

A dark green silhouette of Washington County with a white, torn-paper-style border on its right side.

Proposed 2024 Budget

September 12, 2023

How does Washington County serve the community?



Community Services



Public Health and Environment



Public Works/
Parks



Libraries



Sheriff's Office



County Attorney



Community Corrections



Property Records and
Taxpayer Services

How does Washington County serve the community?

Strong Financial Management



Public Input and Employee Surveys



Values



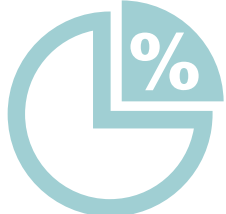
Diversity, Equity, and Inclusion



AAA Bond Ratings



2nd Lowest Tax Rate in the Metro Area



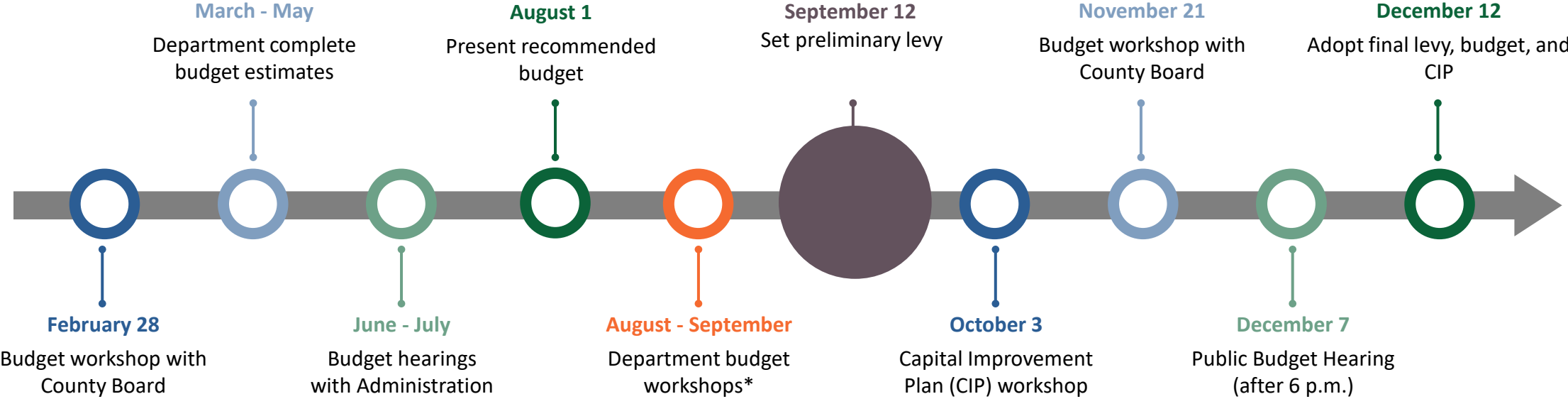
OUR VISION

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

OUR MISSION

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

Budget Process



*Workshops are recorded and public is welcome to attend all departmental budget workshops



Key Factors

Key Factors



Incorporate Legislative Outcomes



Respond to Changes in Service Delivery Demands



Increase Organizational Efficiency



Invest in Our Employees



Boost Capital Investment



Incorporate Legislative Outcomes Included in 2024 Recommended Budget

Operations Funding Increases	Amount	%
County Program Aid	\$3,475,600	2.75%
Community Corrections Aid	\$1,520,000	1.20%
Parks Operations & Maintenance	\$59,900	0.05%
Public Works State Aid	\$400,000	0.32%
License Center Fees	\$375,000	0.30%
Elections Funding	\$41,000	0.03%
TOTAL	\$5,871,500	4.64%
Administration's Recommended Levy		3.95%
Total Need (without Legislative Action)		8.59%

Capital Funding	Amount
Transportation Advancement	\$6,627,000
Parks Capital Bonding	\$1,880,800
TOTAL	\$8,507,800



Incorporate Legislative Outcomes

Future Updates

New Funding Not Included in 2024 Budget	Amount
Public Safety Aid	\$3,300,000
Housing: Statewide Local Aid	\$322,000
Housing: Local Affordable Housing Aid	\$4,000,000
Library MELSA Funding & Grants	TBD
Public Health & Environment Funding & Grants	TBD



Respond to Changes in Service Delivery Demands

- New Ways of Doing Business
 - Rides Share for release of inmates
 - Digital evidence management systems and staffing in Attorney's Office (new FTE)
 - Social media management system
 - Digital asset management system
- Even-year Election/Presidential Election
 - Election expenses
 - Election technician (seasonal position made permanent)
 - Communication specialist (new FTE)



Respond to Changes in Service Delivery Demands

- Diversity Equity and Inclusion
 - Bilingual signage study
 - Close captioning for board meeting live stream/recording
 - Parks equity coordinator (Met Council grant-funded position made permanent)
- Mental Health
 - Community services social workers focused on mental health stabilization (ARPA funded positions made permanent)
 - Corrections multisystemic therapist



Respond to Changes in Service Delivery Demands

- Growing Population
 - Service requests
 - Library materials/collections
 - Extension programming (increase FTE for Extension and 4H)
- Inflationary Pressures
 - Salary and wages
 - Fuel
 - Salt
 - Fleet
 - Construction



Increase Organizational Efficiency

- Administrative Support
 - Administration, Community Services, Human Resources, Libraries and Sheriff (new FTE)
 - Reflects growing organization/population
 - Assigns work to appropriate level
- Procurement and Grant Funding Support
 - Increasing complexity in federal and state procurement and grant funding requirements
 - Proactively addresses recommendations in organization and department audits
 - New positions added to Accounting and Finance Department (AFD) and the Sheriff's Offices, including a AFD grants manager (ARPA funded position made permanent)
- Information Technology Support
 - Virtual private network (VPN)
 - Distributed antenna system
 - Audiovisual specialist, business analysts and application support specialist (new FTE)

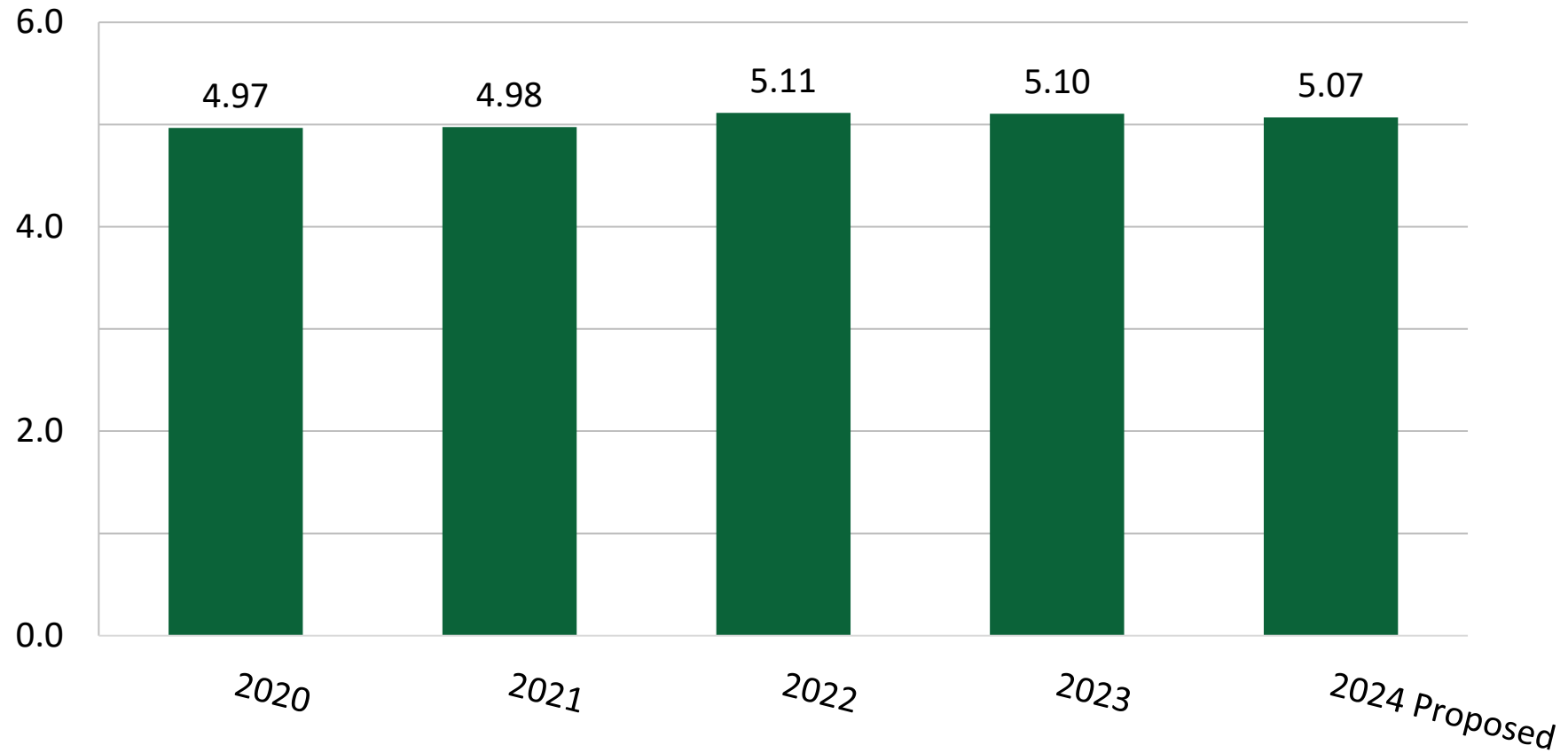


Invest in Our Employees

- Wages and Benefits
 - Baseline budget is last year's pattern
 - Unsettled labor agreements
 - 9% increase in medical expense
- Employee Development and Support
 - Tuition reimbursement program
 - Employee recognition
 - Employee ratios – employee fatigue
 - Attorney, Community Services, and Sheriff (new FTE)
 - Mental health support



Employees per 1,000 Capita





Positions

POSITION SUMMARY SCHEDULE 2023-2024 FULL-TIME EQUIVALENT (FTE) COMPARISON

DEPARTMENT	2023 Amended	2024 Recommended
HEALTH & COMMUNITY SERVICES	507.64	502.84
INTERNAL SERVICES	126.20	126.20
LIBRARY / LAW LIBRARY	77.19	78.19
OTHER	5.00	5.00
PROPERTY & TAXATION	106.90	108.90
PUBLIC SAFETY	421.14	428.34
PUBLIC WORKS	168.75	171.25
REGIONAL RAIL AUTHORITY / GOLD LINE	4.25	4.25
	1,417.07	1,424.97
NET CHANGE (from prior year):	12.90	7.90



Boost Capital Investment

- New Capital Funding Sources
 - Transportation State Funding (\$6.6 million)
 - Parks State/Regional Funding (\$1.9 million)
- Redirected to Capital Funding
 - Debt Service (\$2.4 million)
 - Other Post-Retirement Employee Benefits (OPEB) Full Activated (\$2.4 million)
- Allocated to Capital Funding to Maintain Flexibility and Recession Planning
 - Transmission Line Tax Revenue (\$850,000)



Boost Capital Investment



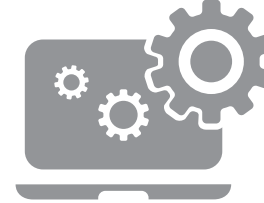
Facilities \$5.9M

- Central Service Center
- Park Grove Library
- Jail Detention Door Hardware Replacement



Road and Bridge \$44.2M

- Pavement Preservation
- Road reconstruction



Information Technology \$4.8M

- Virtual Private Network (VPN)
- Software Updates to Human Resources Information and Financial Management Systems
- Hyper Converged Infrastructure
- Audiovisual Equipment Upgrades
- Distributed Antenna



Parks \$3.7M

- St. Croix Bluffs Regional Park Hilltop Area Improvement
- Parks & Trails Pavement Preservation
- Pt Douglas Trailhead Bldg
- St Croix Bluffs Hilltop Area & Trail Improvements



Budget Summary

Revenue Highlights

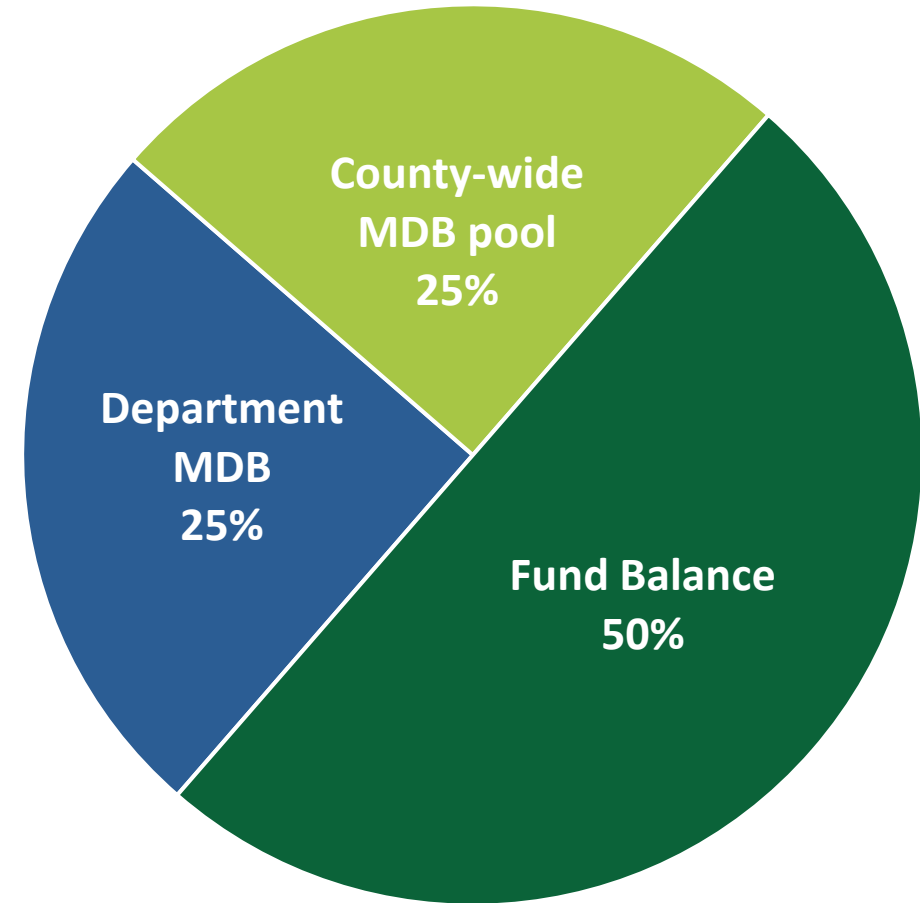
Revenue	2023	2024	% Change
County Net Levy	\$126.5M	\$131.5M	3.9%
Referendum Levy	\$1.2M	\$1.2M	0.0%
Regional Rail Levy	\$660K	\$660K	0.0%
County Program Aid	\$11.3M	\$14.8M	31.1%
Non-Levy Revenue	\$113.2M	\$128.4M	13.4%
Other Financing Sources	\$91.1M	\$41.6M	(54.3%)
Gold Line Transit Project	\$51.4M	\$48.2M	(6.2%)
Contribution to Fund Balance	(\$16.5M)	(\$1.6M)	90.1%
Total Revenue	\$378.9M	\$364.7M	(3.7%)

Expenditure Highlights

Expenditures	2023	2024	% Change
Client/Citizen Related Support	\$16.0M	\$17.4M	9.0%
Personnel Services	\$148.1M	\$156.5M	5.7%
Services & Charges	\$38.4M	\$45.3M	18.1%
Materials & Supplies	\$11.1M	\$12.2M	10.0%
Gold Line Transit Project	\$51.4M	\$48.2M	(6.2%)
Capital	\$84.0M	\$62.6M	(25.5%)
Debt	\$15.2M	\$15.3M	0.7%
Other Financing Uses	14.7%	7.2%	(51.3%)
Total Expenditures	\$378.9M	\$364.7M	(3.7%)

Mission Directed Budget (MDB)

- Policy #2202 – budget savings program; year-end excess revenues over expense may fund special priority projects
 - Emphasizes the linkage of resources to programs and service that support the county’s vision, mission, and goals



MDB Pool Recommended Projects

Department	Request	Amount
ADM	Quality Improvement Consultant	\$80,000
ADM	Digital Asset Management Solution	\$34,000
ADM	Social Media Management System	\$20,000
CSD	Social Services Supervisor – Training & Onboarding (partial)	\$40,600
CAP	Park Grove Library Design Services	\$531,000
CAP	Secure Virtual Private Network (VPN)	\$200,000
CAP	Board Room Audio Visual Upgrades	\$550,000
ITD	.gov Conversion	\$100,000
PRT	Election Equipment Fund	\$200,000
PWD	Bilingual County Signage Study	\$75,000
PWD	Parks Tree Replacement	\$20,000
SHR	Ride Share	\$100,000

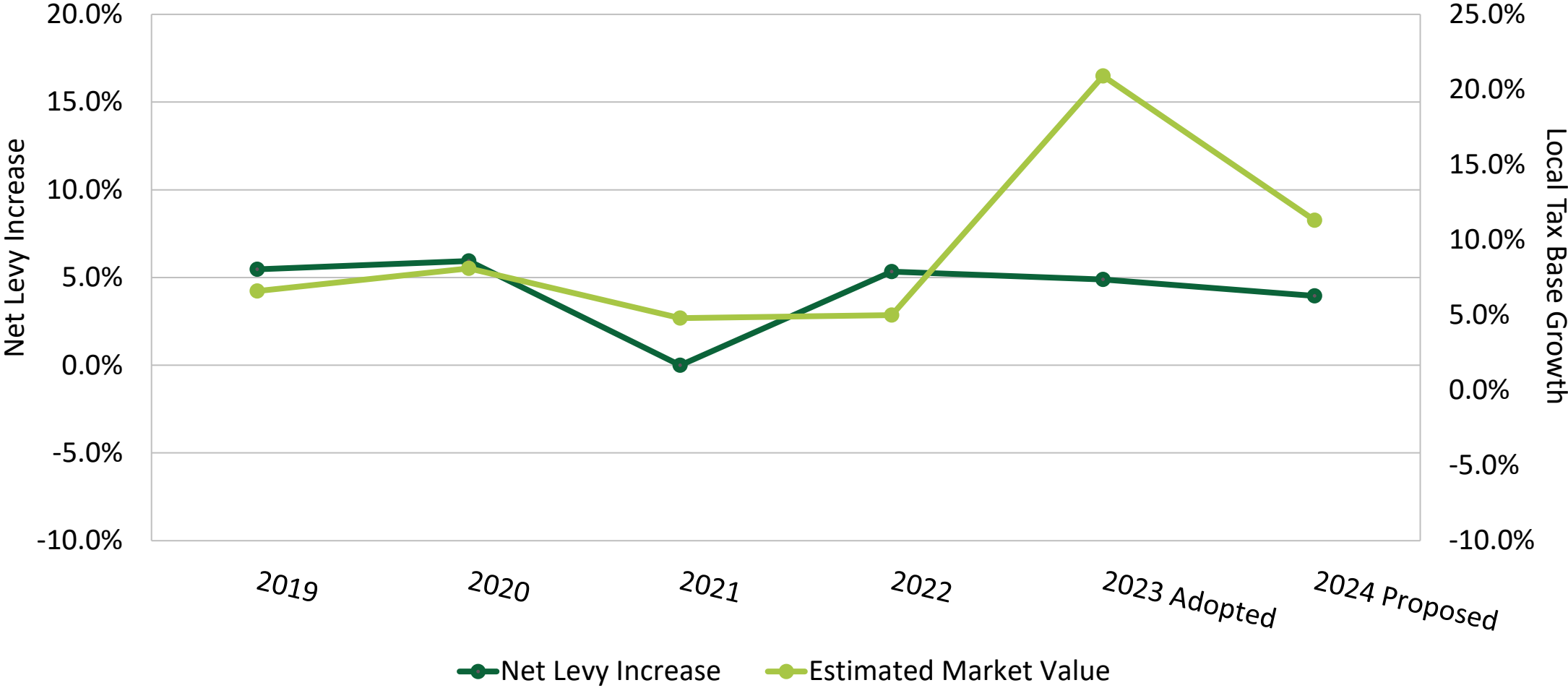


Tax Impact

Net Tax Levy and Rate

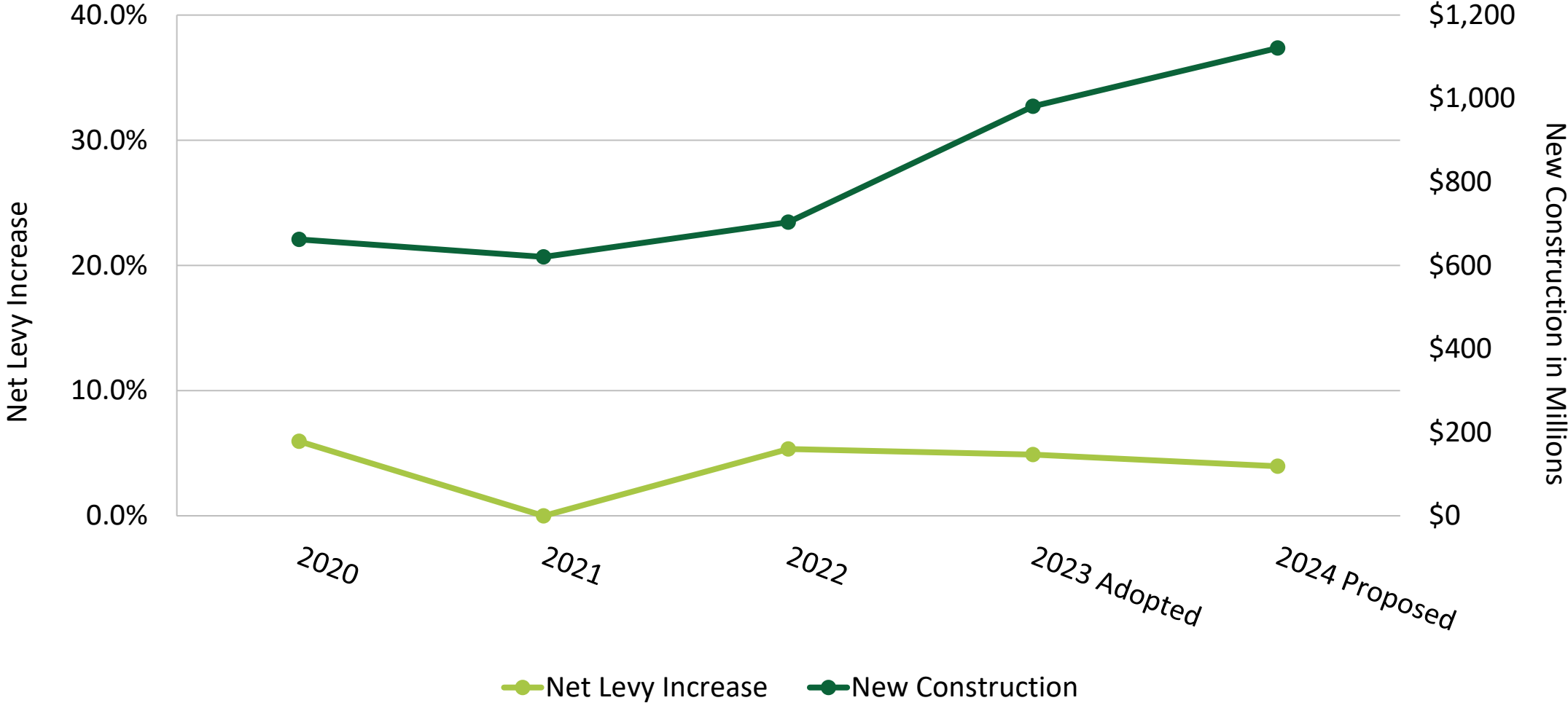
Summary				
	2023	2024	% change	
Net Levy	\$126.5M	\$131.5M	3.95%	↑
Net Tax Rate	23.63%	21.9%	(7.3%)	↓
LWLP	\$1.21M	\$1.21M	0%	—
RRA	\$660K	\$660K	0%	—

Net Levy* & Local Tax Base Growth



*Excludes Regional Rail and Land & Water Legacy levies

Net Levy* & New Construction



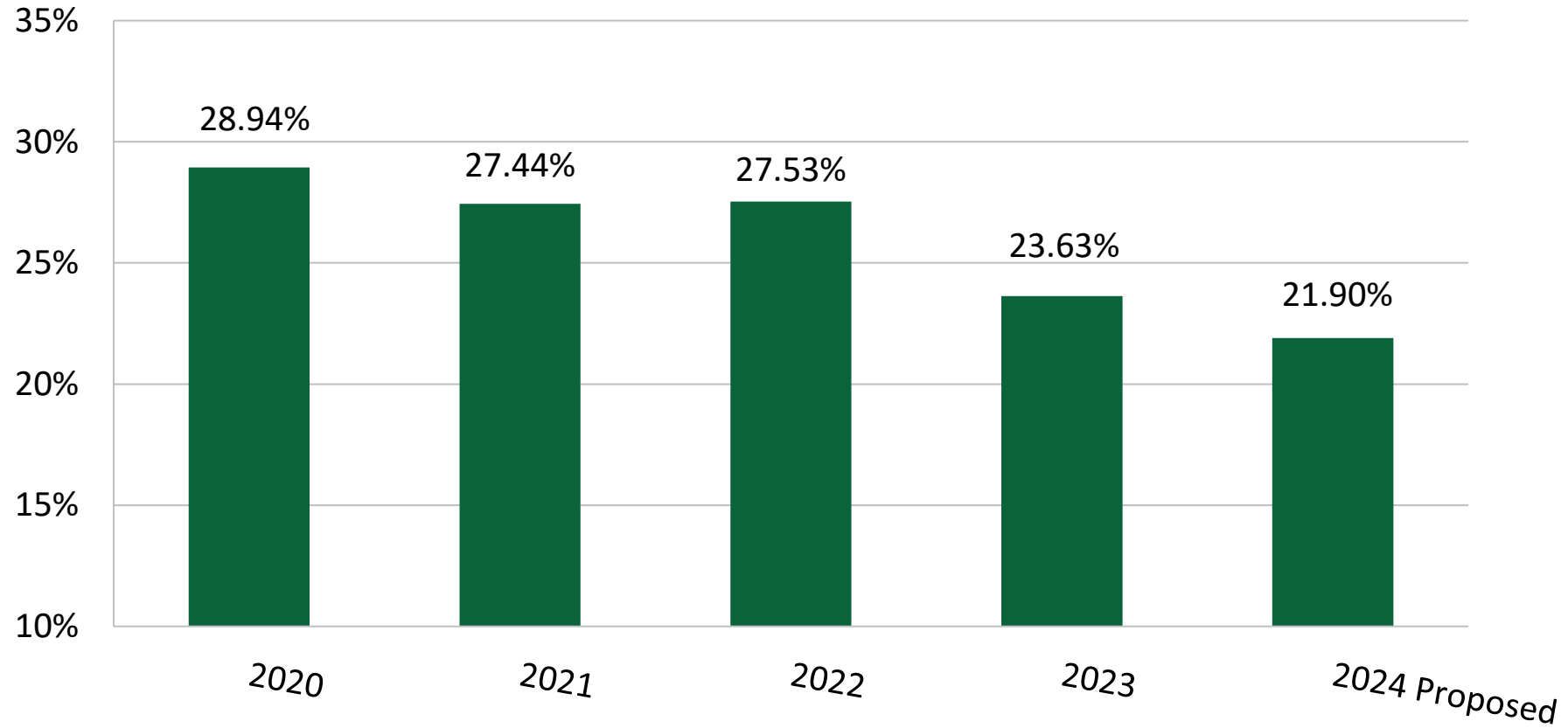
*Excludes Regional Rail and Land & Water Legacy levies

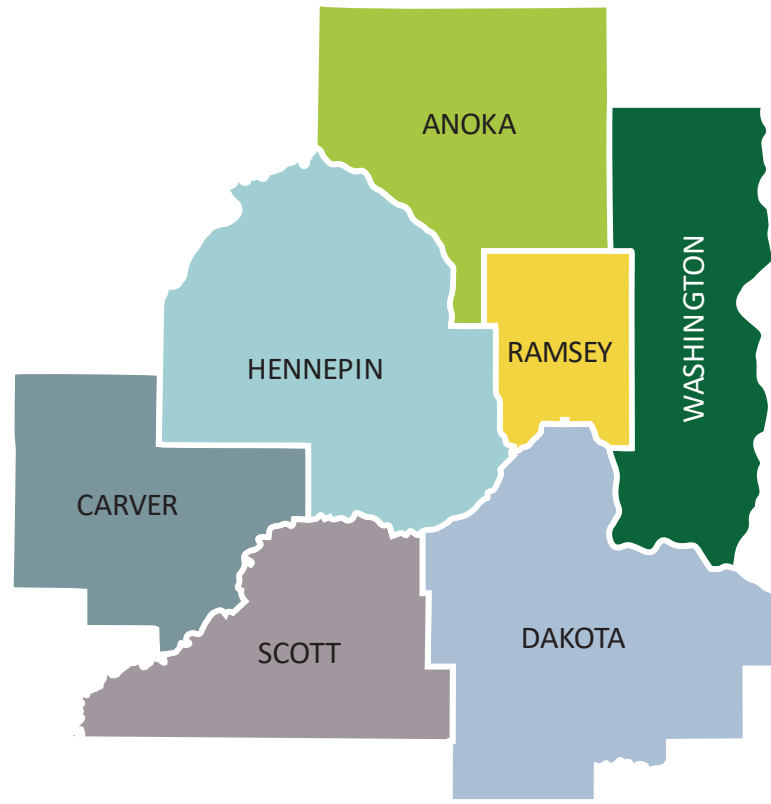
Estimated Impact of Levy Increase

Residential Homestead Taxpayers

Home Valued at \$417,000 for Pay 2024 (assuming an 8.2% value increase from 2023 to 2024)				
Year-Over-Year Comparison				
	2023 Actual Pay	2024 Estimated Pay	Impact	Percent Change
General	\$904	\$913	\$9	1.0%
LWLP	\$10	\$10	\$0	0.0%
RRA	\$5	\$5	\$0	0.0%
TOTAL	\$919	\$927	\$9	1.0%

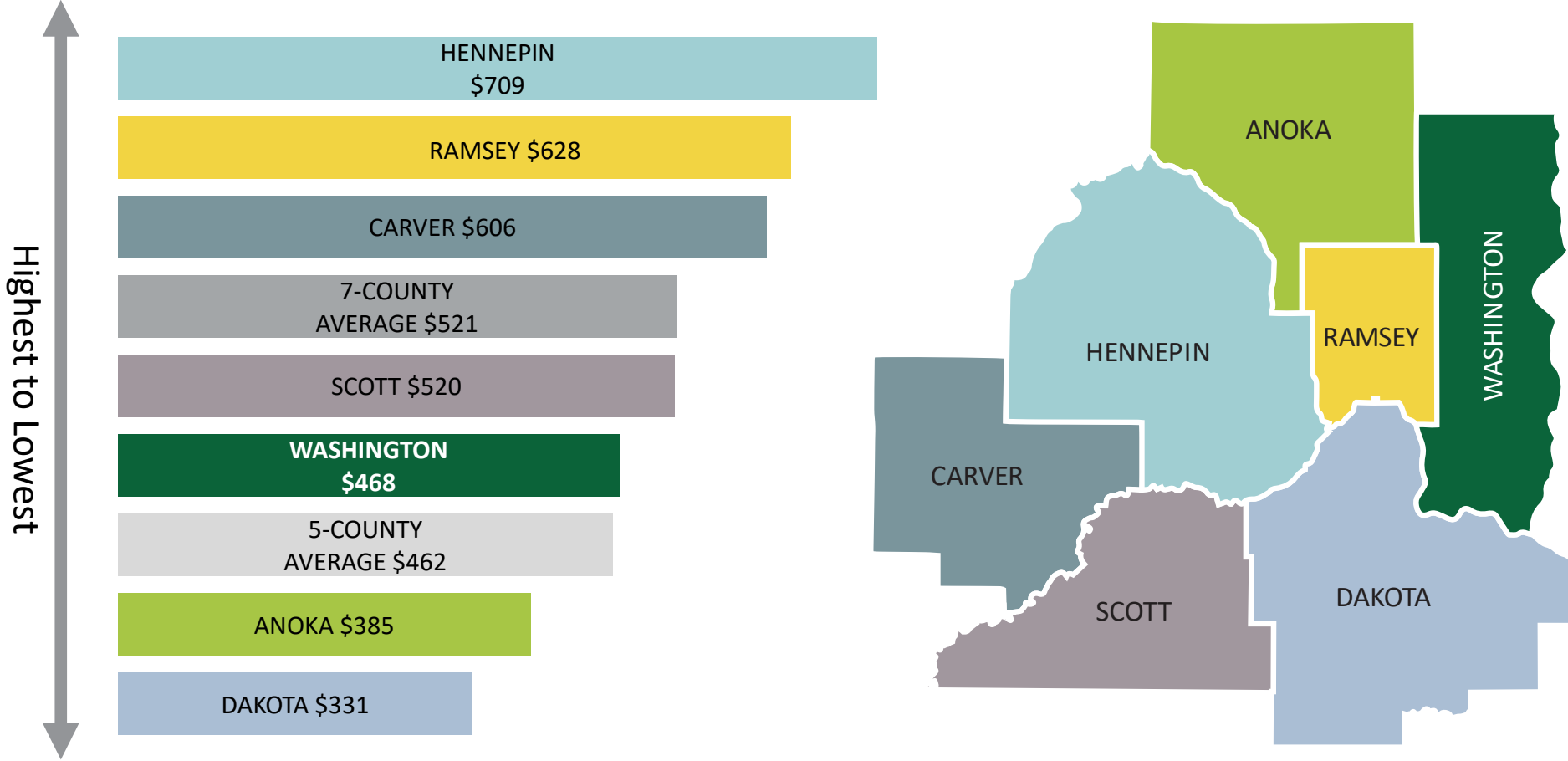
County Tax Rates



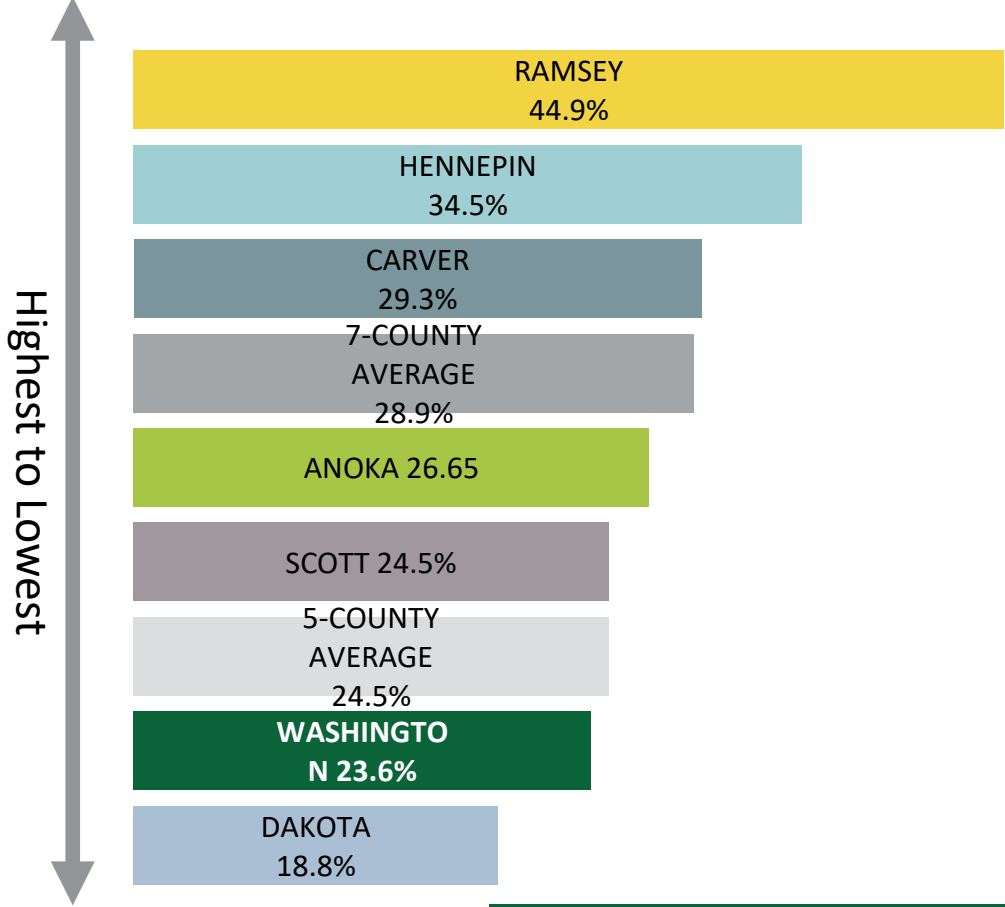


2023 Metropolitan Area Comparisons

2023 Certified Levy per Capita



2023 Tax Rate Ranges



Washington County 2024 = 22.03%

Questions

Resolution of Adoption

- Preliminary Washington County Levy
- Preliminary Washington County Regional Rail Authority (RRA) Levy
- Preliminary Washington County Budget
- Preliminary Washington County Regional Rail Authority (RRA) Budget
- Preliminary Washington County Community Development Agency (CDA) Levy
- Action to approve final countywide pool allocations and associated countywide projects