



# Washington County

MINNESOTA

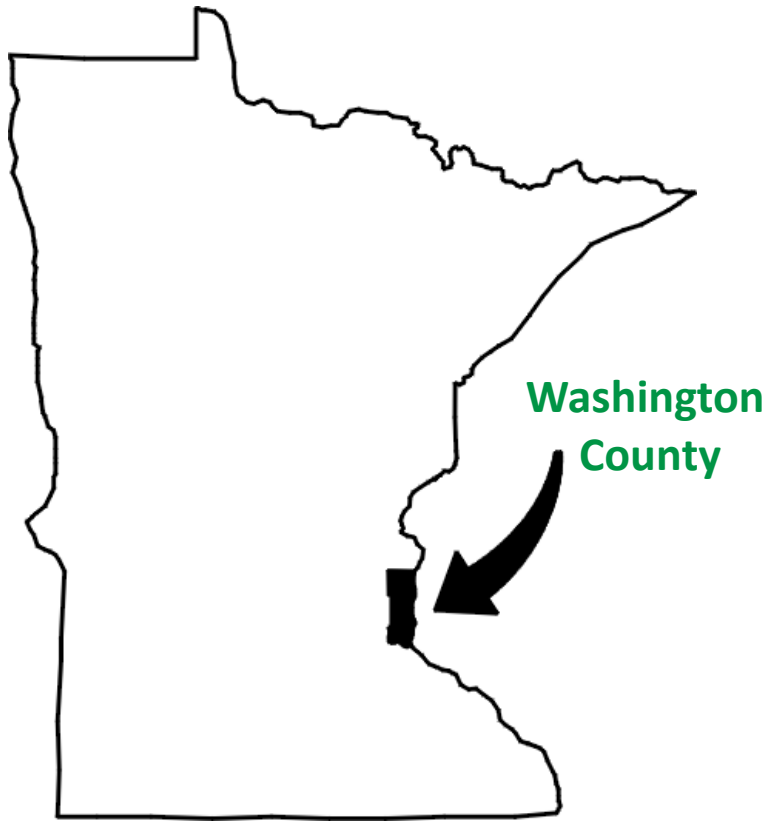
## 2020 BUDGET BRIEFING

### *VISION*

**A great place to live, work, and play...today and tomorrow.**

### *MISSION*

**Providing quality services through responsible leadership, innovation,  
and the cooperation of dedicated people.**



## Demographics

|   |           |
|---|-----------|
| Population (2018):  | 261,517   |
| Households (2018):  | 96,424    |
| Median Household Income (2017):                           | \$89,598  |
| Average Household Size (2017):                            | 2.69      |
| Unemployment Rate ( 2019):                                | 2.3%      |
| Proposed Tax Capacity Rate (2020):                        | 28.84%    |
| Median Valued Home (2020):                                | \$296,200 |
| Estimated County Tax (2020) on Median Valued Home (2020): | \$824     |

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## GOALS

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 public trust through responsible use of public resources, accountability, and openness of government

## VALUES

*Ethical:* to ensure public trust through fairness, consistency, and transparency.

*Stewardship:* to demonstrate tangible, cost-effective results and protect public resources.

*Quality:* to ensure that services delivered to the public are up to the organization's highest standards.

*Responsive:* to deliver services that are accessible, timely, respectful, and efficient.

*Respectful:* to believe in and support the dignity and value of all members of this community.

*Leadership:* to actively advocate for and guide the County toward a higher quality of life.

# Washington County, Minnesota

Washington County rests on approximately 424 square miles of land, runs more than 40 miles in length, and encompasses 585 major water bodies. The county seat is located in Stillwater, Minnesota, along the scenic St. Croix River. There are 27 cities, 6 townships, 7 watershed districts, and 10 independent school districts all, or partially, located in Washington County.

Counties have always played an important role in Minnesota local government. Although the form has not changed significantly since their inception, the services and programs have greatly expanded. County government has a dual role of providing state services at the local level, as well as being a unit of local self-government. Within this construct, counties offer programming and services in General Government Services; Justice and Public Safety; Public Works; Health and Human Services; and Conservation, Development, Recreation, and Culture.

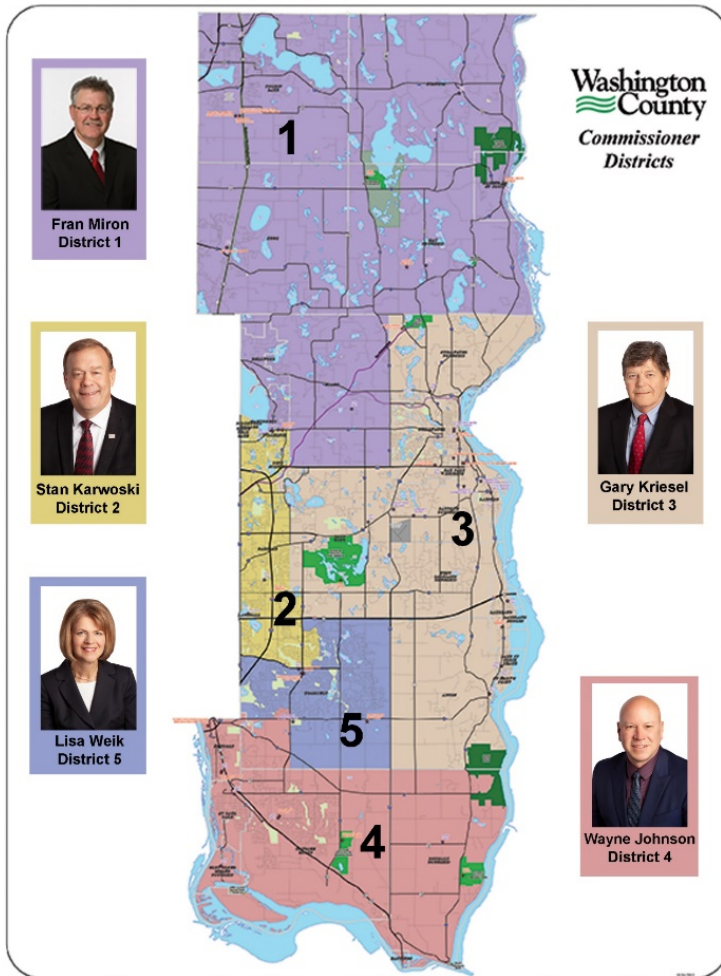
Washington County is committed to sound management and financial reporting. The annual budget development process emphasizes providing sufficient funding for high-quality services and programs. This budget briefing document is a condensed, non-technical description of Washington County Government and its budget. The county's fiscal year runs January 1 through December 31.

The 2020 budget reflects the hard work, cooperation, and dedication of county elected officials, department directors, and staff. The budget provides funding for delivering high quality core and mandated services, utilizes state aid for increased investment in our parks and buildings, and provides for increased public safety throughout the county.

Washington County's mission is "Providing quality services through responsible leadership, innovation, and the cooperation of dedicated people." The county is fortunate to be in a strong fiscal position, which allows for continued development of streamlined processes that continue the Washington County mission and makes the county a great place to live, work, and play!



# Elected Officials



## ***County Board***

The five-member Washington County Board of Commissioners are elected from five districts on a non-partisan basis for staggered four-year terms. The Commissioners' meetings are held 2-3 times each month in the fifth-floor Board Room of the Washington County Government Center in Stillwater. The public is encouraged to attend all meetings; the full meeting schedule can be found on the Washington County website.

*County Attorney* **Peter Orput**

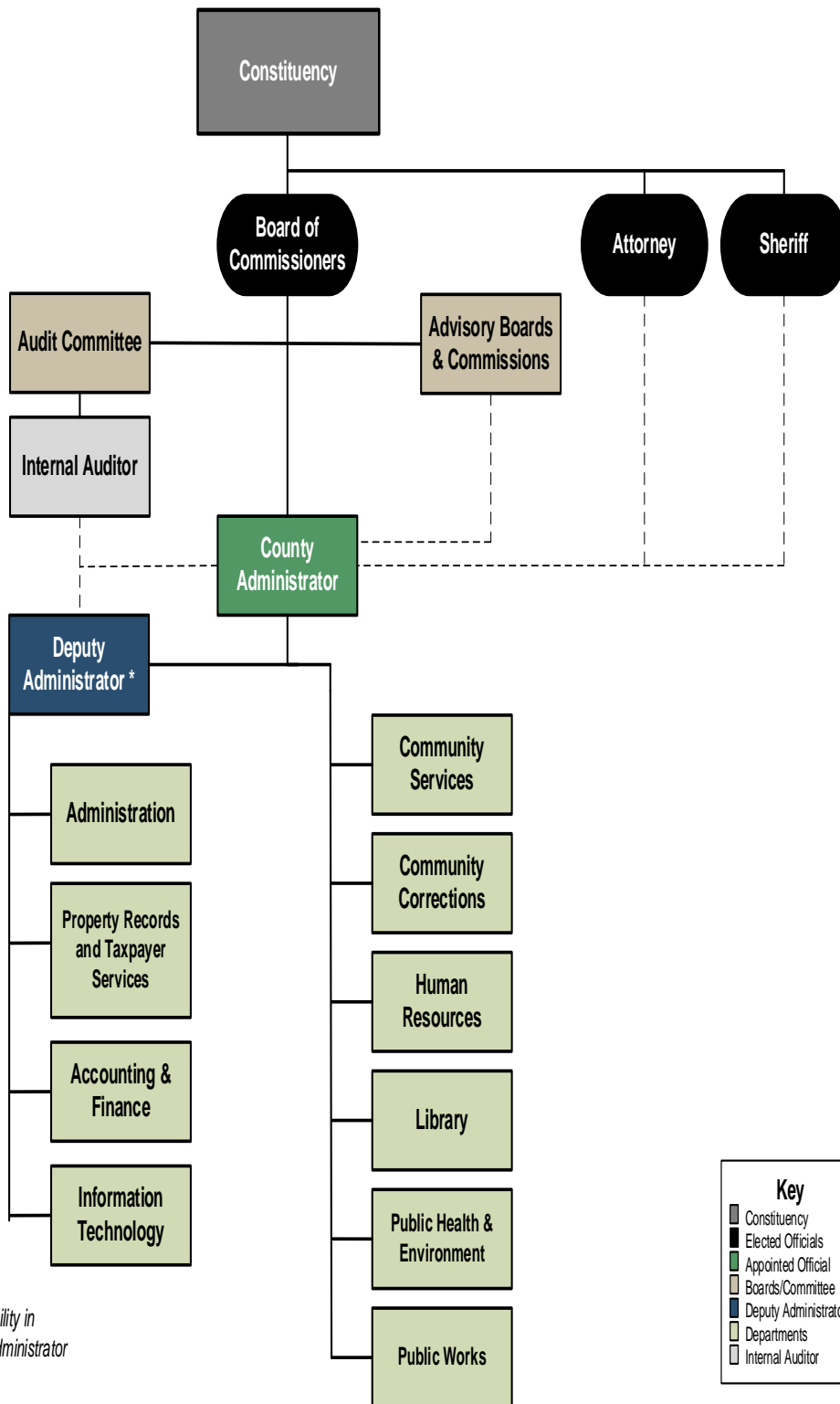
*County Sheriff* **Dan Starry**

The County Attorney and County Sheriff are elected to serve four-year terms.

*County Administrator* **Molly O'Rourke**

The County Administrator is appointed by the County Board.

# Organization Chart



**Key**

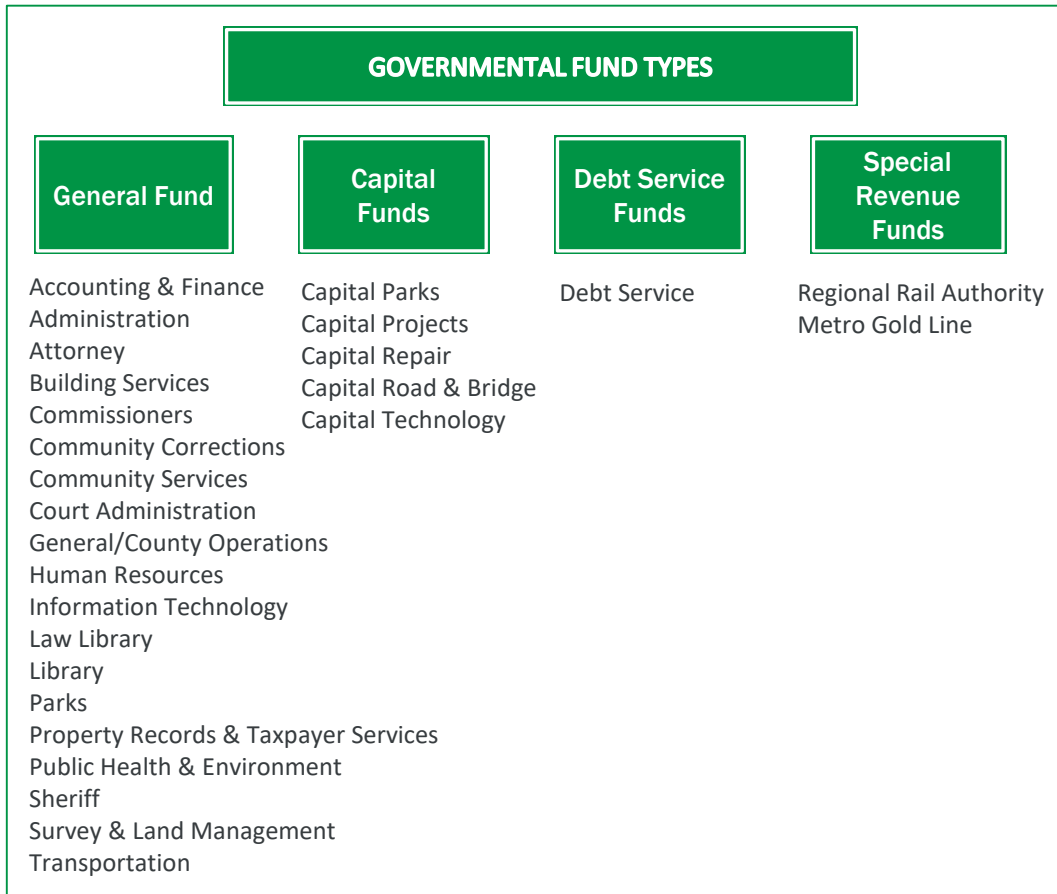
- Constituency
- Elected Officials
- Appointed Official
- Boards/Committee
- Deputy Administrator
- Departments
- Internal Auditor

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\* Assumes Responsibility in Absence of County Administrator

# Fund Structure

Under state law, the County Board must adopt a budget no later than five working days after December 20<sup>th</sup> each year. The County Board adopts and appropriates budgets for the following governmental funds: General, Capital, Debt Service, and Special Revenue funds, all consistent with generally accepted accounting principles.



## ***What is “budgetary basis”?***

Washington County uses a modified accrual basis of budgeting for all funds, which is the same as the basis of accounting used in the county’s audited financial statements.

Basis of budgeting refers to the method used to determine when revenues and expenditures are recognized for budgetary purposes. For example, if the budget anticipates revenues on a cash basis, the accounting system will record only cash revenues as receipts and records expenditures when incurred. Conversely, if the budget uses a modified accrual basis, the accounting system will recognize revenues when they are measurable and available, and expenditures when incurred.

# Budget Principles

The principles provide the guidance for all budget decisions and ensures the budget is focused on core county functions, effectively addresses today's needs, positions the county to address future financial needs, and supports the county's vision, mission and goals.

- Operating and capital budget decisions should support and reflect the county's vision, mission, and goals.
- Focus resources on core county functions that improve outcomes.
- Make strategic investments in our human resources and technology.
- Adopt a balanced budget that does not rely on one-time or unreliable funding to pay for ongoing costs.
- Maximize the use state and federal revenue to fund mandated services and advocate for additional state and federal funding if current revenues do not fully fund the mandated services.
- Maximize the use of non-property tax revenues, where appropriate.
- The budget should effectively address the county's current needs and position the county to meet the future needs of a growing, aging, and diversifying population.
- Consider changes in the county's tax base, population, inflation, service delivery changes, and economic trends affecting county property taxpayers when adopting the property tax levy.
- Plan and fund investments in the capital assets of the county that maximize the use and life of assets and spreads the costs to those that benefit.
- Consider the impact to the county's bond rating and level of outstanding debt when determining the amount and financing of capital investments.

*Adopted: April 2013; revised 2016; reaffirmed 2017; revised 2019*



# Total County Revenues & Expenditures

The 2020 budget for Washington County provides increased investment in public safety, technology improvements needed to secure and protect data, addresses deferred maintenance in buildings and parks, and funds election year staff and personnel. Non-levy revenue is expected to be \$134.4 million, an decrease of 3.78 percent from 2019. The recommended budget calls for operating expenses of \$194.8 million, an increase of 3.85 percent from 2019.

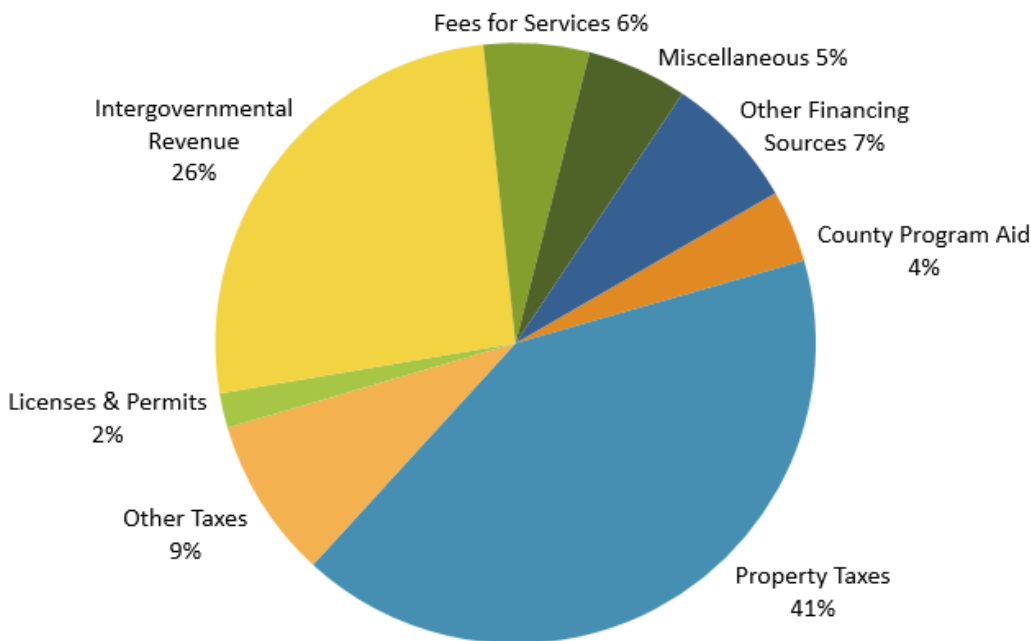
| 2020 REVENUES                              |                      |
|--|----------------------|
| County Net Levy                            | \$114,510,700        |
| Referendum Levy (LWLP)                     | \$1,186,600          |
| <b>Subtotal: Certified Levy</b>            | <b>\$115,697,300</b> |
| Regional Rail Levy (RRA)                   | \$660,000            |
| County Program Aid                         | \$10,975,300         |
| <b>Subtotal: Gross Levy</b>                | <b>\$127,332,600</b> |
| Non-Levy Revenue                           | \$107,419,300        |
| Other Financing Sources                    | \$23,138,800         |
| Gold Line Transit Project                  | \$26,925,300         |
| Planned Use/(Contribution) of Fund Balance | (\$2,600,600)        |
| <b>TOTAL REVENUES</b>                      | <b>\$282,215,400</b> |

| 2020 EXPENDITURES                  |                      |
|------------------------------------|----------------------|
| Client/Citizen Related Support     | \$18,080,600         |
| Personnel Services                 | \$133,392,300        |
| Services & Charges                 | \$34,582,500         |
| Materials & Supplies               | \$8,785,800          |
| <b>Subtotal: County Operations</b> | <b>\$194,841,200</b> |
| Gold Line Transit Project          | \$26,925,300         |
| <b>Total: County Operations</b>    | <b>\$221,766,500</b> |
| Capital                            | \$39,795,200         |
| Debt                               | \$15,916,300         |
| Other Financing Uses               | \$4,737,400          |
| <b>TOTAL EXPENDITURES</b>          | <b>\$282,215,400</b> |

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# Revenues by Category

**\$282,215,400**



**Property Taxes (\$116.4M)** consist of the amount that is collected from property owners to support the county budget (\$114.5M), including the Land & Water Legacy Program (LWLP) (\$1.2M), and the Regional Rail Authority (RRA) (\$660,000).

**Intergovernmental Revenue (\$73.3M)** consists of funds received from state, federal, or local contributions to the county for specific projects or programs.

**Other Taxes (\$24.5M)** consist 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 collections of taxes.

**Other Financing Sources (\$20.1)** includes interfund transfers, use of bond proceeds, planned use of fund balance, and loan receipts.

**Fees for Services (\$16.0M)** consist of revenues generated from charges for various services the county provides.

**Miscellaneous Revenues (\$15.3M)** are those not accounted for in other categories, such as interest earnings on the county's investments, rent revenues, collections from accounts due the county, donations and contributions, and revenues received from fines and penalties imposed for statutory offenses.

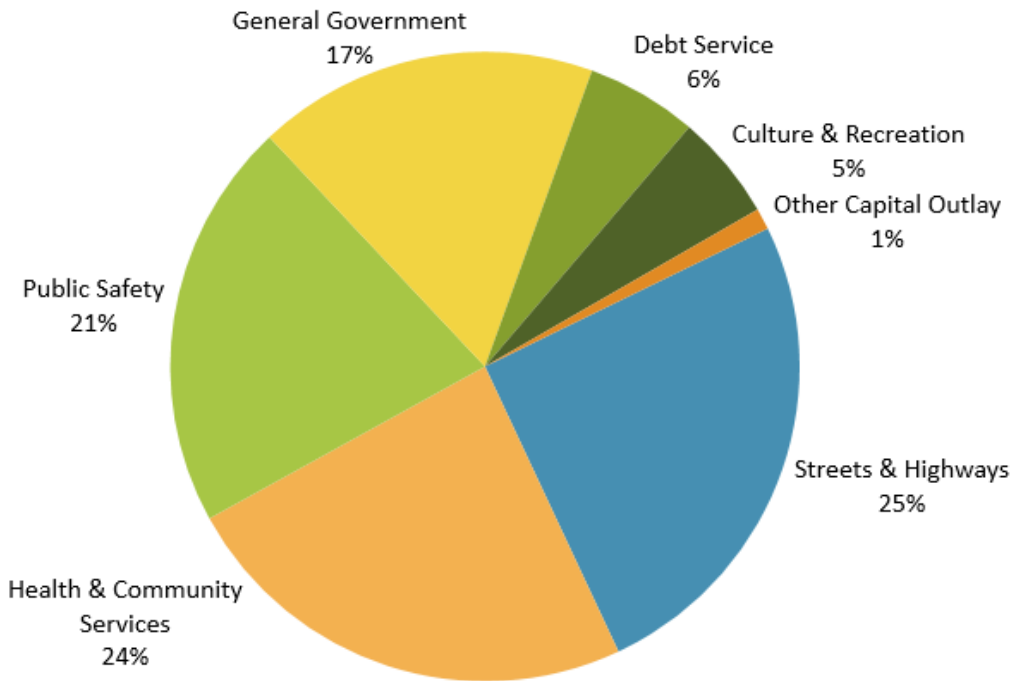
**County Program Aid (\$11.0M)** is general purpose aid given to county governments from the State of Minnesota and is intended to reduce property taxes for individual taxpayers.

**Licenses & Permits (\$5.2M)** are revenues from all businesses, non-businesses, and occupations which must be licensed before doing business within the county's jurisdiction.

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# Expenditures by Function

\$282,215,400



**Streets & Highways (\$73.2M)** include the costs of providing safe, dependable, and efficient transportation for all county residents, along with the maintenance and repairs of local highways, streets, bridges, and road construction. Also included are capital road and bridge projects funded through the use of bond proceeds.

**Health & Community Services (\$66.7M)** encompass health and community services provided with the purpose of promoting the general health and well-being of the community, including restaurant inspections, recycling, communicable disease control, and public assistance and care for individuals who may be unable to provide for themselves.

**Public Safety (\$58.5M)** are services provided by the county for the safety and security of the public.

**General Government (\$49.7M)** includes services not represented in any other category which are provided by the county for the benefit of the public and the governmental body as a whole; also includes mandated county support to court administration.

**Debt Service (\$15.9M)** represents the principal and interest payments on the county's bonded debt.

**Culture & Recreation (\$15.1M)** consists of the costs of operating county Libraries, Parks, and the county's Land and Water Legacy Program (LWLP), including bond projects related to these areas.

**Other Capital Outlay (\$3.1M)** consists of major capital improvements to county facilities, such as roof replacements, and cooling and heating upgrades.

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# Budgets by Function & Department

# DEPARTMENT BUDGETS

|   |              |  |              |
|---|--------------|--|--------------|
| <b>Culture &amp; Recreation :</b> <b>\$15,143,800</b>       |              | <b>Other Capital Outlay:</b> <b>\$3,040,000</b>    |              |
| Parks   | \$6,068,900  | Capital Projects                                   | \$2,000,000  |
| Libraries   | \$8,560,400  | Capital Repair                                     | \$995,000    |
| Law Library   | \$311,500    | Historic Courthouse                                | \$45,000     |
| MN Extension  | \$203,000    |  |              |
| <b>Debt Service:</b> <b>\$15,916,300</b>                    |              | <b>Public Safety:</b> <b>\$58,520,600</b>          |              |
| Principal   | \$11,430,000 | <b>Attorney's Office:</b>                          |              |
| Interest  | \$4,486,300  | Administrative Services                            | \$957,600    |
|   |              | Civil Division                                     | \$1,624,200  |
|   |              | Criminal Division                                  | \$3,037,100  |
|   |              | Juvenile Division                                  | \$1,661,500  |
| <b>General Government:</b> <b>\$49,702,400</b>              |              | <b>Community Corrections:</b>                      |              |
| Administration  | \$2,382,200  | Administrative Services                            | \$1,098,900  |
| Accounting & Finance  | \$2,567,100  | Corrections Programs                               | \$2,340,400  |
| Building Services   | \$8,956,600  | Pre-Trial Services                                 | \$2,098,400  |
| Commissioners   | \$558,200    | Supervision  | \$6,149,000  |
| Economic Development  | \$2,773,700  | Monitoring   | \$699,700    |
| General Operations  | \$7,621,700  |  |              |
| Human Resources   | \$2,148,600  | <b>Sheriff's Office:</b>                           |              |
| Information Technology                                      | \$9,267,500  | Administrative Services                            | \$2,599,700  |
| Property Records  | \$11,872,400 | Investigations                                     | \$2,675,800  |
| & Taxpayer Services   |              | Jail   | \$12,263,600 |
| Surveyor  | \$1,152,000  | Patrol   | \$10,458,700 |
| Veterans' Services  | \$402,400    | Public Safety                                      | \$1,012,900  |
|   |              | Radio System                                       |              |
|   |              | Special Services                                   | \$9,843,100  |
| <b>Health &amp; Community Services:</b> <b>\$66,728,600</b> |              | <b>Streets &amp; Highways:</b> <b>\$73,163,700</b> |              |
| <b>Health Services:</b>                                     |              | Public Works                                       | \$13,479,200 |
| Administrative Services                                     | \$1,413,100  | Regional Rail/Gold Line                            | \$27,614,300 |
| Disease Prevention & Control                                | \$880,900    | Road & Bridge Capital                              | \$32,070,200 |
| Environmental Services                                      | \$2,731,200  |  |              |
| Family Health   | \$2,963,700  | <b>2020 TOTAL COUNTY BUDGET \$282,215,400</b>      |              |
| Health Promotion  | \$1,340,900  |  |              |
| Solid & Hazardous Waste                                     | \$8,183,800  |  |              |
| Skilled Nursing Services                                    | \$1,140,000  |  |              |
| <b>Community Services:</b>                                  |              |  |              |
| Administrative Services                                     | \$4,759,000  |  |              |
| Adult & Disabilities  | \$18,732,100 |  |              |
| Children's Services   | \$12,387,400 |  |              |
| Economic Support  | \$12,196,500 |  |              |

Development of a budget for an organization with as many distinct facets as Washington County is a highly interactive process between multiple stakeholders. The budget is far more than just numbers on a page; it is the primary method by which the County Board sets policy, implements long-term plans, and directs the operations of its government. Washington County Commissioners and officials have prepared a balanced budget to guide the county through 2020. The budget balances the need to continue providing quality core services to residents while remaining fiscally responsible to taxpayers.

# Tax Information

The county's net 2020 levy of \$114.5 million is a 5.94 percent increase over the 2019 net levy. Net levy refers to the amount of property tax levy the county will collect from taxpayers during 2020, which excludes County Program Aid received from the State of Minnesota. Additionally, the county will collect \$1.2 million for the Land and Water Legacy Program (LWLP), a 12.11% increase, and \$660,000 for the Regional Rail Authority (RRA), a 0% increase. These additional levies are separate from the county's net levy.

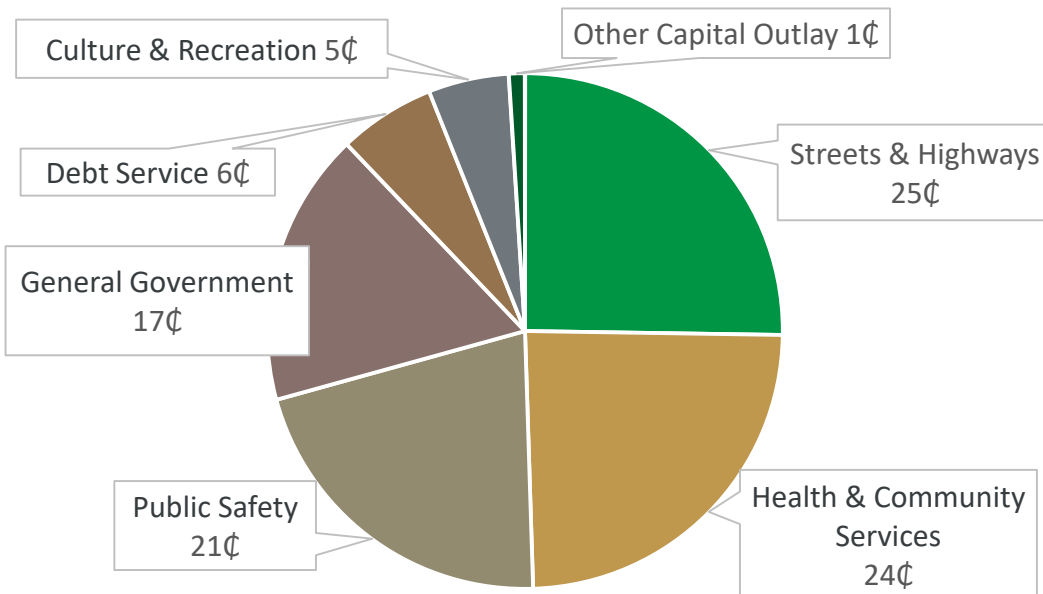
## Home Valued at \$296,200 for Pay 2020

(assuming a 6.2% value increase from 2019 to 2020)

| Levy Type    | 2020 Net Levy Change | County Property Tax Payable 2019 | Estimated County Property Tax Payable 2020 | Change 2019 - 2020             |
|--------------|----------------------|----------------------------------|--|--------------------------------|
| General      | 5.94%                | \$792                            | \$824                                      | \$ 32                          |
| LWLP         | 12.11%               | \$ 9                             | \$ 10                                      | \$ 1                           |
| RRA          | 0%                   | \$ 5                             | \$ 5                                       | \$ 0                           |
| <b>Total</b> |                      | <b>\$806</b>                     | <b>\$839</b>                               | <b>\$ 33</b><br><b>(+4.1%)</b> |

The county receives 22.4 cents of each property tax dollar paid; the rest goes to cities, schools, and other taxing districts.

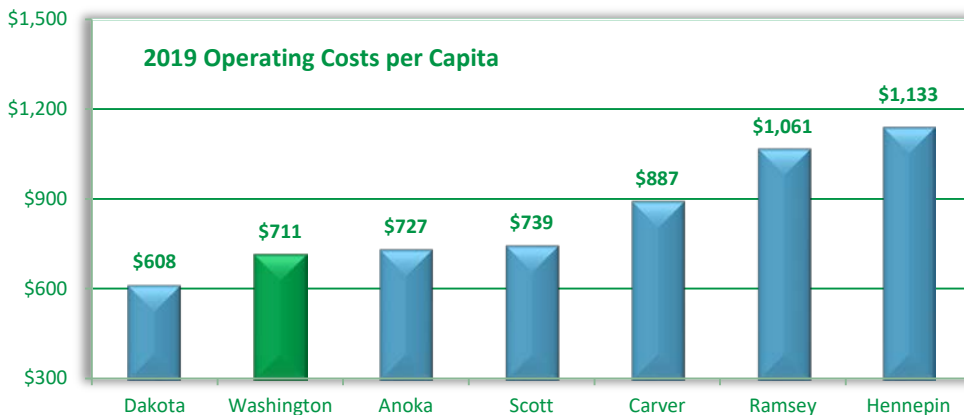
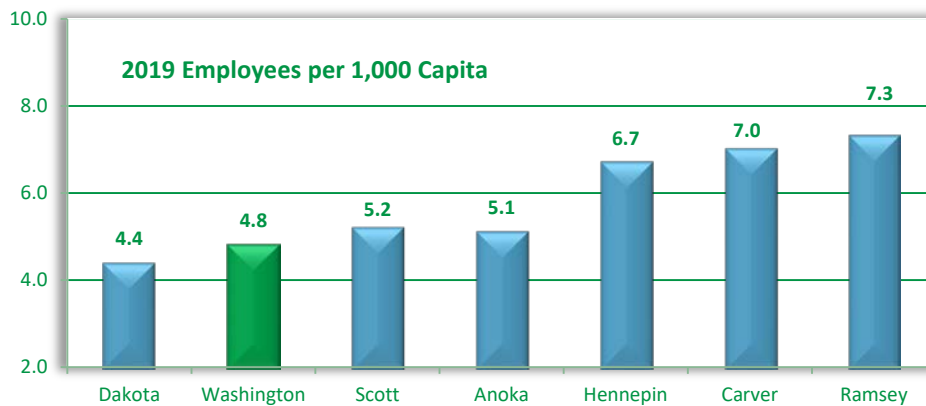
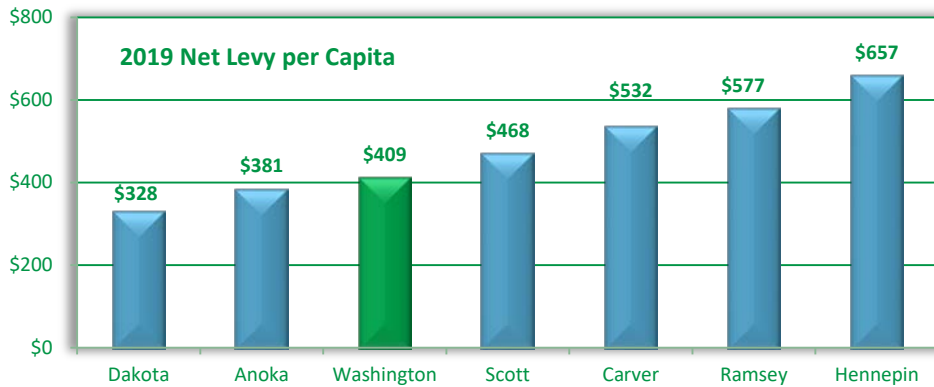
### How does the county spend each dollar it receives?



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# County Comparisons

Washington County is part of the “7-County Metropolitan Area”. The most recent data available (2019), as provided by each county to the Minnesota State Auditor’s Office, demonstrates Washington County’s efficient and responsible use of property tax supported by stable financial rankings. Similar rankings are anticipated for 2020 as well.



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# County Facilities

## LICENSE /SERVICE CENTERS:

**Cottage Grove Service Center**.....651-430-4075

13000 Ravine Parkway South  
Cottage Grove, MN 55106

**Forest Lake Service/License Center**.....651-275-7200/7333

19955 Forest Road North  
Forest Lake, MN 55025

**Stillwater License Center**.....651-275-7000

Valley Branch Mall  
1520 West Frontage Road  
Stillwater, MN 55082

**Woodbury Service/License Center**.....651-275-8600

2150 Radio Drive  
Woodbury, MN 55125

## LIBRARIES:

### Hardwood Creek Branch

19955 Forest Road North  
Forest Lake, MN 55025  
651-275-7300

### Hugo Library Express

14669 Fitzgerald Avenue North  
Hugo City Hall  
Hugo, MN 55038  
651-275-7300

### Lake Elmo Branch

3537 Lake Elmo Ave N  
Lake Elmo, MN 55042  
651-275-8515

### Marine Library Express

121 Judd Street  
Marine City Hall  
Marine, MN 55047  
651-275-7300

### Newport Library Express

250 Red Rock Crossing  
Newport Transit Station  
Newport, MN 55055  
651-459-2040

### Oakdale Branch

1010 Heron Avenue North  
Oakdale, MN 55128  
651-730-0504

### Park Grove Branch

7900 Hemingway Avenue South  
Cottage Grove, MN 55016  
651-459-2040

### R.H. Stafford Branch

8595 Central Park Place  
Woodbury, MN 55125  
651-731-1320

### Valley Branch

380 St. Croix Trail South  
Lakeland, MN 55043  
651-436-5882

### Wildwood Branch

763 Stillwater Road  
Mahtomedi, MN 55115  
651-426-2042

### Law Library

14949 62<sup>nd</sup> St North  
Stillwater, MN 55082  
651-430-6330

# County Facilities

## PARKS:

### **Big Marine Park Reserve**

17495 Manning Trail North  
Marine, MN 55047  
651-430-8200

### **Cottage Grove Ravine Regional Park**

9940 Point Douglas Road  
Cottage Grove, MN 55016  
651-430-8240

### **Hardwood Creek Regional Trail**

19987 Fitzgerald Trail North  
Forest Lake, MN 55025  
651-430-8370

### **Lake Elmo Park Reserve**

1515 Keats Avenue North  
Lake Elmo, MN 55042  
651-430-8370

### **Pine Point Regional Park**

11900 Norell Avenue North  
Stillwater, MN 55082  
651-430-8370

### **Point Douglas Park**

10191 St. Croix Trail South  
Hastings, MN 55033  
651-430-8240

### **Square Lake Park**

15450 Square Lake Trail North  
Stillwater, MN 55082  
651-430-8200

### **St. Croix Bluffs Regional Park**

10191 St. Croix Trail South  
Hastings, MN 55033  
651-430-8240

## TRANSIT CENTERS:

### **Hardwood Creek Transit Center**

19987 Fitzgerald Trail North  
Forest Lake, MN 55025  
651-430-8370

### **Newport Transit Station**

250 Red Rock Crossing  
Newport, MN 55055

## OTHER FACILITIES:

### **Environmental Center**

4039 Cottage Grove Drive  
Woodbury, MN 55129  
651-275-7475

### **Historic Courthouse**

101 West Pine Street  
Stillwater, MN 55082  
651-275-7075

### **Nordic Center**

1515 Keats Avenue North  
Lake Elmo, MN 55042  
651-430-8370

### **Recycling & Energy Center**

100 Red Rock Road  
Newport, MN 55055  
651-768-6670





If residents have questions about the 2020 budget, or about Washington County government in general, they are invited to contact their County Commissioner, or the Office of Administration at 651-430-6001, or visit the county website at [www.co.washington.mn.us](http://www.co.washington.mn.us)

Visit [www.co.washington.mn.us](http://www.co.washington.mn.us) to see what your county does for you!

A great place to live, work, and play...today and tomorrow.