



**2006 Adopted Budget**  
**Budget-in-Brief**

**TABLE OF CONTENTS**

**Overview .....1**

**2006 Adopted Budget.....3**

**2006 Revenue Sources .....4**

**2006 Expenditures by Category .....5**

**2003 - 2006 Budgeted Expenditure Comparisons by Department.....6**

**Budgeted Operating Costs per Capita .....8**

**2006 Full-Time Equivalents (FTEs) .....9**

**2003-2006 FTE Comparisons.....10**

**County Portion Tax Comparisons - Metropolitan Counties .....11**

**County Portion of Tax.....12**

**County Tax Rate Comparison .....13**

**Where Does Each Dollar Go?.....14**

**Did You Know? .....15**

**Department Telephone Numbers .....19**

**Glossary .....20**

## WASHINGTON COUNTY 2006 ADOPTED BUDGET OVERVIEW

The Washington County Board of Commissioners has developed a 2006 budget which balances fiscal responsibility with the need to ensure quality county services. In the 2006 budget, the County Board continues practices which result in one of the lowest tax rates in the state while also making necessary budget increases to meet the needs of a growing population. Significant impacts on the 2006 budget include continued growth in population and households estimated at 2.0 percent, and an increase in the number of parcels of approximately 2.6 percent. Inflation, driven largely by rising fuel costs, contributed to overall cost increases. Other increases reflected in the budget are higher health insurance premiums, higher debt service payments due to a \$25 million general obligation bond issuance in 2003, and new capital projects.

As a result of the 2003 staff reductions necessitated by cuts in state aid, caseloads, service levels and response times had begun to suffer. The county is reversing the trend by adding back positions that had previously been eliminated. Approximately thirty new positions are recommended to be added in 2006 to protect child welfare, reduce probation officer caseloads, increase personnel in the Sheriff's Office, and enhance customer service at the county's license centers. Over 40 percent of the cost of the new positions is paid by revenue sources other than the property tax levy. With these additions, the staffing complement and total budget return to 2003 levels.

The 2006 budget also reflects a desire to bring services closer to citizens. This desire is driving construction of a new service center and library in the northern region of the county and a new service center in the southern region. The 2006 budget includes costs to prepare for the opening of these new facilities in 2007.

Several capital projects also have increased the 2006 budget. The Sheriff's Office will phase in a new public safety (800 megahertz) radio communications system designed to ensure better communications among responders in an emergency. To comply with the federal Help America Vote Act, handicap accessible election equipment will be purchased by the Assessment, Taxpayer Services and Elections Department. The county's obsolete telephone system will also be replaced in 2006.

In response to these considerations, the Board approved a modest increase in property tax. This overview will provide citizens with a basic understanding of the variables that were considered in developing this year's county budget.

### **Guiding Principles**

Each year, the County Board adopts principles to guide staff and Administration as they develop budget proposals. In 2006 these principles included limiting the increase in the property tax levy to a combination of inflation plus population and/or parcel growth and maintaining a stable tax levy for securing large expenditures. Over the last four years, 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 merely convenient. 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.

### **Washington County Has One of the Lowest Tax Rates in the State**

The principles that guide budget development have reinforced the county's sound fiscal management as evidenced by several measures. The county has won the Government Finance Officers Association Distinguished Budget and Financial Reporting Award eight consecutive years. Prudent financial practices and long-term planning have resulted in favorable bond ratings from the two major bond rating agencies Moody's (AA2) and Standard & Poor's (AA+). Within the state, the county compares favorably to others. According to preliminary levy information reported by counties to the State of Minnesota, Washington County

ranks 77 out of the 87 Minnesota counties in property tax levy per capita and ranks 86 out of 87 counties for the lowest tax rate in 2006. This means that if any house in Washington County were located in any other county save one in the state, the taxpayer would pay more county property tax. In 2006 the tax rate will decrease from 28.6 percent to 26.9 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. In 2006 the population of Washington County is expected to increase over 4,400 to an estimated 226,457. The number of households is estimated to increase 1,637 to 83,491.

### **The Budget and the Tax Levy: A Closer Look**

The 2006 budget is \$150.2 million, a 5.5 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 \$70.3 million; a 5.7 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 grants, etc.). Because of reductions in state financial assistance to counties, the county has become more reliant on its property tax to fund services. In 2000 the county's gross property tax levy accounted for 44 percent of all revenue. In 2006 gross property tax has increased to 51 percent of all revenues. Conversely, in 2000 intergovernmental revenues accounted for 27 percent of all revenue; in 2006 this percentage has dropped to 25 percent.

The 2006 budget of \$150,237,100 is funded as follows:

- 51.3 percent from the gross property tax levy (\$70.3 million net property tax levy, \$6.7 million County Program Aid – previously called Homestead and Agricultural Credit Aid)
- 25.2 percent from intergovernmental funds - federal, state (excluding County Program Aid)
- 7.9 percent from interest earnings, rents, and miscellaneous sources,
- 10.3 percent from licenses, permits, fees, fines, and forfeitures,
- 5.0 percent from other taxes, and
- 0.3 percent planned use of fund balance.

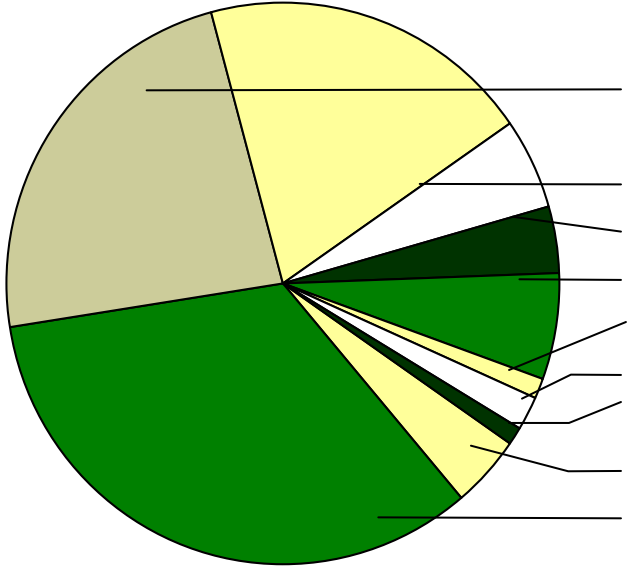
### **How Does the County Budget and Tax Levy Impact Property Owners?**

Since 2000 the county portion of a typical property's tax has increased by \$128 or an average annual increase of 4.2%. This number, which was calculated using a median-priced home of \$270,100, demonstrates the actual impact on property taxes. During that same time period, this home's value would have increased by slightly more than \$120,100 or an annual average increase of 11.0 percent.

### **Staffing Levels Remain Low**

Washington County continues to have one of the lowest rates of employees per capita among counties in the Twin Cities metropolitan area. In 2006 the county will add 29.15 new full time equivalents (ftes) and continue one full-time special project position at a total cost of \$1,525,400. The property tax levy will provide \$942,500 in funding for 62 percent of the positions' costs. Funding from federal/state grants or fee revenue will pay for \$582,900 or the remaining 38 percent of the new positions. Throughout 2006 Washington County 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.

# Adopted 2006 Budget \$150,237,100

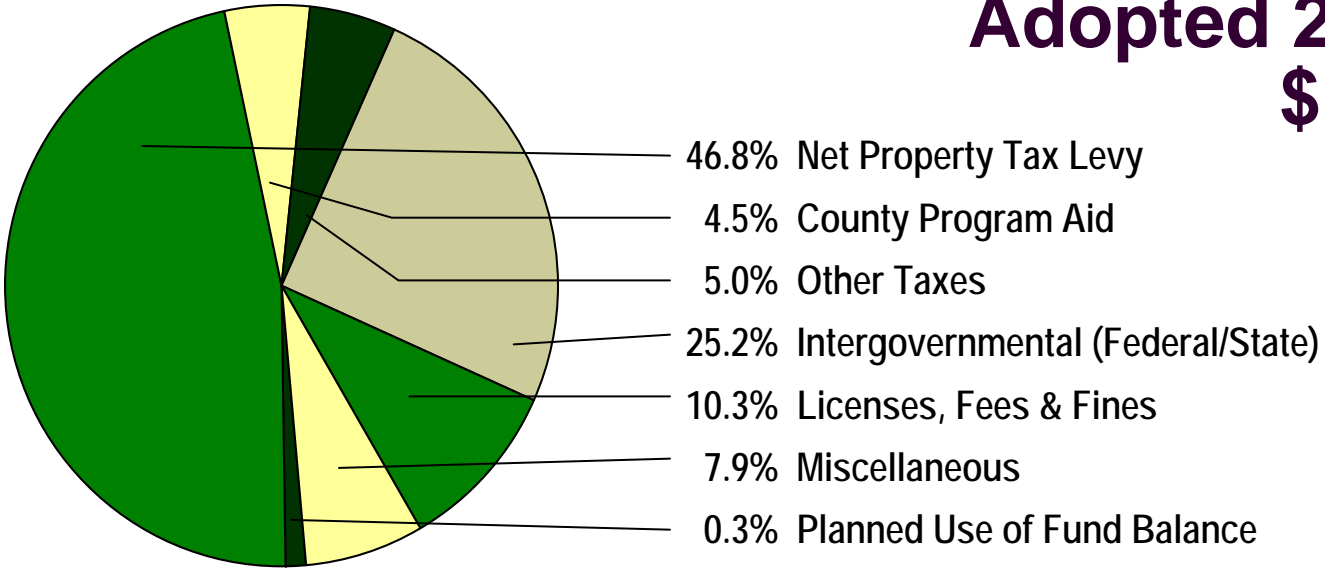


- 23% Criminal Justice
- 19% Transportation & Physical Development
- 6% Internal Services
- 4% Library
- 6% Debt Service-Bonded Debt
- 2% Capital Funds
- 2% Other
- 1% Court
- 5% Property & Taxation
- 32% Health & Community Services

Departments	2003 Actual	2004 Adopted Budget	2005 Adopted Budget	2006 Adopted	INC (DEC)	Percent INC (DEC)
Property and Taxation	\$5,933,400	\$6,032,500	\$6,155,600	\$8,205,800	\$2,050,200	33.31%
Health & Community Services	46,613,100	46,097,600	46,355,100	48,203,100	1,848,000	3.99%
Criminal Justice	30,363,100	31,441,600	32,325,700	33,963,900	1,638,200	5.07%
Courts*	4,454,700	4,829,800	3,149,000	1,238,400	(1,910,600)	-60.67%
Transportation & Physical Development	24,928,000	28,065,800	27,728,500	28,098,100	369,600	1.33%
Internal Services	7,759,700	7,593,500	8,709,600	9,555,900	846,300	9.72%
Library	4,769,800	4,834,500	5,053,300	5,303,100	249,800	4.94%
Debt Service-Bonded Debt	7,332,800	7,877,400	8,681,900	9,026,300	344,400	3.97%
Capital Funds	4,056,300	904,100	1,715,200	2,952,100	1,236,900	72.11%
Other	1,752,600	2,540,100	2,502,800	4,928,800	2,426,000	96.93%
<b>Total Expenditures:</b>	<b>\$137,963,800</b>	<b>\$140,216,900</b>	<b>\$142,376,700</b>	<b>\$150,237,100</b>	<b>\$7,860,400</b>	<b>5.52%</b>

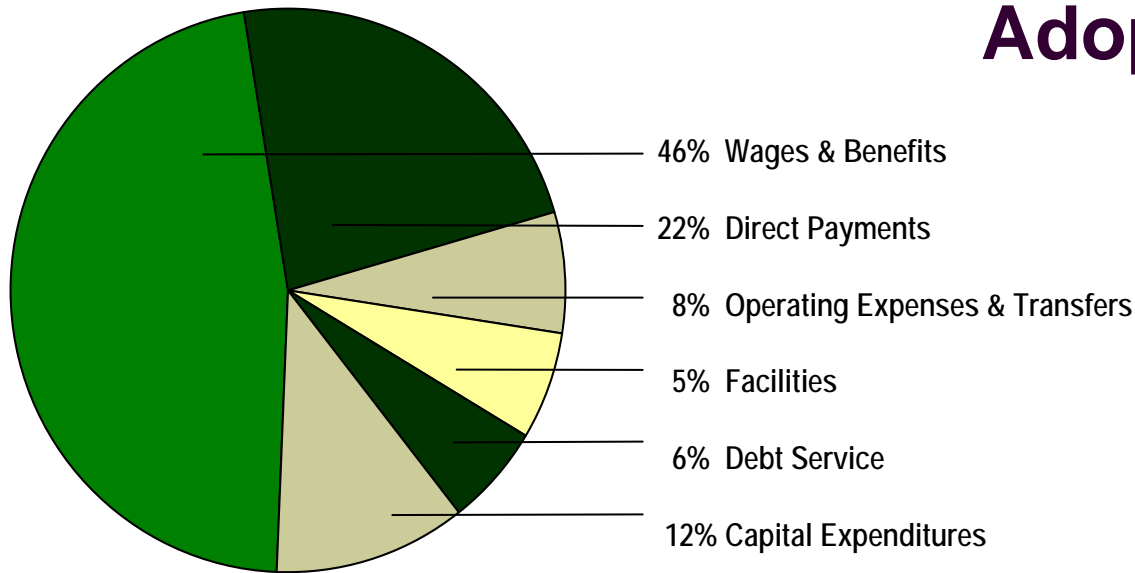
\*Transferred to State on 7/1/05. Residual county-paid costs reflected here

# Revenue Sources Adopted 2006 Budget \$150,237,100



Revenue Sources	2003 Actual	2004 Adopted Budget	2005 Adopted Budget	2006 Adopted Budget	INC (DEC)	Percent INC (DEC)
Net Property Tax Levy	\$58,750,000	\$63,059,700	\$66,520,800	\$70,343,800	3,823,000	5.75%
Homestead & Agricultural Credit/County Program Aid	6,786,100	7,057,300	7,457,100	6,708,300	(748,800)	-10.04%
Other Taxes	6,303,000	7,243,400	7,375,300	7,538,300	163,000	2.21%
Intergovernmental (Federal/State/Local)	39,840,700	37,675,100	35,274,700	37,900,500	2,625,800	7.44%
Licenses, Fees & Fines	16,319,200	15,032,700	14,725,900	15,461,000	735,100	4.99%
Miscellaneous, Interest, Rent	36,514,200	10,109,000	10,052,800	11,796,300	1,743,500	17.34%
Planned Use (Contrib.) Fund Balance	(26,549,400)	39,700	970,100	488,900	(481,200)	-49.60%
<b>Total Revenues:</b>	<b>\$137,963,800</b>	<b>\$140,216,900</b>	<b>\$142,376,700</b>	<b>\$150,237,100</b>	<b>\$7,860,400</b>	<b>5.52%</b>

# Expenditures by Category Adopted 2006 Budget



Expenditures by Category	2003 Actual	2004 Adopted Budget	2005 Adopted Budget	2006 Adopted Budget	INC (DEC)	Percent INC (DEC)
Wages & Benefits	\$64,026,200	\$67,137,300	\$67,358,500	\$69,822,000	2,463,500	3.66%
Direct Payments	34,619,000	32,661,500	32,313,700	33,440,000	1,126,300	3.49%
Operating Expenses & Transfers	9,590,500	10,058,700	9,953,100	11,958,100	2,005,000	20.14%
Facilities	7,955,600	7,828,800	8,096,600	8,159,100	62,500	0.77%
Debt Service-Countywide	7,491,600	8,063,200	8,809,300	9,131,700	322,400	3.66%
Capital Expenditures	14,280,900	14,467,400	15,845,500	17,726,200	1,880,700	11.87%
<b>Total Expenditures:</b>	<b>\$137,963,800</b>	<b>\$140,216,900</b>	<b>\$142,376,700</b>	<b>\$150,237,100</b>	<b>7,860,400</b>	<b>5.52%</b>

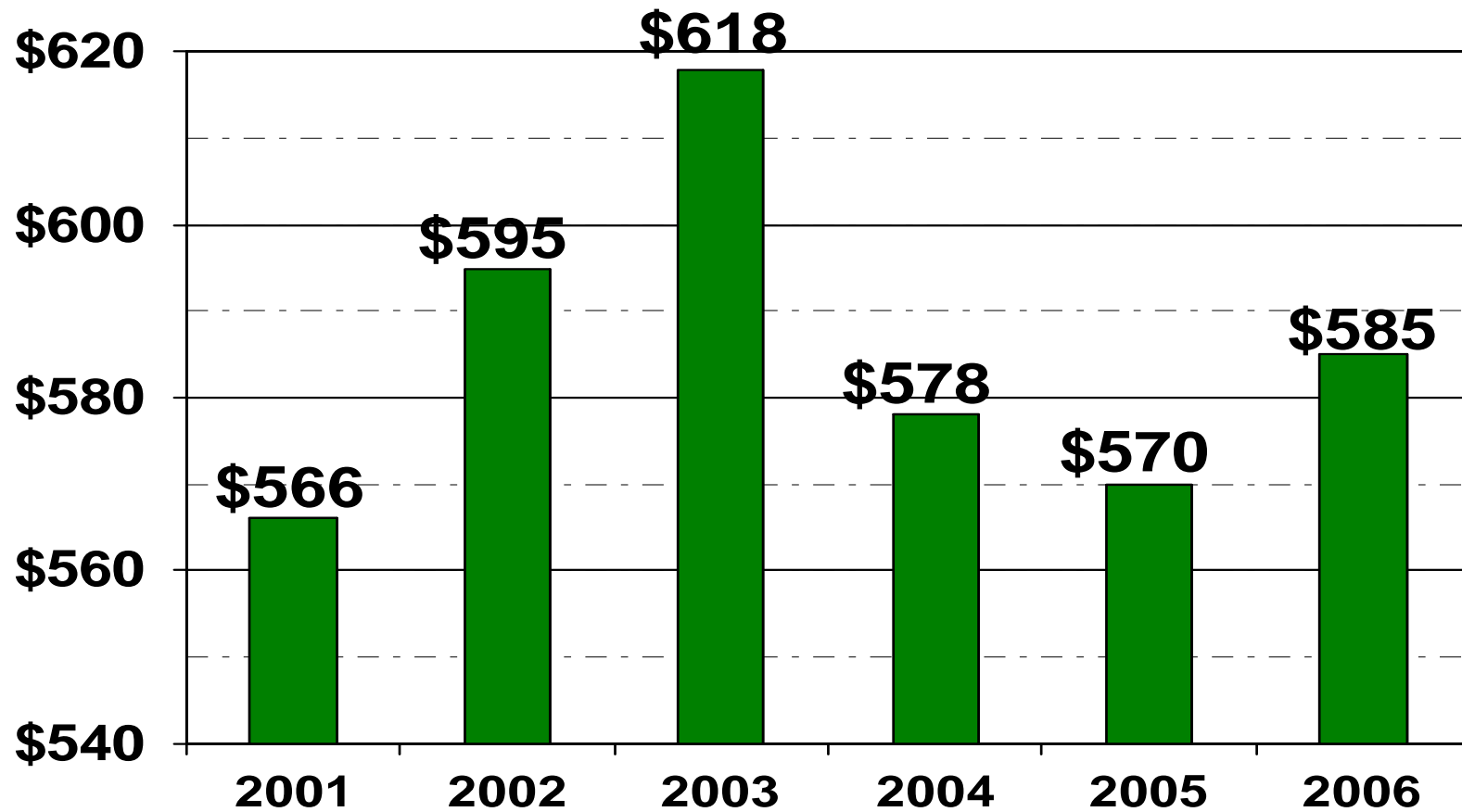
**WASHINGTON COUNTY  
2003-2006 BUDGETED EXPENDITURE COMPARISONS**

	Adopted Budget 2003	Actual 2003	Adopted Budget 2004	Adopted Budget 2005	Adopted Budget 2006	Inc/ (Dec)	% Chng
<b>PROPERTY &amp; TAXATION</b>							
Assessment, Taxpayer Services & Elections Recorder	4,622,300	4,608,500	4,755,500	4,913,700	6,322,700	1,409,000	28.7%
	1,234,800	1,324,900	1,277,000	1,241,900	1,883,100	641,200	51.6%
<b>Subtotal:</b>	<b>5,857,100</b>	<b>5,933,400</b>	<b>6,032,500</b>	<b>6,155,600</b>	<b>8,205,800</b>	<b>2,050,200</b>	<b>33.3%</b>
<b>HEALTH &amp; COMMUNITY SERVICES</b>							
Public Health and Environment	12,290,000	12,021,300	12,246,500	12,999,400	13,202,500	203,100	1.6%
Community Services	40,030,300	34,591,800	33,851,100	33,355,700	35,000,600	1,644,900	4.9%
<b>Subtotal:</b>	<b>52,320,300</b>	<b>46,613,100</b>	<b>46,097,600</b>	<b>46,355,100</b>	<b>48,203,100</b>	<b>1,848,000</b>	<b>4.0%</b>
<b>CRIMINAL JUSTICE</b>							
Attorney	3,745,200	3,501,800	3,603,400	3,722,200	3,956,700	234,500	6.3%
Community Corrections	7,865,000	7,340,800	8,406,300	8,589,400	9,081,800	492,400	5.7%
Sheriff	19,541,900	19,520,500	19,431,900	20,014,100	20,925,400	911,300	4.6%
<b>Subtotal:</b>	<b>31,152,100</b>	<b>30,363,100</b>	<b>31,441,600</b>	<b>32,325,700</b>	<b>33,963,900</b>	<b>1,638,200</b>	<b>5.1%</b>
<b>COURTS</b>							
Court Administration	4,252,800	4,147,800	4,498,300	2,829,800	924,500	(1,905,300)	-
Law Library	279,600	306,900	331,500	319,200	313,900	(5,300)	-
<b>Subtotal:</b>	<b>4,532,400</b>	<b>4,454,700</b>	<b>4,829,800</b>	<b>3,149,000</b>	<b>1,238,400</b>	<b>(1,910,600)</b>	<b>-60.7%</b>
<b>TRANSPORTATION &amp; PHYSICAL DEVELOPMENT</b>							
Road & Bridge	21,750,300	14,115,400	18,281,300	17,570,200	14,997,200	(2,573,000)	-14.6%
Facilities	5,485,000	5,197,200	5,306,900	5,561,900	5,689,300	127,400	2.3%
Parks (includes Historic Courthouse)	2,609,900	4,025,100	2,374,900	2,606,200	2,611,700	5,500	0.2%
Survey/Land Management	1,417,000	1,482,000	1,410,400	1,445,000	1,514,100	69,100	4.8%
Regional Rail	575,400	108,300	692,300	545,200	3,285,800	2,740,600	502.7%
<b>Subtotal:</b>	<b>31,837,600</b>	<b>24,928,000</b>	<b>28,065,800</b>	<b>27,728,500</b>	<b>28,098,100</b>	<b>369,600</b>	<b>1.3%</b>
<b>INTERNAL SERVICES</b>							
Financial Services	1,382,800	1,313,700	1,210,500	1,231,200	1,295,600	64,400	5.2%
Administration	1,730,500	1,610,200	1,655,400	1,679,400	1,788,300	108,900	6.5%
Human Resources	943,300	876,800	906,400	946,700	1,031,900	85,200	9.0%
Information Technology	3,955,100	3,959,200	3,821,200	4,852,300	5,440,100	587,800	12.1%
<b>Subtotal:</b>	<b>8,011,700</b>	<b>7,759,900</b>	<b>7,593,500</b>	<b>8,709,600</b>	<b>9,555,900</b>	<b>846,300</b>	<b>9.7%</b>
<b>Total Departmental Budgets:</b>	<b>\$133,711,200</b>	<b>\$120,052,200</b>	<b>\$124,060,800</b>	<b>\$124,423,500</b>	<b>\$129,265,200</b>	<b>4,841,700</b>	<b>3.9%</b>

**WASHINGTON COUNTY  
2003-2006 BUDGETED EXPENDITURE COMPARISONS**

	<b>Adopted Budget 2003</b>	<b>Actual 2003</b>	<b>Adopted Budget 2004</b>	<b>Adopted Budget 2005</b>	<b>Adopted Budget 2006</b>	<b>Inc/ (Dec)</b>	<b>% Chng</b>
<b>OTHER</b>							
Commissioners	353,500	343,400	364,200	374,700	391,400	16,700	4.5%
General Operations	1,882,700	1,083,300	2,175,900	2,128,100	3,299,000	1,170,900	55.0%
Mission Directed	0	326,000	0	0	0	0	-
<b>Subtotal:</b>	<b>2,236,200</b>	<b>1,752,700</b>	<b>2,540,100</b>	<b>2,502,800</b>	<b>3,690,400</b>	<b>1,187,600</b>	<b>47.5%</b>
<b>LIBRARY</b>	<b>4,992,300</b>	<b>4,769,800</b>	<b>4,834,500</b>	<b>5,053,300</b>	<b>5,303,100</b>	<b>249,800</b>	<b>4.9%</b>
<b>DEBT SERVICE-BONDED DEBT</b>	<b>7,660,800</b>	<b>7,332,800</b>	<b>7,877,400</b>	<b>8,681,900</b>	<b>9,026,300</b>	<b>344,400</b>	<b>4.0%</b>
<b>Total Operating Budgets:</b>	<b><i>\$148,600,500</i></b>	<b><i>\$133,907,500</i></b>	<b><i>\$139,312,800</i></b>	<b><i>\$140,661,500</i></b>	<b><i>\$147,285,000</i></b>	<b>6,623,500</b>	<b>4.7%</b>

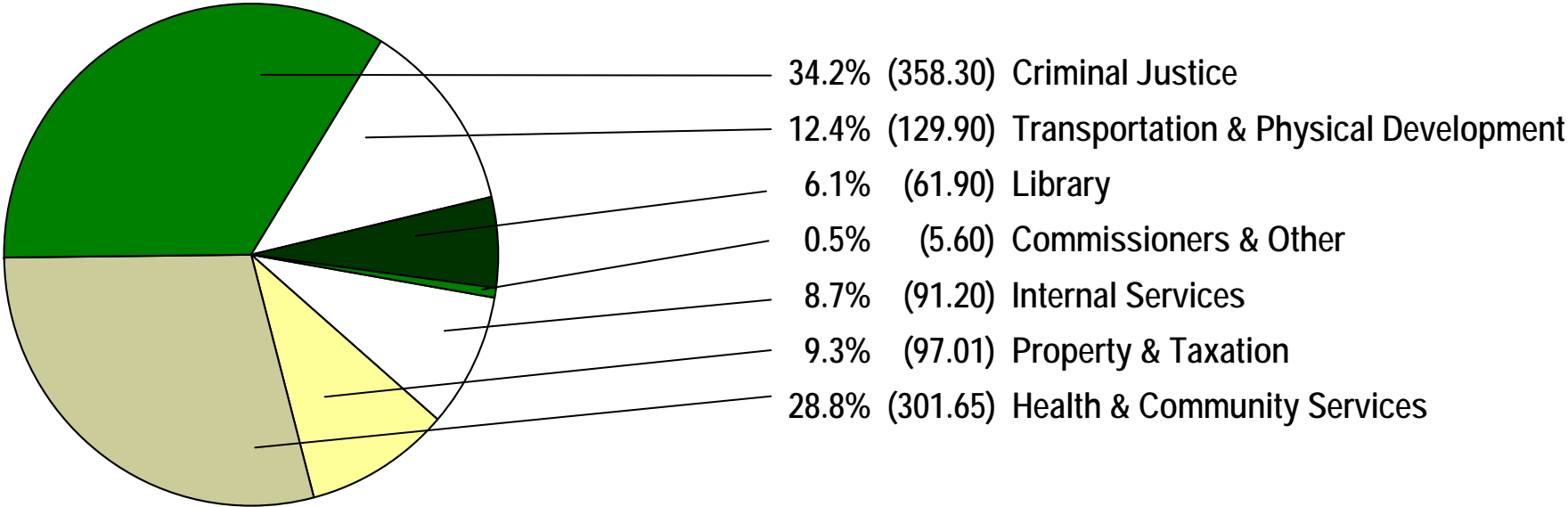
# Budgeted Operating Costs per Capita\*



\* Excludes capital

Washington County, Minnesota

# Washington County Employees Full-Time Equivalents Adopted 2006 Budget



Criminal Justice and Health & Community Services account for nearly 63% of all County employees

**Total FTEs \*1,047.06**

**Washington County, Minnesota**

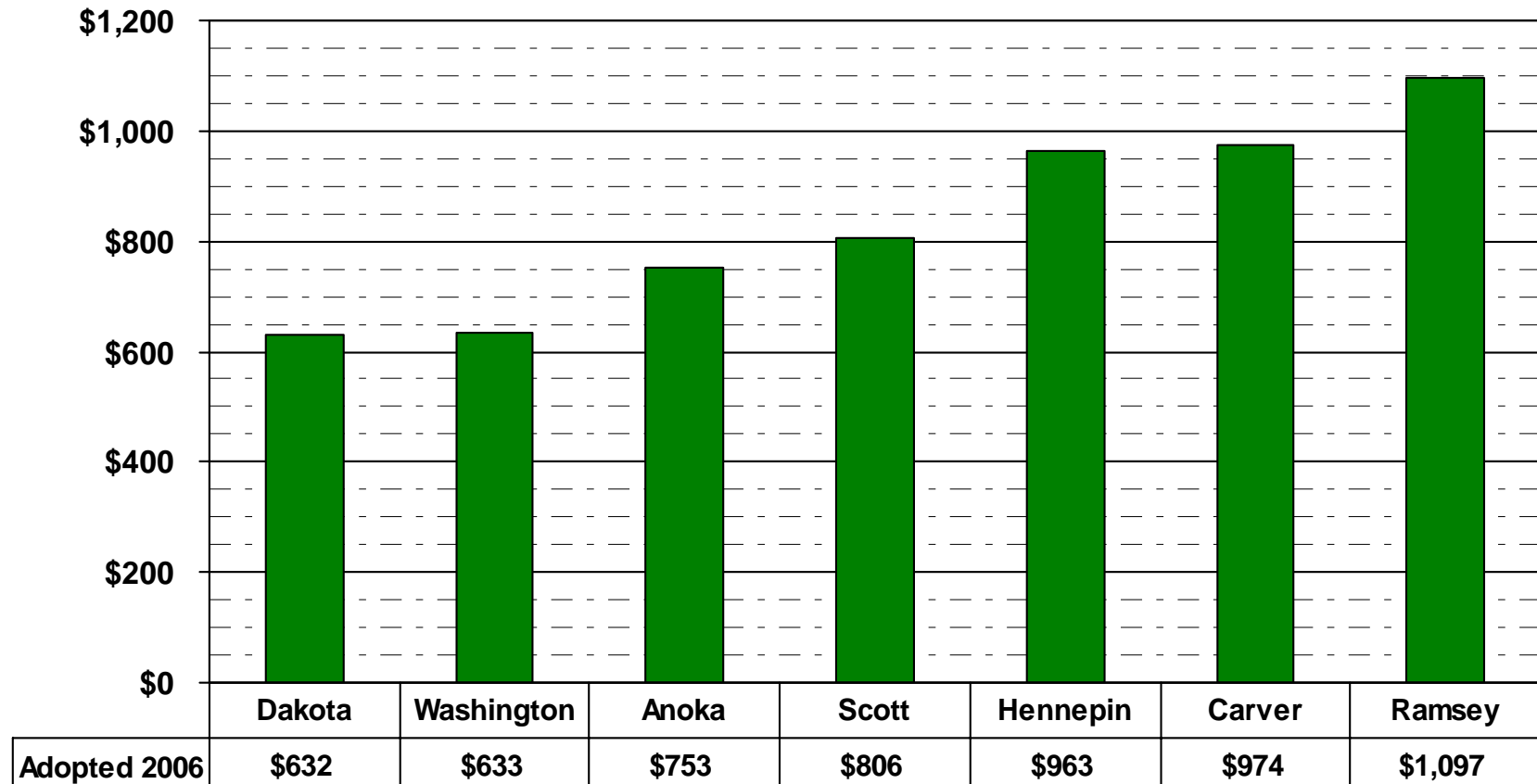
WASHINGTON COUNTY

2003-2006 Full-Time Equivalents (FTE) COMPARISON

DEPARTMENTS	2003 Amended FTEs	2004 Amended FTEs	2005 Adopted FTEs	2005 Changes FTEs	2005 Amended FTEs	2006 New FTEs	2006 Changes FTEs	2006 Adopted FTEs
<b>PROPERTY &amp; TAXATION</b>								
Assessment, Taxpayer Services & Elections	69.81	68.81	70.01	4.00	74.01	4.50	0.00	78.51
Recorder	21.00	18.50	18.50	0.00	18.50	0.00	0.00	18.50
	90.81	87.31	88.51	4.00	92.51	4.50	0.00	97.01
<b>HEALTH &amp; COMMUNITY SERVICES</b>								
Public Health & Environment	72.85	73.75	75.25	2.55	77.80	0.85	0.00	78.65
Community Services	211.60	208.00	215.00	0.00	215.00	8.00	0.00	223.00
<b>Subtotal:</b>	<b>284.45</b>	<b>281.75</b>	<b>290.25</b>	<b>2.55</b>	<b>292.80</b>	<b>8.85</b>	<b>0.00</b>	<b>301.65</b>
<b>COURTS</b>								
Court Administration <sup>1</sup>	62.50	62.50	63.50	0.00	63.50	0.00	(63.50)	0.00
<b>Subtotal:</b>	<b>62.50</b>	<b>62.50</b>	<b>63.50</b>	<b>0.00</b>	<b>63.50</b>	<b>0.00</b>	<b>(63.50)</b>	<b>0.00</b>
<b>CRIMINAL JUSTICE</b>								
Attorney	42.80	42.80	42.80	0.00	42.80	2.50	0.00	45.30
Community Corrections	78.00	77.00	79.50	0.00	79.50	5.00	0.00	84.50
Sheriff	215.50	217.50	218.50	4.00	222.50	6.00	0.00	228.50
<b>Subtotal:</b>	<b>336.30</b>	<b>337.30</b>	<b>340.80</b>	<b>4.00</b>	<b>344.80</b>	<b>13.50</b>	<b>0.00</b>	<b>358.30</b>
<b>TRANSPORTATION/PHYS. DEVELOPMENT</b>								
Highways	52.85	54.15	54.15	0.00	54.15	0.00	(0.65)	53.50
Parks	22.10	18.10	19.10	0.00	19.10	1.00	(0.95)	19.15
Facilities	37.43	36.45	36.45	0.00	36.45	0.00	0.55	37.00
Survey/Land Management	18.97	18.95	18.95	0.00	18.95	0.00	0.40	19.35
Regional Rail	1.15	0.85	0.85	0.00	0.90	0.00	0.00	0.90
<b>Subtotal:</b>	<b>132.50</b>	<b>128.50</b>	<b>129.50</b>	<b>0.00</b>	<b>129.50</b>	<b>1.00</b>	<b>(0.65)</b>	<b>129.90</b>
<b>INTERNAL SERVICES</b>								
Financial Services	23.10	23.10	23.10	0.00	23.10	0.00	0.00	23.10
Administration	19.40	19.70	19.70	0.20	19.90	0.20	0.00	20.10
Human Resources	9.00	10.00	10.00	0.00	10.00	0.00	0.00	10.00
Information Technology	35.00	37.00	38.00	0.00	38.00	0.00	0.00	38.00
<b>Subtotal:</b>	<b>86.50</b>	<b>89.80</b>	<b>90.80</b>	<b>0.20</b>	<b>91.00</b>	<b>0.20</b>	<b>0.00</b>	<b>91.20</b>
<b>Total Departmental Budgets:</b>	<b>993.06</b>	<b>987.16</b>	<b>1,003.36</b>	<b>10.75</b>	<b>1,014.11</b>	<b>28.05</b>	<b>(64.15)</b>	<b>978.06</b>
<b>OTHER</b>								
Commissioners	5.00	5.00	5.00	0.00	5.00	0.00	0.00	5.00
Internal Auditor/Other	0.60	0.60	0.60	0.00	0.60	0.00	0.00	0.60
<b>Subtotal:</b>	<b>5.60</b>	<b>5.60</b>	<b>5.60</b>	<b>0.00</b>	<b>5.60</b>	<b>0.00</b>	<b>0.00</b>	<b>5.60</b>
<b>LIBRARY</b>								
Library System	60.20	59.94	60.80	0.00	60.80	1.10	0.00	61.90
Law Library	2.00	2.00	2.00	0.00	2.00	0.00	(0.50)	1.50
	62.20	61.94	62.80	0.00	62.80	1.10	(0.50)	63.40
<b>GRAND TOTAL</b>	<b>1,060.86</b>	<b>1,054.70</b>	<b>1,071.76</b>	<b>10.75</b>	<b>1,082.51</b>	<b>29.15</b>	<b>(64.65)</b>	<b>1,047.06</b>

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

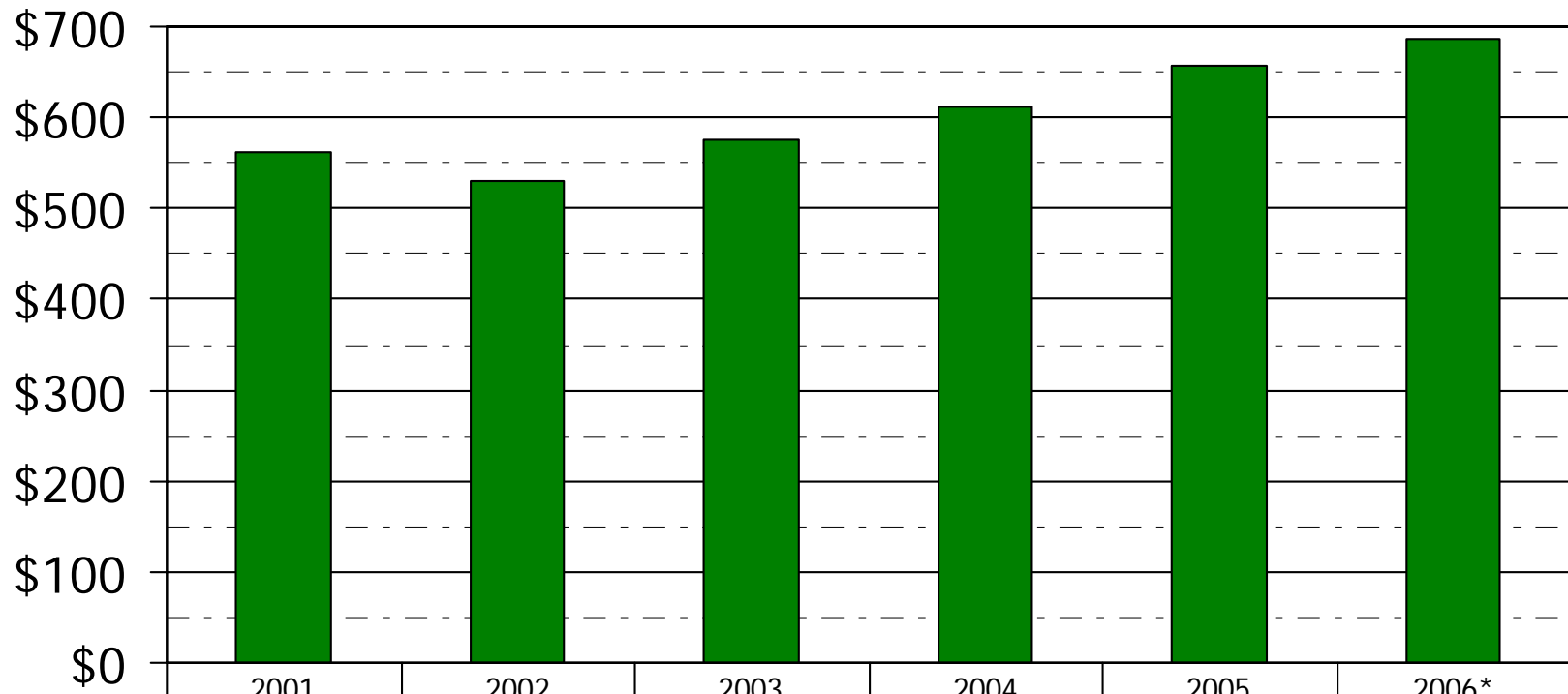
# County Portion Tax Comparisons on a \$235,000 Homestead Seven Metropolitan Counties\*



**Note:** Tax is gross tax before credit  
\*Includes Library Levy

**Washington County, Minnesota**

# County Portion of Tax Six-Year Comparison



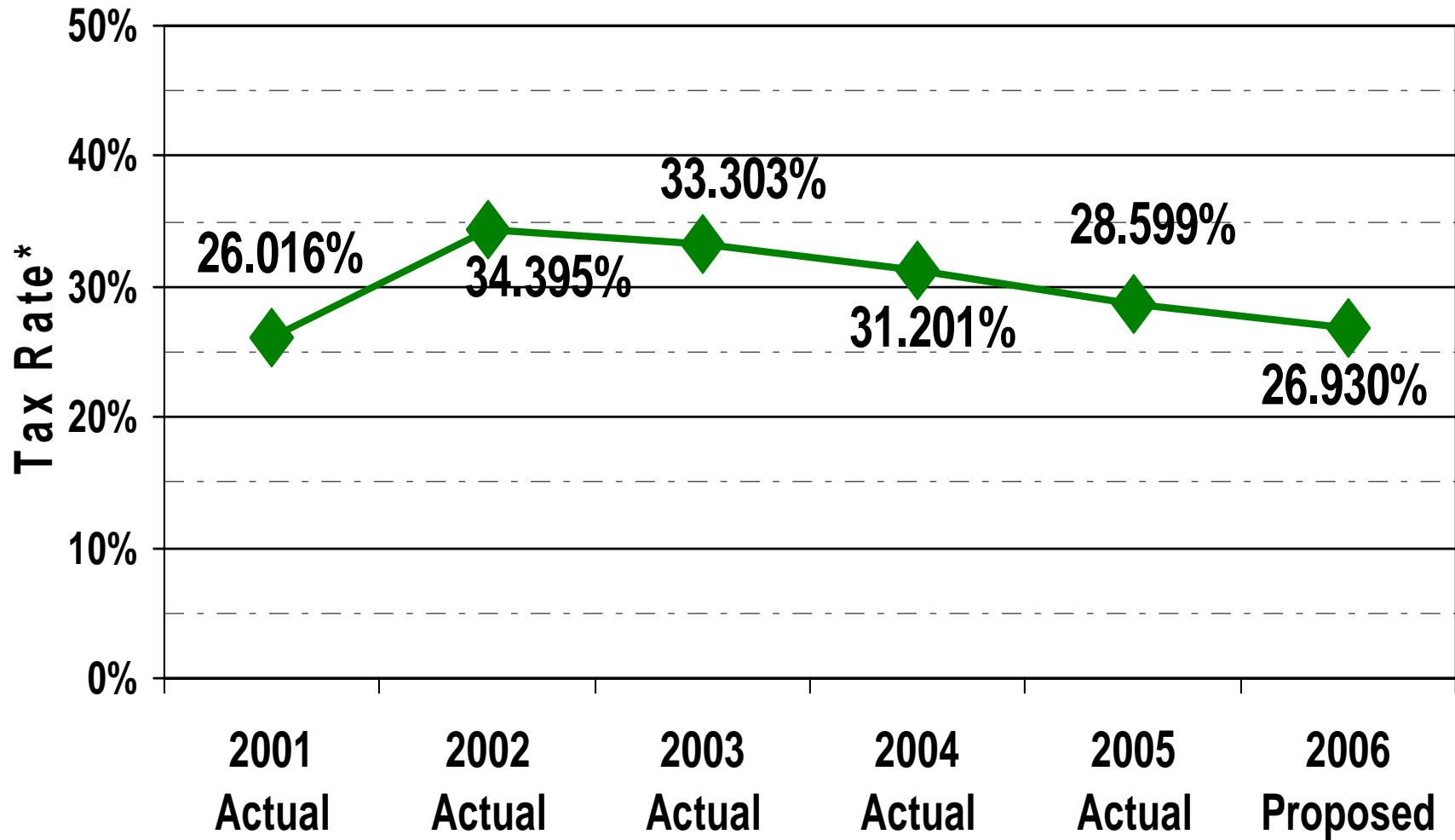
	2001	2002	2003	2004	2005	2006*
■ County Tax	\$561	\$531	\$575	\$612	\$657	\$686
Market Value**	160,500	173,300	190,600	213,500	245,500	270,100
County Tax Rate	26.016%	34.395%	33.303%	31.201%	28.599%	26.930%

*\*Pay 2006 is a preliminary estimate.*

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

**Washington County, Minnesota**

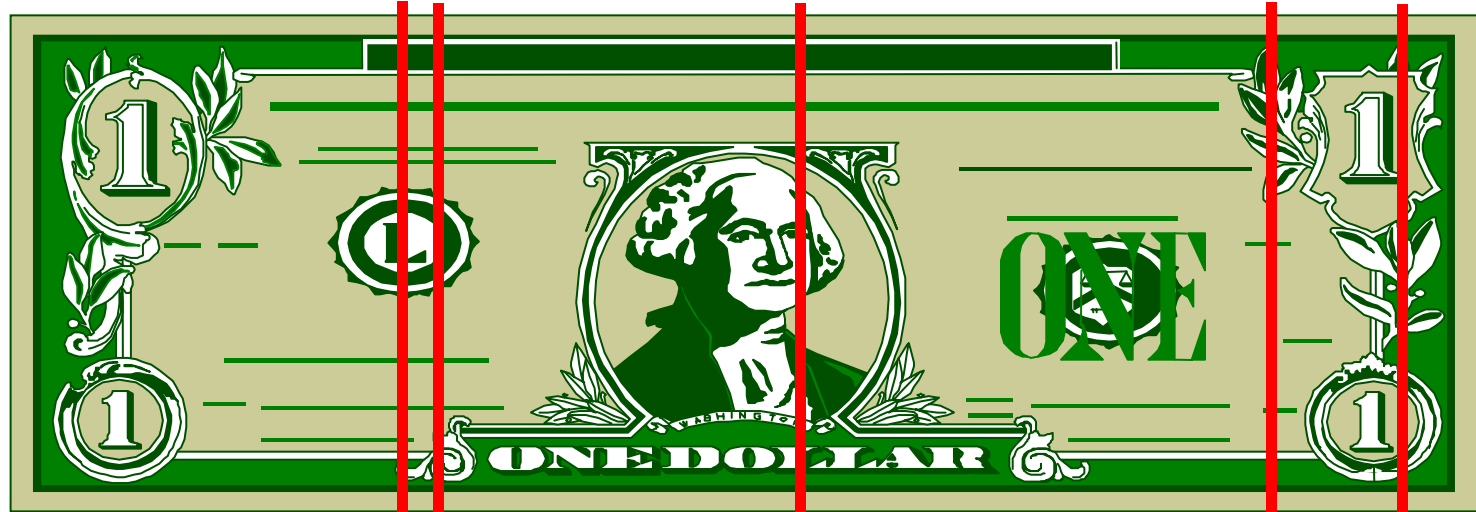
# County Tax Rate Comparison 2001-2006



*\*Tax Rate includes Library*

# Property Tax Distribution

## Where Does Each Dollar Go?



Cities/Towns  
26.5 ¢

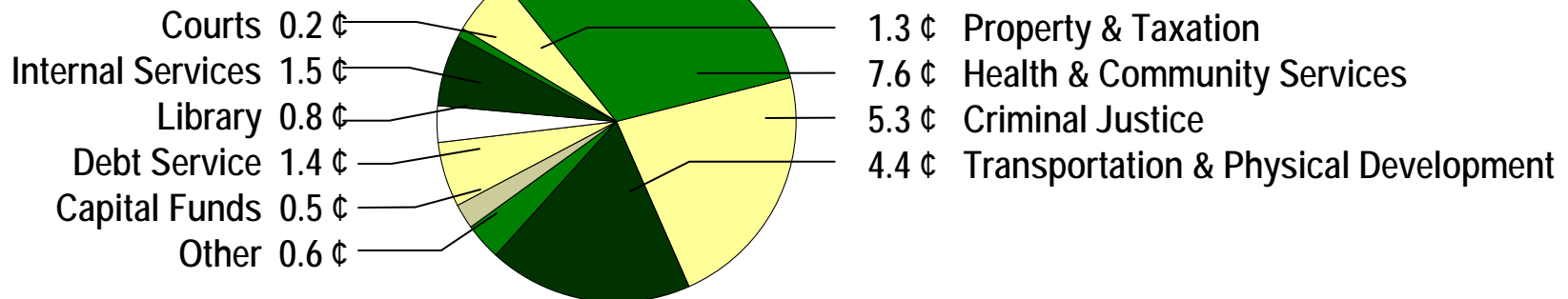
\*TIFs  
2.4 ¢

County  
23.6 ¢

School Districts  
34.8 ¢

State  
8.2 ¢

Other  
4.4 ¢



\*Tax Increment Financing (TIF) Districts are established by cities.

**Washington County, Minnesota**

# ***DID YOU KNOW?***

## **Property and Taxation**

---

### Assessment, Taxpayer Services and Elections (ATSE)

- In 2006 ATSE will process 27,000 mortgages, 9,000 property deeds, 9,500 homestead applications and 175,000 property tax payments; answer over 50,000 telephone calls; mail nearly 93,500 tax statements and 93,500 valuation notices; and handle over 268,000 motor vehicle and drivers license transactions.
- In 2006 ATSE will work with the school districts within Washington County to administer the federal and state elections; and the elections in the townships of Baytown, Denmark, May, New Scandia, and West Lakeland.
- In 2006 ATSE will acquire the new assistive voting equipment required by the Help America Vote Act. The equipment will be utilized in each polling place in Washington County for the 2006 Primary and General Elections.

### Recorder

- The County Recorder's Office records and preserves the record of over 400 different types of documents. There are 1.1 million documents imaged and in 2006 the Recorder's Office will add 100,000 document images.
- The Abstract Division will record over 70,000 real estate and related documents in 2006. 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 Torrens Division will create over 1,100 new Certificates of Title and file over 10,000 real estate documents in 2006. 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 2006 this division will process 3,500 certified birth records, 5,000 certified death records, and 1,600 marriage applications.

## **Health and Community Services**

---

### Community Services

- It is anticipated that 515 reports of child abuse/neglect will be accepted for assessment in 2006, only a small percentage (3 percent) are expected to be re-abuse cases.
- It is projected that in 2006 there will be an average of 150 kids in placement each month at an annual cost of \$3,508,500.
- 30 percent of child protection cases have methamphetamine as a factor in the need for service.
- In 2006 approximately 645 kids are expected to be provided mental health services via Human Services, Inc. Historically 65% improve as a result of receiving services.
- In 2006 it is projected that Washington County will have 600 admissions for detoxification services for an average of 2.48 days each with a cost of \$245 dollars a day or \$364,560.
- It is projected that there will be 610 placements for chemical dependency treatment in 2006.
- 800 individuals with a serious and persistent mental illness will be served by the mental health unit in 2006.
- In a typical month about 14,000 residents, over half of them children, are covered by public health care programs for the poor. About the same number, 14,000 are covered by Medicare. Most of these residents qualify for Medicare because of age, but more than 1,600 receive Medicare because of a disability.
- Citizens looking for employment make over 17,000 visits a year to our employment services sites to use the self-help tools available in our Resource Rooms to them find the jobs that are right for them. Nearly 1,300 residents found jobs.

- In a typical month the child support staff works for the benefit of over 7,500 children. This involves dealing with over 13,000 parents. Over the course of a year the child support staff collects over \$24,000,000 to benefit children.
- In 2006 there will be approximately 17,000 veterans living in Washington County. Veterans of Washington County are expected to receive \$14 million in compensation, pension and insurance benefits, and \$12 million (2,000 patients) in Veteran's Administration medical care.

### Public Health and Environment

- The Environmental Division estimates that 725 food and lodging establishments will be licensed; 350 septic permits will be issued; and 900 well water tests will be conducted.
- The Household Hazardous Waste Facility will collect over 650 tons of waste; staff will make 15,000 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 2,800 immunizations; investigate 875 disease inquiries; serve 2,400 women, infants and children as part of the Women Infant & Children (WIC) program; and make 6,500 nursing contacts to families and individuals.
- Through outreach and community collaborative activities, 900 organizations will receive consultations on nutrition, physical activity, and adolescent and chemical health; 3,000 consultations will be provided on chronic disease prevention; 300 personal care attendant assessments will be conducted; and 2,700 hours will be spent in case management of the elderly and disabled.
- Emergency Preparedness will conduct or participate in three to six emergency drills and exercises of various types and sizes. The exercises, updated training on the new National Incident Management System (NIMS) and other federal and state approved training, will provide training opportunities to approximately 900 emergency response personnel countywide. Various local public safety agencies, emergency preparedness agencies, state and federal agencies, and volunteer organizations will participate in the exercises.

## **Criminal Justice**

---

### 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 mentally ill and chemically dependent persons.
- The Adult Criminal Division will prosecute over 900 felony cases in 2006. Several hundred gross misdemeanor, misdemeanor and petty misdemeanor cases will also be prosecuted. 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 2006 the Juvenile Division will process over 3,000 referrals from law enforcement agencies for prosecution of crimes committed by juveniles and will receive approximately 50 referrals for child protection cases.
- The Victim/Witness Assistance Division provides statutorily mandated victims 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 estimates assisting approximately 1,200 individuals and 600 companies in 2005 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 2006 the Home Detention program (home detention, conditional release, intensive supervision, staggered sentencing) projects enrollment of 327 inmates serving 11,328 days. Work Release is expected to be used by approximately 121 inmates serving 4,008 days. These programs generate approximately \$275,000 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 32,600 calls for service and has a complement of six dogs.
- Approximately 44,000 911 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. Currently, we investigate approximately 1,500 cases per year.

## Community Corrections

- Probation officers will supervise over 10,000 offenders in the community, perform over 1,000 bail evaluations, and 700 pre-sentence investigations.
- Sentence to serve crews will contribute 85,000 hours back to the community, save over 10,000 days in the jail and save taxpayers about \$700,000.
- 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 \$250,000 to offset the cost of supervision.

## **Courts**

---

- Caseloads by filing are estimated as follows: Civil – 4,500; Family - 1,900; Juvenile – 1,400; Probate – 400; Criminal – 2,100; and Traffic – 37,000. The total case filings are estimated to be 47,300.

## **Transportation and Physical Development (TPD)**

---

- In 2006 the Transportation Division anticipates providing snow and ice control for over 575 centerline miles of road using an estimated 7,800 tons of salt.
- Over 14,000 gallons of paint will be used in 2006 for striping the county's 287 miles of county road and over 13,000 traffic signs; 15 bridges and 76 traffic signals are maintained by the department.
- The Parks Division operates eight county parks, totaling 4,302 acres, with 182 miles of trails.
- An estimated 1,300,000 visitors will use the parks including over 125,000 swimmers.
- The Facilities Division cleans and maintains thirteen county buildings totaling 800,000 square feet. This division also oversees all minor and major remodeling and new construction projects.
- Survey and Land Management fulfills the statutory requirements of the County Surveyor, maintains the Geographic Information System basemap, assists the public and other governmental agencies with land survey related matters, and performs land management and zoning functions.

## Library

---

- The county library system operates nine branch libraries and provides a variety of internal support services to two associate city libraries in Bayport and Stillwater.
- Washington County Library provides a collection of over 600,000 items, including books and magazines, as well as books on tape, books on CD, and a wide range of audio visual materials. In 2005 downloadable audiobooks were added to the collection.
- Hours of service in 2005 vary by library: Woodbury/Stafford - 61 hours/week; Park Grove – 58 hours/week; Forest Lake – 58 hours/week; Wildwood – 49 hours/week; Oakdale – 49 hours/week; Valley – 28 hours/week; Marine – 22.5 hours/week; Lake Elmo temporarily closed; Newport – 20 hours/week. Total weekly hours open are 345.5 per week year round.
- The Lake Elmo branch reopened in December 2005 in a remodeled location and was renamed Rosalie E. Wahl branch library.
- Washington County residents with library cards can access the collections of all Minnesota libraries through interlibrary loan. They also have reciprocal borrowing privileges in any library in Minnesota that is part of a regional library system.
- Library users can check the library catalog, register for a car renew materials, place reserves, search electronic databases and ask reference questions without going into a library. These services are all available online at the library's web site: [www.co.washington.mn.us/library](http://www.co.washington.mn.us/library).
- Loan projections for each of the libraries for 2005 are: Stafford – 859,000; Park-Grove 299,000; Forest Lake - 325,000; Wildwood – 213,000; Oakdale – 221,000; Valley – 44,000; Marine – 33,000; and Newport – 6,000.
- Total loans for all Washington County libraries for 2004, not including the two associated city libraries, are projected at 2,000,000.
- Over 4,000 children enrolled in the 2005 Summer Reading Program.

## **GLOSSARY**

**ABSTRACT** - System of recording evidence of real estate title. History of real estate transactions, indexed by legal description and name, that includes transfers of ownership and any rights (i.e., mortgages, contracts, liens) that persons other than the owner might have in the land.

**BALANCED BUDGET** – a budget in which projected revenues are sufficient to cover projected expenditures. In Washington County the planned use of fund balance for a specific project may be used to close any gap between revenues and expenditures.

**BONDS** – Debt instruments that require repayment of a specified principal amount on a certain date (maturity date), and interest at a stated rate or according to a formula for determining the interest rate.

**BOND RATING** – An evaluation of a bond issuer’s credit quality and perceived ability to pay the principal and interest on time and in full. Two agencies regularly review county bonds and generate bond ratings – Moody’s Investors Services and Standard and Poor’s Ratings Group.

**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 IMPROVEMENT PLAN (CIP)** - A plan for capital expenditures needed to maintain and expand the public infrastructure (for example, roads, parks and public buildings). It projects these infrastructure needs for a set number of years and is updated annually to reflect the latest priorities, cost estimates, or changing financial strategies. The first year of the adopted Capital Improvement Plan becomes the annual capital budget.

**CAPITAL IMPROVEMENT** – An investment in an existing capital asset that improves the value of the asset by making it more productive or efficient or adding to its useful life.

**CERTIFIED PROPERTY TAX LEVY** – See Net Property Tax Levy

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)** – Grant funds allocated by the federal government to Washington County to use for the prevention and removal of slum and blight, and to benefit low- and moderate-income persons. The county disburses these funds to cities and townships, nonprofit organizations, other government entities, and county departments.

**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.

**CONTINGENCY** – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, federal or state mandates, and shortfalls in revenue.

**CORE FUNCTION** – A county service 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 replaces the Homestead and Agricultural Credit Aid. In 2005 the County Program Aid payment will be based on a new formula with two components: a county need aid based on certain demographics and tax base equalization.

**COUNTY STATE AID HIGHWAY (CSAH)** - Highways within the county that receive state funds for maintenance and construction.

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

**ESTIMATED MARKET VALUE** - See Market Value.

**EXPENDITURES** – Refers to current cash operating expenses.

**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** - Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity with a self-balancing set of accounts in which financial transactions relating to revenues, expenditures, assets, and liabilities are recorded. Funds are established to account for the use of restricted revenue sources and to carry on specific activities or pursue specific objectives.

**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 OBLIGATION BONDS (G.O. Bonds)** – Bonds that finance a variety of public capital projects such as roads, buildings, parks, and improvements. The bonds are backed by the “full faith and credit” of the issuing government.

**GENERAL REVENUE** - county funding sources that may be used to finance capital projects, primarily tax levy, license and permit revenues.

**GFOA** – Government Finance Officer’s Association

**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.

**HACA** - (Homestead and Agricultural Credit Aid). Aid paid by the state to counties that is used to offset the property tax levy. This aid was replaced in

2005 with an aid named County Program Aid.

**HRA** – Washington County Housing and Redevelopment Authority

**ICR** - Incident Complaint Report

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

**JURISDICTIONAL TRANSFERS** – See Turnbacks

**LAW ENFORCEMENT CENTER (LEC)** – This is the county’s 192-bed jail facility and office building.

**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.

**LICENSES AND PERMITS** - Charges for the issuance of licenses and permits. Licenses are required for selected trades, occupations, and other activities for regulatory purposes. Permits are issued to aid regulation of new business activities.

**LICENSE CENTERS** - Washington County has three offices that provide licensing services to meet the public’s needs.

**LIMITED MARKET VALUE** – Statutory limitation on the amount that a property’s value can increase over the previous year’s value.

**LOCAL TAXABLE VALUE** - See Tax Capacity

**MANDATE** – Legislation passed by the state or federal government requiring action or provision of services and/or programs. An example is the Americans with Disabilities Act, which requires actions such as physical facility improvements and provision of specialized transportation services.

**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.”

**MINNESOTA FAMILY INVESTMENT PROGRAM (MFIP)** - Minnesota’s Welfare-to-Work program provides temporary assistance to families while they work to move from dependency on public assistance to self-sufficiency through employment.

**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.

**NET TAX CAPACITY** – A property’s net tax capacity is determined by multiplying the property’s taxable market value by the relevant class rate or rates.

Class rates are set by statute, vary by property type, and are uniform statewide. By adding all properties' net tax capacity in a jurisdiction together, one can arrive at a jurisdiction's total net tax capacity.

**OPERATING CAPITAL** - Assets having a useful life of one to five years. Such assets would generally not be capitalized.

**PARCEL GROWTH** – Large plats of land are divided into smaller parcels, typically resulting in increased residential and commercial structures.

**PLAT** - A map of a subdivision of land prepared in accordance with state statutes and local subdivision regulations.

**REVENUE** - Income received by the county to support programs, or services provided. It includes such items as taxes, fees, user charges, grants, fines, forfeits, interest income, and miscellaneous revenue.

**SENTENCE-TO-SERVICE (STS)** - A jail alternative program designed to save taxpayer money by avoiding costly incarceration, providing work projects that are of benefit to the public by improving the condition of its natural resources, and improving competency levels for offenders through completion of meaningful work experiences.

**SPECIAL PROJECT EMPLOYEES** - Contract positions that are short-term in nature. The period of the contract may coincide with the life of a grant program or special project. Such positions are usually supported by a specific revenue stream, often a state or federal grant.

**SPECIAL REVENUE** – A fund used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures. Examples include the Stewardship Fund that must be used for expenditures in regional parks and the Regional Rail fund that must be used to finance the regional rail system.

**STATE AID** - A formula-based grant from the Minnesota Department of Transportation (MnDOT) to fund maintenance and construction of roads.

**STATE-SHARED REVENUES** – Revenues levied and collected by the state but shared with local governments as determined by state government each year.

**STATE TRUNK HIGHWAY TURNBACKS ACCOUNT** - This is an account at the State of Minnesota Department of Transportation to pay for upgrading highways that the state wants to transfer to the county. The county will then be responsible for maintenance of the road.

**TAX CAPACITY** - The taxable market value of each parcel of taxable property is multiplied by the class rate for that type of property. The total net tax capacity of all real and personal property, less adjustments for tax increment financing districts power line credits and fiscal disparities, is the tax base for levying taxes or local taxable value.

**TAX INCREMENT FINANCING (TIF)** - TIF districts are created to fund improvements, which increase market values of the properties in the district. The taxes generated by the increased market value are “captured” by the TIF district to finance project development costs.

**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.

**TAXABLE MARKET VALUE** - See Market Value

**TORRENS** – System of registration of land titles by District Court Order resulting in the creation of a Certificate of Title. All subsequent transactions affecting the property are noted upon the certificate.

**TOTAL MARKET VALUE** - The total of all estimated market values in the county.

**TOTAL NET TAX CAPACITY** - See Tax Capacity

**TOTAL TAXABLE VALUE** - Local taxable value with the addition of fiscal disparities' distributions.

**TURNBACKS** – Turnbacks improve service to the public by matching ownership of roadways with the jurisdiction that can best maintain and manage them. Typically the county will make an investment in the road before it is turned back to the local jurisdiction. The State of Minnesota also turns back roads to the county and, in this case, has set aside a special turnback account to pay for the road upgrades prior to turning them back to the county.

**USER FEE or USER CHARGE**- A fee paid for a public service or use of a public facility by the individual or organization benefiting from the service.

**WCRRRA** - Washington County Regional Rail Authority