

# **2009 BUDGET IN BRIEF**

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**DAKOTA COUNTY, MINNESOTA**

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# **Dakota County Government For The Fiscal Year Beginning January 1, 2009**

## **Budget in Brief**

*This document is a 'brief' look at the adopted 2009 budget for Dakota County, Minnesota. We hope it will enhance your understanding of how the County is organized, the services it provides, and the funding sources used to provide those services. Our purpose is to deliver to the citizens of Dakota County the very highest quality of services as efficiently, effectively, and responsively as possible. We aim to be a premier county in which to live and work. Thank you for the opportunity to serve you and to be able to make Dakota County Government the best it can be.*

### **Dakota County Board of Commissioners**

<b>1<sup>st</sup> District</b>	<b>Joseph A. Harris</b>
<b>2<sup>nd</sup> District</b>	<b>Kathleen A. Gaylord</b>
<b>3<sup>rd</sup> District</b>	<b>Thomas A. Egan</b>
<b>4<sup>th</sup> District</b>	<b>Nancy Schouweiler</b>
<b>5<sup>th</sup> District</b>	<b>Liz Workman</b>
<b>6<sup>th</sup> District</b>	<b>Paul Krause</b>
<b>7<sup>th</sup> District</b>	<b>Willis E. Branning</b>

A comprehensive overview of the Dakota County 2009  
adopted budget, the *2009 Annual Plan and Budget*, is available  
by contacting:

Dakota County Financial Services Department  
1590 Highway 55 West  
Hastings, MN 55033  
(651) 438 – 4585

[www.dakotacounty.us](http://www.dakotacounty.us)

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**2008 Budget – Dakota County, Minnesota**

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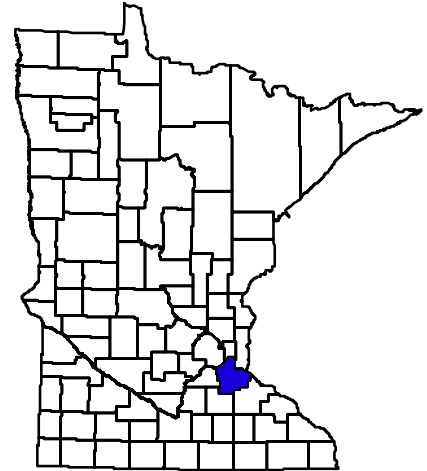
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## Dakota County Facts

### Location and History

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In 1849, the Minnesota Territory legislature created nine original counties, including Dakota. The County's original boundary extended only as far south as Hastings, but extended west several hundred miles to the Missouri River in the current State of South Dakota. Large numbers of European settlers began arriving to the region in the mid-1850s. With increased population, Minnesota became a state in May 1858, nine years after the inception of Dakota County. Dakota County has an area of 587 square miles, including 13 townships and 21 full and fractional, incorporated municipalities. It is one of seven counties comprising the Twin Cities metropolitan area. The County lies within the confluence of the Minnesota and Mississippi Rivers along the northern border and the confluence of the Mississippi and St. Croix Rivers on the eastern border. The county seat, Hastings, is located on the Mississippi River 18 miles southeast of the state capital, Saint Paul.



### Land Use

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Before the 1950s, land in Dakota County was used primarily for agriculture. Since that time, major transportation improvements and continued growth in the metropolitan area have brought more intense land use to the County. Land use in Dakota County is a mix between first-ring suburbs (West St. Paul, Mendota Heights), second-ring suburbs (Eagan, Burnsville) and third-ring suburbs (Lakeville, Rosemount). There are small cities that existed before suburban growth moved close to their borders, such as Hastings and Farmington. And at least half the county's land remains in agricultural use.

Land development continues in the County, though at a slower pace than in previous decades when the rate of consumption (acres converted to development from agricultural use or open space) averaged between 2,200 and 2,900 acres annually. About 40% of Dakota County's total land area is developed. Based on 2006 population estimates, population densities in the County currently vary from less than 30 to more than 3,700 people per square mile, with an average density of approximately 778 people per square mile.

### Demographic Trends

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Dakota County is the third most populous county in Minnesota, with an estimated 2009 population of 410,720. Between 1990 and 2000, Dakota County's population increased by 29%, adding more than 80,000 people. Strong population growth in Dakota County is expected to continue, but at a slower rate. The Metropolitan Council's longer-term projections have previously forecast a population of 429,160 in 2010, representing an increase of 20.6% for the decade (2000 to 2010), though recent data suggest the County will fall well short of that level.

Over the next 21 years, regional growth is projected to continue at an average rate of approximately 1% per year. The seven-county metropolitan region is anticipated to increase by almost 37% between 2000 and 2030, to a total population of more than 3.6 million residents. According to recent forecasts from the Metropolitan Council, Dakota County will attain a population of close to 520,000 people by the year 2030. This growth represents a 46% increase in population between 2000 and 2030, and highlights the tremendous development pressure on relatively more outlying communities.

## 2009 Budget – Dakota County, Minnesota

### Budget in Brief – Dakota County Facts

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The estimated total number of households in Dakota County is 150,295, based on 2007 estimates. This represents an increase of 14.6% over 2000. During the same time period, the increase in Dakota County's general population was nearly 12%. The average household size is decreasing, from 2.80 persons per household in 1990 to 2.64 in 2007. Single-person households (both under and over age 65) are increasing, as well as single female with children households, while married couple households with children are decreasing.

As development continues to move outwards from the urban core of Minneapolis and St. Paul, largely residential second and third ring suburban communities will increase in population in Dakota County. The population of second ring suburbs increased by more than 260% between 1970 and 2000. Second-ring suburbs of Eagan and Burnsville are now the most populated cities (estimated 63,751 in Eagan and 59,118 in Burnsville in 2006). With land for development running short in the second ring, the third ring cities of Apple Valley, Rosemount, Lakeville, and Farmington are experiencing significant gains in population. Between 1970 and 2000, the populations of these cities grew five times in size. In the coming three decades, the population of these cities is anticipated to nearly double again.

Dakota County Population, 1970 to 2030						
1970	1980	1990	2000	2010*	2020*	2030*
139,808	194,279	275,186	355,904	429,160	488,750	520,010

\*Met Council projections

Other important demographic facts about Dakota County:

- Diversity is growing in Dakota County. Since 2000, Dakota County's population is becoming more racially and ethnically diverse, including both native born and foreign born residents. In 2007 about 11% of the population identified themselves as members of a racial or ethnic minority group. Between 2000 and 2030, the non-white population in Dakota County is forecasted to grow by nearly 176%, from a count of 23,934 non-white residents in 2000 to some 66,000 by 2030. Hispanic/Latino, Asian and African American are the largest non-white population groups.
- Student diversity is also increasing. During the 2007-2008 school year, 21% (15,500) of students in grades kindergarten through 12<sup>th</sup> grade were of racial and ethnic minority groups, more than doubled since 1995. More than 70 different languages are spoken by students in schools in Dakota County.
- Dakota County's median age is increasing. In 1990, the median age was 30.2 years; in 2007 it was 35.9. The number of people over the age of 65 in Dakota County is expected to increase 137% between 2010 and 2030.
- People in Dakota County are well-educated. In 2007, 93.9% of the population (over the age of 25) had a high school degree or higher; 38.2% had a bachelor's degree or higher.

## Economic Development

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Recent economic conditions have resulted in challenges for many residents of Dakota County. Since 2001, the unemployment rate in Dakota County has generally increased, largely in line with both state and national unemployment trends. Typically, the county's unemployment rate is below both state and national numbers. At the end of 2008, the state's unemployment rate was 6.9% and the national unemployment rate was 7.2%. Dakota County's unemployment rate reached 6.1%, the highest percentage seen since 1990.



Generally, Dakota County is considered to have an economically healthy mix of industry types. The total number of firms operating in Dakota County grew by 14% between 2000 and 2007 (about 1,255 new firms). Five industries (retail, manufacturing, health care, accommodation and food services, and construction) employed 47% of the total workforce in Dakota County in 2007. The Minnesota Department of Employment and Economic Development projects that professions in the health care and social assistance fields will have the highest growth rate in the next several years, a direct effect of the rapidly aging population.

Affordable housing has become more limited with greater competition for existing moderately priced units. In Dakota County, the growing demand for affordable housing is especially critical for individuals employed in the service sector and for single head-of-household families with children. Further, the demand for affordable housing is critical for senior citizens, the population of which will increase substantially in Dakota County and the metropolitan area in the next 20 years.

The rate of home ownership in Dakota County has remained steady at 80% between 2004-2007. Median sales prices in 2000 were \$162,000 and peaked at \$233,650 at the end of 2006; by 2008, median sales were down to \$205,000. However, the percentage of people who are “cost burdened” (housing costs such as rent or mortgage payment, utilities, etc. are more than 30% of their income) has increased. In 2007, 42% of the renter households and 28% of those who own homes were cost burdened. Since 2000, the number of people in Dakota County with housing cost burdens has doubled.

Incomes in Dakota County have continued to remain above the State of Minnesota average. Between 2000 and 2007, median per capita income rose in Dakota County 25.8% from \$27,008 in 2000 to \$33,986 in 2007. Median per capita income in the State increased by 25.1%, from \$23,198 in 2000 to \$29,027 in 2007. One-third of households in Dakota County (33%) earned \$100,000 or more in 2007, as compared with only 20% in 2000 and 6% in 1990. For 2007, the median household income was \$74,497.

People in Dakota County participate in the labor force in greater percentages than the national average. In 2000, the percentage of Dakota County residents (over the age of 16) who participated in the labor force was 78.4%; that number dropped slightly to 77.2% in 2007, while in 2007 the national average was 65%.

Rates of poverty among Dakota County families remain below state and national averages. The poverty rate in 2007 for all people was 5.4% compared to 3.6% in 2000. The national poverty rate was 13%.

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## **Property Taxes**

Dakota County maintains the lowest property tax rate in the State of Minnesota. This means that for each unit of value for a property, property owners in Dakota County pay the least amount. The price of government in Dakota County (taxes versus personal income) has declined over the last ten years.

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## **Recreation Opportunities-Parks and Libraries**

With the 2009 opening of the Robert Trail Library in Rosemount, Dakota County operates a system of nine public libraries. About 85% of Dakota County residents now live within three miles of one of the county’s library facilities. In 2008, more than 300 parks (city or township, county, state and federal) were located within Dakota County. In 2007, 88 percent of Dakota County’s residents lived within a ½-mile, or walking distance, of a park (defined as publicly-funded). The County’s six park facilities and three regional trails include more than 5,200 acres and accommodate more than 900,000 visits annually.

## Organizational Overview

### Dakota County Board of Commissioners

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The County is governed by a seven-member Board of Commissioners elected from districts within the County. The County Board normally meets the first three Tuesdays of the month - the first and third Tuesday as the County Board and the second as committees of the whole.

### Committees of the Whole

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There are three committees of the whole on which each Board member serves: Administration/Finance Policy Committee of the Whole; Community Services Committee of the Whole; and Physical Development Committee of the Whole. An organization chart of the committees is included on page five.

### Citizen Advisory Committees and Commissions

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The County Board appoints individuals from the community to serve on citizen advisory committees, and commissions. A list of the various committees and commissions is provided on the following page.

### County Divisions

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The County currently is organized into four divisions (Public Services and Revenue; Operations, Management & Budget (OMB); Community Services, and Physical Development), and two elected official departments. The County's organization chart is included on page six.

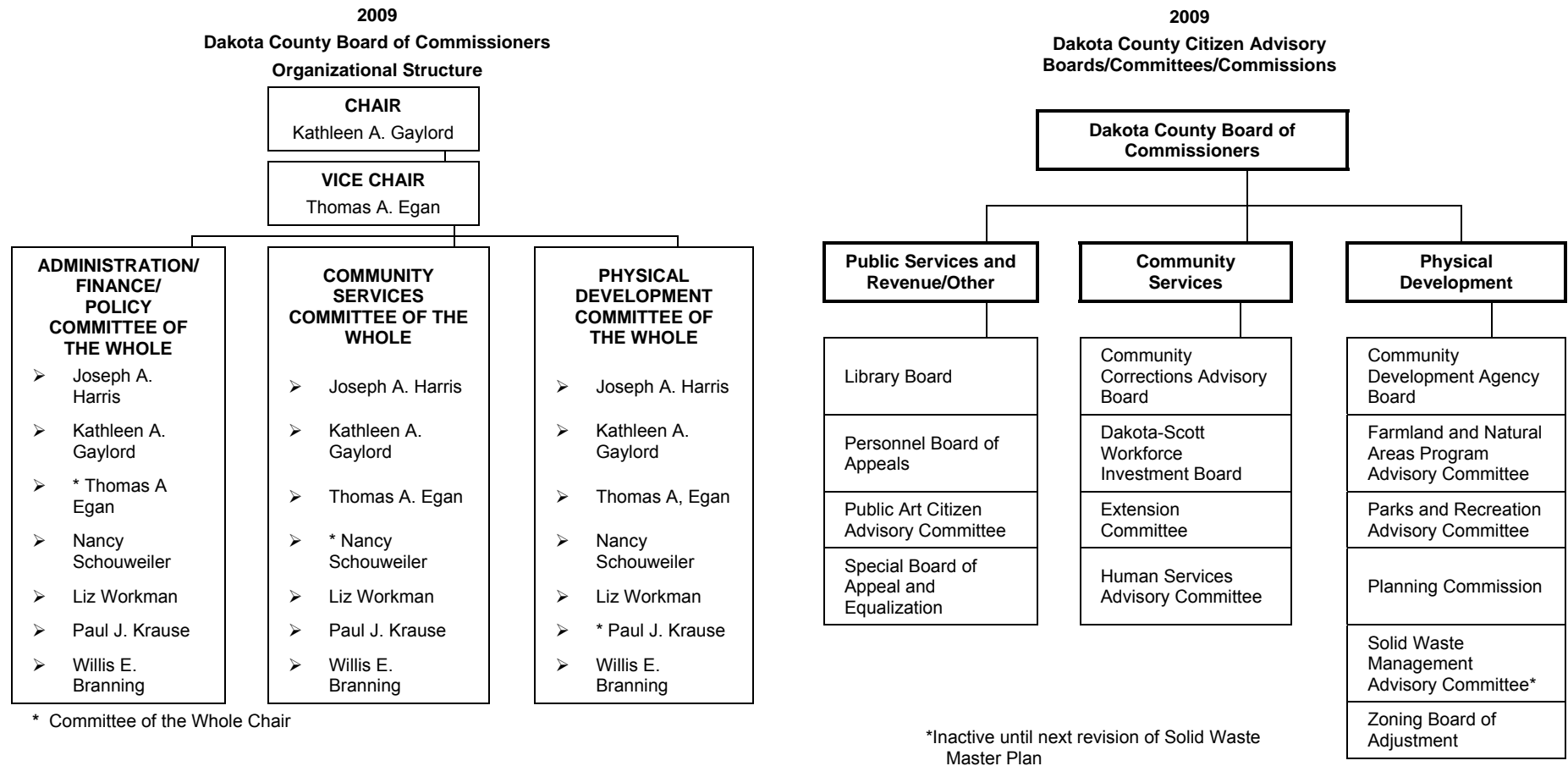
### Elected Officials

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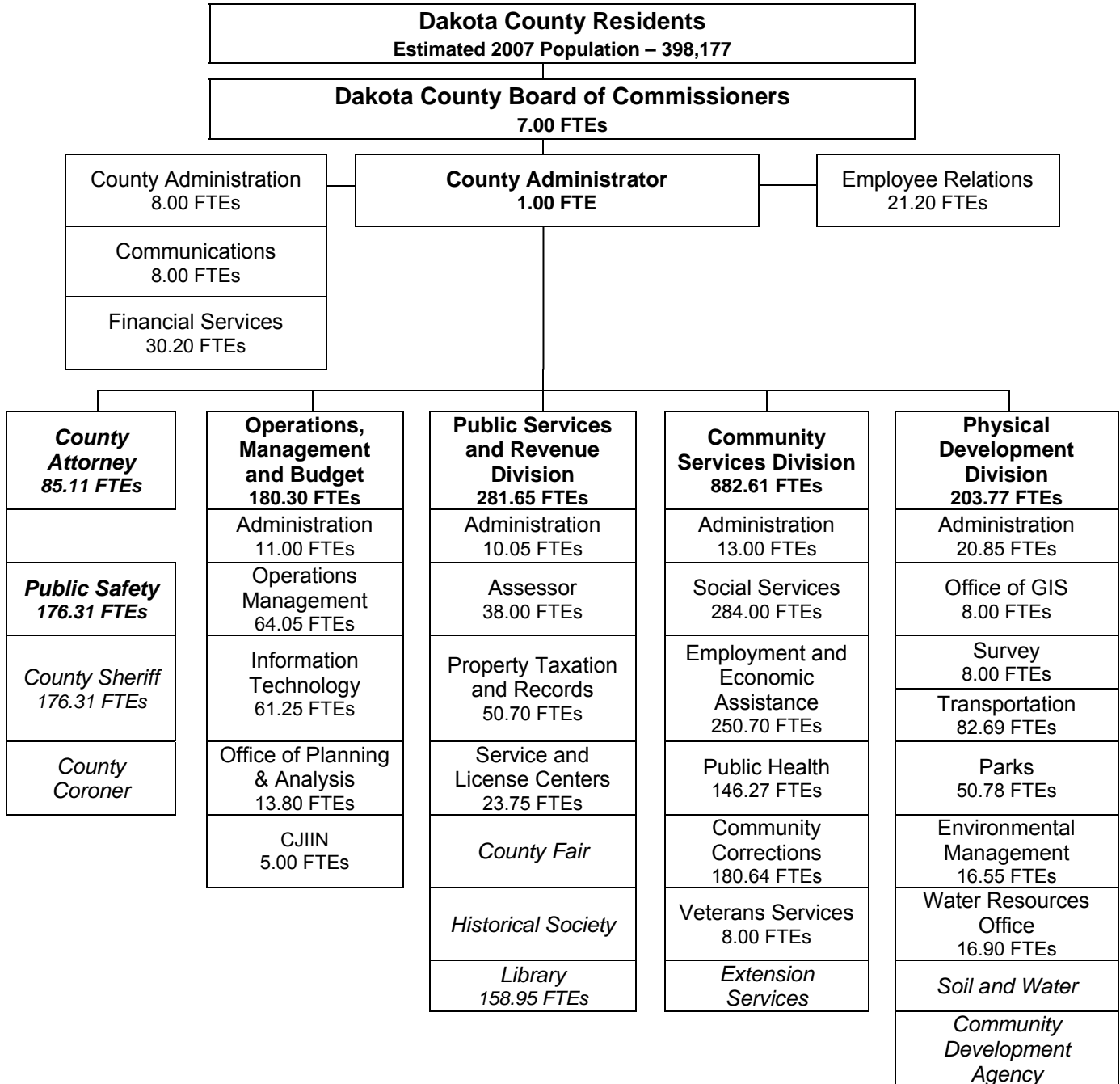
Below is a listing of the County Board of Commissioners and the other two elected officials for Dakota County Government.

<b><u>Office</u></b>	<b><u>Name</u></b>	<b><u>Entered Office</u></b>	<b><u>Term-End</u></b>
<b><u>Dakota County Board of Commissioners</u></b>			
1 <sup>st</sup> District.	Joseph A. Harris	Jan. 1981	Dec. 2012
2 <sup>nd</sup> District (Chair)	Kathleen A. Gaylord	Jan. 2003	Dec. 2010
3 <sup>rd</sup> District (Vice Chair)	Thomas A. Egan	Jan. 2005	Dec. 2012
4 <sup>th</sup> District	Nancy Schouweiler	Jan. 1999	Dec. 2010
5 <sup>th</sup> District	Liz Workman	Jan. 2009	Dec. 2012
6 <sup>th</sup> District	Paul Krause	Jan. 1995	Dec. 2010
7 <sup>th</sup> District	Willis E. Branning	Jan. 1997	Dec. 2012
<b><u>Elected Officials</u></b>			
County Attorney	James C. Backstrom	Sep. 1987	Dec. 2010
County Sheriff	Don Gudmundson	Jan. 1995	Dec. 2010

**Board of Commissioners – Structure and Committees**



**Dakota County Organizational Structure**  
**2009 Adopted Budget Full Time Equivalents (FTE's) = 1,854.45**



**Notes:**

✓ The County Board has a funding liaison role with departments listed in *italics* (County Attorney; County Sheriff; County Coroner; County Library; Historical Society; County Fair; Extension Services; Soil and Water Conservation District; and Community Development Agency). The County Board has direct administrative control over departments not listed in *italics*.

## Achievement of Strategic Objectives

Ongoing assessment of progress in achieving goals and objectives is essential. In 2003, Dakota County implemented a **balanced scorecard** system to align day-to-day operations with its strategic objectives, mission, and vision, and to encourage communication about and improvement of performance. The County has “navigation” scorecards for the organization as a whole, each division, and each department. The *Annual Budget Summaries* produced by the divisions and departments document not only budget requests, but achievements and challenges by strategic objective, and thereby double as annual, outcome-focused scorecards. Finally, a *County Performance Profiles Report* summarize overall organizational performance and results for managers, the Board, and residents. By doing so, it provides both a snapshot of performance at a given point in time, and information on strengths and gaps to help guide decisions about future strategies and tactics.

An annual *Community Indicators Report* complements the balanced scorecard information, focusing on socioeconomic, demographic, and environmental quality trends that present challenges and opportunities for the County. The emphasis is on understanding whether and how those trends should influence future strategic directions, policies, and tactics.

To help assure it understands the priorities and concerns of residents, Dakota County conducts a statistically valid residential survey every two years. The survey was last completed in the spring of 2008. Past copies can be found on Dakota County’s Website: <http://www.dakotacounty.us/Departments/OPED/Archive/ReportArchive.htm>. The survey queries residents regarding their views on priority issues and County performance.

**The County’s mission is efficient,  
effective, and responsive  
government.**

**Its vision is to be a premier place  
in which to live and work.**

To help frame its budget decisions and establish priorities for the upcoming year, the County Board considers the *County Performance Profiles Report*, the *Community Indicators Report*, and the *Residential Survey* results. Together, this suite of information helps the County Board achieve its responsibilities as a policymaking body.

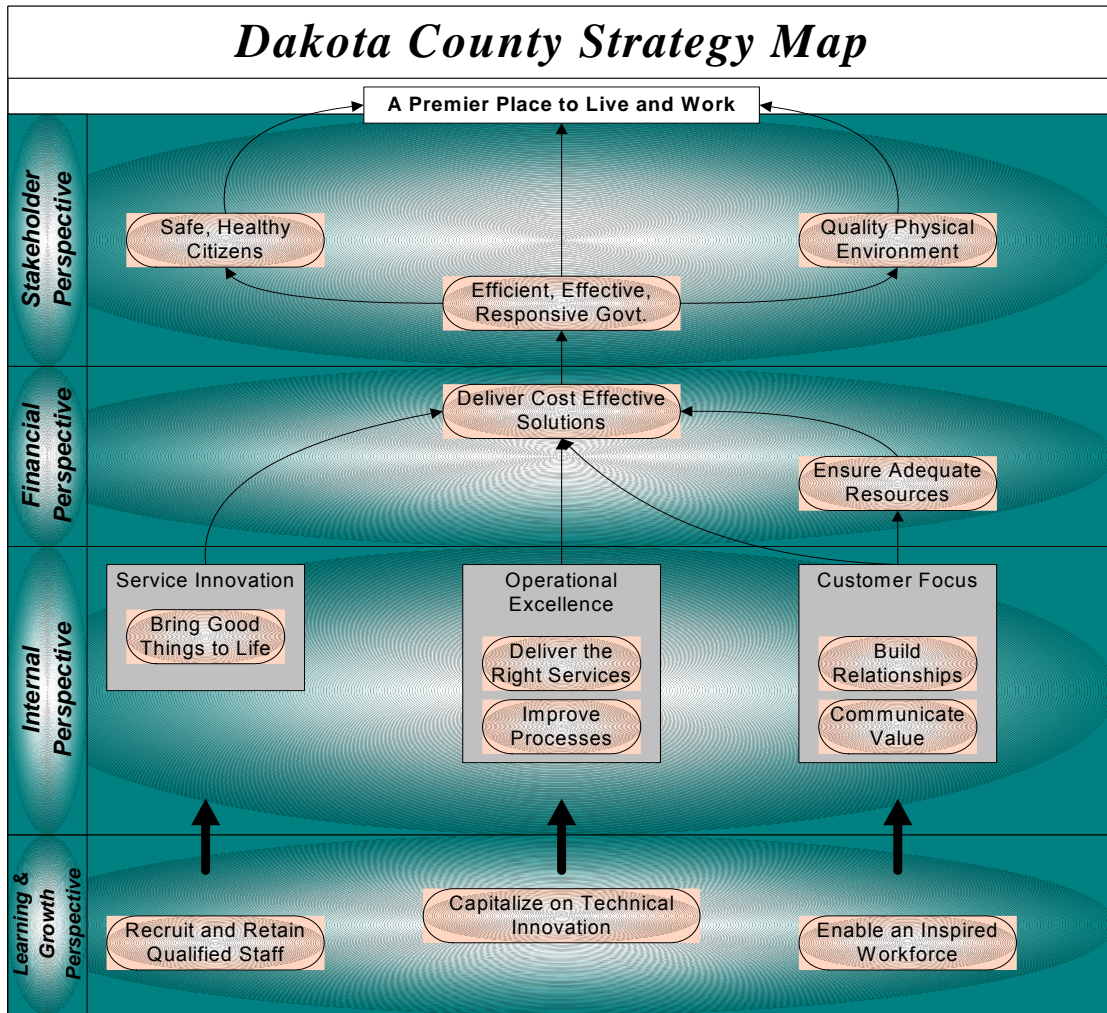
### County Strategic Objectives

The Board of Commissioners believes that Dakota County will achieve its vision and fulfill its mission if it can accomplish its strategic objectives. Consideration of four perspectives guides the selection of the County’s long-term strategic objectives:

Stakeholder Perspective	What results do our stakeholders (customers, clients, and residents) need or expect?
Financial Perspective	What must we do well to be financially successful, so we can meet stakeholder needs?
Internal Perspective	On what must we focus our work efforts so we can meet Stakeholder needs within our Financial constraints? At what must we excel internally?
Learning and Growth Perspective	How will we assure our staff is ready to implement our strategies? How will we assure staff & organizational readiness?

The “strategy map” on the next page illustrates the County’s thirteen strategic objectives and their relationships. The map focuses the County’s efforts to achieve its vision -- a premier place to live and work.

Dakota County Strategy Map



## Budget Highlights

### Budget Highlights and Major Objectives

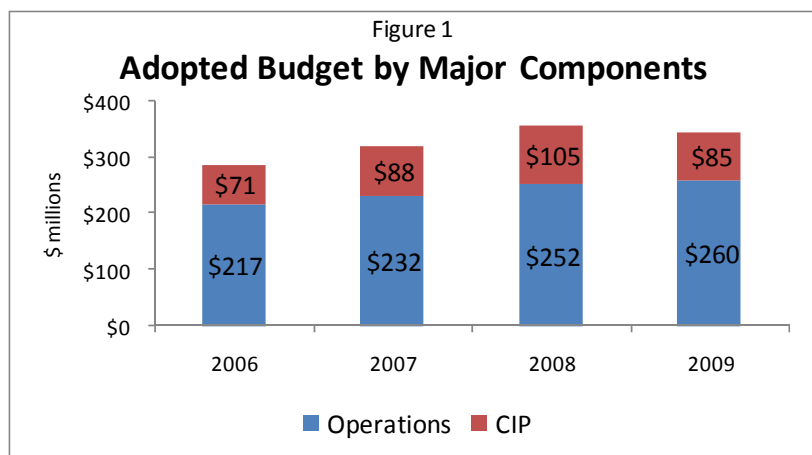
Major highlights and objectives of the 2009 budget include:

- **Maintains Strong Fiscal Position**
  - *Increases property taxes at lowest rate among metropolitan counties (3.9%)*
  - *Limits tax burden as much as possible in a challenging economy*
  - *Budgets for future operating costs of capital investments*
  - *Plans now so the County will be well-positioned to meet future challenges*
- **Invests in Infrastructure**
  - *Capitalizes on new state transportation resources and supports \$44 million in capital improvements*
  - *Funds new Rosemount Library operating costs and staffing - \$1.5M*
  - *Continues investment in Parks Master Plan with land acquisition and trail expansions - \$2.8 million*
- **Protects Core Services**
  - *Adds staff in Community Services, mainly through external revenue, to address growing caseloads*
  - *Maintains existing operations with minimal expansions in face of likely state aid reductions in the coming year*

### 2009 Expenditure Overview

The 2009 Dakota County revenues and expenditures are balanced at \$345.0 million. This amount reflects a decrease of 3.4% compared to the 2008 adopted budget. The 2009 budget requires \$4.8 million in increased property taxes (3.9% increase over 2008).

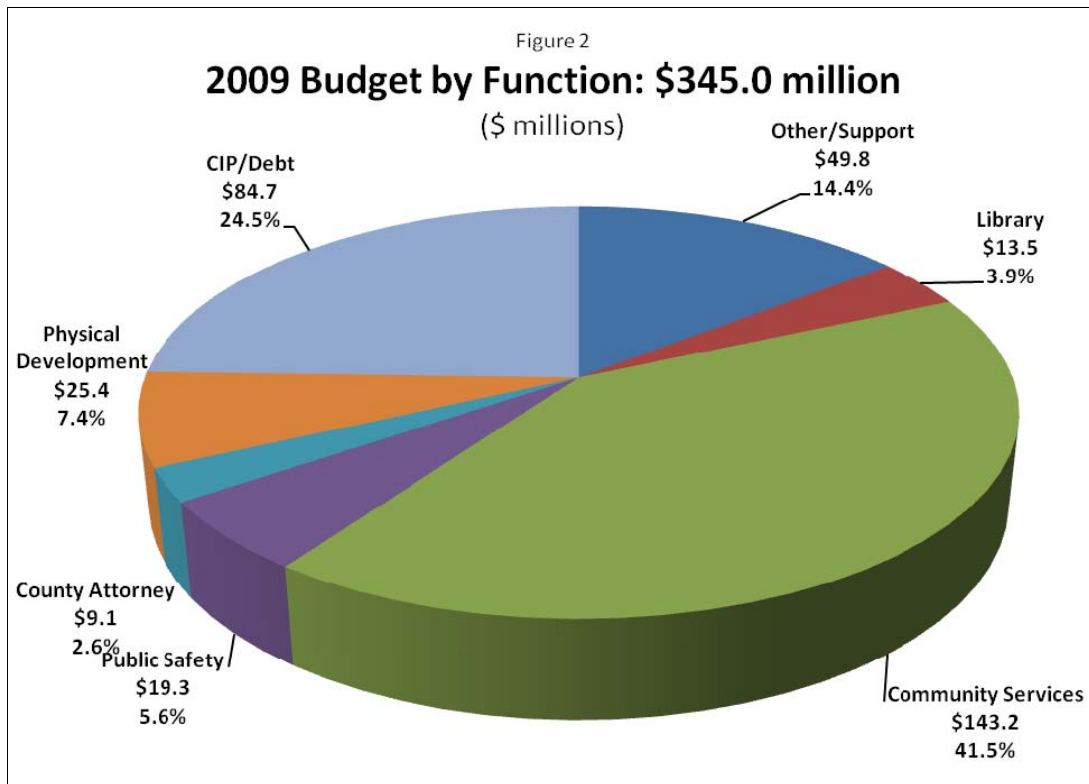
Figure 1 provides a comparison of 2006-2009 adopted budgets broken down by spending on operations and the Capital Improvement Program (CIP).



**Expenditures and Revenues by Major Function**

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Figure 2, below, shows the budgeted expenditures by function. The table on page eleven provides property tax, other revenue, and total spending authority for 2008 and 2009 budgets by department and division – in addition to 2009 full time equivalents (FTE's). Other revenue includes all revenue except property tax revenue, which is shown separately. Rather than budgeting by fund type, Dakota County budgets by major function and department. For purposes of the Annual Financial Statement, the financial information is provided by fund.





**2009 Dakota County Budget Summary by Department**

Department/Division	2008 Adopted Budget			2009 Adopted Budget			2009 vs 2008 Percent change			FTE's
	Property Tax	Other Revenue	Total	Property Tax	Other Revenue	Total	Property Tax	Other Rev	Total	
<b>COUNTY-WIDE</b>	<b>(21,167,483)</b>	<b>24,548,527</b>	<b>3,381,044</b>	<b>(24,563,300)</b>	<b>25,468,040</b>	<b>904,740</b>	<b>16.0%</b>	<b>3.7%</b>	<b>-73.2%</b>	<b>0.50</b>
PUBLIC SERVICE & REVENUE ADMIN	919,630	56,535	976,165	918,331	99,307	1,017,638	-0.1%	75.7%	4.2%	10.25
ASSESSING SERVICES	3,441,155	67,581	3,508,736	3,529,526	27,395	3,556,921	2.6%	-59.5%	1.4%	38.00
PROPERTY TAXATION AND RECORDS	21,936	4,405,575	4,427,511	352,719	3,995,635	4,348,354	1507.9%	-9.3%	-1.8%	50.70
SERVICE & LICENSE CENTERS	(35,961)	1,470,135	1,434,174	26,468	1,803,709	1,830,177	-173.6%	22.7%	27.6%	23.75
COUNTY FAIR	132,523		132,523	135,285		135,285	2.1%		2.1%	-
HISTORICAL SOCIETY	115,722	20,000	135,722	118,036	20,000	138,036	2.0%	0.0%	1.7%	-
LIBRARY	9,831,506	2,149,069	11,980,575	11,359,834	2,120,204	13,480,038	15.5%	-1.3%	12.5%	158.95
<b>PUBLIC SERVICE &amp; REVENUE DIV</b>	<b>14,426,511</b>	<b>8,168,895</b>	<b>22,595,406</b>	<b>16,440,199</b>	<b>8,066,250</b>	<b>24,506,449</b>	<b>14.0%</b>	<b>-1.3%</b>	<b>8.5%</b>	<b>281.65</b>
OPERATIONS MGMT SERVICES	11,704,285	3,574,896	15,279,181	13,050,667	3,653,633	16,704,300	11.5%	2.2%	9.3%	64.05
INFORMATION TECHNOLOGY	7,912,329	903,605	8,815,934	8,246,138	1,272,903	9,519,041	4.2%	40.9%	8.0%	61.25
FINANCIAL SERVICES	2,651,655	46,430	2,698,085	2,817,116	37,303	2,854,419	6.2%	-19.7%	5.8%	30.20
OMB DIV ADMIN	881,437	262,994	1,144,431	1,164,389	267,951	1,432,340	32.1%	1.9%	25.2%	11.00
OFFICE OF PLANNING & ANALYSIS	578,802	125,584	704,386	1,177,337	149,477	1,326,814	103.4%	19.0%	88.4%	13.80
<b>OMB DIVISION</b>	<b>23,728,508</b>	<b>4,913,509</b>	<b>28,642,017</b>	<b>26,455,647</b>	<b>5,381,267</b>	<b>31,836,914</b>	<b>11.5%</b>	<b>9.5%</b>	<b>11.2%</b>	<b>180.30</b>
COUNTY ADMINISTRATION	1,258,029	84,177	1,342,206	1,385,268	36,667	1,421,935	10.1%	-56.4%	5.9%	8.00
COUNTY BOARD	701,516	12,112	713,628	740,085	9,390	749,475	5.5%	-22.5%	5.0%	7.00
COUNTY COMMUNICATIONS	812,291	142,394	954,685	823,904	148,286	972,190	1.4%	4.1%	1.8%	8.00
EMPLOYEE RELATIONS	2,506,357	168,441	2,674,798	2,540,301	154,382	2,694,683	1.4%	-8.3%	0.7%	21.20
<b>ADMINISTRATION</b>	<b>5,278,193</b>	<b>407,124</b>	<b>5,685,317</b>	<b>5,489,558</b>	<b>348,725</b>	<b>5,838,283</b>	<b>4.0%</b>	<b>-14.3%</b>	<b>2.7%</b>	<b>44.20</b>
COMMUNITY SERVICES ADMIN	338,625	1,787,061	2,125,686	(124,126)	1,846,491	1,722,365	-136.7%	3.3%	-19.0%	13.00
SOCIAL SERVICES	28,610,544	35,830,919	64,441,463	29,790,268	36,868,987	66,659,255	4.1%	2.9%	3.4%	284.00
EMPLOYMENT & ECONOMIC ASST	6,300,526	31,206,616	37,507,142	6,819,965	32,798,364	39,618,329	8.2%	5.1%	5.6%	250.70
PUBLIC HEALTH	4,119,182	10,392,073	14,511,255	4,564,243	10,431,791	14,996,034	10.8%	0.4%	3.3%	146.27
VETERANS SERVICES	569,135	76,971	646,106	562,733	75,914	638,647	-1.1%	-1.4%	-1.2%	8.00
COMMUNITY CORRECTIONS	10,463,183	7,856,465	18,319,648	11,465,457	7,731,624	19,197,081	9.6%	-1.6%	4.8%	180.64
EXTENSION	336,957	39,725	376,682	348,616	40,520	389,136	3.5%	2.0%	3.3%	-
<b>COMMUNITY SERVICES</b>	<b>50,738,152</b>	<b>87,189,830</b>	<b>137,927,982</b>	<b>53,427,156</b>	<b>89,793,691</b>	<b>143,220,847</b>	<b>5.3%</b>	<b>3.0%</b>	<b>3.8%</b>	<b>882.61</b>
SHERIFF	15,965,865	2,465,593	18,431,458	16,298,231	2,489,799	18,788,030	2.1%	1.0%	1.9%	176.31
MEDICAL EXAMINER	454,842		454,842	494,382		494,382	8.7%		8.7%	-
<b>PUBLIC SAFETY</b>	<b>16,420,707</b>	<b>2,465,593</b>	<b>18,886,300</b>	<b>16,792,613</b>	<b>2,489,799</b>	<b>19,282,412</b>	<b>2.3%</b>	<b>1.0%</b>	<b>2.1%</b>	<b>176.31</b>
COUNTY ATTORNEY	5,173,025	3,584,157	8,757,182	5,347,394	3,716,269	9,063,663	3.4%	3.7%	3.5%	85.11
DISTRICT COURT	181,110		181,110	229,733		229,733	26.8%		26.8%	-
GIS	901,256	149,967	1,051,223	816,994	210,678	1,027,672	-9.3%	40.5%	-2.2%	8.00
PHYSICAL DEVELOPMENT ADMIN	1,434,319	840,952	2,275,271	1,089,641	979,896	2,069,537	-24.0%	16.5%	-9.0%	20.85
TRANSPORTATION DEPARTMENT	3,043,000	5,396,692	8,439,692	2,926,705	5,870,978	8,797,683	-3.8%	8.8%	4.2%	82.69
PARKS AND OPEN SPACES	2,915,630	680,714	3,596,344	3,074,774	761,279	3,836,053	5.5%	11.8%	6.7%	50.78
WATER RESOURCES OFFICE	144,085	2,031,742	2,175,827	0	2,178,001	2,178,001	-100.0%	7.2%	0.1%	16.90
SOIL & WATER	291,394		291,394	297,222		297,222	2.0%		2.0%	-
ENVIRONMENTAL MANAGEMENT	0	7,459,659	7,459,659	0	6,348,131	6,348,131		-14.9%	-14.9%	16.55
SURVEY	465,855	220,000	685,855	536,981	325,000	861,981	15.3%	47.7%	25.7%	8.00
<b>PHYSICAL DEVELOPMENT</b>	<b>9,195,539</b>	<b>16,779,726</b>	<b>25,975,265</b>	<b>8,742,317</b>	<b>16,673,963</b>	<b>25,416,280</b>	<b>-4.9%</b>	<b>-0.6%</b>	<b>-2.2%</b>	<b>203.77</b>
<b>COUNTY OPERATIONS</b>	<b>103,974,262</b>	<b>148,057,361</b>	<b>252,031,623</b>	<b>108,361,317</b>	<b>151,938,004</b>	<b>260,299,321</b>	<b>4.2%</b>	<b>2.6%</b>	<b>3.3%</b>	<b>1,854.45</b>
DEBT SERVICES	2,000,000	9,758,019	11,758,019	2,000,000	15,184,486	17,184,486	0.0%	55.6%	46.2%	-
CIP-TRANSPORTATION DEPT	9,245,408	60,603,473	69,848,881	9,337,861	34,294,219	43,632,080	1.0%	-43.4%	-37.5%	-
CIP-PARKS	903,566	5,752,392	6,655,958	939,708	1,836,374	2,776,082	4.0%	-68.1%	-58.3%	-
COUNTY BUILDINGS	7,438,641	9,338,119	16,776,760	7,736,187	13,206,015	20,942,202	4.0%	41.4%	24.8%	-
CIP-OPEN SPACE ACQUISITION	0	135,232	135,232	0	140,032	140,032			3.5%	3.5%
<b>CAPITAL IMPROVEMENTS (CIP)</b>	<b>19,587,615</b>	<b>85,587,235</b>	<b>105,174,850</b>	<b>20,013,756</b>	<b>64,661,126</b>	<b>84,674,882</b>	<b>2.2%</b>	<b>-24.5%</b>	<b>-19.5%</b>	<b>-</b>
<b>COUNTY GRAND TOTAL</b>	<b>123,561,877</b>	<b>233,644,596</b>	<b>357,206,473</b>	<b>128,375,073</b>	<b>216,599,130</b>	<b>344,974,203</b>	<b>3.9%</b>	<b>-7.3%</b>	<b>-3.4%</b>	<b>1,854.45</b>

## 2009 Budget – Dakota County, Minnesota

### Budget in Brief – Expense and Revenue Overview

## Expenditures and Revenues By Major Account Groups

The table below provides a detailed overview of changes in expenditures and revenue from 2008 adopted budget to 2009 budget by account group, as well as historical information for 2006 and 2007.

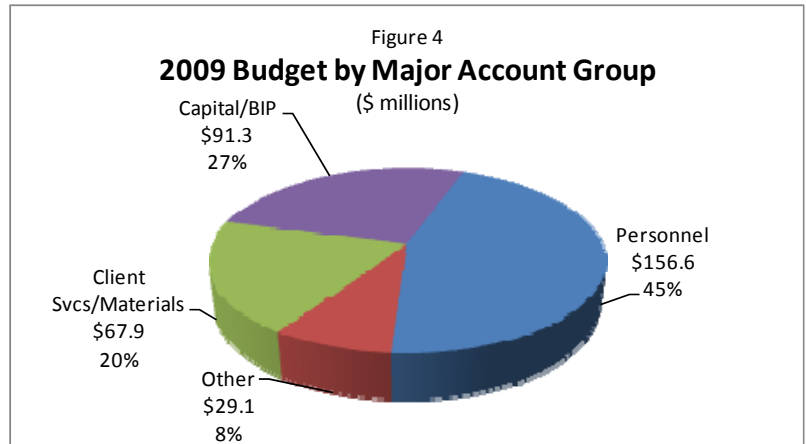
### 2009 DAKOTA COUNTY BUDGET FINANCIAL SUMMARY

	Total County					
	2006 ACTUAL	2007 ACTUAL	2008 AMENDED BUDGET	2008 PROJECTED	2009 BUDGET	2009 > 2008
FULL-TIME EQUIVALENTS (FTES)				1,843.35	1,854.45	0.6%
SALARIES & WAGES	97,557,950	97,089,320	113,050,638	107,023,290	118,584,759	4.9%
EMPLOYEE BENEFITS	27,874,398	32,226,407	35,809,222	30,903,645	38,021,635	6.2%
DEPT/COUNTY SUPPORT	17,560,750	21,599,449	26,429,983	23,299,829	24,113,598	-8.8%
TRAVEL/TRAINING	1,580,673	1,612,647	2,065,324	1,546,458	2,320,635	12.4%
OFFICE SUPPORT COSTS	2,461,559	2,501,523	2,701,464	2,710,495	2,706,091	0.2%
CLIENT SERVICES/MATERIALS	70,487,286	77,044,174	69,419,349	75,102,420	67,936,225	-2.1%
CAPITAL	68,705,168	86,750,620	205,997,672	200,237,040	88,479,848	-57.0%
BUDGET INCENTIVE (BIP)	<u>2,158,557</u>	<u>1,742,263</u>	<u>10,305,765</u>	<u>2,092,346</u>	<u>2,811,412</u>	<u>-72.7%</u>
<b>TOTAL EXPENDITURES</b>	<b>288,386,342</b>	<b>320,566,402</b>	<b>465,779,417</b>	<b>442,915,523</b>	<b>344,974,203</b>	<b>-25.9%</b>
PROPERTY TAX	113,169,931	120,990,534	123,561,877	123,561,877	128,375,073	3.9%
LICENSES, FINES & CHARGES	66,740,252	74,716,066	66,883,576	75,251,076	68,448,310	2.3%
OTHER REVENUES	38,605,161	70,247,862	53,414,802	52,335,433	38,319,090	-28.3%
FEDERAL REVENUE	25,242,675	21,919,491	35,750,724	32,205,706	22,442,887	-37.2%
STATE REVENUE	40,677,852	58,483,169	86,878,508	82,556,244	63,726,414	-26.6%
OTHER INTERGOVT REVENUE	<u>8,879,760</u>	<u>11,319,632</u>	<u>39,799,604</u>	<u>26,158,843</u>	<u>11,985,472</u>	<u>-69.9%</u>
<b>TOTAL REVENUE</b>	<b>293,315,631</b>	<b>357,676,753</b>	<b>406,289,091</b>	<b>392,069,179</b>	<b>333,297,246</b>	<b>-18.0%</b>
FUND BALANCE	(4,929,289)	(37,110,351)	59,490,326	50,846,344	11,676,957	-80.4%
<b>TOTAL SOURCE OF FUNDS</b>	<b>288,386,342</b>	<b>320,566,402</b>	<b>465,779,417</b>	<b>442,915,523</b>	<b>344,974,203</b>	<b>-25.9%</b>

## Total Dakota County Expense and Revenue Overview

### Total Expenditures

At \$345.0 million, the 2009 budget reflects a 3.4% decrease in total spending as compared to the 2008 adopted budget. The 2009 budget requires \$4.8 million in increased property taxes (3.9%). The decrease in total budget is driven by lower spending in the transportation portion of the Capital Improvement Program. The operating budget in 2009 is 3.3% higher than 2008. As seen in Figure 4, Dakota County spends approximately forty-five percent of its total budget on personnel, one-fifth on direct client services and materials, and just more than one-quarter on Capital (including Budget Incentive Program expenditures). The Other category includes support costs including travel/training, office materials and supplies, and other purchased support services. Figure 6, on page 16 shows the five-year trend for budgeted expenditures by major account categories.

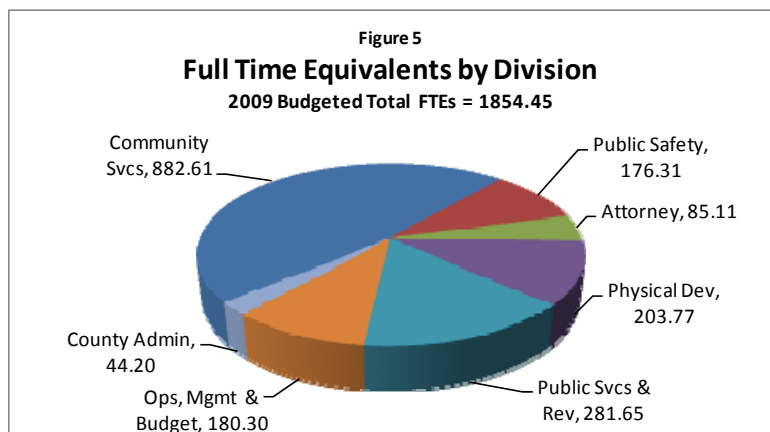


### Personnel Expenditures

Personnel expenditures include the County’s cost for salaries and wages, health insurance, Medicare and Social Security (FICA), Public Employee Retirement Association (PERA) contributions, and other employee benefits (e.g., life insurance, dental insurance, and unemployment insurance, etc.).

**Salaries and Wages.** The number of full time equivalents (FTEs) increased from 1,837.35 to 1854.45 from 2008 to 2009 adopted budgets, a change of slightly less than 1%. The largest change in staffing occurred in the Community Services Division where staff are being added for the Medical Assistance program with generally full or partial external revenue to support the costs.

Figure 5 provides a breakdown of Dakota County’s labor force by division. Budgeted salaries and wages increased from \$113.1 million in 2008 to \$118.6 million in 2009 – an increase of 4.9%. The change results from the following:



- ◆ An increase in salaries and wages for existing staff of \$4.8 million, or 4.3%.
- ◆ A \$0.67 million increase for the 14.65 new FTEs added during the budget process.

## 2009 Budget – Dakota County, Minnesota

### *Budget in Brief – Expense and Revenue Overview*

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**Health Insurance.** In total, the County health insurance budget increased from \$18.6 million to \$20.1 million, an increase of 7.7%. \$1.2 million of the total increase in insurance costs is for existing positions and \$0.3 million is for the new positions. The County entered into a new three year agreement with its health insurance carrier beginning in 2008.

**Medicare and Social Security (FICA).** The average cost budgeted for Medicare and FICA is 7.65% of salaries. The increase of \$0.4 million is roughly proportional to the change in salaries and wages.

**Public Employment Retirement Association.** By State law the County contributes a percentage of each employee's gross wages to the Public Employment Retirement Association (PERA). The rate of contribution increased beginning in 2006 and continues to increase incrementally until 2010. The net impact of the increased rate is projected at \$1.6 million. Funds were set-aside in the 2006 budget to accommodate the total increase, although the amount needed solely for 2006 was \$0.5 million, but the total PERA budget increased from \$5.6 million in 2005 to \$7.4 million for 2006. Because the rate increases have been pre-funded, the actual increase in PERA for 2009 reflects the change in salaries and wages.

**Other Employee Benefits.** Other Employee Benefits, which include dental, life and unemployment insurances, are budgeted at approximately \$0.65 million for 2009. Other Employee Benefits are estimated at 0.55% of salaries and wages for 2009.

### **Purchased Support Expenditures**

Purchased Support includes the account categories Department/County Support and Office Support.

**Department/County Support.** Department/County Support is used for expenditures of purchased services, projects, or activities related to the overall support of the County, department, division or staff center. Department/County Support budget decreased from \$26.4 million in 2008 to \$24.1 million in the 2009 budget, a decrease of 8.8% or \$2.3 million.

**General Office Support.** Office Support is used to record administrative costs common to most departments. Examples of Office Support accounts are telephone, printing, office supplies and postage. The cost of countywide support activities and citizen/client related services are recorded in a different account category than Office Support. The General Office Support budget is \$2.7 million for 2009, virtually unchanged from 2008. For many County departments, General Office Support is the expenditure area that is one of the most discretionary, along with Travel and Training. Unless there are sizeable changes in staffing, expenditure budgets in this area typically only receive an inflationary increase.

### **Travel and Training Expenditures**

Travel and Training is the account category used to record the cost of travel and training for employees, including seminars and conferences, tuition and mileage reimbursement.

The training budget is a product of salaries and the previous year's budget. Most departments receive approximately 0.7% of their salary budget for training.

Travel is a function of prior year spending adjusted for inflation and other one-time expenditures, as well as the Federal mileage rate. For 2009, the Dakota County budget assumes an increase in the mileage rate of eight cents and no increase for other travel costs.

In total, the Travel and Training budget increased from \$2.1 million in 2008 to \$2.3 million in 2009. The increase relates to the increased reimbursement rate of \$0.08/mile.

### **Client Services and Materials Expenditures**

Client Services and Materials includes both Direct Materials and Supplies, and the Citizen/Client Services account categories. Direct Materials and Supplies is the account category used to record the cost of materials and supplies that directly benefit citizens or clients. Citizen/Client Services is the account category used to record the

cost of purchasing services for citizens or clients. This includes the cost of payments to vendors that offer services to citizens or clients.

**Direct Materials and Supplies.** Direct Materials and Supplies budget increased by 7.3% from 2008 to 2009, to \$2.9 million. This change reflects an increase of \$0.2 million.

**Citizen/Client Services.** Expenditures budgeted in Citizen and Client Services are frequently funded from other entities and are considered “pass-through” funds. Increases and decreases in these types of expenditures typically have corresponding changes in revenue. Citizen/Client Services account category decreased by \$1.6 million for 2009, or 2.5%, for a total of \$65.0 million.

### **Capital Expenditures (including equipment and capital improvement projects)**

Capital includes expenditures for the Capital Improvement Program (CIP) and Capital Equipment Program (CEP). The budget for this account category includes all CIP and Debt Service expenditures and capital equipment with a value typically greater than \$20,000. Capital equipment purchases less than \$20,000 are typically purchased with Budget Incentive Program funds.

Dakota County has a practice of planning for and funding the **operational** costs of building projects in advance. An example is that in 2006 the County Board approved the construction of a new library to open in 2009. Beginning with the 2005 budget year, the County began designating current property tax levy for future operating expenses associated with the new library. Because property tax levy has been gradually set-aside each year there is no increase in the County’s budget in 2009 related to the opening of the library, above the amount set-aside, nor is there a greater-than-average increase in the 2009 budget. Rather, these funds that have been gradually grown over the past several years and set aside in the Countywide Operations department have been reallocated in the 2009 budget process to the Library department for use in 2009.

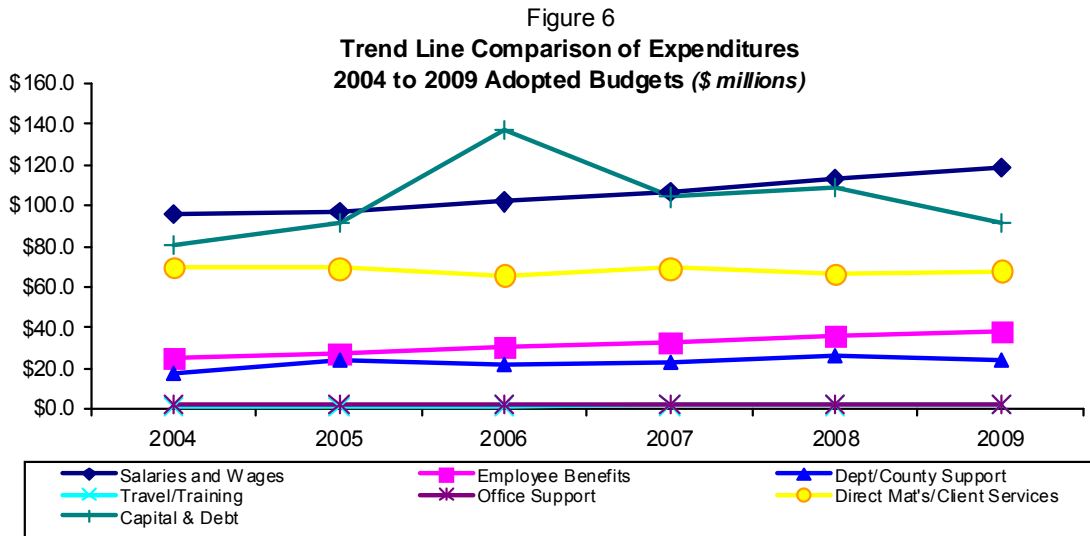
Total capital spending (including Debt Service) is budgeted to fall from \$108.4 million in 2008 to \$88.0 million in 2009 or a \$20.4 million decrease. CIP budgets for Parks and Transportation show a budgeted decreases in expenditures between 2008 and 2009, while Buildings is budgeted for higher spending. Reductions in Parks and Transportation are \$3.8 million and \$26.2 million, respectively. The increase in Buildings is \$4.1 million. The 2008 budget includes many projects that were carried over into 2008 from 2007. Similarly, the 2009 budget will be increased in May of 2009 when unfinished 2008 project budgets are carried over to 2009.

### **Budget Incentive Program Expenditures**

Budget Incentive Program (BIP) expenditures are recorded across all account categories; however, for budgeting purposes, BIP is budgeted in one capital expenditure account. Departments are not required to indicate in the budget how they plan to spend BIP funds, although they are requested to formulate a “BIP Spending Plan” for internal review. For 2009, the base amount of BIP is budgeted at \$2.4 million. The BIP policy also allows departments to carry forward 100% of unexpended BIP funds from year to year. Department BIP budgets are increased annually in March or April for carryover of unexpended balances. The estimated amount of unspent BIP from 2008 is \$7.5 million. Current year BIP is funded from current year savings, while amounts carried over from prior years are shown as funded from fund balance.

**2009 Budget – Dakota County, Minnesota**

*Budget in Brief – Expense and Revenue Overview*

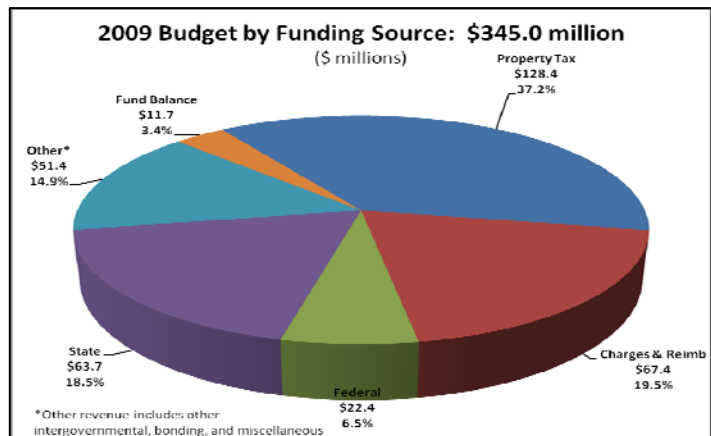


**Total Revenue**

The most significant changes in revenue for 2009 occur in Federal Revenue, State Revenue, Other Intergovernmental Revenue, and Other Revenue. The revenue budgets in these four areas are decreasing from \$158.8 million in 2008 to \$137.6 million for 2009, or \$21.2 million.

Most of the decrease is in the Capital Improvement Program (CIP). Large annual changes in revenues is the norm for the CIP due to the one-time nature of many of the program’s costs. The CIP is where the construction and development costs for county buildings, parks and roads are budgeted.

In the \$260.2 million operating budget, revenues are expected to be \$8.4 million higher in 2009 than 2008. Slightly more than half of the change is from the increase in the property tax (\$4.4 million), and just over a quarter of the increase comes from higher state revenue (\$2.3 million), mainly from an increase of general state aid. Smaller changes in charges, fees, and other revenue account for the remaining change. The use of fund balance in the operating budget for one-time expenses is slightly lower than the 2008 adopted budget.



The adopted budget does not include budget carryovers. The County Board will approve carryovers in the spring of 2009. Most budget carryovers are either carryovers of unspent prior year projects, Budget Incentive or Capital Equipment funds.

Figure 8 on page 68 shows the revenue trends by source for 2004 through 2009. The discussion below pertains to all budgeted revenues in both the operating and capital budgets:

Figure 8 on page 20 shows the revenue trends by source for 2003 through 2008.

**Property Tax**

Property tax levy of \$128,375,073 (\$123,561,877 for 2008) accounts for 37.2% of all budgeted revenues for 2009. The property tax is Dakota County’s largest and most flexible source of funding.

**Licenses, Fines & Charges**

Revenues in these categories increased from \$65.9 million in 2008 to \$67.4 million for 2009, an increase of 2.3%. Modest changes occurred throughout the county.

**Other Revenues**

Other Revenues includes Property Taxes and Penalties (not including current year property tax levy), Other Revenue, and other Financing Sources.

Other Revenue decreased by \$0.2 million (from \$21.4 million in 2008 to \$21.2 million for 2009).

**Federal Revenues**

Federal revenues decreased from \$23.9 million to \$22.4 million between 2008 and 2009, or 6.2%. In most cases, Federal revenue changes are directly offset by a change in a related expense.

Federal revenue amounts are listed in descending order by amount on the following table.

Department	Federal Revenue	% of Dept Expenditures	Increase/(Decrease) from 2007
Employment and Economic Assistance	\$9,293,577	23.5%	\$382,126
CIP Transportation	8,240,500	18.9%	(216,550)
Social Services	2,896,447	4.3%	81,699
Public Health	1,549,431	10.3%	(80,250)
Sheriff	250,787	1.3%	105,787
OMS	93,264	0.6%	(164,559)
County Attorney	75,867	0.8%	1,851
Transportation	70,014	0.8%	3,334
CIP Parks	0	0.0%	(1,468,800)
<u>Community Corrections</u>	<u>0</u>	<u>0.0%</u>	<u>(133,000)</u>
<b>Total County</b>	<b>\$22,442,887</b>	<b>9.3%</b>	<b>(\$1,488,362)</b>

The major causes for change from the 2008 budget to the 2009 budget include the following:

- Parks CIP revenue is down \$1.5 million, and Transportation CIP is down just over \$200,000. CIP revenue is project related rather than ongoing revenue. Therefore, large swings, both up and down are to be expected from year to year.
- Federal funds in the Employment and Economic Assistance Department increased approximately \$400,000.

## 2009 Budget – Dakota County, Minnesota

### Budget in Brief – Expense and Revenue Overview

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#### State Revenues

State revenues decreased from \$73.6 million in 2008 to \$63.7 million for 2009, a decrease of 13.5%. The largest contributor to this decrease is the \$17.0 million funding decrease in the Transportation CIP, which is partly offset by an increase in general state aid in Countywide, as well as reimbursement from the state for bonding the county had done previously for a transportation improvement project.

Following is a breakdown of State revenues in descending order by amount.

Department	State Revenue	% of Dept Expenditures	Increase/(Decrease) from 2008
CIP Transportation	\$14,689,086	33.7%	(\$17,028,599)
Countywide	14,383,545	N/A	2,011,389
Employment and Economic Assistance	7,738,476	19.5%	234,280
Social Services	7,728,075	11.6%	36,193
Community Corrections	5,413,300	28.2%	32,452
Debt Service	4,382,801	25.5%	4,382,801
Transportation	3,944,000	44.8%	464,019
Public Health	2,113,022	14.1%	(131,765)
Library	1,293,030	9.6%	149,720
Environmental Management	1,120,000	17.6%	0
Sheriff	631,000	3.4%	(59,000)
County Attorney	204,976	2.3%	(2,322)
Veterans' Services	72,124	11.3%	0
<u>Water Resources</u>	<u>12,979</u>	<u>0.6%</u>	<u>(2,000)</u>
Total County	\$63,726,414	24.4%	(\$9,912,832)

#### Other Intergovernmental Revenues

- Other Intergovernmental Revenues include revenues received from other government agencies. For example, the Transportation Department receives Intergovernmental Revenue from the cities resulting from a cost-sharing formula for road projects. Intergovernmental Revenue decreased from \$15.3 million in 2008 to \$12.0 million for 2009, a decrease of 21.8%, or \$3.3 million. The largest decrease of \$2.5 million is in the Transportation CIP and is associated with joint County-city projects.



**Fund Balance**

Fund balance supports 3.4% or \$11.7 million of the \$345.0 million budget for 2009.

Fund balance use, as a funding source for expenditures, increased by \$3.3 million from 2008 to 2009. Dakota County does not use fund balance to support on-going costs. The increased projected use of fund balance for 2009 is largely related to increases in funding for the Buildings CIP, which draws on the Building fund for construction and maintenance activity during the year.

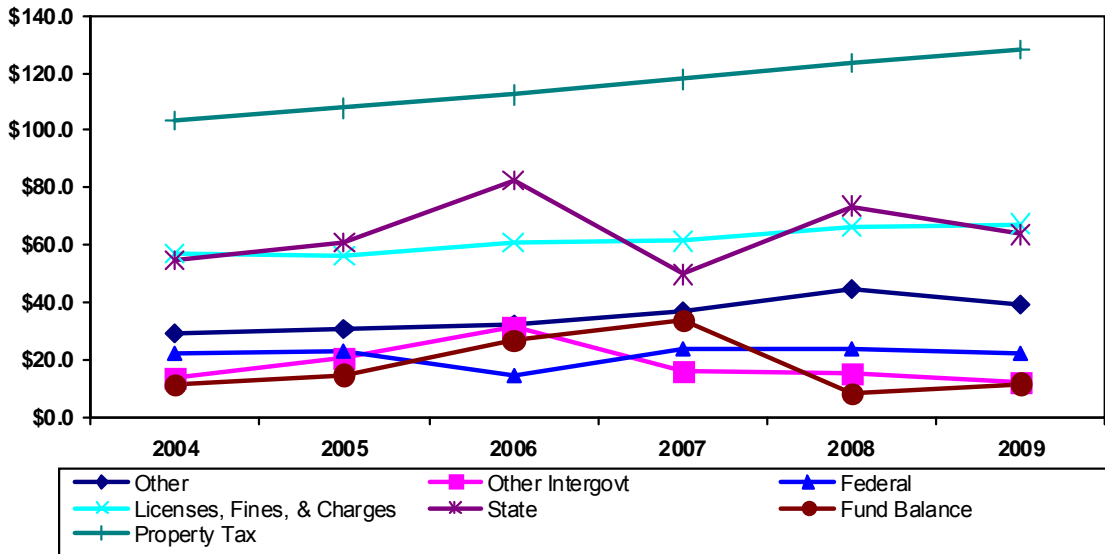
Use of fund balance for the 2009 budget breaks down as follows:

Operations*	\$ 0.9
Capital Improvement Projects	\$10.8
<b>Total</b>	<b>\$11.7</b>

\* Other operations use of fund balance includes \$0.8 million in Environmental Management and \$1.6 million for Medicaid revenue loss. Planned savings for such purposes as cash flow offset a portion of the budgeted uses of fund balance.

The chart below shows revenue trends by source for the years 2004 through 2009:

FIGURE 8.  
Trend Line Comparison of Source of Funds  
2004 to 2009 Budget (\$ millions)

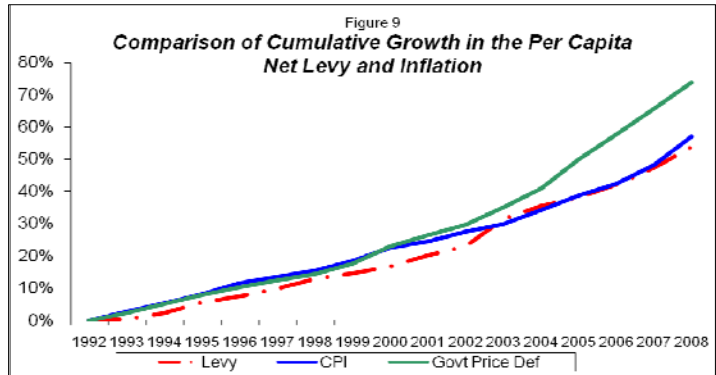


## Other Information

### Dakota County Property Tax Levy Practice

Since 1989 Dakota County has had the practice of limiting the change in taxes to the same rate as population growth plus inflation. Dakota County labeled this taxing practice 'Same Price per Citizen' (SP/C).

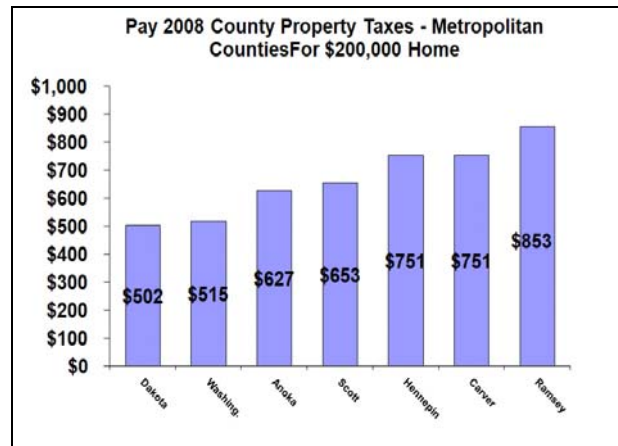
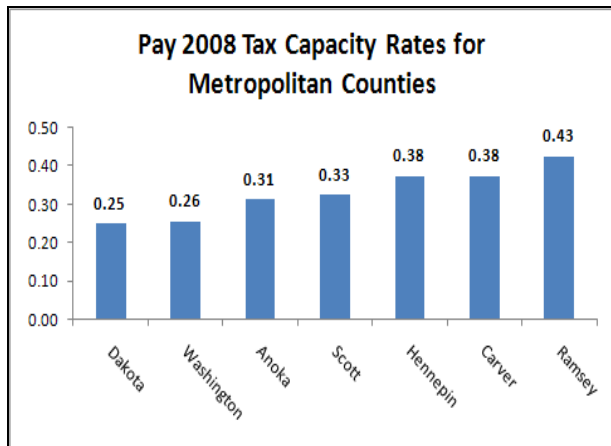
Dakota County has continued the Same Price per Citizen practice through 2008 and will for 2009. Figure 9 compares the increase in per capita net levy to the Government Price Deflator and Consumer Price Index. This chart indicates that the per capita levy increase has generally reflected inflation.



Dakota County property taxes remain low relative to the other six Twin Cities metropolitan counties. Dakota County maintains the lowest property tax capacity rate and the lowest per capita property tax levy of the seven metropolitan counties. Dakota County is committed to maintaining a low per capita property tax levy, while providing cost efficient, highly effective, and customer-friendly services.

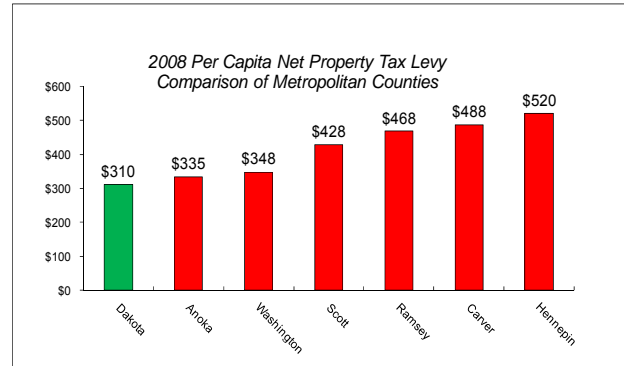
### Metropolitan Counties Property Taxes on \$200,000 Home

Dakota County has the lowest property tax rate of all the seven metropolitan counties, as well as in the entire state. The amount of County property taxes paid on a \$200,000 home is the lowest of the metropolitan counties for taxes payable in 2008 and is expected to be the lowest for 2009 when final comparisons are available mid-2009.



**Metropolitan Counties Per Capita Property Tax Levies**

Dakota County has the lowest per capita net property tax (for pay 2008) of the seven metropolitan counties. If Dakota County taxed at the average of the other six counties, \$47 million of additional resources would be available.



**Dakota County Property Tax Amounts from 2005-2009**

	2005	2006	2007	2008	2009		
						% Change	Change Amt
Property Tax Levy	118,394,839	110,227,346	115,797,237	121,561,877	126,375,073	3.96%	4,813,196
Market Value Levy *	2,200,000	2,200,000	2,100,000	2,000,000	2,000,000	0.00%	0
Total Net Levy	107,794,839	112,427,346	117,897,237	123,561,877	128,375,073	3.90%	4,813,196
FD Distr	10,666,608	10,608,195	10,936,946	11,871,255	13,914,281	17.21%	2,043,026
Net Levy After FD	97,128,231	101,819,151	106,960,291	111,690,622	114,460,792	2.48%	2,770,170
Net Levy W/O MV	94,928,231	99,619,151	104,860,291	109,690,622	112,460,792	2.53%	2,770,170
Tax Capacity *	385,814,152	433,008,298	477,431,817	501,670,371	506,462,333	0.96%	4,791,962
Less: FD Contrib	32,964,642	34,998,157	38,247,755	44,153,762	48,459,664	9.75%	4,305,902
Tax Increment	15,890,865	18,249,776	20,473,450	20,545,498	20,951,729	1.98%	406,231
Net Tax Capacity	336,958,645	379,760,365	418,710,612	436,971,111	437,050,940	0.02%	79,829
<b>Residential Property Value**</b>				<b>Taxes Paid on Individual Properties</b>			
150,000			377	378	387	2.53%	9.56
200,000			503	504	516	2.53%	12.74
250,000			628	630	646	2.53%	15.93
300,000			754	756	775	2.53%	19.11
400,000			1005	1007	1033	2.53%	25.48
<b>Apartments Property Value</b>							
60,000			188	189	194	2.53%	4.78
100,000			314	315	323	2.53%	7.96
150,000			471	472	484	2.53%	11.94
250,000			785	787	807	2.53%	19.91
500,000			1570	1574	1614	2.53%	39.81
<b>Commercial Property Value***</b>							
50,000			188	189	194	2.53%	4.78
150,000			565	567	581	2.53%	14.33
300,000			1319	1322	1356	2.53%	33.44
500,000			2324	2330	2388	2.53%	58.92
1,000,000			4837	4848	4971	2.53%	122.62

\* Market value levy for the voter approved Farmland and Natural Area Program (FNAP) Bond Referendum.

\*\*A \$240,500 home in 2009 (median value) would have taxes of \$621.

\*\*\*Excluding Fiscal Disparities calculations