

2005 Adopted Budget

Washington
**County**

Budget-in-Brief

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WASHINGTON COUNTY 2005 BUDGET OVERVIEW

The Washington County Board of Commissioners has developed a 2005 balanced budget that substantially maintains current levels of service and program delivery despite increasing costs of doing business, state-mandated cost shifts to the county level and a growing population with high expectations for service. The Board responded to these pressures with 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

The County Board annually adopts principles to guide budget development. In 2005 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 three 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. Confirming that services are being provided in an effective and efficient manner is important to commissioners. In addition to the county's long-standing performance measurement effort, a grant from the National Civic Innovation Center will help the county to determine what outcomes are important to residents. Overarching all these principles is the goal of maintaining excellent customer service and constituent response even when confronted with budget reductions.

Washington County has the Lowest Tax Rate in the State

The principles that guide budget development have reinforced the county's sound fiscal management as evidenced by several important measures. The county has won the Government Finance Officers Association Distinguished Budget and Financial Reporting awards numerous 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 spending and ranks 87 out of 87 counties for the lowest tax rate in 2005. This means that if any house in Washington County were located in another county in the state, the taxpayer would pay more county property tax. In 2005 the tax rate will decrease from 31.2 percent to 28.6 percent. For the past several years, Washington County has held tax increases to a minimum while continuing to provide necessary services for its rising population. In 2005 the population of Washington County is expected to increase over 4,300 to an estimated 222,016. The number of households is estimated to increase 2,200 to 81,854.

The Budget and the Tax Levy: A Closer Look

The 2005 budget is \$142.4 million, a 1.5 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 \$66.5 million; a 5.5 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.). However, because of reductions in state financial assistance and program grants 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 2005 gross property tax has increased to 52 percent of all revenues. Conversely, in 2000 intergovernmental revenues accounted for 27 percent of all revenue; in 2005 this percentage has dropped to 25 percent.

The 2005 budget comprises total expenditures of \$142,376,700, which are funded as follows:

- 52.0 percent from the gross property tax levy (\$66.5 million net property tax levy, \$7.5 million County Program Aid)
- 25.0 percent from intergovernmental funds - federal, state (excluding County Program Aid)
- 7.0 percent from interest, rents, and miscellaneous sources,
- 10.0 percent from licenses, permits, fees, fines, and forfeitures,
- 5.0 percent from other taxes, and
- 1.0 percent planned use of fund balance.

Significant impacts on the 2005 budget include:

- Continued estimated population growth of 2.0 percent, an increase in the number of parcels of approximately 1.7 percent and a 2.8 percent increase in the number of households,
- Inflation,
- State-mandated 8 percent increase in the Court's budget and loss of state court aid, and
- Increased debt service payments due to a \$25 million general obligation bond issuance in 2003.

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 \$99 or 3.5 percent annually. This number, which was calculated using a median-priced home of \$245,500, demonstrates the actual impact on property taxes. During that same time period, this home's value would have increased by slightly more than \$95,500 or 64 percent or over 10 percent annually.

Staffing Levels Remain Low

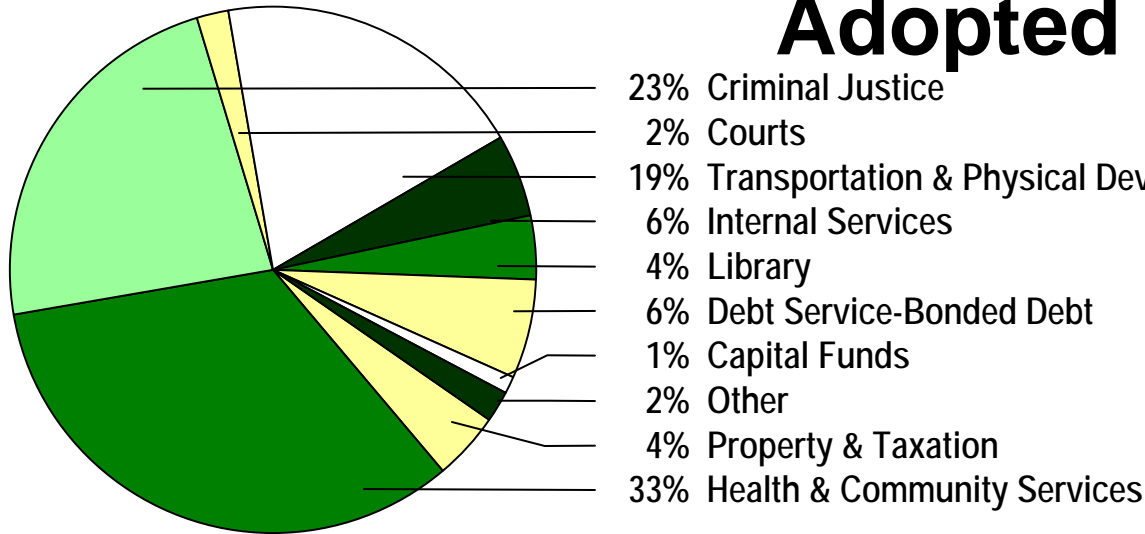
Washington County continues to have one of the lowest rates of employees per capita in the Twin Cities metropolitan area. In 2005 the county will add a net increase of 14.54 FTEs at a total cost of \$906,200 compared to the 2004 adopted budget FTE complement. Of these additions, 7.0 FTEs were previously authorized positions for which funding was unavailable due to budget cuts. Funding from federal/state grants or fee revenue will pay for \$683,300 or 75 percent of the new positions. The property tax levy will provide \$222,900 in funding for the remaining 25 percent of the positions' costs. Throughout the coming year, 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.

Washington County Meets the Budget Challenge

Development of a budget is never an easy task, particularly in today's economic conditions. The 2005 Washington County budget addresses the dual challenges of meeting the needs and demands of a growing population while coping with the repercussions of the loss of state-shared revenues suffered in 2003 and the continuing shift of new costs from the state to counties. The state takeover of the district court will result in the loss of \$645,000 in court-related revenues and payments to the county. A planned annual increase in debt service of 4 percent to repay the 2003 bond issuance of \$25 million increased 2005 costs by \$315,000. In the face of these challenges, the County Board approved a modest property tax levy increase and minor program modifications that allows for a balanced budget in light of the new reality that requires the county to become increasingly reliant on its own funding sources.

Adopted 2005 Budget

\$142,376,700



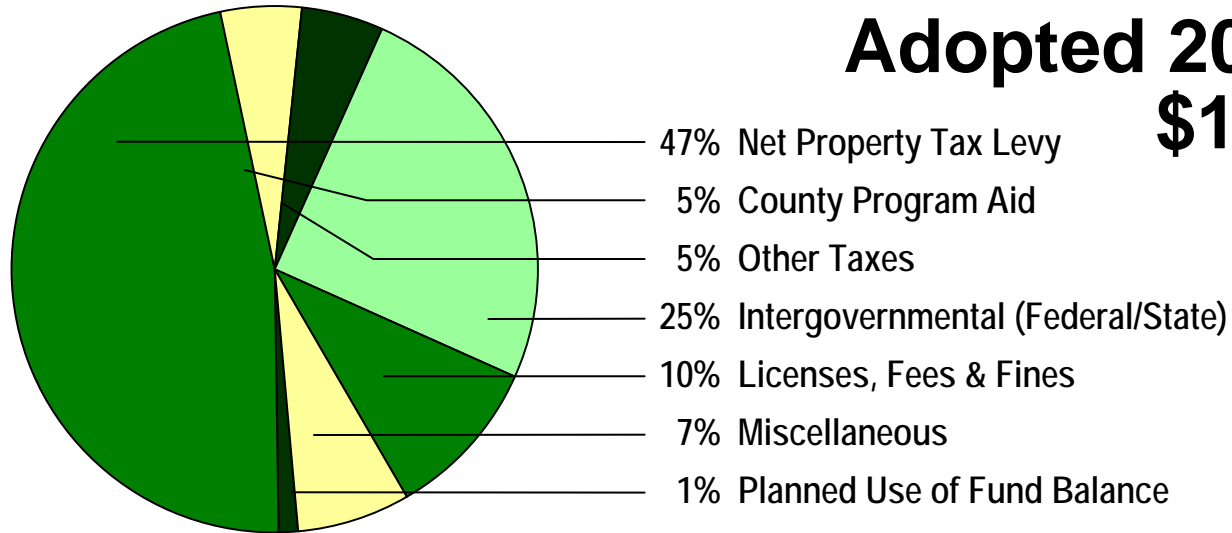
Departments	2002 Actual	2003 Actual	2004 Adopted Budget	2005 Adopted Budget	INC (DEC)	Percent INC (DEC)
Property and Taxation	\$5,713,900	\$5,933,400	\$6,032,500	\$6,155,600	\$123,100	2.00%
Health & Community Services	45,823,900	46,613,100	46,097,600	46,355,100	257,500	0.56%
Criminal Justice	30,257,600	30,363,100	31,441,600	32,325,700	884,100	2.73%
Courts*	4,268,800	4,454,700	4,829,800	3,149,000	(1,680,800)	-53.38%
Transportation & Physical Development	19,966,800	24,928,000	28,065,800	27,728,500	(337,300)	-1.22%
Internal Services	7,983,300	7,759,700	7,593,500	8,709,600	1,116,100	12.81%
Library	4,644,800	4,769,800	4,834,500	5,053,300	218,800	4.33%
Debt Service-Bonded Debt	7,648,000	7,332,800	7,877,400	8,681,900	804,500	9.27%
Capital Funds	7,872,000	4,056,300	904,100	1,715,200	811,100	47.29%
Other	1,600,000	1,752,600	2,540,100	2,502,800	(37,300)	-1.49%
Total Expenditures:	\$135,779,100	\$137,963,800	\$140,216,900	\$142,376,700	\$2,159,800	1.54%

* Transferring to State on 7/1/05

Revenue Sources

Adopted 2005 Budget

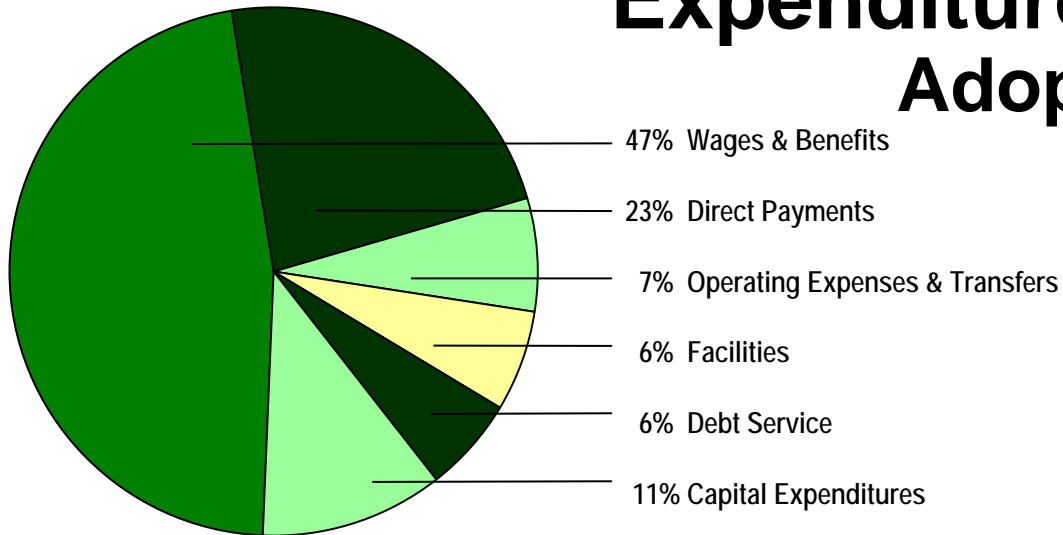
\$142,376,700



Revenue Sources	2002 Actual	2003 Actual	2004 Adopted Budget	2005 Adopted Budget	INC (DEC)	Percent INC (DEC)
Net Property Tax Levy	\$55,171,900	\$58,750,000	\$63,059,700	\$66,520,800	3,461,100	5.49%
Homestead & Agricultural Credit/County Program Aid	8,609,400	6,786,100	7,057,300	7,457,100	399,800	5.67%
Other Taxes	6,490,400	6,303,000	7,243,400	7,375,300	131,900	1.82%
Intergovernmental (Federal/State/Local)	38,298,100	39,840,700	37,675,100	35,274,700	(2,400,400)	-6.37%
Licenses, Fees & Fines	15,422,900	16,319,200	15,032,700	14,725,900	(306,800)	-2.04%
Miscellaneous, Interest, Rent	11,047,600	36,514,200	10,109,000	10,052,800	(56,200)	-0.56%
Planned Use (Contrib.) Fund Balance	738,800	(26,549,400)	39,700	970,100	930,400	100.0+%
Total Revenues:	\$135,779,100	\$137,963,800	\$140,216,900	\$142,376,700	\$2,159,800	1.54%

Washington County, Minnesota

Expenditures by Category Adopted 2005 Budget



Expenditures by Category	2002 Actual	2003 Actual	2004 Adopted Budget	2005 Adopted Budget	INC (DEC)	Percent INC (DEC)
Wages & Benefits	\$61,494,100	\$64,026,200	\$67,137,300	\$67,358,500	221,200	0.33%
Direct Payments	34,765,700	34,619,000	32,661,500	32,313,700	(347,800)	-1.08%
Operating Expenses & Transfers	9,734,800	9,590,500	10,058,700	9,953,100	(105,600)	-1.06%
Facilities	7,104,900	7,955,600	7,828,800	8,096,600	267,800	3.31%
Debt Service-Countywide	7,840,900	7,491,600	8,063,200	8,809,300	746,100	8.47%
Capital Expenditures	14,838,700	14,280,900	14,467,400	15,845,500	1,378,100	8.70%
Total Expenditures:	\$135,779,100	\$137,963,800	\$140,216,900	\$142,376,700	2,159,800	1.54%

Washington County, Minnesota

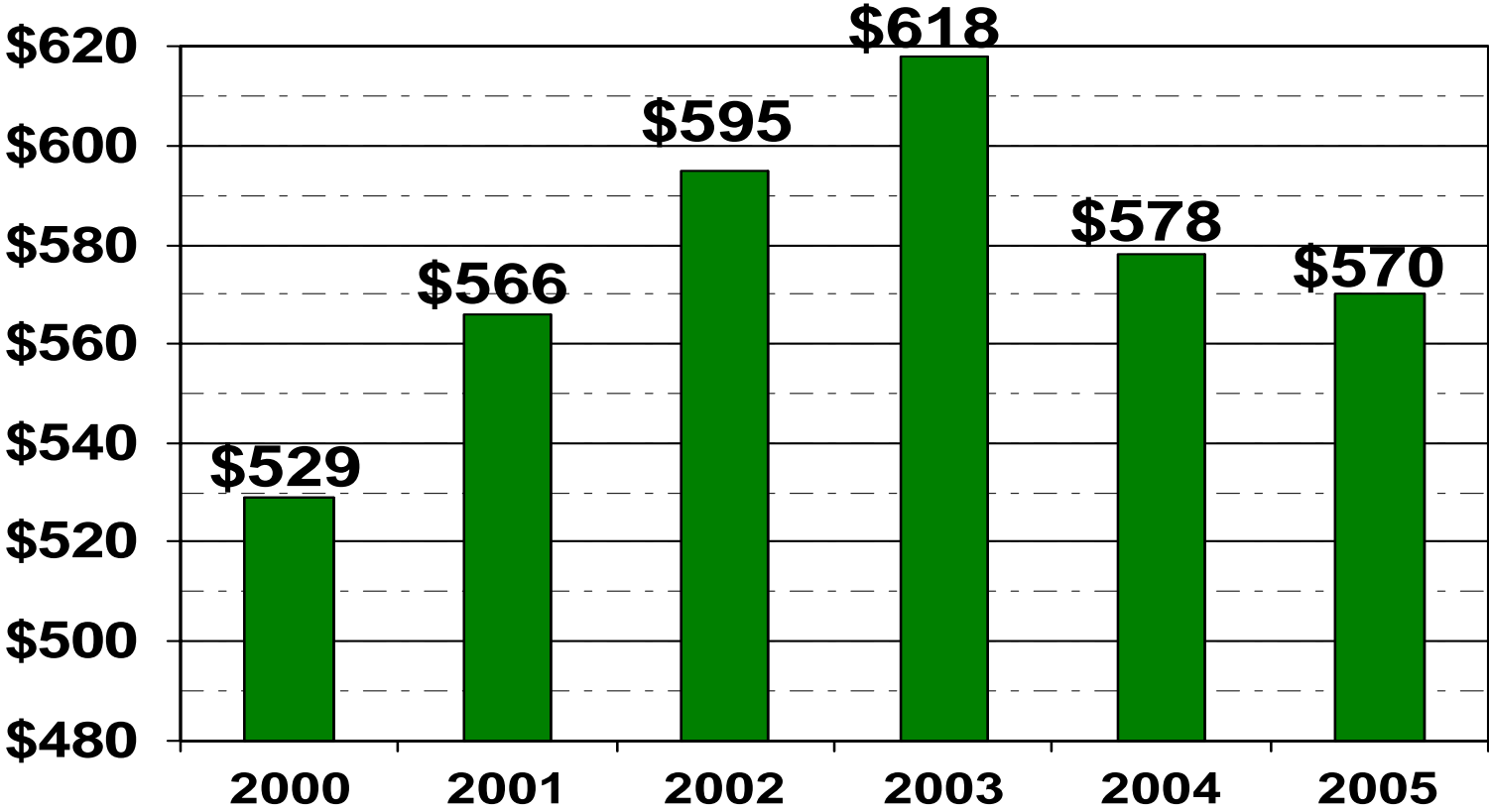
**WASHINGTON COUNTY
2002-2005 BUDGETED EXPENDITURE COMPARISONS**

	Actual 2002	Adopted Budget 2003	Actual 2003	Adopted Budget 2004	Adopted Budget 2005	Inc/ (Dec)	% Chng
PROPERTY & TAXATION							
Assessment, Taxpayer Services & Elections Recorder	4,581,400	4,622,300	4,608,500	4,755,500	4,913,700	158,200	3.3%
	1,132,500	1,234,800	1,324,900	1,277,000	1,241,900	(35,100)	-2.7%
Subtotal:	5,713,900	5,857,100	5,933,400	6,032,500	6,155,600	123,100	2.0%
HEALTH & COMMUNITY SERVICES							
Public Health and Environment	11,439,800	12,290,000	12,021,300	12,246,500	12,999,400	752,900	6.1%
Community Services	34,384,100	40,030,300	34,591,800	33,851,100	33,355,700	(495,400)	-1.5%
Subtotal:	45,823,900	52,320,300	46,613,100	46,097,600	46,355,100	257,500	0.6%
CRIMINAL JUSTICE							
Attorney	3,557,400	3,745,200	3,501,800	3,603,400	3,722,200	118,800	3.3%
Community Corrections	7,996,400	7,865,000	7,340,800	8,406,300	8,589,400	183,100	2.2%
Sheriff	18,703,800	19,541,900	19,520,500	19,431,900	20,014,100	582,200	3.0%
Subtotal:	30,257,600	31,152,100	30,363,100	31,441,600	32,325,700	884,100	2.8%
COURTS							
Court Administration	4,021,600	4,252,800	4,147,800	4,498,300	2,829,800	(1,668,500)	-37.1%
Law Library	247,200	279,600	306,900	331,500	319,200	(12,300)	-3.7%
Subtotal:	4,268,800	4,532,400	4,454,700	4,829,800	3,149,000	(1,680,800)	-34.8%
TRANSPORTATION & PHYSICAL DEVELOPMENT							
Road & Bridge	11,934,500	21,750,300	14,115,400	18,281,300	17,570,200	(711,100)	-3.9%
Facilities	4,189,900	5,485,000	5,197,200	5,306,900	5,561,900	255,000	4.8%
Parks	2,292,300	2,609,900	4,025,100	2,374,900	2,606,200	231,300	9.7%
Survey/Land Management	1,415,300	1,417,000	1,482,000	1,410,400	1,445,000	34,600	2.5%
Regional Rail	134,800	575,400	108,300	692,300	545,200	(147,100)	-21.2%
Subtotal:	19,966,800	31,837,600	24,928,000	28,065,800	27,728,500	(337,300)	-1.2%
INTERNAL SERVICES							
Financial Services	1,467,500	1,382,800	1,313,700	1,210,500	1,231,200	20,700	1.7%
Administration	1,670,000	1,730,500	1,610,200	1,655,400	1,679,400	24,000	1.4%
Human Resources	855,500	943,300	876,800	906,400	946,700	40,300	4.4%
Information Technology	3,990,300	3,955,100	3,959,200	3,821,200	4,852,300	1,031,100	27.0%
Subtotal:	7,983,300	8,011,700	7,759,900	7,593,500	8,709,600	1,116,100	14.7%
Total Departmental Budgets:	\$114,014,300	\$133,711,200	\$120,052,200	\$124,060,800	\$124,423,500	\$362,700	0.3%

**WASHINGTON COUNTY
2002-2005 BUDGETED EXPENDITURE COMPARISONS**

	Actual 2002	Adopted Budget 2003	Actual 2003	Adopted Budget 2004	Adopted Budget 2005	Inc/ (Dec)	% Chng
OTHER							
Commissioners	332,400	353,500	343,400	364,200	374,700	10,500	2.9%
General Operations	1,058,100	1,882,700	1,083,300	2,175,900	2,128,100	(47,800)	-2.2%
Mission Directed	209,500	0	326,000	0	0	0	-
Subtotal:	1,600,000	2,236,200	1,752,700	2,540,100	2,502,800	(37,300)	-1.5%
LIBRARY	4,644,800	4,992,300	4,769,800	4,834,500	5,053,300	218,800	4.5%
DEBT SERVICE-BONDED DEBT	7,648,000	7,660,800	7,332,800	7,877,400	8,681,900	804,500	10.2%
Total Operating Budgets:	\$127,907,100	\$148,600,500	\$133,907,500	\$139,312,800	\$140,661,500	1,348,700	1.0%
CAPITAL FUNDS							
Cap. Rpr./Park Land Acq./Hist. Ct. House	539,500	614,800	618,300	798,700	798,900	200	0.0%
Capital Improvement Projects	7,332,500	814,500	3,438,000	105,400	916,300	810,900	769.4%
Subtotal:	7,872,000	1,429,300	4,056,300	904,100	1,715,200	811,100	89.7%
TOTAL COUNTY BUDGET	\$135,779,100	\$150,029,800	\$137,963,800	\$140,216,900	\$142,376,700	2,159,800	1.54%

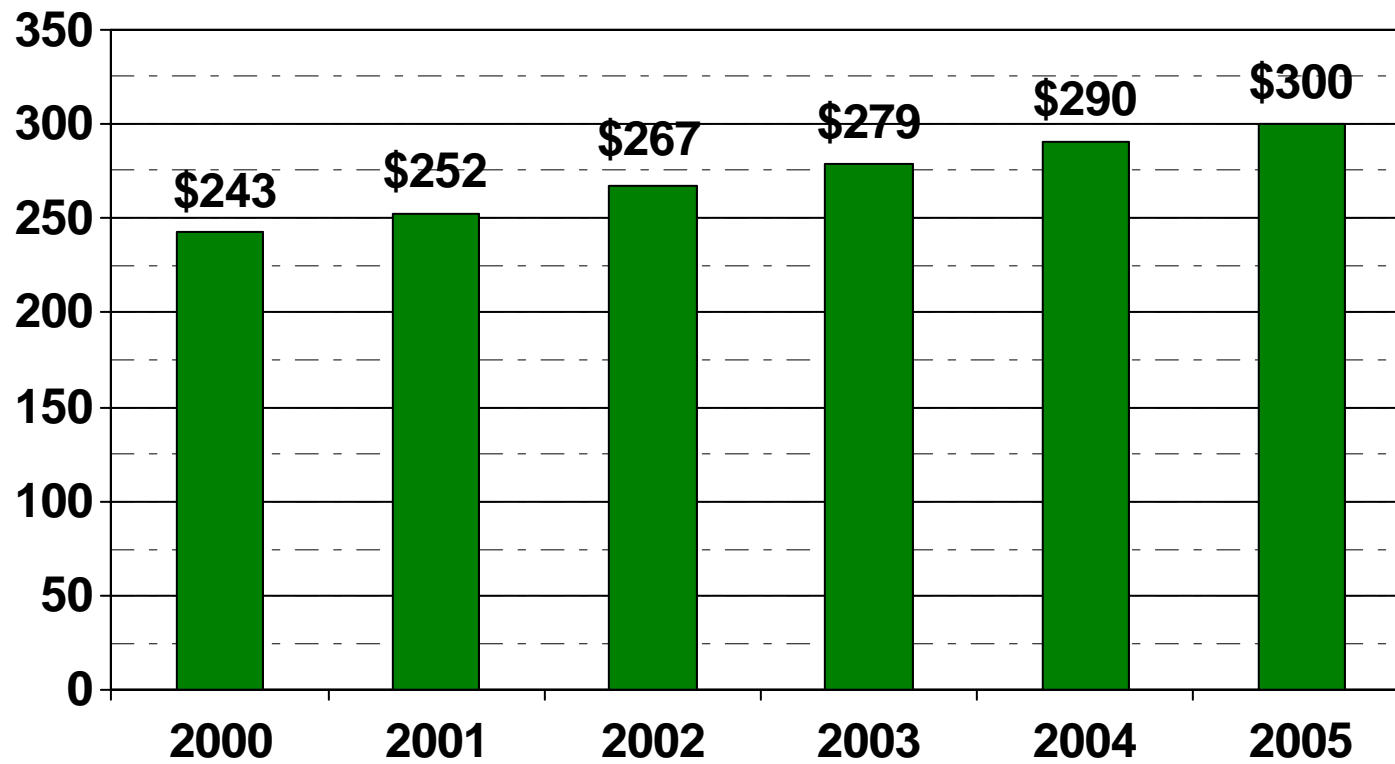
Budgeted Operating Costs per Capita*



* Excludes capital

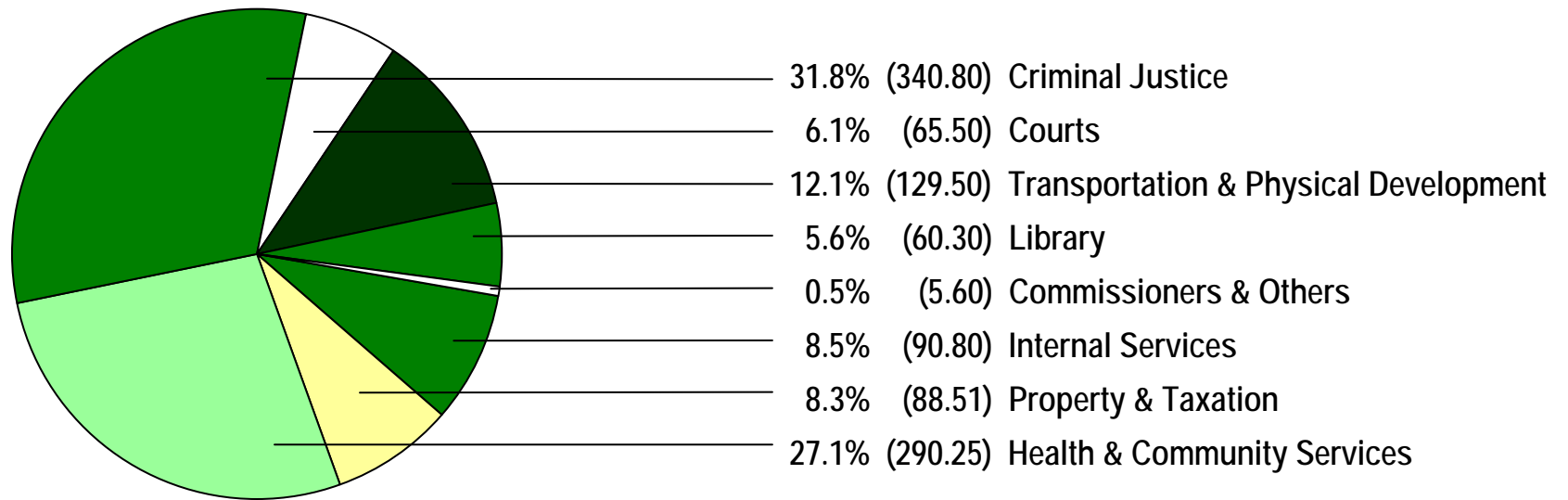
Washington County, Minnesota

Levy Per Capita 2000-2005



Washington County, Minnesota

Washington County Employees Full-Time Equivalents Adopted 2005 Budget



Criminal Justice and Health & Community Services
account for nearly 60% of all County employees

Total FTEs *1,071.26

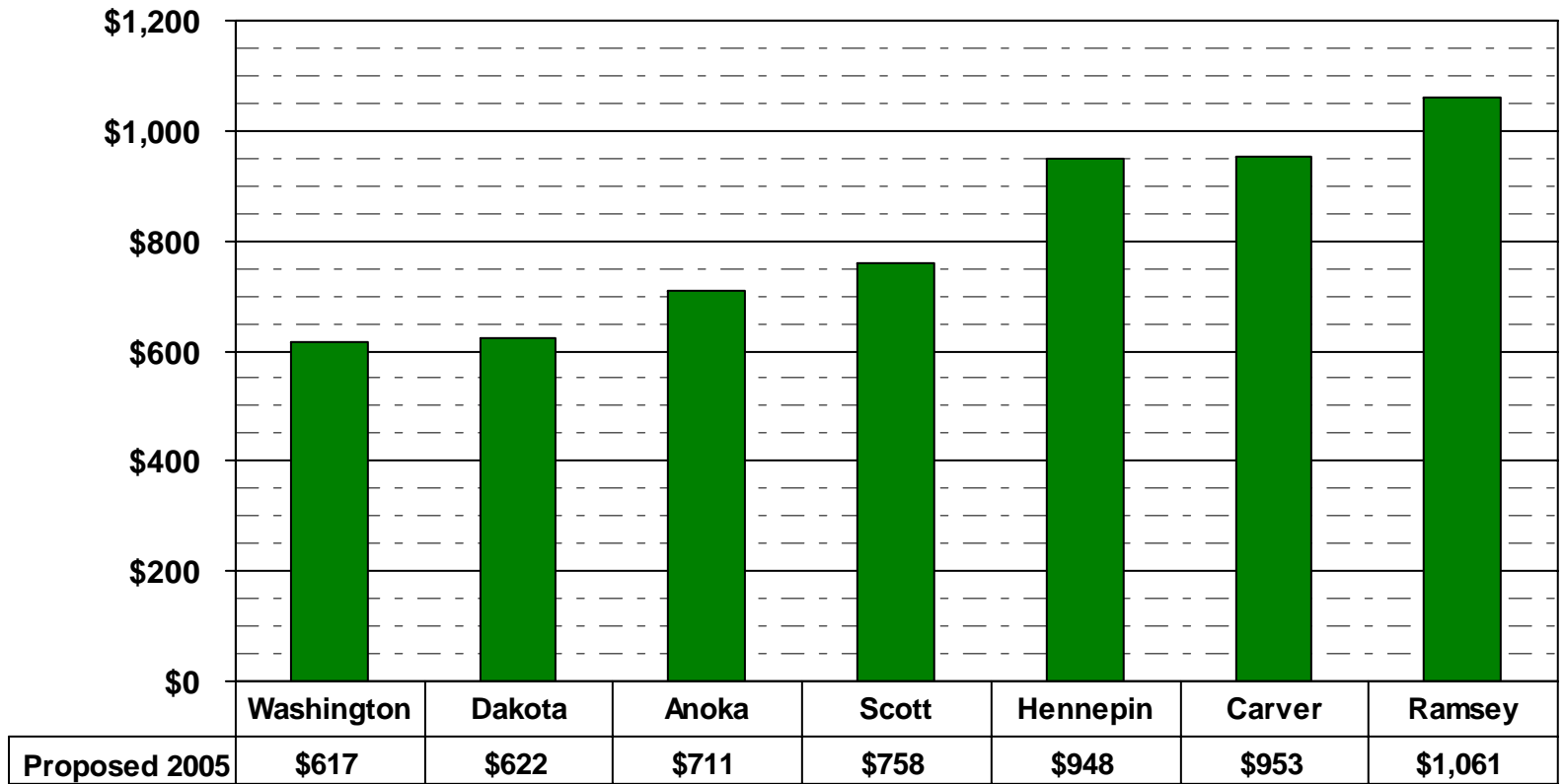
Washington County, Minnesota

WASHINGTON COUNTY

2002-2005 Full-Time Equivalents (FTE) COMPARISON

DEPARTMENTS	2002 Actual FTE's	2003 Amended FTE's	2004 Adopted FTE's	2004 Changes FTE's	2004 Amended FTE's	2005 New FTE's	2005 Net Change FTE's	2005 Adopted FTE's
PROPERTY & TAXATION								
Assessment, Taxpayer Services & Elections	71.50	69.81	68.81	0.00	68.81	1.2	1.20	70.01
Recorder	19.00	21.00	21.00	(2.50)	18.50	0.00	(2.50)	18.50
	90.50	90.81	89.81	(2.50)	87.31	1.20	-1.30	88.51
HEALTH & COMMUNITY SERVICES								
Public Health & Environment	78.20	72.85	72.85	0.90	73.75	1.50	2.40	75.25
Community Services	213.50	211.60	211.60	(3.60)	208.00	7.00	3.40	215.00
Subtotal:	291.70	284.45	284.45	(2.70)	281.75	8.50	5.80	290.25
COURTS								
Court Administration	60.50	62.50	62.50	0.00	62.50	1.00	1.00	63.50
Law Library	1.50	2.00	2.00	0.00	2.00	0.00	0.00	2.00
Subtotal:	62.00	64.50	64.50	0.00	64.50	1.00	1.00	65.50
CRIMINAL JUSTICE								
Attorney	44.80	42.80	42.80	0.00	42.80	0.00	0.00	42.80
Community Corrections	81.50	78.00	78.00	(1.00)	77.00	2.50	1.50	79.50
Sheriff	223.50	215.50	215.50	2.00	217.50	1.00	3.00	218.50
Subtotal:	349.80	336.30	336.30	1.00	337.30	3.50	4.50	340.80
TRANSPORTATION/PHYS. DEVELOPMENT								
Highways	57.75	52.85	52.85	1.30	54.15	0.00	1.30	54.15
Parks	18.10	18.10	18.10	0.00	18.10	1.00	1.00	19.10
Facilities	38.43	37.43	37.43	(0.98)	36.45	0.00	(0.98)	36.45
Survey/Land Management	19.97	18.97	18.97	(0.02)	18.95	0.00	(0.02)	18.95
Regional Rail	1.25	1.15	1.15	(0.30)	0.85	0.00	(0.30)	0.85
Subtotal:	135.50	128.50	128.50	0.00	128.50	1.00	1.00	129.50
INTERNAL SERVICES								
Financial Services	27.10	23.10	23.10	0.00	23.10	0.00	0.00	23.10
Administration	20.30	19.40	19.40	0.30	19.70	0.00	0.30	19.70
Human Resources	10.00	9.00	9.00	1.00	10.00	0.00	1.00	10.00
Information Technology	37.50	35.00	36.00	1.00	37.00	1.00	2.00	38.00
Subtotal:	94.90	86.50	87.50	2.30	89.80	1.00	3.30	90.80
Total Departmental Budgets:	1,024.40	991.06	991.06	(1.90)	989.16	16.20	14.30	1,005.36
OTHER								
Commissioners	5.00	5.00	5.00	0.00	5.00	0.00	0.00	5.00
Internal Auditor/Other	3.00	0.60	0.60	0.00	0.60	0.00	0.00	0.60
Subtotal:	8.00	5.60	5.60	0.00	5.60	0.00	0.00	5.60
LIBRARY								
	60.80	60.06	60.06	(0.26)	59.80	0.50	0.24	60.30
							0.00	
GRAND TOTAL	1,093.20	1,056.72	1,056.72	(2.16)	1,054.56	16.70	14.54	1,071.26

County Portion Tax Comparisons on a \$215,000 Homestead Seven Metropolitan Counties*

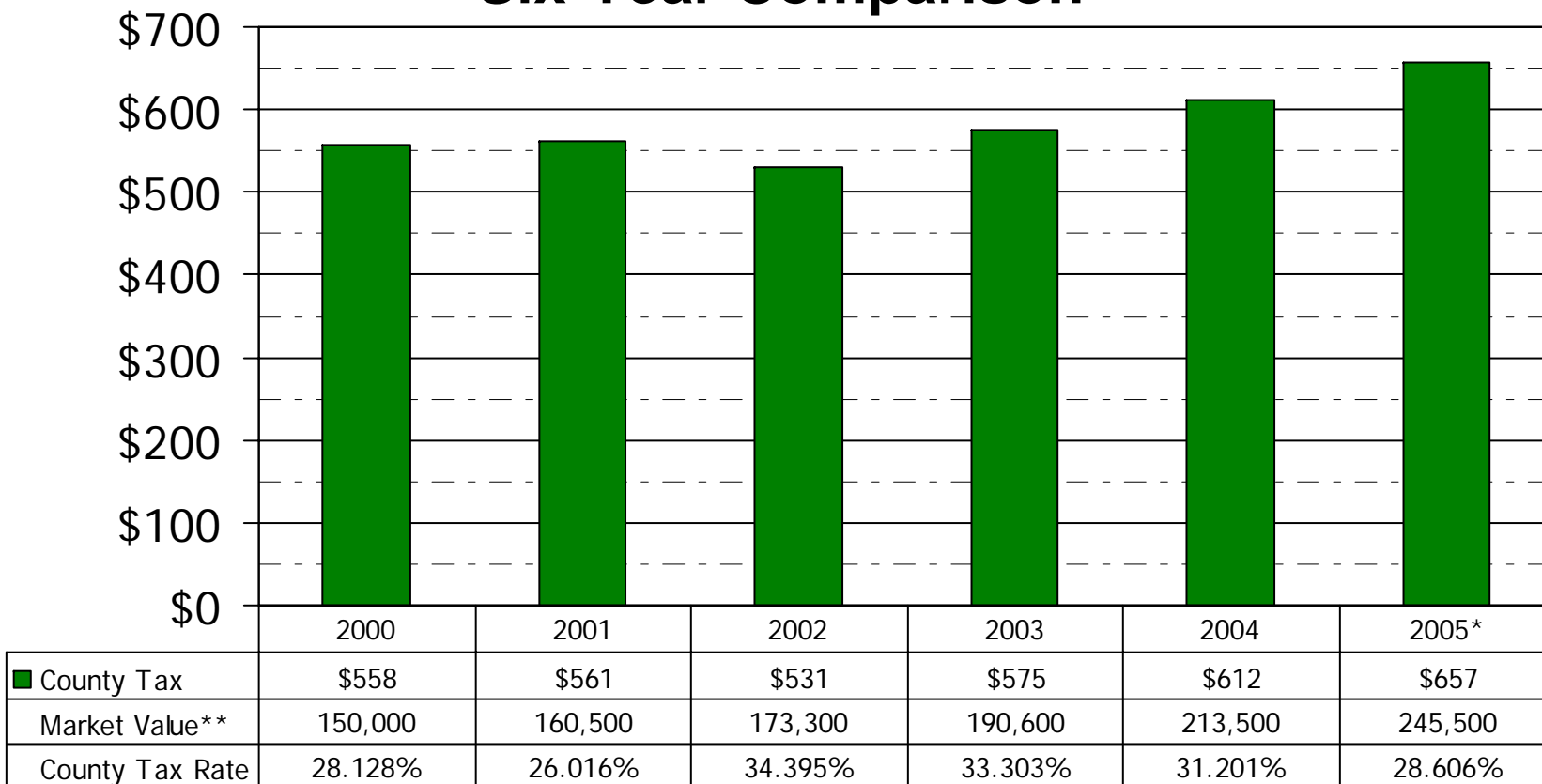


Note: Tax is gross tax before credit

*Includes Library Levy

Washington County, Minnesota

County Portion of Tax Six-Year Comparison

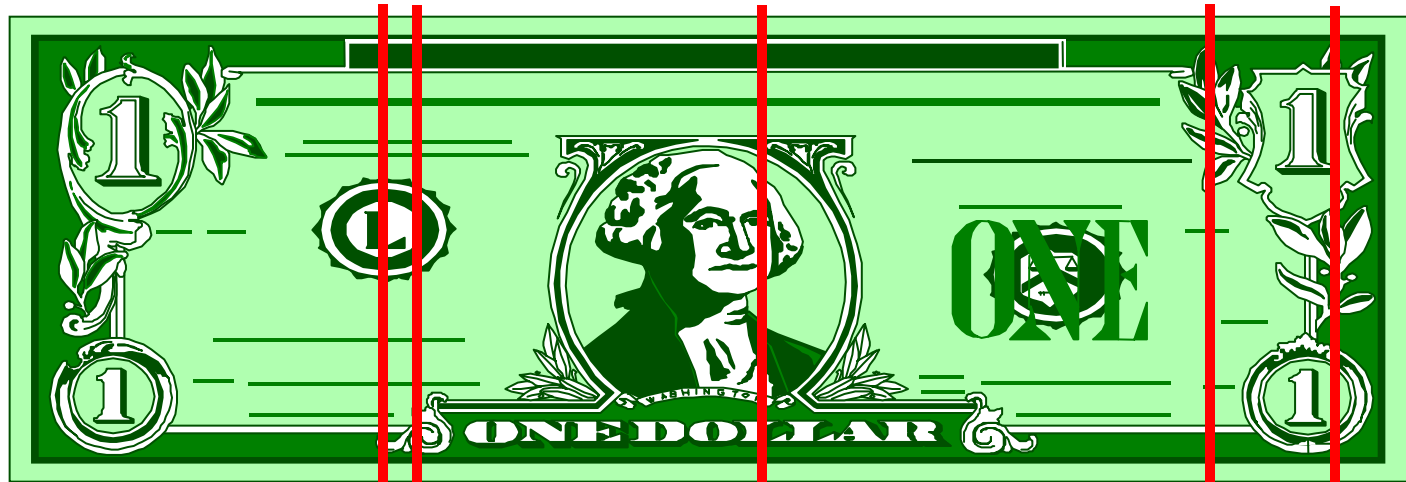


**Pay 2005 is a preliminary estimate.*

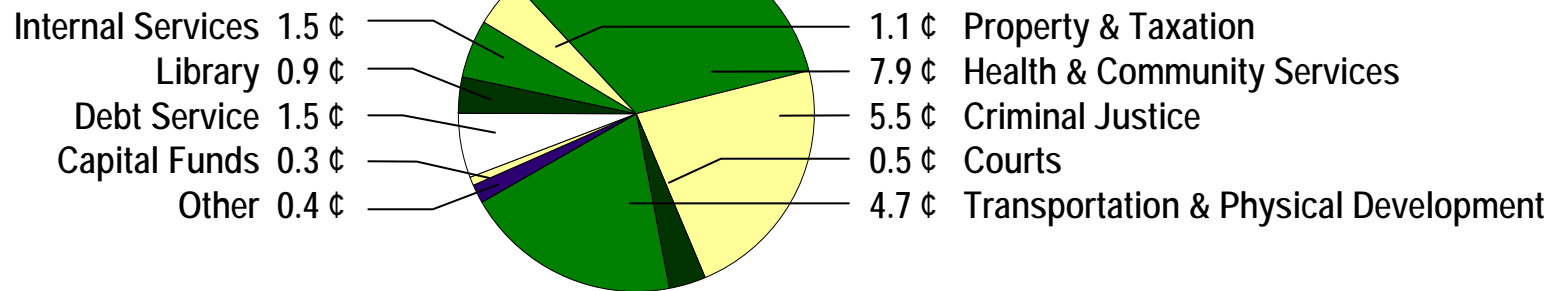
***Assumes the market value increases each year by the average countywide percentage.*

Washington County, Minnesota

Property Tax Distribution Where Does Each Dollar Go?



Cities/Towns	County	School Districts	State	Other
27.0 ¢	24.3 ¢	31.9 ¢	8.9 ¢	5.4 ¢
	*TIFs 2.5 ¢			



*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 2005, ATSE will process 28,000 mortgages, 9,000 property deeds, 8,200 homestead applications and 170,000 property tax payments; answer over 62,000 telephone calls; mail nearly 93,000 tax statements and 93,000 valuation notices; and handle over 259,000 motor vehicle and drivers license transactions.
- In 2005, ATSE will work with the school districts within Washington County to administer the school district elections; the elections in the cities of Mahtomedi, St. Paul Park and White Bear Lake; and the elections in the townships of Baytown, Denmark, May, New Scandia and West Lakeland.

Recorder

- The County Recorder's Office records and preserves the record of over 400 different types of documents.
- The Abstract Division will record over 70,000 real estate and related documents in 2005. 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 11,000 real estate documents in 2005. 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 2005 this division will process 3,200 certified birth records, 6,000 certified death records, and 1,600 marriage applications.
-

Health and Community Services

Community Services

- Over 4,000 persons receive some type of social service each month to resolve problems related to safety, basic needs, or independence.
- Almost 1,000 persons with developmental disabilities will receive services in 2004.
- In 2004 agency staff will respond to approximately 7,440 calls regarding services for seniors and vulnerable adults. Staff will conduct over 300 adult abuse investigations and provide home care to 350 clients.
- On any day throughout the year about 160 children are in out-of-home care at a budgeted annual cost of \$3,693,800 for 2004.
- Agency staff expects to assess 975 reports of child maltreatment/child welfare in 2004.
- The Child Support unit expects to collect \$26,000,000 in child support for families and to handle an estimated 6,600 child support cases in 2004.
- Agency staff regularly manages publicly-financed health care coverage for about 10,000 persons. The majority are children, elderly persons, and disabled individuals.
- During 2004 Adult Mental Health expects to serve 781 persons who are seriously persistently mentally ill (SPMI).
- Human Services Inc., expects to complete 2,400 chemical health assessments in 2004.
- In 2004, 760 persons are expected to be admitted to detoxification centers, receiving 1,780 days of detoxification.
- The Children's Mental Health unit expects to provide 240 children with case management services, 1,400 children with child outpatient services, and 450 children with child psychiatry services in 2004.

- During 2004, 2,200 persons are expected to receive hands on assistance from employment counselors. These individuals and many more are expected to make 20,000 visits to the Workforce Center to use its job search computers and other resources.
- There are 17,799 veterans living in Washington County. In 2004 the veterans of Washington County are expected to receive \$13 million in compensation, pension and insurance benefits, and \$9 million (1,800 patients) in Veteran's Administration medical care.

Public Health and Environment

- The Environment Division estimates that 730 food and lodging establishments will be licensed; 440 septic permits will be issued; and 800 well water tests will be conducted.
- The household hazardous waste facility will collect over 55,670 tons of waste; staff will make 13,600 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 2,600 immunizations; investigate 900 disease inquiries; serve 2,200 women, infants and children as part of the Women Infant & Children (WIC) program; and make 5,000 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; 280 personal care attendant assessments will be conducted; and 2,800 hours will be spent in case management of the elderly and disabled.
- Emergency Preparedness will collaborate to collaborate to 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 800 felony cases in 2005. 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 2005 the Juvenile Division will process over 2,500 referrals from law enforcement agencies for prosecution of crimes committed by juveniles and will receive approximately 60 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. Referrals for other services such as financial assistance, counseling and return of property are also provided. 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 2004 the Home Detention program projects enrollment of 297 inmates serving 9,653 days. Work Release is expected to be used by approximately 112 inmates serving 4,047 days. These programs generate approximately \$250,000 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 31,000 calls for service and has a complement of six patrol dogs.
- Approximately 41,955 911 calls will be received by the communication center of the Special Services Division.
- The Investigations Division conducts investigations related to illegal activities including fraud and narcotics.

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 90,000 hours back to the community, save over 10,000 days in the jail and save taxpayers about \$750,000.
- Probation staff will collect \$236,300 of restitution for victims of crime.
- Probation officers will assist over 200 families in resolving custody disputes.
- Offenders on supervision will pay \$215,600 to offset the cost of supervision.

Courts

- Caseloads by filing are estimated as follows: Civil – 5,100; Family - 1,800; Juvenile – 1,500; Probate – 420; Criminal – 2,000; and Traffic – 37,000. The total case filings are estimated to be 47,820.

Transportation and Physical Development (TPD)

- In 2005 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 15,000 gallons of paint will be used in 2005 for striping the county's 287 miles of county road and over 13,000 traffic signs; 15 bridges and 74 traffic signals are maintained by the department.
- The Parks Division operates eight county parks, totaling 4,291 acres, with 182 miles of trails.
- An estimated 1,200,000 visitors will use the parks including over 125,000 swimmers.
- The Facilities Division cleans and maintains twelve county buildings. This division also oversees all minor and major remodeling and new construction projects.
- Survey and Land Management provides the public and other county departments with survey and land information, land use, and zoning.

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 will provide 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.
- Hours of service in 2004 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.
- The Lake Elmo branch was closed in June 2003 due to flooding in the leased space. An alternate space has not yet been identified.
- 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 card, 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.
- Loan projections for each of the libraries for 2004 are: Stafford – 810,727; Park-Grove 293,589; Forest Lake - 315,960; Wildwood – 207,719; Oakdale – 237,798; Valley – 48,710; Marine – 35,500; and Newport – 4,396.
- Total loans for all Washington County libraries for 2004, not including the two associated city libraries, are projected at 1,954,399.

Washington County, Minnesota Budget-in-Brief

When You Need to Know More . . .

651-430-6001	Administration
651-430-6175	Assessment, Taxpayer Services and Elections
651-439-6901	Community Services
651-430-6115	County Attorney
651-430-6263	Court Administration
651-430-6900	Community Corrections
651-430-6030	Financial Services
651-430-6081	Human Resources
651-430-6419	Information Technology
651-275-8500	Library (Main Office)
651-430-6655	Public Health and Environment
651-430-6755	Recorder
651-430-7600	Sheriff
651-430-4300	Transportation and Physical Development

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 write or call if you have any questions or comments.

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.

CAPITAL EXPENDITURES – Expenditures costing \$5,000 or more that have a life span of at least five years. These expenditures are included in the Capital Improvement Plan.

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 PROJECTS - Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CERTIFIED PROPERTY TAX LEVY – See Net Property Tax Levy

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.

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.

GENERAL FUND – Funds supported by taxes and fees that have unrestricted use.

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.

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

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

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.

LOCAL TAXABLE VALUE - See Tax Capacity

MANDATE – Legislation passed by the state or federal government requiring action or provision of services and/or programs. Examples include 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.”

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.

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

PERFORMANCE MEASURES (INDICATORS) - The intent of the performance measurement effort is to integrate outcome orientation into the county’s ongoing decision-making process. Performance indicators measure different specific aspects of a program to provide information and insight into how a program is actually functioning in comparison to its intended outcomes. Selected measures from the county’s departments have been included in this budget document.

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

REFERENDA MARKET VALUE - Rate applied to the taxable market value of a property to calculate the market value referenda tax for certain referendum levies that are based on market value instead of tax capacity.

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.

SPMI - Serious and Persistent Mental Illness

SPECIAL PROJECTS 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.

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

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. Determined by adding together the tax rates for the county, municipality, school district, and special taxing districts whose jurisdiction the property located. 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.

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

WOMEN, INFANTS AND CHILDREN (WIC) - A government nutrition program for low-income families with young children.