



2026 Proposed Budget

September 23, 2025

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



Rooted in **Connection**, Growing with **Direction**

OUR VISION

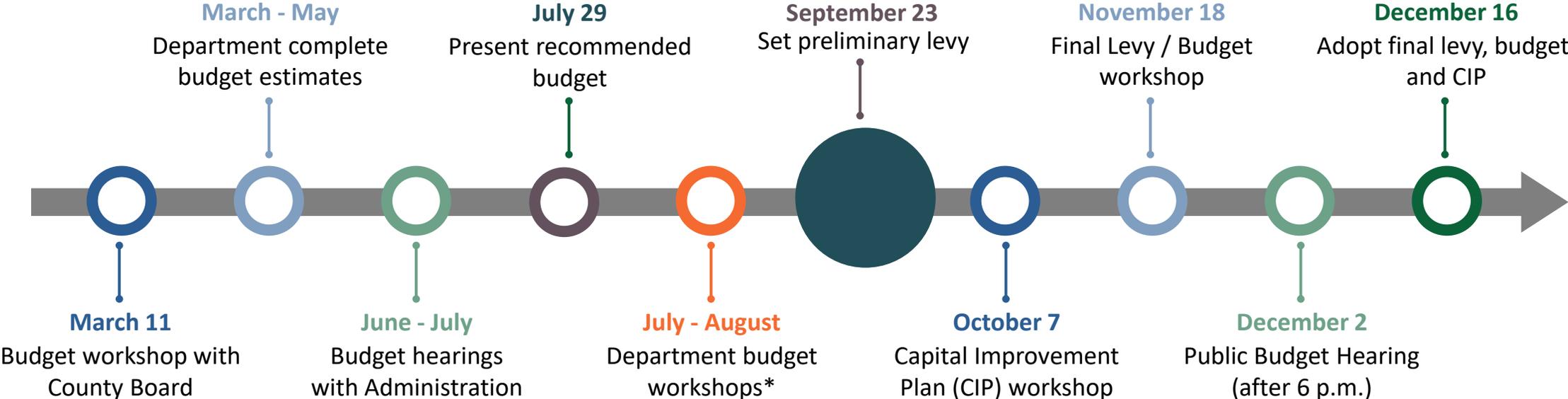
A vibrant county embracing the diversity of its communities, advancing equitable access to resources and opportunities, and prioritizing the sustainability of its natural environment.

OUR MISSION

We strive to provide exceptional services that enhance quality of life and promote a safe, healthy, and welcoming community for all.

Budget Process

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



Net Tax Levy and Rate

Summary			
	2025 Actual	2026 Estimate	% Change
Net Levy	\$139.3M	\$148.9M	6.9% ↑
Net Tax Rate	23.85%	24.39%	2.3% ↑
LWLP	\$1.2M	\$1.2M	0.0% ▬
RRA	\$660K	\$660K	0.0% ▬

Key Factors

Key Factors



County Employees



Building Operations



Existing Obligations



Strategic Priorities



Operating Technology



Capital Investments

County Employees

Compensation

- Open contracts for 2026
- Anticipated settlement adjustments

Employee Healthcare

- 7.0% increase
- Post Employment Benefits Trust funding explicit and implicit subsidies of retiree costs

Minnesota Paid Leave (MPL)

- Rate .88% of total payroll - 50% employer contribution
- Administration
- .5 FTE

2026 Employee Engagement Survey (one-time)

Existing obligations

Community Services

- Staffing
 - 13 FTE special project positions expiring
 - 13 FTE positions proposed
 - Reallocation of FTE to areas of greatest need
 - Program growth and backlog
- Co-Response Social Workers
- Child Protection
 - Parent assessments
 - Supervised Visits

Existing obligations

Community Services

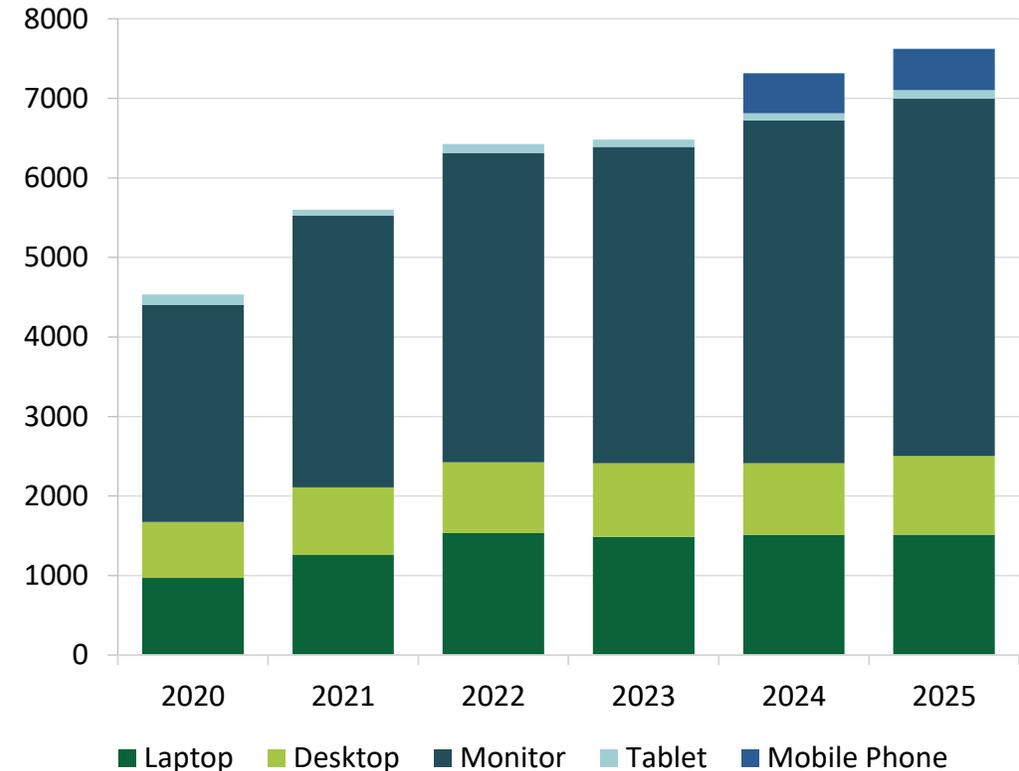
- Supplemental Nutrition Assistance Program (SNAP)/Medicaid (Medical Assistance)
 - Food support and healthcare
 - 4 FTE (Supervisor and eligibility specialists) – 50% Non-levy funded
 - Federal Administration cost share reduced to 25%
- MN Choices
 - People of any age, with a disability or in need of long-term support services
 - Waitlist 690 individuals, 7-8 month (as of June 30, 2025)
 - Contracted Case Management
 - 6 FTE (Supervisor and social workers) – 75% Non-levy funded
- Services and Support
 - 3 FTE (On-boarding supervisor and navigators)

Existing obligations

- Inflation and Tariffs
 - Fleet
 - Equipment
 - Professional Service Contracts
- Human Trafficking Sergeant
 - 50% grant funded position
- PHE service delivery
 - 1.0 FTE replacement for contracted services
- Elections
 - Even year election expense (one-time funding)
 - Equipment allocation (one-time funding)

Operating Technology

- Human Resources Information System (HRIS) Migration (one-time and ongoing)
- Annual Software Licensing
 - Microsoft
 - Telephony
- Technology Equipment Replacement
- Endpoint Support
 - 1FTE (Analyst)





Building Operations

- Library projects
 - Park Grove
 - Stafford
 - Open access planning (one-time)
 - Library facility strategic plan (one-time)
- Emergency Housing Services Building
 - State grant operating funds and expenses
- EV charging stations (one-time)





Building Operations

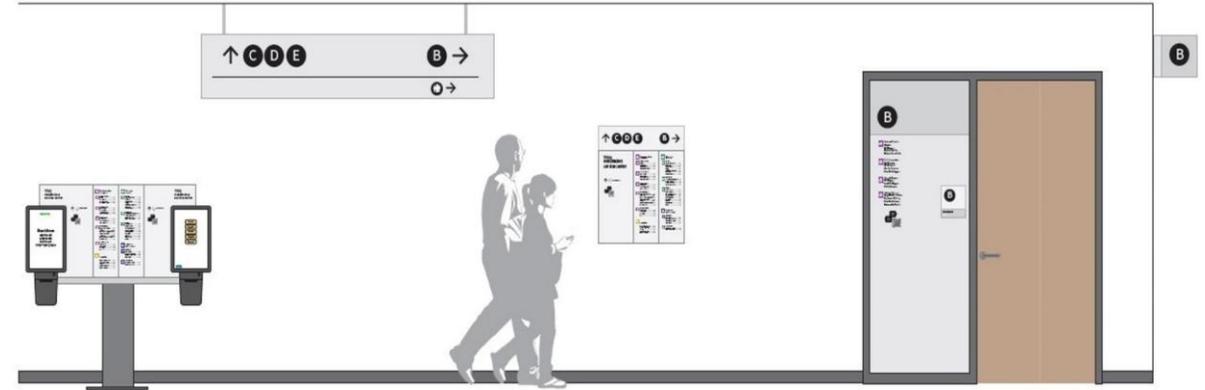
- Additional square footage
 - Central Service and License Center
 - North Environmental Center
- Inflation
 - Energy, repairs, staffing
- Levy funded rent increase 4.5%
 - 2.0 FTE (Custodian, Project Manager)
 - Building Repair Fund





Strategic Priorities

- Department Operations
- One-time funding
 - Signage study implementation
 - Two buildings
 - Climate Action Plan
 - 2050 Comprehensive Plan (Year 1)
 - Land and Water Legacy Program Referendum Analysis

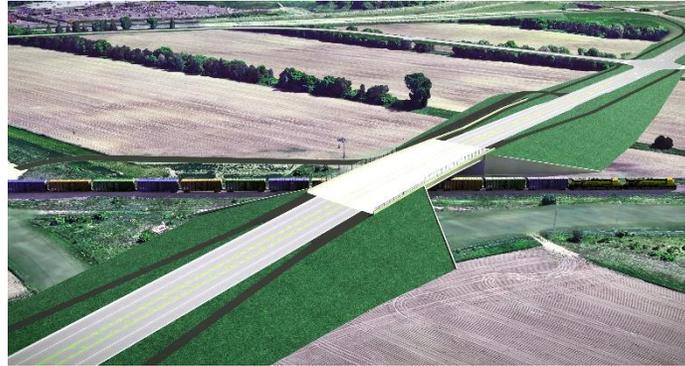


Capital Investment



Facilities \$10.1M

- Central Yard Waste (capital redirect)
- Park Grove Library (capital redirect)
- Courthouse Air Handling Unit Upgrade
- Countywide Site Improvements
- EV Charging Stations
- Library Studies



Road and Bridge \$113.2M

- Pavement Preservation
- South Shop Planning and Design
- Improvements
 - CSAH 17 and TH 36
 - CR19A 100th St
 - CSAH 4 – CSAH 15 to CSAH 3
 - CSAH 18 Settlers Ridge
 - Gold Line



Parks \$1.8M

- Hardwood Creek Trail Extension
- Minor Facility Improvements
- Pavement Preservation
- Historic Courthouse Elevator Replacement



Capital Investments

- Delivery of Road and Bridge Projects
 - Increased Investments
 - County Transportation Sales Tax (2021)
 - Transportation Advancement Account (TAA) (2024)
 - State and Federal Grants
 - Other (County State Aid Leased Vehicle Sales Tax, Wheelage Tax)
 - Reallocation of wheelage tax
 - 4.5 FTE (Design Engineer, Construction Engineer, Project Manager, Inventory Specialist, Financial Technician)

Capital Investments

- Reduced debt service/capital project levy growth to 2.5%
- Increase planned debt issuance to \$40M every four years
 - 2027 Issuance
 - Park Grove Library \$11M
 - Stafford Library \$20M
 - South Shop \$9M

Years	Debt and Capital Redirect
2023-2026	\$49,988,400
2027-2030	\$83,127,700
2031-2034	\$97,664,500
Total	\$230,780,600



Budget Summary

Revenue Highlights

REVENUE	2025 Adopted	2026 Proposed	% change
County Net Levy	139,268	148,952	6.95%
Referendum Levy	1,211	1,211	0.0%
Regional Rail Levy	660	660	0.0%
County Program Aid	14,421	14,516	0.7%
Non-Levy Revenue	181,011	241,004	33.1%
Other Financing Sources	12,713	15,512	22.0%
Gold Line Transit Project	12,344	13,191	6.9%
Total Revenue	361,628	435,046	20.3%

In thousands

Expenditure Highlights

	2025	2026	%
EXPENDITURES	Adopted	Proposed	change
600001 Client/Citizen Related Supp	18,654	17,813	-4.5%
610000 Personnel Services	170,883	183,641	7.5%
620000 Services and Charges	52,801	60,404	14.4%
640000 Material & Supplies	13,551	17,032	25.7%
660000 Capital Outlay	68,769	116,099	68.8%
670000 Debt Services	17,441	16,912	-3.0%
Gold Line Transit Project	12,344	13,191	6.9%
690000 Other Financing Uses	7,185	9,954	38.5%
Total Expenditures	361,628	435,046	20.3%

In thousands

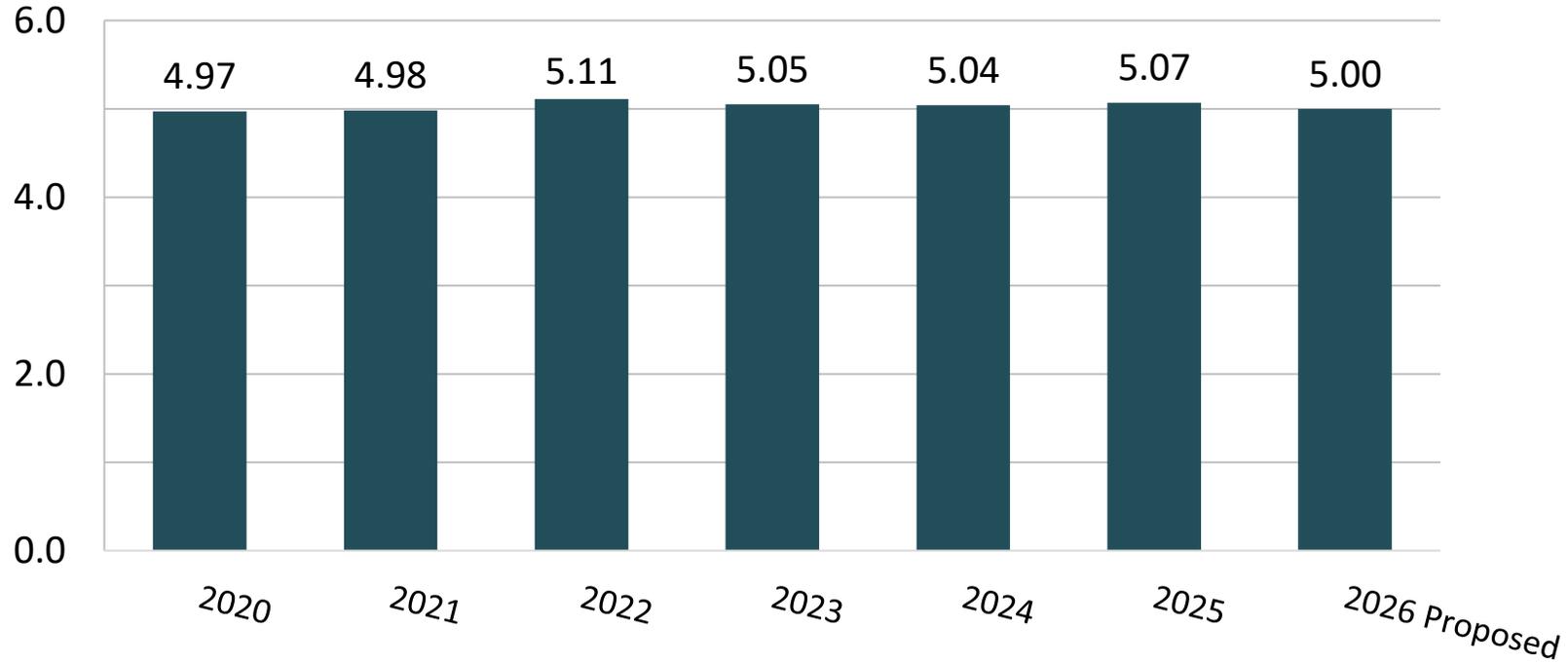


Positions

Position Summary Schedule		
2025-2026 Full-Time Equivalent (FTE) Comparison		
	2025	2026
Department	Amended	Proposed
Health & Community Services	534.14	535.14
Internal Services	127.54	127.70
Library/Law Library	78.19	78.19
Commissioners	5.00	5.00
Property & Taxation	110.90	110.90
Public Safety	438.34	435.84
Public Works	174.25	179.75
Regional Rail Authority/Gold Line	4.25	4.25
	<u>1,472.61</u>	<u>1,476.77</u>
Net Change from Prior Year		4.16



Employees per 1,000 Capita

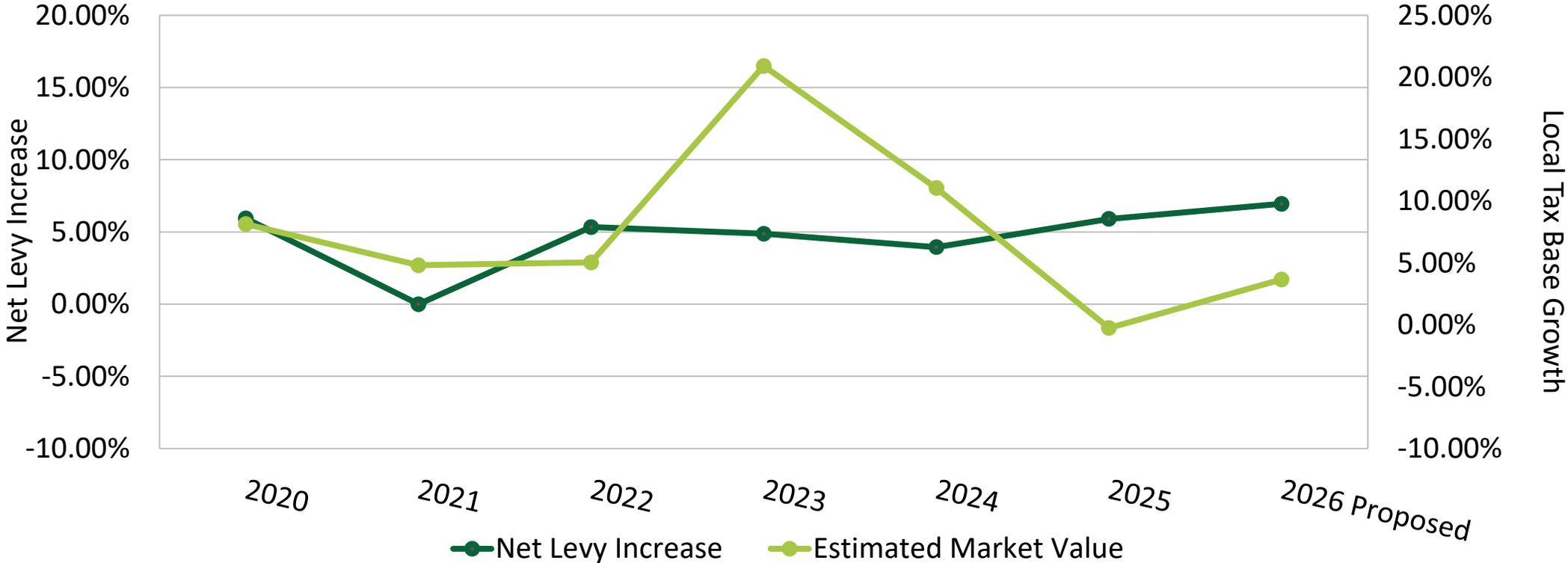


Source: Met Council 2024 population estimate extrapolated for 2025 & 2026 using 5-yr growth averages for the county



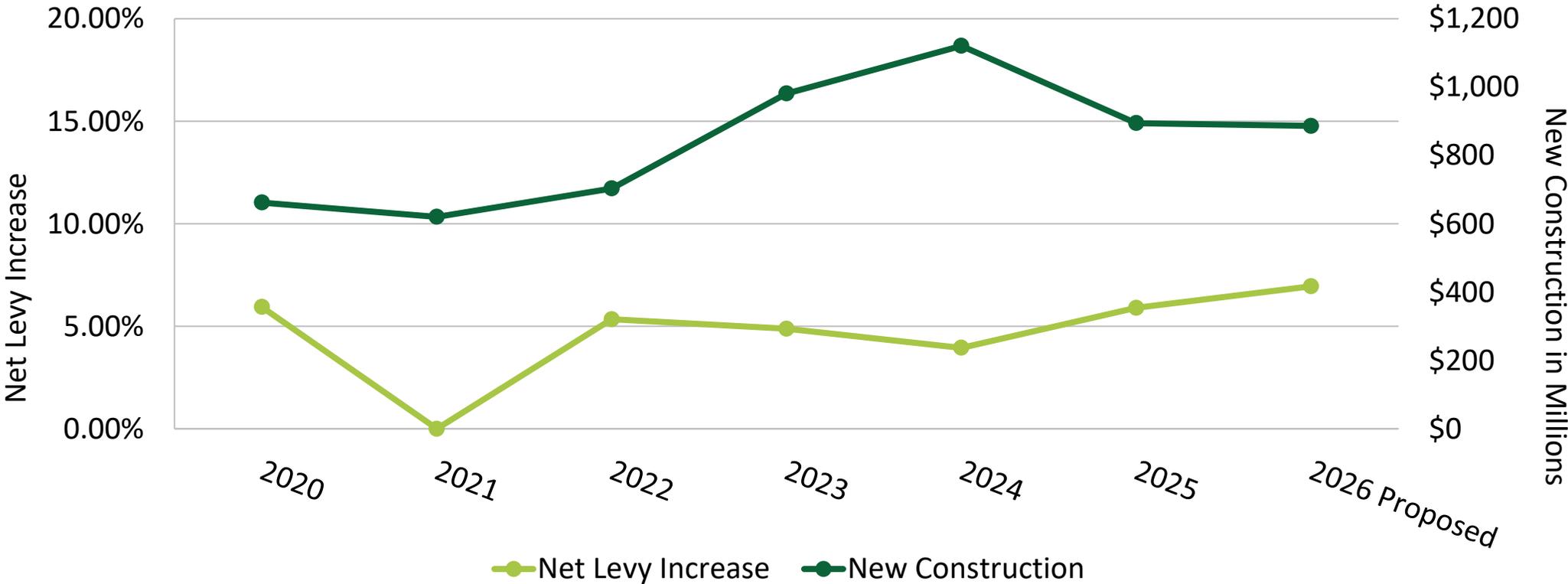
Tax Impact

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

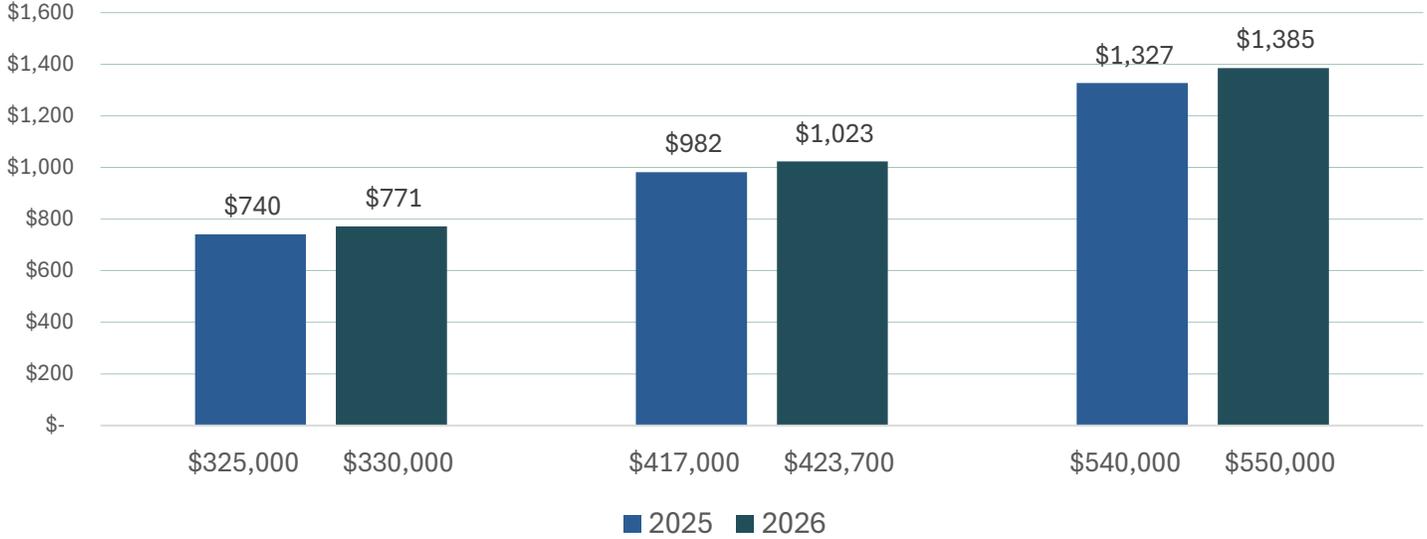
Estimated Impact of Levy Increase

Residential Homestead Taxpayers

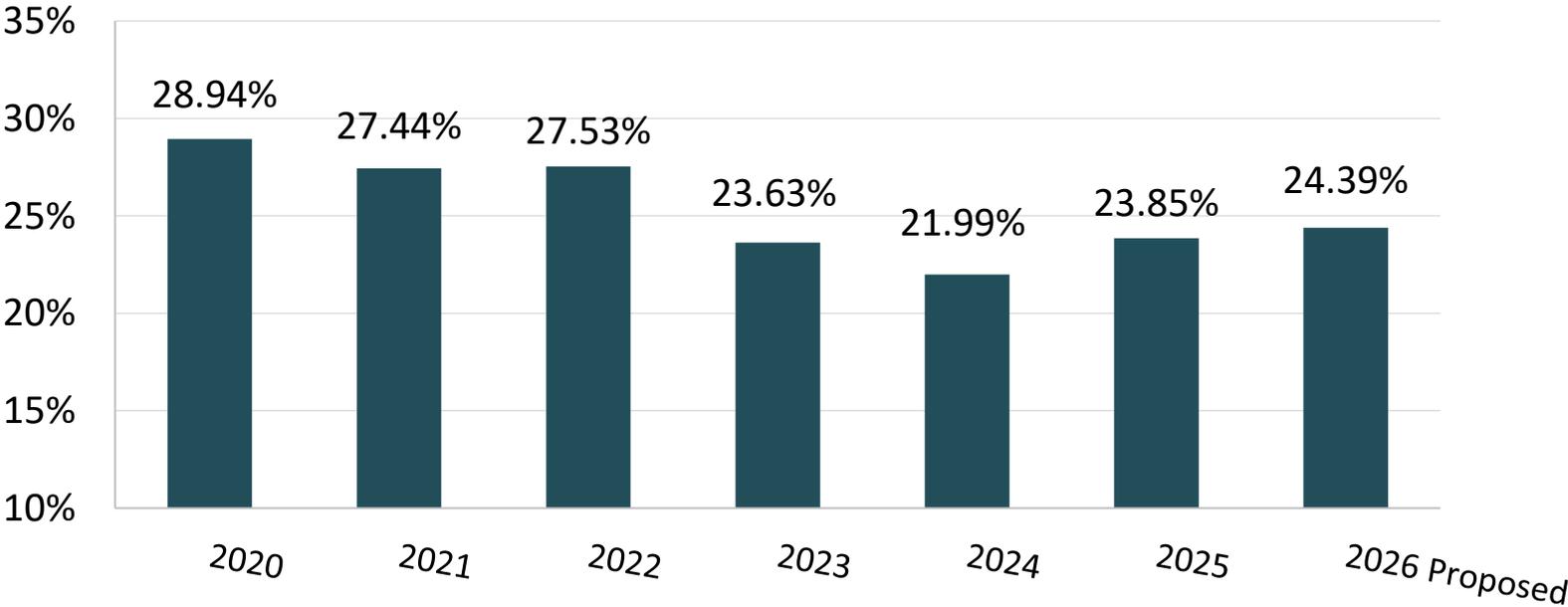
Home Valued at \$423,700 for Pay 2026				
Year-Over-Year Comparison				
(assuming a 1.7% increase from 2025 to 2026)				
	2025 Actual	2026 Estimate	Impact	% Change
General	\$972	\$1,013	\$41	4.2%
L&WLP	\$10	\$10	\$0	0.0%
RRA	\$5	\$4	(\$1)	-20.0%
Total	\$987	\$1,027	\$40	4.1%

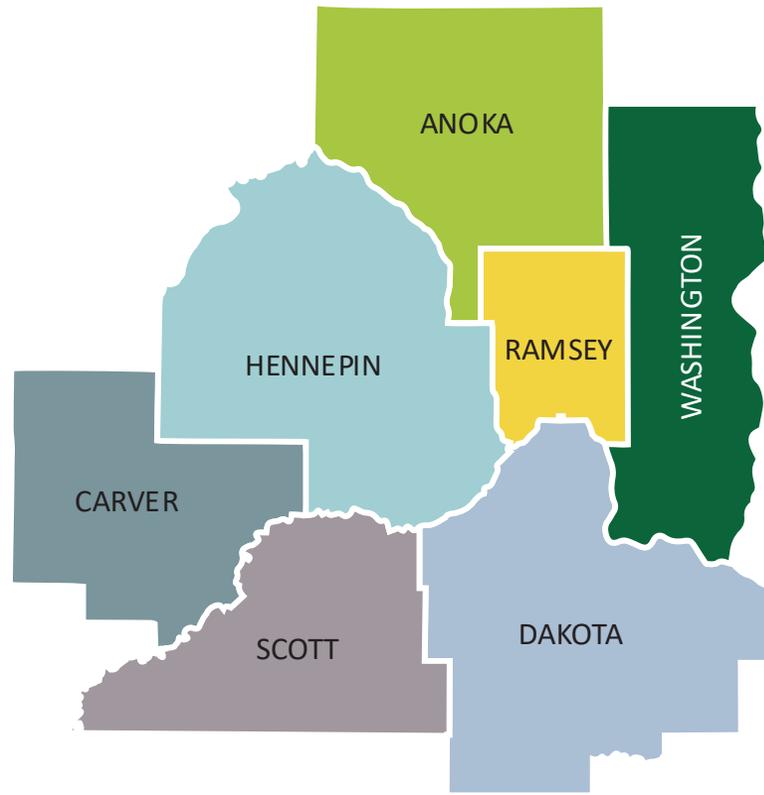
Estimated Impact of Levy Increase

Residential Homestead Taxpayers (Assuming 1.7% increase in value from 2025 to 2026)



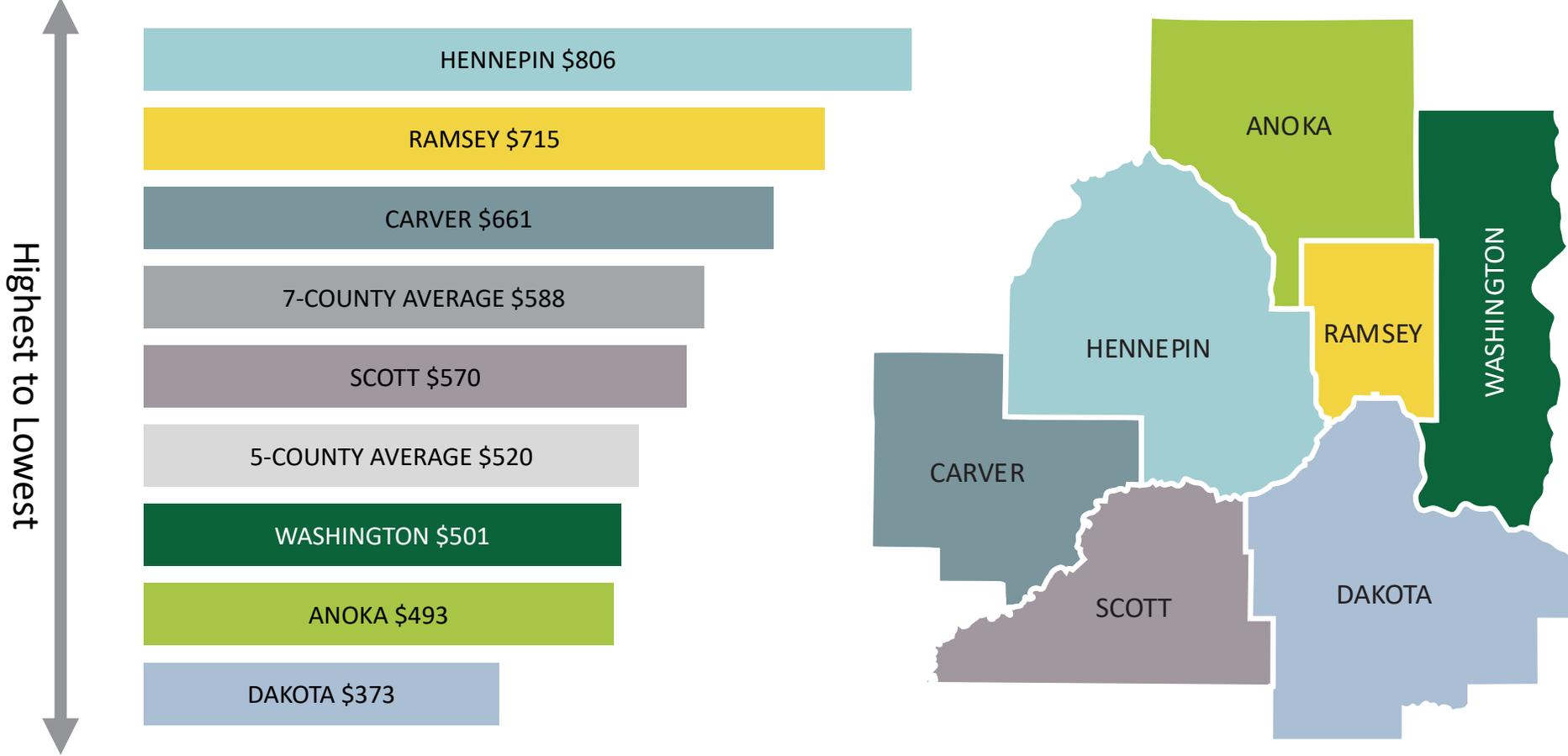
County Tax Rates





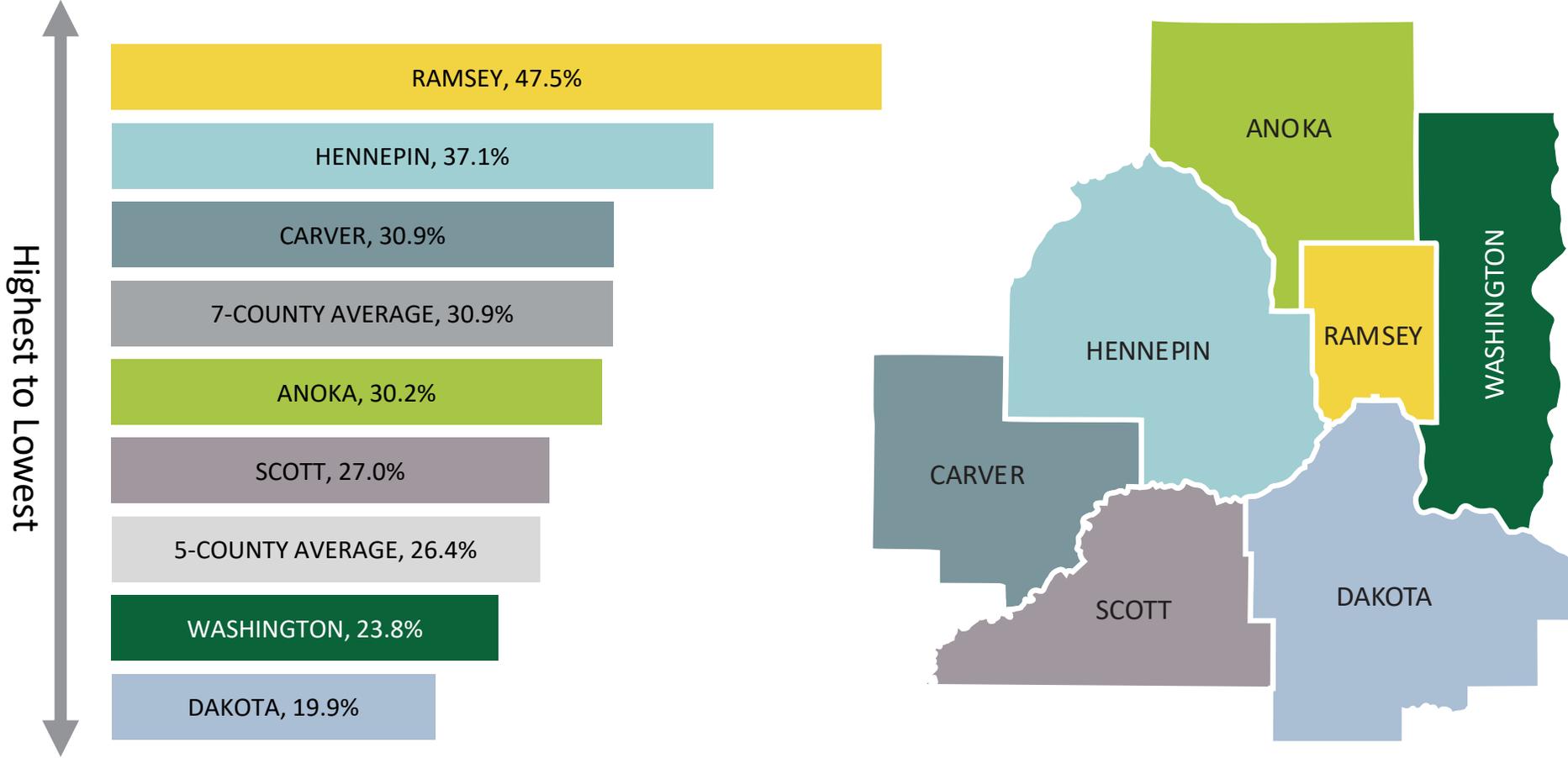
2025 Metropolitan Area Comparisons

2025 Certified Levy per Capita



Source: Minnesota Inter-County Association, Comparison of 2025 Certified County Levies Per Capita

2025 Tax Rate Ranges



Washington County Proposed 2026 = 24.4%

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