



2007 Adopted Budget
Budget-in-Brief

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WASHINGTON COUNTY 2007 ADOPTED BUDGET OVERVIEW

We are pleased to present the 2007 overall county Budget-in-Brief document. The 2007 budget balances fiscal responsibility with the need to ensure quality county services, and includes total expenditures of \$178.4 million, an increase of \$28.2 million, or 18.8 percent more than the 2006 adopted budget. The adopted 2007 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 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.

Nine guidelines were used to develop the 2007 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 merely improve convenience;
- 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 Board approved a modest increase in property tax. 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 2007 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 total taxable market value of 13.6 percent for 2007, 3.8 percent of which can be attributed to new construction and 8.1 percent to inflation or other factors. The median residential taxable market value of a single-family home in Washington County in 2006 was \$235,800 and is estimated to rise to \$250,000 in 2007.

Property Taxes

The certified, or net property tax levy for Washington County is \$75.9 million, a 7.9 percent increase over 2006. Approximately 42 percent of the 2007 budget is funded from the net property tax levy. This budget year's gross property tax levy (net property tax levy plus County Program Aid) is nearly 50 percent of the total budget. This phenomenon is expected to continue into the future as the county becomes less reliant on other levels of government for its funding.

Despite an overall increase in tax levy, our property tax rate is projected to be the second lowest in the State of Minnesota. According to preliminary levy information reported by counties to the State of Minnesota, Washington County ranks 81 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 2007. This means that if any house in Washington County were located in any other county, except for one, the taxpayer would pay more in county property taxes. In 2007 the tax rate will decrease from 27.0 percent to 25.7 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 and safety. Steady growth and a desire to bring services closer to citizens is driving the 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 adopted 2007 budget includes costs to prepare for the opening of these new facilities in 2007. 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. Operating expenses had an increase of 18.7 percent in the 2007 adopted budget, while the cost of employee wages and benefits increased 7.7 percent, resulting from a 2.75 percent cost of living adjustment, higher health insurance costs, and the addition of approximately 20 new positions. Direct payments, which include payments for contracted services and payments for materials, increased 8.9 percent. Facility costs increased 7.2 percent and countywide debt service increased 3.7 percent. Capital expenditures increased nearly 95 percent due to major road projects scheduled for completion in 2007.

County Capital Expenditures

Expenditures in the 2007 capital budget total \$34.5 million, an increase of nearly 95% or \$16.7 million more than the 2006 adopted budget. Major capital projects account for much of the overall budget increase and include \$16.3 million for transportation improvements and \$18.2 million in a variety of other projects such as regional rail expenditures and transit improvements, park improvements, facility repairs, replacement of fleet vehicles, and the continued phase-in of an 800 megahertz public safety radio communications system. And finally, office technology needs will be met in preparation of the two new Washington County service centers scheduled to open in 2007. In addition to these capital expenditures, the county anticipates issuing \$79.2 million in general obligation bonds to fund a number of important projects including \$42.7 million in court expansions, \$13.7 million in campus improvements; \$16.5 million in road projects; and \$6.3 million in new parkland acquisitions.

Funding Sources

The 2007 budget is \$178.4 million, an 18.8 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 \$75.9 million; a 7.9 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 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 2007 budget of \$178,435,000 is funded as follows:

- 46.0 percent from the gross property tax levy (\$75.9 million net property tax levy, \$6.7 million County Program Aid)
- 30.0 percent from intergovernmental funds - federal, state, and local (excluding County Program Aid)
- 9.0 percent from licenses, permits, fees, fines, and forfeitures,
- 8.0 percent from interest earnings, rents, and miscellaneous sources,
- 5.0 percent from other taxes, and
- 2.0 percent planned use of fund balance.

County Employees

The 2007 budget funds 1,076.24 full-time equivalent (FTE) employees. In 2007 Washington County will add 20.02 new positions at a total cost of \$955,100. Half of these new positions are a direct result of the two new service centers and new library that will be opening during 2007. The property tax levy will provide \$606,900 in funding, or approximately 64 percent of the positions' costs, while funding from federal/state grants and fee revenues will provide \$348,200, or approximately 36 percent of the cost of the new positions. Even with the 2007 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 prudent 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 2007 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 pavement preservation, 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. It is the result of the leadership of the Washington County Board of Commissioners combined with county staff working toward the county's mission "to provide quality services in a cost-effective manner through innovation, leadership, and the cooperation of dedicated people." We appreciate your guidance and support in the development of Washington County's 2007 budget and look forward to a year of changes, challenges, and accomplishments in meeting our citizen's needs.

General Highlights

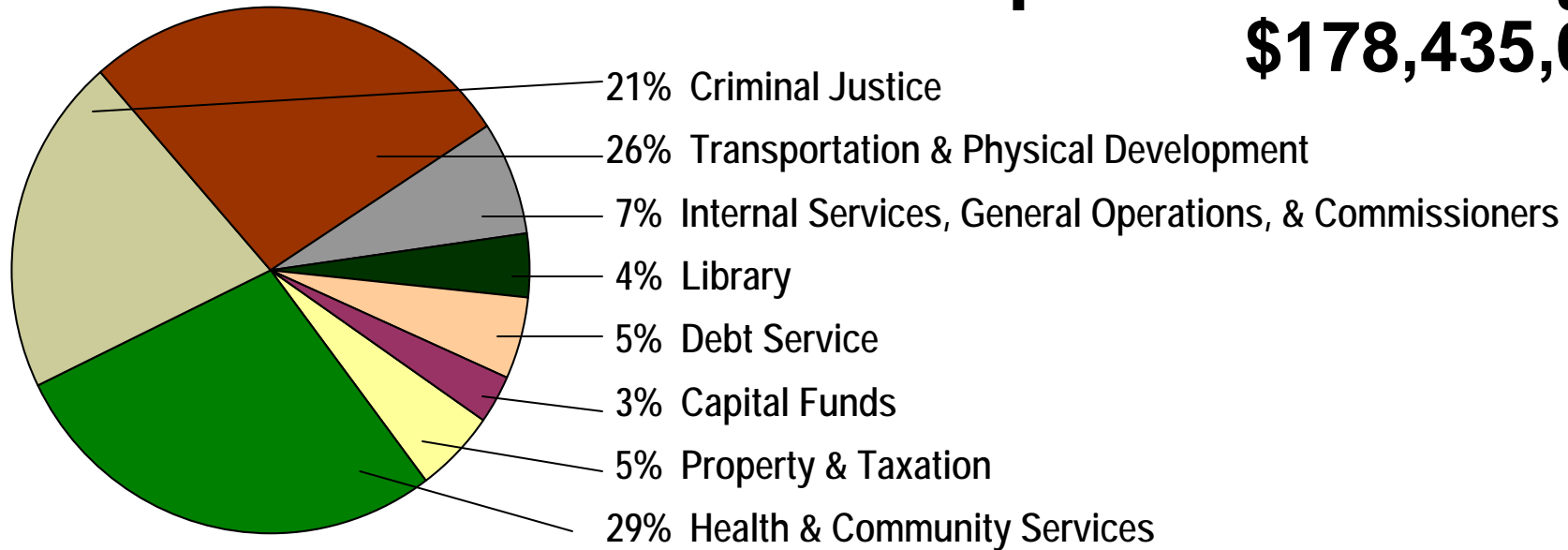
Operating Expenditures (Includes Transfers)	\$144.0 Million	Increase 8.6%
Capital Expenditures	\$ 34.5 Million	Increase 94.4%
Gross Tax Levy (Includes County Program Aid)	\$ 83.4 Million	Increase 8.3 %
Net Tax Levy	\$ 75.9 Million	Increase 7.9%
Non-Levy Revenues (Includes Transfers)	\$ 92.1 Million	Increase 26.7%
2007 Bond Issuance	\$ 79.2 Million	N/A

Major Budget Changes

Construction-in-Progress for Road Projects	\$16,250,000
Negotiated Wages and Step Increases	\$ 3,200,000
Continued Phase-in of 800 Mghtz Public Safety Radio System	\$ 2,600,000
Start-up Cost of Opening Two New Services Centers and New F.L. Library	\$ 1,600,000
Increased Health Care Costs	\$ 760,000
Increased Social Services Costs	\$ 550,000
Increased Debt Service	\$ 430,000
Increased 911 Operations Costs	\$ 240,000

Washington County, Minnesota

Adopted 2007 Budget \$178,435,000



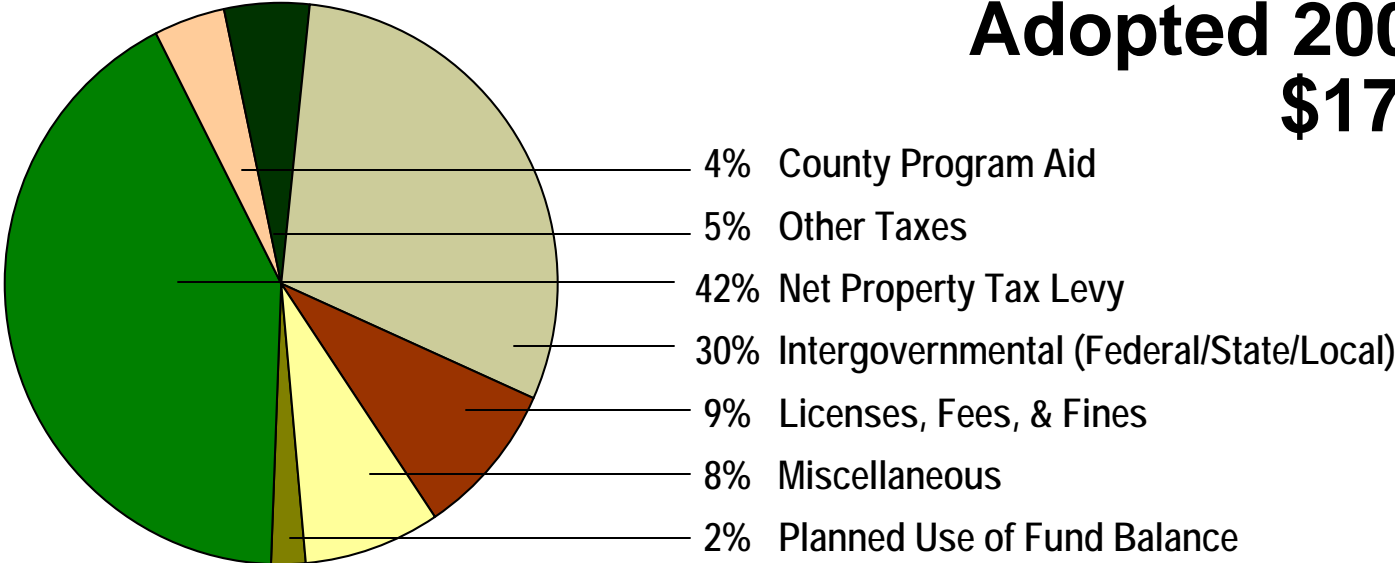
Departments	2004 Actual Budget	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget*	Inc (Dec)	Percent Inc (Dec)
Property and Taxation	\$ 6,006,200	\$ 6,288,300	\$ 8,205,800	\$ 8,674,000	\$ 468,200	5.7%
Health & Community Services	\$44,495,200	\$46,259,400	\$48,203,100	\$50,916,100	\$ 2,713,000	5.6%
Criminal Justice	\$36,513,300	\$34,967,200	\$34,888,400	\$37,441,000	\$ 2,552,600	7.3%
Transportation & Physical Development	\$24,291,400	\$22,924,600	\$28,328,100	\$47,434,900	\$19,106,800	67.4%
Internal Services, General Operations, & Commissioners	\$9,773,900	\$12,271,200	\$13,246,300	\$12,104,800	<\$1,141,500>	<-8.6%>
Library	\$ 5,333,000	\$ 5,307,000	\$ 5,617,000	\$ 6,402,600	\$ 785,600	14.0%
Debt Service	\$ 4,748,500	\$ 7,797,600	\$ 9,026,300	\$ 9,365,800	\$ 339,500	3.8%
Capital Funds	\$ 2,561,200	\$ 637,000	\$ 2,722,100	\$ 6,095,800	\$ 3,373,700	123.9%
Total Expenditures	\$133,722,700	\$136,452,300	\$150,237,100	\$178,435,000	\$ 28,197,900	18.8%

All figures rounded to nearest \$100.

* 2007 excludes \$79.2M bond issuance.

Washington County, Minnesota

Revenue Sources Adopted 2007 Budget \$178,435,000



Revenue Sources	2004 Actual Budget	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget*	Inc (Dec)	Percent Inc (Dec)
Net Property Tax Levy	\$62,475,900	\$65,687,700	\$70,343,800	\$75,895,000	\$ 5,551,200	7.9%
Homestead & Agricultural Credit/County Program Aid	\$ 7,057,300	\$ 7,457,100	\$ 6,708,300	\$ 6,816,700	\$108,400	1.6%
Other Taxes/Wheelage Tax/Regional Rail Levy	\$ 8,221,700	\$ 8,719,700	\$ 7,538,300	\$ 8,813,400	\$1,275,100	16.9%
Intergovernmental (Federal/State/Local)	\$36,723,600	\$35,245,100	\$37,883,800	\$54,023,400	\$16,139,600	42.6%
Licenses, Fees, & Fines	\$14,905,100	\$16,771,300	\$15,461,000	\$16,587,200	\$ 1,126,200	7.3%
Miscellaneous, Interest, & Rent	\$11,165,800	\$13,073,900	\$11,796,300	\$13,324,600	\$ 1,528,300	12.9%
Planned Use (Contrib.) Fund Balance	(\$ 6,826,700)	(\$10,502,400)	\$ 505,600	\$ 2,974,700	\$ 2,469,100	488.4%
Total Revenue:	\$133,722,700	\$136,452,400	\$150,237,100	\$178,435,000	\$28,197,900	18.8%

All figures rounded to nearest \$100.

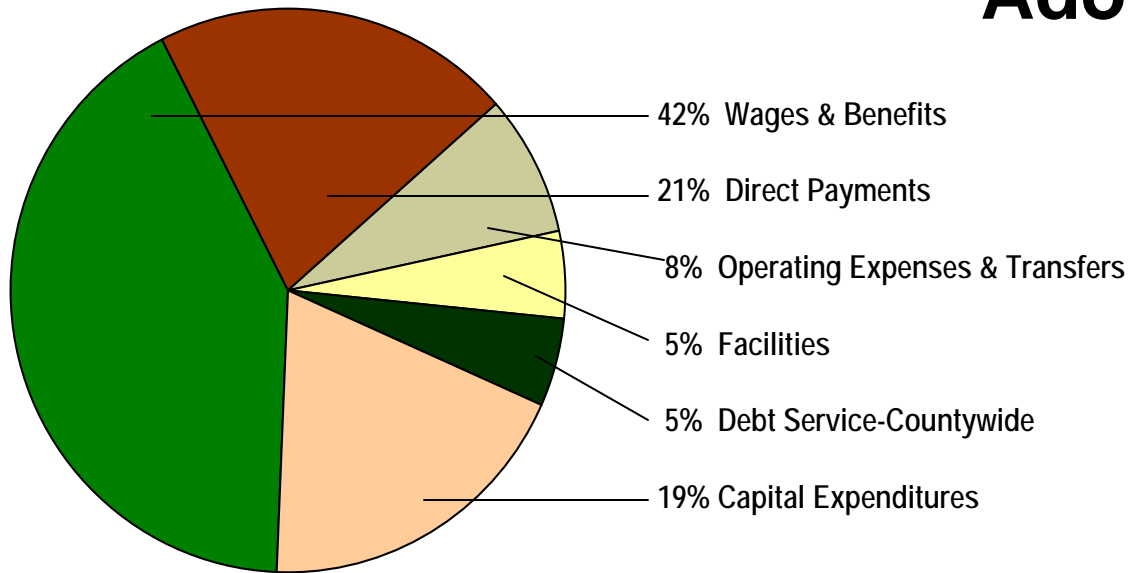
* 2007 excludes \$79.2M bond issuance.

Washington County, Minnesota

Expenditures by Category

Adopted 2007 Budget

\$178,435,000



Expenditures by Category	2004 Actual Budget	2005 Actual Budget	2006 Adopted Budget	2007 Adopted Budget*	INC (DEC)	Percent INC (DEC)
Wages & Benefits	\$65,854,500	\$66,128,500	\$69,822,000	\$75,206,600	\$5,384,600	7.7%
Direct Payments	\$30,924,100	\$31,789,400	\$33,440,000	\$36,347,000	\$2,907,000	8.9%
Operating Expenses & Transfers	\$ 9,349,000	\$ 9,286,600	\$11,958,100	\$14,202,000	\$ 2,243,900	18.7%
Facilities	\$ 8,178,500	\$ 8,355,900	\$ 8,159,100	\$ 8,743,200	\$ 584,100	7.2%
Debt Service-Countywide	\$ 4,890,100	\$ 8,057,600	\$ 9,131,700	\$ 9,472,800	\$ 341,100	3.7%
Capital Expenditures	\$14,526,500	\$12,834,300	\$17,726,200	\$34,463,400	\$16,737,200	94.4%
Total Expenditures:	\$133,722,700	\$136,452,300	\$150,237,100	\$178,435,000	\$ 28,197,900	18.8%

All figures rounded to nearest \$100.

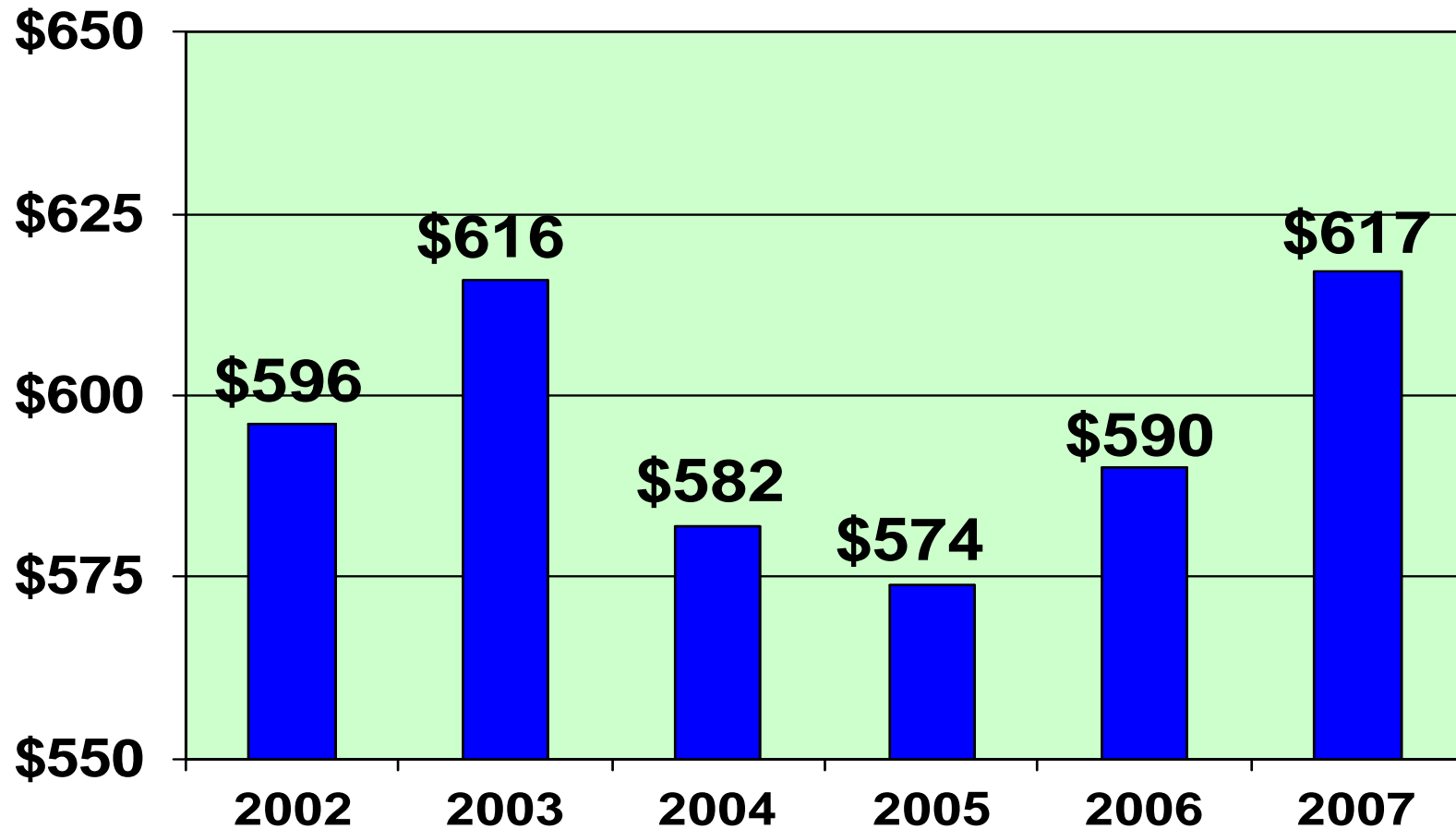
* 2007 excludes \$79.2M bond issuance.

Washington County, Minnesota

WASHINGTON COUNTY
2003-2007 BUDGETED EXPENDITURE COMPARISON BY DEPARTMENT/FUNCTIONAL AREA

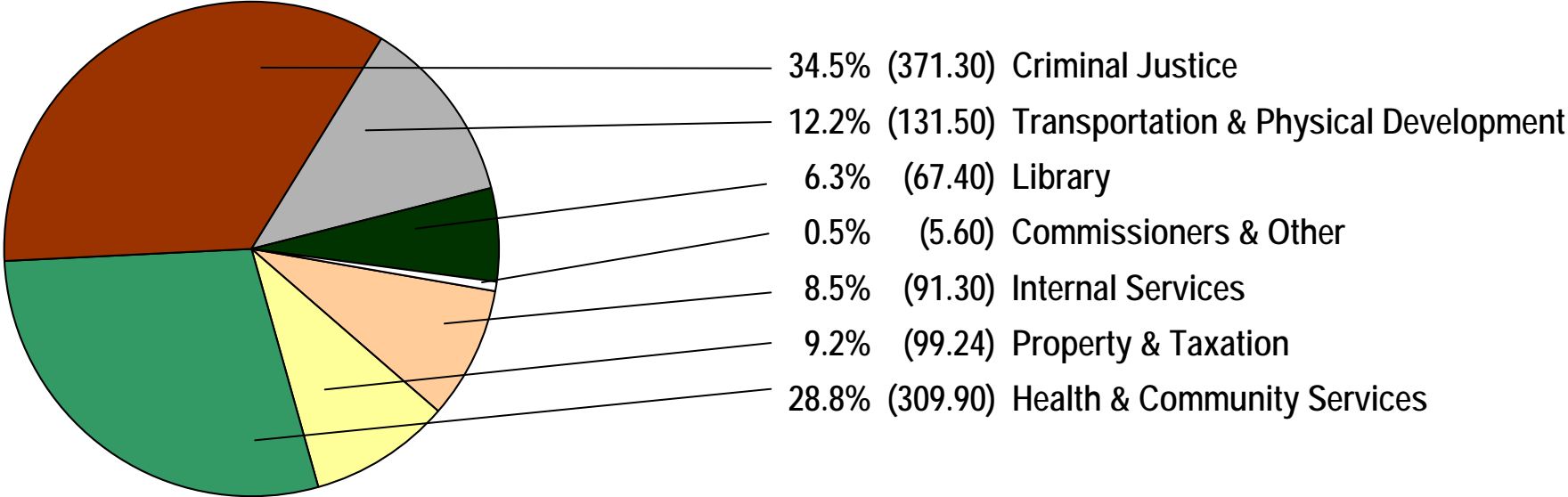
	Adopted Budget 2003	Adopted Budget 2004	Adopted Budget 2005	Adopted Budget 2006	Adopted Budget 2007	Inc/ (Dec)	% Chng
PROPERTY RECORDS & TAXPAYER SERVICES	\$5,857,100	\$6,032,500	\$6,155,600	\$8,205,800	\$8,674,000	\$468,200	5.7%
HEALTH & COMMUNITY SERVICES							
Public Health and Environment	\$12,290,000	\$12,246,500	\$12,999,400	\$13,202,500	\$14,897,000	\$1,694,500	12.8%
Community Services	\$40,030,300	\$33,851,100	\$33,355,700	\$35,000,600	\$36,406,400	\$1,405,800	4.0%
Subtotal:	\$52,320,300	\$46,097,600	\$46,355,100	\$48,203,100	\$51,303,400	\$3,100,300	6.4%
CRIMINAL JUSTICE							
Attorney	\$3,745,200	\$3,603,400	\$3,722,200	\$3,956,700	\$4,188,200	\$231,500	5.9%
Community Corrections	\$7,865,000	\$8,406,300	\$8,589,400	\$9,081,800	\$9,535,300	\$453,500	5.0%
Sheriff	\$19,541,900	\$19,431,900	\$20,014,100	\$20,925,400	\$22,804,300	\$1,878,900	9.0%
Subtotal:	\$31,152,100	\$31,441,600	\$32,325,700	\$33,963,900	\$36,527,800	\$2,563,900	7.5%
COURT ADMINISTRATION	\$4,252,800	\$4,498,300	\$2,829,800	\$924,500	\$913,200	(\$11,300)	-1.2%
TRANSPORTATION & PHYSICAL DEVELOPMENT							
Road and Bridge	\$21,750,300	\$18,281,300	\$17,570,200	\$14,997,200	\$34,922,500	\$19,925,300	132.9%
Facilities	\$5,485,000	\$5,306,900	\$5,561,900	\$5,689,300	\$6,136,600	\$447,300	7.9%
Parks (includes Historic Courthouse maintenance)	\$2,609,900	\$2,374,900	\$2,606,200	\$2,611,700	\$2,977,700	\$366,000	14.0%
Survey/Land Management	\$1,417,000	\$1,410,400	\$1,445,000	\$1,514,100	\$1,612,800	\$98,700	6.5%
Regional Rail	\$575,400	\$692,300	\$545,200	\$3,285,800	\$1,785,400	(\$1,500,400)	-45.7%
Subtotal:	\$31,837,600	\$28,065,800	\$27,728,500	\$28,098,100	\$47,435,000	\$19,336,900	68.8%
INTERNAL SERVICES							
Financial Services	\$1,382,800	\$1,210,500	\$1,231,200	\$1,295,600	\$1,361,200	\$65,600	5.1%
Administration	\$1,730,500	\$1,655,400	\$1,679,400	\$1,788,300	\$2,145,400	\$357,100	20.0%
Human Resources	\$943,300	\$906,400	\$946,700	\$1,031,900	\$1,156,800	\$124,900	12.1%
Information Technology	\$3,955,100	\$3,821,200	\$4,852,300	\$5,440,100	\$4,809,100	(\$631,000)	-11.6%
Subtotal:	\$8,011,700	\$7,593,500	\$8,709,600	\$9,555,900	\$9,472,500	(\$83,400)	-0.9%
Total Departmental Budgets:	\$133,431,600	\$123,729,300	\$124,104,300	\$128,951,300	\$154,325,900	\$25,374,600	19.7%
OTHER							
Commissioners	\$353,500	\$364,200	\$374,700	\$391,400	\$410,200	\$18,800	4.8%
General/County Operations	\$1,882,700	\$2,175,900	\$2,128,100	\$3,299,000	\$4,570,900	\$1,271,900	38.6%
Subtotal:	\$2,236,200	\$2,540,100	\$2,502,800	\$3,690,400	\$4,981,100	\$1,290,700	35.0%
LIBRARY							
Library	\$4,992,300	\$4,834,500	\$5,053,300	\$5,303,100	\$6,075,500	\$772,400	14.6%
Law Library	\$279,600	\$331,500	\$319,200	\$313,900	\$327,000	\$13,100	4.2%
Subtotal:	\$5,271,900	\$5,166,000	\$5,372,500	\$5,617,000	\$6,402,500	\$785,500	14.0%
DEBT SERVICE-BONDED DEBT	\$7,660,800	\$7,877,400	\$8,681,900	\$9,026,300	\$9,365,800	\$339,500	3.8%
Total Operating Budgets:	\$148,600,500	\$139,312,800	\$140,661,500	\$147,285,000	\$175,075,300	\$27,790,300	18.9%
CAPITAL FUNDS							
Cap. Rpr./Park Land Acq./Hist. Ct. House	\$614,800	\$798,700	\$798,900	\$1,463,000	\$2,350,000	\$887,000	60.6%
Capital Improvement Projects*	\$814,500	\$105,400	\$916,300	\$1,489,100	\$1,397,000	(\$92,100)	-6.2%
Subtotal:	\$1,429,300	\$904,100	\$1,715,200	\$2,952,100	\$3,747,000	\$794,900	26.9%
TOTAL COUNTY BUDGET	\$150,029,800	\$140,216,900	\$142,376,700	\$150,237,100	\$178,822,300	\$28,585,200	19.0%

Budgeted Operating Costs per Capita (Excludes Capital)



Washington County, Minnesota

Washington County Employees Full-Time Equivalents Adopted 2007 Budget



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

Total FTEs: 1,076.24

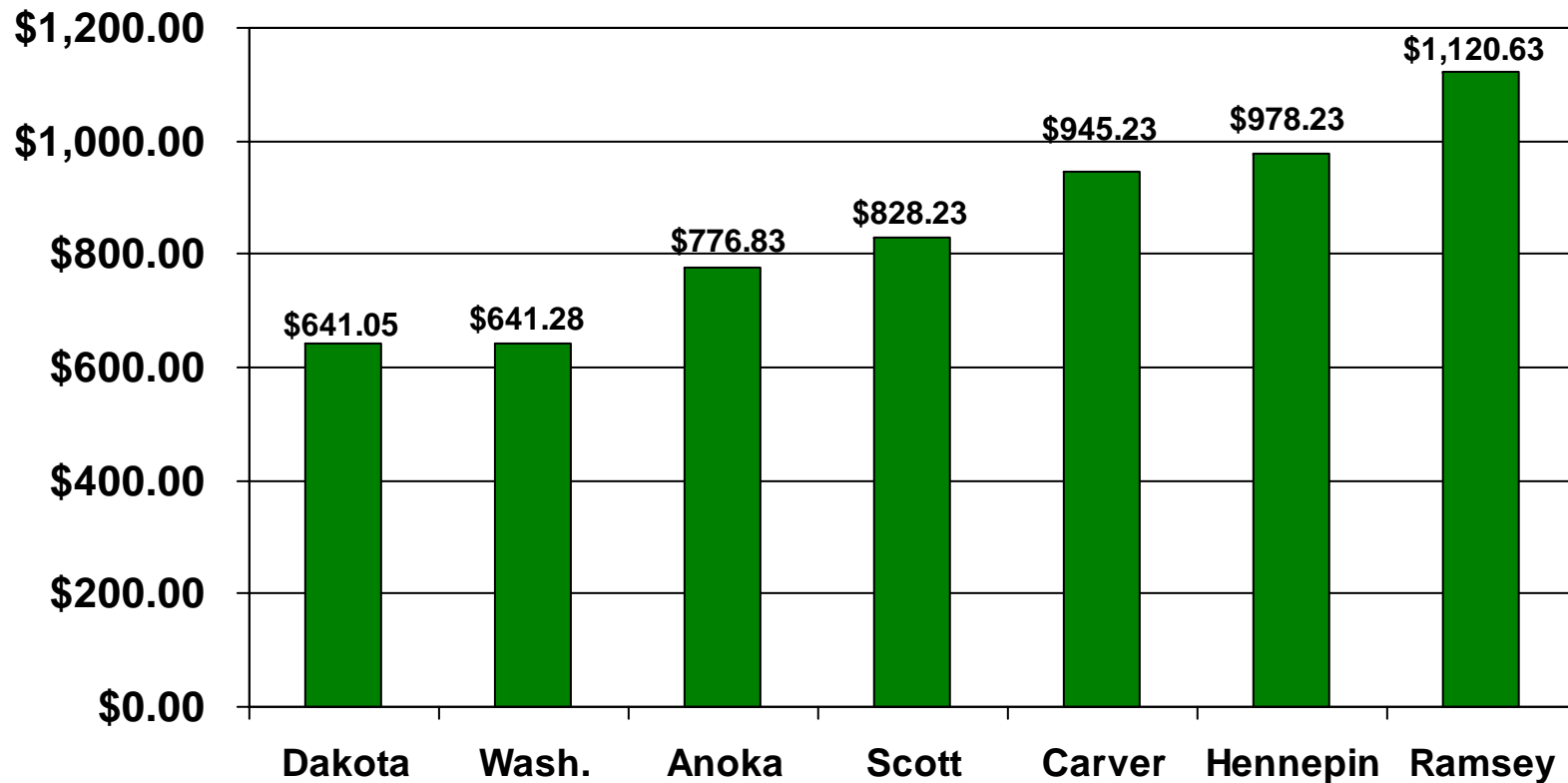
Washington County, Minnesota

WASHINGTON COUNTY
2003-2007 FULL TIME EQUIVALENT (FTE) COMPARISON

DEPARTMENTS	2003 Amended FTEs	2004 Amended FTEs	2005 Amended FTEs	2006 Amended FTEs	2007 Adopted FTEs
PROPERTY & TAXATION					
Property Records & Taxpayer Services	90.81	108.31	92.51	97.52	99.24
HEALTH & COMMUNITY SERVICES					
Public Health and Environment	72.85	73.75	77.80	79.20	80.40
Community Services	211.60	208.00	215.00	229.50	229.50
Subtotal:	284.45	281.75	292.80	308.70	309.90
COURTS					
Court Administration*	62.50	62.50	63.50	0.00	0.00
Subtotal:	62.50	62.50	63.50	0.00	0.00
CRIMINAL JUSTICE					
Attorney	42.80	42.80	42.80	46.80	47.80
Community Corrections	78.00	77.00	79.50	84.50	86.50
Sheriff	215.50	217.50	222.50	235.50	237.00
Subtotal:	336.30	337.30	344.80	366.80	371.30
TRANSPORTATION AND PHYS. DEVELOPMENT.					
Highways	52.85	54.15	54.15	55.00	55.00
Parks	22.10	18.10	19.10	15.25	15.25
Facilities/Historic Courthouse	37.43	36.45	36.45	39.25	41.25
Survey/Land Management	18.97	18.95	18.95	19.35	19.35
Regional Rail	1.15	0.85	0.90	0.65	0.65
Subtotal:	132.50	128.50	129.55	129.50	131.50
INTERNAL SERVICES					
Financial Services	23.10	23.10	23.10	15.10	15.10
Administration	19.40	19.70	19.90	20.60	25.20
Human Resources	9.00	10.00	10.00	11.00	11.00
Information Technology	35.00	37.00	38.00	38.00	40.00
Subtotal:	86.50	89.80	91.00	84.70	91.30
Total Departmental Budgets:	993.06	1,008.16	1,014.16	987.22	1,003.24
OTHER					
Commissioners	5.00	5.00	5.00	5.00	5.00
Internal Auditor/Other	0.60	0.60	0.60	0.60	0.60
Subtotal:	5.60	5.60	5.60	5.60	5.60
LIBRARY					
Library System	60.20	59.94	60.80	61.90	65.90
Law Library	2.00	2.00	2.00	1.50	1.50
Subtotal:	62.20	61.94	62.80	63.40	67.40
GRAND TOTAL:	1,060.86	1,075.70	1,082.56	1,056.22	1,076.24

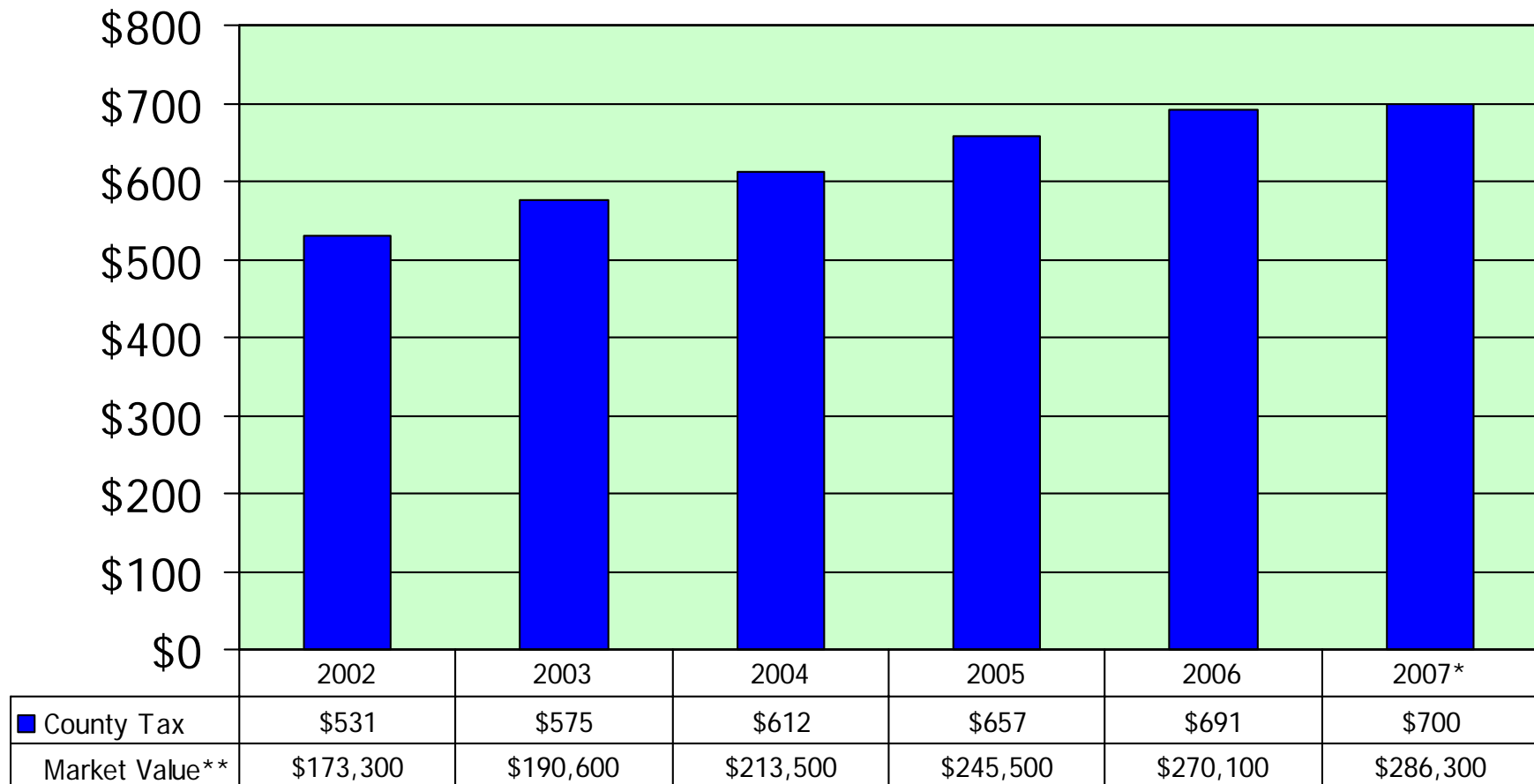
County Portion Tax Comparison on a \$250,000 Homestead

Seven Metropolitan Counties*



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

County Portion of Tax Six-Year Comparison

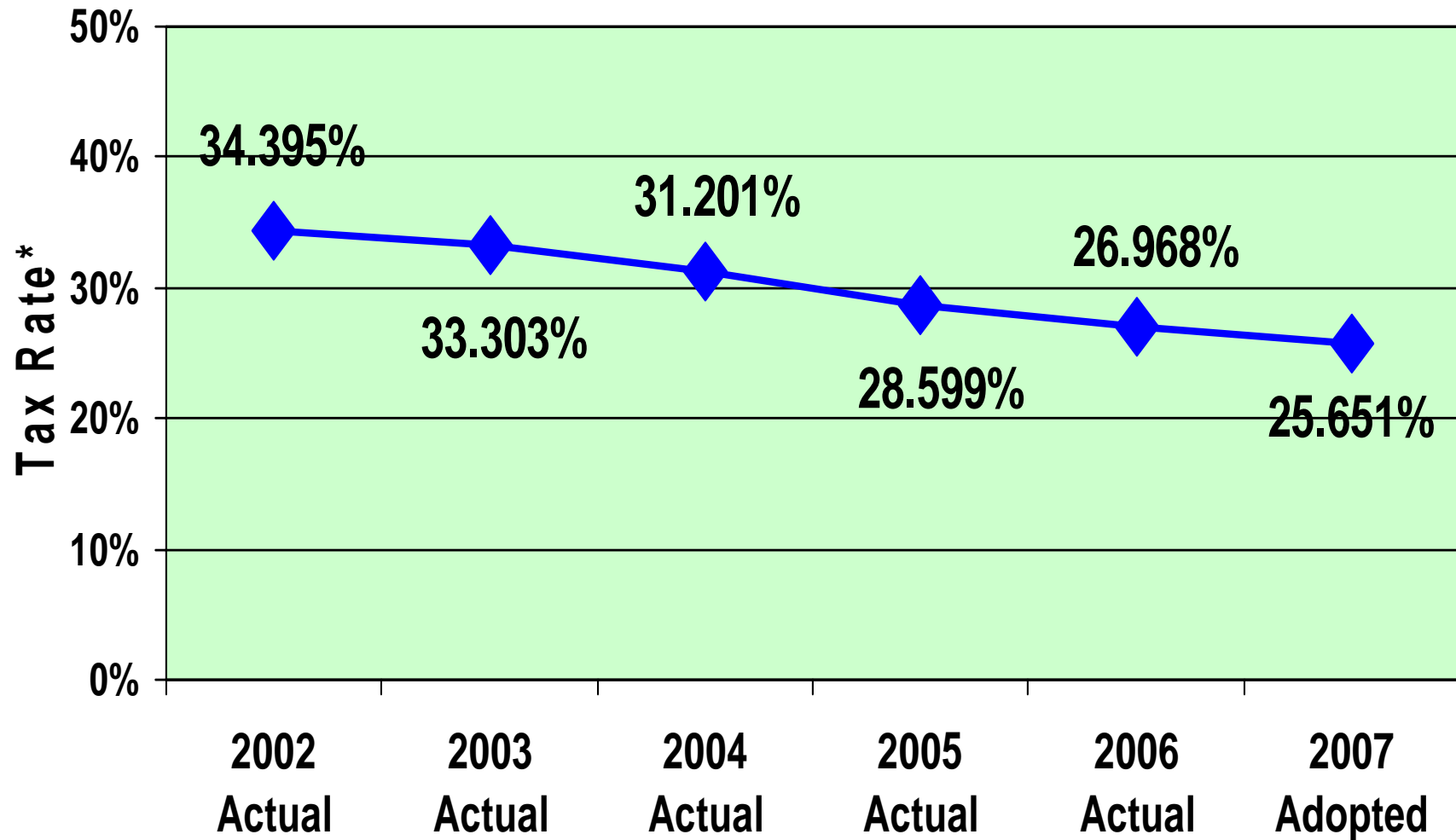


**Pay 2007 is a preliminary estimate.*

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

Washington County, Minnesota

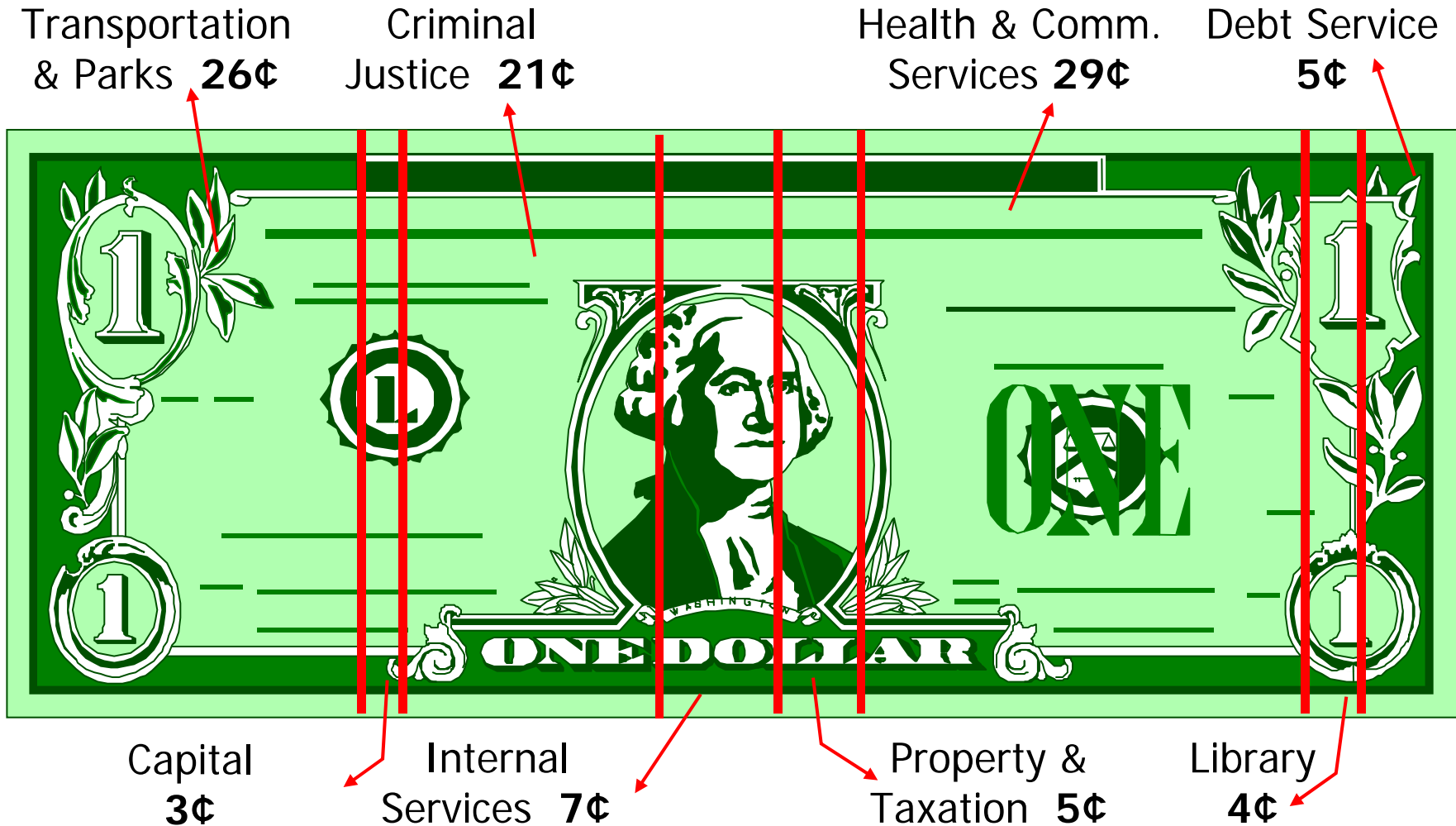
County Tax Rate Comparison 2002-2007



**Tax rate includes Library.*

Washington County, Minnesota

Where Does Each County Dollar Go?



Washington County, Minnesota

DID YOU KNOW?

Property and Taxation

Property Records and Taxation Services

- In 2007 the department will process 25,000 mortgages, 8,500 property deeds, 7,800 homestead applications and 168,000 property tax payments; answer over 45,000 telephone calls; mail nearly 99,000 tax statements and 99,000 valuation notices; physically review for valuation over 16,500 homes and businesses; and handle over 206,000 motor vehicle and drivers license transactions.
- In 2007 the department 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, New Scandia, and While Bear Lake; and the elections in the townships of Baytown, Denmark, May, and West Lakeland.
- The Recorder's Division records and preserves the records of over 400 different types of documents. There are 1.2 million documents imaged; in 2007 an additional 100,000 documents will be imaged.
- The Abstract Division will record over 60,000 real estate and related documents in 2007. 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 2007 the office will record over 100 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 1,000 new Certificates of Title and file over 9,000 real estate documents in 2007. 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 2007 this division will process 3,600 certified birth records, 3,500 certified death records, and 1,600 marriage applications.

Health and Community Services

Community Services

- In 2007 it is projected that there will be an average of 140 children in out-of-home care each month at an annual cost of \$3,550,000.
- Child endangerment continues to be a critical issue in dealing with methamphetamine use and production nationally and locally. Of over 14,000 meth-related incidents nationwide (lab seizures, accidents) over 700 or 5 percent resulted in the removal of a child to protective custody. In Washington County methamphetamine is a factor in approximately 25–30 percent of child protection cases.
- 770 individuals with a serious and persistent mental illness will be served by the mental health unit in 2007.
- The public cost in Washington County for detoxification services in 2005 was \$366,500 and is projected to be close to this figure in 2007.
- In a typical month, about 14,000 residents, over half of them children, are covered by health care programs for the poor. The Community Services Department is responsible for determining eligibility for these programs.
- Citizens looking for employment make over 13,000 visits a year to Washington County employment services sites to use the self-help tools available in the resource rooms. In 2006 over 1,160 residents found jobs who were enrolled in Workforce Center employment programs.

Public Health and Environment

- The Environmental Division estimates that: 885 permanent and temporary food and lodging establishments will be licensed; 300 septic permits will be issued; 1,200 well water tests will be conducted; and staff will respond to 200 environmental complaints.
- The household hazardous waste facility will collect over 570 tons of waste. Staff will make 17,000 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 2,500 immunizations; investigate 830 infectious disease inquiries; serve 3,000 women, infants and children as part of the Women Infant and Children (WIC) program; and make 7,000 nursing contacts to families and individuals.
- Through outreach and community collaborative activities, 1,200 organizations will receive consultations on promoting health behaviors; 400 personal care attendant assessments will be conducted; and 2,900 hours will be spent in case management of the elderly and disabled.
- Emergency Preparedness will: conduct 150 tests and actual activations; train 90 individuals on the new National Incident Management System (NIMS); and provide 600 educational hours to department staff on emergency preparedness.

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; and 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 1,000 felony cases in 2007. The division also prosecutes gross misdemeanor, misdemeanor and petty misdemeanor cases. Prosecution includes charging, negotiating, 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 2007 the Juvenile Division will process over 3,500 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 2007 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 2007 the Home Detention program projects enrollment of 268 inmates serving 8,588 days. Work release is expected to be used by approximately 104 inmates serving 3,336 days. These programs generate approximately \$200,000 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 32,800 calls for service and has a complement of six dogs.
- Approximately 48,000 911 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 1,420 cases are investigated per year.

Community Corrections

- Probation officers will supervise over 10,000 offenders in the community, perform over 1,000 bail evaluations, and 600 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 \$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 \$250,000 to offset the cost of supervision.

Transportation and Physical Development (TPD)

- 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; 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 1,300,000 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 leading the planning, design, and construction for capital improvements.
- The Survey and Land Management Division performs the statutory duties of the county surveyor, maintains public land survey corners, the county geographic information systems (GIS) base map, and performs zoning functions for townships. This work includes: reviewing approximately 200 plats each year; selling over 8,600 maps, and maintenance of 10-20 public land corners.
- The Administrative Service Division provides internal support for the department. This includes: managing over 300 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.

Library

- The county library system operates nine branch libraries and the county Law Library. It provides a variety of internal support services to two associate city libraries in Bayport and Stillwater.
- Washington County Library has 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. Over 1,000 downloadable audio books are also available in the collection.
- Hours of service in 2006 vary by library: R.H.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; Rosalie Wahl – 28 hours/week; Marine – 22.5 hours/week; and Newport – 20 hours/week. The county Law Library is open 40 hours per week. Total weekly hours of library service in 2006 were 413.5 hours.
- The Rosalie E. Wahl Library in Lake Elmo was opened in January 2006.
- 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, download audio books, 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 2006 are: R.H. Stafford – 840,000; Park-Grove 290,000; Forest Lake - 296,000; Wildwood – 200,000; Oakdale – 203,000; Valley – 50,000; Lake Elmo – 25,000; Marine – 28,000; and Newport – 5,200.
- Total loans for all Washington County libraries for 2006, including the two associated city libraries, are projected at 2,300,000.

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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 Taxation Services	430-6175
Public Health and Environment	430-6655
Sheriff	430-7600
Transportation and Physical Development	430-4300

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: 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

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