



# Fiscal Year 2011 Budget in Brief

*A Publication of the Washington County Office of Administration*  
[www.co.washington.mn.us](http://www.co.washington.mn.us)

Washington County Government Center  
14949 62<sup>nd</sup> Street North  
Stillwater, MN 55082

## Washington County, Minnesota

Washington County was officially created on Oct. 27, 1849, in the Territory of Minnesota. As one of Minnesota's original nine counties, Washington County is on the eastern edge of the Twin Cities metropolitan area and is comprised of 423 square miles of land. Washington County government has been serving residents since its creation in 1849. The county seat is Stillwater, Minnesota, located along the scenic St. Croix River.

Washington County has historically played a diverse role in the region, serving the Twin Cities with its commercial, industrial, natural, and agricultural resources. The residents of Washington County take great pride in the rich, historical significance of the area.

While much of Washington County has retained its rural atmosphere, it is considered a "suburban" county. However, the county continues to maintain its diverse image – from the corn fields of Denmark Township to the residential neighborhoods of Woodbury; from the office and retail complexes along Interstate 94 to the cooling waters of the St. Croix River; from the lakeshore communities around White Bear Lake and Forest Lake to the pastoral wooded settings of the city of Scandia and May Township. Each area of Washington County possesses a distinct set of landscapes and resources.

Washington County is committed to sound management and financial reporting. As evidence of this commitment to prudent management, the county has received the *Certificate of Achievement for Excellence in Financial Reporting* for our Comprehensive Annual Financial Report (CAFR) each year since 1985. Additionally, the county has received the Government Finance Officers Association's *Distinguished Budget Presentation Award* in recognition of solid budgeting practices each year since 1998. The county's bonds are rated AAA from Standard & Poor's bond rating service and Aa1 from Moody's bond rating service, the highest possible ratings.

The annual budget development process emphasizes providing sufficient funding for high-quality core services and programs, and providing adequate funding for infrastructure, such as public buildings, parks, road reconstruction, and pavement preservation, as well as funding an adequate level of equipment replacement. This philosophy is evident as Washington County continues to plan for the future.

Washington County's services and programs are made possible through the leadership of the Washington County Board of Commissioners, joining with residents, volunteers, and county staff, working together to provide quality public services in a cost-effective manner through innovation, leadership, and the cooperation of dedicated people. We look forward to a year of changes, challenges, opportunities, and accomplishments in meeting our citizen's needs.

# Washington County, Minnesota

## 2011 Budget in Brief



The Budget In Brief is a condensed, non-technical description of Washington County Government and its budget. We hope that the information will be useful and enlightening. The county's fiscal year runs January 1 through December 31. This year's budget, totaling more than \$181 million, will provide the resources for services to Washington County's citizens in the areas of, public safety, health and community services, parks, libraries, and transportation, to name a few.

### Washington County's

#### ***Mission***

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To provide quality public services in a cost-effective manner through innovation, leadership, and the cooperation of dedicated people.

#### ***Values***

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Fiscal Responsibility – To provide good stewardship of public funds.

Ethics and Integrity – To maintain the public trust.

Openness of the Process – To promote citizen participation.

Our Heritage and Natural Resources – To conserve and preserve them.

The Individual – To promote dignity and respect.

#### ***Goals***

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To promote the health, safety, and quality of life of citizens.

To provide accessible, high-quality services in a timely and respectful manner.

To address today's needs while proactively planning for the future.

To maintain the public trust through responsible use of public resources, accountability, and openness of government.

## **WASHINGTON COUNTY BOARD OF COMMISSIONERS**

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Five commissioners are elected from five districts on a non-partisan basis for staggered four-year terms. The County Administrator is appointed by the Board. The Commissioner's meetings are on the first four Tuesdays of each month in the fifth-floor Board Room of the Washington County Government Center in Stillwater. The public is encouraged to attend all meetings.

### **District 1**

Dennis Hegberg, Vice-Chair

[Dennis.hegberg@co.washington.mn.us](mailto:Dennis.hegberg@co.washington.mn.us)

651.430.6211

### **District 2**

Bill Pulkrabek

[Bill.pulkrabek@co.washington.mn.us](mailto:Bill.pulkrabek@co.washington.mn.us)

651.430.6212

### **District 3**

Gary Kriesel, Chair

[Gary.kriesel@co.washington.mn.us](mailto:Gary.kriesel@co.washington.mn.us)

651.430.6213

### **District 4**

Autumn Lehrke

[Autumn.Lehrke@co.washington.mn.us](mailto:Autumn.Lehrke@co.washington.mn.us)

651.430.6214

### **District 5**

Lisa Weik

[Lisa.weik@co.washington.mn.us](mailto:Lisa.weik@co.washington.mn.us)

651.430.6215

### **County Administrator**

Jim Schug

[Jim.schug@co.washington.mn.us](mailto:Jim.schug@co.washington.mn.us)

651.430.6002

### **Deputy County Administrator**

Molly O'Rourke

[molly.orourke@co.washington.mn.us](mailto:molly.orourke@co.washington.mn.us)

651.430.6003

## **A GLANCE AT WASHINGTON COUNTY**

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Incorporated	1849
Form of Government	Board of Commissioners
County Seat	Stillwater
Area in Square Miles	423
Population (2009)	236,900
Employees (2011 full-time equivalents)	1,070
Median Household Income (2009)	\$74,520
Median Taxable Market Value (2011)	\$220,500
2011 Budget (excludes bond sale)	\$181,424,500
Property Tax Rate (2011)	29.689%

## **THE GOVERNMENT**

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Minnesota is one of a minority of states whose form of government is state managed and county administered. This means that many government services are provided by the county rather than the state.

## **GUIDELINES USED TO DEVELOP THE ANNUAL BUDGET**

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- Focus on providing core services and programs well;
- Distinguish between programs that are critical to perform versus those that are not;
- 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 capital investments.

## **OUR INITIATIVES FOR 2011**

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1. Evaluate the number and quality of services to be provided by the county.
2. Evaluate the role of transit in serving county populations.
3. Evaluate the appropriate role of technology in providing county services.
4. Advocate for streamlining program administration requirements.
5. Evaluate benefits of external partnering.
6. Plan for the future of library services.
7. Evaluate costs and benefits of different service models.
8. Explore alternatives for Metropolitan Council restructuring.

**MINNESOTA COUNTY COMPARISONS – Payable 2010**

**Benchmarks for Comparative Purposes – Statewide**

Benchmark	Washington County		MN
	Ranking* 1=highest	Amount	State Average
Population (2008)	5	234,348	60,781
Property Tax Levy per Capita	82	\$370.32	\$554.18
Net Tax Capacity Rate	86	27.611%	0.46491
Average Residential Market Value	3	\$283,216	\$146,627
Tax on \$200,000 home (before credits)	86	\$558.52	\$932.08

*Source: Minnesota Department of Revenue*

**\*Note: There are 87 counties in Minnesota**

**Benchmarks for Comparison Purposes – Seven County Metropolitan Area**

County	2008 Population	Property Tax Levy Per Capita	Net tax Capacity Rate	Average Residential Market Value	County Tax on \$200,000 Home	FTE* Per 1,000 Population
Washington	234,348	\$370.32	27.611%	\$283,216	\$558.52	4.5
Anoka	332,751	\$367.17	35.464%	\$222,550	\$709.28	5.5
Carver	89,615	\$522.01	39.507%	\$299,124	\$790.13	7.0
Dakota	398,487	\$322.16	27.172%	\$246,213	\$553.46	4.5
Hennepin	1,169,151	\$578.34	42.465%	\$285,640	\$849.30	6.4
Ramsey	517,398	\$502.46	48.498%	\$228,504	\$969.96	7.4
Scott	128,500	\$428.29	33.233%	\$278,333	\$664.67	5.6

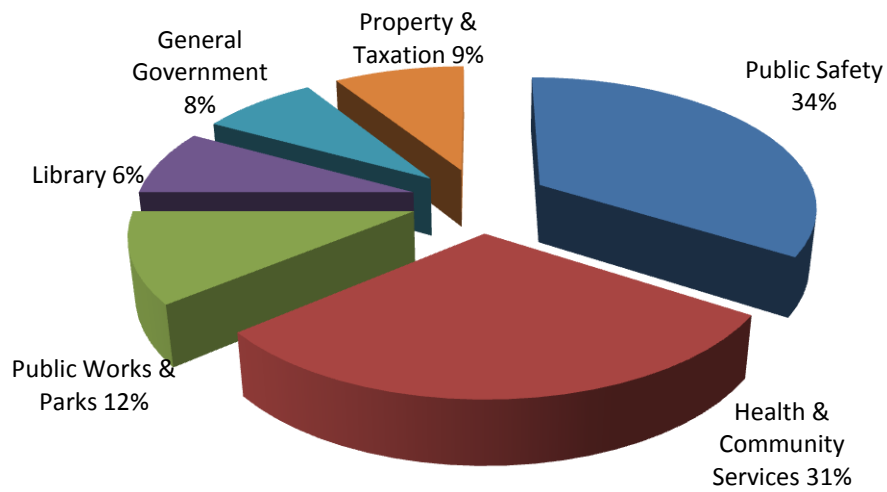
*Source: Minnesota Department of Revenue*

*\*full-time equivalent employee*

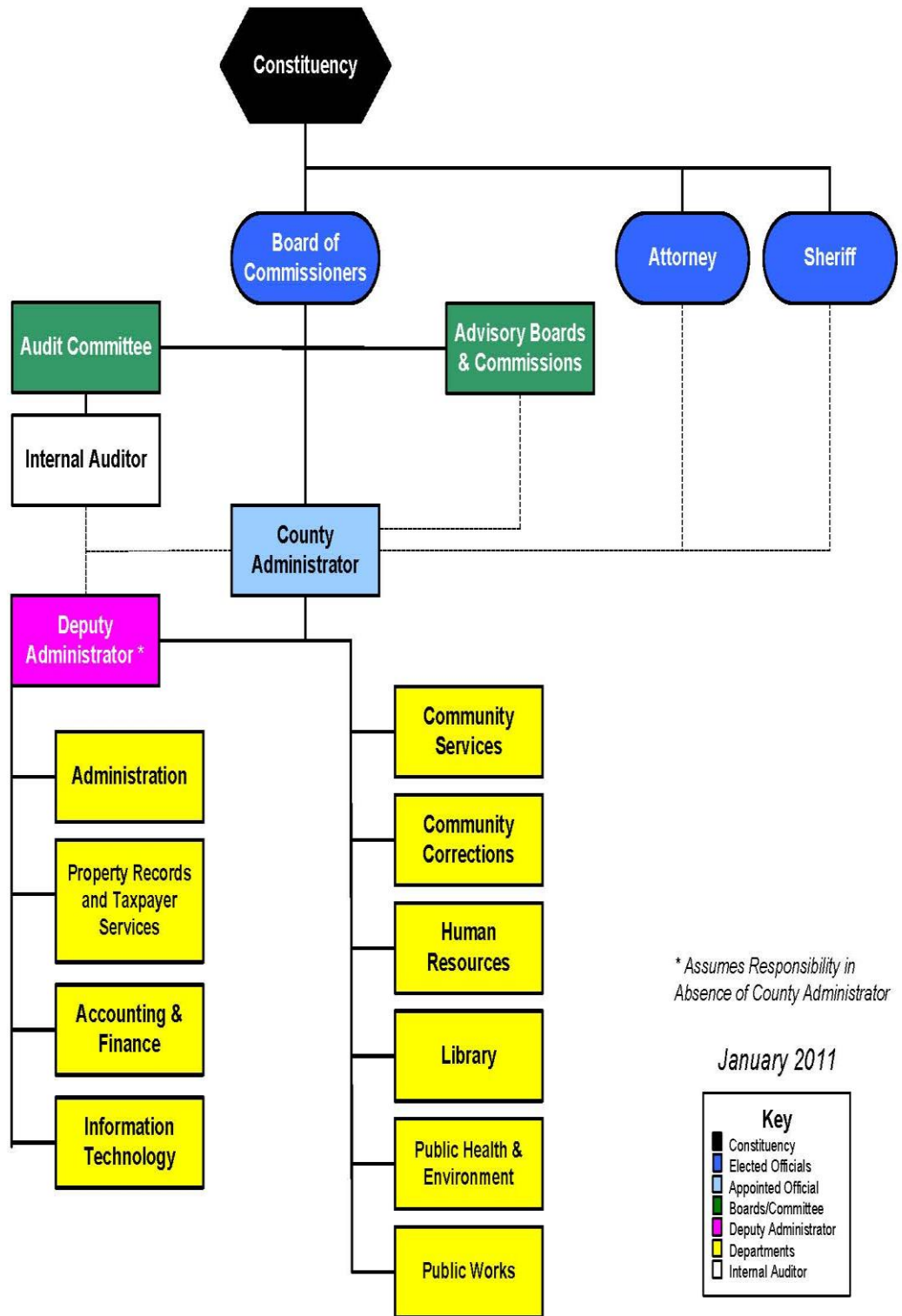
**STAFFING LEVELS**

In 2011, full-time equivalencies (FTE) total approximately 1,070, a slight decrease over the previous year.

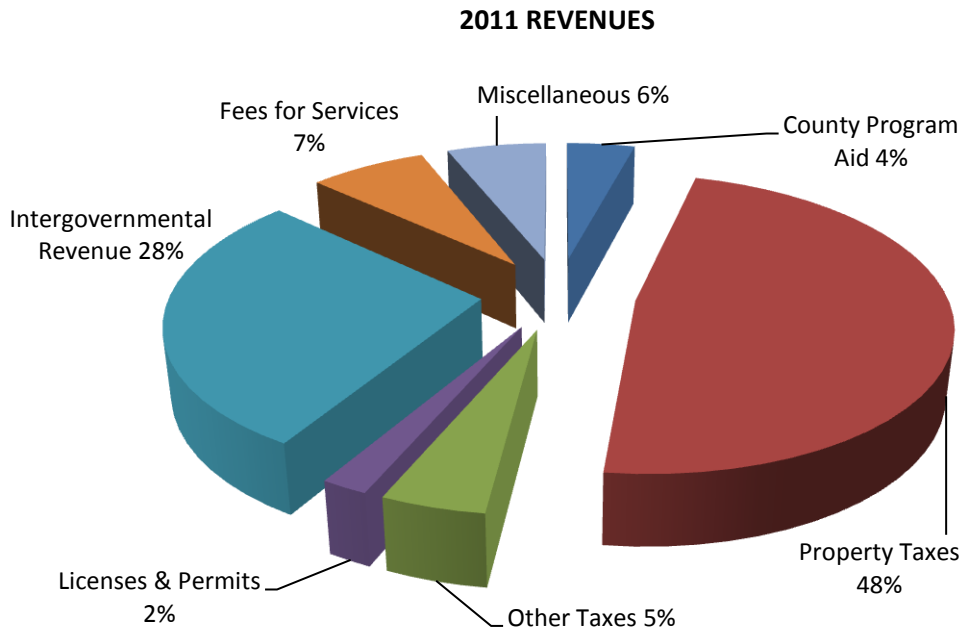
**2011 POSITIONS BY SERVICE AREA**



	<b>FTE POSITIONS</b>
<b>Public Safety (34%):</b>	
Sheriff	233
Community Corrections	85
Attorney	45
<b>Health &amp; Community Service (31%):</b>	
Community Services	254
Public Health & Environment	73
<b>Public Works &amp; Parks (12%):</b>	
Public Works	118
Parks / Historic Courthouse	17
<b>Library (6%):</b>	
Library system	62
Law Library	2
<b>General Government (8%):</b>	
Information Technology	41
Accounting & Finance	15
Administration	14
Human Resources	10
Commissioners	5
Internal Audit	1
<b>Property Records &amp; Taxpayer Services (9%):</b>	95
<b>TOTAL (100%):</b>	<b>1,070</b>



**WHERE THE MONEY COMES FROM**



<b>2011 REVENUE SOURCES</b>	
Property Taxes	\$87,358,600
Intergovernmental Revenues	\$51,440,700
Fees for Services	\$13,088,800
Miscellaneous	\$11,155,500
Other Taxes	\$8,297,400
County Program Aid	\$7,613,500
Licenses & Permits	\$3,728,400
<b>TOTAL *</b>	<b>\$182,682,900</b>

*\*Note: Information above does not include an anticipated \$35.9M bond sale*

## **WHERE THE MONEY COMES FROM (continued)**

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Revenue for use by Washington County is received from many different sources, and therefore, is affected by an array of outside forces. State and Federal sources are of significant impact to the county's revenues. Current trends and expected changes, as well as past trends and the county's growth, are all considered when estimating these revenues.

Revenue projections for the budget are based upon historical data, identified trends, available or estimated state and federal funds, demographics, the projected economic condition of the county and legislative requirements.

The following is a description of the major revenue sources for Washington County:

### **Property Taxes**

Consists of the amount in dollars that Washington County needs to collect from property taxes to support the adopted budget, and includes Market Value Tax Credits received from the state which lowers the amount collected from taxpayers. Property tax amounts are set by the County Board on an annual basis and cannot be adjusted upward during the year. Other sources of revenue may increase or decrease, but the amount of property tax dollars remains constant.

### **Intergovernmental Revenues**

Consists of funds received from the state, federal, or local contributions to the county for specific projects or programs. State and federal grants fund a large portion of services and programs in areas such as economic assistance, mental health, children's services, environmental programs, public safety, and highway construction and maintenance.

### **Fees for Services**

Consists of revenues generated from charges for various services the county may provide. Examples in this category include recording fees, fees for contracted services, technology replacement fees, parental fees for foster care placements, and a variety of other miscellaneous fees.

## **WHERE THE MONEY COMES FROM (continued)**

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### **County Program Aid**

Consists of revenue aid given to county governments from the State of Minnesota and is intended to reduce property taxes for individual taxpayers. The amounts budgeted in this category are first certified to the county from the State of Minnesota. Since Minnesota's legislative session does not conclude until mid-year, the final amounts may change substantially based on decisions made during the session.

### **Miscellaneous**

Consists of all revenue not accounted for in other categories. This includes interest earnings on the county's investments, rent revenues, collections from accounts due the county, sale of assets, donations and contributions, and revenues received from fines and penalties imposed for statutory offenses, violations of rules and regulations, and court fines, to name a few.

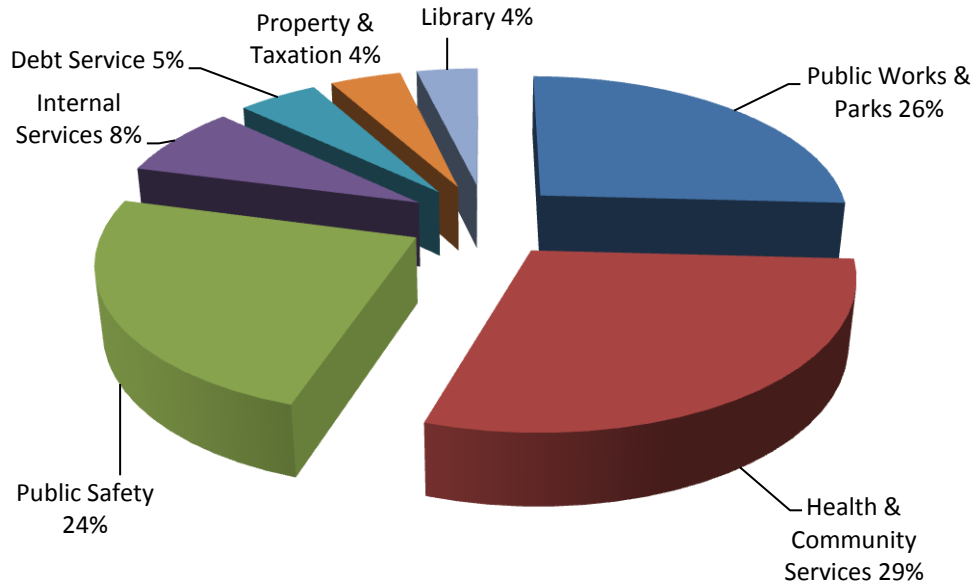
### **Other Taxes**

Consists of delinquent tax collections, mobile home taxes, mortgage registry taxes, gravel taxes, wheelage tax, and all cost, penalty, and interest assessed by law in the collection of taxes.

### **Licenses & Permits**

Consists of revenues from all businesses, non-businesses, and occupations which must be licensed before doing business within the county's jurisdiction. Examples in this category also include motor vehicle licenses, marriage licenses, solid waste licensing fees, and health and business licensing.

**EXPENDITURES**



<b>2011 EXPENDITURE SOURCES</b>	
Health & Community Services	\$53,323,500
Public Works & Parks	\$45,542,300
Public Safety	\$44,249,200
Internal Services	\$14,417,900
Debt Service	\$8,991,900
Property & Taxation	\$8,008,700
Library	\$6,891,000
<b>*TOTAL</b>	<b>\$181,424,500</b>

***\*Note: Information above does not include an anticipated \$35.9M bond sale***

## **WHERE THE MONEY GOES (continued)**

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Washington County organizes its expenditures in several different categories based on the intended use of funds.

Below are the major divisions of annual expenditures with a listing of the departments, agencies, and types of expenditures associated with the particular category:

### **Health & Community Services**

Includes major departments of Public Health & Environment and Community Social Services, as well as Veteran's Services and other human service programs.

### **Public Works & Parks**

Includes Road & Bridge construction, Regional Rail Authority, the county's Park system, Survey and Land Management, Building Services, major capital projects and/or repairs to countywide facilities, and Public Works administration.

### **Public Safety**

Includes the County Attorney, Community Corrections, the Sheriff's Office, the county's Public Safety Radio system, and the county's share of costs for Court Administration.

### **Internal Services**

Includes the Office of Administration, the Board of Commissioners, Internal Audit, Information Technology, Accounting and Finance, Human Resources, and General Operations of the county.

### **Debt Service**

Accounts for principal and interest payments on debt (bond issues).

### **Property & Taxation**

Includes taxation, assessment, recording, land records, licensing, and election services.

### **Library**

Includes the county library system as well as the Law Library.

**TELEPHONE DIRECTORY**

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<b>Department</b>	<b>Phone</b>
General Information	651.430.6000
Administration	651.430.6001
Accounting & Finance	651.430.6030
Attorney	651.430.6115
Community Corrections	651.430.6900
Community Services	651.430.6455
Court Administration	651.430.6263
Human Resources	651.430.6081
Information Technology	651.430.6411
Internal Auditor	651.430.6012
Law Library	651.430.6330
Library	651.275.8500
Property Records & Taxpayer Services	651.430.6175
Public Health & Environment	651.430.6655
Public Works & Parks	651.430.4300
Sheriff (non-emergency)	651.439.9381

