesota

Washington County Employees Full-Time Equivalents Adopted 2008 Budget



Criminal Justice and Health & Community Services account for over 63% of all county employees.

Total FTEs: 1,106.14

Washington County, Minnesota

**WASHINGTON COUNTY
2004-2008 FULL TIME EQUIVALENT (FTE) COMPARISON**

DEPARTMENT	2004 Amended FTEs	2005 Amended FTEs	2006 Amended FTEs	2007 Amended FTEs	2008 Adopted FTEs
CRIMINAL JUSTICE					
Attorney	42.80	42.80	46.80	46.80	46.80
Community Corrections	77.00	79.50	84.50	88.00	90.50
Court Administration*	62.50	0.00	0.00	0.00	0.00
Sheriff	217.50	222.50	236.00	236.50	237.00
Subtotal:	399.80	344.80	367.30	371.30	374.30
HEALTH & COMMUNITY SERVICES					
Community Services	216.00	224.00	231.00	234.50	244.00
Public Health and Environment	73.75	77.80	80.40	81.90	83.70
Subtotal:	289.75	301.80	311.40	316.40	327.70
INTERNAL SERVICES					
Administration	19.70	19.90	20.60	21.60	22.10
Financial Services	15.10	15.10	15.10	15.10	16.10
Human Resources	10.00	10.00	11.00	11.00	11.00
Information Technology	37.00	38.00	38.00	40.00	43.00
Internal Auditor	0.60	0.60	0.60	0.60	0.60
Subtotal:	82.40	83.60	85.30	88.30	92.80
LIBRARY					
Law Library	2.00	2.00	1.50	1.50	1.50
Library System	59.94	60.80	61.90	65.90	66.90
Subtotal:	61.94	62.80	63.40	67.40	68.40
OTHER					
Commissioners	5.00	5.00	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00	5.00	5.00
PROPERTY & TAXATION					
Property Records & Taxpayer Services	108.31	92.51	97.02	104.34	103.24
PUBLIC WORKS					
Administration	4.95	4.95	4.35	5.55	8.00
Facilities	36.45	36.45	37.00	37.25	35.10
Parks/Historic Courthouse	18.10	19.10	19.15	19.25	19.00
Regional Rail	0.85	0.45	0.90	0.65	0.80
Road & Bridge	49.20	49.20	49.15	50.45	53.20
Survey/Land Management	18.95	18.95	19.35	19.35	18.60
Subtotal:	128.50	129.10	129.90	132.50	134.70
GRAND TOTAL:	1,075.70	1,019.61	1,059.32	1,085.24	1,106.14

* As of 7/1/05, Court Administration employees became state employees in the state takeover of district courts.

County Portion of Net Tax

Based on a home valued at \$150,000 in 2000

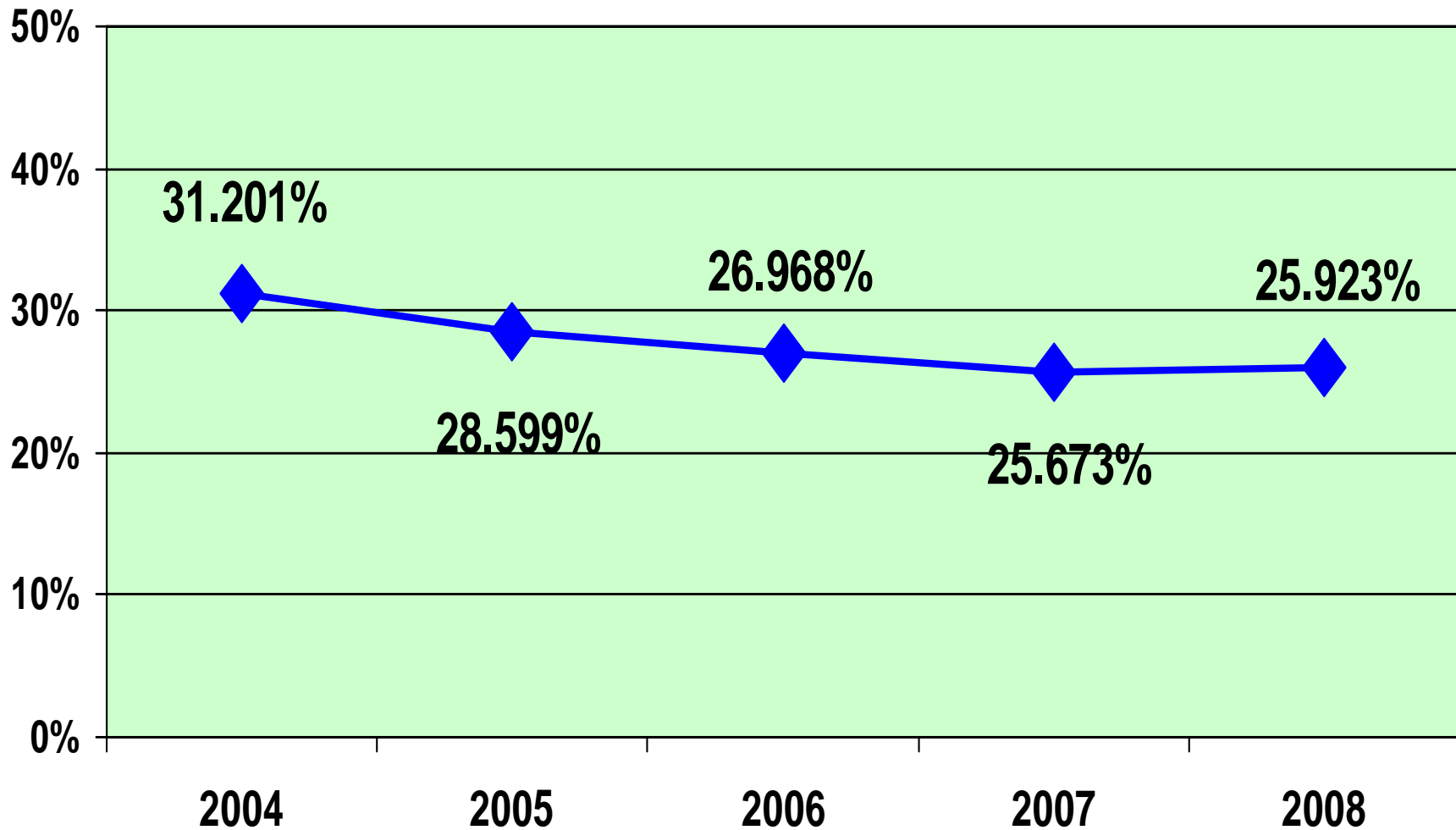


**2008 reflects a 16% increase in tax and a 34% increase in market value over the past 4 years.*

***Assumes the market value increases each year by the average countywide percentage.*

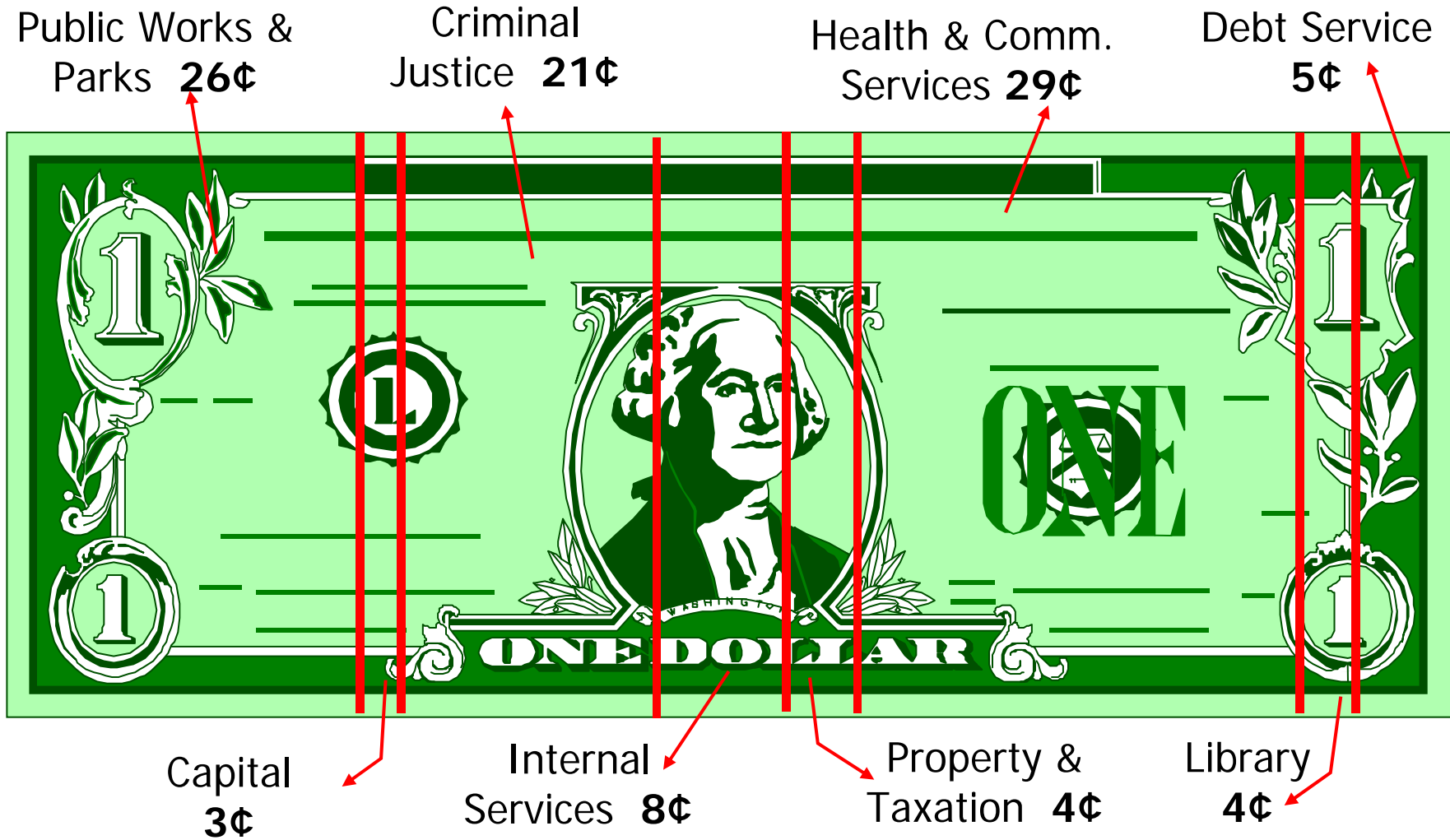
Washington County, Minnesota

County Tax Rate Trend 2004-2008



Washington County, Minnesota

Where Does Each County Dollar Go?



Washington County, Minnesota

DID YOU KNOW?

Criminal Justice

Community Corrections

- In 2008 probation officers will supervise over 10,000 offenders in the community, perform over 1,100 bail evaluations and 650 pre-sentence investigations.
- Sentence to serve crews will contribute 100,000 hours back to the community, save over 12,000 days in the jail, and save taxpayers more than \$600,000.
- Probation staff will collect \$250,000 of restitution for victims of crime.
- Probation officers will assist over 200 families in resolving custody disputes.
- Offenders on supervision will pay over \$400,000 to offset the cost of supervision.

County Attorney

- The Civil Division represents the County Board and all departments in civil matters including answering legal questions, drafting and reviewing contracts, bid documents and ordinances, collecting child support and establishing paternity, attending hearings in day care and foster care licensing and case management cases, as well as commitment proceedings for the mentally ill, the chemically dependent, and sexually dangerous persons.
- The Adult Criminal Division will prosecute over 900 felony cases in 2008. The Criminal Division also prosecutes gross misdemeanor, misdemeanor, and petty misdemeanor cases. Prosecution includes charging, negotiating, and making court appearances, preparing for trial, trying cases and, in some cases, handling appeals.
- The Juvenile Division prosecutes all unlawful behavior committed by anyone under the age of 18 ranging from smoking and curfew violations to rape and murder. The division also represents Community Services in all child protection legal proceedings involving abuse and neglect, as well as termination of parental rights and placement of children in permanent homes. In 2008 the Juvenile Division will process over 2,900 referrals from law enforcement agencies for prosecution of crimes committed by juveniles and will receive approximately 30 referrals for child protection cases.
- The Victim/Witness Assistance Division provides statutorily mandated victim's rights information and support to victims of all crimes committed by juveniles and adult offenders prosecuted by the County Attorney's Office. The division also provides referrals for other services such as financial assistance, counseling, and return of property. The Victim/Witness Division will assist over 1,200 individuals and 500 companies in 2008 who are victims of crimes committed by adults and juveniles.

Sheriff

- The Jail Division provides alternative sentencing options for offenders through the Home Detention and Work Release programs. In 2008 the Home Detention program projects enrollment of 312 inmates serving 9,900 days. Work Release is expected to be used by approximately 121 inmates serving 3,500 days. These programs generate approximately \$210,000 in revenue while reducing jail housing costs by over \$1 million. The current jail capacity is 228 inmates.
- The Patrol Division will respond to approximately 33,200 calls for service and has a complement of six dogs.
- Approximately 49,000 911 calls will be received by the Communication Center of the Special Services Division.
- The Investigations Division is comprised of the General Investigations Unit, the Specialized Investigations Unit, and the Coordinated Narcotics Task Force. The Investigations Division investigates crimes through the use of search warrants, surveillance, interviews, and the gathering of evidence. Approximately 2,250 cases are investigated per year.

Health and Community Services

Community Services

- In 2008 it is projected that there will be 140 children in out-of-home care each month at an annual cost of \$3,559,000.
- The percentage of Washington County residents using methamphetamine on a daily basis decreased by 55 percent from 2005 to 2006. A report from The Hazelden Foundation found that meth abuse declined sharply in the Twin Cities in 2006, reversing a five-year upward trend. This is attributed to public awareness campaigns and a 2005 state law restricting the sale of medications containing pseudophedrine.
- Community Services anticipates that almost 1,000 adults will be served by the Mental Health Unit in 2008, continuing the ten percent annual growth rate of the past few years.
- In 2006 Washington County made direct payments of \$345,450 for detoxification services. The 2008 cost is projected to be similar.
- The number of persons enrolled in Minnesota's health care programs increases every year. In a typical month in 2007, approximately 17,000 county residents will be covered by health care programs for low income individuals and families. Community Services is responsible for determining eligibility and assisting with enrollment for these programs.
- Citizens looking for employment will make approximately 18,500 visits in 2008 to Washington County employment services sites to use self-help tools available in the resource rooms. In 2006 the Workforce Center served 652 dislocated workers, a 30 percent increase from 2005, and this number is expected to grow to over 800 dislocated workers in 2008. This increase is largely due to changes in the economy, including lay-offs by one of the county's largest employers.
- As veterans return from Iraq, the number of individuals seeking assistance from the Washington County Veterans Service Office is expected to continue to grow in 2007 and 2008. As the most sought after benefit, health care benefits from the Veterans Administration for 2007 in Washington County are projected to total \$14,000,000.

Public Health and Environment

- The Environmental Division estimates that: 943 permanent and temporary food and lodging establishments will be licensed; 235 septic permits will be issued; 870 well water tests will be conducted; and staff will respond to 200 environmental complaints.
- The household hazardous waste facility will collect over 580 tons of waste. Staff will make 14,280 contacts with students, faculty, and community organizers to collaborate on recycling and waste-reduction programs.
- The Community Health Division estimates its employees will: provide approximately 1,600 immunizations; investigate 870 infectious disease inquiries; serve 2,900 women, infants and children as part of the Women Infant and Children (WIC) program; and make 7,500 nursing contacts to families and individuals.
- Through outreach and community collaborative activities, community organizations will receive 1,400 consultations on promoting health behaviors; 460 personal care attendant assessments will be conducted; and 2,200 hours will be spent in case management of the elderly and disabled.
- Emergency Preparedness will: conduct 100 tests and actual activations; train 74 individuals on the new National Incident Management System (NIMS); and provide 650 educational hours to department staff on emergency preparedness.

Library

- The Washington County Library (WCL) system consists of nine branch libraries and the county Law Library. It has cooperative agreements with two associate city libraries in Bayport and Stillwater. Washington County Library provides these city libraries with a variety of internal support services. The three libraries have reciprocal borrowing agreements.
- Washington County Library has a collection of over 600,000 items, including books and magazines, as well as audio books on tape or CD, and a wide range of audio visual materials. Over 7,000 downloadable audio books and e-books are also available in the collection.
- Library branches are open 413.5 hours per week. The WCL website is available 24 hours per day, every day.
- In 2006 there were almost one million visits made to the Library branches. 20,000 people attended library programs, including children's story time and book clubs for adults or teens.
- Library staff answers more than 82,000 questions from library patrons and provide 30,000 users with individual instructions for using computers, software, and databases. Library staff can show people how to set up free e-mail accounts or recommend a good book.
- Over 80 percent of Washington County residents own a Washington County Library card—well above the national average of 55 percent. They can use their Washington County Library card in any public library in Minnesota.
- Library users can check the library catalog, register for a card, renew materials, place reserves, search electronic databases, download audio books and e-books, and ask reference questions at any time of day without going into a library. They can also access the collections of--and borrow materials from--any Minnesota public or academic library using the WCL online catalog. These services are all available online at the library's website: www.co.washington.mn.us/library.
- In 2006 WCL users borrowed almost 21,000 items from other libraries in the state and nation through interlibrary loan. Interlibrary loans are the biggest growth area of WCL services.
- In 2006 there were almost 2.3 million loans made from all Washington County libraries, including the two associated city libraries.

Library - continued

- The Washington County Library provides users with 40 electronic databases covering a wide range of subjects, including full-text magazine and newspaper articles, encyclopedias, art, antiques, auto repair, health, history, genealogy, business, and literature. Most of these databases are accessible 24 hours per day via the WCL website.
- Residents have free Internet access on the WCL's 105 public computers. Wireless access is provided at three locations: R.H. Stafford, Park Grove, and Rosalie E. Wahl branches. The Library will add 33 Internet stations and provide wireless access at the new Forest Lake branch building opening in September 2007.
- Library users can check out Museum Adventure Passes at any WCL branch for free admission or other benefits at 17 Twin Cities area cultural institutions.
- A Washington County Library card is free. Any resident can request a card in person or online.

Property and Taxation

Property Records and Taxpayer Services

- In 2008 the department will process 18,500 mortgages, 6,300 property deeds, 7,700 homestead applications and 180,000 property tax payments; answer over 43,000 telephone calls; mail nearly 98,500 tax statements and 97,800 valuation notices; physically review for valuation over 16,500 homes and businesses; and handle over 206,000 motor vehicle and drivers license transactions.
- In 2008 the department will work with the municipalities within Washington County to administer the statewide (presidential) primary and general elections; and the elections in the townships of Baytown, Denmark, May, and West Lakeland. The division will maintain records for approximately 152,000 registered voters and will provide absentee voting at the new service centers in Cottage Grove, Forest Lake, and the service center in Woodbury.
- The Property Records Division records and preserves the records of over 400 different types of documents. There are 1.4 million documents imaged; in 2008 an additional 75,000 documents will be imaged.
- The Abstract Division will record over 63,000 real estate and related documents in 2008. This division maintains the tract index for real estate transactions, maintains the Sheriff's certificate foreclosure index, keeps an index of federal and state tax liens for Washington County, and preserves a permanent record of all transactions.
- The Abstract Division records certificates of discharge from military service. In 2008 the office will record over 75 military discharges, thus creating a permanently accessible record of military discharges. Discharges are classified as private data by statute; however, a copy of the recorded discharge is available to the individual with a tangible interest. There is no charge for this service.
- The Torrens Division will create over 1,500 new Certificates of Title and file over 9,500 real estate documents in 2008. This division examines title prior to filing each document, creates an index of filings, and creates new Certificates of Title for Torrens property plats or transfers.
- Vitals Statistics manages all functions related to birth, death, and marriage records. In 2008 this division will process 4,000 certified birth records, 4,200 certified death records, and 1,600 marriage applications.

Public Works and Parks

- The Transportation Division plans, designs, constructs, and maintains the 300-mile county highway system. This includes: the annual inspection of 15 bridges; keeping 76 traffic signals working to make traffic flow; maintaining over 13,000 traffic signs; using 7,800 tons of salt each year for snow and ice removal; applying 14,000 gallons of paint to stripe highways; maintaining the county fleet; and coordinating 110 Adopt a Highway groups picking up highway litter.
- The Parks Division operates and maintains eight county parks and the Hardwood Creek Regional Trail. This includes: oversight for 4,300 acres of land; maintaining 182 miles of trails; servicing over 1,530,000 annual visitors including 125,000 swimmers; renting over 11,000 campsites; and stewardship of the oldest courthouse in Minnesota.
- The Facilities Division maintains 13 county buildings. This includes: daily cleaning of over 800,000 square feet; managing room arrangements of 2,200 meetings; completing 4,000 work orders annually; and planning, design, and construction for capital improvements.
- The Survey and Land Management Division performs the duties of the county land surveyor and performs zoning functions for the county and townships. This includes: reviewing approximately 100-200 plats each year; performing GIS map maintenance on approximately 4,000 parcels; selling over 7,000 maps; maintenance of 10-20 public land survey corners; enforcing the county's Development Code; issuing various zoning permits; and updating the county Comprehensive Plan.
- The Administrative Service Division provides internal support for the department. This includes: managing over 400 agreements; processing over 350 contracts each year; paying approximately 450 invoices each month; processing payroll for 135 staff every other week; and maintaining service to over 50 computer users.

When You Need to Know More . . .

Administration	430-6001
Community Services	430-6455
County Attorney	430-6115
Financial Services	430-6030
Human Resources	430-6081
Information Technology	430-6411
Library (Administrative Office)	275-8500
Property Records and Taxpayer Services	430-6175
Public Health and Environment	430-6655
Public Works and Parks	430-4300
Sheriff	430-7600

Washington County Website: www.co.washington.mn.us

The Washington County Board of Commissioners and the staff of Washington County invite your comments on the services provided by county government. Please feel free to contact us if you have any questions or comments: Board of Commissioners, Government Center, 14949 62nd Street North, P.O. Box 6, Stillwater, Minnesota 55082-0006. (651) 430-6001.

Washington County Board of Commissioners

Dennis C. Hegberg, District 1
Bill Pulkrabek, District 2
Gary Kriesel, District 3
Myra Peterson, District 4
Greg Orth, District 5

GLOSSARY

CAPITAL EXPENDITURES – Expenditures costing \$5,000 or more that have a life span of at least five years, including the acquisition of capital assets such as buildings, roads, and land and sometimes includes the creation of long-term programs, such as public safety programs. These expenditures are included in the Capital Improvement Plan. Capital expenditures are usually irreversible.

CAPITAL FUNDS – A group of funds used to account for financial resources to be used for the acquisition, construction, or maintenance of major capital facilities.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – A financial report that encompasses all funds and component units of the government. The CAFR is a governmental unit’s official annual report and also contains introductory information, schedules to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

CORE SERVICE or FUNCTION – A county service, function, or program that supports the county’s mission and is a priority to receive funding from the county’s property tax.

COUNTY PROGRAM AID - State aid payment that is based on a formula with two components: certain demographics and tax base equalization.

DEBT SERVICE – Payment of principal and interest on an obligation resulting from the issuance of bonds.

ESTIMATED MARKET VALUE - See Market Value.

FULL-TIME EQUIVALENT (FTE) - A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to one-half of a full-time position or 0.5 FTE.

FUND BALANCE - Generally thought of as fund equity or the excess of resources over expenditures. In the budget, part of fund balance may be designated and appropriated as a resource to support the fund expenditures. Fund balance also is reserved to indicate where a portion of fund balance is not available for new spending because of legal restrictions involving parties outside the financial reporting entity.

GENERAL OPERATIONS – A cost center used to account for revenue and expenses that are not directly related to specific departments, such as unallocated interest, county dues and memberships, and the internal audit function.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GOVERNMENT FINANCE OFFICER’S ASSOCIATION (GFOA) – An association of public finance professionals founded in 1906.

GRANTS - A contribution of assets (usually cash) by one governmental unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments.

GROSS PROPERTY TAX LEVY (Gross Levy) - Refers to the amount of dollars that Washington County needs to collect from property taxes to support the adopted budget.

INFRASTRUCTURE – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

INTERGOVERNMENTAL - Referring to activities or transactions occurring between government jurisdictions (e.g., state, federal, county, and city). The county maintains specific accounts to receive intergovernmental revenues.

INTERNAL SERVICES – Departments within the County whose main customers are other internal departments such as Administration, Financial Services, Human Resources, and Information Technology.

LEVY – To impose a tax, special assessment, or service charge for the support of government activities. The total amount of taxes, special assessments, or service charges imposed by a government. The term most commonly refers to the real and personal property tax levy.

MARKET VALUE - “Estimated market value” is what the Assessor has estimated that property would sell for if it were to be sold in an arm’s length transaction. Market value deferments for Green Acres and Open Space, and exclusions under the platted vacant land, limited market value, and This Old House laws are subtracted from the “estimated market value” to arrive at the “taxable market value.”

NET PROPERTY TAX LEVY (Net Levy) - The net levy refers to the amount in dollars that Washington County needs to collect from property taxes less HACA and other state aid to support the adopted budget.

OPERATING EXPENSE or EXPENDITURE – Those costs related to the day-to-day operations of the county, which exclude capital expenditures.

PARCEL – A reference to a particular piece of land.

SERVICE CENTER – A branch location of the county intended to provide a convenient location for citizens to obtain various county services.

SEVEN-COUNTY METROPOLITAN AREA – A representation of counties located in the same specific geographical location used for comparison purposes.

TAX RATE - Rate applied to the tax capacity of a property to calculate the tax. It is determined by adding together the tax rates for the county, municipality, school district, and special taxing districts whose jurisdiction the property located. The rate is expressed as a percentage of tax capacity.

TRANSFERS – An allocation of revenue received in one department into another to fund authorized expenditures.

UNQUALIFIED OPINION – An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

WHEELAGE TAX – A revenue source derived from certain vehicle registrations which are used to offset the levy in the Road & Bridge area.