



**Dakota County,  
Minnesota**

**ADOPTED  
BUDGET**

**FOR FISCAL YEAR  
2025**

*Dakota*  
COUNTY

A premier county in which to live and work

# **2025 Adopted Budget Dakota County, Minnesota FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025**

This document is an overview of the 2025 Adopted Budget for Dakota County, Minnesota. We hope this document will enhance your understanding of how the County is organized, the services it provides, and the funding sources used to provide those services. The County's purpose is to deliver the highest quality of services as efficiently, effectively, and responsively as possible. Dakota County aims to be a premier county in which to live and work. Thank you for the opportunity to serve you and to make Dakota County the best it can be.

## **Dakota County Board of Commissioners**

1st District	Mike Slavik
2nd District	Joe Atkins
3rd District	Laurie Halverson
4th District	William Droste
5th District	Liz Workman
6th District	Mary Liz Holberg
7th District	Mary Hamann-Roland





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Dakota County  
Minnesota**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Dakota County, Minnesota for its Annual budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## Volume I

<b>Introduction</b>	<b>6</b>	Total Revenue	34
<b>Organization of Report</b>	<b>7</b>	Property Tax	34
<b>2024 Adopted Budget Overview</b>	<b>7</b>	Licenses, Fines & Charges	34
<b>Location And History</b>	<b>9</b>	Other Revenues	34
<b>Land Use</b>	<b>9</b>	Federal Revenues	34
<b>Demographic Trends</b>	<b>9</b>	State Revenues	35
<b>Economic Trends</b>	<b>11</b>	Other Intergovernmental Revenues	36
<b>Dakota County Board of Commissioners</b>	<b>13</b>	Fund Balance	36
<b>Countywide, Elected Officials</b>	<b>13</b>	Summary	36
<b>Committees of The Whole</b>	<b>14</b>	<b>Budget Highlights By Department</b>	<b>40</b>
<b>Citizen Advisory Committees And Commissions</b>	<b>15</b>	<b>Budget Development Process</b>	<b>42</b>
<b>Dakota County Organizational Structure</b>	<b>16</b>	Process Planning Phase (January – March)	42
<b>County Goals &amp; Objective</b>	<b>18</b>	County Board/County Manager Initial Budget Direction Phase (March – August)	42
<b>Budget At A Glance</b>	<b>20</b>	Review Phase (July – August)	42
<b>Budget Highlights</b>	<b>21</b>	Proposed Levy Phase (August – September)	42
<b>Challenges Facing The County</b>	<b>21</b>	Recommendation Phase (September – November)	42
Maintaining Fiscal Health	21	Presentation And Adoption Phase (September – December)	42
Providing Services for All Residents	21	<b>Planning Base Development</b>	<b>44</b>
<b>Long-Term Financial Forecast</b>	<b>22</b>	Expenditures	44
<b>Property Tax Levy Practic</b>	<b>23</b>	Revenue	44
<b>Summary of Expenditures</b>	<b>25</b>	Changes To The Planning Base	44
Operations	25	Final Budget Adoption	44
Capital Improvement Program & Debt Service	26	Budget Compliance Policy	44
<b>Summary of Revenue</b>	<b>27</b>	Basis of Budgeting (Accounting Perspective)	44
<b>Expenditures &amp; Revenues by Major Account Groups</b>	<b>29</b>	<b>Fund Types</b>	<b>46</b>
<b>Total Expenditures</b>	<b>30</b>	Governmental Fund Type	46
Salaries And Wages	31	<b>Governmental Fund Types Include:</b>	<b>47</b>
Employee Benefits	31	Major Funds	47
Public Employment Retirement Association	31	Proprietary Fund Type	47
Department/County Support	31	Other Fund Types	47
Office Support	31	Organization Structure	50
Travel & Training Expenditures	31	<b>Reserved and Designated Fund Balance</b>	<b>51</b>
Client Services & Materials Expenditures	31	Nonspendable	51
Capital Expenditures (Including Equipment And Capital Improvement Projects)	31	Restricted	51
Budget Incentive Program Expenditures	31	Committed	51
Summary	31		



Assigned	51	Highlighted Highway Projects	74
Unassigned	51		
<b>Fund Balance Changes</b>	<b>53</b>	<b>Building Capital Improvement Projects</b>	<b>77</b>
Summary of Fund Balance Changes – Major Funds	53	Background	78
<b>Fund Balance History And Projection</b>	<b>57</b>	Highlights of The 2024 Buildings Capital Budget And 2024-2028 Capital Improvement Program	78
<b>Debt Management</b>	<b>58</b>	Building CIP Financial Summaries*	78
Future Bonding	58		
<b>Ratio of Net Bonded Debt To Tax Capacity</b>	<b>58</b>	<b>Environmental Resources Capital Improvement Projects</b>	<b>79</b>
<b>Long-Term Liabilities – Bonds Payable</b>	<b>58</b>	Plan Goals & Programming Strategies	79
Summary of Bonds Payable	59	Strategies To Accomplish The 2024 – 2028 Environmental Resources CIP	79
Computation of Legal Debt Margin	59		
Debt Expenditures Ratio	59	<b>Transportation Sales &amp; Use Tax Capital Improvement Projects</b>	<b>81</b>
<b>Schedule for Bond Retirement</b>	<b>60</b>	<b>Byllesby Dam Capital Improvement Projects</b>	<b>83</b>
<b>Capital Improvement Program Introduction</b>	<b>61</b>	Mission	83
Evaluation of Project Needs	61		
CIP Budget Process	61	<b>Data Networks Capital Improvement Projects</b>	<b>84</b>
Funding Sources	62	<b>Regional Rail Authority's Capital Improvement Projects</b>	<b>86</b>
<b>Impact on Operating Budget</b>	<b>62</b>	<b>Departmental Information</b>	<b>87</b>
Completed CIP Projects	62	<b>Financial Policies And Guidelines</b>	<b>118</b>
Anticipated Operational Costs Associated with CIP Projects	62	<b>Financial Philosophy</b>	<b>119</b>
<b>Parks Capital Improvement Projects</b>	<b>64</b>	<b>Long-Range Financial Policies</b>	<b>119</b>
Mission	64	<b>Fund Balance Management</b>	<b>119</b>
Park System Plan	64	Background	119
2024 – 2028 Parks CIP	64	Dakota County's Fund Balance Plan	121
Strategies To Accomplish The 2024 – 2028 Parks CIP	64	Explanation of Fund Balance Plan Components	121
<b>Funding Strategies</b>	<b>64</b>		
2023-2027 Parks CIP Summaries	64	<b>Debt Administration Policy</b>	<b>121</b>
<b>Transportation Capital Improvement Projects</b>	<b>69</b>	<b>Investment Policy</b>	<b>122</b>
Transportation Plan Vision	69	<b>Budget Compliance Policy</b>	<b>124</b>
Plan Goals & Programming Strategies	69	<b>Item 1: Metropolitan Counties Property Tax Rates</b>	<b>126</b>
Proposed Investments for The 2024 – 2028 Capital Improvement Program	73	<b>Item 2: Metropolitan Counties Per Capita Property Tax</b>	<b>127</b>
		<b>Item 3: Dakota County Park System</b>	<b>128</b>
		<b>Item 4: Intersection Capacity Map</b>	<b>129</b>
		<b>Item 5: Intersection - Interchanges Map</b>	<b>130</b>

## Volume II

<b>Budget Development</b>	<b>143</b>	CIP - Parks	221
Assessing Services	144	CIP - Parks	223
County Attorney's Office	146	Communications	225
Communications	147	Community Corrections	227
Community Corrections	149	Community Services Admin	229
Office of the County Manager	151	County Board	231
County Board	153	County Fair	233
Community Services Administration	154	DC Transportation Sales/Use Tax	235
Employment and Economic Assistance	157	District Court	237
Enterprise Finance and Information Systems Administration	159	E&EA	239
Elections	161	EFIS Admin	241
Human Resources	163	Elections	243
Environmental Resources	165	Employee Relations	245
University of Minnesota Extension	167	Environmental Legacy	247
PFF - Facilities Management	169	Environmental Resources	249
Finance	171	Extension	251
PFF - Fleet Management	173	Facilities Management	253
Information Technology (IT)	175	Finance	255
Library	177	Fleet CEP	257
Office of Performance and Analysis (OPA)	179	Fleet Management	259
PFF - Parks	181	GIS Enterprise	261
Physical Development Administration	184	Historical Society	263
Public Service and Revenue Administration	186	Information Technology	265
Property Taxation & Records	188	Library	267
Public Health	190	Medical Examiner	269
Office of Risk Management	193	Non - Departmental	271
Sheriff's Office	195	Office of Performance/Analysis	273
Service and License Centers	197	Office of Risk Management	275
Social Services	199	Office of the County Manager	277
Soil and Water Conservation District	201	Parks	279
Transportation	203	Physical Development Admin	281
Veterans Services	205	Property Taxation & Records	283
<b>Budget Planning Summary</b>	<b>208</b>	Public Health	285
Assessing Services	209	Public Service & Revenue Admin	287
Attorney	211	Service & License Centers	289
Byllesby Dam	213	Sheriff	291
CIP - Byllesby Dam	215	Social Services	293
CIP - County Building	217	Soil & Water	295
CIP - Environmental Resources	219	Transportation	297
		Veteran Services	299

**Program and Service Inventory 302****Countywide**

Countywide	303
------------	-----

**County Board**

PSI County Board	304
------------------	-----

**Community Services Division (CSD)**

PSI Community Services	305
Community Corrections Programs/Services	306
Community Services Administration Programs/Services	307
Employment and Economic Assistance Programs/Services	308
Extension Programs/Services	309
Public Health Programs/Services	310
Social Services Programs/Services	311
Veterans Services Programs/Services	312

**County Administration**

PSI County Administration	313
Communications Programs/Services	314
District Court Programs/Services	315
Human Resources Programs/Services	316
Medical Examiner Programs/Services	317
Office of the County Manager Programs/Services	318

**County Attorney's Office (CAO)**

PSI County Attorney's Office	319
------------------------------	-----

**County Sheriff's Office (DCSO)**

PSI County Sheriff's Office	320
-----------------------------	-----

**Enterprise Finance and Information Services (EFIS)**

PSI Enterprise Finance and Information Services (EFIS)	322
--	-----

EFIS Administration Programs/Services	323
---------------------------------------	-----

Finance Programs/Services	324
---------------------------	-----

Information Technology Programs/Services	325
--	-----

Office of Performance and Analysis Programs/Services	326
--	-----

Risk Management Programs/Services	327
-----------------------------------	-----

**Physical Development Division (PDD)**

PSI Physical Development Division (PDD)	328
---	-----

Environmental Resources Programs/Services	329
---	-----

PFF - Facilities Programs/Services	330
------------------------------------	-----

PFF - Fleet Programs/Services	331
-------------------------------	-----

PFF - Parks Programs/Services	332
-------------------------------	-----

Physical Development Administration Programs/Services	333
---	-----

Soil and Water Conservation District Programs/Services	334
--	-----

Transportation Programs/Services	335
----------------------------------	-----

**Public Services and Revenue Division (PS&R)**

PSI Public Services and Revenue Division (PS&R)	336
---	-----

Assessor Programs/Services	337
----------------------------	-----

County Fair and Historical Society Programs/Services	338
--	-----

Elections Programs/Services	339
-----------------------------	-----

Law Library Programs/Services	340
-------------------------------	-----

Library Programs/Services	341
---------------------------	-----

Property Taxation and Records Programs/Services	342
---	-----

Public Services and Revenue Administration Programs/Services	343
--	-----

Service and License Centers Programs/Services	344
---	-----





# Volume I Budget Overview





# Introduction

*Dakota*  
COUNTY



# Organization of Report

## 2025 Adopted Budget Overview

The 2025 Adopted Budget Overview contains the following sections:

<b>Dakota County Facts</b>	Land use, demographic and economic trends
<b>Dakota County Structure</b>	Board of Commissioners and countywide, officials; Committees of the Whole; Citizen Advisory Committees; and overall organizational structure
<b>Budget Summary</b>	County goals and objectives; budget at a glance; budget highlights and challenges; property tax levy practices; and summaries of revenues and expenditures
<b>2025 Adopted Budget Overview</b>	Expenditures and revenues by major account group; expenditures and revenues by department; adopted budget highlights by department; budget development process; fund types and balance; and changes in fund balance
<b>Debt</b>	Debt management; debt ratio; long-term liabilities; and schedule of bond retirement
<b>Capital Improvement Program (CIP)</b>	Impacts on operating budget; Park CIP; Buildings CIP; Transportation CIP; Environmental Resource CIP; Transportation Sales and Use Tax CIP; Byllesby Dam CIP; Data Networks CIP; and Regional Rail CIP
<b>Departmental Information</b>	Department information including position summary schedule; departmental and program descriptions, goals, and objectives; and performance measures
<b>Financial Policies and Guidelines</b>	Financial philosophy and guidelines; fund balance management; debt administration; investment policy; and budget compliance policy
<b>Appendix, Glossary and Index</b>	Property tax comparison; employee summary; department summaries; and definition of terms



# Dakota County Facts

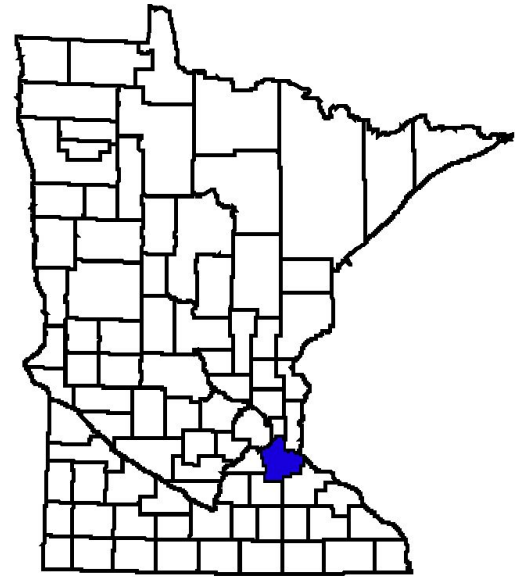
This Section provides information on the following:

- > Location & History
- > Land Use
- > Demographic Trends
- > Economic Trends



## Location and History

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 creation of Dakota County. Dakota County has an area of 587 square miles, including 12 townships and 22 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

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.

Land development continues in the County, albeit more slowly than in previous decades. Prior to 2010, the rate of consumption (acres converted from agricultural use or open space to development) averaged between 2,200 and 2,900 annually. Since then, the rate has decreased to about 1,000 acres per year. Roughly 65% of Dakota County's total land acres is agriculture and undeveloped. According to 2021 Census (ACS) population estimates, the average population density is 753 people per square mile.

## Demographic Trends

Dakota County is the third most populous county in Minnesota, with an estimated population of 443,341 based on 2022 census data. Between 2010 and 2022, Dakota County's population increased by 11%, adding 44,130 people. According to Census estimates, 2008 was the first year since 1977 that Dakota County gained less than one percent in population, with most subsequent years continuing a growth rate of less than one percent.

Over the next 30 years, regional growth is projected to continue to slow with an average rate of approximately 0.4% per year. The seven-county metropolitan region is anticipated to increase by 12.6% between 2023 and 2050, to a total population of just over 3.6 million residents. The State Demographer projects Dakota County will attain a population of about 494,000 people by 2050.

The estimated total number of households (including living alone) in Dakota County is 179,343, based on the 2022 Census Population Estimates Program. This represents an increase of 12.3% over 2010. The average household size has decreased slightly over the last decade from 2.6 to 2.5 persons.

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. At 74,553, Lakeville is the most populated city in Dakota County having overtaken second-ring suburban cities Eagan (67,534) and Burnsville (63,936). With land for development running short in the second ring, the third-ring cities of Lakeville and Rosemount are experiencing significant gains in population. The Metropolitan Council expects Lakeville and Rosemount to gain an additional 19,000 and 12,000 residents, respectively, between 2020 and 2040.

**Table 1 Dakota County Population 1970-2040**

1970	1980	1990	2000	2010	2020	2030	2040
139,808	194,279	275,227	355,904	399,211	440,317	460,122	479,917

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 2022, 25% of the population identified themselves as members of a racial minority group and is projected to increase to 45% of the population by 2055. By 2055, the non-white population in Dakota County is projected to grow by almost 30.3%, from an estimate of 112,282 non-white residents in 2022 to 227,835 by 2055. Hispanic/Latino, Asian and Black or African American are the largest non-white population groups.
- > Student diversity is also increasing. During the 2022-2023 school year, 41.9% (30,291) of students in grades kindergarten through 12<sup>th</sup> grade were of racial and ethnic minority groups, having increased almost 80% since 2011. More than 150 different languages other than English 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 2022 it was 39. By 2030, as a percentage of the total population, the working age population (ages 18-64) will decrease 3%, while the 65 and older population will increase 4%.
- > Dakota County residents demonstrate notable levels of educational attainment. In 2022, 95.7% of the population (over the age of 25) had a high school degree or higher; 45.6% had a bachelor's degree or higher. Minnesota attainment rates in 2022 were 94% (high school degree or higher) and 39.1% (bachelor's degree or higher), both exceeding National averages.



## Economic Trends

Dakota County unemployment trends have consistently remained below State and National averages. Between 2010 and 2022, the unemployment rate in Dakota County has generally decreased. In 2023, the State unemployment rate was 3.0%, the National unemployment rate was 3.6% and Dakota County's unemployment rate was 2.7%.

Generally, Dakota County is considered to have an economically healthy mix of industry types. Five industries (retail trade, manufacturing, health care and social assistance, transportation and warehousing, and accommodation and food services) employed over 50% of the total workforce in Dakota County in 2022. The Minnesota Department of Employment and Economic Development (DEED) projects that professions in the leisure and hospitality fields will have the highest growth rate during the next several years. Affordable housing has become more limited with greater competition for existing moderately priced units. Lower income families and renters are affected the most. 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 15 years.

The rate of home ownership in Dakota County has decreased from 75.3% in 2010 to 73.9% in 2022. According to the Minneapolis Area Association of Realtors, the median sale price of residential property in Dakota County in 2022 was \$375,000, which is a 20.6% increase from 2020. In 2022, 51% of the renter households and 19% of those who own homes (with mortgage) were cost burdened. Cost burdened households are those that spend more than 30% of their gross income on housing and related costs.

Annual average wages paid by employers in Dakota County have risen from \$45,396 in 2010 to about \$69,732 in 2022. For 2022, the median household income was \$97,501 in Dakota County compared to the State of Minnesota's median income amount of \$82,338.

The labor force in Dakota County has grown over the last decade. In 2023, the number of residents who were eligible to be considered part of the labor force was 243,885, an 7.3% increase compared to 227,259 in 2010. Though labor force growth has slightly more variability than population growth, in general the labor force growth rate is not keeping pace with population growth.

Rates of poverty among Dakota County residents remain below State and National averages. According to the 2022 American Community Survey, 6% of the Dakota County population was below the federal poverty level. The State and National poverty rate were 10.2% and 12.8%, respectively.

# Dakota County Structure

This Section provides information on the following:

- > Dakota County Board of Commissioners
- > Dakota County Countywide, Elected Officials
- > Committees of the Whole
- > Citizen Advisory Committees & Commissions
- > Dakota County Organizational Structure



## Dakota County Board Of Commissioners

Dakota County (County) is governed by a seven-member Board of Commissioners (Board) individually elected from seven separate districts. The County Board adopts by resolution a schedule of regular county board and committee meetings each year. Generally, the board meets twice a month in regular meetings, which are recorded for distribution to cable television companies for broadcast and also can be viewed live on the county’s website. Each committee generally meets once each month and meetings are not recorded for broadcast and are not available for live streaming.

Dakota County Board Of Commissioners			
District	Name	Begin Term	End Term
1st	Mike Slavik (Chair)	2013	2026
2nd	Joe Atkins	2017	2026
3rd	Laurie Halverson	2021	2026
4th	William Droste	2023	2028
5th	Liz Workman	2009	2028
6th	Mary Liz Holberg	2015	2026
7th	Mary Hamann-Roland	2021	2028

## Countywide, Elected Officials

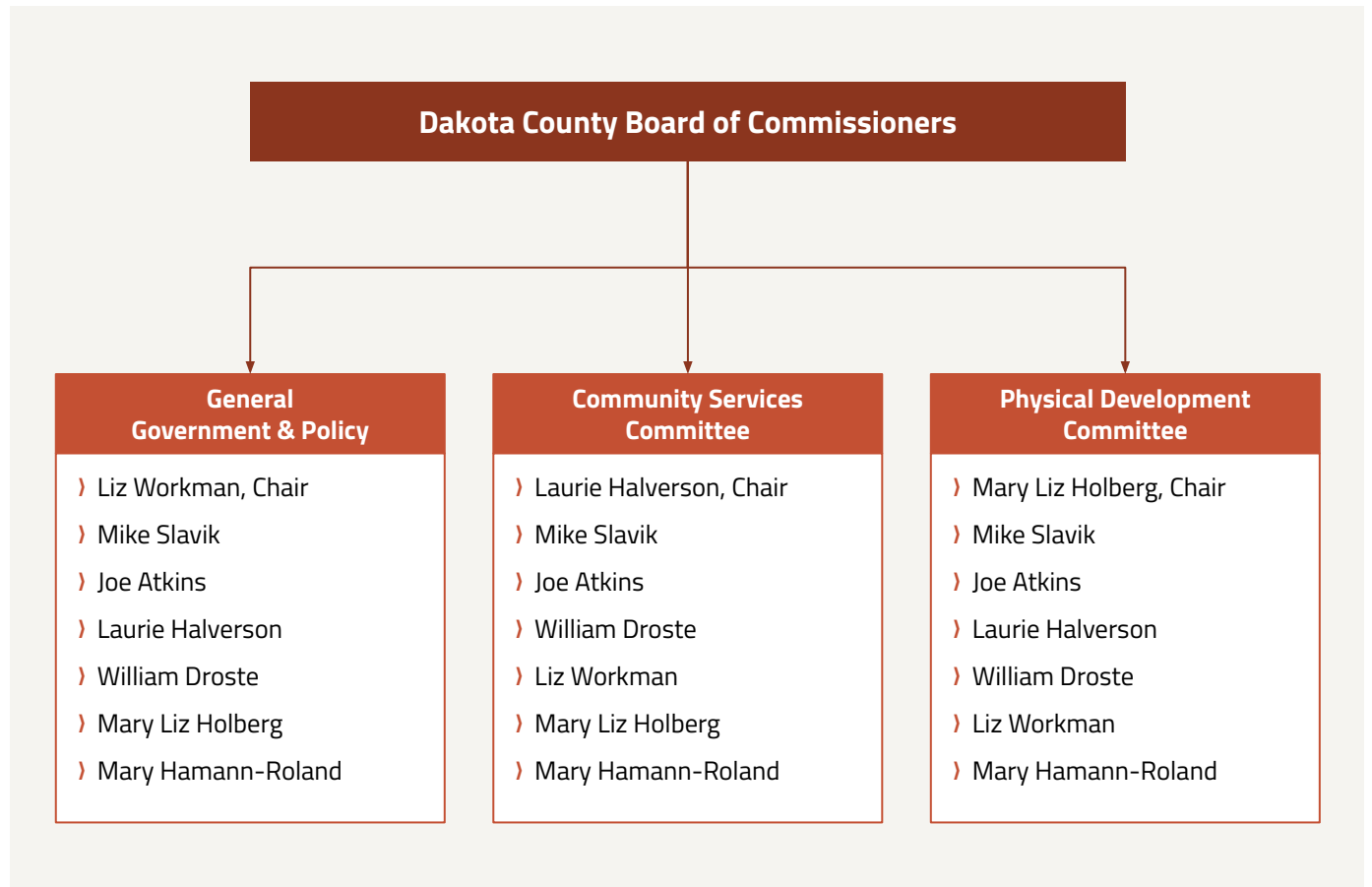
Dakota County also elects two countywide officers for the discharge of public safety duties: the County Attorney and County Sheriff. These officials each serve a four year term upon election.

Countywide, Elected Officials			
Office	Name	Begin Term	End Term
County Attorney	Kathryn Keena	2023	2026
County Sheriff	Joe Leko	2023	2026



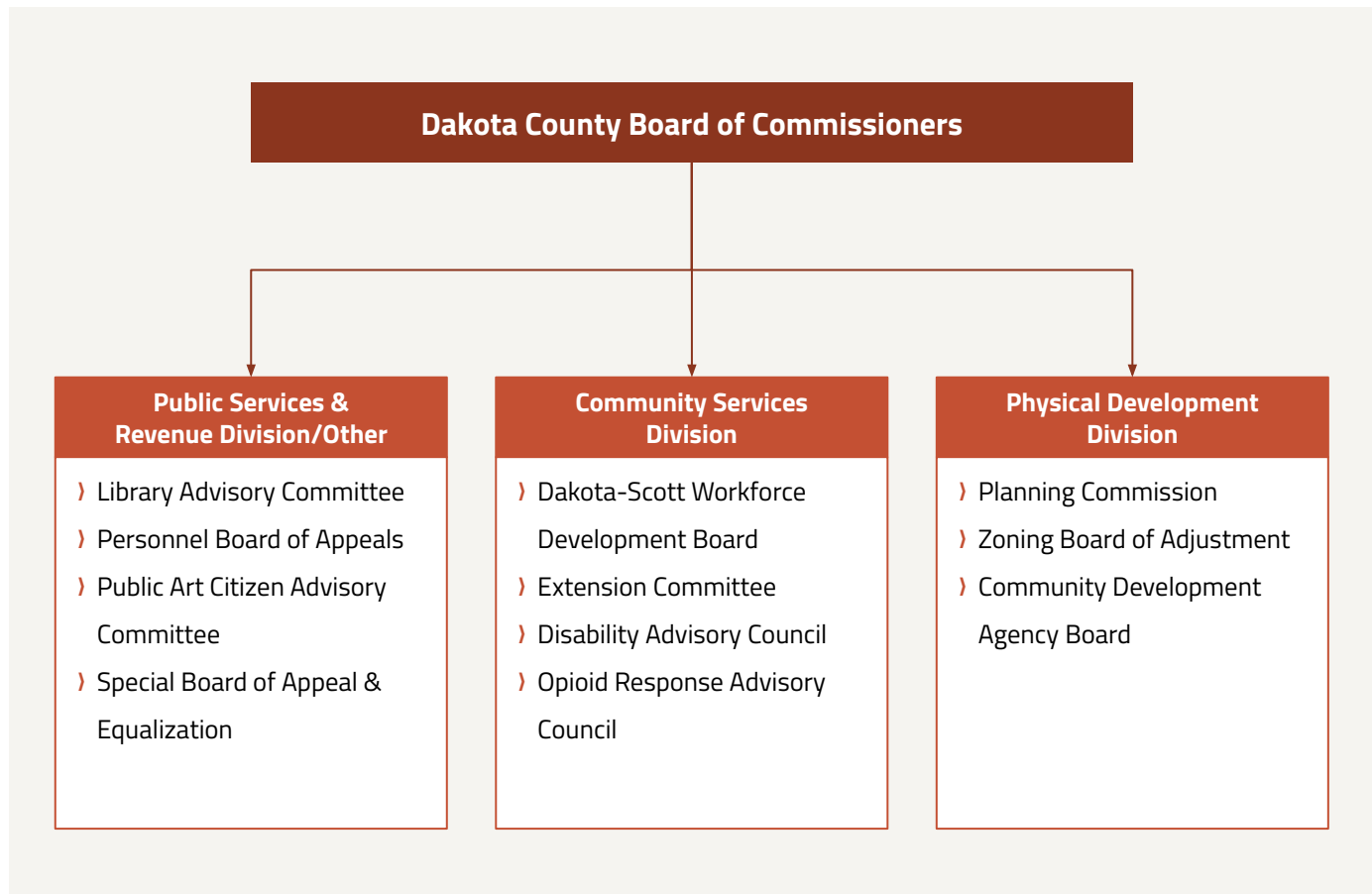
## Committees of the Whole

There are three Committees of the Whole, which all Board members serve on: General Government & Policy Committee of the Whole; Community Services Committee of the Whole; and Physical Development Committee of the Whole.



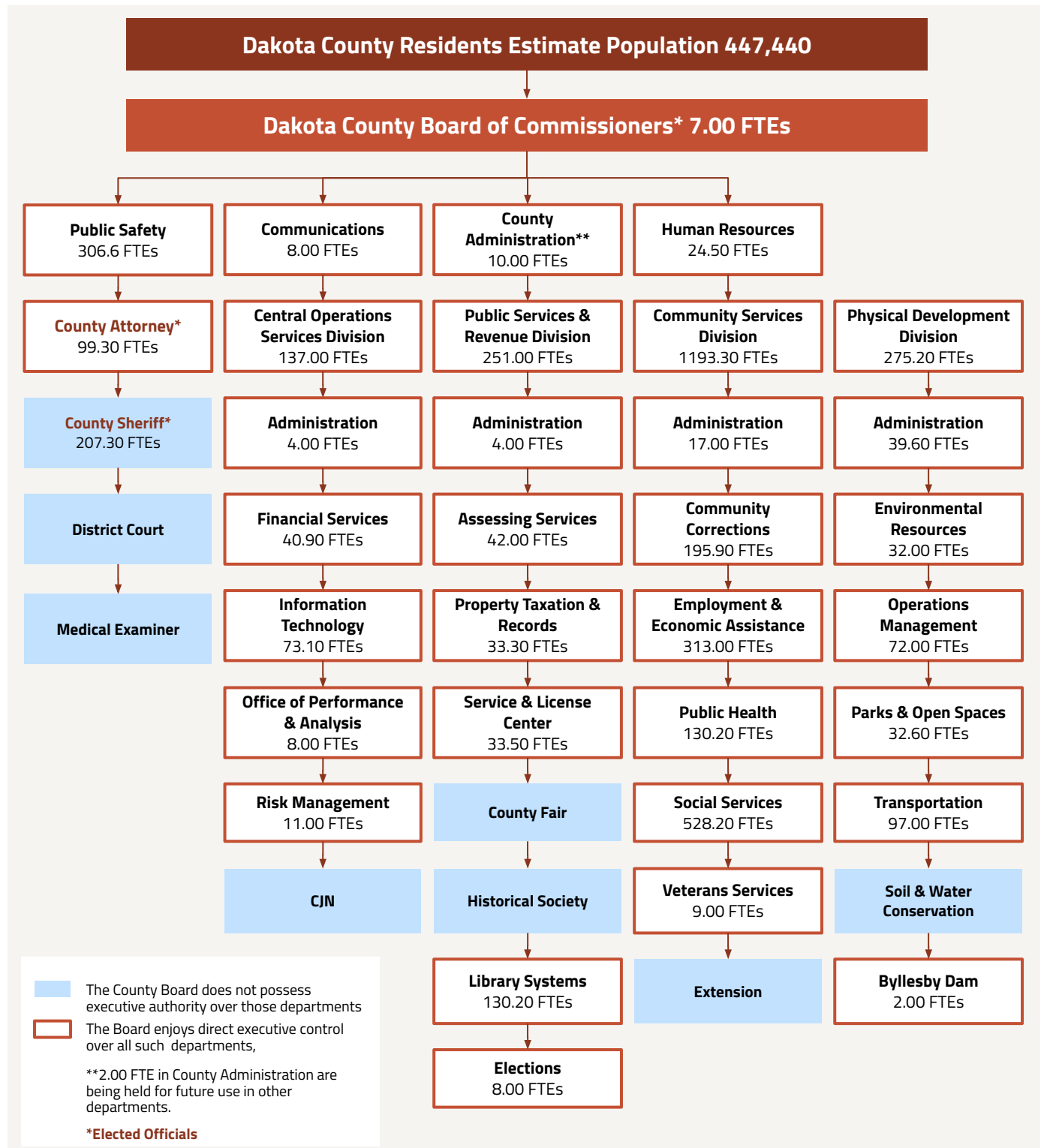
## Citizen Advisory Committees and Commissions

The Board also appoints a number of individuals from the community to serve on Citizen Advisory Committees. Each of these advisory groups receives direction from the Board in the form of work plans. These various committees, commissions and boards provide advice and insight for the Board when it renders decisions on germane topics.



## Dakota County Organizational Structure

The 2025 Adopted Budget authorizes funding for 2212.5 Full Time Equivalent (FTE) employees. The following organizational chart outlines the allocation of FTEs among the various County departments as well as the County's reporting relationships. For the description of the County's organization units please refer to the Appendix Item 7.





# Budget Summary

This section provides information on the following:

- > County Goals and Strategies for the Upcoming Fiscal Year
- > 2025 Adopted Budget at a Glance
- > 2025 Adopted Budget Highlights
- > Challenges Facing the County
- > Property Tax Levy Practices
- > Overview of Expenditures
- > Overview of Revenues



## County Goals & Objectives

Dakota County works diligently to manage strategically by using important tools such as a countywide strategic plan with relevant performance indicators, regular cross-departmental meetings to evaluate improvement on performance indicators, ongoing monitoring of community indicators to provide context for our work, and a routine residential survey to gather public opinion.

**Dakota County's vision is to be a premier place in which to live and work.**

**Dakota County's mission is to provide efficient, effective, and responsive government.**

Dakota County has been engaged in this work for several decades. In 2017, the Board adopted a new strategic plan, which affirmed the existing vision and mission (above) and identified four goals and 15 strategies to achieve both. Each year, the Board also adopts a set of annual strategic priorities, to emphasize timely initiatives used to meet its longer-term goals. The goals for Dakota County include:

1. Thriving People
2. A healthy environment with quality natural areas
3. A successful place for business and jobs
4. Excellence in public service

In alignment with the strategic plan, other efforts further the use of strategy and data to inform policy and budget decisions, such as:

- ▶ Fourteen performance measures have been identified and aligned with the goals and strategies in the strategic plan. These measures represent the County's base business operations and intended intermediate outcomes.
- ▶ Quarterly meetings are held with County Administration, internal services, and all departments involved in the outcome of strategic plan performance measures. The meetings provide an opportunity for departments to talk about operational issues and processes, as well as resource needs, in a format that focuses on data and allows for collaborative problem-solving across the organization.
- ▶ Annual Budget Summaries produced by the divisions and departments document not only budget requests, but achievements and challenges supported by performance indicators and linked to the strategic plan.
- ▶ Ongoing monitoring of community indicators provides timely data and analysis on external socioeconomic, demographic, and other trends in the County and informs future strategic direction and policies.
- ▶ A statistically valid residential survey is conducted every two to three years. The County conducted such a survey in the spring of 2022. The survey provides valuable information on the priorities and concerns of County residents. This information helps the Board achieve its responsibilities as a policymaking body.

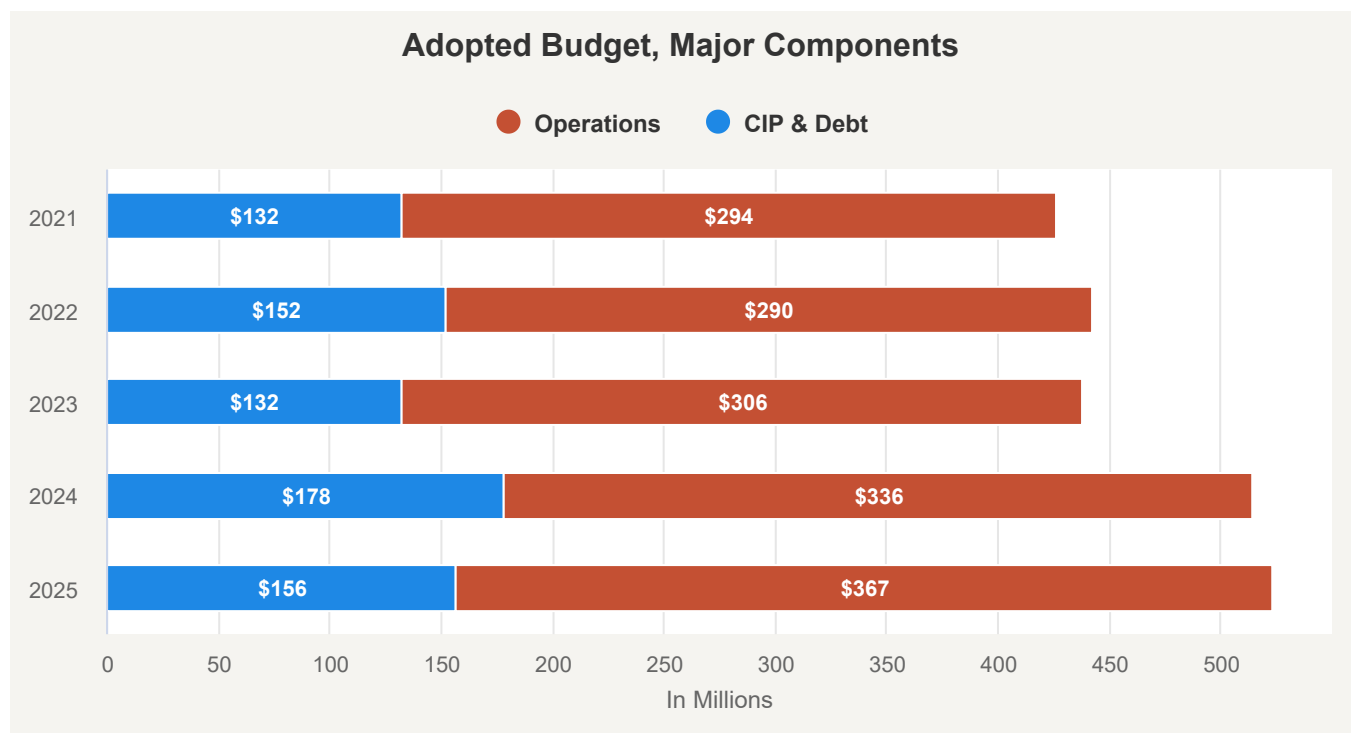


To view more on Dakota County's strategic plan please refer to the County's external website: <https://www.co.dakota.mn.us/Government/Analysis/StrategicPlan/Pages/default.aspx>

## Budget at a Glance

The Adopted Budget for the upcoming 2025 fiscal year totals \$523.1 million. As compared to the previous year, this budget increased total budgeted spending by \$8.8 million, 1.7%. Under the 2025 Adopted Budget, Dakota County increased total operating spending by \$30.8 million, an increase of 9.1% and decreased Capital Improvement Program spending by \$22.0 million, a decrease of 12.3% as compared to the previous fiscal year. These increases coupled with the increases in state and federal revenues as well as the use of fund balance allowed the County to limit the Certified Property Tax Levy (Levy) to \$167.6 million, an increase of 9.9% for the upcoming fiscal year.

The chart below outlines the two major components of the previous five years of adopted budgets. As indicated by the chart, expenditures in operating budgets increased and expenditures in capital decreased for 2025.



## Budget Highlights

- > Reflects disciplined spending and a 9.9% growth in levy in response to economic uncertainties
- > Meeting the challenges of a competitive workforce with increases in employee compensation
- > Includes strong investment in our roads, parks, equipment, and technology
- > Great Recession and aftermath led to a smaller budget, reaffirmed priorities, and long-term planning
- > Sound fiscal management principles continue to apply: levy and fund balance management
- > Funds operating cost pressures through internal reallocations and savings and increased external revenues
  - ▶ 72.8 Full-Time Equivalent (FTE) employees were added for 2025 funded mainly from additional State & Federal revenues and with internal reallocating of expenses
  - ▶ Since 2020, workforce increased by net 298.65 FTE's
  - ▶ Adopted 2025 levy increased 9.9% compared to 2024
  - ▶ Median-priced home will see about \$39.62 increase in County taxes
- > Sound long-term financial plan supports future budget and service stability
  - ▶ Budget is structurally balanced—ongoing costs funded with reliable revenue sources
  - ▶ County reserve levels and state and federal revenue reliance are prudent and recognize continuing long-term economic and budget uncertainty

## Challenges Facing the County

- > Maintaining fiscal health during economic and policy uncertainty
- > Providing services for all residents

### Maintaining Fiscal Health

The 2025 Adopted Budget recognizes the uncertainty and risk present in both the State of Minnesota and Federal Government budgets. As in previous years, the County assigns general purpose aid revenue from the State of Minnesota to the County Improvement Program (CIP) as opposed to the operating budget. Given the volatility and therefore inherent risk of this funding source, the County prefers to delay or modify the construction of capital projects as opposed to upsetting regular County operations. The County will continue this strategy for the foreseeable future.

### Providing services for all residents

Many of the services provided by the County are for citizens with specific needs. However, the County provides many services that are intended for the general population--services such as transportation, parks, and libraries. Increasing demand for services for individual citizens having specific needs makes it difficult to provide additional funding to meet the growing needs of the general population.

## Long-Term Financial Forecast

Dakota County practices a long-term financial budget forecast utilizing the following assumptions:

- ▶ Total annual operating cost growth: 9.2%
- ▶ Amount of 2025 CPA budgeted in operations: 93%
- ▶ Future labor contracts renegotiated at rates similar to current contracts.
- ▶ No debt—cash for capital projects
- ▶ Stable state budget
- ▶ Maintain structural balance in operations

The following possible significant changes to the outlook have been identified:

- ▶ National economic trends
- ▶ The labor market
- ▶ Federal policy changes
- ▶ State budget, mandates, and systems performance
- ▶ Post pandemic future environment

Other long-term issues not currently built into current planning models:

- ▶ Housing and self-sufficiency initiatives
- ▶ Parks natural resource and visitor services planning implications
- ▶ Space planning

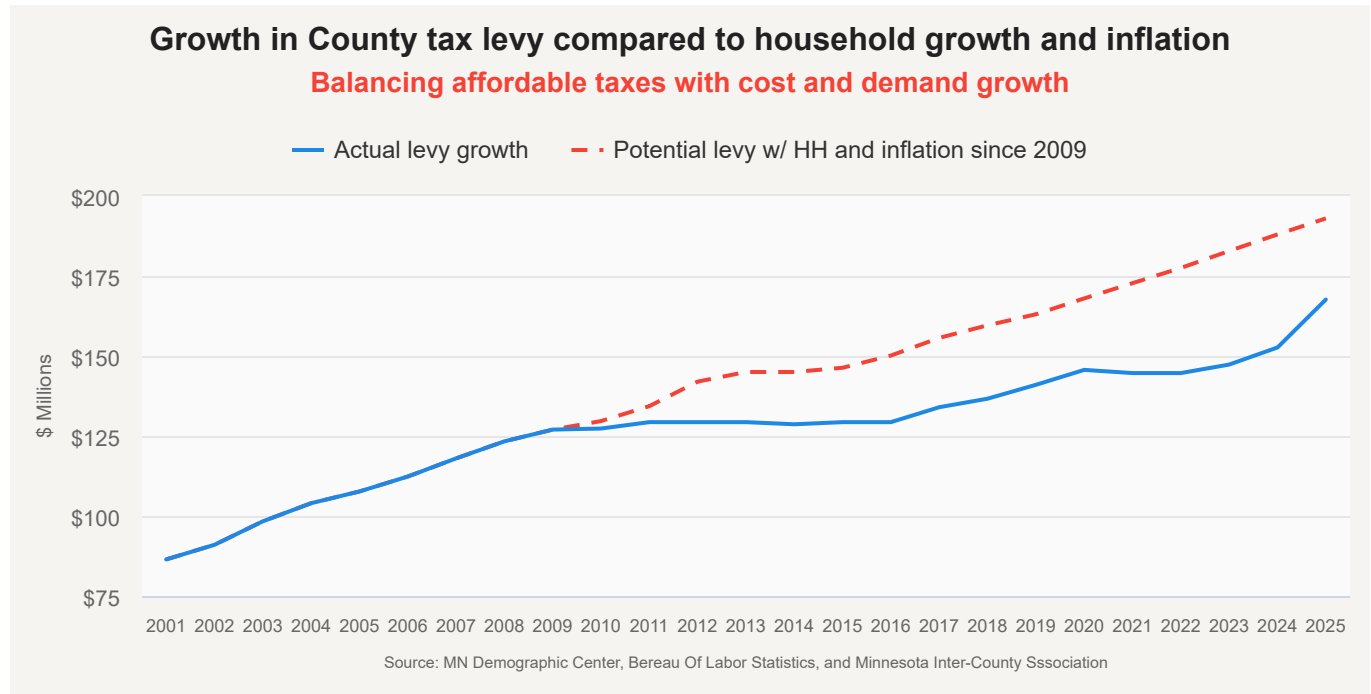
The following chart illustrates how Dakota County is utilizing forecasting to manage levy changes over the next several years. Assuming standard inflationary growth, along with modest increases in revenues and new additions to the budget the County is projected to have levy growth of 10.1%.

	In millions						
	2025 Adopted Budget	2026 Estimated Inflation	2026 Projected Budget	2027 Estimated Inflation	2027 Projected Budget	2028 Estimated Inflation	2028 Projected Budget
<b>Expenditures</b>							
Personnel Costs	\$280.3	6.0%	\$297.1	6.0%	\$314.9	6.0%	\$333.8
Non-Personnel	\$78.2	2.0%	\$79.8	2.0%	\$81.4	2.0%	\$83.0
Capital Equipment	\$8.5	-%	\$8.5	-%	\$8.5	-%	\$8.5
	\$367.0	5.0%	\$385.3	5.0%	\$404.8	5.0%	\$425.3
<b>Revenues</b>							
Charges for Services/Other	\$72.4	-%	\$72.4	-%	\$72.4	-%	\$72.4
State	\$78.4	0.7%	\$78.9	0.7%	\$79.5	0.7%	\$80.0
Federal	\$48.6	1.8%	\$49.5	1.8%	\$50.4	1.8%	\$51.3
	\$199.4	0.7%	\$200.8	0.7%	\$202.3	0.7%	\$203.7
Property Taxes	\$167.6	10.1%	\$184.5	9.7%	\$202.5	9.4%	\$221.6

Property Tax Levy Practice

Since 1989, Dakota County has had the practice of limiting the change in property taxes to the same rate as population growth plus inflation. The County calls this taxing practice “Same Price per Citizen” (SP/C). In 2025, the County maintained the lowest levy per capita in the State of Minnesota and the lowest property tax rate among the seven metropolitan counties. The County is committed to maintaining a low property tax levy, while providing cost efficient, highly effective, and customer-friendly services.





The above chart compares the actual and forecasted levy growth through 2025 to the potential levy per household with inflation since 2009. This chart indicates that the per household levy increase has generally reflected inflation, but has been lower than inflationary increases in recent years. It is projected that this trend will continue into the future. In other words, the price of operating the Dakota County government is considerably less than the average.

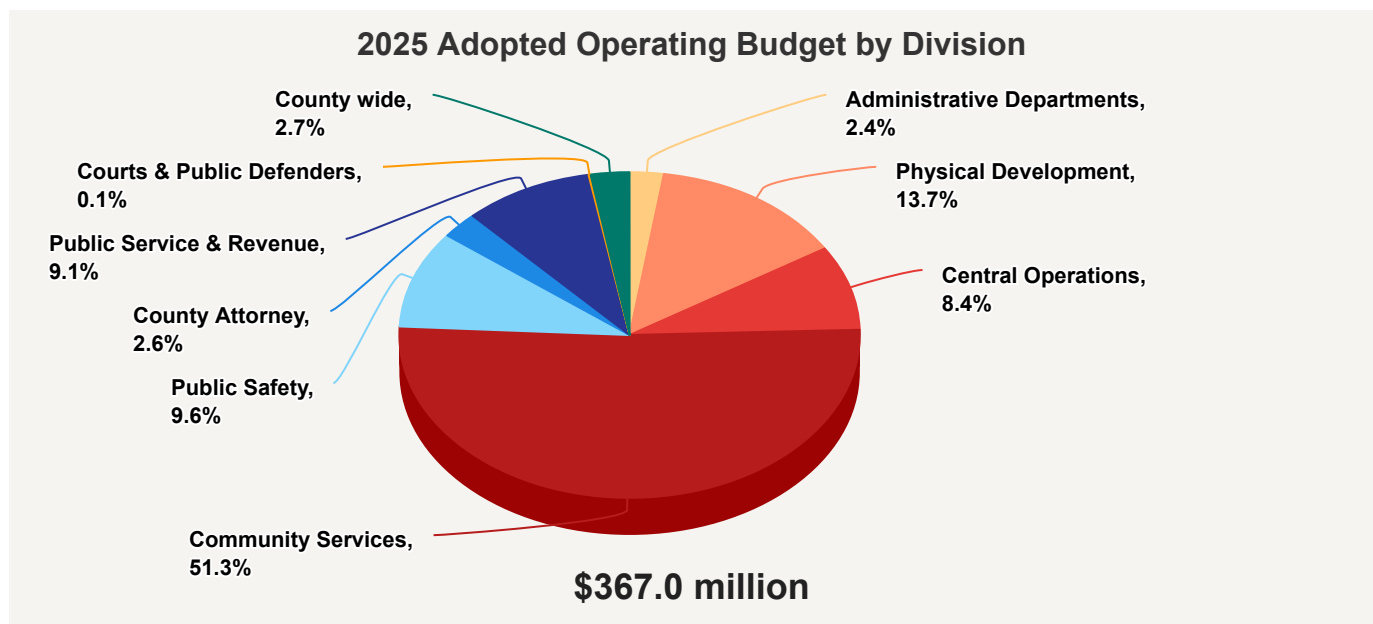
## Summary of Expenditures

The 2025 Adopted Budget authorizes a total of \$523.1 million in expenditures. As mentioned above, the amount represents a 1.7% increase as compared to the 2024 Adopted Budget.

### Operations

Total spending for operations (excluding Capital Equipment) increased from 2024 to 2025. The 2025 Adopted Budget authorizes operating expenditures totaling \$367.0 million, an increase of \$31 or 9.2%.

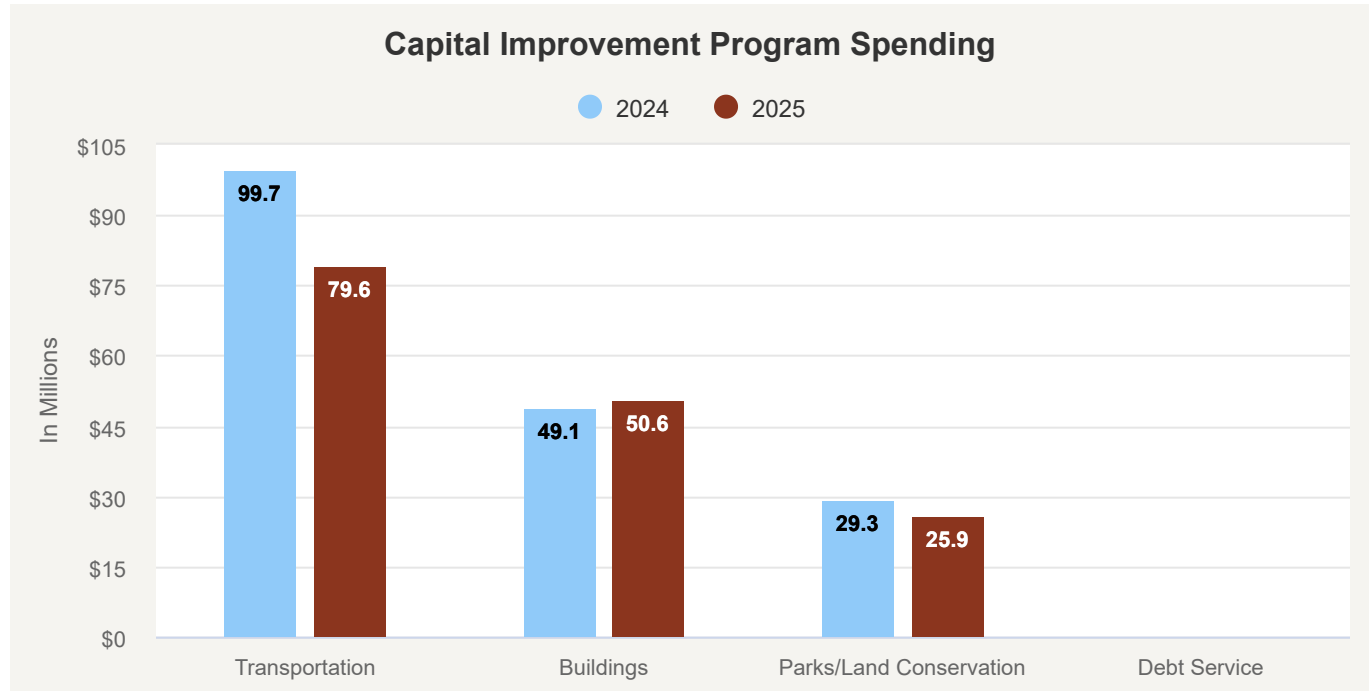
The chart below summarizes the authorized expenditures by division. As with past years, Community Services, the County's largest division, consumes slightly more than half of the operating budget.



## Capital Improvement Program & Debt Service

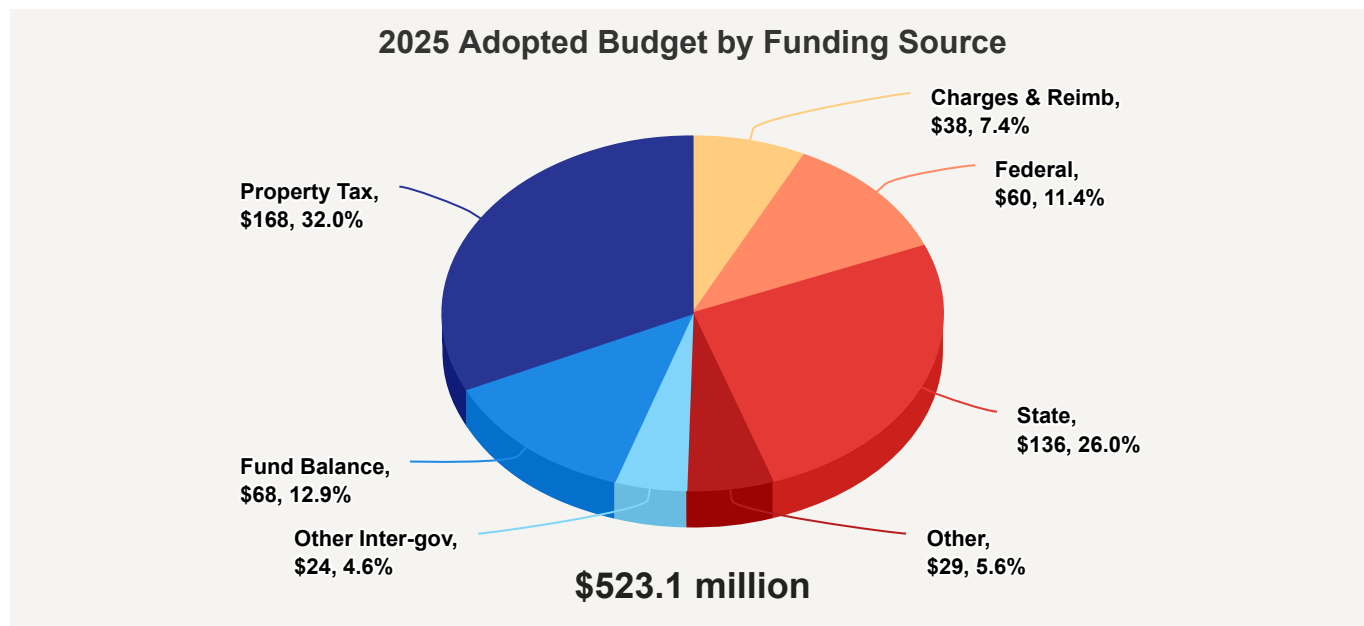
The 2025 Adopted Budget for the Capital Improvement Program (CIP) is \$156.1 million, a decrease of \$22.0 million or 12.3%. Generally, the CIP includes the funding for all transportation, buildings, and parks projects. The content of each of these categories is discussed in greater detail beginning on page 61.

Dakota County will not have any outstanding bond debt in 2025. As with the CIP, debt service is discussed in greater detail beginning on page 58. The following chart provides a comparison of the current and previous year's budgets for both CIP and debt service.



## Summary of Revenue

The relative mix of funding sources has remained fairly constant over the past several years with the greatest fluctuations typically occurring in Other Revenue and often in the capital budget, resulting from bond proceeds and revenue from Other Governments including revenue from cities for road construction. Variances in the proportion of State and Federal funding will also more frequently occur in capital projects.



**Property tax dollars fund a significant portion of the County's budget:** 32.0% for 2025 Adopted Budget. The County's property tax is the largest and most stable source of funding. In recent years, the proportion of the County's budget derived from the property tax has either stayed the same or slightly increased. The property tax levy is set annually by the County Board and cannot be adjusted during the year per State law.

**State, Federal, and other intergovernmental revenue (e.g., Metropolitan Council and cities) combined fund 42.1% of the total 2025 Adopted Budget.** In total, revenues from these three sources increased from \$219.2 million in 2024 to \$220.4 million in 2025, an increase of \$1.2 million or 0.5%.

**Fund balance use also funds a portion of the County's annual expenditures, \$67.5 million for the 2025 Adopted Budget.** Environmental Resources is funded by a special revenue fund. The County's practice has been to offset the entire cost of their operation with a budgeted use of fund balance to ensure the costs are covered by non-property tax sources. It is important to note, however, that the source of revenue for their operating fund is general revenue, and the expenditures from that fund do not exceed the revenues on an ongoing basis.



# 2025 Adopted Budget Overview

This section provides information on the following:

- > Expenditures and Revenues by Major Account Groups
- > Expenditures and Revenues by divisions/departments
- > Adopted Budget Highlights by Department
- > Budget Development Process
  - ▶ Budget Schedule
  - ▶ Planning Base Development
  - ▶ Changes to Planning Base
  - ▶ Final Budget Adoption
  - ▶ Budget Compliance Policy
  - ▶ Basis of Budgeting
- > Fund Types
- > Explanation of Reserved and Designated Fund Balance
- > Changes in Fund Balances



## Expenditures & Revenues by Major Account Groups

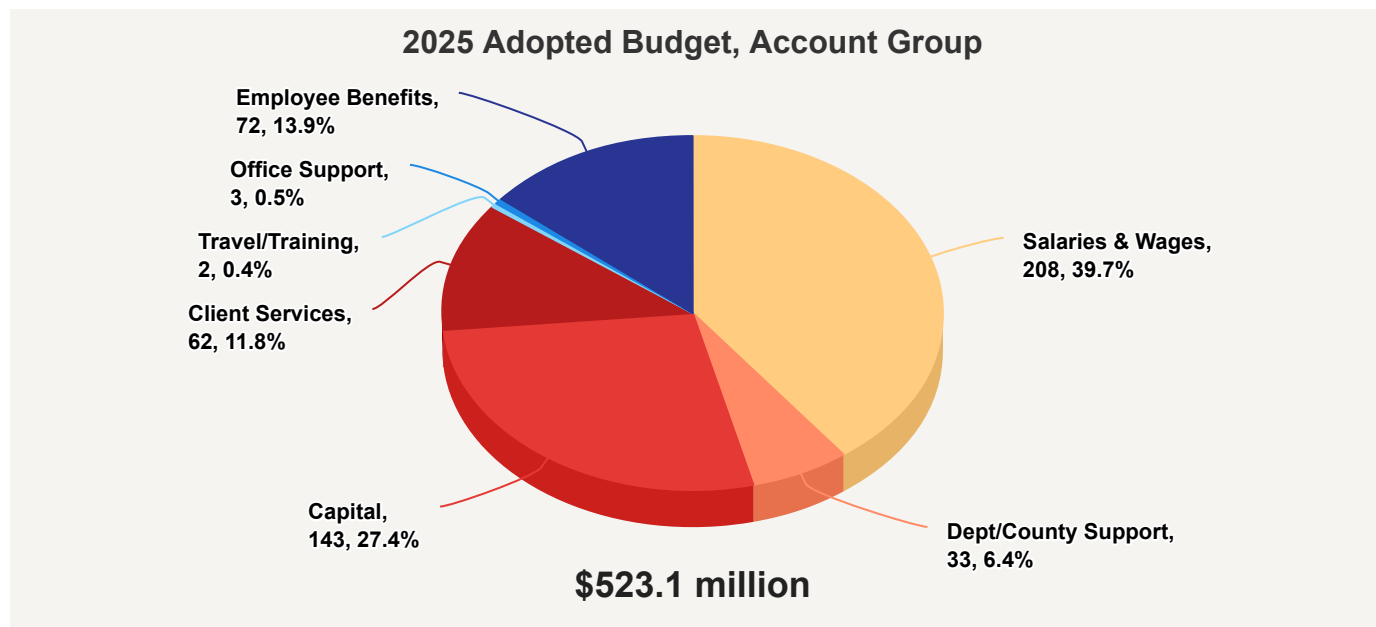
This section provides an overview of revenues and expenditures for the 2025 Adopted Budget by account group. The chart below provides a general summary of the various revenues and expenditures for the 2025 Adopted Budget as well as a summary of the historical data used to inform this budget.

### Dakota County Financial Summary

Expenditures	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Planning Base	2025 Adopted Budget	% Change 2024 to 2025
Full-Time Equivalents (FTE)		1,969.2	2,113.0	2,140.0	2,212.5	4.7%
Salaries & Wages	150,394,061	157,614,841	184,641,584	199,662,939	207,826,564	12.6%
Employee Benefits	50,703,174	53,908,820	63,742,354	69,119,655	72,473,453	13.7%
Department & County Support	31,012,586	24,257,424	29,423,069	32,340,242	33,338,178	13.3%
Travel & Training	1,329,937	1,715,261	1,840,020	1,903,909	2,000,093	8.7%
Office Support Costs	2,527,687	2,276,175	2,714,655	2,726,061	2,731,561	0.6%
Client Services & Materials	62,206,281	55,737,576	61,349,934	59,025,751	61,487,145	0.2%
Capital	100,613,248	141,672,561	157,071,507	141,982,139	142,345,400	(9.4%)
Budget Incentive Program (BIP)	768,100	1,121,513	921,513	921,513	921,513	-%
Transfers to Other County Funds	121,250	36,720,281	12,608,251	24,225	24,225	(99.8%)
<b>Total Expenditures</b>	<b>399,676,324</b>	<b>475,024,452</b>	<b>514,312,887</b>	<b>507,706,434</b>	<b>523,148,132</b>	<b>1.7%</b>
<b>Revenues</b>						
Property Tax	146,563,028	144,141,005	152,518,952	166,514,019	167,648,832	9.9%
Licenses, Fines & Charges	37,632,539	31,795,888	34,606,760	38,394,372	38,464,372	11.1%
Other Revenue	23,535,785	43,211,918	41,907,479	29,059,738	29,170,706	(30.4%)
Federal Revenue	52,310,136	50,211,985	67,598,183	55,403,082	59,777,117	(11.6%)
State Revenue	98,447,857	96,011,953	116,993,007	129,278,948	136,266,195	16.5%
Other Intergovernmental Revenue	12,371,825	21,552,200	34,621,001	24,196,975	24,306,975	(29.8%)
Transfer from Other County Funds	6,580,437	36,845,549	-	-	-	-%
<b>Total Revenue</b>	<b>377,441,607</b>	<b>423,770,498</b>	<b>448,245,382</b>	<b>442,847,134</b>	<b>455,634,197</b>	<b>1.6%</b>
<b>Fund Balance</b>						
Fund Balance	22,234,717	54,075,961	66,067,505	64,859,300	67,513,935	2.2%
<b>Total Source of Funds</b>	<b>399,676,324</b>	<b>477,846,459</b>	<b>514,312,887</b>	<b>507,706,434</b>	<b>523,148,132</b>	<b>1.7%</b>

## Total Expenditures

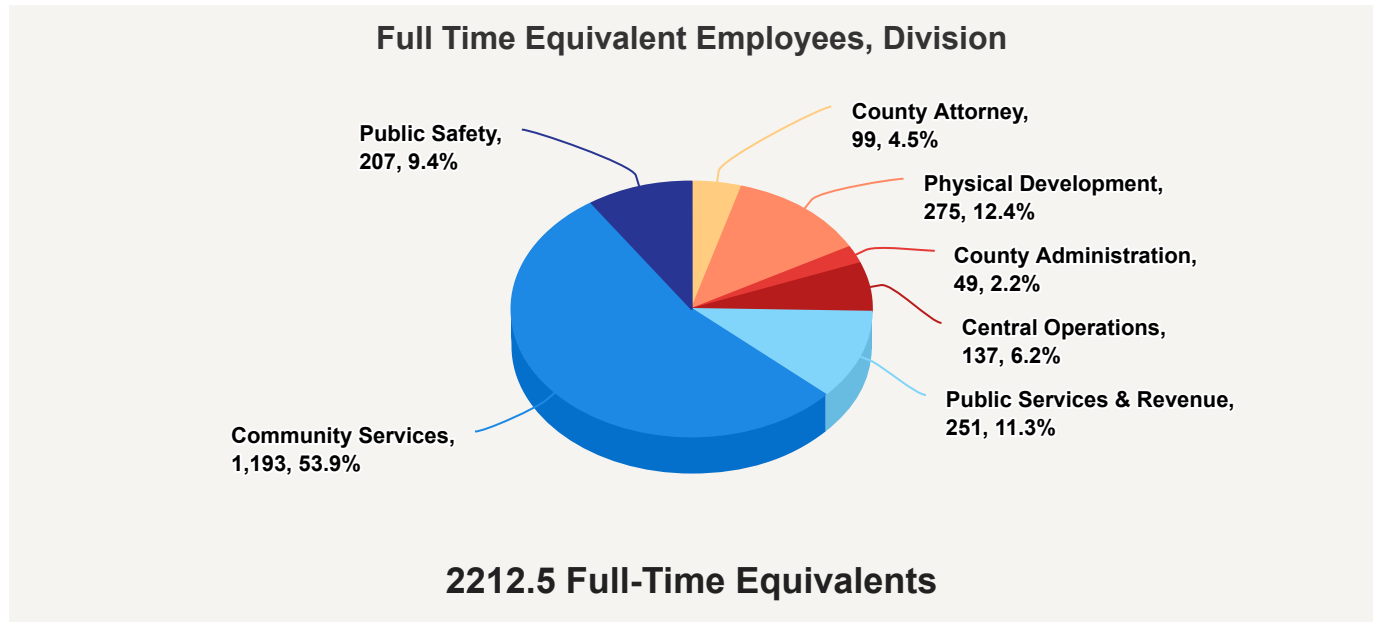
At \$523.1 million, the 2025 Adopted Budget reflects a 1.7% increase in total spending as compared to the 2024 Adopted Budget. As seen in the graph below, the County spends approximately 54.0% of the total budget on wages, benefits, and travel and training. The remaining portions of the County's expenditures are divided among capital and departmental activities, which include client services and department support. The Other Support category includes office materials and supplies, and other purchased support services.



## Salaries and Wages

The 2025 Adopted Budget increased Full-Time Equivalents (FTEs) from 2113.20 in FY2024 to 2212.5 in FY2025, or an increase of 4.7%. The County maintains the lowest number of employees per 1,000 residents in the seven metropolitan county areas.

The chart below provides a breakdown of the County's workforce by division. The increase in the number of FTEs, coupled with an increase in salaries, bring total budgeted expenditures for salaries and wages from \$184.6 million in 2024 to \$207.8 million in 2025, or an increase of 12.6%.



## Employee Benefits

In 2012, the County released Request for Proposals for the entire suite of employee benefits, including health, dental and life insurance. During this process, the County decided to utilize a self-insured health insurance model. This change was effective on January 1, 2013. Consequently, this new financing strategy allows the County to realize considerable savings and slow the ever-increasing cost of healthcare. In total, the Employee benefits budgets increased from \$63.7 in 2024 to \$72.5 million in 2025, or a 13.7% change.

## Public Employment Retirement Association

By Minnesota state law the County contributes a percentage of each employee's gross wages to the Public Employment Retirement Association (PERA). Given the County's increase level of FTEs, the 2025 Adopted Budget PERA budget increased proportionally.

## Department/County Support

Department & County Support expenditures are used for the purchase of services, project support or activities related to the general support of County operations. The expenditures increased from \$29.4 million in 2024 to \$33.3 million in 2025, an increase of \$3.9 million or 13.3%.



## Office Support

Office Support expenditures are used to record administrative costs common to most departments, such as office supplies, postage, printing cost and phone services. In total the Office Support budget increased from \$2.7 million in 2024 to \$2.7 million in 2025, or 0.6%.

## Travel & Training Expenditures

Travel and Training expenditures account for those activities related to the general travel of employees while performing their duties (e.g. commuting to an offsite location for client services) and those costs incurred during employee related training, such as conferences and seminars. The most common expense in this category is mileage reimbursement.

In total the Travel/Training budget increased from \$1.8 million in 2024 to \$2 million in 2025, or 8.7%.

## Client Services & Materials Expenditures

Client Services and Material expenditures include costs for both direct materials and supplies for County services generally and for citizen and client services specifically. Direct material and supplies are used to record the cost of materials that directly benefit citizens or clients. Citizen and client services are used to record the cost of purchasing services for citizens or clients, such as payment to vendors, which offer specific or unique services on behalf of the County. 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.

For the 2025 Adopted Budget, the client services and material costs are budgeted at \$61.5 million, an increase of \$0.1 million or 0.2% when compared to the 2024 Adopted Budget.

## 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 (BIP) 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 had been gradually set-aside each year there was not an increase in the County's budget in 2009 related to the opening of the library, above the amount set-aside, nor was there a greater-than-average increase in the 2009 budget. Rather, the funds, which were set aside, were reallocated in the 2009 budget process to the Library department.

Total capital spending (including Debt Service) will decrease from \$178.1 million in 2024 to \$156.1 million in 2025, a \$22.0 million decrease, or 12.3%. These year-to-year changes reflect the inclusion of large one-time projects budgeted in 2024. The largest components of the CIP

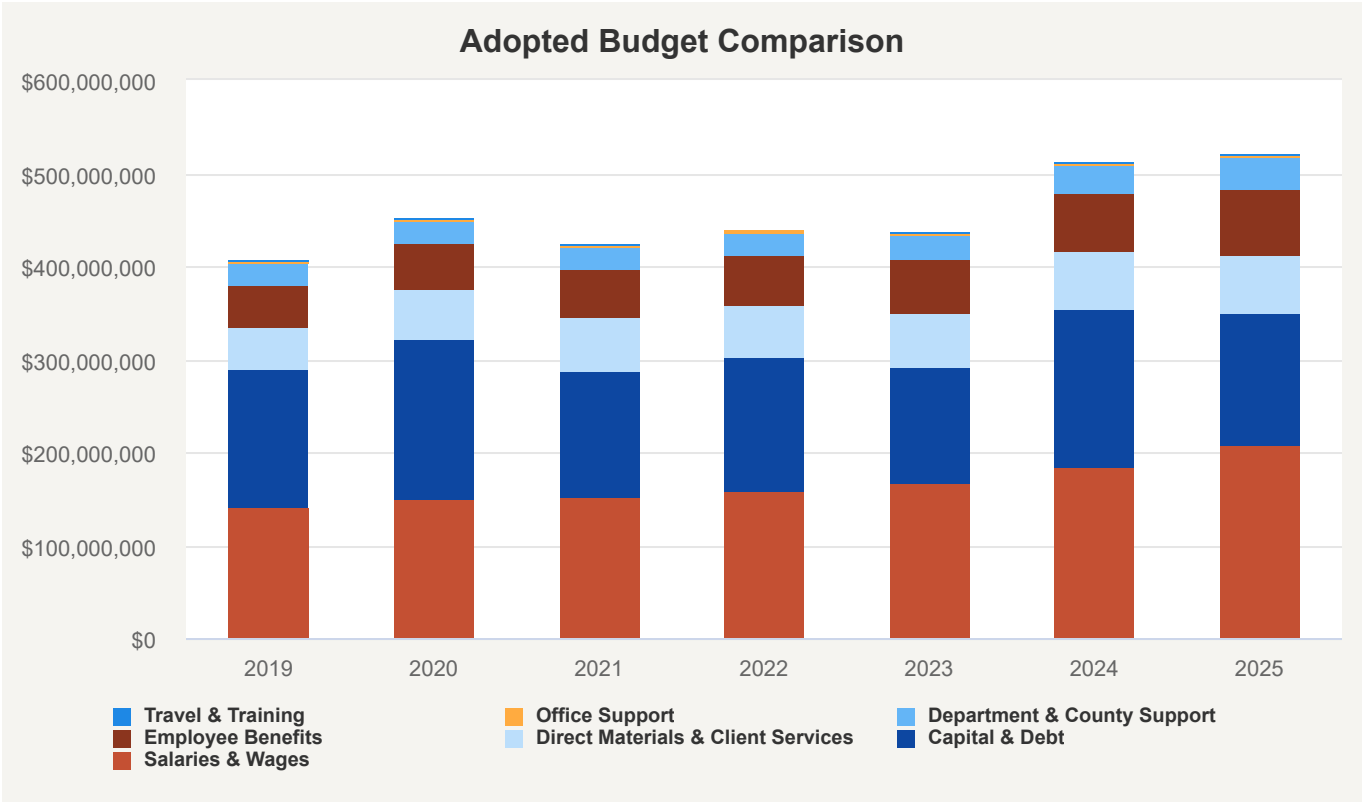
(Building, Parks and Transportation) are discussed in greater detail in the CIP section of the budget.

## 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, which is approved by County Administration. For the 2025 Adopted Budget, total BIP expenditures are budgeted at \$0.9 million, with no change from the previous years adopted budget.

## Summary

The graph below provides a general summary of the previous seven years of adopted budget expenditures.



## Total Revenue

For the 2025 Adopted Budget, revenues increased from \$514.3 million in 2024 to \$523.1 million, an increase of \$8.8 million or 1.7%. The increase in revenues from 2024 to 2025 is primarily attributed to interest on investments and increased state revenue.

### Property Tax

The Property Tax Levy is the County's largest, most flexible, and most stable source of funding. Given the County's commitment to reallocate internal resources and rely upon fund balance to fund one-time or time-limited expenditures, the County was able to limit the 2025 Certified Property Tax Levy at \$167.6 million in 2025. As in previous years, the County assumes and strives for either no or modest changes in the Property Tax Levy.

### Licenses, Fines & Charges

Licenses, Fine and Charges account for revenues derived from fees charged for County services. In order to budget for these revenues, the County relies on a five-year average to understand the overall trend. Additionally, the County performs regular fee studies to ensure that charges in this category are recovering the costs of performing the service in question. In some cases, however, fees are in fact set by State law or regulation and not subject to modification. In that case, the County assumes the fees will remain flat.

Under these assumptions, the total budget for Licenses, Fines and Charges increased from \$34.6 million in 2024 to \$38.5 million in 2025, an increase of 11.3%.

### Other Revenues

Generally, Other Revenues include a variety of revenue sources, including property taxes (not collected through the Property Tax Levy), penalties and miscellaneous revenue. The 2025 Adopted Budget assumes Other Revenues to total \$29.2 million, a decrease of \$12.7 million or 30.4%. Like Licenses, Fines and Charges, these revenues are calculated with a five-year average and as reflected in previous budgets and actuals, they remain a volatile source of revenue.

### Federal Revenues

Federal Revenue accounts for aid and other funding received from the federal government, such as monies to support federal entitlement programs. These revenues are adjusted using a five-year average as well as an analysis of the current grant awards maintained by the County. Federal revenues decreased from \$67.6 million in 2024 to \$59.8 million in 2025, a change of \$7.8 million or 11.6%. The first chart on the following page summarizes the major changes in Federal Revenues by department.

Changes in Federal Revenue			
Department	2025 Adopted Budget	% of Expenditures	Change From 2024
Employment & Economic Assistance	24,484,864	54.95%	24,484,864
Social Services	16,411,920	17.14%	16,411,920
Transportation CIP	8,652,000	10.87%	8,652,000
Parks & Open Space CIP	2,500,000	10.20%	2,500,000
Countywide Operations	2,601,139	26.13%	2,601,139
Public Health	4,682,484	28.48%	4,682,484
Office of Risk Management	155,000	3.09%	155,000
County Sheriff	137,200	0.41%	137,200
Community Corrections	(35,500)	-0.13%	(35,500)
County Attorney	188,000	1.96%	188,000
Fleet CEP	1,000	0.04%	(193,300)
Total County	59,778,107	11.43%	59,583,807

State Revenues

State revenues account for direct aid and other funding obtained from the State of Minnesota, such as County Program Aid (CPA), which the 2025 Adopted Budget allocates to both CIP for the construction of buildings, parks and transportation projects and operations. As with Federal Revenue, the County uses levels of certified aid as well as an analysis of grant awards to adjust the annual County budget. Under these assumptions, the State Revenues for the 2025 Adopted Budget totaled \$136.3 million, an increase of \$19.3 million or 16.5% compared with 2024 Adopted Budget. The chart below outlines the major changes in State Revenues by division.

Changes in State Revenue			
Division	2025 Adopted Budget	% of Expenditures	Change from 2024
Capital Improvement Program	57,283,227	36.69%	14,681,170
Community Services	40,600,063	21.55%	4,484,366
Physical Development	10,534,315	20.96%	385,106
Public Safety	2,046,115	6.17%	(660,044)
Countywide Operations	24,893,769	249.48%	(35,132)
Public Services & Revenue	490,984	1.48%	50,000
County Attorney	242,722	2.53%	242,722
Central Operations	175,000	0.57%	125,000
Total County	136,266,195	26.05%	19,273,188



Other Intergovernmental Revenues

Other Intergovernmental Revenues account for the revenues received from external governmental organizations, such as the Metropolitan Council. These revenue assumptions reflect the commitment made by both external organizations and the County in various contracts and Joint Powers Agreements (JPAs). Intergovernmental Revenues are expected to increase in 2025. In the 2025 Adopted Budget, these revenues total \$24.3 million, a decrease of \$10.3 million or 29.8% compared to the 2024 Adopted Budget.

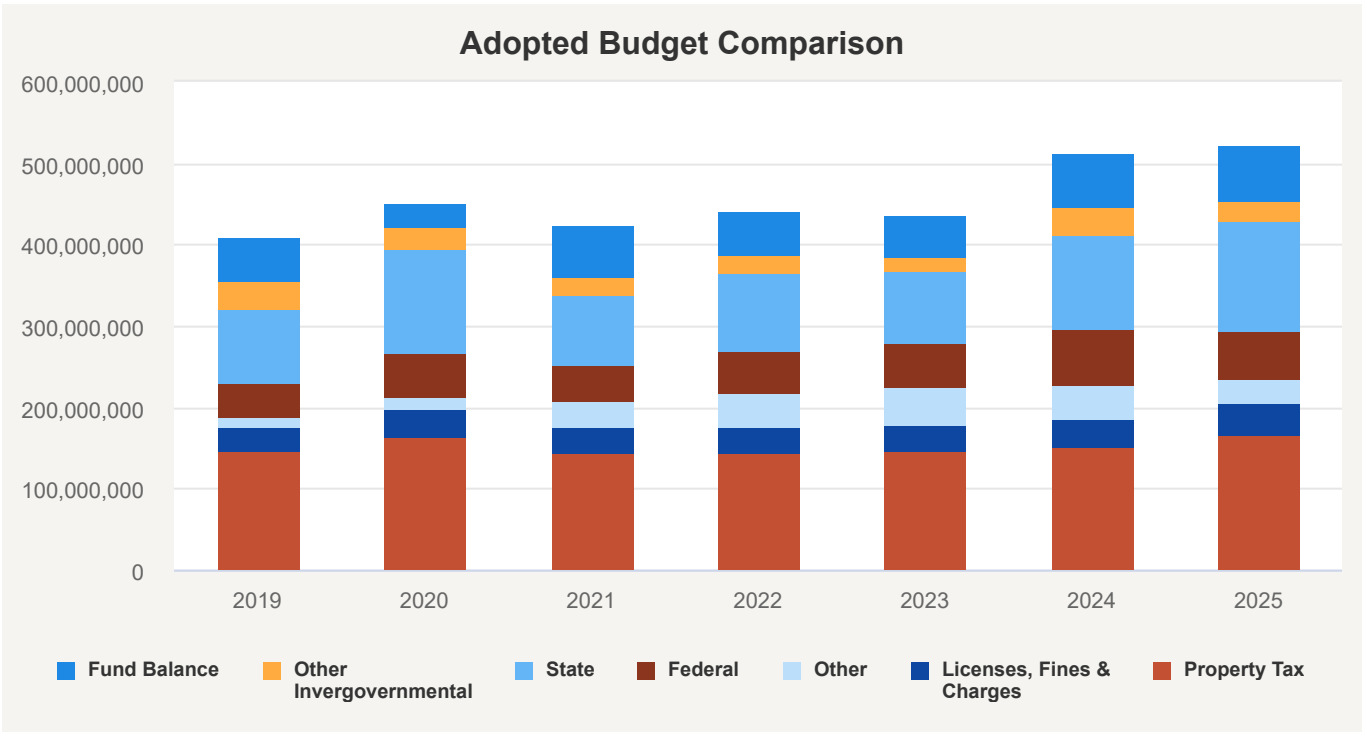
Fund Balance

Fund Balance, or monies held in reserve usually from positive budget variances from previous years, supports \$67.5 million of the \$523.1 million Adopted Budget. The amount of Fund Balance supporting the Adopted Budget increased from \$66.1 million in 2024 to \$67.5 million in 2025. As mentioned above, this represents a 2.2% increase in the use of Fund Balance for 2025.

As a matter of policy, the County does not use Fund Balance to support County operations; rather it is used for one-time or time-limited expenditures. Identified in the CIP as a five-year projection, the use of Fund Balance is best understood as the projected difference between intergovernmental, federal, property tax and state revenues and the estimated cost of project construction. The County’s approach to managing fund balance is discussed in greater detail in later sections.

Summary

The graph below provides a general summary of the previous seven years of adopted budget revenues. As reflected in the graph, County revenues continue to decline.



2025 Dakota County Budget Summary by Department

	2024 Adopted Budget		2025 Planning Base				Recommended Changes		2025 Adopted Budget				2025 Adopted- FTEs		
							(Dec. Changes)		Total						
	County	Total	County	Total	% County	% Total	County	Total	County	Total	% County	% Total	Current	Rec. New	Total
Non-departmental (Countywide)	(36,752,341)	9,069,598	(35,485,109)	10,313,080	(3.4%)	13.7%	-	(390,000)	(39,494,496)	9,978,354	7.5%	10.0%	-	-	-
Office of the County Manager	1,430,745	1,600,357	1,487,092	1,656,704	3.9%	3.5%	(156,264)	(156,264)	1,345,729	2,045,353	(5.9%)	27.8%	8.0	2.0	10.0
County Board	989,869	996,069	1,050,352	1,056,552	6.1%	6.1%	-	-	1,045,556	1,051,756	5.6%	5.6%	7.0	-	7.0
County Communications	1,073,288	1,191,288	1,128,164	1,246,164	5.1%	4.6%	-	-	1,276,352	1,394,352	18.9%	17.0%	8.0	-	8.0
Budget Office	961,049	961,049	1,022,083	1,022,083	6.4%	6.4%	-	-	-	-	(100.0%)	(100.0%)	-	-	-
Human Resources	3,564,965	3,680,064	3,735,967	3,851,066	4.8%	4.6%	(74,517)	-	4,092,975	4,282,591	14.8%	16.4%	21.5	3.0	24.5
Total Administration	8,019,916	8,428,827	8,423,658	8,832,569	5.0%	4.8%	(230,781)	(156,264)	7,760,612	8,774,052	(3.2%)	4.1%	44.5	5.0	49.5
Community Services Admin	2,391,833	2,396,258	2,540,805	2,545,230	6.2%	6.2%	-	(274,831)	2,533,740	2,538,165	5.9%	5.9%	17.0	-	17.0
Social Services	37,059,573	84,731,759	40,492,589	88,164,775	9.3%	4.1%	3,893	(1,443,257)	39,330,515	95,748,196	6.1%	13.0%	489.2	39.0	528.2
Employment & Economic Asst	10,453,205	41,826,839	12,406,684	43,780,318	18.7%	4.7%	773,593	(937,280)	12,730,361	44,560,958	21.8%	6.5%	306.0	7.0	313.0
Public Health	6,006,352	14,101,992	6,848,249	14,943,889	14.0%	6.0%	-	390,000	6,856,252	16,442,458	14.2%	16.6%	127.4	2.8	130.2
Veterans Services	888,273	910,773	943,943	966,443	6.3%	6.1%	(130,631)	(130,631)	943,943	966,443	6.3%	6.1%	8.0	1.0	9.0
Community Corrections	16,551,569	25,817,418	17,944,745	27,210,594	8.4%	5.4%	-	(8,723)	16,227,070	27,637,054	(2.0%)	7.0%	192.9	3.0	195.9
Extension	361,217	371,917	361,217	371,917	-%	-%	-	-	470,375	506,075	30.2%	36.1%	-	-	-
Total Community Services	73,712,022	170,156,956	81,538,232	177,983,166	10.6%	4.6%	646,855	(2,404,722)	79,092,256	188,399,349	7.3%	10.7%	1,140.5	52.8	1,193.3
Public Service & Revenue Admin	393,045	891,752	445,237	943,944	13.3%	5.9%	-	-	445,236	945,943	13.3%	6.1%	4.0	-	4.0
Assessing Services	4,633,819	4,655,567	4,923,697	4,945,445	6.3%	6.2%	-	-	5,167,249	5,188,997	11.5%	11.5%	40.0	2.0	42.0
Property Taxation and Records	301,903	4,253,247	515,802	4,467,146	70.9%	5.0%	-	-	1,015,803	4,477,147	236.5%	5.3%	33.3	-	33.3
Service & License Centers	734,803	2,947,629	912,445	3,125,271	24.2%	6.0%	-	-	878,404	3,055,386	19.5%	3.7%	33.5	-	33.5
Historical Society	107,185	107,185	107,185	107,185	-%	-%	-	-	109,328	109,328	2.0%	2.0%	-	-	-
County Fair	191,117	191,117	191,117	191,117	-%	-%	-	-	194,939	194,939	2.0%	2.0%	-	-	-
Library	15,766,655	16,095,275	16,578,282	16,906,902	5.1%	5.0%	-	-	16,649,154	17,012,894	5.6%	5.7%	130.2	-	130.2
Elections	1,147,103	2,810,378	1,243,672	2,906,947	8.4%	3.4%	-	-	1,518,320	2,301,595	32.4%	(18.1%)	8.0	-	8.0
Total Public Services & Revenue	23,275,630	31,952,150	24,917,437	33,593,957	7.1%	5.1%	-	-	25,978,433	33,286,229	11.6%	4.2%	249.0	2.0	251.0
Sheriff	24,217,293	29,982,565	25,655,272	31,420,544	5.9%	4.8%	-	-	28,183,922	33,143,931	16.4%	10.5%	207.3	-	207.3

2025 Dakota County Budget Summary by Department

	2024 Adopted Budget		2025 Planning Base				Recommended Changes		2025 Adopted Budget				2025 Adopted- FTEs		
							(Dec. Changes)		Total						
	County	Total	County	Total	% County	% Total	County	Total	County	Total	% County	% Total	Current	Rec. New	Total
County Attorney	8,376,220	9,271,601	8,941,600	9,836,981	6.7%	6.1%	-	-	8,954,744	9,585,710	6.9%	3.4%	98.3	1.0	99.3
Medical Examiner	1,868,023	1,998,144	1,868,023	1,998,144	-%	-%	235,700	235,700	2,103,723	2,233,844	12.6%	11.8%	-	-	-
District Court	471,561	495,561	468,319	492,319	(0.7%)	(0.7%)	-	-	468,319	492,319	(0.7%)	(0.7%)	-	-	-
Central Operations Admin	629,483	1,160,819	674,126	1,205,462	7.1%	3.8%	-	-	791,393	1,602,249	25.7%	38.0%	4.0	-	4.0
Office of Risk Management	2,822,087	4,491,779	2,887,748	4,557,440	2.3%	1.5%	-	-	3,449,749	5,014,649	22.2%	11.6%	11.0	-	11.0
Information Technology	13,716,310	15,550,726	14,372,523	16,206,939	4.8%	4.2%	(273,353)	-	15,387,687	17,510,842	12.2%	12.6%	71.1	2.0	73.1
Office of Performance & Analysis	944,062	969,062	1,001,193	1,026,193	6.1%	5.9%	-	-	1,041,191	1,066,191	10.3%	10.0%	8.0	-	8.0
Finance	3,424,728	3,839,261	3,638,501	4,053,034	6.2%	5.6%	(142,722)	-	5,137,872	5,587,126	50.0%	45.5%	38.9	2.0	40.9
GIS Enterprise	-	82,595	-	82,595	-%	-%	-	-	-	82,595	-%	-%	-	-	-
<b>Total Central Operations</b>	<b>21,536,670</b>	<b>26,094,242</b>	<b>22,574,091</b>	<b>27,131,663</b>	<b>4.8%</b>	<b>4.0%</b>	<b>(416,075)</b>	<b>-</b>	<b>25,807,892</b>	<b>30,863,652</b>	<b>19.8%</b>	<b>18.3%</b>	<b>133.0</b>	<b>4.0</b>	<b>137.0</b>
Fleet Management	2,358,720	3,127,782	2,410,957	3,180,019	2.2%	1.7%	-	-	2,400,956	3,422,499	1.8%	9.4%	14.0	2.0	16.0
CEP - Fleet Management	1,324,000	3,391,000	1,324,000	3,391,000	-%	-%	-	-	1,324,000	2,382,000	-%	(29.8%)	-	-	-
Facilities Management	12,966,766	13,875,137	13,280,571	14,188,942	2.4%	2.3%	-	-	13,269,440	14,101,456	2.3%	1.6%	56.0	-	56.0
Physical Development Admin	3,245,406	3,328,142	3,442,854	3,525,590	6.1%	5.9%	-	277,353	3,431,722	4,317,335	5.7%	29.7%	35.6	4.0	39.6
Transportation Department	1,529,982	10,424,488	1,910,261	10,804,767	24.9%	3.6%	-	-	1,899,125	10,279,470	24.1%	(1.4%)	97.0	-	97.0
Parks and Open Space	1,063,741	3,850,846	1,263,583	4,050,688	18.8%	5.2%	-	268,058	1,162,841	4,841,303	9.3%	25.7%	30.6	2.0	32.6
Soil & Water	-	381,302	-	381,302	-%	-%	-	-	-	388,928	-%	2.0%	-	-	-
Environmental Resources	-	9,414,724	-	9,651,113	-%	2.5%	-	77,531	-	9,460,095	-%	0.5%	32.0	-	32.0
Byllesby Dam	-	892,931	-	907,919	-%	1.7%	-	-	-	998,747	-%	11.9%	2.0	-	2.0
County Legacy	-	75,256	-	75,256	-%	-%	-	-	-	75,256	-%	-%	-	-	-
<b>Total Physical Development</b>	<b>22,488,615</b>	<b>48,761,608</b>	<b>23,632,226</b>	<b>50,156,596</b>	<b>5.1%</b>	<b>2.9%</b>	<b>-</b>	<b>622,942</b>	<b>23,488,084</b>	<b>50,267,089</b>	<b>4.4%</b>	<b>3.1%</b>	<b>267.2</b>	<b>8.0</b>	<b>275.2</b>
<b>Total Operations</b>	<b>147,213,609</b>	<b>336,211,252</b>	<b>162,533,749</b>	<b>351,759,019</b>	<b>10.4%</b>	<b>4.6%</b>	<b>235,699</b>	<b>(2,092,344)</b>	<b>162,343,489</b>	<b>367,024,529</b>	<b>10.3%</b>	<b>9.2%</b>	<b>2,139.7</b>	<b>72.8</b>	<b>2,212.5</b>
CIP - County Building	5,113,996	49,065,441	5,113,996	49,065,441	-%	-%	-	-	5,113,996	50,626,473	-%	3.2%	-	-	-
CIP - Transportation/ Trans. Sales&Use Tax	-	99,721,576	-	99,721,576	-%	-%	-	-	-	79,596,881	-%	(20.2%)	-	-	-
CIP - Parks	191,347	26,855,974	191,347	26,855,974	-%	-%	-	-	191,347	24,507,445	-%	(8.7%)	-	-	-

2025 Dakota County Budget Summary by Department

	2024 Adopted Budget		2025 Planning Base				Recommended Changes		2025 Adopted Budget				2025 Adopted FTEs		
							(Dec. Changes)		Total						
	County	Total	County	Total	% County	% Total	County	Total	County	Total	% County	% Total	Current	Rec. New	Total
CIP - Environmental Resources	-	2,458,644	-	2,458,644	-%	-%	-	-	-	1,392,804	-%	(43.4%)	-	-	-
Total CIP	5,305,343	178,101,635	5,305,343	178,101,635	-%	-%	-	-	5,305,343	156,123,603	-%	(12.3%)	-	-	-

## Budget Highlights by Department

The following provides a summary of the 2025 Adopted Budget changes by County department arranged by division.

Department	Major Adopted Budget Changes
County Attorney	Added 1.0 FTE for Criminal Attorney.
County Sheriff	Added 12.0 FTE for Integrated Health Unit and 1.0 FTE for a Program Service Associate. Increase in State Peace Officer Aid for 2025.
<b>County Administration Division</b>	
Office of the County Manager	Added 1.0 FTE for Access Manager. Increased budget for accessibility.
County Board	Standard inflationary increases.
County Communications	Standard inflationary increases.
Budget Office	Moved into the Finance Department.
Human Resources	Added 3.0 FTE for Compensation, Classification, and HR Data Manager, HR Generalist, and HR Technician.
Medical Examiner	New contract amount.
<b>Community Services Division</b>	
Community Corrections	Increased FTE by 3.0 in 2025. Reduced Federal and State lunch and breakfast revenue, offset by expenses. Increased Juvenile Bed Revenue, due to increased per diem.
Community Services Administration	No significant variances in Community Services Administration.
Employment & Economic Assistance	Increased FTE by 7.0 in 2025. Grant allocations increased, offset by expenses.
Extension	Increased contract amount for Program Assistants.
Public Health	Added 2.8 FTE in 2025. Grant allocations increased, offset by expenses.
Social Services	Added 36 new FTEs mostly in MN Choices and Housing areas in 2025 which increased revenue budget in State and Federal MN Choices area and Local and State Affordable Housing Aid areas.
Veteran Services	No significant variances in Veteran Services.
<b>Central Operations Division</b>	
Central Operations Administration	Increased budget for website redesign and other County project costs.
Financial Services	Added 2.0 FTE for Cash Management Manager and Sr Business Analyst.
Information Technology	Added 1.0 FTE for a Sr Business Analyst and 1.0 FTE for a Network Engineer. Increased budget for software licensing, maintenance, and consulting.
Office of Planning & Analysis	Increased budget for survey tool contract.
Office of Risk Management	Moved Emergency Services Unit into Risk Management. Increases in Insurance Fees and 800 MHz operations.
<b>Physical Development Division</b>	
Parks, Facilities, and Fleet Management	Added 2.0 FTE, funded by County State Aid Highways in Fleet. Added 2.0 FTE to Parks.
Environmental Resources	Expense increase for waste regulation and hazardous waste fees.

Physical Development Administration	Increased FTE by 4.0 in 2025, funded by Capital Improvement Program.
Soil & Water Conservations District	Standard inflationary increases.
Transportation	Moved the Real Estate Office FTEs from Transportation department to PD Admin Department.
<b>Public Services &amp; Revenue Division</b>	
Assessing Services	Added 2.0 FTE in Residential Appraisers.
County Fair	Standard inflationary increases.
Elections	Increased budget for temp staff. Removed one-time funding for Pollpad replacement.
Historical Society	Standard inflationary increases.
Library	Standard inflationary increases.
Property Taxation & Records	Standard inflationary increases.
Public Services & Revenue Administration	Standard inflationary increases.
Service & License Centers	Increased budget for Queueing system offset by increase in fees. Removed one-time budget for Vital Records Digitalization Scanning Project.



## Budget Development Process

The Finance Department is responsible for developing and managing the budget process for the County, including the coordination of the five-year CIP. The Finance Department works closely with the various County departments, the County Manager as well as the Board to develop the annual budget.

As the lead department in the budget process, the Budget Office is also responsible for assuring that budget policies are followed and that the information presented is accurate and complete. This is accomplished through budget review meetings with departments, reconciliation of changes from one budget year to the next and careful monitoring of current year projections.

The County continues to strive to develop a budget process focused around outcome measurement and strategic planning by utilizing both a balance scorecard for identifying objectives and using performance measures to ensure each department is adhering to the County's Strategic Plan. The Department Summary (a performance report prepared by all county departments for the budget) has a separate section for select department objectives that include performance measurement indicators and typically indicate challenges and responses for each specific strategic objective.

The County Board, on a majority vote, adopts the budget for the following year. The budget may be amended by a majority vote of the Board or as authorized by the Budget Compliance Policy.

### Process Planning Phase (January - March)

1. Consider financial conditions, primarily external factors that will affect revenues or property tax considerations.
2. Review prior year processes to help improve the process for the coming budget year.
3. Develop a plan for improving the reporting process for the budget. For instance, format improvements to budget reports and budget instruction enhancements.
4. Develop a timeline for budget development and schedule future meeting dates.

### County Board/County Manager Initial Budget Direction Phase (March - August)

1. Complete reports needed for initial meeting with the County Manager to aid in evaluation of programs. The information needed is department mission, major goals, outcome indicators, and challenges/strategies.
2. Present programmatic information, including requests for additional resources to the County Manager at department meetings or targets for resource reductions.
3. Develop visions for the organization units (divisions, and elected officials) to aid in preparing for the Board budget workshop.
4. Prepare material to be presented to the Board at budget workshops.
5. Present programmatic and fiscal challenges to the Board at budget workshops.
6. Present county management staff with direction provided by the Board at budget workshops.

### Financial Form Completion Phase (June - August)

1. Develop estimates for planning base expenditures and revenues for each department.
2. Review planning base expenditures and revenues at a joint meeting with Finance and each department.

3. Identify capital improvement projects for five-year timeframe for review by division directors and ranking by Capital Planning & Project Management Unit.

### **Review Phase (July - August)**

1. Review planning base at joint meetings between Finance and each department.
2. Present programmatic changes, including requests for additional resources or recommended reductions, and financial information to the County Manager at department meetings.
3. Review tax impact of planning base with County Manager.
4. Finalize capital improvement project requests.
5. Develop the County Manager's preliminary recommendation for funding priorities and proposed property tax levy change (if any) in preparation for Board Budget Workshop.

### **Proposed Levy Phase (August - September)**

1. Hold a County Board Budget Workshop to seek Board input on funding priorities and proposed property tax levy.
2. Adopt the proposed maximum levy by the Board as required by state law.

### **Recommendation Phase (September - November)**

1. Present draft capital improvement project plan to the Board for review.
2. Submit capital improvement project plan to other local governments (cities and townships) for review.
3. Develop and finalize a County Manager budget recommendation for the Board.

### **Presentation and Adoption Phase (September - December)**

1. Prepare for budget presentations to the Board.
2. Present County Manager's budget recommendations and individual division budgets to the Board at budget hearings.
3. Hold a public hearing for the public to comment on the Capital Improvement Program.
4. Present capital improvement project plan to the Board for final adoption.
5. Receive public comment on the budget at Truth in Taxation (TNT) hearing.
6. Adoption of the budget by the Board.

## Planning Base Development

Identifying a “Planning Base” cost is the first step in budget development. Planning base (previously known in Dakota County as the “current level”) is the starting point of budget development, and it is intended to reflect prior year funding levels and updated revenue estimates. In prior years, Dakota County budget development was much more of a “current services” approach, in which prior year funding was adjusted to reflect the cost of providing the same amount of service in the coming year as in the current year, with the exception of categorical revenue changes. This approach created a “Current Level” instead of a planning base. Given the significant declines in revenues from 2010 and 2012, this Current Level approach was modified. Because the budget could not support the cost of continuing the prior year’s level of services, there was no attempt to define it as the current level. County departments and Finance complete planning base development jointly.

### Expenditures

Expenditure amounts in the planning base generally assume a 1.5% inflationary increase from prior year levels, with some notable exceptions. Salary and benefit budgets were adjusted upward to reflect existing contractual obligations, and most of the impact of this was from modest increases in employee salaries and the expansion of the County’s pay banding system. However, for 2025 inflation for non-personnel costs was applied at a line-item level after it was determined that excess budget could not be reallocated from elsewhere in the department or division due to continued uncertainties in department budgets. Programs were looked at individually for specific needs.

### Revenue

State and Federal revenues were adjusted to award amounts, charges for services, fines, fees, and other revenues were decreased by 3.3% where applicable to cover personnel costs, all other decreases were related to specific historical receipts.

### Changes to the Planning Base

After the Planning Base is developed, the next step is to prepare the County Manager’s recommendation for changes to this base. In prior years, changes often included new or enhanced services or service reductions. These changes would include changes in staffing complement, or other operational enhancements.

### Final Budget Adoption

In preparation for the final budget adoption, all County departments prepare presentations for the County Board of Commissioners. Presentations include a discussion of department mission, goals, performance measurements, as well as a review of Planning Base costs and any changes to the Planning Base. The County Board of Commissioners adopts a final budget for the County, usually at the last County Board meeting of the calendar year.

### Budget Compliance Policy

Compliance to budgets is essential for the County to maintain its sound financial condition. Authority for County staff to spend and amend the adopted budget is identified in the Budget Compliance Policy. The Budget Compliance Policy, which was created and adopted in 1996, and revised in 2018, sets forth varying levels of authority for staff to amend the budget without County Board approval.

**The Budget Compliance Policy is described in detail on page 124.**

Budget Accountability Points are specified accounting levels to which staff is accountable for meeting set budget amounts. This allows managers authority to mix and match spending below Budget Accountability Points to help achieve their desired outcomes.

**Basis of Budgeting (Accounting Perspective)**

The basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of budgeting relates to the timing of the measurements made regardless of the measurement focus applied.

All Governmental Funds and the Geographic Information Systems Enterprise Fund for which budgets are adopted are budgeted and reported on the modified accrual basis of accounting; all other funds have no budget. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become measurable and available to finance expenditures of the fiscal period. "Available" means collectible within the current period or soon enough thereafter to pay current liabilities. The current period is generally considered 60 days, although exceptions are made for intergovernmental revenues that are received within 90 days. Revenues are generally budgeted on an accrual basis, meaning that the revenue necessary to support the expense is budgeted in the same period, regardless as to whether it is receivable in the current period. Depreciation is not budgeted; however, expenditures for capital outlays are budgeted. Encumbrances and capital reserves are recognized on a budgetary basis. Encumbrances outstanding at year-end are reported as reservations of fund balances and provide authority for the carry-over of appropriations to the subsequent year in order to complete these transactions.

Ad valorem property tax revenue is reported when it becomes available. Available means when due; past due and receivable within the current period and collected within the current period; or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

In applying the "susceptible to accrual" concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as guidelines. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project. Therefore, revenues are generally reported based upon the expenditures recorded. If the revenue is not received in the current period, it is then reported as deferred-not available. In the other type, monies are virtually unrestricted as to purpose of expenditure and nearly irrevocable (i.e., revocable only for failure to comply with prescribed requirements). These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability. Intergovernmental revenues received but not earned are reported as deferred revenue. Other revenues susceptible to accrual are investment earnings and charges for services.

Licenses and permits, fines and forfeits, penalties, gifts and contributions, and miscellaneous other revenues are reported as revenues when received in cash because they are generally not measurable until actually received.

## Fund Types

The accounts of Dakota County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

### Governmental Fund Type

Governmental funds are reported and accounted for on a “spending” or “financial flow” measurement focus. This means that the operating statements report increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in available spendable or appropriable resources. Only current assets and current liabilities are generally included on their governmental fund balance sheets. The reported fund balance (net current assets) is considered a measure of “available spendable resources.” Non-current portions of long term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate that they should not be considered available spendable resources, since they do not represent net current assets. Recognition of governmental fund type revenues represented by non-current receivables is deferred until they become available.

**Fund Types (\$ millions)**

<b>Fund Type</b>	<b>Fund Balance as of 12/31/2023</b>
<b>Governmental</b>	<b>267.40</b>
General	98.50
Special Revenue	179.10
Capital Projects	(10.20)
<b>Proprietary</b>	<b>48.60</b>
Business-type	36.50
Internal Service*	12.10
<b>Fiduciary</b>	<b>9.10</b>
Trust and Agency*	9.10
<b>Long Term Assets-Net</b>	<b>1,013.20</b>
Capital Assets	1,099.00
Long-Term Assets-deferred	56.70
Long-Term Liabilities	(142.50)
<b>Total County Fund Balance 12/31/2023</b>	<b>267.40</b>
<b>Total County Net Position 12/31/2023</b>	<b>1,315.60</b>
<b>Fund Balance 12/31/2022</b>	<b>292.80</b>

\* Indicates the funds for which the County does not budget because of the nature of the fund and its resources.

Governmental fund types include:

- > The General Fund is the general operating fund of the County. It is used to account for all financial resources except those accounted for in another fund.
- > Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.
- > Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- > Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs of general long-term debt. Governmental funds may be either major or non-major, depending upon their proportion of the total entity.

**Major Funds**

Dakota County reports the following major funds:

- > General Fund is the general operating fund of the County. It is used to account for all financial resources except those accounted for in another fund.



- > Highway Special Revenue Fund accounts for all costs for maintenance and construction of streets and highways. Financing comes primarily from an annual property tax levy and intergovernmental revenue from local, State and Federal Governments.
- > Environmental Legacy Special Revenue Fund accounts for environmental management activities within the county including waste reduction, planning, administration, regulation and education. These activities are primarily funded by restricted, committed or assigned revenue from state and federal governments.
- > DC Transportation Sales Tax Special Revenue Fund accounts for the transit sales and use tax and vehicle excise tax and the expenditures of the qualified projects.
- > Special Federal Revenue Special Revenue Fund accounts for the activity for the American Rescue Plan (ARP) funds allocated to Dakota County.
- > Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- > Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs of general long-term debt.

### Proprietary Fund Type

Proprietary funds are accounted for on an “income determination” or “cost of services” measurement focus (similar to commercial/industrial “for profit” organizations). Therefore, the operating statements report increases (revenues) and decreases (expenses) in economic net worth, and the fund equity on the balance sheet provides an indication of the economic net worth. All assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components.

- > Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County has two enterprise funds, the Geographic Information System (GIS) Fund, to account for the sale of GIS data/maps and updating the GIS database and the Byllesby Dam Fund to account for the net revenue generated from producing electricity at the Byllesby Dam Hydro-electric facility..
- > Internal Service Funds account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost-reimbursed basis. The County has one internal service fund, the Employee Services Reserve Fund, to account for services provided by employees, including compensated absences. This fund also accounts for the activity of the self-funded health care program.

### Other Fund Types

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and which therefore cannot be used to support the government’s own programs. The fiduciary fund categories currently used by Dakota County are private-purpose trust funds and custodial funds.

- > Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

- > Private Purpose Trust Funds are used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

## Organization Structure

Dakota County prepares and presents its budget by organization structure versus by fund type. The County adopts a budget for all funds reported in the Annual Comprehensive Financial Report (ACFR) with the exception of the Internal Service Fund and Trust and Agency Funds. The table below, lists the fund type where expenditures and revenues for each county department and division. The table is organized by division.

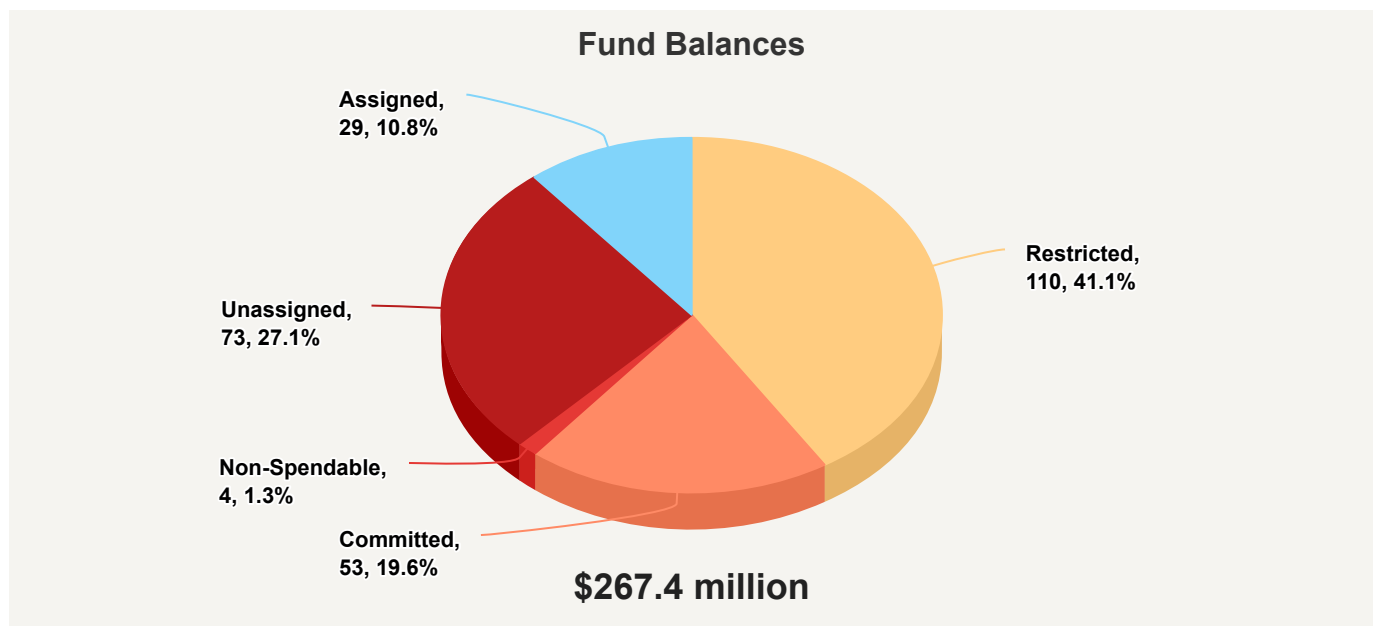
### Fund Type to Account for Department Budgets

Division/Department	Fund Type	Division/Department	Fund Type
<b>County Administration</b>		GIS	Enterprise Fund
County Administration	General Revenue Fund	Information Technology	General Revenue Fund
County Board	General Revenue Fund	Office of Planning & Analysis	General Revenue Fund
County Communications	General Revenue Fund	Office of Risk Management	General Revenue Fund
Human Resources	General Revenue Fund	<b>Physical Development Division</b>	
<b>Public Services and Revenue</b>		Environmental Legacy	General Revenue Fund
Assessor	General Revenue Fund	Parks	Special Revenue Fund
County Fair	General Revenue Fund	Physical Development Administration	General Revenue Fund
Elections	General Revenue Fund	Soil & Water Conservation District	General Revenue Fund
Historical Society	General Revenue Fund	Transportation	Special Revenue Fund
Library	Special Revenue Fund	<b>Public Safety</b>	
Property Tax and Records	General Revenue Fund	County Sheriff	General Revenue Fund
Public Services and Revenue Administration	General Revenue Fund	Medical Examiner	General Revenue Fund
Service & License Centers	General Revenue Fund	<b>County Attorney</b>	
<b>Community Services Division</b>		County Attorney	General Revenue Fund
Community Corrections	General Revenue Fund	<b>County Operations</b>	
Community Services Administration	General Revenue Fund	County Operations	General Revenue Fund
Employment & Economic Assistance	General Revenue Fund	<b>Debt Service</b>	
Extension Services	General Revenue Fund	Debt Service	Debt Service Fund
Public Health	General Revenue Fund	<b>District Court</b>	
Social Services	General Revenue Fund	District Court	General Revenue Fund
Veteran's Services	General Revenue Fund	<b>Regional Rail Authority</b>	
<b>Capital Improvement Programs</b>		Regional Rail Authority	Special Revenue Fund
Building CIP	Capital Project	<sup>1</sup> The Dakota County Annual Comprehensive Financial Report also presents financial information for two discrete component units, the Dakota County Community Development Agency (CDA) and the Vermillion River Watershed. Neither is included in Dakota County's annual budgeting process; therefore, they are not subject to appropriation or included as part of this document.	
Data Networks CIP	General Revenue Fund		
Environmental Resources CIP	General Revenue Fund		
Parks CIP	Special Revenue Fund		
Transportation CIP	Special Revenue Fund		
<b>Central Operations Division</b>		<sup>2</sup> The budget for the Dakota County Regional Rail Authority is adopted by a legally separate board. Budgeted amounts for the Regional Rail are not included in this report. The activities of the Regional Rail are, however, recorded as a special revenue fund in the ACFR and are, therefore, included in the fund balance.	
Central Operations Administration	General Revenue Fund		
Finance	General Revenue Fund		

## Reserved and Designated Fund Balance

In 2011, the County implemented the requirements of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires retroactive restatement of fund balance for the reclassifications made to conform to this statement. Total fund balance did not change.

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:



### Non-spendable

The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. Inventories, prepaids, and advances to other funds fall into this category for the County in its 2023 audited financial statement. For 2023, non-spendable fund balance totaled \$3.5 million.

### Restricted

Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. This category is comprised of debt service, law library, recorder’s equipment purchases, victim witness, sheriff 911, elections-HAVA, boat and water, attorney-diversion, sheriff-alcohol compliance, criminal forfeitures, permit to carry, gravel pit restoration, aquatic invasive species, transportation and transit, child support fees, and human services. For 2023, restricted fund balance totaled \$109.9 million.

## Committed

The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (ordinance or resolution) of the County Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. The Board committed fund balance to the investigation and remediation of waste sites in 2013. For 2023, committed fund balance totaled \$52.5 million.

## Assigned

Amounts in the assigned fund balance classification the County intends to use for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County Board or the Finance Director who has been delegated that authority by Board resolution. In addition to the governmental fund assignments, the assigned classification include public safety, highway and streets, culture and recreation, economic development, and liability and loss reserve. For 2023, assigned fund balance totaled \$28.9 million.

## Unassigned

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other fund balance classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted or committed. For 2023, unassigned fund balance totaled \$72.6 million.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## Fund Balance Changes

### Summary of Fund Balance Changes - Major Funds

#### ***General Fund***

The General Fund is the chief operating fund of Dakota County. At the end of 2023, the General Fund's fund balance was \$98,464,455 of which \$87,524,685 was committed, assigned or unassigned. As a measure of the General Fund's liquidity, it may be useful to compare committed, assigned and unassigned fund balance and total fund balance to total fund expenditures. Committed, assigned and unassigned fund balance represents 30.53% of total General Fund expenditures of \$286,697,459, while total fund balance represents 34.34% of total expenditures.

#### ***Highway Fund***

The Highway Fund had a total fund balance of \$13,591,686 at the end of 2023. The fund balance of the Highway Fund decreased by \$41.5 Million. This decrease was due to the delay in grant reimbursements.

#### ***Dakota County Transportation Sales Tax***

The DC Transportation Sales Tax Fund was established in 2017. The purpose of this fund is the regional highway and transit investment as part of the broader county transportation system. The DC Transportation Sales Tax Fund's total fund balance at the end of 2023 was \$95,213,796 which is restricted for statutorily defined transportation and transit projects.

#### ***Environmental Legacy Fund***

The Environmental Legacy Fund was established in 2015 from the transfer of activities originally organized within the Environmental Management Fund. These activities represent fees collected for the protection and preservation of the environment. Although the proceeds reported in this fund are from specific revenue sources, the use of these funds are for costs related to environmental projects. The 2023 net fund balance of \$55,037,537 is reported as committed and restricted fund balances.

#### ***Special Federal Revenue Fund***

The Special Federal Revenue Fund was established in 2022. The purpose of this fund is to account for the activity for the American Rescue Plan (ARP) funds allocated to Dakota County.

#### ***Capital Projects Fund***

The Capital Projects Fund has a negative fund balance of \$10,241,168. The negative fund balance is due to outstanding state bonding revenue.

#### ***Bond Fund***

As of February 2016 the County is debt free.

### ***Summary of Fund Balance Changes - Non-Major Funds***



Dakota County’s non-major governmental funds include the following special revenue funds: Library, Parks, Regional Rail, Law Library, Attorney Forfeiture and Opioid Settlement Fund. The projected total amount of fund balance associated with non-major funds for 2023 is \$15.3 million versus \$18.98 million for 2022.

**Summary of Net Position**

Total net position increased from \$1,230.0 million in 2022 to \$1,315.6 million in 2023, or a \$85.6 million increase.

**Net Capital Assets**

The value of land; buildings, improvements; machinery and equipment; and construction in progress make up the fixed assets fund balance. The value of the capital assets offset by accumulated depreciation is \$1,098.1 million at the end of 2023 compared to the 2022 balance of \$1,017.0 million. Net capital assets increased by \$81.1 million.

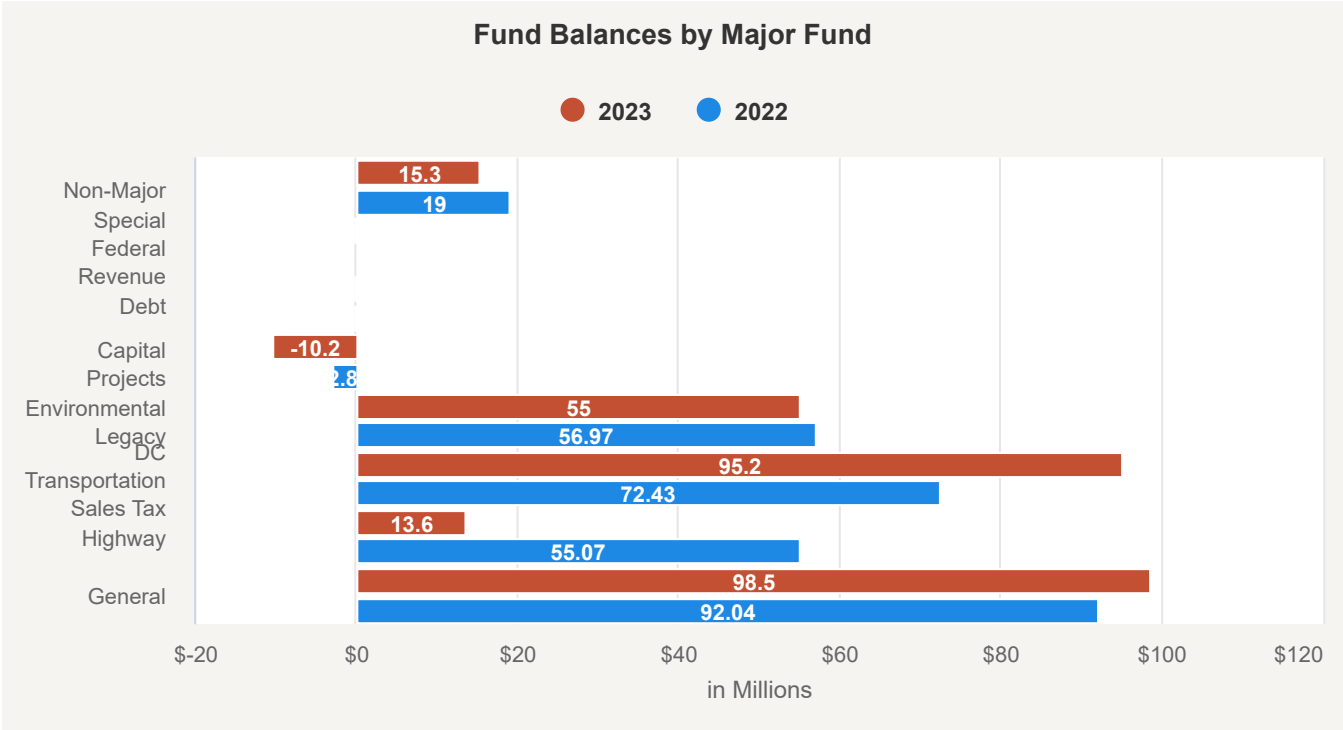
**Long Term Assets**

Long-term assets, such as funds receivable, are considered long term in nature if they are not received within 60 days (90 days for state and Federal revenues). Therefore, long term assets are deducted from the current available fund balance of the governmental funds by deferring as unavailable revenue.

**Long Term Liabilities**

Long-term liabilities decreased from \$209.7 million to \$142.5 million.

For comparison purposes, the following table compares various, audited fund balances for 2022 and 2023.



Additionally, the table on the following page compares total net assets as well as recent designations and reserved funds from 2017 through the 2023 audited financial statements.

**Net Assets**

	2017	2018	2019	2020	2021	2022	2023
Net Capital Assets	820,792,917	841,653,042	876,350,137	922,594,784	966,715,834	980,846,967	1,099,336,120
Other Long Term Assets- Deferred	35,545,377	37,855,160	24,964,501	45,928,436	28,652,936	32,912,190	56,699,356
Internal Service Fund	12,038,172	8,163,626	8,936,324	12,701,168	13,775,758	11,258,614	12,116,519
Long-Term Liabilities	(153,796,861)	(129,105,263)	(130,022,938)	(148,816,007)	(115,900,999)	(209,682,229)	142,502,373

**Fund Balances**

	2017	2018	2019	2020	2021	2022	2023
Nonspendable	2,122,276	2,396,671	2,010,245	2,404,251	2,617,077	3,253,194	3,534,425
Restricted	28,566,794	47,281,856	64,824,624	82,214,456	71,631,706	80,889,237	109,849,498
Committed	48,010,163	49,455,436	51,092,680	52,891,738	52,862,042	54,652,341	52,539,172
Assigned	109,729,716	117,837,233	121,465,719	74,985,010	83,737,504	72,760,916	28,851,789
Unassigned	121,999,977	124,293,814	114,172,594	127,446,383	97,787,237	81,214,401	72,588,805
Net Position - Business-Type Activity	11,591,539	11,540,879	18,149,883	17,544,905	16,284,172	23,690,485	36,505,854
Total Net Position	1,066,753,923	1,123,182,483	1,163,360,199	1,226,135,369	1,235,313,659	1,228,841,387	1,279,117,698

**Summary of Beginning & Ending Fund Balances**

	2017	2018	2019	2020	2021	2022	2023
Beginning Fund Balance	270,300,169	310,428,926	341,265,010	353,565,862	339,941,838	308,635,566	292,770,089
Ending Fund Balance	310,428,926	341,265,010	353,565,862	339,941,838	308,635,566	292,770,089	267,363,689

## Fund Balance History and Projection

The table below shows recent and projected changes in fund balance by fund.

### Fund Balance History

Fund	Type	2017	2018	2019	2020	2021	2022	2023 Projected	2024 Projected
General	Major	139,154,988	142,275,377	130,744,367	142,658,690	110,292,751	92,036,654	98,464,455	79,005,996
Highway	Major	88,290,025	118,340,218	144,550,033	121,248,770	128,921,122	127,499,691	13,591,686	(1,013,853)
Environmental Legacy	Major	48,010,163	51,143,646	52,955,969	54,938,656	55,075,511	56,973,275	55,037,537	54,671,983
DC Transportation Sales Tax	Major	23,924,059	42,654,986	62,046,664	68,521,967	65,950,725	72,432,359	95,213,796	115,163,415
Parks	Non-Major	16,901,521	13,650,927	12,109,018	7,992,987	7,535,834	6,991,045	3,784,163	(9,209,059)
Library	Non-Major	1,464,316	1,572,005	1,230,561	1,611,289	1,454,422	980,722	348,162	444,320
Capital Projects	Major	(585,420)	103,094	280,570	-	(4,434,957)	(2,852,777)	(10,241,168)	(33,548,436)
Special Federal Revenue	Major	-	-	-	-	-	133,883	-	-
Regional Rail	Non-Major	16,125,208	13,320,145	10,984,909	10,996,703	9,395,813	8,690,749	8,374,120	8,814,211
Law Library	Non-Major	674,557	620,053	549,912	365,482	262,167	300,440	328,127	487,389
Attorney Forfeiture	Non-Major	393,568	239,545	160,523	129,261	132,903	96,874	138,393	151,963
Opioid Settlement	Non-Major	-	-	-	-	-	1,919,533	2,324,418	4,937,760
Total*	Total***	334,352,985	383,919,996	415,612,526	408,463,805	374,586,291	365,202,448	267,363,689	219,905,689

The 2023 and 2024 fund balance amounts are estimates. The most recent audited financial statement is for 2022.

# Debt

## Debt Management

Dakota County’s Debt Service is part of the overall Capital Improvement Program (CIP). Annual debt service payments for debt associated with buildings are funded through property tax levy, Debt Service Fund fund balance, and transfers from the General Fund. Debt Service has infrequently been used for Transportation projects and in the past has also been funded through a transfer from the Highway Fund.

In the 2016 Budget, \$23.9 million of General Fund fund balance was used for debt payments, including all outstanding principal payments due. The County utilizes its Debt Service Policy to guide its debt decisions.

### Future Bonding

Dakota County will have no outstanding debt in 2025.

## Ratio of Net Bonded Debt to Tax Capacity

The ratio of net bonded debt to tax capacity and the amount of bonded debt per capita are useful indicators of the County’s debt position for County management, citizens and investors. Due to the fact that all debt was defeased in 2016, the ratio of debt to tax capacity is 0% with a debt per capita of \$0 for both 2023 and 2024.

Dakota County Ratios		
	2023	2024
Net Bond Debt	-	-
Ratio of Net Debt to Tax Capacity	-%	-%
Deb per Capita	-	-

### Long-Term Liabilities - Bonds Payable

The table below provides a list of changes in the long-term bonded debt for the year ending 2024. The figures below indicate principal only. The figures below have not been audited. The 2024 financial audit conducted by the Office of the State Auditor will not be finalized until the second quarter of 2025.

General Obligation Bonds (in millions)			
	Capital Improvement Projects (net of escrow)	Refunding	Total General Obligation Bonds
Payable on December 31, 2023	-	-	-
Bonds Issued in 2024			
Payoff and Interest less Escrow Income			
Bonds Retired in 2024	-	-	-
Payable on December 31, 2024	-	-	-

Summary of Bonds Payable

Dakota County currently has no bonds payable.

Computation of Legal Debt Margin

State statute (Minn. Stat. Section 475.53 subd. 1) requires that no municipality, except school districts or a city of the first class may incur or be subject to a net debt in excess of three percent of the estimated market value, except as provided in Minn. Stat. Sections 475.51 to 475.75.

Debt margin is determined by comparing market value to total debt applicable to debt limit. Applicable debt is the difference between total bonded debt and amount available in Debt Service funds. For 2023 year-end, the legal debt margin is \$2.153 billion. At the end of 2023, the total bonded debt amount is adjusted by the amount in Debt Service Fund balance of \$0 for a bonded debt applicable to debt limit of \$0.

Computation of Legal Debt Margin as of December 31, 2024 (unaudited)	
Estimated Market Value	71.76
Debt Limit (3% of Estimated Market Value)	2.153 Billion
Total Bond Debt (Net)	-
Legal Debt Margin	2.153 Billion

Debt Expenditures Ratio

The amount of debt paid as a proportion of total expenditures gives an idea of the debt burden in a year. The table below shows a comparison of the annual debt service expenditure compared to the total general governmental expenditures projected through 2025.

Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Government Expenditures					
Year	Principal	Interest	Total Paid	Total General Gov. Expenditure	Ratio
2015	10,155,000	1,174,596	11,329,596	353,791,496	3.20%
2016	23,420,000	481,834	23,901,834	354,659,290	6.74%
2017	-	-	-	-	-%
2018	-	-	-	-	-%
2019	-	-	-	-	-%
2020	-	-	-	-	-%
2021	-	-	-	-	-%
2022	-	-	-	-	-%
2023	-	-	-	-	-%
2024	-	-	-	-	-%
2025 Est	-	-	-	-	-%



## Schedule for Bond Retirement

As of February 2016, the County is debt free.

# Capital Improvement Program Introduction

## Introduction

The Capital Improvement Program (CIP) is a five-year plan that is reviewed, updated, and adopted annually in conjunction with the operating budget for the County. It serves as a blueprint for the growth and development of Dakota County. There are three major funds included in the CIP: Parks Fund, Transportation Fund, and Building Fund. A detail of the five-year expenditures and funding is available later in this section.

### Three Main Parts of the CIP

- ▶ **Parks**
- ▶ **Transportation**
- ▶ **Building**

The Parks CIP serves as the plan for parkland acquisition and development within the existing park system. The Transportation CIP is a plan for major improvement and construction of County Roads. The Building CIP is a plan for major improvements to existing County property and construction of new facilities.

The CIP also includes sections on the County's Environmental Resources Program, Transportation Sales and Use Tax Program, Byllesby Dam Program and Data Networks Program. Although it is adopted through a separate resolution, the Dakota County Regional Railroad Authority's (RRA) capital improvement program is included in this document as well.

The CIP does not include capital equipment purchased directly by departments such as vehicles, computers and furniture. Department capital equipment purchases exceeding \$20,000 are identified in the operating budgets of the departments. Capital equipment purchases less than \$20,000 are not specifically identified during the budget process but rather are part of the Budget Incentive Program.

### Evaluation of Project Needs

The CIP is based on numerous long-range planning documents that are updated periodically and on projected capital needs as identified by County staff, cities and townships. The CIP is the primary tool for implementing the Board's goals regarding the future of the County's infrastructure.

### CIP Budget Process

The Finance Department coordinates the CIP process. Early in the budget process, the Finance Department provides direction as to the total estimated amount of CIP resources available as guidance to the individual departments preparing the CIP. Transportation and Parks departments are responsible for preparing their CIP and submitting it to the Finance Department. The Building CIP is prepared by the Capital Project Management Department. At several times during the process, cities and townships within the County are provided opportunities to comment on elements of the CIP and request that projects be included. Once the projects have been defined, the Budget Office incorporates the CIP into the County budget in the fall.

Funding Sources

The Transportation CIP receives funding from cities and townships, and State and Federal governments. The Parks CIP is funded mostly from revenue from the Metropolitan Council, property taxes, and general-purpose state aid. The Building CIP is funded mostly by property taxes, general purpose state aid, and occasionally bond proceeds. In order to help manage the risk of additional losses of state revenue, \$1.89 million of general-purpose state aid is budgeted across the capital programs in 2025. The combined amounts of levy and general-purpose state aid (County Program Aid or CPA) for the 2025-2029 CIP are indicated below.

2025 - 2029 CIP (County Property Tax Levy & CPA)				
Year	Transportation	Parks	Buildings	Total
2025	-	1,202,622	5,988,405	7,191,027
2026	-	1,202,622	5,988,405	7,191,027
2027	-	1,202,622	5,988,405	7,191,027
2028	-	1,202,622	5,988,405	7,191,027
2029	-	1,202,622	5,988,405	7,191,027
Total	-	6,013,110	29,942,025	35,955,135

Impact on Operating Budget

Completed CIP Projects

The operating budget is impacted by changes in maintenance and utility costs for additional or improved buildings, parks, bikeways and highways. Depending on the project, there are also other aspects of the operating budget that may be impacted by the CIP that are not known until incurred. Therefore, in most cases, the full impact of the project on operations is not recognized until the year following project completion. The exception to this is when a project is projected to have a significant impact on operations, or an impact is easily identifiable before project completion (i.e. construction of major new facilities).

Anticipated Operational Costs Associated with CIP Projects

Dakota County recognizes the correlation between the CIP and the operating budget. An example is that in 2006 the County Board approved the construction of a new library to open in 2009 with budgeted total costs of \$6,440,000. 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 was no increase in the 2009 Adopted Budget 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 were reallocated in the 2009 budget process to the Library department for use in 2009. The additional operating costs incurred for the new library were approximately \$995,050. While no similarly sized projects are currently planned, this practice is long-standing in Dakota County.

In the case of capital improvement projects that are not anticipated to have a major impact on the operating budget, the budget base is adjusted in the year in which the improvement is completed.

One area in which additional operational costs have not been quantified, however, has been in the Transportation area. The cost to maintain lane miles is not specifically budgeted in conjunction with the

construction. However, in the process of preparing the operating budget for the Transportation department, the number of road miles requiring maintenance is considered, as well as the rating of the quality of the existing infrastructure. An industry standard is applied, and the Construction Cost Index is applied when reviewing inflationary costs associated with the road maintenance.

## Parks Capital Improvement Program

### Mission

The mission of the Dakota County Parks Department is to enrich lives by providing high quality recreation and education opportunities in harmony with natural resource preservation and stewardship.

The Dakota County Parks System includes and operates 3 regional parks, 2 regional park reserves, 1 county park, 1 dog park, and 9 regional trails:

- ▶ Lake Byllesby Regional Park (LBRP)
- ▶ Lebanon Hills Regional Park (LHRP)
- ▶ Miesville Ravine Park Reserve (MRPR)
- ▶ Spring Lake Park Reserve (SLPR)
- ▶ Thompson County Park (TCP)
- ▶ Whitetail Woods Regional Park (WWRP)
- ▶ Dakota Woods Dog Park (DWDP)
- ▶ Big Rivers Regional Trail (BRRT)
- ▶ Lake Marion Greenway (LMGW)
- ▶ North Creek Greenway (NCGW)
- ▶ Vermillion River Greenway (VRGW)
- ▶ Veterans Memorial Greenway (VMGW)
- ▶ Lebanon Hills Greenway (LHGW)
- ▶ Minnesota River Greenway (MNRGW)
- ▶ Mississippi River Greenway (MRG)
- ▶ River to River Greenway (RRGW)

Dakota County parks and greenways are part of the ten-agency regional park system and offer diverse and year-round natural resource recreation and education. Recreation opportunities include hiking, biking, camping, picnicking, swimming, boating, fishing, hunting, archery, cross-country skiing, mountain biking, and snowshoeing, among other activities.

### Park System Plan

The 2008 Dakota County Parks System Plan (PSP) provides the foundation for the strategies guiding the 2025-2029 Capital Improvement Program (CIP). The PSP created a system vision, with 10 year development priorities. The PSP vision includes a park and greenway system that results in:

- ▶ Great Places: More For Visitors To See and Do
  - > All parks are full service and year-round designations providing recreation that the public expects and desires.
  - > Fill service gaps adding the most popular nature-based recreation to all parks such as looped paved trails and picnicking.
  - > Add signature activities such as water play areas, winter use areas, and special events.

- ▶ Connected Places: Bring Parks To People
  - > Collaborate to interconnect parks with community places via a network of 200 miles of regional greenways.
- ▶ Protected Places: Protecting Green Infrastructure
  - > Provide stewardship strategically protecting, improving and managing the park lands and natural resources.
  - > Restore landscapes near visitor use areas.
  - > Improve landscape by converting cropland within parks and restoring prairies and savannas.
  - > Protect high quality natural resources.

## 2025 - 2029 Parks CIP

The Parks CIP is formatted to reflect the categories of capital projects the Parks department pursues. These categories are:

- ▶ Planning
- ▶ Acquisition
- ▶ Natural Resources & Land Conservation
- ▶ Greenway Development
- ▶ Park Development
- ▶ General Improvements

The 2025 - 2029 capital projects focuses on:

- ▶ Planning - preparing contemporary plans that strategically guide improvements, build partnerships, optimize investments, and inform the management of the park and greenway system.
- ▶ Acquisition - acquiring key inholdings to advance protection of natural resources and providing recreation opportunities for parks and greenways.
- ▶ Natural Resources & Land Conservation - stabilize and restore the vegetation, wildlife, and water resources by advancing natural resource protection and restoration within the County (parks, greenways, conservation easements, and other County owned land).
- ▶ Greenway Development - design and constructing new regional trail segments to achieve the 200-mile greenway vision by leveraging non-County funds and promoting partnerships with the cities and other agencies.
- ▶ Park Development - design and constructing full service and year-round parks that provide the recreation that the public expects and desires in accordance with approved park master plans.
- ▶ General Improvements - implementing projects of a general nature or those that serve multiple or all park and greenway locations, or yet-to-be determined sites.

## Strategies to Accomplish the 2025 - 2029 Parks CIP

### ***Planning***

The recommended 2025 - 2029 CIP results in all parks having updated master plans and natural resource management plans. Approved master plans are required for Metropolitan Council and State funding and increase competitiveness for grants. Natural resource management plans direct stewardship, protection, and enhancement of the natural resources of parks and greenways. These updated plans will guide project priority and investment in future CIP budgets. The recommended five-year CIP also provides for an update of the Park System Plan, including updates to the Natural Resource Management System Plan and Visitor Services Plan.

Planning activities totaling \$325,000 represents 1% of the 2025 CIP. The adopted 2025 CIP also includes use of carryover from the Planning set-aside to supplement this request..

### ***Park & Greenway Acquisition***

Acquisition is necessary to realize the vision of parks and greenways per approved master plans by protecting lands and natural resources and providing for recreation.

The recommended CIP includes annual parks and greenway acquisition funding of \$4,533,333 using Metropolitan Council Park Acquisition Opportunity Fund (AOF) grants at 75% matched with 25% Dakota County funds. If acquisition expenses exceed budgeted revenue, the County Board may consider a CIP budget amendment using other County funds and requesting eligibility for future reimbursement from the Metropolitan Council.

The \$4.5M of Acquisition expenses represents 19% of the 2025 CIP, 75% of which is funded externally.

### ***Park Development***

In order to advance the 2008 Park System Plan goal of filling recreation gaps and providing full service parks, the recommended CIP includes funding to advance park improvements based on the priorities within the approved park master plans over a five-year period. A comprehensive evaluation of these approved high priorities established the park projects listed within the recommended 2025 - 2029 CIP. High priority park development projects occur after the updating and approval of the park master and natural resource management plans. This approach provides the delivery of projects based on the most contemporary vision and information. While park development activities may focus predominantly on recreation improvements, most projects also include natural resource improvements.

Park development activities totaling \$7.1M are derived 66% from external funding and represent 29% of the 2025 CIP.

### ***Greenway Development***

The recommended CIP proposes improvements to greenways by filling key gaps, constructing grade-separated crossings, improving wayfinding, adding new fullservice trailheads and beginning preliminary engineering on new segments. While greenway development may focus on greenway trails and amenities, a majority of these projects also include associated natural resource improvements and cultural resource interpretation.

Greenway development activities total \$6.2M, representing 26% of the 2025 CIP.



**Natural Resources & Land Conservation**

has significantly increased investment in both the Natural Resources operating budget and the CIP Base Funding. The operating budget was \$67,200 in 2014 and the proposed operating budget for 2025 is \$1,984,275. In 2017, the Board adopted the Natural Resource Management System Plan (NRMSP) and in such time growth of the program has continued. In 2024, Natural Resource base funding totaled \$2,264,945, which included multiple state and federal grants.

The recommended 2025 - 2029 CIP advances natural resource management on the approximately 5,510 acres of habitat in the Dakota County Parks and Greenways System. By the end of 2024, it was projected that over 3,000 acres will have been stabilized, restored, maintained, or otherwise managed to achieve long-term resource management goals.

The Natural Resource CIP Base funding request aligns with the workplan and goals established in the NRMSP. Revenues are derived primarily from the Environmental Legacy Fund (ELF). Base funding plus Grant Match CIP funding is also used to leverage external grants and in-kind assistance.

The direct natural resource expenses included in the proposed 2025 Parks CIP represents \$3.7M, or 15% of the 2025 Parks CIP request. In addition, there are current multi-year projects that will carryover to 2025 with \$3.7M in Natural Resources funding. Total funding for Natural Resources available in 2025, including carryover, equals \$7.4M.

**2025 - 2029 Parks CIP Summaries**

The following two charts summarize first the various funding sources for the Parks CIP and second the expenditure categories those revenues are committed to.

Overall Revenue Sources		
Funding Source	Amount	% of Total CIP
County	45,264,204	28%
Metropolitan Council	24,579,776	15%
Federal	2,080,000	1%
State	85,797,807	51%
City	775,000	>1%
Other External	8,126,567	5%
Total 5-Year Revenue	166,623,354	100%
External Funding	121,359,150	72%
Internal Funding	45,264,204	28%

Funding Distribution by Category		
Category	Amount	% of Total CIP
Planning	2,075,000	1.00%
Acquisition	22,666,664	13.00%
General	23,269,874	15.00%
Park Development	63,771,335	38.00%
Greenway Development	38,677,429	23.00%
Natural Resources	16,163,051	10.00%
Total 5-Year Revenues	166,623,353	100%

## Transportation Capital Improvement Program

The Dakota County transportation system is intended to move people and goods in the safest and most efficient manner possible. The Dakota County Board of Commissioners envisions the transportation system as a critical element of the quality of life for the public and a significant contributor to businesses and a strong economy. Transportation systems must safely, efficiently, and effectively allow the public to travel to work and to conduct their personal lives. Transportation systems must further provide for the efficient movement of goods to markets to support the county's economic vitality. Multiple transportation options should work in coordination to minimize congestion and provide modal options for the traveling public. Additionally, transportation decisions should carefully consider and reflect environmental and community concerns.

### Mission

The Transportation Department is dedicated to planning, constructing, and maintaining a safe and efficient transportation system that is responsive to the needs and values of Dakota County.

### Plan Goals & Programming Strategies

Projects programmed in the Transportation Capital Improvement Program (CIP) implement policies, strategies and investment levels identified in the Dakota County 2040 Transportation Plan (Plan). The Plan identifies the most current transportation system condition, traffic volumes and projections, principles, policies, and strategies that guide system investments in development of this CIP.

The Plan includes twelve overarching principles that apply to all Plan goals. These include five guiding principles identified in the Dakota County Comprehensive Plan, DC2040, and seven principles specific to transportation. These principles together guide the Plan policies, strategies and help in forming the basis for decision-making and priority determination.

The County will incorporate the following principles into all aspects of transportation system development and operations. Each principle is supported by strategies and policies to implement the principal objective. DC2040 Guiding Principles:

- ▶ **Sustainability:** Living comfortably in a friendly, clean, and healthy community and growing without placing environmental, economic, and social burdens on current and future generations. Sustainable transportation is characterized by a transportation system that links people to activity centers through modes of transportation that reduce our use of natural resources and energy.
- ▶ **Connectedness:** Land use patterns and multimodal transportation networks that allow people to easily move between neighborhoods, providing jobs near housing and offering convenient shopping and services.
- ▶ **Collaboration:** Coordinating the efforts of public agencies and private entities toward maximizing transportation infrastructure, services, and resources. Transportation corridors and transit services should provide access and mobility to business and residential communities. Collaboration is especially important as estimated resources are not sufficient to keep pace with anticipated transportation needs.
- ▶ **Economic Vitality:** Identifies transportation and technology infrastructure playing a large role in attracting high-paying employers in growth industries that are situated to help the region compete nationally and internationally. Interrelationships between transportation investment,

telecommunication systems, and other public infrastructure are recognized and coordinated with economic development goals.

- ▶ **Growing and Nurturing People:** Providing a variety of transportation choices to meet the needs of people of all ages, abilities, incomes, and backgrounds. A safe and efficient transportation system helps promote a positive quality of life.
- ▶ **Transportation Planning:** Activities include the development of plans and studies that identify potential solutions to transportation issues and future transportation system needs. The county developed a travel demand model for 2040 traffic projections to assist with future transportation plans and studies. Dakota County participates with state, regional and local jurisdictions in transportation planning activities. Transportation planning activities also include the continual monitoring of land use and development for coordination with the county transportation system. Planning activities also include identification of methods to integrate transit and other transportation modes within the overall transportation system.
- ▶ **Transportation Safety and Standards:** Safety is the top consideration underlying all transportation products and services provided by Dakota County. Safety for all modes of the traveling public is the top priority on the county transportation system. This principle pertains to system planning, design, operations, and maintenance. The most notable activities are relevant to system design including design standards, traffic control devices, shoulders, trails, speed limits and intersection lighting in consideration of all modes of transportation.
- ▶ **Social, Economic, and Environmental Impacts (SEE):** This principle identifies activities that result in avoiding, minimizing, or mitigating impacts associated with the transportation system. Also identified are ways to address air pollution, erosion, noise, wetlands, storm sewers, water quality, aesthetics, and waste management within the transportation system. Federal and state requirements pertaining to this principle will be followed.
- ▶ **Public and Agency Involvement:** Activities resulting in opportunities for residents and agencies to contribute to transportation plans, studies, and projects. Examples include open houses, workshops, surveys, publications, web site information and e-mail. In addition, staff will frequently meet with staff from local county communities and MnDOT regarding transportation planning documents, studies, and projects.
- ▶ **Context Sensitive Design and Complete Streets:** Roadway standards and development practices that are flexible and sensitive to community values allows roadway designs to better balance economic, social, and environmental objectives. Complete streets is an approach to road planning and design that evaluates and balances the needs, safety, accessibility, and usability of all transportation users to preserve safety and efficiency for all modes.
- ▶ **ADA Transition Plan:** In 2018, Dakota County developed the Dakota County Americans with Disabilities Act (ADA) Transition Plan for County Highway Rights of Way. This plan guides the county as it continues to provide accessibility to its transportation infrastructure including the highways, sidewalks, adjacent trails, and pedestrian crossings. The plan also includes an inventory of these facilities with an evaluation of infrastructure conditions
- ▶ **Transportation Technology:** Advancement in transportation-related technology has the potential to produce a number of safety, mobility, and environmental benefits for the traveling public over the Plan period. Transportation technology includes advances in both traditional transportation technology such as traffic signal operations and traveler information along with potential newer technologies including electric, connected, and autonomous vehicles. Electric vehicles provide potential environmental

benefits. Connected and autonomous vehicles have the capability to use wireless exchange of data to allow vehicles to communicate between one another and with transportation related infrastructure.

The Plan focuses on six goals with desired outcomes, products, or services.

#### Goal 1

##### ***Limited Resources are Directed to the Highest Priority Needs of the Transportation System.***

Dakota County will develop the best transportation system possible to Trans 3 provide for safe and efficient movement of people and goods within financial constraints.

#### Goal 2

##### ***Preservation of the Existing System***

The most effective way to protect Dakota County's transportation system investments is to continually evaluate and maintain the existing system to reduce unnecessary or premature replacement investments while maintaining safety and mobility.

#### Goal 3

##### ***Management to Increase Transportation System Efficiency, Improve Safety and Maximize Existing Highway Capacity***

Safe travel on routes with minimal congestion while balancing multi-modal accommodation is an integral part of Dakota County's vision for its transportation system. Fiscal, social, and environmental constraints limit the ability for an accelerated road construction program to achieve this vision alone. Management strategies are intended to optimize the safety and capacity of the existing transportation system to maximize safety for all modes and to defer more costly expansion investments.

#### Goal 4

##### ***Replacement and Modernization of Deficient Elements of the System***

Transportation system elements such as pavement and bridges deteriorate over time. Even with proactive preservation over the life of the transportation system, replacement eventually becomes the most cost-effective approach. Additionally, standards and practices change, affecting system safety and operation to maintain safe and efficient movement of people and goods. Dakota County will replace and modernize deficient elements of the transportation system as they become structurally or functionally obsolete to enhance safety and efficiently operate the system.

#### Goal 5

##### ***Transit and Transitways***

There are a range of potential transit services to align with the diverse land use and transit needs of the county. The Plan provides guidance regarding Dakota County's role in developing, coordinating, and supporting transit services in partnership with transit providers, communities, employers, and the traveling public to enhance transit in a successful manner across the county.

#### Goal 6

##### ***Expansion of Transportation Corridors***

Dakota County will expand the existing transportation system within available financial resources left after addressing preservation, management and replacement and modernization needs to address emerging capacity needs to provide for safe and efficient travel with minimal congestion.

Proposed Investments for the 2025 - 2029 Capital Improvement Program

Goal 1 in the Plan is: Limited Resources are directed to the Highest Priority Needs of the Transportation System. Specific investment categories in Goals 2 through 6 of the Plan are:

Goal	Investment Categories
Preservation	Paved Highway Surface Gravel Highway Surface Roadway Safety and Operation Pedestrian and Bicycle Facilities Storm Sewer System Repair Retaining Wall Maintenance Rail Crossing Resurfacing
Management	Jurisdictional Classification Safety and Management Signal Projects Rural Intersections Right of Way Preservation and Management Bicycle, Pedestrian and Greenway Trail Gaps and Crossings Greenway Crossings Non-Greenway Crossings
Replacement and Modernization	Highway Replacement and Modernization Bridge Replacement Gravel Road Paving Traffic Signal Replacement Through-Lane Reduction Two- to Three Lane Modernization
Transit	Non-transitway Service Enhancements (capital and operating)
Expansion of Transportation Corridors	Lane Additions/Expansion Future County Highway Alignments Interchanges and Overpasses Future Studies

• Transitway investments are currently funded by the Dakota County Regional Railroad Authority CIP.



The Transportation CIP is guided by the Plan.

The chart below identifies the 2025 - 2029 CIP investments by Plan Goal and compares that to the estimated investment needs identified in the Plan.

Transportation Plan Targets vs. Amount Budgeted in CIP			
	Proposed 5-Year Plan Target	Proposed 5-Year CIP Actual	Target to Actual (%)
Preservation	55,800,000	71,150,000	128%
Resources	48,100,000	63,440,261	132%
Replacement/Modern	121,200,000	175,562,500	145%
Management	81,200,000	88,438,147	109%
Expansion	110,200,000	61,758,205	56%
Transit	9,700,000	2,420,000	25%
Total	426,200,000	462,769,113	

It should be noted that projects typically include elements in more than one project type category. Categories include projects in later years of the CIP that at this time do not have all funding identified, but these projects are included in the CIP to assist with the pursuit of additional funding.

The Resources category includes all costs necessary to support delivery and implementation of programmed CIP studies and projects. These costs include staff and consultant costs along with reimbursement to the Attorney and Survey Offices. This category also includes the revenue for Township Road Distribution.

The Plan determined that over \$1.65 billion will be required to meet the county transportation system needs over the 20-year plan period, and approximately \$426 million during the 5-year CIP timeframe. The current 2025-2029 Transportation CIP totals approximately \$463 million, excluding investments on Trunk Highways, and \$534 million with proposed Trunk Highway investments. The Trunk Highway allocated investments are primarily related to interchanges and roundabouts interacting with our County highways.

Highlighted 2025 Highway Projects

Goal 1: Limited Resources are Directed to the Highest Priority Needs of the Transportation System

In 2025, several strategies will be utilized to support this goal:

The CIP includes federal funds for projects that were successfully funded and estimates of federal funds for future candidate projects that will be submitted through the Regional Solicitation process for Federal funding. Federal Safe Routes to School funds were secured for pedestrian and safety enhancements on CR 4 between CSAH 63 and Smith Avenue (West St. Paul) in fiscal year 2027. The roundabout construction at CSAH 32 and the I-35W east frontage road (Burnsville) was selected for federal funding through the Regional Solicitation Spot Mobility & Safety category for fiscal year 2028 (2027 construction). The roadway reconstruction of CSAH 46 from TH 3 to 1,300 feet east of CR 48 (Rosemount, Empire, Coates) was selected for federal funding through the Regional Solicitation Roadway Strategic Capacity category for fiscal year 2029 (2028 construction). Federal Highway Safety Improvement Program (HSIP) funding was obtained for

intersection improvements for 2026 construction of roundabouts at the intersections of CSAH 86/TH 3 and CSAH 86/TH 56. Federal funds through the appropriations bill were applied to the preliminary and final design phases of the I-35/CSAH 50 interchange in Lakeville.

State funds are identified for several projects at intersections of County and State highways. The interchange of TH 52 and CSAH 42 includes state funds for on/off ramp intersection modifications and traffic signals to accommodate increased traffic levels driven by development in Rosemount. State Active Transportation funds from the Regional Sales & Use Tax were secured for a multi-use trail and pedestrian improvements project on CSAH 42 between CSAH 5 and Nicollet Avenue (Burnsville) in 2026.

Updated estimates of revenues for County State Aid Highway funds, Wheelage Tax, Leased Motor Vehicle Sales Tax and Transportation Sales and Use Tax funding are included in the CIP. The Transportation Advancement Account provides new revenues to the County due to new legislation in 2023. Factors such as impacts resulting from the pandemic, fuel consumption, and vehicle sales may result in differences between estimated and actual revenues.

## **Goal 2: Preservation of the Existing System**

### **Paved Highway Surface**

The County will program projects for bituminous milling, overlays, and pavement recycling at various locations throughout the County. These projects will repair roadway deterioration and restore the asphalt surface, prolong the life of the roadway, and improve travel comfort and ride quality. They also frequently include improvements to trail and sidewalk pedestrian ramps at intersections, other small safety improvements, and storm sewer repair. The County also programs trail resurfacing projects for trails adjacent to County highways.

Potential bituminous resurfacing projects for consideration in 2025 are listed below. Final project selection will be determined based on a review of the roadways and pavement ratings and in coordination with the cities involved.

- > CSAH 5 from Scott County line to CSAH 70 – Lakeville
- > CSAH 11 from CSAH 38 to TH 13 – Apple Valley, Burnsville
- > CSAH 30 from TH 13 to I-35E bridge – Burnsville, Eagan
- > CSAH 32 from E of Dodd Road to TH 3 – Eagan
- > CSAH 42 from CSAH 11 to Redwood Drive – Apple Valley, Burnsville
- > CSAH 63 from O'Neil Dr to TH 62 – Inver Grove Heights, Mendota Heights, Sunfish Lake
- > CSAH 73 from CSAH 28 to CSAH 26 – Inver Grove Heights
- > CR 74A from Scott County line to CSAH 9 – Eureka Township
- > CR 81 from TH 50 to CSAH 66 – Empire, Vermillion Township
- > CSAH 88 from CSAH 47 to CR 94 – Sciota Township, Randolph Township
- > CSAH 91 from TH 316 to CSAH 54 – Hastings, Marshan Township

The County also considers preservation projects that can utilize federal funds from the National Highway System Preservation funding. Projects planned for construction in 2025 include:

- > CSAH 42 from 147<sup>th</sup> Street to CSAH 33 – Apple Valley

### **Goal 3: Management to Increase Transportation System Efficiency, Improve Safety and Maximize Existing Highway Capacity**

#### **Safety and Management Projects**

- > CSAH 42 and I-35W Southbound Exit Ramp safety and management improvements in Burnsville; construct a new ramp connecting to Buck Hill Road to access eastbound CSAH 42 thereby eliminating the crossing movement on CSAH 42.
- > CSAH 50 and Hamburg Avenue safety and management improvement in Lakeville; construct a single lane roundabout at the intersection of CSAH 50 and Hamburg Avenue.
- > CR 64 and Eureka Avenue safety and management improvements in Farmington; implement intersection modifications to the restricted access at the intersection of CR64 and Eureka Avenue.

### **Goal 4: Replacement and Modernization of Deficient Elements of the System**

#### **Bridge Replacement**

The Bridge Replacement Program recommends replacing deficient bridges. The projects are funded with federal, county, state, and local funds. No bridge replacement projects are programmed for 2025.

#### **Roadway Replacement Projects**

- > CSAH 5 at Southcross Drive Traffic Signal (Construction – Fall Award) – Burnsville
- > CSAH 32 at I-35W Bridge (Construction) – Burnsville
- > CSAH 42 at Garrett Avenue, at CSAH 31 Traffic Signals (Construction – Fall Award) – Apple Valley
- > CSAH 91, Miesville Trail to TH 61 (Construction – Fall Award) – Miesville, Douglas Township

### **Goal 5: Transit and Transitways**

#### **Transit Projects**

Dakota County may partner with transit providers, communities, employers, and the traveling public to enhance transit across the county. Transit projects that are not associated with a designated Transitway are included in the Transportation CIP and funded through the Transportation Sales and Use Tax fund. The Sales and Use Tax fund includes an annual set aside for transit service expansion that can be used for capital projects or operating needs that are identified in partnership with transit providers and other entities and approved by the County Board. Installation of bus pads at priority bus stops along County highways are included in each year of the CIP.

Dakota County's contribution toward designated Transitway projects is funded through the Dakota Regional Railroad Authority, and those projects are found in the Dakota County Regional Railroad Authority CIP.

### **Goal 6: Improvement and Expansion of Transportation Corridors**

#### **Future County Highway Alignments**

- > CSAH 60, Expansion from CSAH 50 to Ipava Ave (Construction) - Lakeville
- > 179<sup>th</sup> Street (Future CSAH 9), Eagleview Dr to 800' east of Eagleview Dr (Construction) – Lakeville

#### **Future Studies/Professional Services**

- > CSAH 9, 208<sup>th</sup> Street to CSAH 50, Roadway Reconstruction – Final Engineering (Lakeville)

- > CSAH 23, CSAH 9 to CSAH 42, Federal Mill & Overlay – Preliminary/Final Engineering (Apple Valley, Lakeville)
- > CSAH 26, Allen Way to CSAH 73, Roadway Modernization – Final Engineering (Inver Grove Heights)
- > CSAH 26, CSAH 73 to 1000' east of Cahill Ave, Roadway Modernization – Final Engineering (Inver Grove Heights)
- > CSAH 28, TH 3 to Austin Way, Roadway Reconstruction – Preliminary Engineering (Inver Grove Heights)
- > CSAH 31, CSAH 74 to CSAH 50, Roadway Modernization – Final Engineering (Farmington)
- > CSAH 31 at Upper 147<sup>th</sup> Street, Intersection Modification – Final Engineering (Apple Valley)
- > CSAH 42, CSAH 33 to TH 3, Federal Mill & overlay – Final Engineering (Apple Valley, Rosemount)
- > CSAH 42, west of Business Parkway to 800' east of Biscayne Avenue, Intersection Modifications – Preliminary/Final Engineering (Rosemount)
- > CSAH 47, TH 3 to north of CSAH 86, Roadway Reconstruction – Preliminary/Final Engineering (Waterford, Sciota, and Castle Rock Townships)
- > CSAH 54, Hastings City Limit to CSAH 68, Roadway Reconstruction – Final Engineering (Ravenna Township)
- > CSAH 74, CSAH 31 to Honeysuckle Lane, Roadway Modernization – Final Engineering (Farmington)

## Facilities Capital Improvement Program

### County Facilities Plan Vision

County facilities exist to provide County services to residents. The County Board of Commissioners supports the concept that our facilities are a critical element of service delivery. Therefore, County facilities must: safely, efficiently, and effectively permit residents access to services; provide secure, safe and productive workspaces for its employees; and be inviting to the public.

### Mission

To provide functional, inviting, safe, accessible, energy efficient and sustainable facilities which provide County services.

### Facilities CIP Drivers and Key Areas

- > Code compliance
- > Aging infrastructure
- > Security enhancements
- > Staff turnover/space capacity
- > Project staging/scope changes
- > Countywide Office Space Study
- > Countywide Accessibility Study
- > Maintenance Facilities Optimization Study
- > Long-Range Facilities Plan Implementation
- > Scheduling for economy of related projects
- > High Performance Sustainable Design Standards

- > Energy efficiency to address increasing utility costs

## Facilities CIP Program Goals

Projects programmed in the Facilities Capital Improvement Program (CIP) implement policies, strategies and investment levels identified in the Long-Range Facilities Plan adopted by the County Board.

**Goal 1** County facilities will be designed, constructed, and maintained at a high-quality level within established resource guidelines.

**Goal 2** County facilities will be highly energy efficient and fully comply with the adopted High-Performance Building Standards. Projects will exceed Energy Code requirements.

**Goal 3** Libraries will be renewed periodically to meet the changing service level and needs of the citizens.

**Goal 4** Aging systems and major building components will be replaced in a timely manner to prevent collateral cost implications.

**Goal 5** Building space needs will be planned for 2030 and beyond.

## 2025 - 2029 Facilities Capital Improvement Program Highlights

This 2025 – 2029 CIP is a continuation of the previous 2024-2028 CIP, except for the following:

### New Projects for 2025:

- > Judicial Center Water Softener Replacement
- > Judicial Center Exterior Window Replacement
- > Western Service Center Cooling System Replacement
- > Juvenile Services Center Intake Area Renovation
- > Hastings Campus Fueling Dispensing System Addition
- > Recycling Zone Plus
- > Administration and Northern Service Center Staff Break Spaces
- > Law Enforcement Center Intake and Release Renovation
- > Western Service Center Second Floor Hybrid Work Environment Renovation
- > Administration Center County Board Room Updates

Some projects in 2025 were removed from last year's listing. These include:

- > Countywide Office Space Reconfiguration – removed from Facilities CIP

### New Projects for 2026 include:

- > None

Some projects in 2026 were removed from last year's listing. These include:

- > South Grounds and Transportation Maintenance Shop – removed from Facilities CIP
- > Countywide Office Space Reconfiguration – removed from Facilities CIP
- > Wescott Library Renovation – removed from Facilities CIP

### New Projects for 2027 include:

- > None

Some projects in 2027 were removed from last year's listing. These include:

- > South Grounds and Transportation Maintenance Shop – removed from Facilities CIP
- > Countywide Office Space Reconfiguration – removed from Facilities CIP
- > Wescott Library Renovation – removed from Facilities CIP

#### **New Projects for 2028 include:**

- > None

Some projects in 2028 were removed from last year's listing. These include:

- > Countywide Office Space Reconfiguration – removed from Facilities CIP
- > Robert Trail Renovations – removed from Facilities CIP

#### **New Projects for 2029 include:**

- > All projects are new, and most are standard reoccurring programs.

Recommended Funding Level for the 2025-2029 Facilities CIP:

Building Fund			
Year	Annual Cost	State Bonding	County Funding
2025	50,626,473	8,000,000	42,626,473
2026	17,799,265	-	17,799,265
2027	21,667,947	-	21,667,947
2028	10,679,021	-	10,679,021
2029	20,690,496	-	20,690,496
Total	121,463,202	8,000,000	113,463,202

## **Environmental Resources Capital Improvement Program**

### **Mission**

Protect, preserve and enhance the environment for the health, enjoyment and benefit of current and future generations.

### **2025 - 2029 Strategies**

- ▶ Partner with farmers, other farming interests, SWCD, University of Minnesota, and State agencies to promote water quality Best Management Practices and Alternative Management Tools (1B1A)
- ▶ Provide cost-share funding through the SWCD for agricultural water quality Best Management Practices and Alternative Management Tools (1B1C and ACRE 4B)

- ▶ Partner with SWCD to provide incentives to farmers for completing nutrient management or irrigation management plans (ACRE 4C)
- ▶ Partner with SWCD to facilitate, promote, and provide cost-share funding for irrigation practices and technologies that reduce groundwater contamination and conserve water (1B1E and ACRE 4E)
- ▶ Leverage County Land Conservation, State, and federal funds and County and SWCD staff expertise to acquire easements on private lands that promote practices that improve water quality and restore and preserve natural areas in place of turf grass (1B1G and 1B2D)
- ▶ Partner with SWCD, cities and townships, watershed organizations, and others to promote and provide cost-share funding for the conversion of turf grass and annual vegetation to perennial vegetation with an emphasis on native species using native plantings, raingardens, shoreline restorations, and other practices (1B2B and 1B2C)
- ▶ Manage stormwater to maximize clean groundwater recharge (1B3A)
- ▶ Provide cost-share funding for investigation, remediation, and mitigation of contamination relating to brownfield development (1C1B)
- ▶ Develop, monitor, protect, restore, and manage wetlands for water retention and habitat (2B2C and ACRE 4D)
- ▶ Expand strategic partnerships with agencies and organizations (1B)
- ▶ Use CFAs to identify, prioritize, protect, and restore wetlands, shoreland, headwaters, and groundwater recharge areas for water quality, and supply and flood reduction (2A)
- ▶ Partner with the Dakota County Soil and Water Conservation District (SWCD) and other entities to promote, incentivize and implement water quality and quantity management and soil health practices in agricultural use areas (2B)
- ▶ Protect and restore critical infiltration areas outside of CFAs (2C) Capital Improvement Program ER 2
- ▶ Restore, enhance, and maintain natural resources on protected private lands and public lands (3A and 3B)
- ▶ Use CFAs to protect habitat for rare, declining, and special concern species on public and private lands (4A and 4B)
- ▶ Provide new and enhanced opportunities for compatible outdoor recreation activities through addition of publicly accessible lands within CFAs (6A)
- ▶ Improve outdoor recreation activities on public lands through enhanced natural resource quality, information, and amenities (6B)
- ▶ Partner with Local Government Units (LGU's) to reduce surface water pollution through the construction of stormwater improvements
- ▶ Survey, design and install water quality projects to achieve County required load reductions or otherwise improve water quality
- ▶ Investigate and remediate potentially contaminated sites on County natural area easements and fee title acquisition projects

### Project Locations

- ▶ Riparian Corridors/Lakeshore Acquisition
- ▶ High priority natural areas
- ▶ County easements and fee title properties



- ▶ Large tracts of cultivated, hydric soils and potential water retention basins
- ▶ Priority groundwater recharge areas
- ▶ Vulnerable Drinking Water Supply Management Areas (DWSMAs)
- ▶ Local government unit and County project sites where best management practices can address specific water quality improvements
- ▶ Publicly owned properties that pose a public health risk and/or have been identified as economic development opportunities

## 2025 - 2029 Funding Strategies

- ▶ Seek cost-share from partner organizations for water quality projects.
- ▶ Pursue other traditional and non-traditional funding opportunities, such as the Clean Water Fund, Environmental Protection Agency Brownfields Assessment Grants, Minnesota Department of Employment and Economic Development Contamination Cleanup and investigation grants, Watershed-based Implementation Funding, Minnesota Department of Health Groundwater Protection Initiative Accelerated Implementation Funding, and other Minnesota Department of Health and Minnesota Department of Agriculture grant opportunities.

Environmental Resources CIP			
Year	Annual Cost	State	Environmental Legacy Fund
2025	1,392,804		1,392,804
2026	3,300,367	1,000,000	2,300,367
2027	1,569,661		1,569,661
2028	3,300,405	1,000,000	2,300,405
2029	1,571,669		1,571,669
Total	11,134,906	2,000,000	9,134,906

## Transportation Sales and Use Tax Capital Improvement Program

Dakota County Transportation Sales and Use Tax Fund The Dakota County Transportation Sales and Use Tax (Sales and Use Tax) fund provides investments in regional and multi-modal transportation projects as part of the broader county transportation system. The funds are collected through a quarter-cent sales tax and \$20 excise tax on new vehicle sales authorized under Minn. Stat. §297A.993. The Sales and Use Tax was enacted by the Dakota County Board of Commissioners on October 1, 2017.

Dakota County designated the use of the Sales and Use Tax for regional multi-modal transportation projects. These types of projects have been defined by the County as those that meet the following criteria:

- ▶ County Highway projects
  - > Principal Arterials
  - > Highways with greater than one-half mile access spacing
  - > 10-ton highway replacement and modernization, and expansion projects
  - > 4-lane County Highways on new alignment

- > County State Aid Highways
- > County Roadways
- ▶ Trunk Highway projects with Dakota County highway intersections/interchanges
- ▶ Transit service expansion capital and operating costs
- ▶ Regional transitway capital and operating costs
- ▶ Regional trail and greenway projects
- ▶ Capital cost of constructing buildings for maintaining transportation/transit projects or improvements

### Draft Dakota County Transportation Sales and Use Tax Eligible Projects:

Project Description	Estimated Cost
1 Empire Maintenance Facility (New)	\$ 25,000,000
<b>County Highway Projects</b>	
2 CSAH 46 Expansion: TH 3 to TH 52 - Rosemount, Coates, and Empire	\$ 43,000,000
3 CSAH 46 Reconstruction: 1,000 feet west of Pleasant Drive to TH 61 - Hastings	\$ 14,600,000
4 CSAH 32 Expansion: CSAH 71 to TH 52 - Inver Grove Heights	\$ 18,900,000
5 CSAH 42 Management Improvements: Western County line to TH 52 - Burnsville, Apple Valley, and Rosemount	\$ 32,000,000
6 CSAH 86 Reconstruction: Western County line to TH 3 - Greenvale, Eureka, and Castle Rock Townships	\$ 22,000,000
7 CSAH 88 Reconstruction: CR 94 to TH 56 - Randolph Township	\$ 8,000,000
8 CSAH 88 Reconstruction: TH 56 to west of Finch Ct - Randolph Township	\$ 8,400,000
9 CSAH 91 Reconstruction: Miesville Trail to TH 61 - Miesville, Douglas Township	\$ 6,090,000
10 CSAH 54 Reconstruction: Hastings east city limits to CSAH 68 -Ravenna Township (New)	\$ 40,000,000
11 CSAH 31 Reconstruction: CSAH 74 to CSAH 50 – Farmington (New)	\$ 8,600,000
12 CSAH 47 Reconstruction: TH 3 to CSAH 86 – Waterford,Sciota, and Castle Rock Townships (New)	\$ 16,700,000
13 CSAH 47 Reconstruction: CSAH 86 to TH 50 – Castle RockTwp, Hampton Twp, and Hampton (New)	\$ 14,500,000
14 CSAH 60 Expansion: east of CSAH 50 to Ipava Avenue – Lakeville (New)	\$ 10,200,000
15 CSAH 74 Reconstruction: CSAH 31 to Honeysuckle Lane – Farmington (New)	\$ 4,200,000
<b>Trunk Highway Projects with County Highway Intersection/Interchanges</b>	
16 TH 3 Safety and Mobility Improvements: 55th Street to TH 55 -Inver Grove Heights	\$ 24,000,000
17 TH 3 Safety and Mobility Improvements: TH 149 to downtown Rosemount - Eagan, Inver Grove Heights, and Rosemount	\$ 42,000,000
18 TH 55 Safety and Mobility Improvements: TH 52 to General Sieben Drive - Rosemount, Nininger Township, and Hastings	\$ 48,000,000
19 1-35/CSAH 50 Interchange: Lakeville	\$ 63,000,000
20 1-494 and Future CSAH 63 Interchange: Inver Grove Heights	\$ 75,000,000
21 TH 55 and CSAH 28 Interchange: Inver Grove Heights (New)	\$ 50,000,000
22 TH 13 Corridor Improvements: Grade Separation at Nicollet Avenue – Burnsville (New)	\$ 43,000,000
<b>Transit Service Expansion Capital and Operating Costs</b>	

23	Up to \$580,000 annually for non-transitway transit service expansion capital and operating costs	\$	5,565,000
<b>Regional Trail Projects</b>			
24	Lake Marion Greenway (New)	\$	1,600,000
25	Lebanon Hills Greenway (New)	\$	3,650,000
26	Minnesota River Greenway (New)	\$	2,600,000
27	Mississippi River Greenway (New)	\$	500,000
28	North Creek Greenway (New)	\$	1,500,000
29	River to River Greenway (New)	\$	2,650,000
20	Rosemount Greenway (New)	\$	1,150,000
31	Vermillion Highlands Greenway (New)	\$	2,750,000
32	Vermillion River Greenway (New)	\$	800,000
33	Veterans Memorial Greenway (New)	\$	1,000,000
34	Big Rivers Regional Trail (New)	\$	500,000

## Byllesby Dam Capital Improvement Program

### Mission

As per the Dakota County Comprehensive Plan, it is our goal to maintain and improve hydroelectric power productivity of the Byllesby Dam with energy policies that incorporate sustainable renewable energy into Dakota County operations and support sustainable, efficient energy supply infrastructure in the County.

### Issues/Responsibilities

Dakota County is the sole owner and operator of the Byllesby Dam, located on the Cannon River approximately one mile upstream of the city of Cannon Falls. The hydroelectric facility is regulated by the federal government through the Federal Energy Regulatory Commission and is considered a high hazard project. The primary issues at the dam include:

- ▶ Properly meeting Federal Energy Regulatory Commission (FERC) dam safety requirements and responsibilities.
- ▶ Compliance with water management plan and permit requirements set by the Minnesota Department of Natural Resources, including maintaining “run-of-river” status for the Cannon River, maintaining summer and winter operating pool elevations and responding efficiently to high water events.
- ▶ Respond effectively to FERC mandates, including the development, maintenance and implementation of the Supporting Technical Information Document, the Owner’s Dam Safety Program, the Dam Safety and Surveillance Monitoring Report, the Emergency Action Plan, the Dam Security Plan, and the Operations and Maintenance Manual. All these requirements are to ensure dam safety.
- ▶ Produce hydroelectric-generated revenue to finance our annual operating budget and advance payback of past capital improvements, with the goal of not impacting Dakota County taxpayers.
- ▶ There are no new projects in the 2025-2029 CIP.

Year	Annual Cost	State	General Fund
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
Total	-	-	-

## Data Networks Capital Improvement Program

### Vision

Data networks, using broadband technology to provide internet access, are essential for County business and other public institutions. In Dakota County, the Information Technology (I.T.) department is responsible for development and maintenance of the Capital Improvement Program (CIP) for data networks. Information Technology will lead the County's strategic development of broadband infrastructure to connect County buildings with high-speed data networks and for connecting the County to other institutional or commercial networks as appropriate and beneficial.

### Mission

Dakota County's interagency collaborative networks fall into one of two categories:

- ▶ Dakota County Network: Network connections explicitly used for Dakota County Government services.
- ▶ Institutional Networks: Dakota Broadband Board network connections for educational, state, municipalities, and any other government agencies beyond Dakota County Government.

The Dakota County Network is further broken down into three tiers:

### Core

Networks to and from the County's internet service provider (State of Minnesota) and all principle Dakota County facilities, and networks connecting principle Dakota County facilities to one another. Examples of locations serviced by core networks:

- ▶ Administration Center
- ▶ Western Service Center
- ▶ Northern Service Center
- ▶ Judicial Center
- ▶ Juvenile Service Center
- ▶ Law Enforcement Center

### Satellite

Networks provided by Dakota County for County staff at facilities other than those serviced by core networks. Examples of locations serviced by satellite networks:

- ▶ Historic sites and museums
- ▶ Soil and Water Conservation District
- ▶ Extension and Conservation Center
- ▶ Empire Transportation Facility
- ▶ Community Development Agency
- ▶ Drug Task Force
- ▶ All libraries
- ▶ All license centers
- ▶ All parks and trails

Remote

Networks provided by Dakota County to non-staffed County locations. Examples of locations serviced by remote networks:

- ▶ Networks provided by Dakota County to non-staffed County locations.

Data Networks CIP		
Year	Annual Cost	County Funds
2025	-	-
2026	1,200,000	1,200,000
2027	1,200,000	1,200,000
2028	1,200,000	1,200,000
2029	1,200,000	1,200,000
Total	4,800,000	4,800,000

## Regional Railroad Authority’s Capital Improvement Program

In 1987, the Dakota County Regional Railroad Authority (Authority) was formed under Minnesota Statutes, Chapter 398A, which allows broad powers for the Authority to plan, acquire, and construct railroads, including light rail transit (LRT). Minnesota Statutes 398A.04, authorizes the Regional Railroad Authority to plan, establish, acquire, develop, purchase, enlarge, extend, improve, maintain, equip, regulate and protect; and pay costs of construction and operation of a bus rapid transit system located within it’s county on transitways included in and approved by the Metropolitan Council’s 2040 Transportation Policy Plan.

Within the powers granted by statutes, the Authority evaluates modes of transportation for their application to reduce congestion, improve mobility and provide alternative forms of transportation. Many of the initiatives supported by the local Authority are funded by a combination of federal, state, Dakota County, local agencies and Authority funds.

In 2019 the Authority acted to reduce its levy to zero. With no projected revenues, the existing Authority fund balance of approximately \$5.4 million will be drawn down by projects identified in this and future CIPs. Funding for future projects overseen by the Authority will be supplemented through the Transportation Sales and Use Tax revenues when eligible. The Authority fund balance is projected to be \$2.5 million at the end of 2029 based on projects identified in this CIP.

The 2025 - 2029 Authority CIP includes the following projects:

### Railroad Crossing Set Aside

There are a number of existing at-grade railroad crossings of county highways throughout various locations in Dakota County that are in need of replacement and/or safety enhancements. The set aside will allow County staff to identify priority crossings in need of replacement or enhancements based on age and condition. The pace of replacements and specific locations selected will be coordinated with the respective railroad company.

Regional Railroad Authority CIP		
Year	Annual Cost	Regional Rail Authority Funds
2025	600,000	600,000
2026	600,000	600,000
2027	600,000	600,000
2028	600,000	600,000
2029	600,000	600,000
Total	3,000,000	3,000,000





# Departmental Information

The purpose of this section is to provide an understanding of the following:

- > Dakota County's allocation of positions
- > Descriptions, goals, and objectives of departments and programs
- > Dakota County's strategic plans and performance measures





## Dakota County Full Time Equivalents (FTEs) by Department

A Full-Time Equivalent (1.0 FTE) employee totals 2,088 hours per year. Departments are authorized a specific number of FTEs under the Adopted Budget. Generally, changes to FTEs must be authorized by the County Board. Under certain circumstances, County staff has the authority to adjust the number of FTEs. These exceptions are outlined in the Position Control Policy, Budget Compliance Policy and the Innovative Program Policy. Each of these policies allow for certain modifications in FTEs, including adding limited-term position and temporary positions; and eliminating FTEs if funding for the position has been reduced or eliminated. The table below outlines the number of FTEs by County department and division.

Department	2021	2022	2023	2024	2025
<b>Non-Departmental (Countywide)</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
Public Services & Revenue Administration	3.50	4.00	4.00	4.00	4.00
Assessing Services	40.00	40.00	40.00	40.00	42.00
Property Taxation & Records	34.30	34.30	33.30	33.30	33.30
Service & License Centers	30.00	30.00	31.00	33.50	33.50
Library	130.81	124.30	124.14	130.20	130.15
Elections	5.00	5.00	7.00	8.00	8.00
<b>Public Services &amp; Revenue Division</b>	<b>243.61</b>	<b>237.60</b>	<b>239.44</b>	<b>249.00</b>	<b>250.95</b>
Central Operations Administration	2.00	3.00	3.00	4.00	4.00
Risk Management	7.00	7.00	7.00	8.00	11.00
Information Technology	69.10	69.10	70.10	71.10	73.10
Financial Services	27.00	27.00	28.00	29.00	40.90
Office of Planning & Analysis	8.00	8.00	8.00	8.00	8.00
Criminal Justice Network	8.00	8.00	-	-	-
<b>Central Operations Division</b>	<b>121.10</b>	<b>122.10</b>	<b>116.10</b>	<b>120.10</b>	<b>137.00</b>
Office of the County Manager	10.00	8.00	8.00	8.00	10.00
County Board	7.00	7.00	7.00	7.00	7.00
County Communications	8.00	8.00	8.00	8.00	8.00
Human Resources	19.45	20.45	20.45	21.50	24.45
Budget Office	7.90	6.90	6.90	7.90	-
<b>County Administration</b>	<b>52.35</b>	<b>50.35</b>	<b>50.35</b>	<b>52.40</b>	<b>49.45</b>
Community Services Administration	16.00	15.00	16.00	17.00	17.00
Social Services	394.35	424.35	456.35	485.20	528.20
Employment & Economic Assistance	273.20	282.50	283.00	306.00	313.00
Public Health	110.02	121.27	121.77	121.80	130.20
Veterans Services	7.00	7.00	7.00	7.00	9.00
Community Corrections	176.92	176.92	177.92	190.90	195.90

<b>Community Services Division</b>	<b>977.49</b>	<b>1,027.04</b>	<b>1,062.04</b>	<b>1,127.90</b>	<b>1,193.30</b>
<b>County Sheriff</b>	<b>191.25</b>	<b>191.25</b>	<b>192.25</b>	<b>196.30</b>	<b>207.30</b>
<b>County Attorney</b>	<b>94.00</b>	<b>97.00</b>	<b>97.00</b>	<b>98.30</b>	<b>99.30</b>
Fleet Management	14.00	14.00	14.00	14.00	16.00
Facilities Management	52.00	54.00	54.00	56.00	56.00
Parks and Open Space	20.70	21.00	22.00	30.60	32.60
Physical Development Administration	26.35	25.85	26.60	35.60	39.60
Transportation	97.00	97.00	99.00	97.00	97.00
Environmental Resources	35.00	36.00	36.00	32.00	32.00
Byllesby Dam	2.00	2.00	2.00	2.00	2.00
<b>Physical Development Division</b>	<b>247.05</b>	<b>249.85</b>	<b>253.60</b>	<b>267.20</b>	<b>275.20</b>
<b>Total County Full-Time Equivalents</b>	<b>1,927.85</b>	<b>1,977.19</b>	<b>2,012.78</b>	<b>2,113.20</b>	<b>2,212.50</b>

## Organization Units

Dakota County has included performance measure data for each department in Volume-II of this document.

### Administration Division

#### Office of the County Manager

The Office of the County Manager is responsible for executive leadership of the County, including budget development and financial planning, staff leadership, and implementation of tools to support County functions. Staff is also responsible for supporting the Board of Commissioners in their governance and policy-setting role, by developing Board agendas, supporting and maintaining Board correspondence, and managing citizen advisory committee membership. Finally, the Office of the County Manager is responsible for intergovernmental relations, including coordination of state and federal legislative activities, support for Board participation on intergovernmental bodies, and representation of the County to other government administrators.

#### County Board

The Board is responsible for adopting an annual budget, setting the annual property tax levy, hiring of the County Manager, adopting ordinances, setting staffing levels, compensation and benefits, developing annual priorities, representing the County in multijurisdictional organizations, providing direction and strategic planning for County services, approving plats, and approving design and development projects. The Board also acts as the Community Public Health Board.

#### Communications

The Dakota County Communications Department was established in 2008. The staff of eight provides web content management, media relations, publications, social media, legislative support, internal communications and other communications functions to county departments as well as the Dakota County Board of Commissioners, along with overseeing the county's volunteer efforts. They also keep county residents and businesses informed about the functions of county government as well as the services and other resources provided by the county.

#### Human Resources

In strategic partnership with County leadership and pursuant to Minnesota Statute § 383D, Human Resources discharges functional responsibilities through five program delivery areas:

- ▶ **Recruitment and Selection** - Facilitate the recruitment of competent, diverse staff through open and competitive processes that provide County management and citizens with a workforce exhibiting the highest level of service, professionalism and integrity.
- ▶ **Compensation and Classification** - Develop, administer and promote a system that reflects external market conditions, internal pay equity considerations, and the County's merit philosophy.
- ▶ **Employee Benefits Administration** - Develop and administer employee benefit options that are market competitive, affordable and offer flexible choices for employees' needs.

- ▶ **Human Resource Development** - Design and implement integrated programming that fosters individual and organizational capacity to achieve strategic organizational objectives.
- ▶ **Labor Relations** - Promote positive, stable, labor relations through effective labor negotiation and dispute resolution.

## Public Safety Division

### County Attorney

The county Attorney's Office promotes justice by prosecuting cases involving juveniles and all adult felony crimes that occur within the County. Victims and witnesses of crime receive information and referral services in addition to support for trial appearances. Legal counsel and representation are provided to the County Board and to County departments. The County Attorney's Office initiates legal actions to protect abused and neglected children, adults who are vulnerable or a danger to themselves or others; and provides child support enforcement services. The County Attorney's Office is also a leader in crime prevention initiatives that promote public safety, including multiple diversion programs as well as alternative court processes.

### Sheriff's Office

Services Provided:

- ▶ Patrol
- ▶ Investigations
- ▶ Civil Process
- ▶ Electronic Crime Unit
- ▶ Detention Services
- ▶ Inmate Programs
- ▶ MAAG and Crisis Negotiation Team
- ▶ Dive Team
- ▶ Canine Team
- ▶ Records and Warrants
- ▶ School Liaison
- ▶ Parks, Lakes, and Trails
- ▶ Narcotics (Dakota County Drug Task Force)
- ▶ Drug Enforcement Administration Task Force
- ▶ Dakota County Minnesota Joint Analysis Center (MNJAC) Liaison
- ▶ Prisoner Transport
- ▶ Emergency Preparedness
- ▶ Prescription Drug Drop Off
- ▶ Court Security and Point of Entry Screening
- ▶ Recruitment and Training

- ▶ Fit for Duty

## Central Operations Division

### Central Operations Administration

EFIS Administration is responsible for the business needs of departments within the Division. EFIS Administration allocates resources to support needs across division departments and drives operational excellence throughout the division by working in partnership with staff and internal customers.

### Finance

Finance is responsible for the review and preparation of the annual financial statement, managing cash, banking relations, and investments, processing payroll, billing for and receipting of vendor and client payments, collecting and recognizing non-tax levy revenue, managing debt financing (currently no County debt), coordinating internal and external audits, procurement management, and budget development and financial oversight of Dakota County.

### Information Technology (IT)

Dakota County IT is a complete IT service provider. They have 66 full time equivalents performing duties of IT infrastructure, Business Application Solutions, Portfolio and Project Management. The Hastings data center is a major hub for institutional networks inclusive of the State of Minnesota. IT's mission statement has the acronym; ICE - Innovate, Collaborate, Empower.

### Office of Performance & Analysis (OPA)

The Office of Performance and Analysis serves Dakota County by developing, analyzing, and evaluating information to improve Dakota County's programs and services as well as providing data to support informed decision making. This includes performance measurement and continuous improvement efforts along with research, evaluation, and facilitation projects.

### Risk Management

Risk Management identifies and evaluates organizational risks, develops and implements methods and programs that can reduce or eliminate such risks, and monitors programs to ensure they are effectively addressing the identified exposures. Risk Management provides direction and support in the following areas:

- ▶ Emergency Management
- ▶ 800 MHz Radio Support
- ▶ Insurance and Claims Management
- ▶ Loss Control
- ▶ Homeland Security Planning and Coordination
- ▶ Risk Analysis

## Public Services and Revenue Division

### Public Service and Revenue Administration

Work in partnership with citizens and communities, divisions and departments to provide efficient, reliable and high-quality service. Public Services and Revenue has responsibility for:

- ▶ Quality, responsible and accessible land and property services
- ▶ Fair and representative elections
- ▶ Fair and equitable tax administration, Vital Records, Motor Vehicle and Passport Services
- ▶ County Public and Law Library Services

### Assessing Services

Our mission is to accurately and equitably value and classify all property in Dakota County and provide assistance with assessment data. The primary services provided include:

- ▶ Value and classify all property in the County as of January 2
- ▶ View and revalue 20% of the real estate parcels in the County annually
- ▶ Value all new construction
- ▶ Maintain a level of assessment between 90% and 105% on all property types
- ▶ Reach the best resolution possible on petitions filed with the Tax Court
- ▶ Provide assessment information to stakeholders

### Property Taxation & Records

Deliver quality services to the residents that protect citizen's rights and meet state mandates. The primary services provided include:

- ▶ Property Taxation and Distribution
- ▶ Document recording
- ▶ Passports
- ▶ Tax forfeited properties
- ▶ Central phone

### Service & License Centers

Offer residents and departments accurate, timely and courteous service. The primary services provided include:

- ▶ Property Tax collection
- ▶ Vital records
- ▶ Passport processing
- ▶ Motor Vehicle transactions and Driver's License
- ▶ DNR and Game/fish transactions
- ▶ Mail processing

## Library

Dakota County Library cultivates community, creativity, and learning. The Library offers materials and resources online and in person at nine library locations. Welcoming staff create opportunities for residents to access technology, resources, books, and meet with other community members resulting in educational growth and connections to their community.

## Elections

The County Elections Department conducts the county role in election administration. This includes working as the primary registrar of voters, provider of absentee ballots, voting equipment, ballots and training for the 282,000 registered voters in 34 municipalities and 11 school districts in the county. The Elections department is also responsible for providing support for all steps of the election process to all customers - from voters to candidates. The office also serves as the filing officer for County elected officials which involves accepting affidavits of candidacy and candidate financial statements.

## Community Services Division

### Community Services Administration

The Community Services Division is comprised of five departments and Community Services Administration. In addition, locally funded educational services are provided through a partnership with the University of Minnesota Extension Service and the United States Department of Agriculture. As the primary conduit to Dakota County Administration, Community Services Administration develops, communicates, and ensures compliance with Dakota County and Community Services strategic direction, priorities, policies and operational processes. Community Services Administration has shared accountability with departments for business model development, advocacy, and stakeholder relations with the Dakota County Board of Commissioners, Administration, the legislature, and other partners and stakeholders. Core functions of Community Services Administration include:

- ▶ Strategic, Operational and Budget Planning and Oversight
- ▶ Administration and Support Services
- ▶ Contracts and Vendor Management
- ▶ Data Management
- ▶ Performance Measurement
- ▶ Project Management

### Community Corrections

Dakota County is a Community Corrections Act (CCA) County, providing services to adult and juvenile clients under the authority of the First Judicial District. Dakota County Community Corrections (DCCC) provides a variety of services to our clients including

- ▶ Pre-trial community supervision, Intake and Court services including bail evaluations, assessments and pre-sentence/pre-disposition recommendations to the Court
- ▶ Community restoration programs such as Sentence to Service (STS) and Work Release

- ▶ Integrated service delivery programs such as Reentry Assistance Program (RAP) and provide support for clients transitioning from jail or prison to the community, and diversion programs
- ▶ Intensive Supervision
- ▶ High Risk Supervision
- ▶ Adult and Juvenile Drug Courts
- ▶ Probation Service Center (PSC) providing low to moderate risk supervision for clients utilizing phone reporting
- ▶ Juvenile Detention Alternatives Initiative (JDAI)
- ▶ Secured juvenile facility and New Chance Day Treatment Program for youth

Community Corrections is part of the Community Services Division and the Criminal Justice System in Dakota County. Safety and well-being are at the forefront of the work they do. DCCC is committed to working through the lens of the Social Determinants of Health (SDoH) to assist with bringing clients and families to achieve stability and self-sufficiency and to thrive in the community. The department uses research-based interventions and practice to facilitate change in clients and their families. The department's goal is to support individuals and families in choosing productive, positive, and stable lives. This work helps prevent recidivism and assists with maintaining safe communities. Staff members work with clients to identify root causes to criminal behavior and determine how they can assist the change. Probation officers also work with clients to maintain or develop pro-social skills and competencies. Probation officers supervise clients in the community where they live, work, and attend school. They engage the client's family and friends to create support systems and stability. Community Corrections collaborates with law enforcement, prosecutors, defense attorneys, the Courts, Community Services Departments, and community partners to ensure public safety and to meet the self-sufficiency needs of clients and families.

## Public Health

The mission of the Public Health Department is "Building healthy individuals, families and communities in Dakota County through partnerships to prevent disease, disability and injury; promote physical and mental wellbeing and safety; and protect health and the environment." The Public Health Department provides a broad range of services to individuals, families, and communities to promote and protect the health of the residents of Dakota County. The focus is on promoting healthy families and communities; working with community partners to create systems that support people with functional limitations to live independently; and responding to emerging diseases and health threats. Targeted at-risk individuals and families receive assessment, prevention, early intervention and case management services through home visits. Population-based prevention services target youth and communities to promote healthy behaviors. The department has 6 areas of responsibility that all local public health departments in Minnesota are required to provide:

- ▶ Assure an adequate local public health infrastructure
- ▶ Promote healthy communities and healthy behaviors
- ▶ Prevent the spread of infectious disease
- ▶ Protect against environmental health hazards
- ▶ Prepare for and respond to disasters and assist communities in recovery
- ▶ Assure the quality and accessibility of health services



The continued work on maintaining and establishing strong internal and external partnerships to prevent, promote and protect the health of the public is essential to meet the above responsibilities and to successfully address the social determinants of health and wellbeing.

## Social Services

### Children & Family Services

- ▶ Child Maltreatment Screening, Child Protection Services, Child Welfare Services, Children's Mental Health Assessment and Services, Child Foster Care Licensing and Adoption, Truancy Reduction and Collaborative Services

### Adult Services.

- ▶ Adult Intake, Adult Protection, Adult Mental Health, Chemical Health, Pre-petition Screening, Supportive Housing, Crisis Response and Crisis Stabilization

### Community Living Services (Adults and Children)

- ▶ Intellectual and Developmental Disabilities, Long Term Services and Supports (MnChoices), Home & Community Based Waiver Services, Personal Care/Consumer Supports

### Housing and Community Supports

- ▶ Housing Services and Coordinated Entry, Social Services Coordination, Resource Development, Adult Foster Care Licensing, Transportation Services, Eviction Assistance Program, Child Care Licensing, Emergency Shelter

### Administrative Operations and Quality Assurance

- ▶ Case Aide, Support, Central Reception, Systems Management, Information Technology Services, Data Entry, Service Arrangements, Accounts Payable, Accounts Receivable, Data Records

## Veterans' Services

- ▶ Advocates for veterans, military service members, their family members and dependents by connecting to and supporting their access to veteran benefits, programs, resources and services
- ▶ Supports and promotes Integrated Service Delivery within the Community Service Division and with other county stakeholders by providing outreach and education on veteran's benefits and programs to and by working collaboratively with these stakeholders to serve veteran clients
- ▶ Serves as the primary community resource on veteran programs and services to external stakeholders and service providers and promotes coordinated service delivery to veteran clients
- ▶ Responds to the needs of current Active Duty, Reserve, and National Guard service members, their families, and communities by supporting their unique needs before, during, and after deployment
- ▶ Recognizes the increased diversity and complexity of veterans, military service members, their families and dependents. Through training and education, Veteran Services works diligently in recognizing these needs and supports the diversity of veterans residing in Dakota County
- ▶ Uses a military cultural competency lens to assess the unique needs of veterans, military service members, their families and dependents.

## University of Minnesota Extension, Dakota County

Dakota County Extension is a component of University of Minnesota Extension, which includes educational outreach in the following program areas:

- ▶ 4-H Youth Development Programs - positive youth development education
- ▶ Master Gardener Programs - horticultural and environmental education
- ▶ Agriculture and Environmental Programs - small farm, natural resources, urban farming, and environmental education
- ▶ Health and Nutrition Programs - food, nutrition, and health education
- ▶ Family Resiliency Programs - financial and parenting education
- ▶ Community Vitality Programs - analysis of tourism and economic development and community leadership development

## Employment and Economic Assistance

Dakota County Employment and Economic Assistance Department manages public assistance programs, child support, workforce development, county fee collections, and fraud programs.

- ▶ Public assistance programs include: Medical Assistance, food, cash and childcare eligibility programs
- ▶ Child Support collects and disperses court-ordered financial support
- ▶ Workforce development supports people in poverty, youth, dislocated workers, and the general public with employment assistance
- ▶ County fee collections and fraud units assist in program compliance efforts

## Physical Development Division

### Physical Development Administration

The Physical Development Administration department is responsible for providing support services to various business needs of the departments within the Physical Development Division. The department has three different units that include the Office of Planning, Administrative Coordinating Services (ACS) and Contract Services. In addition, the department supports the development and management of the division's \$49,923,924 operating budget and \$156,123,603 (not including Data Networks) capital budget. These offices provide support to the entire Physical Development Division to support the work of staff in administering the Division's 50 programs and services. The centralized staff managed under Physical Development Administration efficiently allocate resources to support fluctuating needs across division departments and drive operational excellence throughout the division.

### Parks

The mission of the Parks Department is to enrich lives by providing high quality recreation and education opportunities in harmony with natural resources preservation and stewardship. The department accomplishes this mission by providing inclusive natural resource-based recreation and outdoor education, plus natural resource stewardship of County parks and greenways.

## Fleet Management

Fleet Management is responsible for planning, monitoring, and developing the operations and personnel responsible for the management of all County fleet assets as well as outside agencies that have agreements for fleet services.

- ▶ Maintenance and repairs of 774 active County units with \$31.5 million replacement value
- ▶ 5-year \$13.1 million Fleet Capital Equipment Program (Fleet CEP) that covers planning, research, acquisition, setup, and remarketing of all County fleet assets
- ▶ Fuel management of 6 fuel islands, facilities generators, 800 MHz radio tower generators, and fuel credit card system and databases
- ▶ Regulatory compliance for all fleet related activities including MN Pollution Control Agency, Homeland Security, OSHA, MN State statutes and tax regulations, and vehicle/equipment factory recalls
- ▶ Fabrication and repair services for other County departments and outside agencies for non-fleet vehicle or equipment projects

## Facilities Management

The Facilities Management department plans, designs, constructs, and manages County-owned facilities throughout the County. This includes the following:

- ▶ Maintenance and repair of County infrastructure including facilities, grounds, parks and greenways
- ▶ Security systems
- ▶ Leases and use permits
- ▶ Planning and programming for all County facilities, including the five-year Building Capital Improvement Program and Long-Range Facilities Plan
- ▶ Design of new facilities and improvements to existing facilities
- ▶ Project management of all facility-related and park improvement projects

## Environmental Resources

The mission of the Environmental Resources Department is to “Protect, preserve and enhance the environment for the health, enjoyment and benefit of current and future generations.” The department accomplishes this mission through a combination of regulatory and non-regulatory programs that address groundwater and surface water quality, solid waste management, hazardous waste management, brownfield and contaminated site assessment and redevelopment, land conservation, and the operation and maintenance of a hydro-electric dam located on Lake Byllesby. The Department also assists other departments within the Physical Development Division with water resources engineering, storm water management and land acquisition for parks and greenways; and is a key partner in the County’s Environmentally Preferable Purchasing (EPP) program.

The Department enforces the requirements of numerous county ordinances (Ordinance 50 Shoreland and Floodplain Management, Ordinance 110 Solid Waste Management, Ordinance 111 Hazardous Waste Regulation, Ordinance 113 Subsurface Sewage Treatment Systems, Ordinance 114 Well and Water Supply Management and Ordinance 132 Dakota County Storm Drain System) and administers the policies outlined in the Dakota County Solid Waste Master Plan and the Vermillion River Watershed Management Plan (for the Vermillion River Watershed Joint Powers Organization).

## Transportation

The Transportation Department provides safe and efficient multi-modal transportation and survey services that are responsive to the needs of Dakota County. The services include planning, design, right-of-way acquisition, construction, maintenance, operation, and administration of the Dakota County transportation system. The department also coordinates with other County departments and external transportation agencies to maximize safety and efficiency of the overall transportation system.

## Strategic Plans and Performance Measures

### Dakota County Strategic Plan Goals

The Strategic Plan goals reflect the Dakota County Board of Commissioners' vision for the County and are meant to guide the work of Dakota County and to provide direction and context for the work of staff. Dakota County has four Strategic Plan goals:

- ▶ **A Great Place to Live:** Dakota County strives to be a welcoming place where all people are safe, have opportunities to thrive, and enjoy a high lifelong quality of life.
- ▶ **A Healthy Environment with Quality Natural Areas:** Dakota County protects and maintains natural resources for the health and enjoyment of current and future residents.
- ▶ **A Successful Place for Business and Jobs:** Dakota County fosters business and employment success through modern infrastructure, low taxes, and a prepared, connected workforce.
- ▶ **Excellence in Public Service:** Dakota County demonstrates sound stewardship of human and financial resources, communicates, and engages with the public, and innovates and collaborates to provide excellent service.

### Strategic Plan Progress

Strategic Plan progress is monitored through three Strategic Plan Performance Measures:

- ▶ **Attracting and Keeping County Employees:** Measures the percentage of employees retained over two years. This measure has been tracked since 2009.
- ▶ **County Staff Service Quality:** Since 2008, this measure has been tracked as part of the County's triannual survey.
- ▶ **County Tax Levy:** Measures the growth in County tax levy compared to household growth and inflation. This measure has been tracked since 2000.

Dakota County also tracks eleven Strategic Plan Indicators and twelve Community Indicators. Historical data for the Strategic Plan Performance Measures, Strategic Plan Indicators, and Community Indicators are available for public viewing on the County website.<sup>1</sup>

### Performance of Programs and Services

For the last nine years, Dakota County collects an annual set of performance measures for each program and service provided by the County. The information is compiled within Dakota County's Program and Service Inventory (PSI). The PSI measures three categories: "How Much," "How Well," and "Is Anyone Better Off." These measures are based on Results-Based Accountability practices, a disciplined way of thinking and taking action that can be used to improve quality of life in communities, cities, counties, states, and nations, as well as to improve the performance of programs.

- ▶ **How Much:** Measures the effort and quantity of a program.
- ▶ **How Well:** Measures the effort and the quality of a program.
- ▶ **Is Anyone Better Off:** Measures the effect, the quantity, and the quality of a program.

<sup>1</sup> <https://www.co.dakota.mn.us/Government/Analysis/Demographics/>

## Program Performance Tied to Strategic Plan Goals

The Program and Service Inventory (PSI) measurements are tied back to the strategic goal each program represents. 2024 Department Financial Budget Summaries, or Volume II, includes performance measure data for each program in the form of the Program and Service Inventory.

Dakota County is comprised of eight divisions and 35 departments. Those departments oversee 222 separate programs and each program is tied to one of the four strategic goals. The following summary illustrates how each individual program and service performance measure is directly linked to a Dakota County goal.

As part of the annual budget process, progress for the individual program and service measures are reported annually to the County Board

**Figure 1 Countywide Programs/Services by Primary Strategic Plan Goal**

County Strategic Plan Goal	Number of Programs/ Services	FTEs	Budget	Levy
A great place to live	94	1,491	\$ 229,556,711	\$ 229,556,711
A healthy environment with quality natural areas	19	66	\$ 15,540,952	\$ 15,540,952
A successful place for business and jobs	3	11	\$ 2,632,990	\$ 2,632,990
Excellence in public service	106	633	\$ 114,162,734	\$ 114,162,734

\* Estimated Allocation 2024 - Budget, levy, and FTEs data reflect the 2024 budget planning base. Data are current as of 10/19/2024.

- ▶ **A Great Place to Live:** The strategic plan goal for 94 programs from 14 departments within seven divisions.
- ▶ **A Healthy Environment with Quality Natural Areas:** The strategic plan goal for 19 programs from four departments all within one division.
- ▶ **A Successful Place for Business and Jobs:** The strategic plan goal for two programs from two departments and divisions.
- ▶ **Excellence in Public Service:** The strategic plan goal for 106 programs from 25 departments and all eight divisions.

## Contributions of Performance Measures Toward Strategic Plan Goals: A Great Place to Live

The following example illustrates how a performance measure within Community Services contributes toward the strategic plan goal of "A Great Place to Live."

- ▶ **Strategic Plan Goal:** A Great Place to Live

**Figure 2 Countywide Resources Contributing Toward Goal**

	2019	2020	2021	2022	2023	2024
Programs / Services	96	93	93	91	92	94
FTEs	1,220	1,225	1,243	1,258	1,401	1,491
Budget	\$159,205,462	\$168,297,518	\$171,054,600	\$174,068,976	\$204,990,926	\$229,556,711
Levy	\$83,873,557	\$89,306,296	\$90,776,983	\$91,806,398	\$102,886,905	\$113,311,531

## Individual Program Contribution Toward Goal

**Division:** Community Services

**Department:** Community Corrections

**Program:** Adult/Jail and Work Service Programs

**Program Description:** Jail and Work Service Programs allow clients to stay in the community where they can maintain treatment, family involvement, and employment while remaining out of jail. These programs include: Electronic Home Monitoring (EHM), Sentencing to Service (STS), Work Release (WR), Community Work Service (CWS), Conditional Release, and Adult Detention Alternatives Initiative (ADAI).

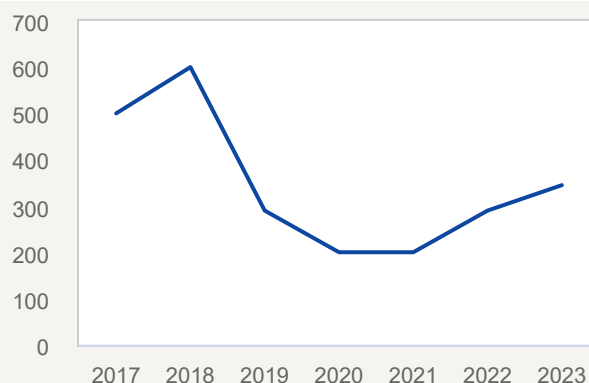
**Program Goal:** Community Corrections coordinates a variety of programs and services designed to hold clients accountable, provide opportunities for positive change, and help restore justice to victims and the community. Diversion programming for adult clients is under the auspices of the Dakota County Attorney's Office.

### "How Much" Performance Measures

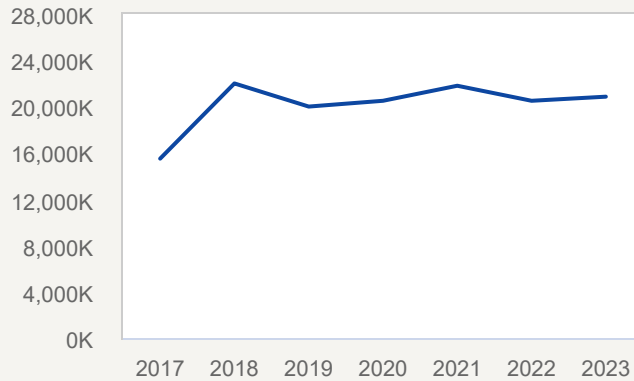
The "How Much" performance measure typically measures the intersection of quantity and effort. In the first chart we see the number of clients served on the pretrial program has been steadily declining until recently. There was a spike in 2018, but it appears that datapoint was an outlier. The second chart shows the number of post sentencing electronic monitoring days served, which despite a dip in 2017 and a spike in 2018, appears to be leveling off. The third measure identifies the number of new Sentencing To Serve (STS) clients which has dropped steadily and consistently until 2020, and recently seen a small uptick. These numbers are tracked and measured to compare overall numbers to previous years. Declining numbers do not necessarily mean that the program is doing worse, in fact declining numbers can mean that other areas upstream have improved, necessitating fewer clients and fewer days served.

### How Much

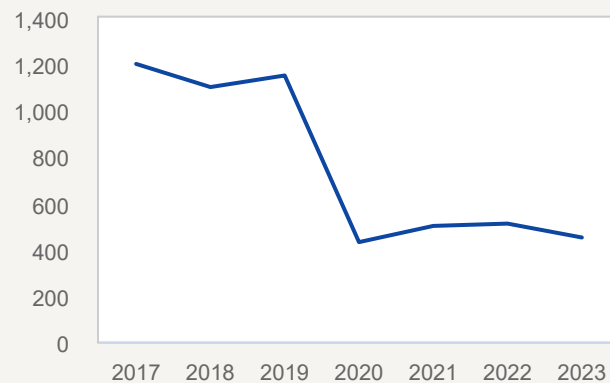
**Number of clients served on the Pretrial Program**



**Number of Post Sentence Electronic Monitoring days served**



**Number of new STS clients**



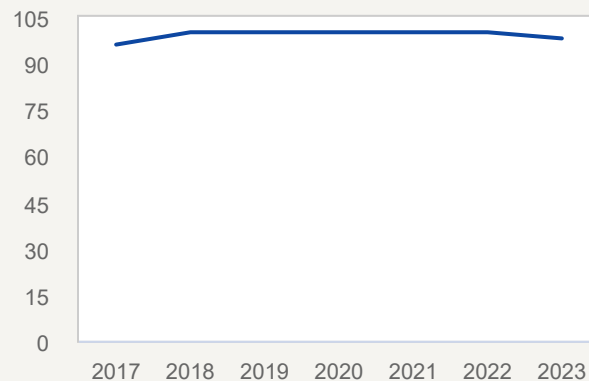
## “How Well” Performance Measures

“How Well” measures the effort put in by the program staff and the quality of the product. The first chart shows an increase in the percent of clients who successfully completed the post sentence electronic monitoring program. The number jumps from 94 percent completed in 2016 and 2017 to an astounding and consistent 99 percent complete from 2018 to present. The second chart shows a jump in the percent of clients who successfully completed the Sentencing to Serve (STS) program from 2016 to 2017. After that point, the Community Corrections department has been able to keep the number at 62 to 63 percent with another jump this year up to 66 percent. These first two measures show continued growth and improvement in the department and of the program specifically. The third chart shows a decline in the percent of clients who successfully completed the pretrial program. Despite there being a small uptick from 2018 to 2019, there was a 33 point drop off from 2019 to 2020. It is unclear at this time what precipitated this.

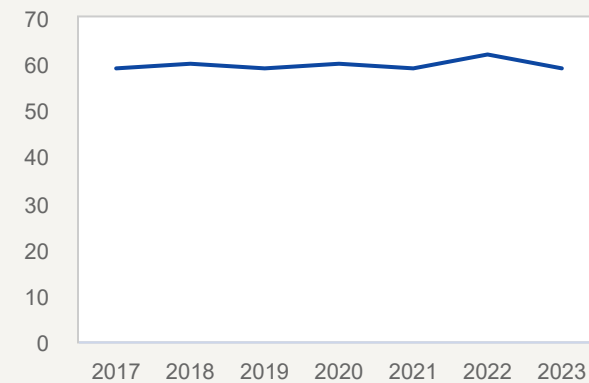


## How Well

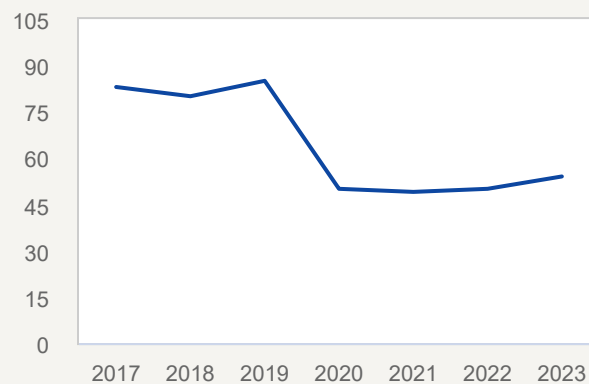
**Percent of post sentence electronic monitoring clients successfully completed the program**



**Percent of clients that successfully completed the STS Program**



**Percent of clients that successfully completed the Pretrial Program**



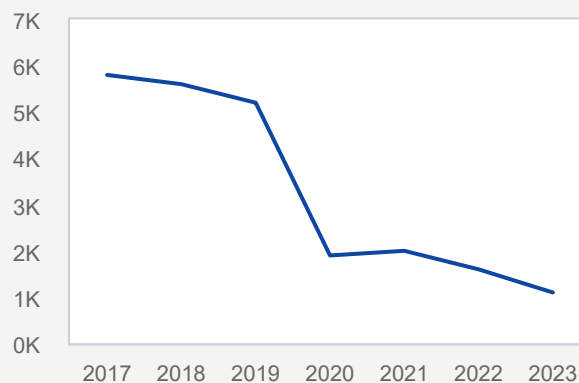
## “Is Anyone Better Off” Performance Measures

The “Is Anyone Better Off” performance measure illustrates the quantity and the quality of the effect on the program. The first chart shows the number of jail bed days that were saved with Sentencing To Serve (STS) as an option instead of jail, and the number has steadily declined from 5,800 in 2016 to 5,200 in 2019, when there was a large drop off into 2020 where the number continues to fall under 2,000. It is likely that the 2020 number is related to the COVID-19 pandemic and decline in the use of jail beds as an option for clients. The second chart shows the value of the service hours provided to the community from STS clients. Non-profit organizations benefit from the community work service hours provided by the clients, and the clients help

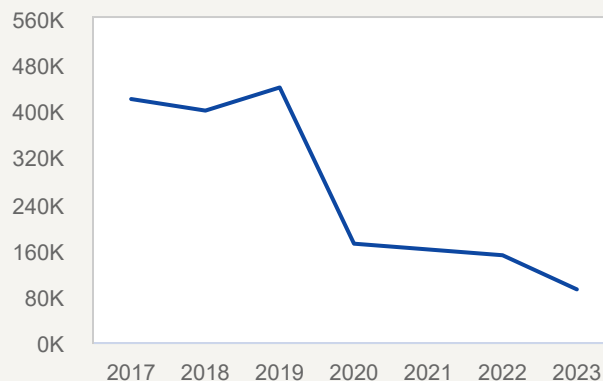
repair the harm to the community by giving back their time and effort. The value of worth was steady and consistent from 2016 to 2019. The large drop off in 2020 can again likely be attributed to fewer volunteer opportunities in the community due to COVID-19 and people taking COVID-19 precautions.

## Better Off

**Number of jail bed days that were saved with STS in lieu of jail**



**Value in dollars of worth of service STS clients provided to the community**



As previously mentioned, Dakota County has four strategic plan goals. The information in this section illustrates how a program or service within Community Services contributes toward the strategic plan goal of "A Great Place to Live." The Community Corrections department provides eleven programs, one of which is the Adult Jail and Work Service Programs, which allows clients to stay in the community where they can maintain treatment, family involvement, and employment while remaining out of jail. This is just one of the 94 specific programs and services that contribute to "A Great Place to Live" throughout Dakota County. Each of those programs and services collects data using the same Results-Based Accountability framework of "How Much," "How Well," and "Is Anyone Better Off."

## Contributions of Performance Measures Toward Strategic Plan Goals: A Healthy Environment with Quality Natural Areas

The following example illustrates how a performance measure within Physical Development contributes toward the strategic plan goal of "A Healthy Environment with Quality Natural Areas."

**Strategic Plan Goal:** A Healthy Environment with Quality Natural Areas

**Figure 3 Countywide Programs/Services by Primary Strategic Plan Goal**

	2019	2020	2021	2022	2023	2024
Programs / Services	20	20	19	20	20	19
FTEs	61.6	59.3	53.2	55.89	62.74	65.52
Budget	\$ 14,321,011	\$ 15,852,032	\$ 13,054,279	\$ 13,577,149	\$ 14,352,744	\$ 15,540,952
Levy	\$ 4,374,641	\$ 4,147,832	\$ 1,544,694	\$ 1,613,035	\$ 1,445,043	\$ 1,176,660

## Individual Program Contribution Toward Goal

**Division:** Physical Development

**Department:** Environmental Resources

**Program:** Hazardous Waste Management

**Program Description:** Develop and provide education and collection services for Household Hazardous Waste (HHW), Business Hazardous Waste, Pharmaceuticals, and other problem materials.

Things that are classified by the Environmental Protection Agency (EPA) as hazardous waste have the potential to cause serious harm to people, animals, and the environment. Hazardous waste can cause fires and explosions, burn skin and eyes, and/or be toxic/poisonous.

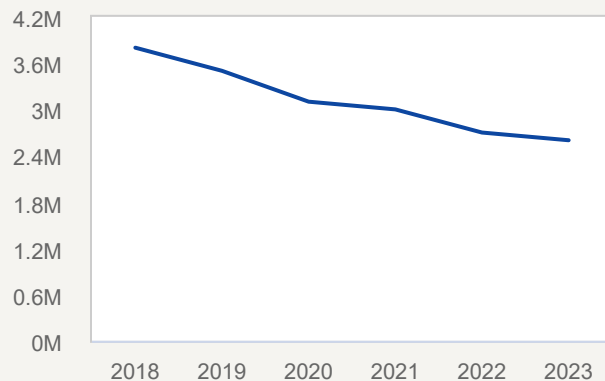
**Program Goal:** Protect the environment and public health by ensuring the proper recycling, reuse, or disposal of household hazardous wastes.

### “How Much” Performance Measures

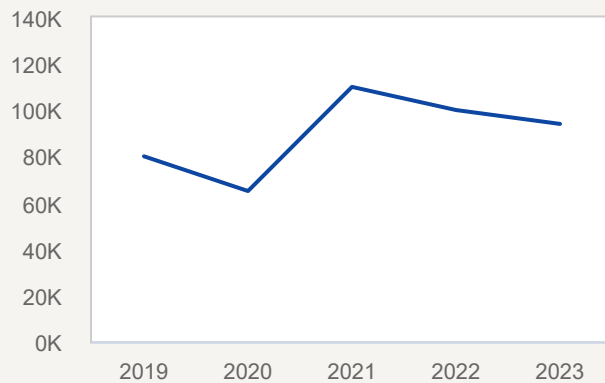
The “How Much” performance measure typically measures the place where quantity and effort meet. In the first chart we see the number of pounds of household hazardous waste that was managed by Dakota County. The number is steadily declining year over year, sometimes by as much as 300,000 lbs. per year. The second chart shows the number of pounds of very small quantity generator waste managed by the County. This chart shows three straight years of steady decline followed by a spike in 2021. The most recent number shows the line declining in the most recent year, but it is too early to be able to tell if this is a new downward trend or if we will see another spike.

## How Much

**Lbs of household hazardous waste managed**



**Lbs of Very Small Quantity Generator (VSQG) waste managed**

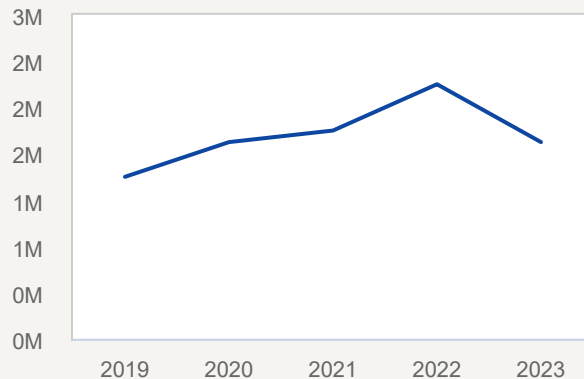


## “How Well” Performance Measures

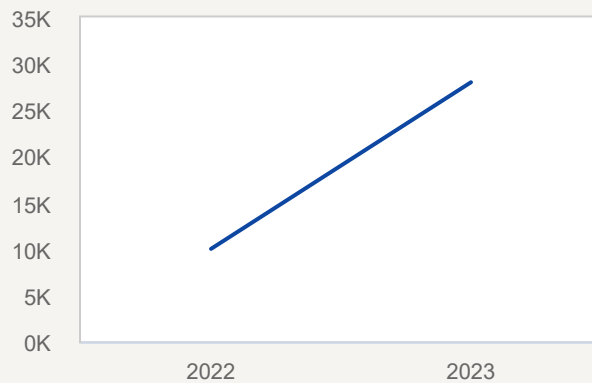
The “How Well” measures the effort from program staff and the quality level of the product. The first “How Well” chart shows inverse of the first “How Much” chart; it shows how many pounds Dakota County has reduced the Household Hazardous Waste since 2016. The steady increase in amount reduced aligns perfectly with the amount of Household Hazardous Waste Dakota County has reduced. The second chart, while only showing two data points so far, tells a fascinating story too. The amount of hazardous material that has been reused fell by 172,000 lbs. from 2021 to 2022. There are not enough data to make an assessment yet, but the data available in the coming years will be fascinating.

## How Well

**lb. reduction in Household Hazardous Waste Managed compared to 2016 baseline year**



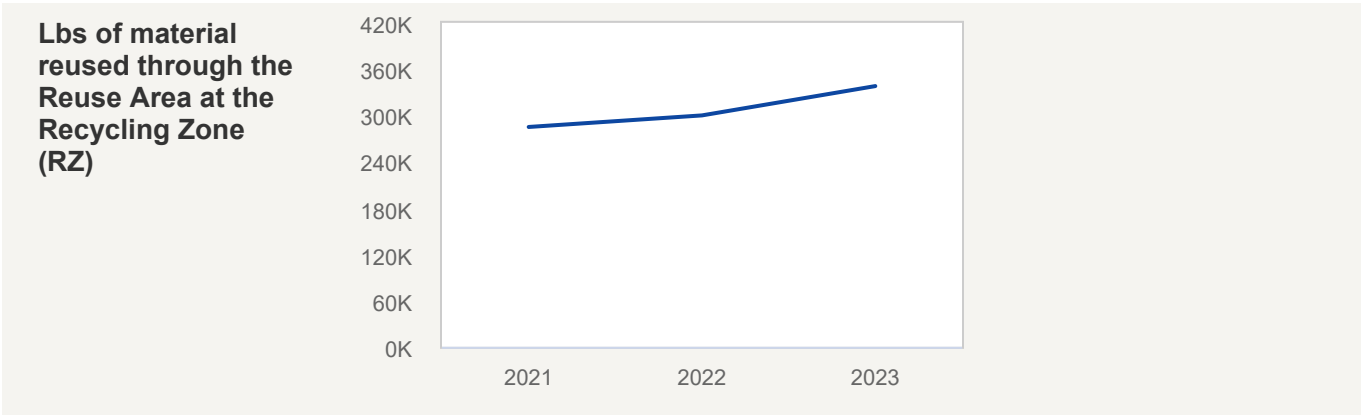
**Lbs increase in material reuse**



## “Is Anyone Better Off” Performance Measures

The “Is Anyone Better Off” performance measure illustrates the quantity and the quality of the effect on the program. This chart, while only having three data points, is still rather interesting. It shows the pounds of material being reused through the Reuse Area at the Recycle Zone increasing by near 200,000 from 2020 to 2021, and 20,000 from 2021 to 2022. This is a great start and certainly the direction we want the chart to go, but we should be off on drawing too many conclusions until more data is gathered.

Better Off



As previously mentioned, Dakota County has four strategic plan goals. The information in this section illustrates how a program or service within Physical Development contributes toward the strategic plan goal of “A Healthy Environment with Quality Natural Areas.” The Environmental Resources department provides 12 programs, one of which Hazardous Waste Management, which develops and provides education and collection services for Household Hazardous Waste, Business Hazardous Waste, Pharmaceuticals, and other problem materials.

This is just one of the 19 specific programs and services that contribute to “A Healthy Environment with Quality Natural Areas” throughout Dakota County. Each of those programs and services collects data using the same results-based accountability framework of “How Much,” “How Well,” and “Is Anyone Better Off.”

Contributions of Performance Measures Toward Strategic Plan Goals: A Successful Place for Business and Jobs

The following example illustrates how a performance measure within Community Services contributes toward the strategic plan goal of “A successful place for business and jobs.”

**Strategic Plan Goal:** A successful place for business and jobs

Figure 4 Resources Countywide Contributing Toward Goal						
	2019	2020	2021	2022	2023	2024
Programs / Servies	3	3	2	2	3	3
FTEs	14	8	7	7	12	11
Budget	\$ 2,715,798	\$ 2,027,518	\$ 1,997,307	\$ 2,037,769	\$ 2,646,426	\$ 2,632,990
Levy	\$ 192,863	\$ (567,690)	\$ (112,152)	\$ (86,743)	\$ 623,440	\$ 548,961

## Individual Program Contribution Toward Goal

**Division:** Community Services

**Department:** Employment and Economic Assistance

**Program:** CareerForce Center Resource Rooms

**Program Description:** Resource Rooms serve as a business office for job seekers and employers and offer knowledgeable staff to assist the job seeker at every step of the job search. It is an office, library, and classroom all in one place, free of charge and with no appointment necessary. The Dakota-Scott Workforce Development area has three WorkForce Centers with locations in Shakopee, West St. Paul, and Burnsville.

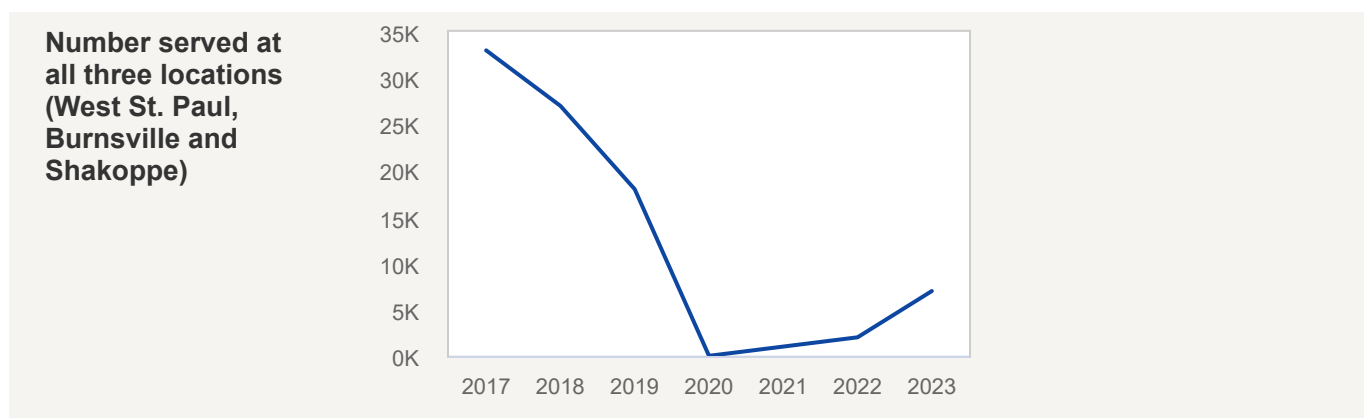
**Program Goal:** Job seekers get jobs and employers find employees.

### “How Much” Performance Measures

The “How Much” performance measure typically measures the intersection of quantity and effort.

In the first chart we see the number of clients served in the Dakota County CareerForce Center Rooms at three locations: Burnsville, West St. Paul, and Shakopee. The most striking feature of this graph seems to be the spike from 2016 to 2017 followed by a continuous decline through 2020 and two subsequent years of steady increases. The reason for this perceived decline in the following charts is due to the fact that class evaluations were not gathered the past two years. This was due to hosting variabilities with online and in person courses.

### How Much



### “How Well” Performance Measures

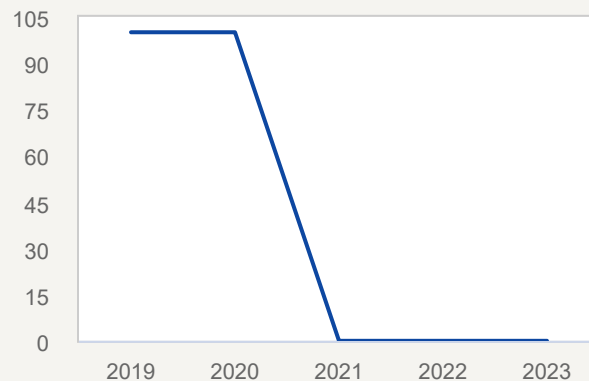
The “How Well” measures the effort put in by the program staff and the quality of the product.

Both charts show a steady level of responses from class participants, followed by a steep and significant drop off. The first chart shows a one percent increase (from 98% to 99%) for the first three years of those who said the information in the workshop classes was presented clearly and then a drop to zero. The second chart shows a one percent increase from 99% to 100% during the first three years for those who said the instructor was knowledgeable, and then program evaluations were not gathered due to hosting variabilities.

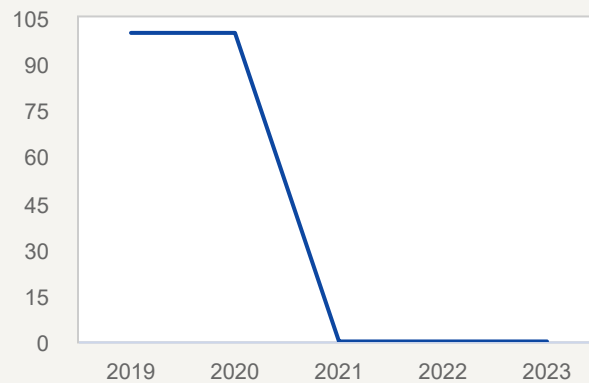


## How Well

**Percentage of responses to Workshop Class Evaluations: The information was presented clearly**



**Percentage of responses to Workshop Class Evaluations: The instructor was knowledgeable**



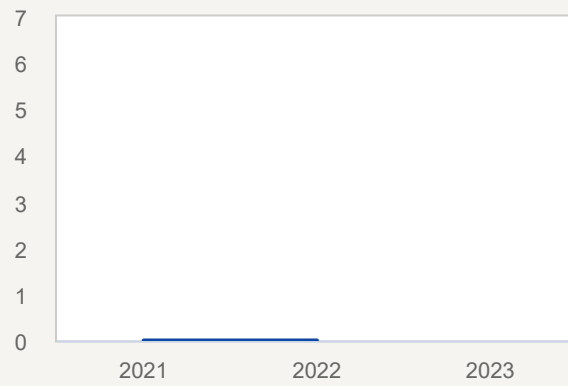
## “Is Anyone Better Off” Performance Measures

“Is Anyone Better Off” performance measures illustrate the quantity and the quality of the effect on the program. The data states there was a 98 percent response rate for survey after the workshop in 2020, but the number dropped to zero in 2021 and 2022.

As previously mentioned, Dakota County has four strategic plan goals. The information in this section illustrates how a program or service within Community Services contributes toward the strategic plan goal of “A Successful Place for Business and Jobs.” The Employment and Economic Assistance department provides twenty-two programs, one of which is the CareerForce Center Resource Rooms program, which provides space and resources for job seekers and employers. This is one of the two specific programs and services that contribute to “A Successful Place for Business and Jobs” throughout Dakota County. Each of those programs and services collects data using the same results-based accountability framework of “How Much,” “How Well,” and “Is Anyone Better Off.”

## Better Off

Percentage of responses to Workshop Class Evaluations: The information provided in the workshop was relevant to my job search



Contributions of Performance Measures Toward Strategic Plan Goals: Excellence in Public Service

The following example illustrates how a performance measure within the County Sheriff’s Office contributes toward the strategic plan goal of “Excellence in Public Service.”

**Strategic Plan Goal:** Excellence in Public Service

Figure 5 Resources Countywide Contributing Toward Goal						
	2019	2020	2021	2022	2023	2024
Programs / Services	107	107	110	111	108	106
FTEs	599	598	605	602	635	633
Budget	\$ 83,944,358	\$ 88,529,589	\$ 87,882,166	\$ 88,314,299	\$105,081,530	\$ 114,162,734
Levy	\$ 68,542,519	\$ 73,323,901	\$ 71,036,659	\$ 73,036,659	\$ 82,659,741	\$ 93,012,896

Individual Program Contribution Toward Goal

**Division:** County Administration

**Department:** Communications

**Program:** Social Media

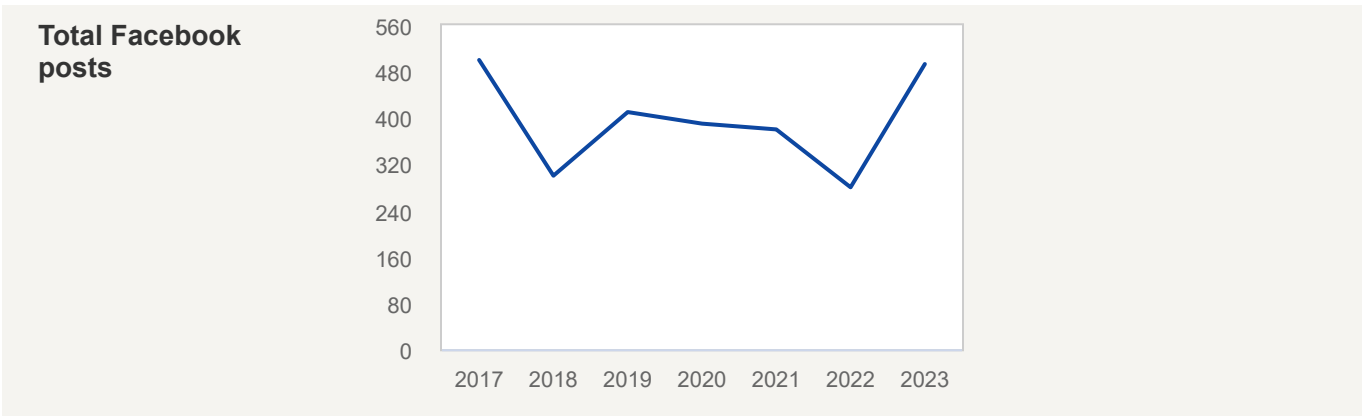
**Program Description:** Promotes the work and value of Dakota County government. Allows for better visibility with residents and the media. Provides greater transparency about Dakota County government.

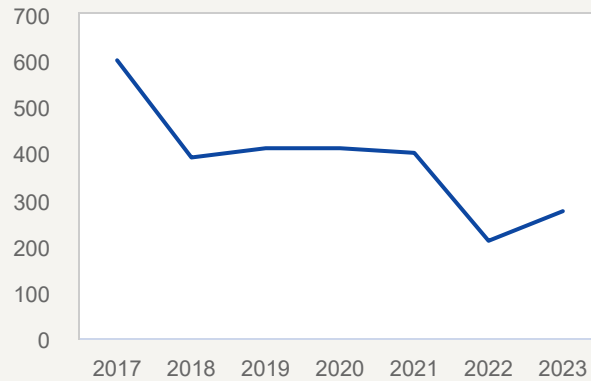
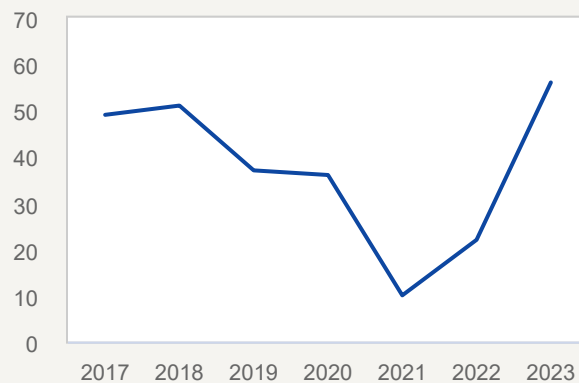
**Program Goal:** Transparency and increased awareness of the value County government adds to residents’ daily lives.

“How Much” Performance Measures

The “How Much” performance measure typically measures the intersection of quantity and effort. These charts compiled from the Communications Office shows how many Facebook posts, X posts (formerly known as Twitter), and YouTube videos were produced over the last seven years.

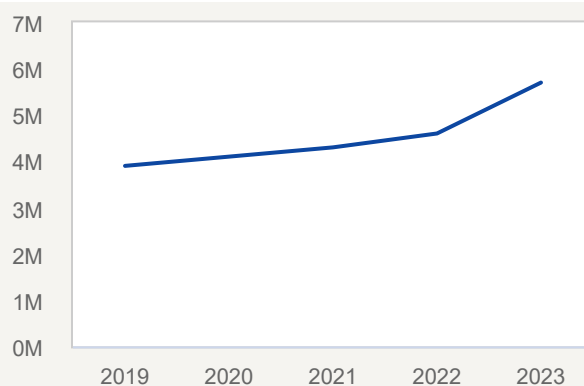
Each tends to show some mild fluctuation followed by drop in recent years, with the exception of YouTube which may be trending up again.

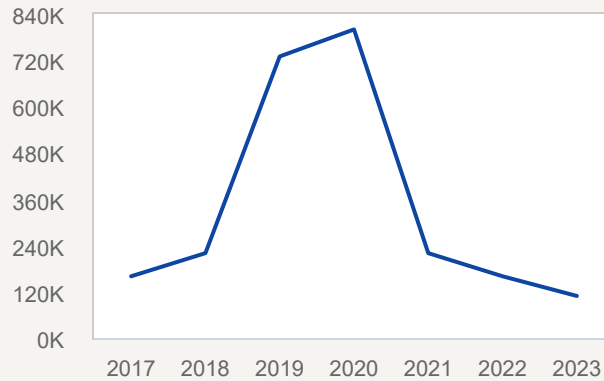
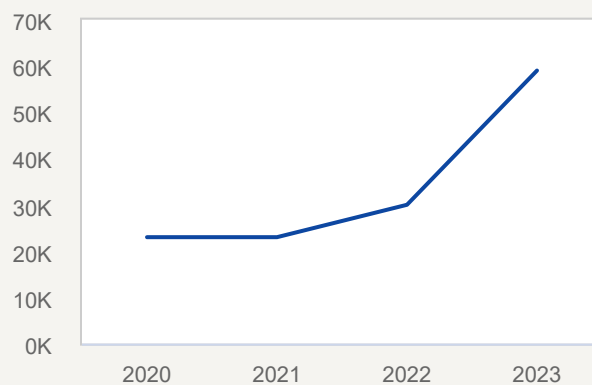


**Total Twitter posts****Videos produced for YouTube****“How Well” Performance Measures**

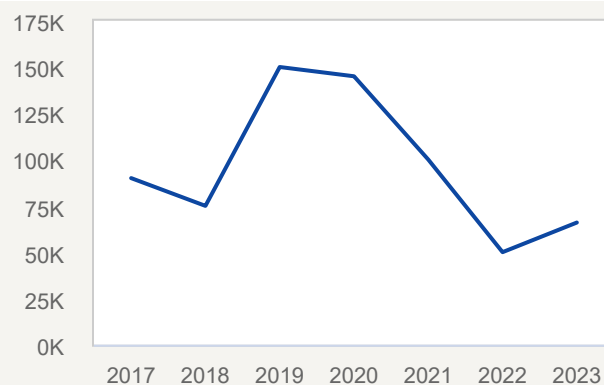
The “How Well” measures the effort put in by the program staff and the quality of the product.

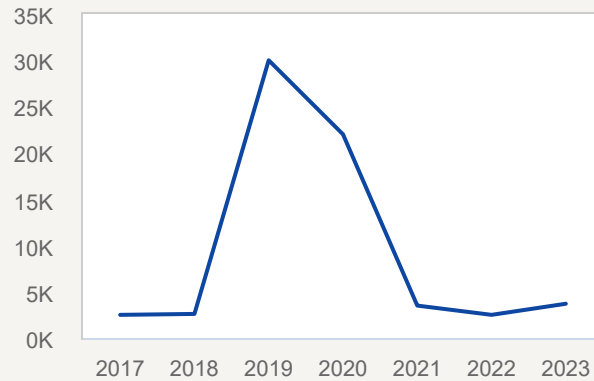
These charts show the number of views for each of the three aforementioned social media platforms. When seen in connection with the number of posts produced, there appears to be a correlation between views and posts, with 2019 Facebook views being an outlier in this respect. “Views” in a social media context refers to the total number of people reached, or the total number of people who saw they post.

**How Well****Total people reached on Facebook**

**Twitter impressions****Number of views on Dakota County YouTube channel****“Is Anyone Better Off” Performance Measures**

“Is Anyone Better Off” performance measures illustrate the quantity and the quality of the effect on the program. As seen in the charts below, the total number of engagements for Facebook and Twitter again seem to correlate to the number of total posts and the number of people reached. Engagement, in this context, is defined as the number of clicks, comments, likes, and shares of a given post. In other words, the number of times a person engaged with the social media post.

**Better Off****Facebook engagements**

**Twitter engagements**

As previously mentioned, Dakota County has four strategic plan goals. The information in this section illustrates how a program or service within Communications contributes toward the strategic plan goal of “Excellence in Public Service.”

The Communications department provides eight programs, one of which is social media which provides information, news, and updates about the County to the public at large. This is one of the 106 specific programs and services that contribute to “Excellence in Public Service” throughout Dakota County. Each of those programs and services collects data using the same results-based accountability framework of “How Much,” “How Well,” and “Is Anyone Better Off.”

# Financial Policies and Guidelines

The purpose of this section is to provide an understanding of the following:

- > Financial philosophy that guides Dakota County's financial operation
- > Long-range financial policies
- > Fund balance management plan and practices
- > Debt Administration
- > Investment Policy
- > Budget Compliance Policy



## Financial Philosophy

The basic principles that drive the development of financial policies and guidelines for Dakota County are to:

- ▶ Maintain a clear definition of accountability and spending authority
- ▶ Maintain a long-term financial approach for responding to both current and future issues. Examples of this approach include multi-year outlooks for budget planning as well as balancing the budgeting of tenuous state revenues between the operating and capital budgets. Additionally, as a matter of practice, the county begins budgeting for the operating costs of capital at the time major projects are approved to begin, ensuring resources are in place when the project is complete.
- ▶ Maintain appropriate levels of fund balance by:
  - > utilizing fund balance for time-limited projects or services
  - > fully funding all plans and obligations
  - > enhancing funding for building projects

## Long-Range Financial Policies

Dakota County has a number of policies and practices that are long-term in scope, but there is no one stated long-range financial policy. For example, the County has a fund balance plan that advocates prudent use of fund balance to promote long-term budget stability. Fund balance is used to smooth the impact of one-time expenditures or revenue shortfalls. Additionally, Dakota County designates a portion of its fund balance for budget stabilization to account for unforeseen disruptions in revenue. Budget planning starting in 2012 has explicitly moved beyond single year budgeting for operations and has considered the longer term environment for revenue as well as likely cost pressures.

Dakota County also engages in long-term facilities planning. The Facilities Management Department, in cooperation with other County departments has created a Long Range Facilities Plan. This plan was last updated in 2017 and looks at the County's facilities needs for the next fifteen years. The Long Range Facilities Plan is a planning document only. However, capital costs of future projects are quantified to allow for fiscal planning. In addition to the capital costs, the cost of operating these facilities is considered. Dakota County has a practice of building up operating funds when new facilities are planned to open. This longer-term planning for operating costs allows for a gradual increase in the amount of funding necessary to staff and run the facilities without causing an unusually high increase in property taxes in the years in which the facilities open.

In terms of long range financial planning, Dakota County utilizes a long-term approach to strategic planning and goal setting. For budget planning the County compiles a 5 year projection by applying an estimated inflation rate and making assumptions about future FTE growth.

## Fund Balance Management

### Background

When reviewing fund balance, it is important to understand how it is built and used. Dakota County's fund balance management practices have grown and evolved significantly over time. In the 1980's, planned sources and uses of fund balance were very limited. Throughout the 1990's, these practices became much better defined and evolved into the current practices evident in the 2025 budget. Our practices and policies help to assure an appropriate level of fund balance and allow for the planned use of fund balance for defined purposes,



including property tax relief and service and building improvements. As we face a more challenging economic environment, our fund balance practices will again warrant review as we manage risks and continue our transition to a future of lower revenue.

## Current Bond Ratings

- ▶ Moody's Municipal: Aaa
- ▶ Standard & Poor's: AAA

Our financial strengths are affirmed by the current bond ratings by both Moody's and Standard & Poor's indicating Dakota County's strong capacity to meet its financial obligations. The County's strong financial condition was recognized by the AAA bond rating by Standard and Poor's and Aaa bond rating by Moody's.

The County plans to be able to maintain long-term appropriate fund balance amounts. It is our desire to maintain an appropriate fund balance level, which allows the County sufficient lead time and resources to respond to budget deficits arising from revenue losses or expenditure increases.

The proper amount of fund balance and budget surplus is a very difficult issue. We believe the proper amount of fund balance varies for every county. Our belief is supported by there being no widely accepted guidelines for proper fund balance amounts. We also believe that each county's fund balance needs vary from year-to-year. Dakota County's fund balance needs increase when planning for major capital expenditures or when we fear declining revenue. Nevertheless, Dakota County does not plan to utilize fund balance for on-going expenditures, but rather for one-time items such as capital purchases or improvements. The major issue related to fund balance is not the amount but rather that we understand our financial condition, have a solid financial plan, and review our plan on a regular basis.

## Dakota County's Fund Balance Plan

Fund Balance Plan	
Components of Fund Balance Plan	Demonstration of Achievement of Plan
Maintain and possibly grow fund balance to meet obligations	<ul style="list-style-type: none"> <li>&gt; Cash flow requirements fully funded</li> <li>&gt; IBNR fully funded</li> <li>&gt; Compensated absences increases fully covered (annual transfer to Internal Service Fund)</li> </ul>
Maintain flexibility to cover unforeseen	<ul style="list-style-type: none"> <li>&gt; Contingency funds</li> <li>&gt; Losses in external funding</li> </ul>

### Explanation of Fund Balance Plan Components

**Maintain and possibly grow fund balance to meet obligations.** Dakota County currently has fund balance fully sufficient to cover all cash flow requirements and incurred but not recognized (IBNR) items.

**Maintain flexibility to cover unforeseen costs.** Dakota County manages its fund balance to ensure that unforeseen expenditure increases or revenue losses can be covered in the short-term, thereby allowing the County Board and management sufficient lead time to respond to the financial situation. An unforeseen and untimely loss of revenue occurred at the end of 2008, when the Governor "unallotted" state aids to cities and counties on December 24<sup>th</sup>, just days before the close of the fiscal year (a state law allows the Governor to reduce state payments when in a state budget shortfall). This resulted in a loss of revenue of \$2.3 million. The County's fund balance was necessary in this case, as there was no way to reduce expenses by this amount in that short of time period.

## Debt Administration Policy

Dakota County has established debt administration guidelines. While the guidelines have not been formally adopted as a policy by the Board, they nevertheless provide guidance for debt administration. The purposes of the guidelines are to: maintain a high credit standing, preserve debt capacity for future capital needs, acquire capital at the lowest-possible borrowing cost and administer obligations in an efficient manner. Several key policy issues form the framework for the County's debt procedures. A listing of the key issues follows:

- ▶ Competitive and open bonding processes will be the standard.
- ▶ Communications with the investor and the national bond rating communities will be given high priority.
- ▶ Complete and full disclosure of all financial and economic operations will be met through the timely distribution of information.
- ▶ Compliance with the terms, conditions, and covenants of all outstanding bond or lease transactions will be monitored.
- ▶ Complex financial transactions requiring county limited or unlimited may be publicly sold through negotiation with a syndicate of investment banks with proper oversight.
- ▶ Determination of type and level of security of debt should be made based upon: direct and indirect beneficiaries of the project, time pattern of the stream and the project's useful life, and ability of a project to fund itself through use fees.
- ▶ Refunding and advance refunding opportunities will be monitored and the target level of a minimum of four percent Net Present Value debt service savings.

- ▶ General obligation bond proceeds will not be employed to fund general operation of the County.

The County policy on debt administration also addresses several guidelines to promote balance. The guidelines outline a variety of factors to consider when issuing debt is presented as a funding option. Samples of the guidelines are listed below:

- ▶ Debt service for general obligation (GO) property tax-supported debt and capital leases will not exceed seven percent (7%) of general fund and special revenue expenditures.
- ▶ Direct GO debt and capital leases will not exceed 0.65% of indicated Market Value of taxable property.
- ▶ Direct GO debt and capital leases will not exceed \$300 per capita.
- ▶ Direct GO property tax-supported debt and capital leases will not exceed two percent (2%) of aggregate household income.
- ▶ The minimum debt capacity to be preserved for future projects and contingencies will be seventy percent (70%).
- ▶ Average life of county GO property tax-supported bonds should not exceed 10 years.
- ▶ Variable rate debt will not make up more than twenty percent (20%) of the combined debt portfolio of the County.

## Investment Policy

While funds are in the custody of the County, the funds shall be invested prudently and in accordance with Minn. Stat. § 118A to assure the preservation of principal, provide needed liquidity for daily cash requirements, and provide an acceptable rate of return.

The portfolio is established to preserve financial assets for future operating and capital expenses. The portfolio will be actively invested to achieve growth of capital through appreciation of securities held and through the accumulation and reinvestment of interest income.

The Dakota County Finance Director is the fiduciary agent of the Portfolio. The responsibility for conducting investment transactions involving public funds of the County reside with the Cash Management Unit of the Finance Department under the direction of the Finance Director. In the management and investment of the Portfolio, an employee must act in accordance with the standards of the prudent person rule. All transactions shall be made in good faith with the degree of judgment and care, under the circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of their own affairs.

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees shall disclose any material direct interests in financial institutions with which the County conducts business. They shall further disclose any personal financial and investment positions that could be related to the performance of the investment portfolio. Related party disclosures will be made during the annual audit for related party transactions. Employees acting in accordance with written procedures associated with this Investment Policy and exercising due diligence shall be relieved of personal liability in managing the portfolio.

The objectives for investing the Portfolio shall be, in order of priority:

- I. **Legality.** Investments will be made in accordance with Minn. Stat. § 118A governing the investment of public funds, and in conformance with the County's Investment Policy. Prior to completing an initial transaction with a broker, Dakota County shall obtain a fully executed "Notification to Broker and Certification by Broker" form, and annually thereafter as applicable.
- II. **Safety of Principal.** Investments shall be made in a manner that seeks to ensure the preservation of principal in the overall portfolio whether from security defaults or fluctuations in market value, and to mitigate market risks. The County recognizes that occasional measured losses are inevitable and should be considered as part of the context of the entire portfolio.
  1. **Credit Risk** - The risk of loss due to the failure of the security issuer or backer will be minimized by:
    - 1.1. Pre-screening and authorizing financial institutions, broker or dealers, contractual investment managers, and intermediaries with which Dakota County will do business.
    - 2.2. Diversifying the portfolio through a variety of approved securities, maturities, and issuers.
    - 3.3. Requiring safekeeping, insurance and collateral to ensure return of capital.
  2. **Interest Rate Risk** - The risk that the market value of securities in the portfolio will change due to variability in the markets. Interest rates risk will be managed by:
    - 1.1. Diversifying purchases of securities by staggering or laddering the portfolio so that securities are limited in length by maturity periods, while meeting cash requirements for daily operations.
    - 2.2. Avoiding undue concentration of assets in any one maturity or market sector by balancing investments between short and long-term periods.
    - 3.3. Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.

All investment securities purchased by the County shall be held in safekeeping by a third party designated institution (the "custodian") as agent for the County. All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution, separate from a brokerage firm. Cash, certificates of deposit and other depository accounts shall be collateralized by pledged securities as specified in Minn. Stat. § 118A. Dakota County requires that all pledged collateral be placed in safekeeping at a Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution not owned or controlled by the financial institution furnishing the collateral. Custodial and collateral holdings will be monitored by cash management staff, at least monthly, for compliance.

- III. **Liquidity.** The liquidity of the portfolio should be sufficient to meet all County cash flow requirements. A reasonable portion of the investments should be liquid, with a secondary or resale market (dynamic liquidity) and maturities should be laddered over time and structured to meet cash flow requirements to the extent possible (static liquidity). Additionally, a liquidity buffer of at least 10% should be maintained. A portion of the portfolio may be placed in money market mutual funds or local government investment pools, which offer same-day liquidity for short-term investments. Securities may be liquidated to meet unanticipated cash requirements or to purchase other investments deemed more attractive in meeting the portfolio objectives.
- IV. **Yield.** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

Securities shall generally be held until maturity with the following exceptions:

1. Liquidity needs of the portfolio require that a security be sold
2. A security swap would improve the quality, yield or duration in the portfolio.
3. A security with declining credit may be sold early to minimize loss of principal

## Budget Compliance Policy

The Board annually adopts a budget, which is the spending and funding plan for the County. The budget is balanced with revenues equaling expenditures. The County Board expects that funds will be spent and earned in compliance with the budget. Budget compliance requires expenditures to be equal or less than and the revenues to equal or exceed the budget amount. A projected budget deficit exists when expenditures estimates exceed authorized spending levels or when projected revenues are lower than budgeted. A projected deficit requires either a plan of action to reduce spending or a budget amendment. A budget amendment might reallocate resources or modify revenue levels to bring each deficit activity back into balance.

The chief purposes of the Budget Compliance Policy (BCP) are to:

- ▶ Identify clearly staff's authority to amend the budget;
- ▶ Identify clearly where staff is held accountable;
- ▶ Provide staff with authority to resolve most projected budget deficits;
- ▶ Expect staff to resolve most projected budget deficits.

Budget compliance is measured at budget accountability points. A budget accountability point is the identified level used to evaluate each account group for budget compliance. Budget accountability points are at differing levels. Reasons for differing levels of budget accountability points include: external and internal reporting needs; county policies and practices; and varying levels of desired flexibility.

The BCP identifies the circumstances under which staff may amend the budget without Board action. In most cases, the authority has been granted to the County Manager, who has then designated authority to lower levels. The following authorities have been granted to amend the budget:

- ▶ Transfer spending authority within a program or department;
- ▶ Transfer spending authority between or among programs/department within a division;
- ▶ Transfer spending authority between or among divisions;
- ▶ Reduce spending authority or increase other revenue budgets related to deficits;
- ▶ Expand spending authority related to new or increased categorical revenue sources;
- ▶ Transfer spending authority below the budget accountability point;
- ▶ Make budget corrections or amendments falling under the authority of other policies.

Budget amendments are required as soon as budget deficits are identified. All other budget amendments are required prior to implementing spending changes.

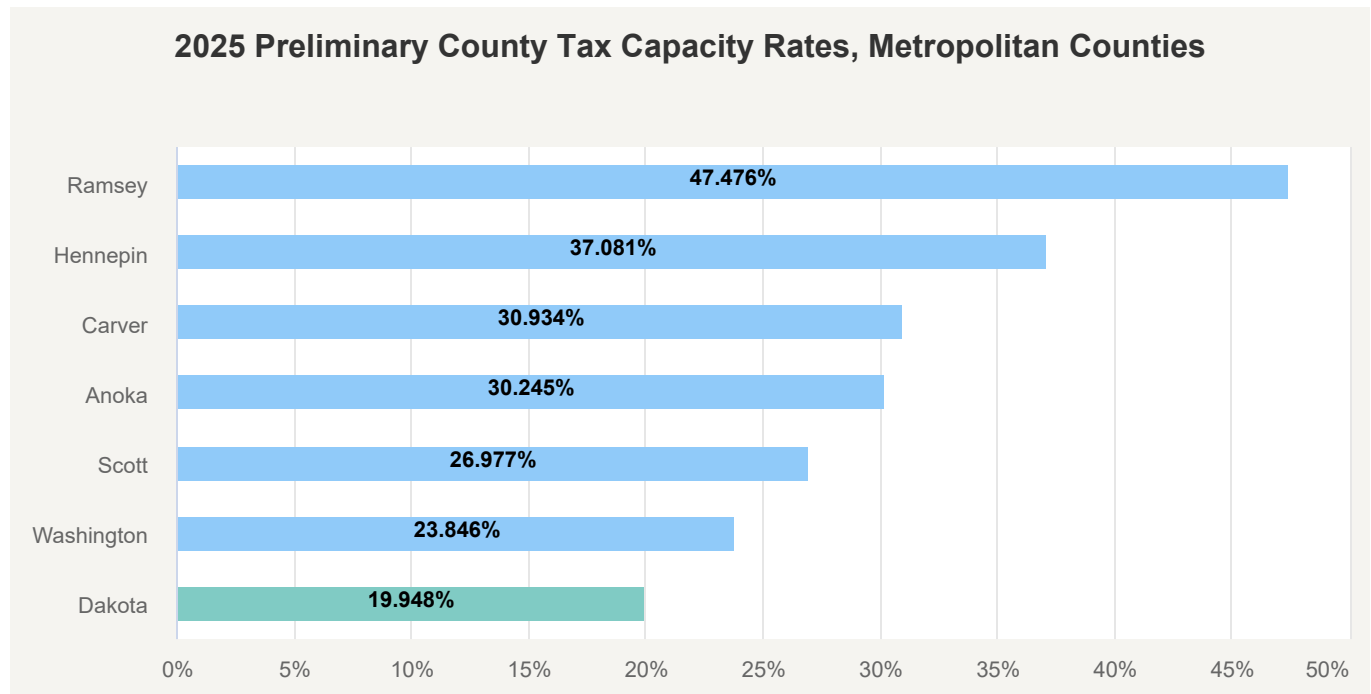


# Appendix



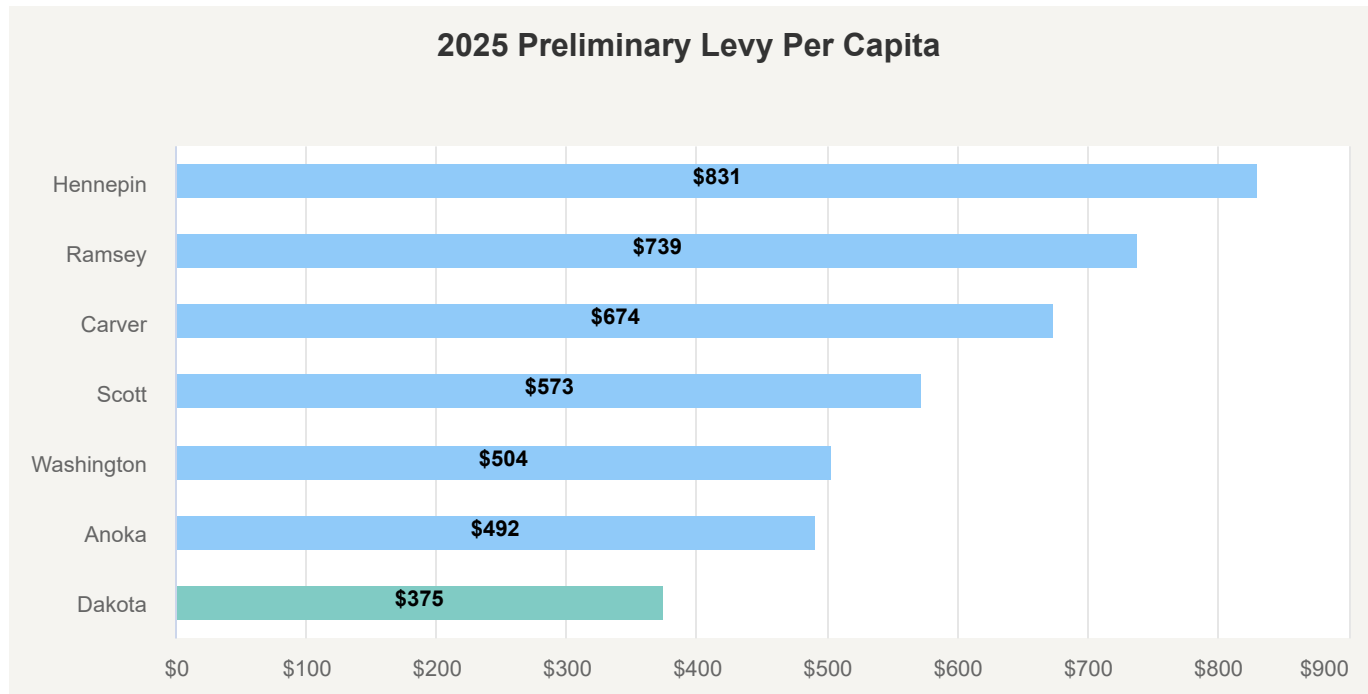
## Item 1: Metropolitan Counties Property Tax Rates

Dakota County has the lowest property tax rate of all the seven metropolitan counties, as well as one of the lowest in the entire state.



## Item 2: Metropolitan Counties Per Capita Property Tax

Dakota County has the lowest per capita net property tax of the seven metropolitan counties.



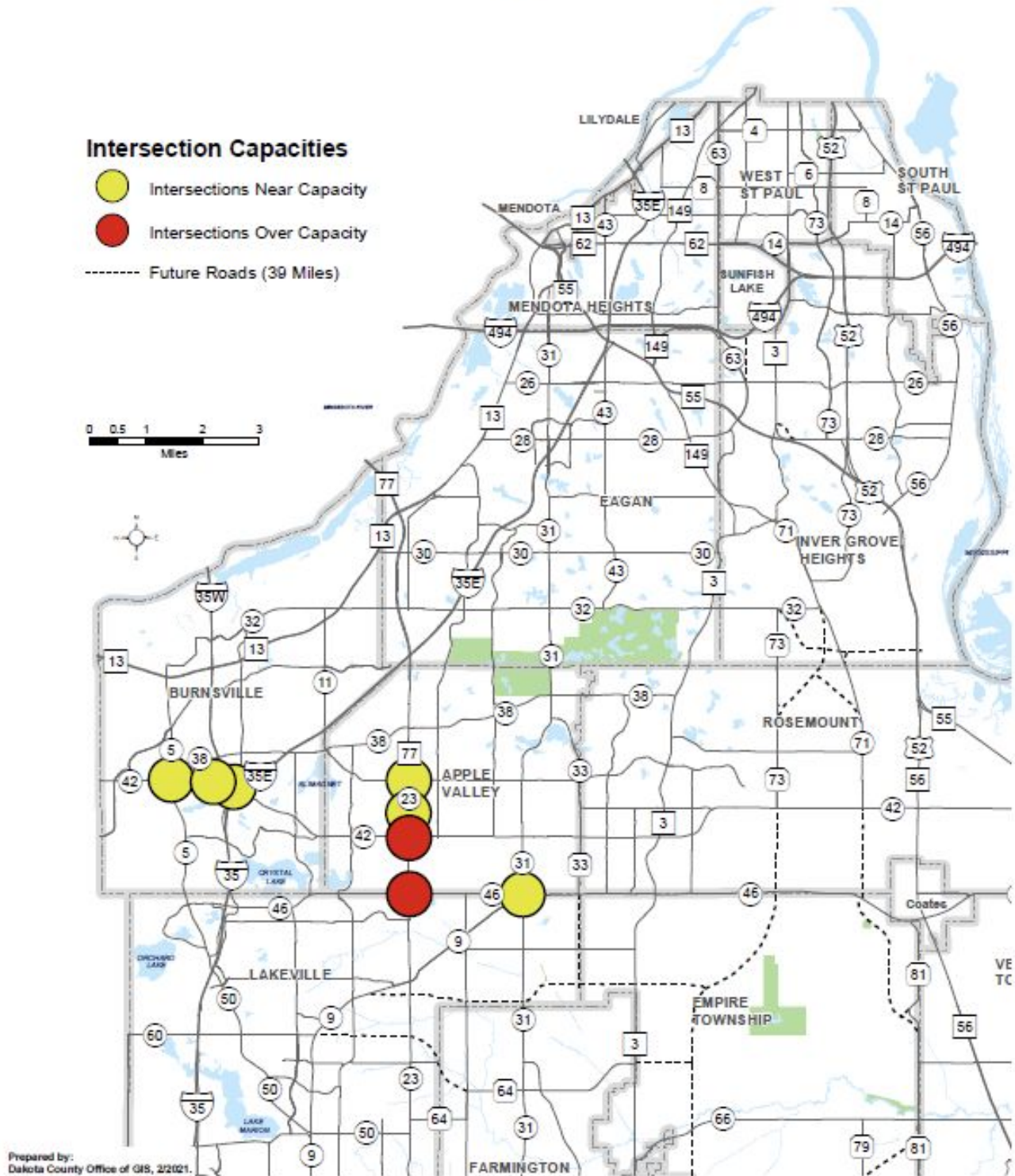


### Item 3: Dakota County Park System



## Item 4: Intersection Capacity Map

## 2040 Intersections Approaching Capacity

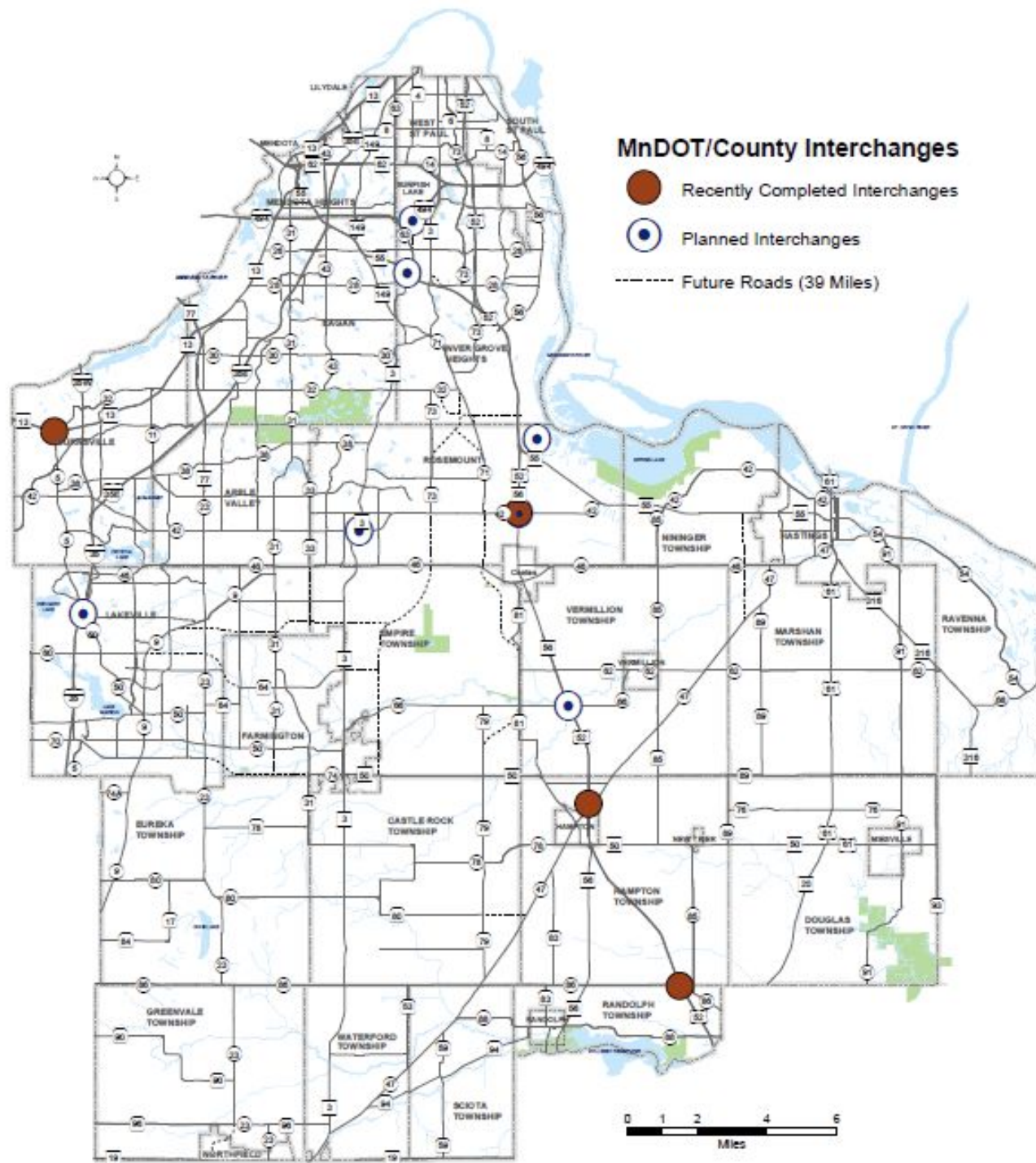


Dakota County 2040 Transportation Plan - Figure 46



## Item 5: Intersection - Interchanges

## 2040 MnDOT and County Highway Intersections-Interchanges



Prepared by:  
Dakota County Office of GIS, 2/2021.

**Dakota County 2040 Transportation Plan - Figure 47**

## Glossary

In some cases, definitions for common terms are adopted from other government reports.

Accrual Basis	The recording of financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
Adopted Budget	The County budget for a fiscal year (January to December) as adopted by the County Board of Commissioners.
Advance Refunding	A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.
Agency Fund	One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).
Allotment	Portion of an annual or biennial budget appropriation allocated to an interim period.
Arbitrage	The reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities (GFOA).
Assessed Valuation	A value established for real property for use as a basis for levying property taxes.
Attorney Forfeiture Special Revenue Fund	To account for the 20 percent of the proceeds from the sale of forfeited property this is distributed to the County Attorney as a supplement to operating monies for prosecutorial purposes.
Audit	An official inspection of the County's accounts. Dakota County's audit is performed on a calendar year by an external organization.
Available Fund Balance	The portion of fund balance not reserved for an existing obligation and could be used to finance appropriations.
Balanced Budget	A budget in which revenues equal expenses with no deficit. Dakota County maintains a balanced budget.
Basic Financial Statements	The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP.
Basis differences	Differences that arise through the employment of a basis of accounting for budgetary purposes that differs from the basis of accounting prescribed by GAAP for a given fund type.
Basis of Accounting	The timing of recognition, that is, when the effects of the transactions or events should be recognized for financial reporting purposes. Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.
Budget	A comprehensive financial plan of operation for a specified period of time that matches all planned revenues and expenditures.

Budgetary Basis of Accounting	The method used to determine when revenues and expenditures are recognized for budgetary purposes.
Budgetary Guidelines	Recommendation on budgeting issued by the National Advisory Council on State and Local Budgeting (NACSLB). The NACSLB's budgetary guidelines are chiefly of interest to accountants because of the emphasis they place on performance measurement in the context of the budgetary process.
Budgetary Reporting	The requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the general fund and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting also is required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with legally adopted annual budgets.
Budget Compliance	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.
Budget Compliance Points	The level at which spending in excess of budget and/or collecting revenue less than budget would be in violation of Dakota County's Budget Compliance Policy.
Budget Incentive Policy (BIP)	Dakota County policy whereby departments and divisions are able to receive a portion of their prior years' budget savings to purchase small capital items and supplement funding for short-lived or one-time projects.
Business-type Activities	One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.
Capital Expenditures	Expenditures resulting in the acquisition of or addition to the government's general fixed assets.
Capital Improvement	Major construction, repair of or addition to building, parks, roads and bridges, and bikeways.
Capital Improvements Budget	The schedule of project expenditures for the acquisition and construction of capital assets for the current fiscal year.
Capital Improvement Program	Five year plan for capital improvement projects.
Capital Projects Fund	Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).
Cash Basis of Accounting	Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.
Challenges	Anticipated tests to the departments or organization's abilities or resources in achieving stated goals or undertakings.
Class Rates	The percent of market value set by state law that establishes the property's tax capacity subject to the property tax.
Community Services Special Revenue Fund	To account for all costs for human services. Financing comes primarily from an annual property tax levy and intergovernmental revenue from the State and Federal Governments.
Countywide Operations Department	An accounting entity where expenditures and revenues are recorded that impact or benefit all county departments.

Community Indicators	These provide a “snap-shot” of the quality of life in a community or county. They report on crime levels, housing conditions, environmental pollution, child immunization rates, demographic trends, incidents of youth and domestic violence, household wealth, community voting rates, and other aspects of community life.
County Library Special Revenue Fund	To account for the operating cost of the Dakota County Library System. Financing is provided by an annual property tax levy.
County Parks Special Revenue Fund	To account for park acquisition, development, and operating costs. Financing is provided by an annual property tax levy and grants from the Metropolitan Council.
County Program Aid (CPA)	General-purpose aid that can be used for any lawful expenditure.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Defeased	Elimination of debt. Dakota County currently has no debt issues.
Deficit	(1) The excess of expenditures over revenues during an accounting period. (2) When actual revenue received is less than budgeted. (3) When actual expenditures are greater than budgeted.
Department	An organizational entity designated by the County Board of Commissioners as a department.
Depreciation	A reduction in the value of an asset with the passage of time, due in particular to wear and tear.
Designated Fund Balance	A portion of an unreserved fund balance that has been identified for a specific purpose. Designations can be either required by state statute or other policy or resolution.
Effectiveness Indicators	Performance indicators that measure how well a particular service accomplishes the intended purpose and that is of direct importance to managers, clients, and the public. It may measure an intermediate outcome (an initial outcome that is expected to lead to the desired end, but is not an “end” in itself, or an end outcome (long-term results that are anticipated or desired.
Efficiency Indicators	Measures that indicate how well resources are being used. It is expressed as a ratio between the amount of input and the amount of output or outcome, and is often described as the cost per unit of output. It may be the cost per library material circulated or the cost per person hired. The input may also be expressed in staff time; such as the number of welfare applications processed per financial worker FTE or the number of inspections completed per assessor per hour.
Enterprise Fund	(1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., airports, transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fees. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
Environmental Management Special Revenue Fund	To account for environmental management activities within the county including waste reduction, planning, administration, regulation, and education.
Expenditure	Use of an appropriation to purchase goods and services (including services of employees) necessary to carry out the responsibilities of a department or organization.

Expenditure-driven Grants	Government-mandated or voluntary non-exchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as reimbursement grants.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, and capital outlays, and intergovernmental grants, entitlements and shared revenues.
Expenses	Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.
FTE	Full Time Equivalent. A full time employee works 2,088 hours per year. FTE's are calculated by dividing hours worked per year (or planned hours to be worked) by 2,088. For example, an employee working 1,044 hours per year divided by 2,088 equals 0.50 FTE.
Fiduciary Funds	Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.
Financial Resources	Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, instruments). Financial Resources also may include inventories and prepaid items (because they obviate the need to expend current available financial resources).
Fiscal Year	A 12-month period not necessarily corresponding to a calendar year.
Formula Grants	Government-mandated or voluntary non-exchange transactions involving the provision of resources based upon established criteria (e.g., number of full-time equivalent students) other than the incurrence of qualifying expenditures.
Function	A group of services aimed at accomplishing a defined purpose. Functions may cross-organizational boundaries.
Fund	An independent fiscal accounting entity with a self-balancing set of accounts. Examples are the General Fund, Special Revenue Funds, Capital Projects, Enterprise, and Internal Service Funds. Annual budgets may or may not be adopted for different funds.
Fund Balance	In accounting terms, it is the net fund assets minus fund liabilities. In simple nonaccounting terms, ignoring such things as loans, designations, and reserves, fund balance can be considered the beginning fund balance + actual revenues - actual expenditures.
Fund Classifications	One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.
Fund Type	Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.
Funded Mandate	Also known as a government-mandated non-exchange transaction. A situation where a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state of local governments are mandated to perform).
GAAP	Generally Accepted Accounting Principles, the accounting standards recognized by the County and United States Securities and Exchange Commission.



General Fund	To account for all financial resources not required to be accounted for in another fund.
General Obligation	A security backed by the full and faith and credit of a municipality.
General Revenue	All revenues that are not required under GASB 34 to be reported as program revenues, for example, taxes—even those that are levied for a specific purpose.
GFOA	Government Finance Officer's Association
Goal	A broad statement of the desired outcome for a county, division, department, or program.
Governmental Activities	Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.
Governmental Fund	The County's governmental funds include: general, capital, debt service and special revenue funds.
Homestead and Agricultural Aid (HACA)	A property tax relief program that replaced the former homestead agricultural credit program. HACA is tied to class rate reduction for certain classes of property. HACA is no longer recognized as tax revenue, but rather revenue from the State.
Incurred But Not Reported (IBNR) Claims	Term used in connection with risk financing. Claims for insured events that have occurred but have not yet been reported to the governmental entity, public entity risk pool, insurer, or reinsurer as the date of the financial statements. IBNR claims include (a) known loss events that are expected to be presented later as claims (b) unknown loss events that are expected to become claims, and (c) expected future development on claims already reported.
Indirect Expenses	Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category.
Fund Balance	In accounting terms, it is the net fund assets minus fund liabilities. In simple nonaccounting terms, ignoring such things as loans, designations, and reserves, fund balance can be considered the beginning fund balance + actual revenues - actual expenditures.
Fund Classifications	One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.
Fund Type	Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.
Funded Mandate	Also known as a government-mandated non-exchange transaction. A situation where a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state of local governments are mandated to perform).
GAAP	Generally Accepted Accounting Principles, the accounting standards recognized by the County and United States Securities and Exchange Commission.
General Fund	To account for all financial resources not required to be accounted for in another fund.
General Obligation	A security backed by the full and faith and credit of a municipality.



General Revenue	All revenues that are not required under GASB 34 to be reported as program revenues, for example, taxes—even those that are levied for a specific purpose.
GFOA	Government Finance Officer's Association
Goal	A broad statement of the desired outcome for a county, division, department, or program.
Governmental Activities	Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.
Governmental Fund	The County's governmental funds include: general, capital, debt service and special revenue funds.
Homestead and Agricultural Aid (HACA)	A property tax relief program that replaced the former homestead agricultural credit program. HACA is tied to class rate reduction for certain classes of property. HACA is no longer recognized as tax revenue, but rather revenue from the State.
Incurred But Not Reported (IBNR) Claims	Term used in connection with risk financing. Claims for insured events that have occurred but have not yet been reported to the governmental entity, public entity risk pool, insurer, or reinsurer as the date of the financial statements. IBNR claims include (a) known loss events that are expected to be presented later as claims (b) unknown loss events that are expected to become claims, and (c) expected future development on claims already reported.
Indirect Expenses	Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category.
Input	A resource used to achieve a department goal. Examples include, staff, volunteers, facilities, equipment, and funding. Departments use inputs to support their activities, which are organized as services or programs.
Interfund Transfers	A transfer of moneys between two different funds.
Internal service funds	Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
Intrafund Transfer	A transfer of moneys between departments in the same fund.
Investment Trust Funds	Fiduciary fund type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government.
Legal Level of Budgetary Control	The level at which a government's management may not reallocated resources without special approval from the legislative body (see Budget Compliance Points).
Local Tax Rate	The rate used to compute most taxes for each parcel of property. Local tax rate is computed by dividing the certified levy (after reduction for fiscal disparities distribution levy, if applicable, and counting disparity reduction aid) by the taxable tax capacity.
Major Fund	Dakota County's major funds include general fund, highway fund, environmental legacy, Dakota County Transportation Sales Tax, special federal revenue and capital projects fund. These funds all meet the criteria set by Governmental Accounting Standards Board.

MFIP	Minnesota Family Investment Program - State welfare-reform program that encourages and promotes employment by supporting families who do not earn enough to support themselves on their wages alone. The program has a 60-month lifetime limit. Federal TANF funds are used to help support this program.
Mission	A concise statement of the fundamental current and future purpose of a county, division, department, or program.
Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
Net County Cost	The difference between budgeted appropriations (expenses) and departmental revenue. The total dollar difference is funded by property tax levy.
Net Interest Cost	Represents the average coupon rate of a bond issue, weighted to reflect the term adjusted for the premium or discount. It does not consider the time value of money, as does the true interest cost (TIC).
Objective	A broad statement of the desired outcome for a county, division, department, or program.
Overlapping Debt	The proportionate share of debt in addition to a community's own direct obligations, such as those by a county or school district in which it is located.
Outcome Claim	A general description of the relationship between what is expected (the outcomes), what means (program or service activities) will be used to achieve the desired outcome, and how it will be known that the outcomes have been achieved (by looking at indicators of effectiveness, efficiency, responsiveness). "If particular activities are completed, "then" what will result?
Outcome Statement	A concrete statement of a specific outcome that contributes to an overall goal.
Output Indicators	These measure the product of activity, the completion of service or program "units." These track internal activity, the amount of work done within an organization, rather than the result, impact, or outcome of that activity. For example, they are the number of interviews completed, the number of brochures distributed, the number of users served, or the number of transactions logged. A program or service's outputs should produce desired outcomes for the program's participants.
Pass-through Grants	Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient.
Planning Base	Starting point for budget development. Typically, this is prior-year budgeted expense and updated estimate of revenue.
Process Indicators	A measure of some factor critical to the successful implementation of a program. This kind of data does not fit into any of the other indicator category, but provides crucial management information. For example, they could be staff quality indicators (the percent of certified workers), or the percent of approved staff positions that are filled.
Program	Group activities, operations or organizational units directed to attaining specific purposes or objectives.
Program Aid	State aid program for local governments. This revenue source replaces the former HACA program.

Property Class	The classification assigned to each parcel based on the use of the property. For example, owner occupied residential property is classified as homestead.
Proprietary Funds	Funds that focus on the determination of operating income, changes in net assets (of cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.
Recommended Budget	The County budget for a fiscal year as proposed by the County Manager to the County Board of Commissioners, based on department requests.
Refunding	The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding).
Regional Rail Authority Special Revenue Fund	To account for revenues and expenditures of the Regional Rail Authority established by the Dakota County Board of Commissioners to plan and develop light rail transit within the County.
Reimbursement Grant	A grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure-driven grants.
Reserved Fund Balance	The portion of a governmental fund's net assets that is not available for appropriation.
Responsiveness Indicators	These measure the customer's evaluation of a product or service. It captures the customer's level of satisfaction with the timelines, accuracy, or convenience of a service (in terms of its location, hours of operation, and staff availability). Customers may also provide valuable feedback regarding staff pleasantness, friendliness, and flexibility in adapting to and meeting client needs. Departments are being responsive when they use customer feedback from surveys, focus groups, feedback cards, or other sources to change and improve service or program activities.
Retained Earnings	For Dakota County this is excess revenue over expenditures or fund balance.
Revenue	Income from taxes, fees, and other charges, Federal or State government, excluding interfund transfers, fund balance, or debt issuance proceeds.
Road and Bridge Special Revenue Fund	To account for all costs for maintenance and construction of streets and highways. Financing comes primarily from an annual property tax levy and intergovernmental revenue from local, State and Federal Governments. Also known as Transportation Fund.
Same Price Per Citizen	A term Dakota County uses to refer to the practice of charging taxes at the same rate as population growth plus inflation.
Service/Program	Departments provide an array of programs and services - basic units or functions of activity organized for management or cost accountability purposes. These activities are what a department does with its inputs to fulfill its mission. Activities result in outputs.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.
Strategies	Proposed continuation or modification of organizational activities and/or structures that will serve or appear to serve an important function in improving outcomes.

TANF	Temporary Assistance for Needy Families - Federal formula grant program to States, Territories, or Tribes to assist needy families with children so that children can be cared for in their own homes; to reduce dependency by promoting job preparation, work, and marriage; to reduce and prevent out-of-wedlock pregnancies; and to encourage the formation and maintenance of two-parent families.
Tax Capacity	The valuation of property based on market value and statutory class rates. The property tax for each parcel is based on its tax capacity.
True Interest Cost	A method of calculating interest cost while taking into account the time value of money.
Undesignated Unreserved Fund Balance	Available expendable financial resources in a governmental fund that are not the object of tentative managements (i.e., designations).
Use of Fund Balance	The amount of fund balance needed to fund current or budgeted expenditures.
Vision	A statement of an ideal future for an organization, or geographic location.
Wheelage Tax	A per vehicle fee of \$5 assessed by Dakota County at the time of license plate renewal to garner additional resources for transportation.





# Volume II Budget Overview







# Budget Development



## Assessing Services

Our mission is to accurately and equitably value and classify all property in Dakota County and provide assistance with assessment data. The primary services provided by Assessing Services include:

- > Value and classify all property in the County as of January 2
- > View and revalue 20% of the real estate parcels in the County annually
- > Value all new construction
- > Maintain a level of assessment between 90% and 105% on all property types
- > Reach the best resolution possible on petitions filed with the Tax Court
- > Provide assessment information to stakeholders.

Total Budget: \$5,188,997

Position Count: 42

### FY24 Accomplishments

- > Achieved high quality assessment results - the 2024 assessment met the requirements of the State Board of Appeal and Equalization with no changes ordered. This is the 30<sup>th</sup> straight year that Dakota County Assessing Services has not had any State Board of Appeal and Equalization orders
- > Completed statutory reassessment considering having the highest taxable parcel responsibility per appraiser in the state. Use of imagery and desktop inspections to address staffing levels is maximized.
- > Continued efforts to enhance our online presence and increase taxpayer engagement through online processes and services. Refined and enhanced online homestead application process and online appeal process. Added QR code to Value Notices for Inquiring or Appealing a property value or classification.
- > Continued partnership with Minnesota Counties via the Minnesota Tyler Technologies User Group, fostering collaboration and increased efficiencies in the use of system applications, to provide better service and values to County stakeholders.

### FY25 Challenges/Opportunities

- > Continue efforts to enhance and refine our online presence and increase taxpayer engagement through online processes and services.
- > Review staffing levels as Dakota County Assessing Services has the highest parcel count responsibility per appraiser in the state, maximized use of technology and growing assessment workloads exceed staff capacity to complete. Additional FTEs will continue to be necessary in the future budgets.
- > Work towards the goal of staff retention and increasing staff diversity by promoting the field of assessing to workforce participants and encourage potential future leaders to develop their careers for promotional opportunities in this specialized field.

- > Continue partnership with Minnesota Counties via the Minnesota Tyler Technologies User Group, fostering collaboration and increased efficiencies in the use of system applications, to provide better service and values to County stakeholders.

# County Attorney's Office

The County Attorney's Office promotes justice by prosecuting cases involving juveniles and all adult felony crimes that occur within the County. Victims and witnesses of crime receive information and referral services in addition to support for court appearances. Legal counsel and representation are provided to the County Board and to County departments. The County Attorney's Office initiates legal actions to protect abused and neglected children, adults who are vulnerable or a danger to themselves or others; and provides child support enforcement services. The County Attorney's Office is also a leader in crime prevention initiatives that promote public safety, including multiple diversion programs as well as alternative court processes.

Total Budget: \$9,585,710

Position Count: 99.3

## FY24 Accomplishments

- > Major Criminal Case Backlog
  - ▶ The backlog has been cleared.
  - ▶ Limited term ARP position and the addition of a permanent attorney position made this possible.
- > Civil Division
  - ▶ In 2023, the Civil Division reviewed 1,050 contracts, marking the first time the number of contracts processed by the County Attorney's Office exceeded 1,000.
- > Child Support and Victim Witness
  - ▶ Continued participation as a pilot county for the federal SAVES (Safe Access for Victims' Economic Security) grant awarded to MN DHS.
- > JPSA
  - ▶ Completion of the ePetition Project, for which Dakota County served as a pilot county.
- > First Judicial District Veterans Treatment Court
  - ▶ Program continues to be successful.
  - ▶ Creation

## FY25 Challenges/Opportunities

- > Need for stable funding of law clerk positions in the criminal division.
- > Need for additional permanent attorney position in the criminal division.
  - ▶ The amount of digital evidence submitted in each case has significantly increased the time it takes to prepare cases for prosecution.
  - ▶ Paperless files and the necessity of using separate databases for the storage of digital and non-digital evidence which has increased the time it takes prosecutors to review cases.
  - ▶ Added responsibilities arising out of the 2023 legislative session.

# Communications

The Dakota County Communications department was established in 2008. The staff of eight, provides web content management, media relations, publications, social media, legislative support, internal communications and other communications functions to county departments as well as the Dakota County Board of Commissioners, along with overseeing the county's volunteer efforts. They also keep county residents and businesses informed about the functions of county government as well as the services and other resources provided by the county.

Total Budget: \$1,394,352

Position Count: 8

## FY24 Accomplishments

- > Raised the profile of Dakota County by informing residents about the important work the county does through the Dakota County newsletter, Dakota County Plus, social media, media relations, increased use of video to promote county services, and state and national recognition.
- > Began work with IT to establish a budget for a public website redesign.
- > Coordinated efforts to promote strengthened relationships among Dakota County and our cities and schools through more frequent events and communications, including the launch of a new monthly newsletter.
- > Integrated public affairs into the Communications department. And rebranded Communications to Communications and Public Affairs.
- > Surpassed 71,000 e-news email subscribers across 47 different mailing lists. The public website is on pace for 7.4 million pageviews and about 3.9 million visits for 2024.
- > Coordinated efforts to promote legislative priorities during the 2024 state legislative session, including through the development of legislative priorities and respective supporting materials; coordination of communications with the legislative delegation; hosting one-on-one, large group and virtual delegation meetings; and the development of 2025 state legislative priorities and platform.
- > Supported efforts to seek and advocate for federal funding for priority projects, including successful RAISE Grant and Congressionally Directed Spending requests.
- > Supported Elections with videos, press releases, social media and other communication tactics to enhance transparency and public awareness and staff the room each night of an election.
- > Supporting numerous county departments with communication materials in support of marketing campaigns and service promotion.
- > Managed and provided strategic communications counsel and day-of support at all groundbreakings, ribbon-cuttings, intergovernmental events, open-house celebrations and other events with various departments, including the Kaposia Library ribbon-cutting, the Deputy Luther Klug Memorial Highway Dedication, the regional chamber's "backstage" event, the Wakota Trailhead ribbon-cutting, and more.
- > Provided videography and photography support for multiple events and department needs to help tell our story.

- > Managed and staffed the county building at the Dakota County Fair with the “License to Discover” theme focused on Public Services and Revenue.
- > Supported efforts recognizing Dakota County’s 175<sup>th</sup> anniversary.
- > Worked with existing volunteers and recruited new volunteers for events and programs. Logged more than 28,500 volunteer hours in 2023, representing \$907,222 worth of services. Support the Board of Commissioners in the search for a new County Manager.
- > Coordinated and supported the state and federal lobbying contract renewal processes.
- > Provided communications support for the City of Burnsville and the State of Minnesota in response to the deaths of three local first responders.
- > Provided PIO support during radiological emergency preparedness exercises for the Prairie Island Nuclear Generating Plant.

### **FY25 Challenges/Opportunities**

- > Redesign of the public facing website.
- > Organizing and hosting events related to capital projects, including groundbreakings, behind-the-scenes and ribbon-cuttings.
- > Continue to explore methods to strength the relationship between Dakota County and our cities and school districts.
- > Supporting various Parks initiatives, including groundbreakings and ribbon-cuttings.
- > Continue to find unique ways to tell our story to stakeholders and residents.
- > Coordinate efforts to promote legislative priorities during the 2025 state legislative session and to support 2025 federal funding requests.
- > Support county departments with communication materials in support of marketing and promotional campaigns.
- > Manage and provide strategic communications counsel and day-of support at various events.

## Community Corrections

Dakota County is a Community Corrections Act (CCA) County, providing services to adult and juvenile clients under the authority of the First Judicial District. Dakota County Community Corrections (DCCC) provides a variety of services to our clients including:

- > Pre-trial community supervision, Intake and Court services including bail evaluations, assessments, and pre-sentence/pre-disposition recommendations to the Court
- > Community restoration programs such as Sentence to Service (STS) and Work Release
- > Integrated service delivery programs such as the Reentry Assistance Program (RAP) and diversion programs
- > Intensive Supervision
- > High Risk Supervision
- > Adult and Juvenile Drug Courts
- > Probation Service Center (PSC) providing low to moderate risk supervision for clients utilizing phone reporting
- > Juvenile Detention Alternatives Initiative (JDAI)
- > Secured juvenile facility and New Chance Day Treatment Program for youth

Community Corrections is part of the Community Services Division and the Criminal Justice System in Dakota County. Safety and well-being are at the forefront of the work we do. DCCC is committed to working with clients and families to achieve stability and self-sufficiency and to thrive in the community. The Department uses research-based interventions and practice to facilitate change in clients and their families. The Department's goal is to support individuals and families in choosing productive, positive, and stable lives. This work helps prevent recidivism and assists with maintaining safe communities. Staff members work with clients to identify root causes to criminal behavior and determine how they can assist with change. Probation officers also work with clients to maintain or develop pro-social skills and competencies. Probation officers supervise clients in the communities where they live, work, and attend school. They engage the client's family and friends to create support systems and stability. Community Corrections collaborates with law enforcement, prosecutors, defense attorneys, the Courts, Community Services Departments, and community partners to ensure public safety and to meet the self-sufficiency needs of clients and families.

Total Budget: \$27,637,054

Position Count: 196

## FY24 Accomplishments

- > **Aspen House:** Community concerns and reluctance to accept county referrals has posed a challenge over the past year. Dakota County Community Corrections (DCCC) leadership will persist in collaborating with staff from Dakota County Children and Family Services to increase support for our contracted vendor. Dakota County staff will increase their involvement and visibility on-site to gain deeper insights into daily programs and operations. Furthermore, Dakota County will host annual meetings with the community to address concerns and clarify any misconceptions, aiming to alleviate concerns.

- > **Veterans Court:** Dakota County partnered with Carver County starting in 2020 to provide a combined Veteran Treatment Court for both Counties. During the past 18 months, Dakota, Carver, and Scott Counties worked with District Court to implement a First Judicial District Veteran Treatment Court that could serve all Veterans in the 1<sup>st</sup> Judicial District. The district is split into East and West with Dakota County facilitating the East Court in Apple Valley. The Veteran Treatment Court has joint policies, processes, and phase advancement criteria. Dakota County Attorney Kathy Keena was instrumental in the development of this program and led the Dakota County team in the creation of this Court. Community Corrections completed the hiring process for a Veteran Services Coordinator and probation officer in April and the first Veteran Treatment Court hearings were held in Apple Valley on May 13, 2024. Veterans Services hired a Veteran Treatment Court Mentor Coordinator to support the treatment court as well at the Justice Involved Veterans Program that provides joint case management for all Veterans on probation that are not participating in Veteran Court.
- > **Multi-Cultural Drug Court:** System partners and Community Corrections staff traveled to Georgia to observe and gain insights from a model drug court program in Rockdale County. Following this visit, the team collaborated to revise the current program manual and enhance the treatment court team by adding an assistant probation officer for heightened accountability and support. Cognitive behavioral groups, as well as individual and group Dialectical Behavior Therapy (DBT), continue at the Northern Services Center.

### FY25 Challenges/Opportunities

- > **Aspen House:** Dakota County is considering assuming responsibility for Aspen House operations. If that is the case, Community Corrections would continue to partner with Social Services and assist in the transition and ongoing management.
- > **Veterans Court:** In 2025, Veteran Treatment Court will identify outcomes for future program evaluations and the data points that need to be collected and monitored for the evaluation. Dakota County will collaborate with Scott and Carver Counties to develop and measure these outcomes. Qualitative data from participants will also be collected.
- > **Probation Fees:** Dakota County Community Corrections is required by statute to develop a plan with County Administration and the County Board to eliminate probation fees by August 1, 2027. The plan must be submitted to the Commissioner of Corrections by August 1, 2025.
- > **Intensive Supervised Release (ISR):** Community Corrections will conduct a review to determine if ISR should remain a service provided by Dakota County or if oversight should be returned to the Minnesota Department of Corrections. A cost/benefit analysis will be completed and presented to the County Board.
- > **Dialectical Behavior Therapy:** The Juvenile Service Center Campus is working to implement a comprehensive Dialectical Behavior Therapy (DBT) model as part of the therapy services offered to youth. DBT is a type of talk therapy for people who experience emotions very intensely. It's a common therapy for people with borderline personality disorder, but therapists provide it for other mental health conditions as well. Implementation will include DBT skills groups as well as individual and family therapy services. DBT will help to create a common language that will support trauma informed care and can be used by all staff. In addition, DBT will help to provide residents with skills that will help them increase their capabilities as they transition into the community.

## Office of the County Manager

The Office of the County Manager is responsible for executive leadership of the County, including budget development and financial planning, staff leadership, and implementation of tools to support County functions. Staff is also responsible for supporting the Board of Commissioners in their governance and policy-setting role by developing Board agendas, supporting and maintaining Board correspondence, and managing citizen advisory committee membership. Finally, the Office of the County Manager is responsible for intergovernmental relations, including coordination of state and federal legislative activities, support for Board participation on intergovernmental bodies, and representation of the County to other government administrators.

Total Budget: \$2,045,353

Position Count: 10

### FY24 Accomplishments

- > The Office of the County Manager developed and executed countywide management policies and implementation strategies to successfully support Board goals, policies, and decisions. A County Budget and CIP were developed and adopted, and the County earned the GFOA Distinguished Budget Award in 2024 and for the past 27 years.
- > Assisted the Board in developing a legislative platform, priorities, and policy positions for the 2024 Legislative Session. Assisted the Board in pursuing federal funding for priority projects. Staff will continue to work with the Board and contract lobbyists to foster the County's relationship with the Legislature, the federal government, and other stakeholders and develop the best structure and methods for communicating and advocating for County positions.
- > Staff worked with the Office of Performance and Analysis (OPA) to track indicators and performance measures associated with the Strategic Plan and make quarterly progress reports to the County Board. All 5 Board Strategic Priorities continue to progress.
- > Recognized by the National Association of Counties (NACo) with seven Achievement Awards, the most the county has ever received. One of the programs recognized was the Program and Service Inventory (PSI) Dashboard, which falls under the County Administration and Management category.

### FY25 Challenges/Opportunities

- > Assist the Board in developing a legislative platform, priorities, and policy positions for the 2025 Legislative Session.
- > Staff will continue to work with the Board and contract lobbyists to foster the County's relationship with the Legislature, the federal government, and other stakeholders and develop the best structure and methods for communicating and advocating for County positions.
- > Work with the Board and departments to identify the 2025 goals and milestones and support their successful achievement.



- > Support the implementation of the County Budget.

## County Board

The County Board is responsible for adopting an annual budget, setting the annual property tax levy, hiring of the County Manager, adopting ordinances, settling staffing levels, compensation and benefits, developing annual priorities, representing the County in multijurisdictional organizations, providing direction and strategic planning for County services, approving plats, and approving design and development projects. The Board also acts as the Community Public Health Board.

Total Budget: \$1,051,756

Position Count: 7

### FY24 Accomplishments

- > Advocated for Dakota County priorities at the State and Federal levels.
- > Developed a 2024 budget with only 3.5 percent growth in tax levy, that maintained or improved services.
- > Continued to develop the five county-wide strategic priority areas identified in 2023.

### FY25 Challenges/Opportunities

- > Proceed with developing and implementing the five county-wide strategic priority areas identified in 2023 and 2024.
- > Advocate for Dakota County interests at the State and Federal level.
- > Continue to be good stewards of tax dollars and maintain a high quality of services throughout the County.

# Community Services Administration

The Community Services Division is comprised of five Departments and Community Services Administration. In addition, locally funded educational services are provided through a partnership with the University of Minnesota Extension Service and the United States Department of Agriculture. A description of services provided by each Department can be found in the individual Department budget documents. As the primary conduit to Dakota County Administration, Community Services Administration develops, communicates, and ensures compliance with Dakota County and Community Services strategic direction, priorities, policies and operational processes. Community Services Administration has shared accountability with Departments for business model development, advocacy, and stakeholder relations with the Dakota County Board of Commissioners, Administration, the legislature, and other partners and stakeholders. Core functions of Community Services Administration include:

- > Strategic, Operational and Budget Planning and Oversight
- > Administration and Support Services
- > Contracts and Vendor Management
- > Data Management
- > Performance Measurement
- > Project Management

Total Budget: \$2,538,165

Position Count: 17

## FY24 Accomplishments

- > **Pathways to Prosperity & Well-Being:** Hired a Career Navigator and began offering enhanced education and employment supports to families, including non-custodial fathers. Redesigned and enhanced whole family assessment tools. Created practice model evaluation plan. Maintained enrollment despite transition from 1.0 PHN FTE to 0.6 FTE Family Support Specialist from PH.
- > **Data Management & Performance Measurement:** Developed divisional strategy to pilot Power BI which included: 1) partnering with IT to purchase licenses; 2) defining a scope of needed training which included data literacy, data management, data visualization, hands-on technical Power BI training; and, 3) selecting vendor to meet those needs. Supported numerous safety initiatives, which included conducting safety focus groups and analyzing their feedback. Partnered closely with the Social Services housing team to develop a comprehensive data and evaluation work plan.
- > **Community Engagement:** Partnered with community groups to leverage grant funds to explore use of a Family Resource Center model in Dakota County. Community events were held outside normal business hours to provide info and resources supportive of family stability & crisis prevention. Community feedback was very positive.
- > **Inclusion, Diversity, Equity, & Access:** Developed and tested an Equity Lens Tool to evaluate policies and practices with equity in mind. The CSD Hiring Toolkit 1.0 was fully implemented on Jan. 1, 2024 for use by all CSD hiring supervisors. In preparation, a training was held for managers & supervisors in Fall 2023.

In March 2024, the Hiring Toolkit workgroup solicited feedback from supervisors to determine how the Toolkit can be improved.

- > **Physical Infrastructure:** In 2023, the CS Director Team authorized a project called Integrated Visitor Services to explore potential ways to integrate and improve delivery of services to customers in our Service Center lobbies. In Spring 2024, hired a consultant to analyze our business processes and gather input from staff and customers. Phase 1 of the project will kick off in June 2024 and run through January 2025.
- > **Staff Safety & Well-Being:** Developed a 1-Day safety training for CS field staff focused on situational awareness, de-escalation skills, and how to prepare for a field visit. The course was piloted successfully in April with 25 staff from across the CS Division, and will be deployed to all client-facing staff beginning in late July. Also in July, the Collaborative Safety consultant will begin training more than 100 supervisors and staff to develop and support a culture of safety by integrating safety science into management and staff practices. Finally, two sets of staff focus groups conducted in 2023 generated 60 recommendations for improving the personal safety of CS staff who interact regularly with clients.

## FY25 Challenges/Opportunities

- > **Pathways to Prosperity & Well-Being:** Support growth of divisional father-facing supports. Support divisional growth of resident-customer engagement in policy and practice. Expand the number of families served in practice model pilot through enhanced roles/relationships in Community Services. Design and ultimately implement an economic benefit pilot. Conduct evaluation of practice model pilot and produce outcome report.
- > **Data Management & Performance Measurement:** Will complete data literacy and Power BI training, including capstone projects for each CS department. Will add a Senior Management Analyst (109) to support program measurement, analysis, and evaluation. Continue collaboration with the Social Services housing team to create interactive dashboards for each housing program. Will complete the CS strategic plan measurement framework.
- > **Community Engagement:** Will seek more grant funding to further build out a One Stop Shop (aka Family Resource Center). If successful, we will have four nonprofits working with other nonprofits and county staff to bring information and services closer to where people live, and at flexible hours.
- > **Inclusion, Diversity, Equity, & Access:** Will provide training to staff on how to use the Equity Lens Tool, and will begin applying the tool to a small number of policies and practices. CSD Hiring Toolkit workgroup will introduce a revised version of the toolkit, which will include an increased bank of interview questions and improved format.
- > **Physical Infrastructure:** Intend to launch Phase 2 of the Integrated Visitor Services Project. This phase will apply the insights gained from Phase 1 to generate solutions to address needed improvements in processes, systems, and lobbies. This will be followed by a Phase 3 in which we submit a formal capital improvement request to the Board.
- > **Staff Safety & Well-Being:** CSA is requesting funding to make our CS Safety Trainer a permanent position in order to continue to develop and deliver de-escalation and self-defense training for approximately 700 client-facing staff. CSA is also requesting BIP funding to continue work with Collaborative Safety, LLC in 2025, to train as many of Community Services' 900+ line staff as possible, plus 24 more leaders (who were not trained in 2024). CSD and Social Services Safety Committees will continue work to address recommendations made by safety focus groups.

- > **Contract Unit:** Requests to add 3 more Contract Specialists to address the increase in number and complexity of grants being utilized especially by Public Health & Social Services. The FTE increase is also needed to address the increase in volume and complexity of data entry work required to manage grants and contracts in DakotaConnect.

# Employment and Economic Assistance

Dakota County Employment and Economic Assistance Department manages public assistance programs, child support, workforce development, county fee collections, and fraud programs.

- > Public assistance programs include medical assistance, food, cash, and childcare eligibility programs.
- > Child support collects and disperses court-ordered financial support.
- > Workforce development supports people in poverty, youth, dislocated workers and the general public with employment assistance.
- > County fee collections and fraud units assist in program compliance efforts.

Total Budget: \$44,560,948

Position Count: 313

## FY24 Accomplishments

- > People
  - ▶ Staffing retention and hiring has leveled out. Public Assistance, for example, has more Financial Workers with 2 years of experience than at any point since the pandemic.
  - ▶ With the help of State Funds, EEA successfully added a new team of case support staff that has greatly increased EEA's capacity to handle increased volumes of phone calls.
- > Processes
  - ▶ EEA completed an effort to revamp the department's Purpose, Vision, and Values statements. These strategic planning items will help set the foundation for upcoming projects that will change the way the department provides essential services.
  - ▶ Phone call volume increased over 250% in 2024, mostly due to healthcare unwinding changes. To deal with this huge increase, new teams and processes were developed to help drive down large wait times. Currently, wait times are typically in the 5 to 10-minute range, whereas they were previously hovering around 45 to 60-minutes.
- > Technology
  - ▶ IVR & Contact Center – EEA successfully launched its new contact center and IVR in October. Reporting capabilities are still coming online, but early indications are that roughly 20% of incoming callers are able to get their questions answered through the self-service options without having to interact with a worker.

## FY25 Challenges/Opportunities

- > People
  - ▶ Call volume has increased over 250% in 2024. Application volume has increased 125% since 2019. Active caseloads have also increased by over 20% (depending on the program) since 2019. The

workload has substantially increased in a short period of time. As a result, EEA is facing a capacity problem to process the additional work. Additional staff, be it temporary or permanent, are needed to process case backlogs.

> Processes

- ▶ EEA will undertake a significant effort in 2024-2025 to reimagine service delivery. The goal of this work will be to smooth out application workflows, provide higher levels of customer service, and find areas of the work that can be automated to improve existing staff capacity.

> Technology

- ▶ In 2025 EEA will be or will have begun operating several large advancements in our technological infrastructure
  - > Contact Center – We will have a better understanding on why people are contacting our department and how effectively they are being served. We will have the information to send proactive communication to clients, improve coaching around customer service, and reduce need for repeat phone calls.
  - > Power BI – EEA will be setting up a centralized data hub that will begin collecting key program data, creating better access to reporting.

# Central Operations Administration

The Central Operations (COD) Division Administration is responsible for the business needs of departments within the division. EFIS Administration allocates resources to support needs across division departments and drives operational excellence throughout the division by working in partnership with staff and internal customers.

Total Budget: \$1,602,249

Position Count: 4

## FY24 Accomplishments

- > Service Delivery to Other Divisions: The COD Division completed a satisfaction survey of internal customers in first quarter 2024. Results were used to develop plans related to improvement of service delivery to divisions.
- > Developing Appropriate Staffing Levels Within the Division: Department heads requested various new positions as part of the 2024 budget process. All new positions have been hired and will improve work product and capacity in the areas of DakotaConnect, data practices, and financial services.
- > DakotaConnect: Staff across the division, but particularly in Finance and IT, have been working together with partners to diagnose and address issues and stabilize the system.
- > External Website Replacement Design: In collaboration with Communications and Information Technology, completed planning and design work for the replacement of the Dakota County external website. Received 26 responses to the Request for Proposals (RFP) and are analyzing as part of the recommendation process.
- > American Rescue Plan (ARP) Reporting: In collaboration with Finance and project managers, completed quarterly and annual financial and performance reports and are working on plans for obligation of funds by the end of 2024.
- > Emergency Management: Risk Management restructure including the development of an Emergency Management department.
- > Unified Communications Project: Joint communications project with Employment and Economic Assistance.
- > Finance Department Restructure: Restructure of the Finance department to include Budget staff. In addition, work on centralization of financial departments was started.
- > Financial Advisory Services: Work with Ehlers to create a long-term financial plan for Dakota County.

## FY25 Challenges/Opportunities

- > External Website Replacement: Work on replacement of the external website based on plans and design work in 2024.
- > Financial Plan Implementation: Implementation of the financial plan created in 2024.



- > Finance Centralization: Continued work on centralization of financial services.
- > Continued Development of Appropriate Staffing Levels Within the Division: Continued development of appropriate staffing in COD departments based on customer feedback and needs.
- > Residential Survey: The Office of Performance and Analysis will work with survey partners to complete the triennial survey in 2025.
- > Risk Management: Continued work on the restructure of emergency management, an update of the Continuity of Operations Plan (COOP) and related training, and additional training and exercises related to emergency response.
- > Policy Updates: Continued work on policy updates across the division including policies such as Policy 2002 Budget Compliance and Policy 2740 Procurement.

# Elections

The County Elections Department conducts the county role in election administration. This includes working as the primary registrar of voters, provider of absentee ballots, voting equipment, ballots and training for the 282,000 registered voters in 34 municipalities and 11 school districts in the county. The Elections Department is also responsible for providing support for all steps of the election process to all customers- from voters to candidates. The office also serves as the filing officer for county elected officials which involves accepting affidavits of candidacy and candidate financial statements.

Total Budget: \$2,301,595

Position Count: 8

## FY24 Accomplishments

- > Conducted all 2024 elections successfully:
  - ▶ Presidential Nomination Primary, March 5, 2024
  - ▶ March Township Election, March 12, 2024
  - ▶ State Primary Election, August 13, 2024
  - ▶ State General Election, November 5, 2024
- > Leveraged the last of funding from 2022 Help America Vote Act grant opportunities from the Secretary of State's Office to invest in election security and accessibility. The total amount received was \$105,852 with no match required from Dakota County. Upgrades included security cameras, card readers for badged access into secure storage areas, and updated assisted voting technology equipment.
- > Continued the popular Joint Powers Agreement related to absentee voting services that began in 2023. Dakota has successfully conducted seven (7) elections utilizing this agreement and serving our municipal partners.
- > Effectively leveraged funds dedicated from the Secretary of State's Voting Operations, Technology, and Equipment Resources (VOTER) Account that began in 2023 and continues to expand. Funding was used to support absentee voting services and offsets the amount paid for this service by the County and all city and township partners.
- > Continued to partner effectively with the Budget Office to expand the elections budget to build in carryover funds to cover cost of the largest elections, this effort is critical to reduce unplanned use of fund balance.
- > Capably implemented several new legislative requirements, including translated sample ballots and voting instructions into five minority languages, expansion of office hours, expansion of early voting, automatic voter registration, creation of a permanent absentee program.
- > All staff were trained and certified as is required biennially by Minn Rules 8240.2900. The department correspondingly conducted municipal and school district clerk training and certification as is required by Minn Rules 8240.2700-2800.
- > Conducted a transparent and methodical procurement process to select the County's partner for printing of ballots. Ultimately a new vendor was selected to print and mail the County's by-mail ballots. The automated ballot assembly process reduces opportunity for errors and improves efficiency.

## FY25 Challenges/Opportunities

- > Consider expanding the Joint Powers Agreement to accommodate Health Care Facility (HCF) absentee voting, this statutory requirement is one of the more time-consuming statutory requirements of municipal clerks.
- > Currently scheduled elections in 2025:
  - ▶ March 11, 2025, March Township Elections
  - ▶ November 4, 2025, Local/ School District General Election
- > Ballot tabulators are reaching the end of their life. Cost estimation:
  - ▶ 1998- \$998,000
  - ▶ 2015- \$2,015,000
  - ▶ 202X- \$5,000,000
  - ▶ The Elections Department recommends that Dakota County begin in-depth planning for this purchase. We recommend planning for an appropriate cost share, creating agreements with our municipal partners, and establishing a transparent, collaborative procurement process in 2025. In previous agreements, Dakota County assumed 50% of the cost, while city and school district partners assumed 50%. We further recommend issuing an RFP in 2026 and implementation of new ballot tabulators in 2027.

## Human Resources

In strategic partnership with County leadership and pursuant to Minnesota Statute § 383D, Employee Relations discharges functional responsibilities through five program delivery areas:

- > Recruitment and Selection - Facilitate the recruitment of competent, diverse staff through open and competitive processes that provide County management and citizens with a workforce exhibiting the highest level of service, professionalism and integrity.
- > Compensation and Classification - Develop, administer and promote a system that reflects external market conditions, internal pay equity considerations, and the County's merit philosophy.
- > Employee Benefits Administration - Develop and administer employee benefit options that are market competitive, affordable and offer flexible choices for employees' needs.
- > Human Resource Development - Design and implement integrated programming that fosters individual and organizational capacity to achieve strategic organizational objectives.
- > Labor Relations - Promote positive, stable, labor relations through effective labor negotiation and dispute resolution.

Total Budget: \$4,282,591

Position Count: 24.5

### FY24 Accomplishments

Administered and communicated the results from the County's first Racial Equity Dividends Index.

Completed the County's four-year effort to administer the Intercultural Development Inventory (IDI) broadly to all divisions and departments.

Implemented new on-line learning resource, LinkedIn Learning.

Continue to manage transition to current third-party benefits administrator, UMR.

Issued RFP and selected third-party benefits administrator to begin in 2025.

Prepared labor relations strategy and began bargaining to settle agreements with all 11 bargaining units.

More than 500 candidates were hired and onboarded.

Automated candidate background check process through on-line applicant tracking system, NEO GOV.

Conducted job classification review in partnership with Keystone Consulting; approximately 60 positions were reviewed, and more than 100 incumbent employees interviewed.

Reviewed and updated ER/HR policies to respond to legislative changes and as needed

## **FY25 Challenges/Opportunities**

Identify opportunities to leverage other ERP, OneSolution, HR modules to support learning, performance and innovation

Create/update workforce and talent planning resources

Develop enhanced resources (checklists, workflows, guides, communications, etc.) to align with new HRIS to aid managers throughout the hiring process

Develop and implement strategies to address access and compliance opportunities related to digital and facilities accessibility

Based on the results of the medical RFP, potential implement a new vendor to new medical vendor to administer the County's self-insured medical plan

Settle all remaining collective bargaining agreements for 2025, and beyond (up to three years)

Plan and implement a pro-active approach to job classification reviews on a regular scheduled basis.

## Environmental Resources

The mission of the Environmental Resources Department is to “Protect, preserve and enhance the environment for the health, enjoyment and benefit of current and future generations.” The Department accomplishes this mission through a combination of regulatory and non-regulatory programs that address groundwater and surface water quality, solid waste management, hazardous waste management, brownfield and contaminated site assessment and redevelopment, land conservation, and the operation and maintenance of a hydro-electric dam located on Lake Byllesby. The Department also assists other departments within the Physical Development Division with water resources engineering, storm water management, environmental assessments, site cleanup and land acquisition for parks and greenways; and is a key partner in the County’s Environmentally Preferable Purchasing (EPP) program.

The Department enforces the requirements of numerous County ordinances (Ordinance 50 Shoreland and Floodplain Management, Ordinance 110 Solid Waste Management, Ordinance 111 Hazardous Waste Regulation, Ordinance 113 Subsurface Sewage Treatment Systems, Ordinance 114 Well and Water Supply Management and Ordinance 132 Dakota County Storm Drain System) and administers the policies outlined in the Dakota County Solid Waste Master Plan, Groundwater Protection Plan, Land Conservation Plan, Aquatic Invasive Species Plan and the Vermillion River Watershed Management Plan (for the Vermillion River Watershed Joint Powers Organization).

Total Budget: \$9,460,095

Position Count: 32

### FY24 Accomplishments

- > Brownfields and Contaminated Sites: Conducted over 150 Freedom of Information Act (FOIA) requests for environmental information and over 15 environmental reviews on public-owned property.
- > Byllesby Dam: Completed primary construction and installation of the new powerhouse and turbines.
- > Shoreland and Floodplain Regulation: Protected over 89 miles of riparian corridors with permanent vegetated buffers and Shoreland/Floodplain regulations through Ordinance 50.
- > Surface Water Protection: Implemented 7 Aquatic Invasive Species grant projects with city and lake associations.
- > Wetlands and Water Retention: Created approximately 140 acres of wetland bank credits through wetland restoration projects in Castle Rock Township and Waterford Township in partnership with the Soil & Water Conservation District (SWCD), MN Board of Water & Soil Resources (BWSR), and the Vermillion River Watershed Joint Powers Organization (VRWJPO). Coordinated over 140 Wetland Health Evaluation Program volunteers to monitor 41 wetlands.
- > Drinking Water Protection: Implemented the Groundwater Plan and Agricultural Chemical Reduction Effort (ACRE) Plan and implemented water treatment system grant programs for private well owners.
- > Hazardous Waste Generator Regulation: Completed 509 generator inspections for continued compliance.
- > Hazardous Waste Management: Purchased land in the City of Lakeville and completed design work for a second household hazardous waste and recycling facility in partnership with Scott County.

- > Solid Waste Regulation: Continued to implement new regulatory strategies in the county's Solid Waste Master Plan and Ordinance 110 focused on food waste diversion at grocery stores and hauler compliance with weekly recycling and label requirements.
- > Vermillion River Watershed: Provided staff support for the VRWJPO.
- > Waste Reduction and Recycling Initiatives: Revised the county's Solid Waste Management Plan to align with new state direction for metropolitan counties, rebranded the organics drop-off sites to focus on food scraps, and worked with city partners to implement recycling in 50 additional multi-family properties.

### **FY25 Challenges/Opportunities**

- > Brownfields and Contaminated Sites: Identify, assess, and remediate contaminated properties and implement the Redevelopment Incentive Grant Program in partnership with the county's Community Development Agency.
- > Byllesby Dam: Commission and use newly installed power equipment and turbines.
- > Surface Water Protection: Work with partner organizations to implement strategic plans, develop scoping and feasibility projects for potential future capital projects, and complete approved capital projects.
- > Wetlands and Water Retention: Explore new wetland restoration opportunities throughout the county, complete work on two existing wetland restoration projects, and continue to implement the Wetland Health Evaluation Program
- > Drinking Water Protection: Seek external funding opportunities to implement strategies and tactics identified within the county's Groundwater Plan and ACRE Plan.
- > Hazardous Waste Generator Regulation: Complete all scheduled inspections.
- > Hazardous Waste Management: Secure federal and/or state funding and begin construction of the second household hazardous waste and recycling facility.
- > Solid Waste Regulation: Implement the county's new Solid Waste Management Plan and amend Ordinance 110, and continue to regulate large food waste generators, ensuring compliance with back-of-house organics collection.
- > Vermillion River Watershed: Identify collaborative water resource restoration and protection projects and update its ten-year watershed plan to reflect stakeholder supported priorities and actions.
- > Waste Reduction and Recycling Initiatives: Implement the county's new Solid Waste Management Plan, seek opportunities for external funding to implement new strategy areas, and incorporate new priority areas such as waste reduction and reuse.

# University of Minnesota Extension, Dakota County

Dakota County Extension is a component of University of Minnesota Extension, which includes educational outreach in the following program areas:

- > 4-H Youth Development programs - positive youth development education
- > Master Gardener volunteer programs - horticultural and environmental education
- > Agriculture and Environmental programs - small farm, natural resources, urban farming, and environmental education
- > Health and Nutrition programs - food, nutrition, and health education
- > Family Resiliency programs - financial and parenting education
- > Community Vitality programs - analysis of tourism and economic development and community leadership development

Total Budget: \$506,075

Position Count: 0

## FY24 Accomplishments

- > Over 11,121 volunteer hours in 2023 supported the Master Gardener program core mission to share research-based information and promote healthy landscapes, healthy people, and a healthy planet.
- > Boasting the 3rd largest Master Gardener volunteer program in the state, Dakota County has 194 active volunteers and 31 new individuals pursuing the core course to become certified.
- > The Master Gardeners volunteered at 15 different gardens and donated over 2,750 pounds of produce to local food shelves, in addition to partnering to provide education and outreach with 20 community partners and thoughtfully answering over 1,000 gardening questions from County residents at Farmer's Markets this year through "Ask A Master Gardener" tabling events.
- > As one example of meeting the priority of plant biodiversity, Dakota County Natural Resources staff and Master Gardener volunteers had a goal to propagate and plant 45,000 local-origin, native wildflowers and grasses for habitat restoration. Master Gardeners collected seed, germinated natives at home, transplanted seedlings, and planted plugs along greenways, shorelines, and prairies. Master Gardeners also handed out 3,600 milkweed plants to park visitors, expanding the range of this important native plant.
- > 1,502 youth (kindergarten through 1 year past high school) were enrolled members in Dakota County 4-H in 2023 and remains the largest 4-H program in Minnesota. 47% of youth indicated in their enrollment that they live in a suburb or city more than 50,000. 203 screened volunteers guide young people in their learning and leading.
- > 31% of youth enrolled in Dakota County 4-H identify as youth of color. Dakota County first generation engagement is 14% higher than the state average at 36%. This is due to nurturing and supporting partnerships across the county.



- > Executed 38 sustainable 4-H partnerships (Burnsville Youth Collaborative, Northfield PLUS and BLAST, and School Age Care in West St. Paul, Hastings and Kids N Kinship, Libraries) with 52% of youth enrolled being reached with programming while in community. Youth in these programs have a minimum of 4 contact hours and a maximum of 24 contact hours.
- > The annual 4-H Youth Outcome Survey distributed in the fall of 2023 to Dakota County members indicated:
  - ▶ 83% of youth who participated in 4-H can work with others to achieve a goal.
  - ▶ 82% of youth can actively listen to what others have to say.
  - ▶ 83% of youth enjoyed learning.
  - ▶ 80% of youth felt like they belonged.

### **FY25 Challenges/Opportunities**

- > Expand Extension Master Gardener volunteer program collaboration and co-creation with Dakota County Departments and community organizations in the areas of plant propagation, technical support, plant biodiversity, pollinator health, local food, clean water, climate responsiveness, and nearby nature.
- > Build a sustainable Master Gardener volunteer leadership team and committee model to support growing number of diverse volunteers.
- > Build Strength within Core 4-H Youth Leadership Experiences.
  - ▶ Honoring the historical leadership framework that 4-H offers, there will be increased opportunities for leadership development of 4-H participants through peer-based teaching, career exploration, role-modeling, and self-discovery.
    - > Evaluate event engagement to ensure quality program development.
- > Increase Youth and Volunteer Enrollment with Audiences Not Currently Served by 4-H.
  - ▶ Evaluate the success of programming with underserved audiences.
  - ▶ Build retention measures to keep youth engaged beyond their first year of participation.
- > Develop Sustainable Fund Development Strategies.
  - ▶ Recognizing the strength of the 4-H Volunteer efforts to raise and manage their resources, 4-H Staff will continue to present a standard for stewardship in spending and planning.
    - > Reduce barriers to 4-H participation through multi-faceted, individually centered accessibility measures.

# Facilities Management

The Facilities Management Department plans, designs, constructs, and manages County-owned facilities throughout the County. This includes the following:

- > Maintenance and repair of County infrastructure including facilities, grounds, parks and greenways
- > Security systems
- > Leases and use permits
- > Planning and programming for all County facilities, including the five-year Building Capital Improvement Program and Long-Range Facilities Plan
- > Design of new facilities and improvements to existing facilities
- > Project management of all facility-related and park improvement projects

Total Budget: \$14,101,456

Position Count: 56

## FY24 Accomplishments

- > Completed the Energy Initiatives project converting the remaining County facilities to LED lighting, adding 4 solar PV systems generating an estimated 1,000,000 kwh annually when operational, and completed HVAC improvements at the Northern and Western Service Centers.
- > Completed design and started construction for Lebanon Hills Maintenance Facility
- > Completed renovation and opened new workspace pilots in Social Services.
- > Opened Kaposia Library for public use.
- > Completed construction of the Crisis and Recovery Center adjacent to the Northern Service Center.
- > Identified and secured a new site and completed Schematic Design for Recycling Zone Plus in Lakeville.
- > Supported Community Services with Homeless Shelter space program and schedule development.
- > Grounds Maintenance installed a new well and lighting for the Dog Park providing a better lit environment and water for both dogs and their owners.
- > Grounds Maintenance also replaced failing flagstone at the SLP Gathering Center Overlook with new concrete and sidewalk.
- > Building Maintenance replaced chillers in two libraries, boilers at one library, cooling units in select areas of the Law Enforcement Center, and assisted Capital Projects Management (CPM) with numerous projects.
- > Staff completed 15,140 Building Maintenance work orders in 2023 or 841 work orders per building maintenance FTE. This is comparable to 2022 both in terms of total work orders and work orders per FTE.
- > Staff completed 7,005 Grounds Maintenance work orders in 2022 or 305 work order per grounds maintenance FTE. This is comparable to prior years.
- > Comparing 2022 to 2023, energy usage per square foot decreased 5.8% while cost per square foot only decreased 4.7% due to utility rate increases.

- > By the end of 2024 Dakota County will be producing/subscribing to approximately 2,300,000 kWh or electricity from solar that will offset approximately 30% of total County annual electricity consumption.
- > Security staff expanded access control and camera systems to support Elections, Parks, Libraries and service centers. The outdated fire alarm systems were replaced at the Administration Building, Juvenile Service Center, and Wentworth Library. The outdated Duress system was replaced at each service center.

### **FY25 Challenges/Opportunities**

- > Develop and begin implementation of energy reduction plan for County facilities and operations.
- > Open the Crisis and Recovery Center for use, start construction of the Recycling Zone Plus, complete construction and move in operations to the Lebanon Hills Maintenance Facility as well as design and construction of multiple Park and Trailhead facilities in support of implementation of long-range plans.
- > Limited Facilities CIP funding will delay infrastructure maintenance capital improvements, increase operational utility and maintenance costs, and increase risk of equipment and building system failures.
- > Supply chain issues will continue to effect availability and cost of supplies for Building and Park maintenance and projects, as well as timelines for project delivery.
- > Market pay and internal equity issues will continue to limit the County's ability to hire and retain qualified staff in technical and managerial positions and will continue to impact service delivery performance and project timelines.
- > The Building Maintenance staff also manage the Accessibility projects that are generally small in nature but take a considerable amount of time to manage the hundreds of specific items on the list of identified improvements.
- > Staff workloads continue to increase as greenway miles and building square feet are added, park visitation continues to grow. Staffing levels will need to increase to respond to these pressures, or service levels will degrade, and lower priorities will be deferred or dropped from work schedules.
- > The Video Management Systems (VMS) across the county will be consolidated into one centralized system to ease their management and updates.

# Finance

Finance is responsible for the review and preparation of the annual financial statement, managing cash, banking relations, and investments, processing payroll, billing for and receipting of vendor and client payments, collecting and recognizing non-tax levy revenue, managing debt financing, coordinating internal and external audits, procurement management, and the budget development and financial oversight of Dakota County.

Total Budget: \$5,587,126

Position Count: 40.9

## FY24 Accomplishments

- > DakotaConnect: In 2024, the main goal will be to stabilize the DakotaConnect system and the processes. We need to continue to develop wider data extraction and security roles in DakotaConnect. We will continue to reach out to other Dakota County departments to ensure business needs are met.
- > Workforce Planning: Finance staff will assess skill gaps, technological, and process advancements that may impact the Finance department. We will continue to evaluate work force pressures. Employees are encouraged to strive for continuous improvement.
- > Annual Financial Statement and Audit: Finance will complete annual financial reporting and audit from new system.
- > Internal Program Audit: Finance will help ensure programs are complying with state and federal requirements.
- > Multifunction Devices (MFD): MFD replacements were budgeted for in 2024. Finance staff reviewed equipment inventory needs with Capital Planning regarding impacts that may have resulted from space study, as well as assessed business needs with the long-term hybrid remote work environment. A physical inventory with the contractor was completed at each County complex to determine needs for replacement orders.
- > Finance Vision Planning: Finance completed a mission and visioning project with the Office of Performance and Analysis (OPA) in 2024, identifying goals, objectives, and action items for a 5-year roadmap. Finance will continue to implement the vision created for Finance employees.
- > Financial Advisory Services: Work with Ehlers, Inc. to create a long-term financial management plan for the county and develop multi-year capital budget financing strategies.
- > Submitted the 2024 Budget and 2022 Audit to Government Finance Officer Association for awards.
- > Restructure of Finance to include Budget.

## FY25 Challenges/Opportunities

- > Cognos: Work with IT and ER to develop additional reports and dashboard in Cognos.
- > Gravity: Roll out to develop 2026 budget using new platform.

- > DakotaConnect stabilization continues, workflow improvements, continue to build out reports, continued training and resources for departments
- > Updating Procurement and Budget Compliance Policies: Finance Procurement is working with the Countywide Contract Team to review and update Procurement Policy 2740 and Solicitation, Grant, and Contract Policy 2751.
- > Finance will also be working to update Budget Compliance Policy 2002. Finance Vision Planning Action Items: In 2025, Finance plans to refresh its mission and visioning goals and objectives to incorporate feedback from the new units and staff merging into Finance through centralization.
- > Request for Proposals (RFP), Managed Print Services: Finance plans to issue RFP for multi-function equipment hardware and software, maintenance, and support services. The current contract with Loffler Companies, Inc. is set to expire September 2025. Finance will be assessing business needs and utilization with hybrid remote work environments.

# Fleet Management

Fleet Management is responsible for planning, monitoring, and developing the operations and personnel responsible for management of all County fleet assets as well as outside agencies that have agreements for fleet services.

- > Maintenance and repairs of 774 active County units with \$31.5 million replacement value
- > 5-year \$13.1 million Fleet Capital Equipment Program (Fleet CEP) that covers planning, research, acquisition, setup, and remarketing of all County fleet assets
- > Fuel management of 6 fuel islands, facilities generators, 800MHz radio tower generators, and fuel credit card system and databases
- > Regulatory compliance for all fleet related activities including MN Pollution Control Agency, Homeland Security, OSHA, MN State statutes and tax regulations, and vehicle/equipment factory recalls
- > Fabrication and repair services for other County departments and outside agencies for non-fleet vehicle or equipment projects

Total Budget: \$3,422,499

Position Count: 16

## FY24 Accomplishments

- > Averaged over 15% increase in fuel economy for replacement vehicles in 2024. Compared to baseline (2005), the County has reduced GHG emissions by 37% and improved overall fleet MPG by 38%.
- > Maintained a fleet of 819 active units with a \$36.9M replacement value including:
  - ▶ Hybrid units: 56% of County sedans and 100% of Sheriff utility vehicles
  - ▶ Battery electric: 100% of snowblowers and push mowers, 76% of blowers and trimmers and 41% of chainsaws
- > From 2008 to 2024, the County's capital investment in County fleet has resulted in:
  - ▶ 15% improvement in the average condition of our fleet, when all new units on order are in service then the County is at 38% improvement.
  - ▶ Repair costs are down 12% from the 2008 baseline numbers due to efficiencies in staff operations and having a newer updated fleet.
  - ▶ Reduction of 173 units saving \$3.73 million in capital costs if those units were replaced and still in the County's fleet.
  - ▶ Rightsizing of 63 units saving \$299,000 in capital costs.
- > Fixed fuel and spot pricing program saved an estimated \$76,000 in 2023 over open market costs with a 15-year program savings of \$834,367.
- > Fleet Technician Utilization rate or direct labor billable hours in 2023 at 69%; 4% over industry standard.
- > Staff completed 12,067 repair orders in 2023 or 1,341 repair orders per fleet technician.
- > Staff rework of repairs in 2023 is 0.12% of total work completed; 1.88% below industry standard.

- > Supported six “Mighty Machine” events that reached over 2,400 residents or some 400 per each 2-hour event.
- > Received following awards:
  - ▶ Received the ranking of #1 Fleet in America by NAFA Fleet Management Association
  - ▶ Received Leading Fleets Elite Fleet in North America Award by American Public Works Association (APWA) and Bobit Business Media.
  - ▶ Received American Association of State Highway and Transportation Officials #1 overall award for Implementation of Lane Boundary Guidance System for Snowplow Operations

### **FY25 Challenges/Opportunities**

- > Setup 56 replacement vehicles/equipment, as units purchased in 2022 and 2023 carryover into the 2024 capital program with adding hybrid electric (HEV), plug-in hybrid electric (PHEV) and battery electric (BEV) to continue electrification of the fleet where it makes business sense.
- > Expand electric vehicle charging stations to County locations that follow approved installation plans.
- > Continue ongoing fleet benchmarking and emission reduction programs.
- > Participation in three Local Road Research Board (LRRB) projects from 2023 to 2025
  - ▶ Snow Plow Lane Guidance System
  - ▶ Rear Facing Display to Reduce Vehicle Collisions with Snowplows
  - ▶ Fleet Life Cycle
- > Supply chain issues will continue to effect availability and cost of supplies for Fleet maintenance and projects, as well as timelines for project delivery.
- > Major ongoing concerns with fluctuation in petroleum and steel pricing as commodities are a major part of all fleet vehicle/equipment and fleet activities.
- > Accelerated changes in fleet related technology like hybrids and battery electric vehicles and the challenge in keeping up with training of staff.
- > Market pay and internal equity issues will continue to limit our ability to hire and retain qualified staff in technical and managerial positions and will continue to impact service delivery performance.
- > Workloads continue to increase as staff and vehicles are added to the County. Additional Fleet Maintenance staff will be necessary to meet growing fleet in next couple years

# Information Technology (IT)

Dakota County IT is a complete IT service provider. They have 66 full time equivalents performing duties of IT infrastructure, Business Application Solutions, Portfolio and Project Management. The Hastings data center is a major hub for institutional networks inclusive of the State of Minnesota. IT's mission statement has the acronym; ICE - Innovate, Collaborate, Empower.

Total Budget: \$17,510,842

Position Count: 73.1

## FY24 Accomplishments

- > IT Strategic Plan
- > Continued Data Access Development Through Dashboards, Reports, Portals, Data Warehouse
- > Sheriff's Records Management System (SRMS) Replacement
- > Unified Communications Project with Employment and Economic Assistance (EEA) Interactive Voice Response (IVR)
- > Skype Phase-Out
- > IT Service Management (ITSM) Implementation Project
- > External Website Replacement Design
- > Continued Enterprise Resource Planning (ERP) Integration Updates
- > SharePoint Online Intranet Migration
- > Emergency Housing Portal
- > Service Management and Rate Tracking System (SMARTS) Conversion To Web Application
- > Guardian Radio Frequency Identification (RFID) and Jail Management System (JMS) integration
- > Property Record Information System of Minnesota (PRISM) Data Reporting to Department of Revenue (DOR)
- > Conference Room Upgrades (Western Service Center, Empire, and Emergency Operations Center)
- > Wireless Network Upgrade
- > Host Server Upgrade

## FY25 Challenges/Opportunities

- > IT Strategic Plan Refresh
- > Sheriff's Records Management System (SRM) Replacement
- > External Website
- > Online Credit Card Payments Expansion
- > Capital Improvement Program (CIP) Spreadsheet Conversion to Web Application



- > Power Platform Governance
- > Implement Redwood UX for DakotaConnect
- > Implement EverBridge SnapComms (Risk Management)
- > Implement Oracle's Learning Management Module (Employee Relations)
- > Windows 11 Upgrade
- > Conference Room Upgrades (Northern Service Center, ADC)
- > Password Management System implementation
- > Network Architecture Upgrades
- > IT Disaster Recovery Exercise

# Library

Dakota County Library cultivates community, creativity, and learning. The library offers materials and resources online and in person at nine library locations. Welcoming staff create opportunities for residents to access technology, resources, books, and meet with other community members resulting in educational growth and connections to their community.

Total Budget: \$17,012,894

Position Count: 130.2

## FY24 Accomplishments

- > The library eliminated the remaining overdue fines. Overall community response has been positive. In the first three months of the year, we saw a 24% increase in the number of people who entered the library and a 7% increase in the number of active borrowers over the same time period in the previous year. There has also been a 5% increase in new adult library cards when comparing year over year. Materials continue to be returned on the due date or within a few days. 96% are returned on or within seven days of the due date.
- > The opening of Kaposia Library on February 20<sup>th</sup>. Staff have settled into their new roles and the community has expressed appreciation for the new building. Teens and preteens are enjoying the close proximity to the schools.
- > As of this writing, Self-Service Hours are offered at 7 locations with the other three on track to be open for that service by the end of August. 2200 individuals have access cards to use the service and they are checking out materials, holding meetings, studying and working.
- > With the increase in incidents in the library, staff are working to find new solutions. In partnership with Social Services we are exploring embedding a social worker at Wentworth Library in West St. Paul as a pilot. When Wentworth closes for remodeling later in 2025, the pilot will move to Burnhaven and Galaxie libraries.
- > With Public Health, the library has been exploring becoming a Naxolone Access Point at several locations. If this does not start in 2024, it will begin in 2025.
- > The library has restarted the strategic planning process with a great community engagement plan. The first step is a wide-reaching community survey followed by focus groups, casual conversations at community events and one on one conversations. This data gathering will happen throughout the summer, and in the fall we will begin to develop goals and strategies aiming to complete the plan development by the end of the year.
- > The library received a grant from the Library Services and Technology Act through State Library Services, a department of the Minnesota Department of Education to offer cultural story times. We partnered with trusted community members to develop story times in Somali, Spanish and Indian Bengali. Included in these events are stories, songs, socialization and play derived from those cultures. The library will work with a local educator and author to identify and create a Somali cultural story for a Story Trail and select a Spanish and Bengali Story Trails to place in gathering places. Culturally inclusive toys and stations reflecting the community will be incorporated into early literacy play spaces.

- > Capital Projects has started the design phase for Wentworth library refresh. Library staff are part of the planning team for that project. This development work will be completed in 2024 with the idea of the actual construction work beginning sometime in 2025.

### **FY25 Challenges/Opportunities**

- > The library's new three-year strategic plan will be put to work starting in 2025. Skills staff learned during the development process will continue to be used going forward in community engagement.
- > At the start of 2025, Self-Service Hours will be offered at all ten locations. Staff will continue to review how individuals use the service and make any necessary adjustments.
- > Work with Community Services departments on community support initiatives:
  - ▶ Explore expansion of the embedded social worker pilot that started at Wentworth Library in 2024.
  - ▶ Serve as a Naxolone Access Point at several locations. If this does not start in 2024, it will begin in 2025.
- > Wentworth Library will close for some time during 2025 for the refresh construction work to be completed. Library staff will work with Capital Projects and Communications to minimize the impact on the community.
- > The huge success of the MELSA consortium offering digital items through Libby by Overdrive, has put a strain on the materials budget. In 2025, the library selection team will work with other MELSA libraries to review and consider solutions.

# Office of Performance and Analysis (OPA)

The Office of Performance and Analysis serves Dakota County by developing, analyzing, and evaluating information to improve Dakota County's programs and services as well as providing data to support informed decision making. This includes performance measurement and continuous improvement efforts along with research, evaluation, and facilitation projects.

Total Budget: \$1,066,191

Position Count: 8

## FY24 Accomplishments

- > Performance Measurement and Continuous Improvement: Includes ongoing tasks such as participation in the State Standard Measures Program, monitoring Dakota County American Community Survey (ACS) and Census data, and preparation of summary demographic and indicator materials.
- > The Office of Performance and Analysis (OPA) has been preparing a series of Process Improvement training videos that will be available to County employees. The videos will help educate employees regarding various aspects of Process Improvement and prepare them to actively engage in Process Improvement projects.
- > Work continued on the Program and Service Inventory (PSI), which includes 221 programs/services, and Outcomes Based Accountability (OBA) training. In 2024, OPA simplified the PSI reporting form, which will reduce data entry inconsistencies and save employee time otherwise spent reentering measures. OPA continues to offer the PSI Dashboard, which enables users to view measures over time.
- > Management Analysis Services: Research, evaluation, and facilitation assistance to support informed decision making Countywide. OPA is on pace to have worked on over 40 projects (both large and small), which will be consistent with past years. Customer satisfaction surveys are completed for a portion of finished projects. Results from the most recent survey (conducted December 2023) indicated that 100% of respondents "strongly agree" or "agree" that information provided by OPA will help inform a decision or allow them to act. Select 2024 projects include:
  - ▶ Greenways Process Mapping
  - ▶ Internal Compost Utilization
  - ▶ Recycling Zone Customer Patterns
  - ▶ Physical Development Real Estate Office Mission and Roles Review
  - ▶ Artificial Intelligence (A.I.) Assessment
  - ▶ Community Services Caseload Study
  - ▶ Family Home Visiting Referral Distribution
  - ▶ Library System Services Process Improvement

## FY25 Challenges/Opportunities

- > Performance Measurement and Continuous Improvement: Activities will continue to focus on performance measurement; organizational capacity related to measurement and evaluation; and process improvement activities. This includes work on the Program and Service Inventory (PSI) and updating indicator and measure data on the Dakota County website.
- > Management Analysis Services: OPA will continue to deliver research, evaluation, and facilitation services to the entire County. In 2025, OPA will continue to accept new projects on an ongoing basis. The acceptance of new projects will be coupled with department outreach and education regarding OPA services.
- > In 2025, OPA will work with our Residential Survey partners (Olmsted, St. Louis, Scott, and Washington counties) and the survey consultant to conduct the triennial survey. In order to maintain or reduce the survey's margin of error, it is anticipated that the distribution of additional surveys may be needed. Another anticipated challenge is a continued decline in survey response rate, which will necessitate an increased focus on the survey's margin of error.

# Parks, Facilities and Fleet Management - Parks

The mission of the Parks Department is to enrich lives by providing high quality recreation and education opportunities in harmony with natural resources preservation and stewardship. The department accomplishes this mission by providing inclusive natural resource-based recreation and outdoor education, plus natural resource stewardship of County parks and greenways.

Total Budget: \$4,841,303

Position Count: 32.6

## FY24 Accomplishments

- > Experienced a 67% increase in Parks and Greenways visitation between 2017 and 2023 (3.0M visits).
- > Restored 356 acres resulting in 2,525 acres now being maintained of 3500-acre 20-year goal (72% of 20-year target).
- > Awarded \$1,135,000 in 2024 in grants for natural resource restoration.
- > Popular volunteer programs continue to grow including bison ambassadors, trail ambassadors, use count volunteers and many new and ongoing opportunities for volunteers to support natural resource stewardship. In 2024, volunteers recorded 8,741 hours conducting park-related activities.
- > Focused year six of the Outreach program on continued growth and engagement with underrepresented community organizations, exceeding all goals within Visitor Services Plan including co-creating outreach programs with cultural community partners e.g., Fiesta en la Nieve event with 400 participants and gathering high-quality and representative photography.
- > Conducted 255 outreach activities for youth and adults in a variety of programs and activities, an increase of 293% since 2021 serving an estimated 10,111 participants, an increase of 232% since 2021.
- > Served over 10,000 participants through nearly 400 Outdoor Education programs.
- > Booked nearly 2,000 facility rentals serving over 58,000 guests.
- > Maintained a 97% occupancy rate of camper cabins at Whitetail Woods Regional Park.
- > Generated an estimated \$1.6M in fee-based revenue, approximately 11% increase over 2022 with Lake Byllesby and Lebanon Hills Campgrounds generating nearly \$875,000K, or 83% of overall fee-based revenue.
- > Improved Dakota Woods Dog Park visitor experience by paving parking lot, installing parking lot lighting, and adding water.
- > Increased plant propagation efforts, utilizing two leased hoop houses at UMORE.
- > Construction kicked off on Phase 1 of Veterans Memorial Greenway, as well as two significant Greenway gaps along the Minnesota River Greenway and the Mississippi River Greenway.
- > Initiated a County-wide pavement assessment of the existing 48 Greenway miles for use in programmatic pavement preservation CIP programing.

- > 2024 Greenway construction represents roughly 15 miles of new Greenway Regional trail to the Greenway System. These projects also include significant infrastructure with 3 bridges, 2 tunnels, and the installation of new Wayfinding signage.

## FY25 Challenges/Opportunities

- > Thriving Workplace & Staff
  - ▶ Determine best approach to managing continued growth in volunteers working in our park system. Parks staff estimate that nearly 10,000 hours of volunteer work occurs each year in our park system, requiring greater staff oversight and resources to leverage this low-cost service model.
  - ▶ Determine appropriate temporary staff model that better supports the calendar year of Park programs and offerings.
  - ▶ Address lack of staff capacity regarding grant management coordination, fund development opportunities per new donation plan, NR management in a growing system, and marketing/communications.
  - ▶ Address classification equity concerns across the department.
- > Meet Visitor Expectations & Demand
  - ▶ Address growing public demand for existing programs that has grown considerably and outpaced staff capacity to deliver.
  - ▶ Increase focus on public safety concerns within parks will require additional security considerations and strategies.
  - ▶ Address need for greater Parks staff presence in parks to address visitor needs and expectations.
  - ▶ Focus on making parks and greenways inclusive and accessible to all, through a range of strategies.
  - ▶ Facilitate update of Parks Natural Resource Management System and Visitor Services Strategic Plans.
- > Natural Resources
  - ▶ Conduct restoration activities on additional acres of Park land and enhance native plantings in highly visible areas.
  - ▶ Conduct restoration activities on additional acres of private property protected through a conservation easement.
  - ▶ Expand plant propagation efforts with additional species grown and with additional volunteer hours. Begin operations in new greenhouse located at the new Lebanon Hills Maintenance Facility.
  - ▶ Identify consistent funding strategy for Natural Resources and Land Conservation work.
- > Visitor Services
  - ▶ Advance Parks Awareness and Promotion Plan to increase awareness of Parks and Park Programs.
  - ▶ Identify a stable and consistent funding source for parks operations.
  - ▶ Address staff workloads that continue to increase as park visitation continues to grow, program demand continues to increase, and greenway miles are added.
- > Greenways
  - ▶ Address operational (Ops, Grounds, PLT) needs of growing greenway system.

- ▶ Establish staffing model and capacity to best support greenways, from design to operation and maintenance.
- ▶ Address Greenway and Park Wayfinding standards and updates to the Greenway Guidebook.
- ▶ Address lack of construction administration capacity within County staff team to deliver greenway projects.
- ▶ Formalize city Supplemental Maintenance Agreements for existing or new greenway segments.
- ▶ Complete an ADA accessibility plan for Greenway and park trails to comply with future funding requirements.
- > Administrative
  - ▶ Operationalize an aggressive parks and greenways capital improvement program with existing and requested resources.
  - ▶ Identify consistent funding strategy for Parks Department.
  - ▶ Address issues with staff capacity regarding grant management coordination, fund development opportunities per new donation plan, volunteer coordination, and communications.



# Physical Development Administration

The Physical Development Administration department is responsible for providing support services to various business needs of the departments within the Physical Development Division. The department has three different units that include the Office of Planning, Administrative Coordinating Services (ACS) and Contract Services. In addition, the department supports the development and management of the division's \$41,473,740 operating budget and \$149,895,711 (not including Data Networks) capital budget. These offices provide support to the entire Physical Development Division to support the work of staff in administering the Division's 50 programs and services. The centralized staff managed under Physical Development Administration efficiently allocate resources to support fluctuating needs across division departments and drive operational excellence throughout the division.

Total Budget: \$4,317,335

Position Count: 39.6

## FY24 Accomplishments

- > Continued utilization of DakotaConnect, point on development and implementation of the Project and Program Management (PPM) module of the system.
- > Implemented an expanded capital improvement program (CIP) development, discussion and feedback process.
- > Prepared or assisted in the preparation of 11 major plans and studies, including public engagement of over 5000 residents and stakeholders. Plans include: Miesville Ravine Park Reserve Long Range Plan (adopted), Miesville Ravine Natural Resources Management Plan (adopted), 2050 Vision for Parks and Greenways (draft), Mississippi River Long Range Plan (scoping), Mississippi River Natural Resources Management Plan (draft), Dan Patch Corridor Study (scoping), Veterans Memorial Greenway Natural Resources Management Plan (draft), Public Art in the Parks Overlay Plan (scoping), Heritage Trail Interpretive Sign Pilot Project (draft), and the Solid Waste Management Plan (draft). Also provided assistance to the Vermillion River Watershed in the update of the watershed plan.
- > Secured over 48 million in external funds (2023) through grant writing, bonding, appropriations, and collaborative efforts that will be used to build the Mississippi River Greenway (RAISE and LCCMR), Minnesota River Greenway (bonding), Veterans Memorial Greenway (bonding) Spring Lake Park Reserves (Scenic Byways and LCCMR), and various other County greenway segments in coordination with city partners.

## FY25 Challenges/Opportunities

- > Prepare and update County plans and studies, including County-wide Parks Natural Resource Management Plan, Parks Visitor Services Plan, Public Art in Parks Overlay Plan, Spring Lake Park Cultural Landscape Management Plan, Minnesota River Greenway Natural Resource Management Plan, County Park Trails ADA Accessibility Assessment, Mississippi River Greenway Long Range Plan, and multiple and multiple

greenway interpretive and feasibility studies and plans. Staff will continue to provide assistance to the Vermillion River Watershed on the update of the watershed plan.

- > Prepare state and federal grants for greenway trails and trails along County highways (Regional Solicitation grants, Active Transportation grants, MHS Legacy funds, Arts and Culture Legacy funds, FLAP, Scenic Byways, Safe Routes to School, DNR Local Trails, DNR Outdoor Recreation, Federal Recreational Trails, DNR Park Road funds).
- > Coordinate greenway projects with Dakota County departments, cities, and agencies.
- > Enhance organizational effectiveness by streamlining and simplifying administrative support systems and processes using new technology and online methods.
- > Enhance the functionality and support of DakotaConnect by providing training, improving report knowledge, and developing new procedures and practices.
- > Continue cross-training efforts to ensure seamless coverage.
- > Foster an organizational culture that supports collaboration, professional development, teamwork, and leadership.
- > Support development of various plans including the Dakota County Park System Plan, Parks Natural Resource Management System Plan, Parks Visitor Services Plan, Public Art in Parks Overlay Plan, Solid Waste Management Plan, Vermillion River Watershed Management Plan, and Mississippi River Greenway Long Range Plan and multiple and multiple greenway natural resource management, interpretive and feasibility studies and plans.
- > Prepare state and federal grants for greenway trails and trails along County highways (EPA Climate Protection Grants, MHS Legacy funds, Arts and Culture Legacy funds, FLAP, Scenic Byways, Safe Routes to School, DNR Local Trails, DNR Outdoor Recreation, Federal Recreational Trails, DNR Park Road funds).
- > Coordinate greenway projects with Dakota County departments, cities and agencies.
- > Meet Real Estate Office workload demands through additional staff to support programming growth.
- > Expand finance staff capacity through additional staffing to support programming growth (project volume grew 162% and external revenue increased 108% from 2022 to 2023) and DakotaConnect workload requirements.

# Public Services and Revenue Administration

The Public Service and Revenue Administration department works in partnership with citizens and communities, divisions and departments to provide efficient, reliable and high-quality service. Public Services and Revenue has responsibility for:

- > Quality, responsible and accessible land and property services
- > Fair and representative elections
- > Fair and equitable tax administration, Vital Records, Motor Vehicle and Passport Services
- > County Public and Law Library Services

Total Budget: \$945,943

Position Count: 4

## FY24 Accomplishments

- > Remodeled all division service counters in ADC for accessibility and increased security. Improved the service experience for customers, as well as security of data and staff spaces.
- > Supported Elections Department in delivering absentee voting services through joint powers agreement with 44 of 45 municipalities. This uniformity supports more efficient election administration and results reporting.
- > Collaborated with countywide departments and stakeholders to develop and recommend adoption of a new Cannabis Ordinance under the guidance of the MN Office of Cannabis Management for business registrations and compliance checks. Recommend modification to all ordinances affected by cannabis legalization such as tobacco, liquor and assemblage.
- > Worked with Law Library to implement approved fee increases to support the sustainability of law library funding.
- > Highlighted services from across the division at the County's building for the 2024 Dakota County Fair August 5-11.
- > Supported a partnership between Property Taxation & Records and Library Departments to inform and engage staff and residents about the Mapping Prejudice Project to identify racial covenants within property deeds and how to discharge those covenants.
- > In partnership with the Physical Development Division and cross-county stakeholders and advisory committees, worked with a consultant to develop and recommend strategies and planning for public art.
- > Dakota County Public Art Advisory Committee:
  - ▶ Worked with the Library to install public art in the new Kaposia Library
  - ▶ Established a youth art contest capturing "Inspiration in Dakota County"
  - ▶ Assisted Parks Department to select performers for the Music in the Park summer performance series
  - ▶ Supported Parks Department Artist in Residency Program

- ▶ Worked with Facilities Management to issue RFP and select a vendor to complete 3 State of MN seals.

### **FY25 Challenges/Opportunities**

- > It is a mandate that departments make digital documents they provide to the public accessible. Complex public documents require expensive professional conversion for public consumption or investment in reprogramming reports to be accessible, as a County, we need to invest in resources to do this work.
- > Focus on staff and leadership training and development to prepare staff for future opportunities and improve workforce growth and retention.
- > Work with Elections Department leadership to consider expanding Joint Powers Agreement to accommodate Health Care Facility (HCF) absentee voting and voting system replacement efforts as our current voting system is reaching end of life. An in-depth planning effort will ensure appropriate cost share agreements with our municipal partners, and establish a transparent, collaborative procurement process in 2025 with RFP issuance in 2026 with implementation in 2027.
- > Progress work on Public Art master planning.
- > Dakota County Public Art Advisory Committee:
  - ▶ Partner with Parks Department to include public art in the bison planning at Spring Lake Park Reserve.
  - ▶ Advise departments, as requested, to procure or select art for public spaces.

## Property Taxation & Records

The Property Taxation and Records Department delivers quality services to the residents that protect citizen's rights and meet state mandates. The primary services provided include:

- > Property Taxation and Distribution
- > Document Recording
- > Passports
- > Tax Forfeited Properties
- > Central Phones

Total Budget: \$4,477,147

Position Count: 33.3

### FY24 Accomplishments

- > Introduced a new RecordEASE Occasional User Service, allowing online document retrieval for the general public. This new service allows customers to independently retrieve documents remotely, on a cost per search basis, without subscription costs and contracts. The RecordEASE subscription services for property records document retrieval was also enhanced to allow for online payments.
- > Introduced the new Property Watch Service for Dakota County property owners. The service allows property owners, who subscribe to the service, to monitor their property and combat the effect of property fraud. Subscribers receive email alerts whenever a document is recorded on their property.
- > Completed the Mapping Prejudice Project, which started in 2021 in Dakota County. All racially restrictive covenants in Dakota County were identified and mapped, and the results were made available to the public. Staff have worked closely with the Mapping Prejudice Group to provide awareness and engage the community. The County has provided opportunity for, and educated affected property owners who wish to discharge discriminatory covenants.
- > Collaborated with Minnesota Counties, the Minnesota Department of Revenue and the Association of Minnesota Counties (AMC) to review the implications of the United States Supreme Court Ruling, requiring tax forfeiture surplus funds to be returned to the prior owner. This ruling has significant impact on the tax forfeiture laws and practices in Minnesota. Our department worked closely with AMC to direct legislative efforts that ensure laws uphold the Ruling and allow counties to appropriately administer tax forfeiture processes.
- > Enhanced the Qmatic customer queuing technology, originally implemented in 2021, by expanding this service to include all in-person services that we provide at Property Taxation & Records service counters.
- > Worked cooperatively with cities to enhance property tax and special assessment reporting. Information sharing processes were enhanced as part of the collaborative effort.

## FY25 Challenges/Opportunities

- > Continue to determine new technology options that can improve our processes and benefit our customers. Additional property tax payment options will be made available to the public, including special assessments and prepayments.
- > Continue efforts to refine our online presence by collaborating with Information Technology, Assessing Services, and GIS to assess online property information and reporting for potential enhancements.
- > Continue cross departmental workflow automation with Assessing Services for increased efficiencies.
- > Continued partnership with Minnesota Counties via the Minnesota Tyler Technologies User Group, fostering collaboration and increased efficiencies in the use of system applications, to provide better service and values to County stakeholders.
- > Continue to leverage staff expertise to enhance the capabilities of the systems we utilize.
- > Focus on staff and leadership training and development to improve workforce growth and retention.

# Public Health

The mission of the Public Health Department is “Building healthy individuals, families and communities in Dakota County through partnerships to prevent disease, disability and injury; promote physical and mental wellbeing and safety; and protect health and the environment.” The Public Health Department provides a broad range of services to individuals, families, and communities to promote and protect the health of the residents of Dakota County. The focus is on promoting healthy families and communities; working with community partners to create systems that support people with functional limitations to live independently; and responding to emerging diseases and health threats. Targeted at-risk individuals and families receive assessment, prevention, early intervention, and case management services through home visits. Population-based prevention services target youth and communities to promote healthy behaviors. The department has 6 areas of responsibility that all local public health departments in Minnesota are required to provide:

- > Assure an adequate local public health infrastructure
- > Promote healthy communities and healthy behaviors
- > Prevent the spread of infectious disease
- > Protect against environmental health hazards
- > Prepare for and respond to disasters and assist communities in recovery
- > Assure the quality and accessibility of health services

The continued work on maintaining and establishing strong internal and external partnerships to prevent, promote and protect the health of the public is essential to meet the above responsibilities and to successfully address the social determinants of health and wellbeing.

Total Budget: \$16,442,458

Position Count: 130.2

## FY24 Accomplishments

- > Substance Use Prevention:
  - ▶ Continued to coordinate Dakota County’s Opioid Crisis Response.
  - ▶ Partnered with the Steve Rummier HOPE Network to become a Naloxone Access Point (NAP).
  - ▶ Created a community-based substance misuse and suicide prevention coalition with a focus on youth.
- > Environmental Health Hazards Planning, Prevention, and Promotion:
  - ▶ Developed an Environmental Health (EH) Unit in the department to respond to increasing needs of our community.
  - ▶ Developed a statewide asthma curriculum and manual in partnership with Minnesota Department of Health (MDH).
- > Become a Trauma-Responsive and Healing-Centered Public Health:
  - ▶ Contracted with Greenleaf to develop department policies that support a trauma-responsive approach to our work.

- > Healthy Beginnings and Healthy Families:
  - ▶ Expanded Mothers & Babies programming to offer to all families in Dakota County.
  - ▶ Working in partnership with community on developing a home visiting curriculum with the East African community.
  - ▶ Hired an Immunization Coordinator and contracted with vaccination specialist to focus on childhood and community immunization catch-up and recovery efforts from COVID-19.
  - ▶ Implemented new initiatives to improve services for Women, Infant and Childrens (WIC) participants.
- > Public Health Transformation & Foundational Capabilities:
  - ▶ Developed a Public Health Strategy Unit to increase the capacity required for public health transformation.
- > Operational Excellence (Cost-effective solutions & process improvements):
  - ▶ Became reaccredited by the Public Health Accreditation Board (PHAB), demonstrating the department's continued commitment to improving and advancing Public Health Practice.
  - ▶ Assisted community in development of a Community Health Improvement Plan (CHIP) based on the results of the Community Health Assessment (CHA) to address eight health concerns for Dakota County.
  - ▶ Developed a five-year (2024-2028) strategic plan for the department, including an updated department mission.
  - ▶ Repurposed multiple positions to improve staff supervision, and programs and services oversight.

## FY25 Challenges/Opportunities

- > Communicable Disease Control and Emergency Preparedness & Response:
  - ▶ Further determine community needs and response to childhood and adult immunization access barriers and gaps.
  - ▶ Explore opportunities to increase third party reimbursement for vaccine administration.
  - ▶ Explore Food, Pools and Lodging delegation agreement opportunities.
  - ▶ Conduct a Jurisdictional Risk Assessment in collaboration with community partners.
  - ▶ Continue to develop, refine, and exercise emergency preparedness plans.
- > Chronic Disease & Injury Prevention: Substance Use
  - ▶ Engage the Opioid Response Advisory Committee (ORAC) in a strategic planning process to develop clearly defined priorities for an effective and comprehensive response to advise the County Board on addressing the opioid crisis.
  - ▶ Develop a Substance Use Prevention Unit to respond and address community needs related to cannabis legalization, vaping prevention settlement, opioid crisis, and other emerging substances.
- > Environmental Public Health:
  - ▶ Develop a comprehensive Environmental Health (EH) workplan in partnership with Environmental Resources.
  - ▶ Explore grant funding opportunities to address gaps in education and services related to environmental health.



- > Maternal, Child, & Family Health:
  - ▶ Address our growing community by expanding home visiting caseloads and staffing through additional grant funds.
  - ▶ Implement mass texting to improve access to health and dental services for children eligible for medical assistance.
  - ▶ Continue to explore ways to provide education to families impacted by incarceration.
  - ▶ Explore opportunities to provide childhood blood lead screening to Women, Infants and Children (WIC) participants.
- > Access to & Linkage with Clinical Care:
  - ▶ Continue to explore opportunities to partner with schools to provide health education to students and improve access to healthcare, dental, and mental health services.
  - ▶ Continue to explore and leverage partnerships with medical providers and community organizations to address barriers and gaps in accessing healthcare, dental, and mental health services.
  - ▶ Evaluate and plan for changes in community needs and expand Community Health Worker (CHW) and Health Educator capacity to reach across programs and provide culturally specific outreach.
- > Operational Excellence:
  - ▶ Continue to seek out and explore long-term sustainable funding for programs and services to meet the community needs.

## Office of Risk Management

Risk Management identifies and evaluates organizational risks, develops and implements methods and programs that can reduce or eliminate such risks, and monitors programs to ensure they are effectively addressing the identified exposures. Risk Management provides direction and support in the following areas:

- > Emergency Management
- > 800 MHz Radio Support
- > Insurance and Claims Management
- > Loss Control
- > Homeland Security Planning and Coordination
- > Risk Analysis

Total Budget: \$5,014,649

Position Count: 11

### FY24 Accomplishments

- > Conduct six emergency management exercises (including Byllesby and Prairie Island).
- > Completed a communications drill with 11 city emergency managers.
- > Develop procedures and conduct a tabletop exercise for civil unrest security fencing deployment at a County/City office.
- > Integrate new Risk and Emergency Manager to department.
- > Restructure and develop Emergency Management department including onboarding of new Emergency Manager and other emergency management staff.
- > Integrate the Dakota County Special Operations Team Manager into day-to-day emergency management function.
- > Monitor AES (Advanced Encryption Standard) encryption implementation on a statewide basis to comply with FBI Criminal Justice Information Services (CJIS) requirements.
- > Developed emergency response and communications procedures for emergencies occurring in Parks operations.
- > Purchase new 800 MHz test equipment to monitor the performance of the system.
- > Implement a vehicle crash review board process within divisions similar to process used in the Sheriff's office.
- > Develop new employee orientation training to present as part of the Countywide orientation process.
- > Review and update training for employee injury and incident reporting in the Learning Management System (LMS).
- > Provide support and guidance to the new Social Services Safety Committee.
- > Work with departments to develop and implement new employee orientation training for high hazard task and OSHA compliance programs.

- > Manage the transition of vendors for on-line safety training content and deploy courses to meet compliance testing objectives.

### **FY25 Challenges/Opportunities**

- > Improve emergency grant management tracking to ensure compliance and financial assurance.
- > Conduct elected officials emergency response training.
- > Conduct a cyber security tabletop exercise.
- > Continue integration of new emergency manager and staff to day-to-day operations and restructure of emergency management.
- > Expanding emergency management efforts into community preparedness outreach and EOC operations training for the county, cities and townships.
- > Review and update Continuity of Operations Plan (COOP), train new staff on COOP plan.
- > Initiate planning for Integrated Emergency Management course to be held in the future.
- > Use Enterprise Risk Management program elements to review new projects that are viewed as higher risk by leadership to identify key risks and treatments to align the projects with the County's overall risk tolerance.
- > Revise and improve the County's building emergency response program to better support the hybrid working environment in the County's service centers.
- > Develop and enhance annual safety campaigns improving awareness amongst employees.
- > Analyze options with County's insurance broker for insurance placements considering increasing premiums and limited insurers willing to provide coverage for the County. This includes a review of self-insuring auto liability and physical damage coverage.

# Sheriff's Office

The County Sheriff's Office provides the following services:

- > Patrol
- > Investigations
- > Civil Process
- > Electronic Crime Unit
- > Detention Services
- > Inmate Programs
- > MAAG and Crisis Negotiation Team
- > Dive Team
- > Canine Team
- > Records and Warrants
- > School Liaison
- > Parks, Lakes, and Trails
- > Narcotics (Dakota County Drug Task Force)
- > Drug Enforcement Administration Task Force
- > Dakota County Minnesota Joint Analysis Center (MNJAC) Liaison
- > Prisoner Transport
- > Emergency Preparedness
- > Prescription Drug Drop Off
- > Court Security and Point of Entry Screening
- > Recruitment and Training
- > Fit for Duty

Total Budget: \$33,143,931

Position Count: 207.3

## FY24 Accomplishments

- > Provided support to Burnsville following their tragedy on February 18
- > Addition of three patrol deputies
- > Restructure from licensed deputies to non-licensed to provide county building security
- > Restructure of two licensed deputy assignments to focus on arrest warrants and support Civil service mandates
- > Preparation of staffing the jail's Integrative Health Unit prior to completion in early 2025

- > Hiring, onboarding, and training of 23 Correctional Deputies, 1 Licensed Sergeant, and 5 General Duty Deputies as of June 2024.
- > Acquisition and implementation of underwater remote operated vehicle (ROV) to improve safety and capabilities
- > Expanded capability and use of the DCSO drone program (lights, communication devices, units capable of flying indoors)
- > Acquisition of message boards, speed trailers to improve safety on our roadways

### **FY25 Challenges/Opportunities**

- > Continued strategic budget planning for State's Public Safety funding
- > Operational opening of the Integrative Health Unit
- > Reorganization and implementation of eight jail control room specialists positions
- > Reorganization and implementation of three fingerprinting specialist positions
- > Stabilize staff turnover by providing competitive salaries, positive culture, and career development opportunities
- > Monitor and provide care for the physical and mental wellness of staff

## Service and License Centers

The Service and License Center department offers residents and departments accurate, timely and courteous services. The primary services provided include:

- > Property Tax Collection
- > Vital Records
- > Passport Processing
- > Motor Vehicle Transactions and Driver's License
- > DNR and Game/Fish Transactions
- > Mail Processing

Total Budget: \$3,055,386

Position Count: 33.5

### FY24 Accomplishments

- > Worked with Division Administrative Coordinator and IT Liaison to enhance the use of our VLP technology and database to include other vitals services such as Notary & Marriage Officiant.
- > Became a participating Deputy Registrar for the Tab Kiosks installed at the Cub Foods in Apple Valley & Bloomington.
- > Partnered with IT to begin the Vital Records Digitalization Project to improve the scanned images of our Marriage, Birth and Death records.
- > Continued to work with DVS on the OTC Pilot at Lakeville License Center and provided necessary data points as requested.
- > Worked with Capital Planning to remodel the counters at the Administration Center to make them ADA accessible and add permanent ribbon glass to increase security and protect data privacy.
- > Installed new customer waiting chairs at our Western Service Center and Administration Center to create a more professional, clean looking space.
- > Added 2.5 FTEs at our busiest locations to help serve more customers and decrease wait times.

### FY25 Challenges/Opportunities

- > Permanent counter glass installation and key card access doors at our Robert Trail License Center to increase security and protect data privacy.
- > Continue to monitor tab kiosk installations and advocate for additional kiosks to be placed in Dakota County.
- > Work with County IT and ArcaSearch Digital Archiving to finalize the digitalization project. These new images will be in full color and will include birth, death, and marriage records.
- > Assess the Lakeville License Center lobby for possible improvements to increase customer waiting space.

- > Continue to work with DVS on the OTC Pilot at Lakeville. Provide necessary data points.
- > Leadership development of Manager and Supervisors.

## Social Services

### Children & Family Services

- > Child Maltreatment Screening, Child Protection Services, Child Welfare Services, Children's Mental Health Assessment and Services, Child Foster Care Licensing and Adoption, Truancy Reduction and Collaborative Services

### Adult Services.

- > Adult Intake, Adult Protection, Adult Mental Health, Chemical Health, Pre-petition Screening, Supportive Housing, Crisis Response and Crisis Stabilization

### Community Living Services (Adults and Children)

- > Intellectual and Developmental Disabilities, Long Term Services and Supports (MnChoices), Home & Community Based Waiver Services, Personal Care/Consumer Supports

### Housing and Community Supports

- > Housing Services and Coordinated Entry, Social Services Coordination, Resource Development, Adult Foster Care Licensing, Transportation Services, Eviction Assistance Program, Child Care Licensing, Emergency Shelter

### Administrative Operations and Quality Assurance

- > Case Aide, Support, Central Reception, Systems Management, Information Technology Services, Data Entry, Service Arrangements, Accounts Payable, Accounts Receivable, Data Records

Total Budget: \$95,748,196

Position Count: 528.2

## FY24 Accomplishments

- > Fully staffed across the crisis continuum with staff co-located and embedded into all interested police departments.
- > Created a Prevention Services and Navigation unit to work with people prior to and during eviction.
- > Awarded a 2023 Achievement Award to the Career Success program, an interdepartmental and community collaborative effort led by Children and Family Services to provide career and employment exploration activities for disconnected youth ages 13-18 by the National Association of Counties (NACO).
- > Designed an OnBase (Electronic Data Management System) training curriculum for all department new hires.
- > Launched a forms cleanup project department wide to review the 1300+ forms with the goal to reduce and remove unused forms.
- > Piloting a cultural navigation workgroup in partnership with Somali and East African communities to gain trust through a shared understanding of programs and services for aging and people with disabilities.



- > Implementing MnCHOICES Revisions Assessment tool and straddling two assessment tools simultaneously for aging and people with disabilities to meet implementation policy requirements while preventing a disruption of services.

### **FY25 Challenges/Opportunities**

- > Social Services has been growing to respond to the community's needs. Many resources have been made available for human services at the state level to meet the needs in the community and build organizational capacity for services.
- > Using additional Adult Mental Health Initiative (AMHI) funds to expand mental health and crisis services.
- > Continuing to develop plan for State and Local Affordable Housing Aid (SAHA/LAHA) to further our housing continuum: prevention, shelter, and housing stability.
- > Building MnCHOICES capacity for aging and people with disabilities to increase responsiveness to tend to the demands.
- > Increasing capacity in Children and Family Services to tend to mandated services workload, care for complexity, and reduce turnover.
- > Investing in key areas of infrastructure to deliver effective and quality services.

## Soil and Water Conservation District

The Soil and Water Conservation District (SWCD) works with landowners to install voluntary conservation practices for water quality protection and wildlife habitat. Conservation delivery includes technical assistance, outreach and education, and financial incentives. The SWCD also provides a role with implementing State regulatory programs such as the Minnesota Wetland Conservation Act and County Agricultural Inspectors Program through delegation agreements with cities, townships, and Dakota County. The SWCD has entered into annual agreements with all six watershed management organizations within Dakota County to provide administrative and technical services. Services vary among each of the watershed management organizations. Types of services provided include administrative tasks to coordinate Board meetings and technical advisory groups, technical assistance with implementing water quality improvement projects, providing outreach and educational workshops, and conducting water monitoring tasks. The SWCD also works under a 5-year agreement with Dakota County to assist the Physical Development Division with implementing water quality improvement and land conservation projects and activities. The SWCD currently employs 11 full time equivalents and adopted a \$1.75M budget in 2022.

Total Budget: \$388,928

Position Count: 0

### FY24 Accomplishments

- > Provided technical assistance to landowners or land operators on soil and water issues at over 200 sites (2023).
- > Provided cost share funds to install 116 conservation projects (2023).
- > Installed projects prevented 1,015 tons of sediment and 1,270 lbs. of phosphorus from entering surface waters.
- > Installed projects prevented 11,403 tons of nitrogen from leaching into groundwater.
- > Provided Landscaping for Clean Water workshops with 252 attending (2023).
- > Monitored water quality in 26 different water bodies across 4 watersheds.
- > Leveraged funds by partnering with federal, state, and local organizations to reduce reliance on County levy.
- > Provided technical assistance to townships and select cities to implement the Minnesota Wetland Conservation Act.
- > Continued administrative and technical tasks associated with generating wetland bank credits.
- > Provided County Ag. Inspector role as delegated by Dakota County.
- > Provided leadership to manage engineering grants for the Metro Conservation Districts Joint Powers Board.
- > Provided leadership to manage Cannon River Watershed Joint Powers Board grants and tasks.
- > Provided various education and outreach activities both for adults and K-12 students.

- > Assisted with monitoring and compliance tasks for Dakota County easements and Dakota County Ordinance 50.
- > Assisted with implementing Land Conservation Plan including restoration tasks and contractor coordination.
- > Assisted Minnesota Department of Agriculture with Ag. Water Quality Certification Program and implementing their Nitrogen Fertilizer Management Plan.
- > Assisted with outreach and implementation of Dakota County Groundwater Plan.
- > Provided administrator services to North Cannon River, Lower Mississippi River and Eagan-Inver Grove Heights watershed management organizations.
- > Increased staff capacity by securing State grant funding for a soil health position.
- > Awarded SWCD of the Year through the Minnesota Association of Soil and Water Conservation Districts (2023).

### **FY25 Challenges/Opportunities**

- > Implement 5-year joint powers agreement with Dakota County.
- > Update cost share policy to reflect current economic conditions and landowner incentives.
- > Continue to complete sub-watershed analysis documents to prioritize conservation practices based on estimated project costs compared to pollutant reductions achieved.
- > Provide well trained staff to meet State requirements and to ensure quality projects installed.
- > Assist with State and County regulatory programs as delegated and supported by the SWCD Board.
- > Expand educational workshops that use a combination of virtual and in-person formats.
- > Continue to provide administrative services and technical support to watershed management organizations.
- > Assist with implementing the Dakota County Groundwater and Land Conservation Plans.
- > Continue to provide administrative services and technical tasks to meet performance objectives for obtaining wetland bank credits.
- > Continue to develop and maintain partnerships to leverage outside funding sources.

# Transportation

The Transportation Department provides safe and efficient multi-modal transportation and survey services that are responsive to the needs of Dakota County. These services include planning, design, right-of-way acquisition, construction, maintenance, operation, and administration of the Dakota County transportation system. The Department also coordinates with other County departments and external transportation agencies to maximize safety and efficiency of the overall transportation system.

Total Budget: \$10,279,470

Position Count: 97

## FY24 Accomplishments

- > Completed/Started construction of 2024 CIP projects:
  - ▶ CSAH 11 at Burnsville Parkway roundabout construction in Burnsville
  - ▶ CSAH 26 from TH 13 to I-35E reconstruction and school safety in Eagan
  - ▶ CSAH 28 at Elrene Road and at Mike Collins Drive intersection improvements in Eagan
  - ▶ CSAH 28 from CSAH 73 to Bowman Ave 5 to 3 lane conversion and pedestrian improvements in Inver Grove Heights
  - ▶ CSAH 32 at Slater Road signal and intersection improvement in Eagan
  - ▶ CSAH 43 from CSAH 30 to Wescott Drive Lane reduction, pedestrian enhancements and mill & overlay in Eagan
  - ▶ CSAH 46 at CSAH 85 roundabout construction in Nininger & Vermillion Townships
  - ▶ CSAH 63 from TH 62 to Marie Avenue reconstruction and school safety in Mendota Heights & West St. Paul
  - ▶ CSAH 88 from TH 56 to Finch Court reconstruction in Randolph Township
  - ▶ 117<sup>th</sup> Street (New CSAH 32) from CSAH 71 to TH 52 reconstruction in Inver Grove Heights
  - ▶ 38 lane miles of pavement preservation projects, 8.9 miles of CSAH trail preservation, 18.7 centerline miles of bituminous crack sealing and 6.7 centerline miles of bituminous micro-surfacing.
- > Continued/Finished construction of previous CIP projects:
  - ▶ CSAH 9 from Glasgow Way to County Road 31 reconstruction in Lakeville
  - ▶ CSAH 26 from TH 55 to TH 3 expansion in Eagan and Inver Grove Heights
  - ▶ CSAH 31 at CSAH 32 traffic signal and intersection improvements in Eagan
  - ▶ CSAH 42 at County Road 71 temporary signal in Rosemount
  - ▶ CSAH 86 from CSAH 23 to TH 3 road reconstruction and railroad bridge in Castle Rock, Waterford, Greenvale, and Eureka Townships
  - ▶ CSAH 91 from 210<sup>th</sup> Street to TH 316 reconstruction in Marshan Township
- > Completed update to the County's inventory for the Americans with Disabilities Act (ADA) Transition Plan for Transportation elements.

- > Identified priority projects for use of Regional Rail Authority fund balance.
- > Secured external regional, state and federal funding for transportation projects through competitive grant programs including the Regional Solicitation, Transportation Economic Development (TED), Local Road Improvement Program (LRIP), Active Transportation, and State Safe Routes to School.
- > Completed preliminary engineering or final design for stand-alone trail gap projects in Burnsville, Eagan, Farmington, Inver Grove Heights, and West St. Paul.

### **FY25 Challenges/Opportunities**

- > Continue/Start key projects in preliminary engineering or final design phase:
  - ▶ CSAH 26 from TH 3 to Cahill Ave preliminary engineering and final design in Inver Grove Heights
  - ▶ CSAH 31 from CSAH 74 to CSAH 50 preliminary engineering in Farmington
  - ▶ CSAH 32 at I-35W east frontage road roundabout preliminary engineering in Burnsville
  - ▶ CSAH 42 at TH 52 interchange ramp improvements in Rosemount
  - ▶ CSAH 46 from TH 3 to CSAH 48 preliminary engineering in Rosemount, Empire and Coates
  - ▶ CSAH 47 from CSAH 86 to TH 50 preliminary engineering and final design in Castle Rock and Hampton Townships
  - ▶ CSAH 50 at Hamburg Avenue roundabout final design in Lakeville
  - ▶ CSAH 50 at I-35 interchange preliminary engineering and final design in Burnsville
  - ▶ CSAH 54 from Hastings City Limits to CSAH 68 preliminary engineering and final design in Ravenna Township
  - ▶ CSAH 63 at I-494 interchange footprint study in Inver Grove Heights
  - ▶ CSAH 86 at TH 56 roundabout intersection final design in Randolph Township
  - ▶ CSAH 86 at TH 3 roundabout intersection final design in Castle Rock Township
  - ▶ CSAH 91 from Miesville Trail to TH 61 final design in Miesville and Douglas Township.
- > Participate in MnDOT led studies of priority state highways in Dakota County for TH 3 and TH 55 utilizing state general appropriations funding.
- > Participate in MnDOT led preliminary/final design of priority state highway projects in Dakota County for I-35 in Burnsville and Lakeville
- > Complete initial phase of Dan Patch Rail Corridor for preservation as interim trail/greenway and identify next steps based on feasibility results.
- > Advance design and preliminary design for stand-alone trail gap projects in Apple Valley, Burnsville, and Eagan.
- > Complete annual pavement preservation activities of County roadways, trails and facilities

## Veterans Services

- > Advocates for veterans, military service members, their family members and dependents by connecting to and supporting their access to veteran's benefits, programs, resources, and services
- > Supports and promotes Integrated Service Delivery within the Community Service Division and with other county stakeholders by providing outreach and education on veteran's benefits and programs to and by working collaboratively with these stakeholders to serve veteran clients
- > Serves as the primary community resource on veteran programs and services to external stakeholders and service providers and promotes coordinated service delivery to veteran clients
- > Responds to the needs of current Active Duty, Reserve, and National Guard service members, their families, and communities by supporting their unique needs before, during, and after deployment
- > Recognizes the increased diversity and complexity of veterans, military service members, their families and dependents. Through training and education, Veterans Services works diligently in recognizing these needs and supports the diversity of veterans residing in Dakota County
- > Uses a military cultural competency lens to assess the unique needs of veterans, military service members, their families and dependents

Total Budget: \$966,443

Position Count: 9

## FY24 Accomplishments

- > First District Veteran Treatment Court finalized (collaboration with the Dakota County Attorney's Office, Community Corrections, and Veterans Services)
- > Hiring a 1.0 FTE Peer Mentor Program Coordinator (Using Community Corrections grant funding)
- > Highest ever number of completed federal claims in departmental history; The Veterans Administration (VA) PACT Act greatly increased the number of veterans eligible for federal benefits
- > Department of Veterans Affairs GDX dollars of \$294,937 million paid to Dakota County Veterans (highest ever)
- > Secured Grant from Minnesota Department of Veteran Affairs (MDVA) to pilot a Veterans Art Project to support veterans with PTSD
- > Continued Employee Wellness Support with Secondary Trauma training for Veterans Services staff
- > Greenlight for Veterans Campaign
- > Veterans Memorial Greenway Kickoff

## FY25 Challenges/Opportunities

- > Standing up a full-time Veterans Services Peer Mentor Program to support the East End (Apple Valley) court in the First Judicial District
- > Establishing a Veterans Services Departmental Data Dashboard using Power BI
- > Begin Pilot of the Veterans Art Project for veterans with PTSD

- > Increase Data Culture for Veterans Services Department using Power BI
- > Increase staff footprint at WSC by expanding the Veterans Services suite size and drop-in space
- > Greenlight for Veterans Campaign
- > Employee Wellness Support continues with collaboration with the Veterans Relief Project (VRP) and Minneapolis Veterans Hospital staff providing training and resources to departmental staff
- > Continue Veterans Advisory Group (VAG) for Veterans Memorial Greenway





# Budget Planning Summaries



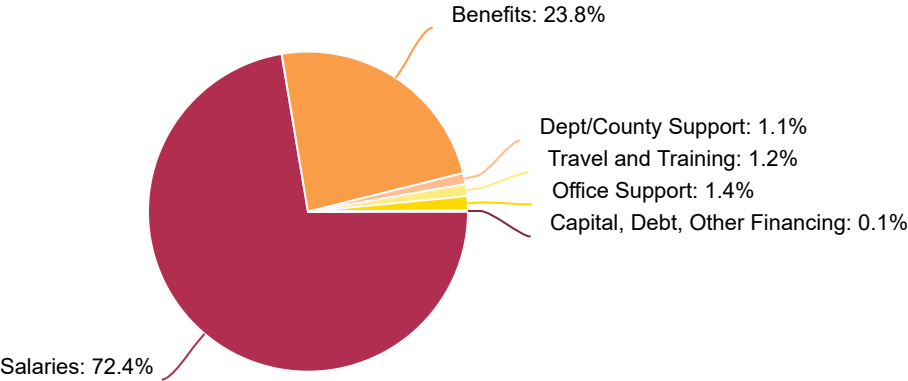
Assessing Services Expenditures Summary

\$5,188,997

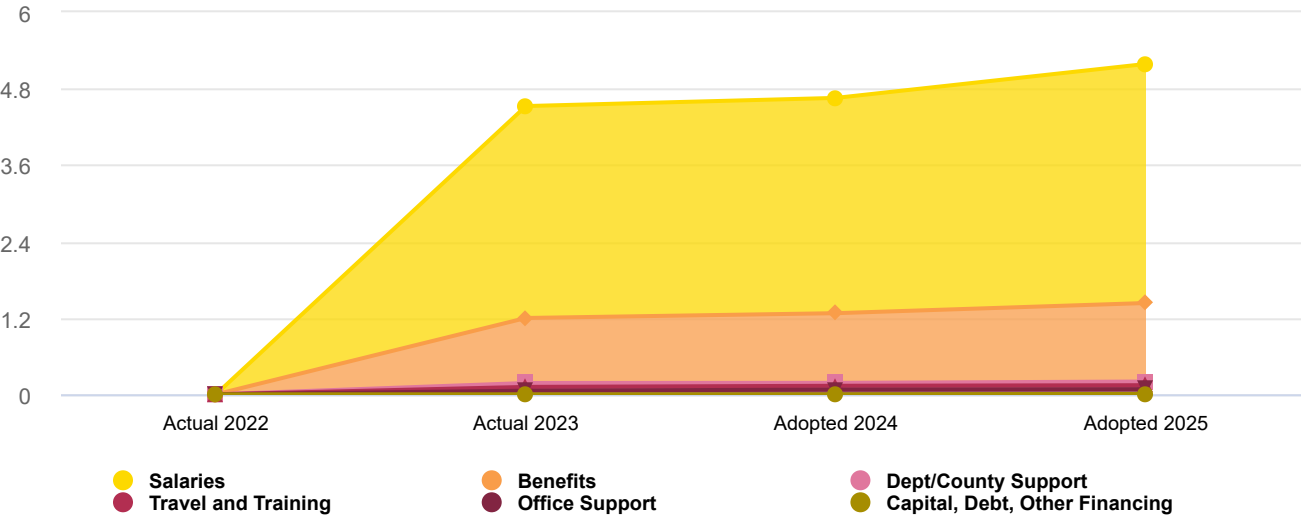
\$533,430

(11.46% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### ASSESSING SERVICES

Includes CIP, DBT, OPS

ASSESSING SERVICES							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	3,328,554	3,381,554	3,599,664	6.4%	3,755,214	11.0%
Benefits	-	1,021,315	1,094,146	1,164,718	6.4%	1,233,067	12.7%
Dept/County Support	-	60,993	46,047	46,047	-%	57,460	24.8%
Travel and Training	-	59,376	59,768	60,964	2.0%	62,854	5.2%
Office Support	-	57,162	74,052	74,052	-%	74,052	-%
Capital, Debt, Other Financing	-	-	-	-	-%	6,350	100.0%
<b>Total Expenditures</b>	-	<b>4,527,400</b>	<b>4,655,567</b>	<b>4,945,445</b>	<b>6.2%</b>	<b>5,188,997</b>	<b>11.5%</b>
<b>Funding Sources</b>							
Other Revenues	-	2,873	3,200	3,200	-%	3,200	-%
Other Financing Sources	-	-	18,548	18,548	-%	18,548	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>2,873</b>	<b>21,748</b>	<b>21,748</b>	<b>-%</b>	<b>21,748</b>	<b>-%</b>
Property Taxes & Penalties	-	4,451,851	4,633,819	4,923,697	6.3%	5,167,249	11.5%
<b>Total Funding Sources</b>	-	<b>4,454,724</b>	<b>4,655,567</b>	<b>4,945,445</b>	<b>6.2%</b>	<b>5,188,997</b>	<b>11.5%</b>

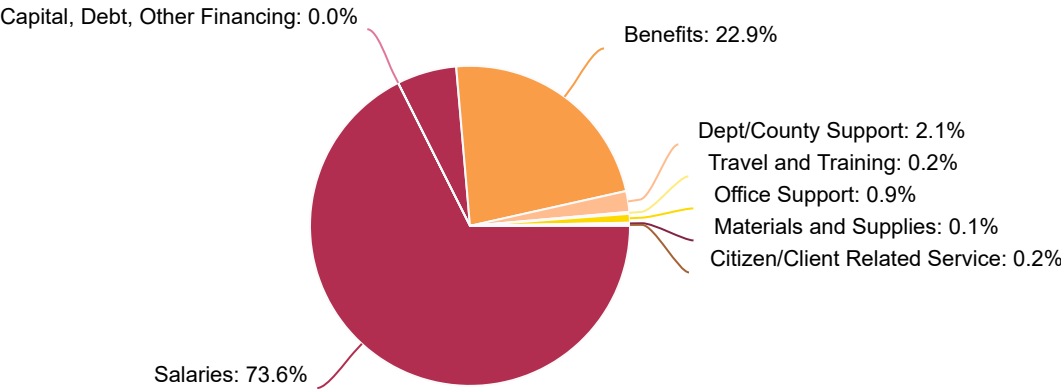
County Attorney Expenditures Summary

\$9,585,710

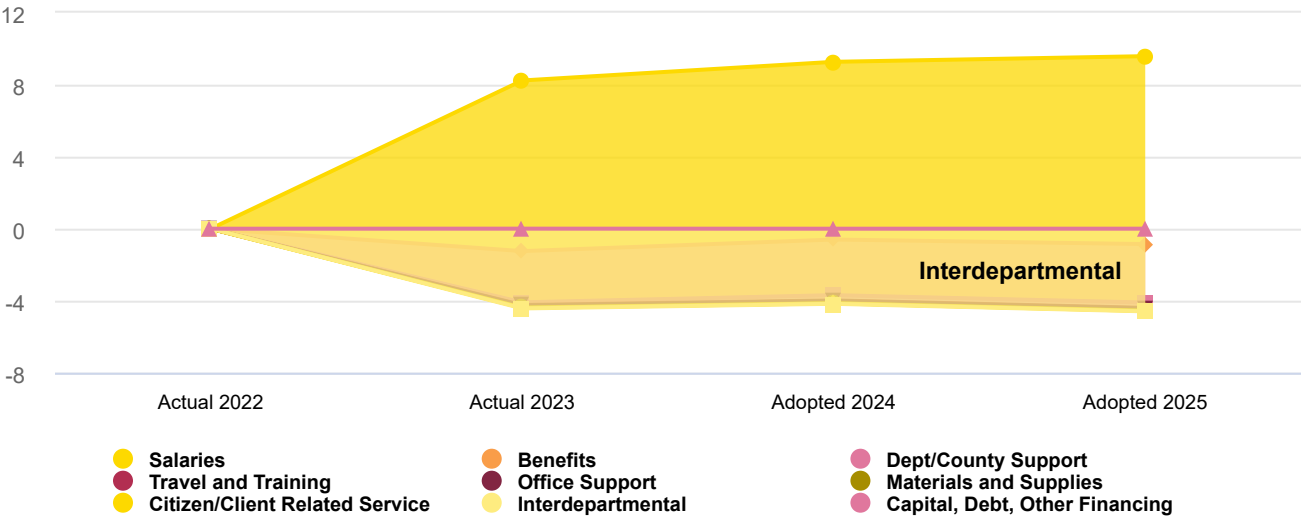
\$314,109

(3.39% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### ATTORNEY

Includes CIP, DBT, OPS

ATTORNEY							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	9,479,998	9,873,504	10,242,022	3.7%	10,439,563	5.7%
Benefits	-	2,844,240	3,088,254	3,208,264	3.9%	3,245,544	5.1%
Dept/County Support	-	151,974	290,996	292,049	0.4%	297,755	2.3%
Travel and Training	-	22,321	26,317	26,234	(0.3%)	26,429	0.4%
Office Support	-	115,101	126,410	126,410	-%	126,410	-%
Materials and Supplies	-	19,448	15,150	19,517	28.8%	19,517	28.8%
Citizen/Client Related Service	-	31,172	22,691	22,691	-%	22,691	-%
Interdepartmental	-	(4,432,681)	(4,171,997)	(4,594,199)	10.1%	(4,594,199)	10.1%
Capital, Debt, Other Financing	-	3,121	276	-	(100.0%)	2,000	624.6%
<b>Total Expenditures</b>	-	<b>8,234,694</b>	<b>9,271,601</b>	<b>9,342,988</b>	<b>0.8%</b>	<b>9,585,710</b>	<b>3.4%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	71,246	332,533	81,510	(75.5%)	81,510	(75.5%)
Other Revenues	-	10,712	18,734	18,734	-%	18,734	-%
Fines & Forfeitures	-	62,735	-	-	-%	-	-%
Federal Revenue	-	149,143	436,114	188,000	(56.9%)	188,000	(56.9%)
State Revenue	-	-	-	-	-%	242,722	100.0%
Other Intergovernmental Revenue	-	-	8,000	-	(100.0%)	-	(100.0%)
Other Financing Sources	-	-	100,000	100,000	-%	100,000	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>293,836</b>	<b>895,381</b>	<b>388,244</b>	<b>(56.6%)</b>	<b>630,966</b>	<b>(29.5%)</b>
Property Taxes & Penalties	-	7,924,971	8,376,220	8,954,744	6.9%	8,954,744	6.9%
<b>Total Funding Sources</b>	-	<b>8,218,807</b>	<b>9,271,601</b>	<b>9,342,988</b>	<b>0.8%</b>	<b>9,585,710</b>	<b>3.4%</b>

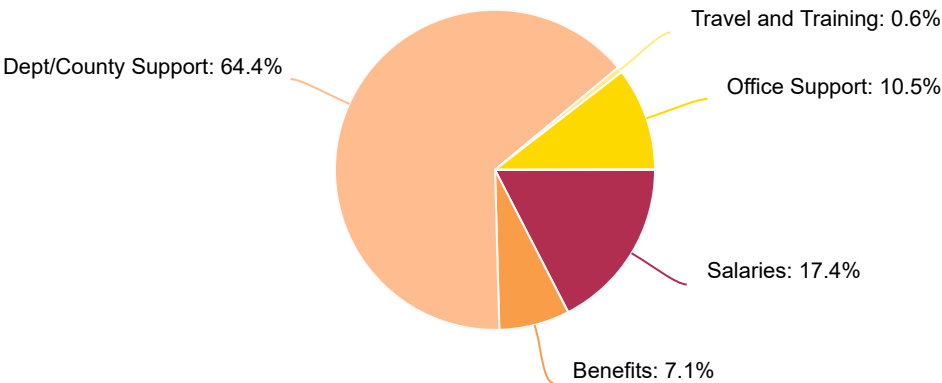
Byllesby Dam Expenditures Summary

\$998,747

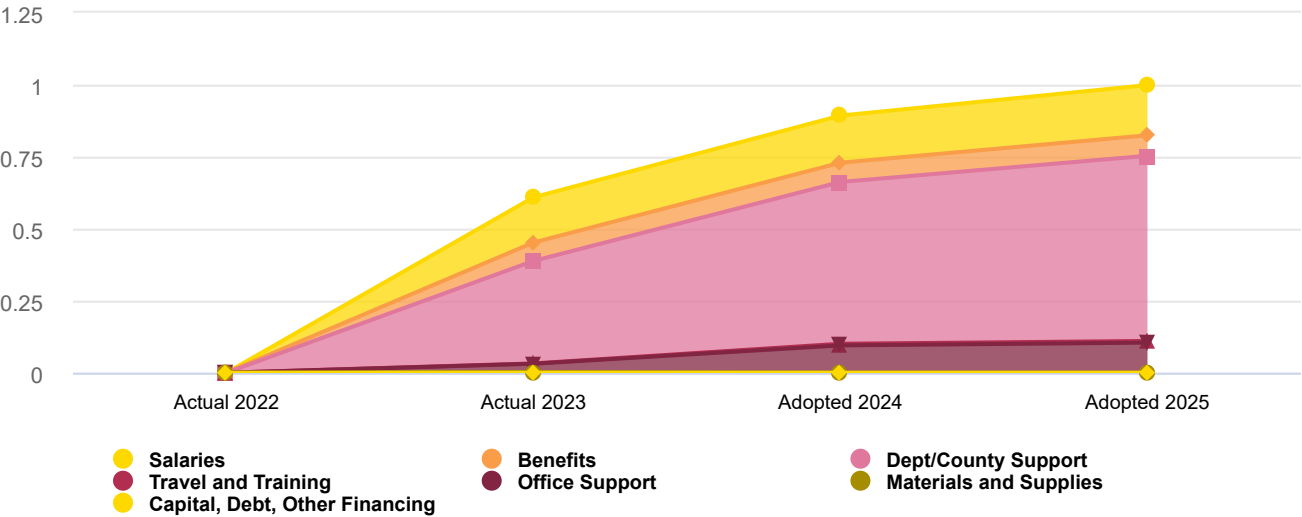
\$105,816

(11.85% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### BYLLESBY DAM

Includes CIP, DBT, OPS

BYLLESBY DAM							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	157,032	163,677	174,234	6.4%	174,234	6.4%
Benefits	-	63,910	66,918	71,234	6.4%	71,234	6.4%
Dept/County Support	-	355,974	561,849	643,069	14.5%	643,069	14.5%
Travel and Training	-	1,104	5,712	5,826	2.0%	5,826	2.0%
Office Support	-	28,653	94,775	104,384	10.1%	104,384	10.1%
Materials and Supplies	-	2,453	-	-	-%	-	-%
<b>Total Expenditures</b>	-	<b>609,126</b>	<b>892,931</b>	<b>998,747</b>	<b>11.9%</b>	<b>998,747</b>	<b>11.9%</b>
<b>Funding Sources</b>							
Other Revenues	-	180,002	431,966	431,966	-%	431,966	-%
Other Financing Sources	-	-	460,965	566,781	23.0%	566,781	23.0%
<b>Total Non-Levy Funding Sources</b>	-	<b>180,002</b>	<b>892,931</b>	<b>998,747</b>	<b>11.9%</b>	<b>998,747</b>	<b>11.9%</b>
<b>Total Funding Sources</b>	-	<b>180,002</b>	<b>892,931</b>	<b>998,747</b>	<b>11.9%</b>	<b>998,747</b>	<b>11.9%</b>

CIP - Byllesby Dam Expenditures Summary

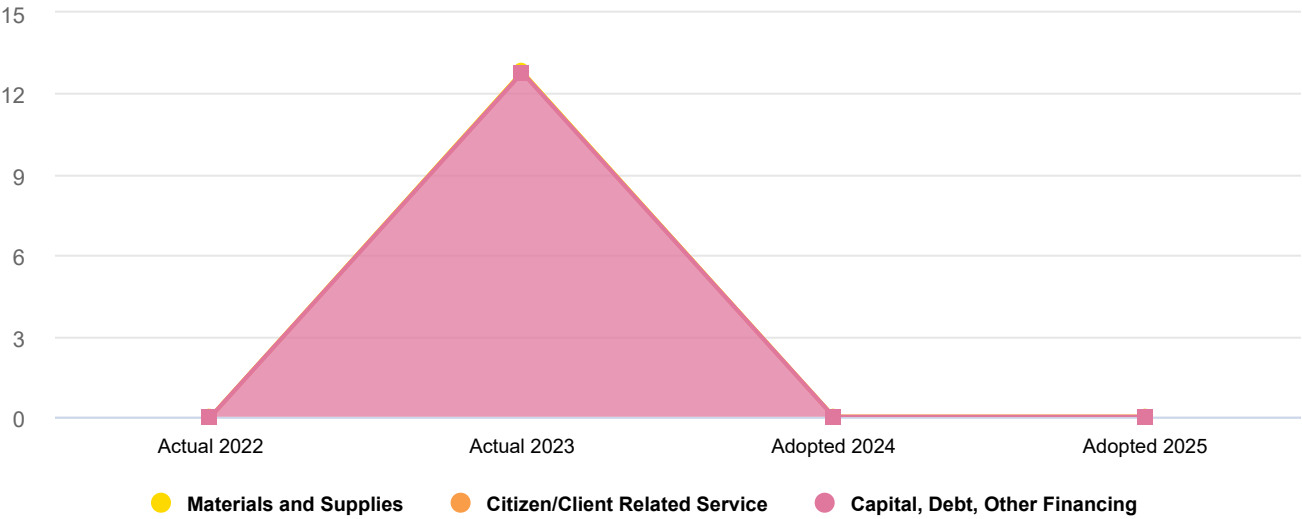
\$0

\$0

0% vs. prior year

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### CIP - BYLLESBY DAM

Includes CIP, DBT, OPS

CIP - BYLLESBY DAM							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Materials and Supplies	-	34,750	-	-	-%	-	-%
Capital, Debt, Other Financing	-	12,780,411	-	-	-%	-	-%
<b>Total Expenditures</b>	<b>-</b>	<b>12,815,161</b>	<b>-</b>	<b>-</b>	<b>-%</b>	<b>-</b>	<b>-%</b>
<b>Funding Sources</b>							
Other Revenues	-	2,874	-	-	-%	-	-%
Federal Revenue	-	10,274,265	-	-	-%	-	-%
State Revenue	-	3,704,813	-	-	-%	-	-%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>13,981,952</b>	<b>-</b>	<b>-</b>	<b>-%</b>	<b>-</b>	<b>-%</b>
<b>Total Funding Sources</b>	<b>-</b>	<b>13,981,952</b>	<b>-</b>	<b>-</b>	<b>-%</b>	<b>-</b>	<b>-%</b>

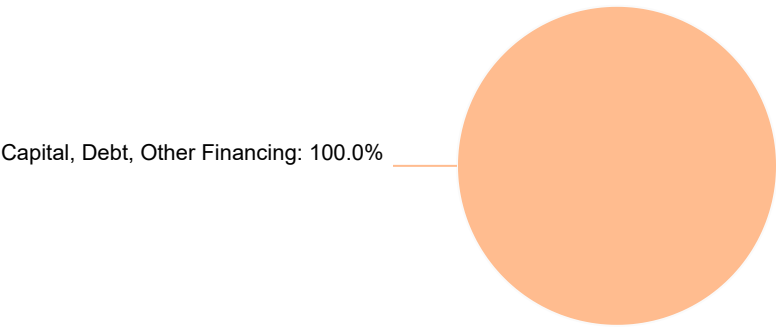
CIP - County Building Expenditures Summary

\$50,626,473

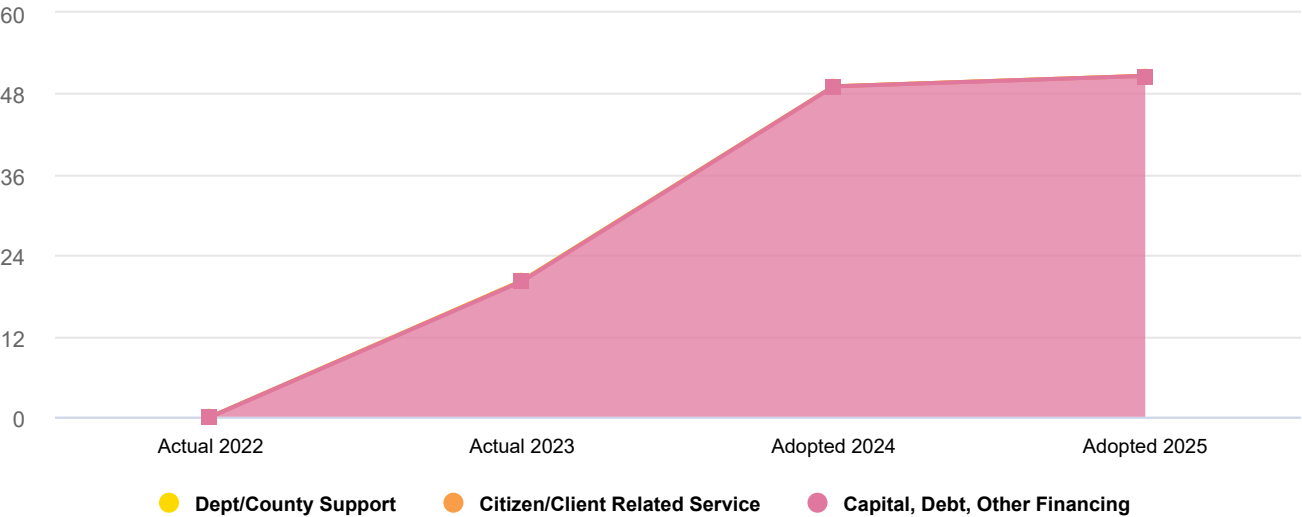
\$1,561,032

(3.18% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### CIP-COUNTY BUILDING

Includes CIP, DBT, OPS

CIP-COUNTY BUILDING							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Dept/County Support	-	4,871	-	-	-%	-	-%
Citizen/Client Related Service	-	79,987	-	-	-%	-	-%
Capital, Debt, Other Financing	-	20,129,762	49,065,441	50,626,473	3.2%	50,626,473	3.2%
<b>Total Expenditures</b>	<b>-</b>	<b>20,214,620</b>	<b>49,065,441</b>	<b>50,626,473</b>	<b>3.2%</b>	<b>50,626,473</b>	<b>3.2%</b>
<b>Funding Sources</b>							
Federal Revenue	-	9,134,668	-	-	-%	-	-%
State Revenue	-	-	8,000,000	8,000,000	-%	8,000,000	-%
Other Intergovernmental Revenue	-	265,800	-	-	-%	-	-%
Other Financing Sources	-	-	35,951,445	37,512,477	4.3%	37,512,477	4.3%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>9,400,468</b>	<b>43,951,445</b>	<b>45,512,477</b>	<b>3.6%</b>	<b>45,512,477</b>	<b>3.6%</b>
Property Taxes & Penalties	-	3,338,405	5,113,996	5,113,996	-%	5,113,996	-%
<b>Total Funding Sources</b>	<b>-</b>	<b>12,738,873</b>	<b>49,065,441</b>	<b>50,626,473</b>	<b>3.2%</b>	<b>50,626,473</b>	<b>3.2%</b>

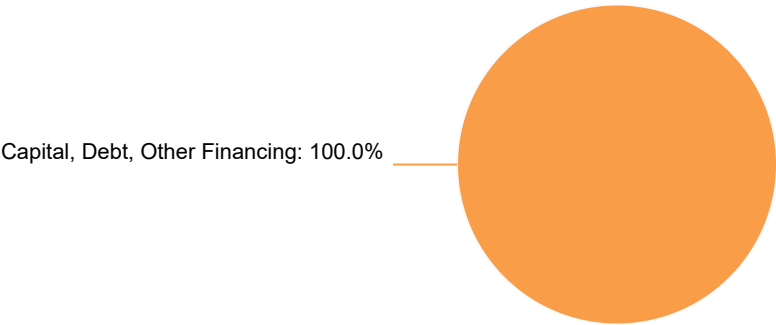
CIP - Environmental Resources  
Expenditures Summary

\$1,392,804

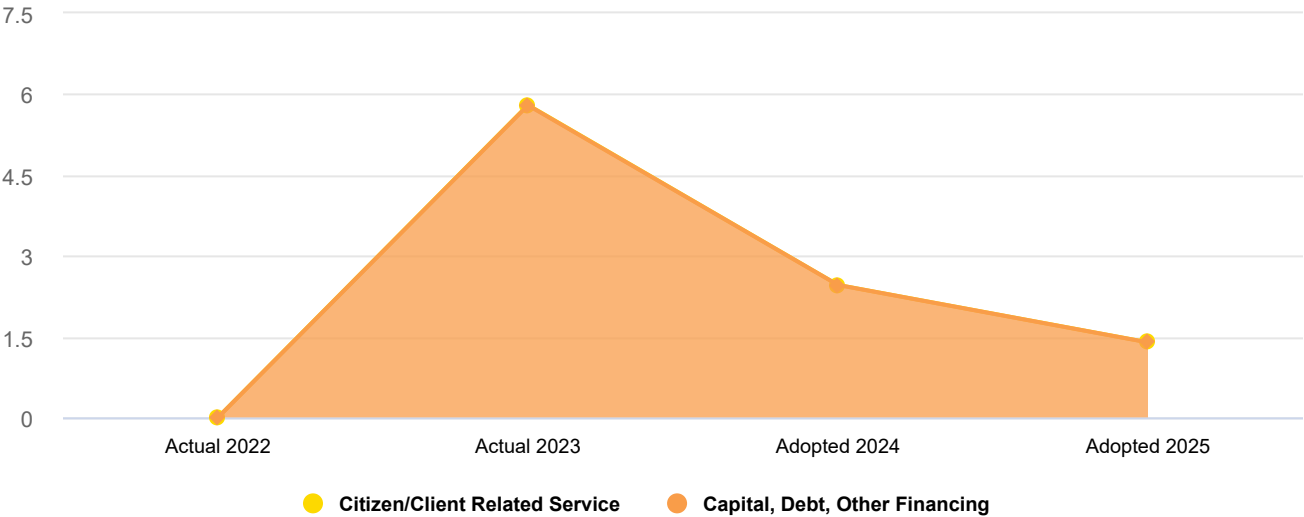
\$ (1,065,840)

(-43.35% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### CIP-ENVIRONMENTAL RESOURCES

Includes CIP, DBT, OPS

CIP-ENVIRONMENTAL RESOURCES							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Citizen/Client Related Service	-	5,847	-	-	-%	-	-%
Capital, Debt, Other Financing	-	5,793,894	2,458,644	1,392,804	(43.4%)	1,392,804	(43.4%)
<b>Total Expenditures</b>	<b>-</b>	<b>5,799,741</b>	<b>2,458,644</b>	<b>1,392,804</b>	<b>(43.4%)</b>	<b>1,392,804</b>	<b>(43.4%)</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	(155,604)	-	-	-%	-	-%
Other Revenues	-	27,837	1,042,000	-	(100.0%)	-	(100.0%)
Federal Revenue	-	1,050,283	-	-	-%	-	-%
State Revenue	-	3,013,902	-	-	-%	-	-%
Other Intergovernmental Revenue	-	981,762	-	-	-%	-	-%
Other Financing Sources	-	-	1,416,644	1,392,804	(1.7%)	1,392,804	(1.7%)
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>4,918,180</b>	<b>2,458,644</b>	<b>1,392,804</b>	<b>(43.4%)</b>	<b>1,392,804</b>	<b>(43.4%)</b>
<b>Total Funding Sources</b>	<b>-</b>	<b>4,918,180</b>	<b>2,458,644</b>	<b>1,392,804</b>	<b>(43.4%)</b>	<b>1,392,804</b>	<b>(43.4%)</b>

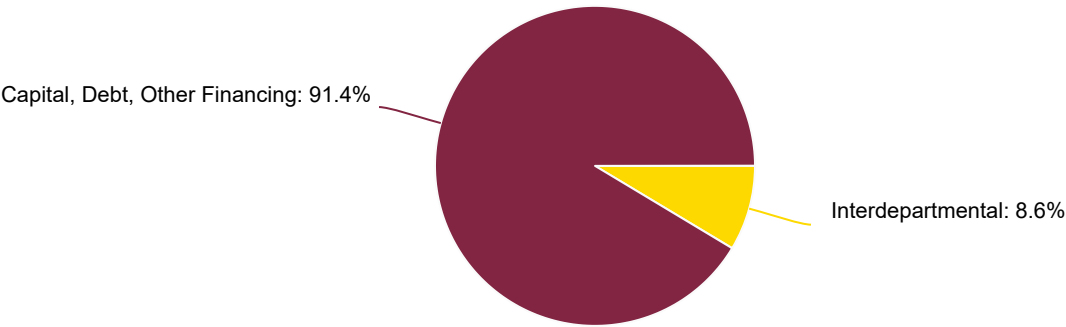
CIP - Parks Expenditures Summary

\$24,507,445

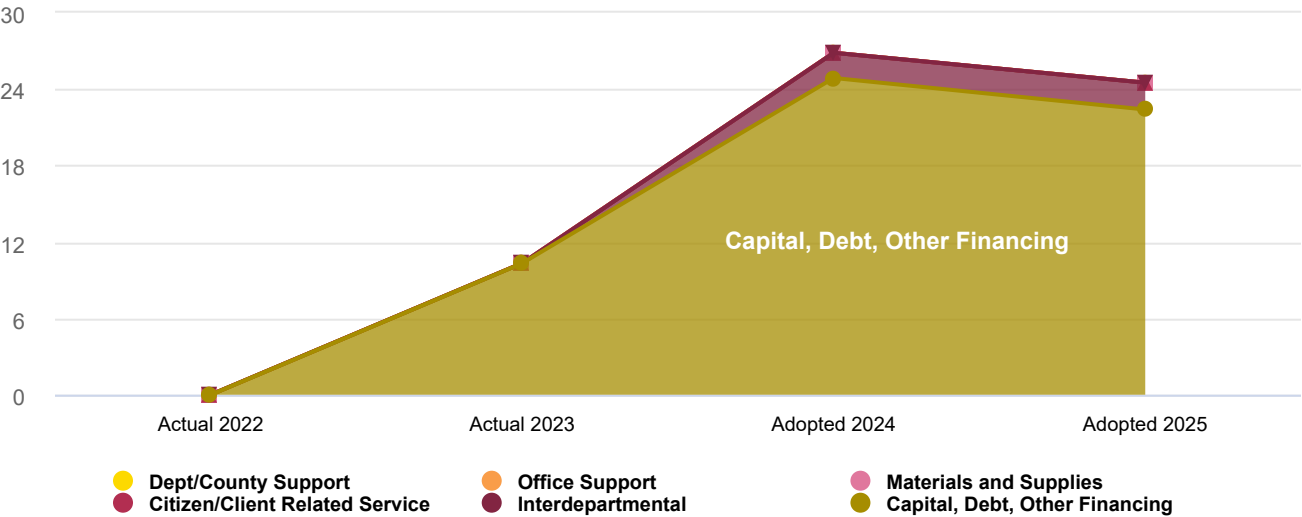
\$ (2,348,529)

(-8.74% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### CIP-PARKS

Includes CIP, DBT, OPS

CIP-PARKS							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Dept/County Support	-	1,215	-	-	-%	-	-%
Materials and Supplies	-	5,348	-	-	-%	-	-%
Interdepartmental	-	-	1,981,623	2,110,428	6.5%	2,110,428	6.5%
Capital, Debt, Other Financing	-	10,329,933	24,874,351	22,397,017	(10.0%)	22,397,017	(10.0%)
<b>Total Expenditures</b>	<b>-</b>	<b>10,336,496</b>	<b>26,855,974</b>	<b>24,507,445</b>	<b>(8.7%)</b>	<b>24,507,445</b>	<b>(8.7%)</b>
<b>Funding Sources</b>							
Other Revenues	-	-	1,000,000	1,000,000	-%	1,000,000	-%
Federal Revenue	-	567,609	2,500,000	2,500,000	-%	2,500,000	-%
State Revenue	-	889,979	4,593,275	4,593,275	-%	4,593,275	-%
Other Intergovernmental Revenue	-	2,612,850	10,360,839	8,012,310	(22.7%)	8,012,310	(22.7%)
Other Financing Sources	-	-	8,210,513	8,210,513	-%	8,210,513	-%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>4,070,438</b>	<b>26,664,627</b>	<b>24,316,098</b>	<b>(8.8%)</b>	<b>24,316,098</b>	<b>(8.8%)</b>
Property Taxes & Penalties	-	191,347	191,347	191,347	-%	191,347	-%
<b>Total Funding Sources</b>	<b>-</b>	<b>4,261,785</b>	<b>26,855,974</b>	<b>24,507,445</b>	<b>(8.7%)</b>	<b>24,507,445</b>	<b>(8.7%)</b>

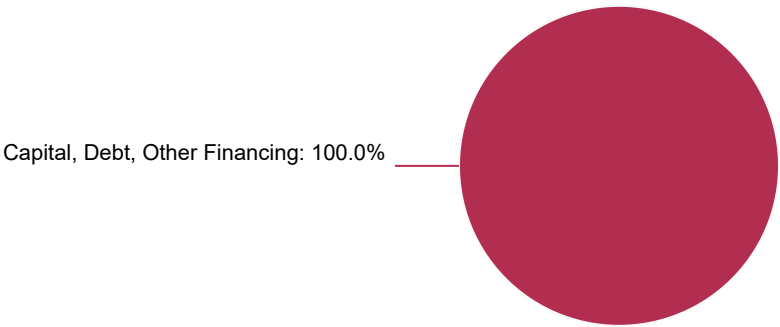
CIP - Transportation Expenditures Summary

\$79,596,881

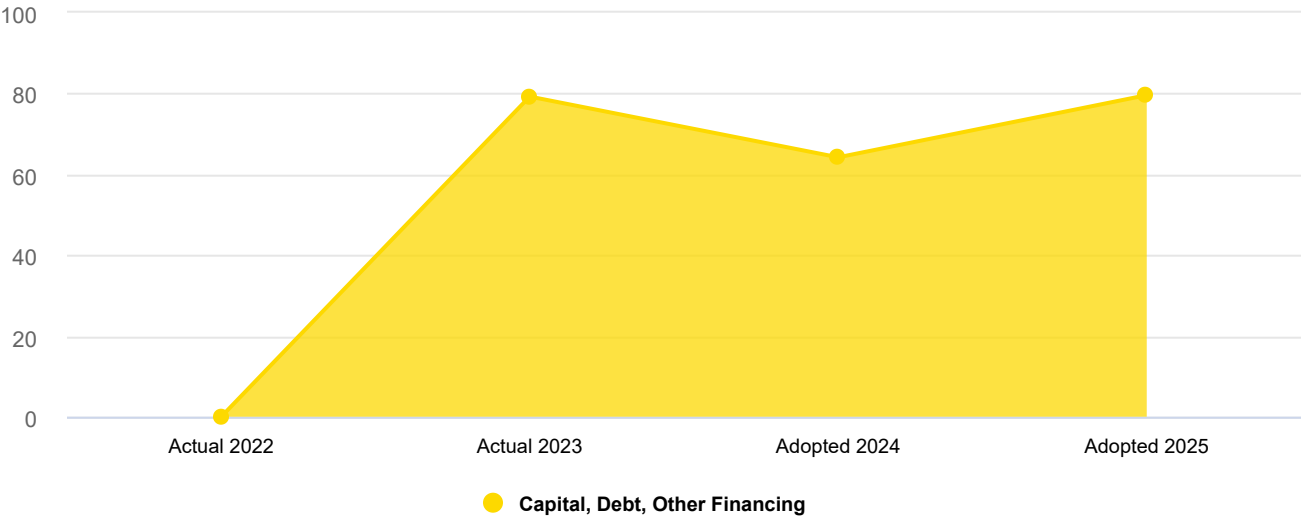
Budgeted Expenditures by Expense Type

\$15,386,670

(23.96% vs. prior year)



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### CIP-TRANSPORTATION

Includes CIP, DBT, OPS

CIP-TRANSPORTATION							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Capital, Debt, Other Financing	-	79,241,908	64,210,211	79,596,881	24.0%	79,596,881	24.0%
<b>Total Expenditures</b>	-	<b>79,241,908</b>	<b>64,210,211</b>	<b>79,596,881</b>	<b>24.0%</b>	<b>79,596,881</b>	<b>24.0%</b>
<b>Funding Sources</b>							
Other Taxes	-	4,035,617	4,200,000	4,200,000	-%	4,200,000	-%
Other Revenues	-	261,951	250,000	250,000	-%	250,000	-%
Federal Revenue	-	6,925,791	8,652,000	8,652,000	-%	8,652,000	-%
State Revenue	-	19,037,259	29,303,282	44,689,952	52.5%	44,689,952	52.5%
Other Intergovernmental Revenue	-	5,541,915	12,186,843	12,186,843	-%	12,186,843	-%
Other Financing Sources	-	-	9,618,086	9,618,086	-%	9,618,086	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>35,802,533</b>	<b>64,210,211</b>	<b>79,596,881</b>	<b>24.0%</b>	<b>79,596,881</b>	<b>24.0%</b>
Property Taxes & Penalties	-	1,775,591	-	-	-%	-	-%
<b>Total Funding Sources</b>	-	<b>37,578,124</b>	<b>64,210,211</b>	<b>79,596,881</b>	<b>24.0%</b>	<b>79,596,881</b>	<b>24.0%</b>

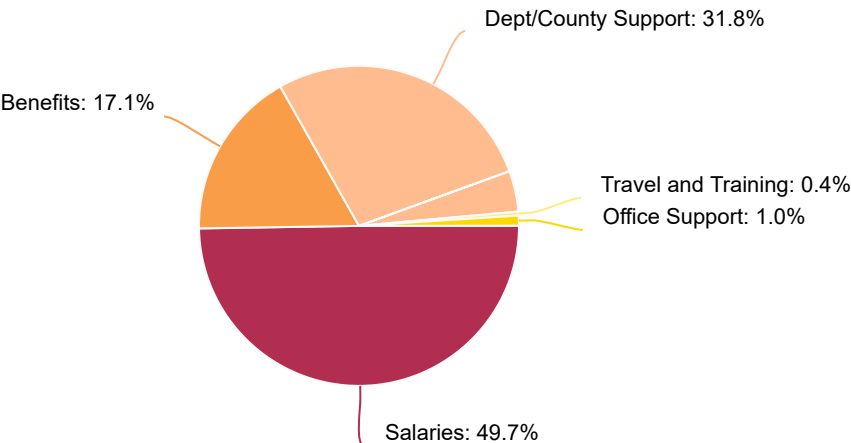
Communications Expenditures Summary

\$1,394,352

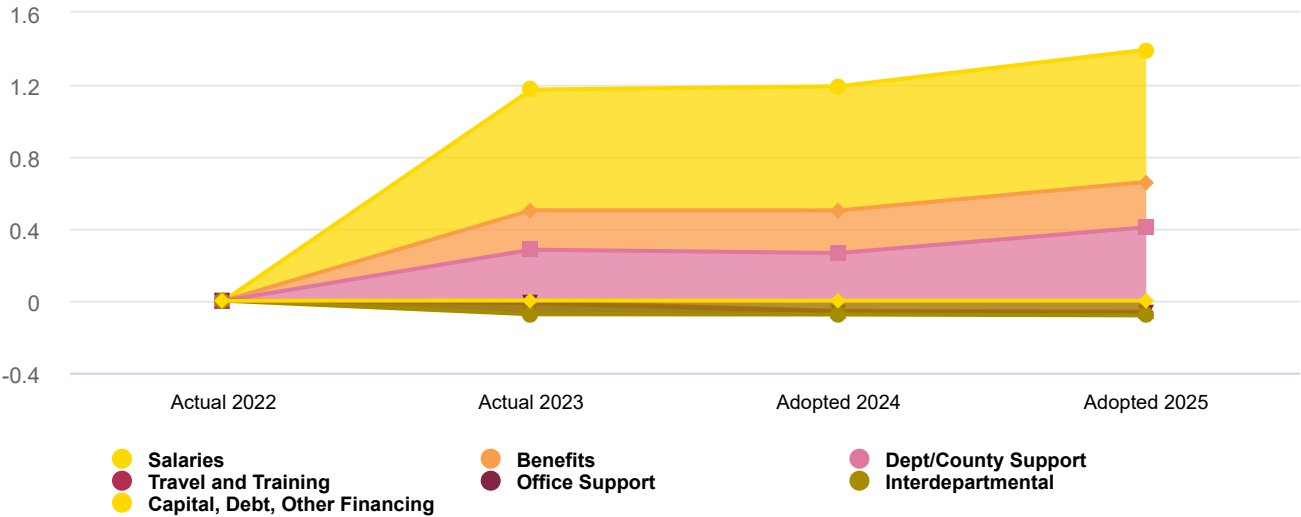
\$203,064

(17.05% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### COMMUNICATIONS

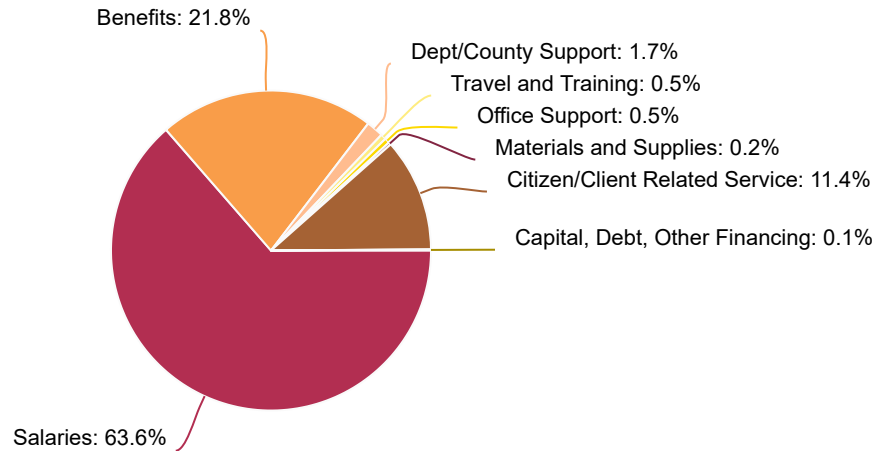
Includes CIP, DBT, OPS

COMMUNICATIONS							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	670,607	689,853	734,348	6.4%	734,348	6.4%
Benefits	-	218,824	236,537	251,793	6.4%	251,793	6.4%
Dept/County Support	-	290,877	320,830	469,018	46.2%	469,018	46.2%
Travel and Training	-	5,841	5,672	5,786	2.0%	5,786	2.0%
Office Support	-	62,442	15,157	15,157	-%	15,157	-%
Interdepartmental	-	(76,761)	(76,761)	(81,750)	6.5%	(81,750)	6.5%
Capital, Debt, Other Financing	-	1,196	-	-	-%	-	-%
<b>Total Expenditures</b>	-	<b>1,173,026</b>	<b>1,191,288</b>	<b>1,394,352</b>	<b>17.0%</b>	<b>1,394,352</b>	<b>17.0%</b>
<b>Funding Sources</b>							
Other Financing Sources	-	-	118,000	118,000	-%	118,000	-%
<b>Total Non-Levy Funding Sources</b>	-	-	<b>118,000</b>	<b>118,000</b>	<b>-%</b>	<b>118,000</b>	<b>-%</b>
Property Taxes & Penalties	-	1,040,101	1,073,288	1,276,352	18.9%	1,276,352	18.9%
<b>Total Funding Sources</b>	-	<b>1,040,101</b>	<b>1,191,288</b>	<b>1,394,352</b>	<b>17.0%</b>	<b>1,394,352</b>	<b>17.0%</b>

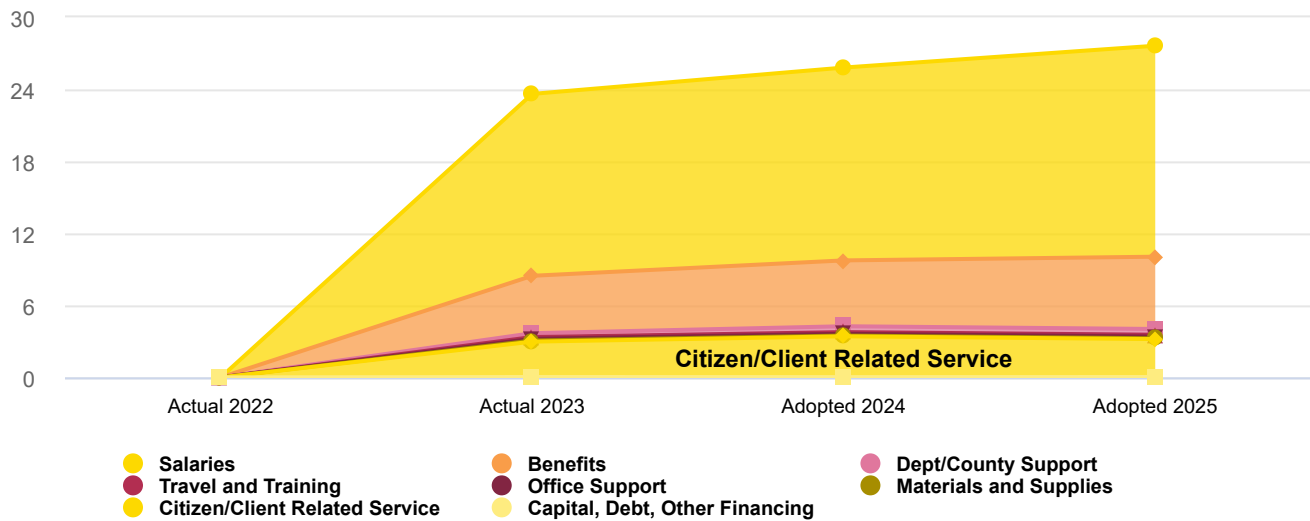
## Community Corrections Expenditures Summary

**\$27,637,055** — **\$1,819,637**  
(7.05% vs. prior year)

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### COMMUNITY CORRECTIONS

Includes CIP, DBT, OPS

COMMUNITY CORRECTIONS							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	15,157,998	16,069,707	17,341,971	7.9%	17,581,096	9.4%
Benefits	-	4,783,175	5,485,641	5,924,935	8.0%	6,022,344	9.8%
Dept/County Support	-	320,973	490,273	438,381	(10.6%)	479,443	(2.2%)
Travel and Training	-	146,638	142,831	148,413	3.9%	151,999	6.4%
Office Support	-	140,881	143,352	143,352	-%	143,352	-%
Materials and Supplies	-	94,910	62,462	67,462	8.0%	67,462	8.0%
Citizen/Client Related Service	-	2,944,558	3,399,745	3,374,745	(0.7%)	3,158,861	(7.1%)
Capital, Debt, Other Financing	-	33,407	23,407	25,862	10.5%	32,498	38.8%
<b>Total Expenditures</b>	-	<b>23,622,540</b>	<b>25,817,418</b>	<b>27,465,121</b>	<b>6.4%</b>	<b>27,637,055</b>	<b>7.0%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	1,309,590	1,507,965	1,532,965	1.7%	1,570,965	4.2%
Other Revenues	-	45,003	155,000	155,000	-%	155,000	-%
Federal Revenue	-	87,280	35,500	-	(100.0%)	(35,500)	(200.0%)
State Revenue	-	8,605,864	7,248,599	9,226,193	27.3%	9,375,734	29.3%
Other Intergovernmental Revenue	-	29,441	116,300	116,300	-%	116,300	-%
Other Financing Sources	-	-	202,485	202,485	-%	227,485	12.3%
<b>Total Non-Levy Funding Sources</b>	-	<b>10,077,178</b>	<b>9,265,849</b>	<b>11,232,943</b>	<b>21.2%</b>	<b>11,409,984</b>	<b>23.1%</b>
Property Taxes & Penalties	-	15,437,881	16,551,569	16,232,178	(1.9%)	16,227,070	(2.0%)
<b>Total Funding Sources</b>	-	<b>25,515,059</b>	<b>25,817,418</b>	<b>27,465,121</b>	<b>6.4%</b>	<b>27,637,054</b>	<b>7.0%</b>

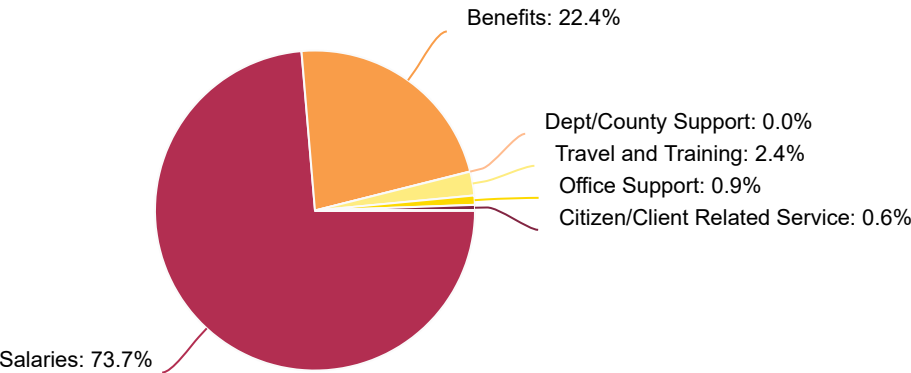
Community Services Admin  
Expenditures Summary

\$2,538,166

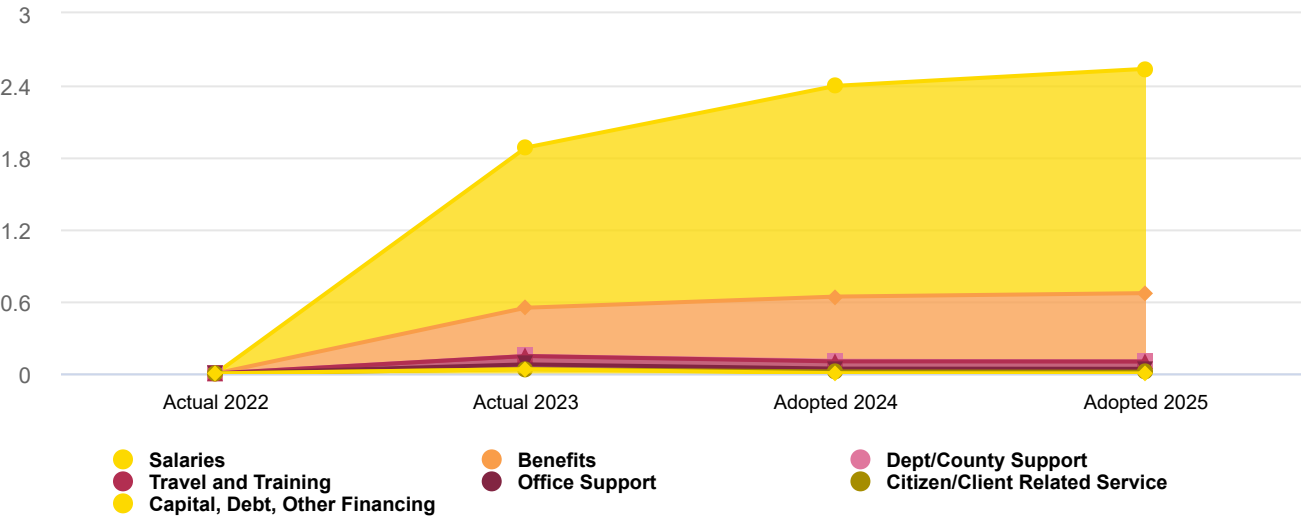
\$141,908

(5.92% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



**Budget Planning Summary****COMMUNITY SERVICES ADMIN****Includes CIP, DBT, OPS**

<b>COMMUNITY SERVICES ADMIN</b>							
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 Final Plan Base</b>	<b>% Change PY</b>	<b>2025 Adopted Budget</b>	<b>% Change PY</b>
<b>Expenditures</b>							
Salaries	-	1,334,976	1,756,162	1,869,435	6.5%	1,869,435	6.5%
Benefits	-	401,734	534,924	569,426	6.4%	569,427	6.5%
Dept/County Support	-	613	5,479	125	(97.7%)	125	(97.7%)
Travel and Training	-	69,560	59,873	61,071	2.0%	61,071	2.0%
Office Support	-	40,067	23,867	23,867	-%	23,867	-%
Citizen/Client Related Service	-	-	14,241	14,241	-%	14,241	-%
Capital, Debt, Other Financing	-	35,120	1,712	-	(100.0%)	-	(100.0%)
<b>Total Expenditures</b>	<b>-</b>	<b>1,882,070</b>	<b>2,396,258</b>	<b>2,538,165</b>	<b>5.9%</b>	<b>2,538,166</b>	<b>5.9%</b>
<b>Funding Sources</b>							
Other Revenues	-	1,970	4,425	4,425	-%	4,425	-%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>1,970</b>	<b>4,425</b>	<b>4,425</b>	<b>-%</b>	<b>4,425</b>	<b>-%</b>
Property Taxes & Penalties	-	2,139,741	2,391,833	2,533,740	5.9%	2,533,740	5.9%
<b>Total Funding Sources</b>	<b>-</b>	<b>2,141,711</b>	<b>2,396,258</b>	<b>2,538,165</b>	<b>5.9%</b>	<b>2,538,165</b>	<b>5.9%</b>

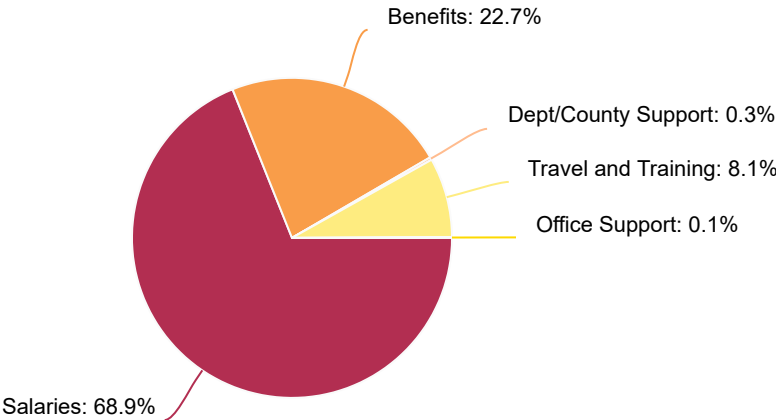
County Board Expenditures Summary

\$1,051,763

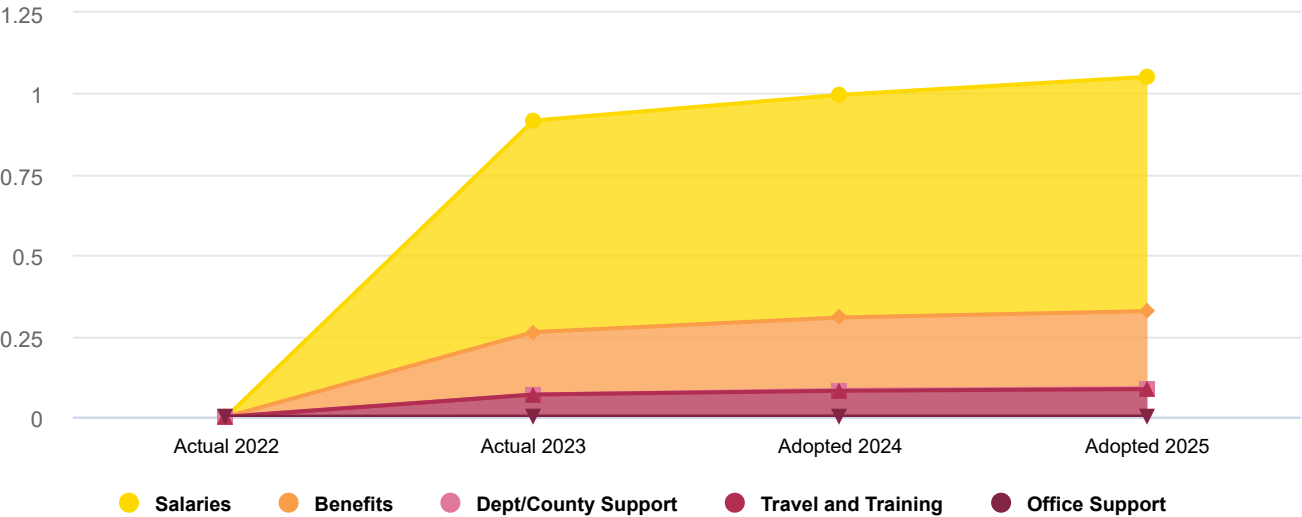
\$55,694

(5.59% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### COUNTY BOARD

Includes CIP, DBT, OPS

COUNTY BOARD							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	654,678	689,009	725,074	5.2%	725,074	5.2%
Benefits	-	193,089	224,054	238,506	6.5%	238,506	6.5%
Dept/County Support	-	-	2,805	2,805	-%	2,805	-%
Travel and Training	-	67,943	79,500	84,670	6.5%	84,677	6.5%
Office Support	-	745	701	701	-%	701	-%
<b>Total Expenditures</b>	-	<b>916,455</b>	<b>996,069</b>	<b>1,051,756</b>	<b>5.6%</b>	<b>1,051,763</b>	<b>5.6%</b>
<b>Funding Sources</b>							
Other Revenues	-	750	1,200	1,200	-%	1,200	-%
Other Financing Sources	-	-	5,000	5,000	-%	5,000	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>750</b>	<b>6,200</b>	<b>6,200</b>	<b>-%</b>	<b>6,200</b>	<b>-%</b>
Property Taxes & Penalties	-	941,791	989,869	1,045,556	5.6%	1,045,556	5.6%
<b>Total Funding Sources</b>	-	<b>942,541</b>	<b>996,069</b>	<b>1,051,756</b>	<b>5.6%</b>	<b>1,051,756</b>	<b>5.6%</b>

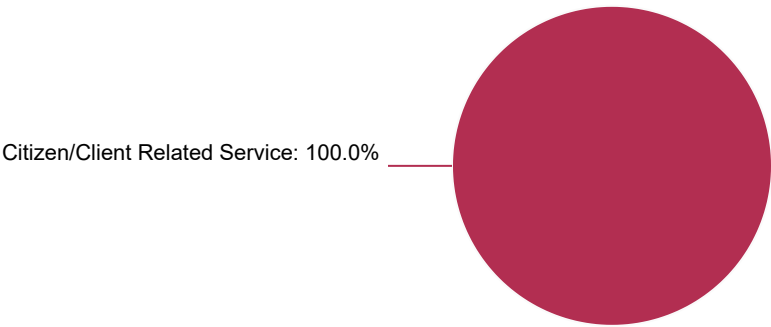
County Fair Expenditures Summary

\$194,939

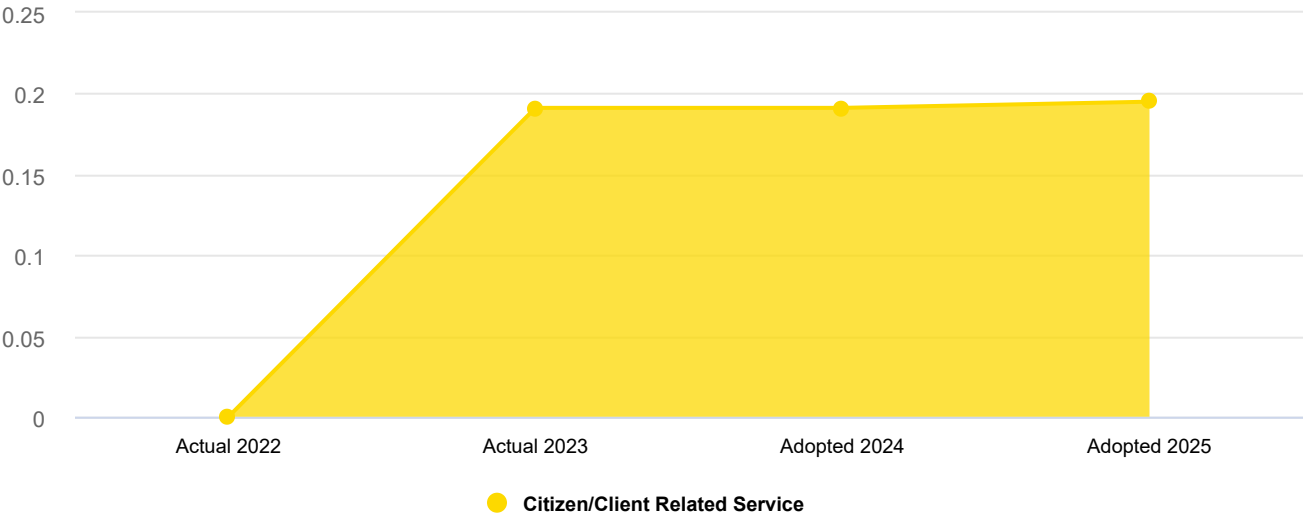
\$3,822

(2.00% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### COUNTY FAIR

Includes CIP, DBT, OPS

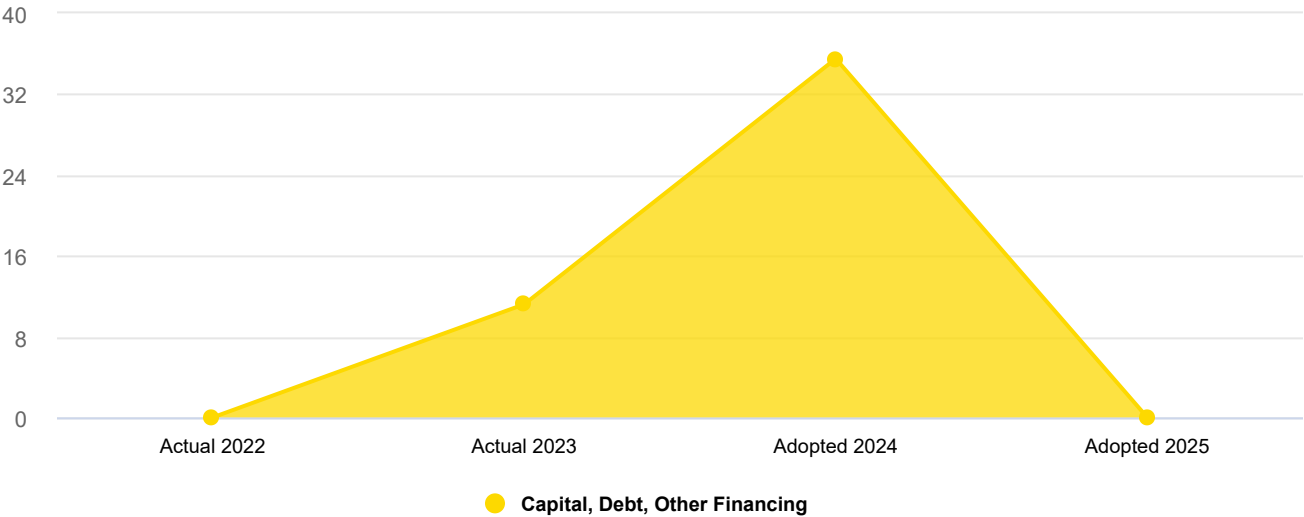
COUNTY FAIR							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Citizen/Client Related Service	-	191,117	191,117	194,939	2.0%	194,939	2.0%
<b>Total Expenditures</b>	-	<b>191,117</b>	<b>191,117</b>	<b>194,939</b>	<b>2.0%</b>	<b>194,939</b>	<b>2.0%</b>
<b>Funding Sources</b>							
Property Taxes & Penalties	-	191,117	191,117	194,939	2.0%	194,939	2.0%
<b>Total Funding Sources</b>	-	<b>191,117</b>	<b>191,117</b>	<b>194,939</b>	<b>2.0%</b>	<b>194,939</b>	<b>2.0%</b>

DC Transportation Sales/Use Tax  
Expenditures Summary

**\$0**     **\$(35,511,365)**  
(-100.00% vs. prior year)

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### DC Transportation Sales/Use Tax

Includes CIP, DBT, OPS

DC Transportation Sales/Use Tax							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Capital, Debt, Other Financing	-	11,198,508	35,511,365	-	(100.0%)	-	(100.0%)
<b>Total Expenditures</b>	-	<b>11,198,508</b>	<b>35,511,365</b>	-	<b>(100.0%)</b>	-	<b>(100.0%)</b>
<b>Funding Sources</b>							
Other Taxes	-	22,154,663	15,538,705	-	(100.0%)	-	(100.0%)
Federal Revenue	-	9,454,319	12,040,000	-	(100.0%)	-	(100.0%)
State Revenue	-	-	705,500	-	(100.0%)	-	(100.0%)
Other Intergovernmental Revenue	-	201,231	7,227,160	-	(100.0%)	-	(100.0%)
<b>Total Non-Levy Funding Sources</b>	-	<b>31,810,213</b>	<b>35,511,365</b>	-	<b>(100.0%)</b>	-	<b>(100.0%)</b>
<b>Total Funding Sources</b>	-	<b>31,810,213</b>	<b>35,511,365</b>	-	<b>(100.0%)</b>	-	<b>(100.0%)</b>

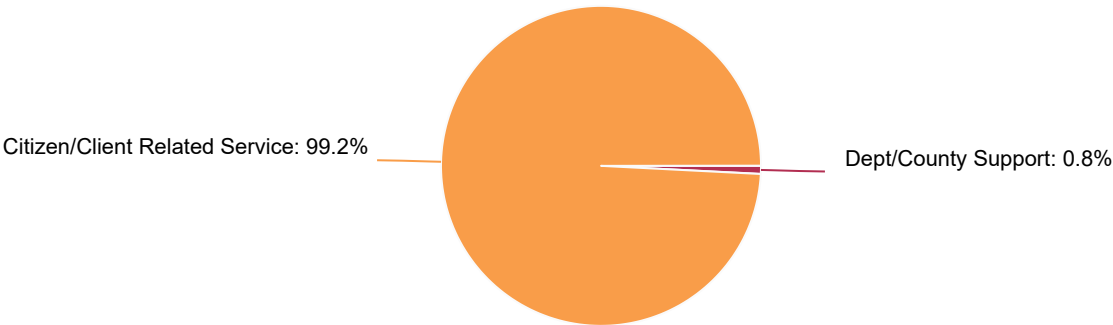
District Court Expenditures Summary

\$492,319

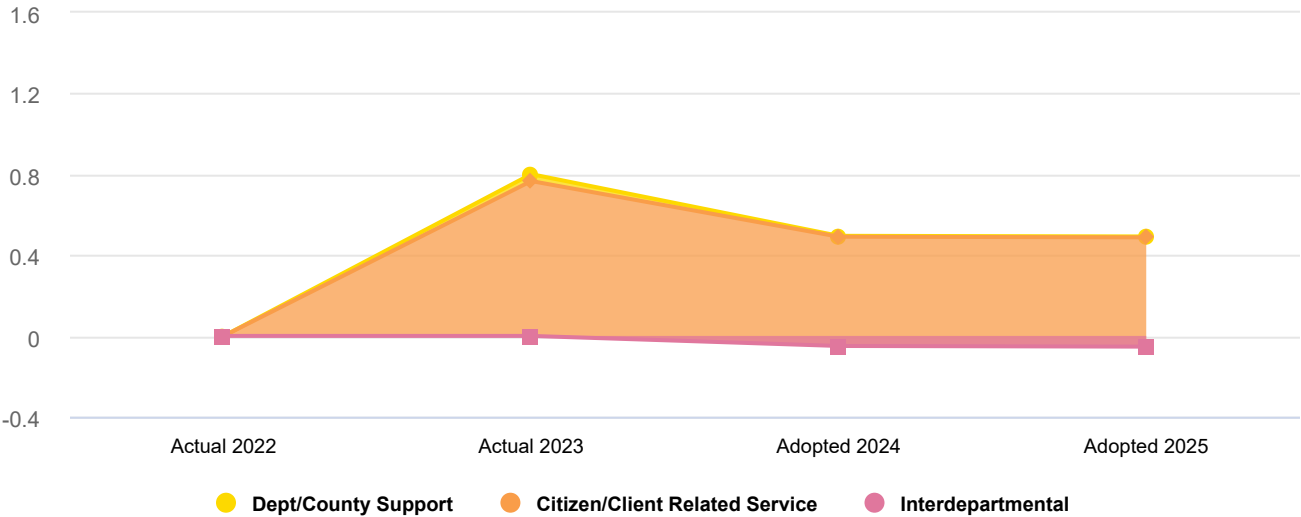
\$(3,242)

(-0.65% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### DISTRICT COURT

Includes CIP, DBT, OPS

DISTRICT COURT							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Dept/County Support	-	34,253	4,439	4,439	-%	4,439	-%
Citizen/Client Related Service	-	766,601	540,999	540,999	-%	540,999	-%
Interdepartmental	-	-	(49,877)	(53,119)	6.5%	(53,119)	6.5%
<b>Total Expenditures</b>	-	<b>800,854</b>	<b>495,561</b>	<b>492,319</b>	<b>(0.7%)</b>	<b>492,319</b>	<b>(0.7%)</b>
<b>Funding Sources</b>							
Other Revenues	-	2,006	-	-	-%	-	-%
Other Financing Sources	-	-	24,000	24,000	-%	24,000	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>2,006</b>	<b>24,000</b>	<b>24,000</b>	<b>-%</b>	<b>24,000</b>	<b>-%</b>
Property Taxes & Penalties	-	445,561	471,561	468,319	(0.7%)	468,319	(0.7%)
<b>Total Funding Sources</b>	-	<b>447,567</b>	<b>495,561</b>	<b>492,319</b>	<b>(0.7%)</b>	<b>492,319</b>	<b>(0.7%)</b>

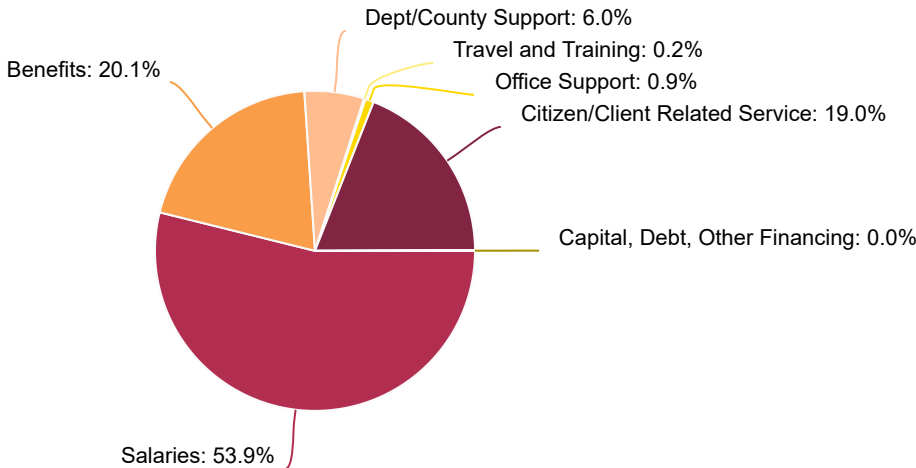
E&EA Expenditures Summary

\$44,560,950

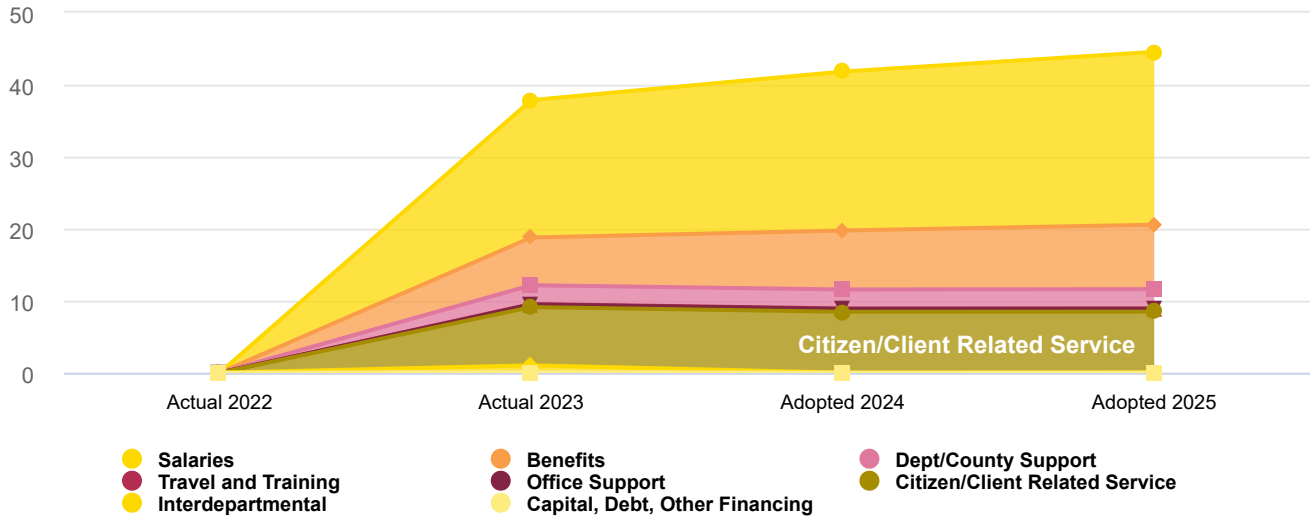
\$2,734,111

(6.54% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### E&EA

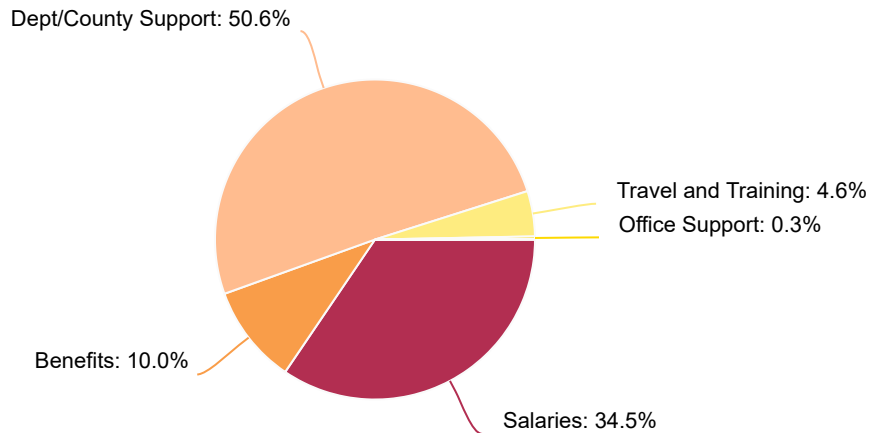
#### Includes CIP, DBT, OPS

E&EA							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	19,087,761	22,077,019	22,571,144	2.2%	24,003,645	8.7%
Benefits	-	6,625,495	8,188,822	8,241,522	0.6%	8,949,686	9.3%
Dept/County Support	-	2,618,270	2,642,493	2,551,542	(3.4%)	2,677,083	1.3%
Travel and Training	-	63,125	66,645	65,053	(2.4%)	69,343	4.0%
Office Support	-	355,177	385,843	385,843	-%	385,843	-%
Citizen/Client Related Service	-	8,087,623	8,461,138	8,461,138	-%	8,461,138	-%
Interdepartmental	-	939,826	-	-	-%	-	-%
Capital, Debt, Other Financing	-	87,452	4,879	(29,788)	(710.5%)	14,212	191.3%
<b>Total Expenditures</b>	<b>-</b>	<b>37,864,729</b>	<b>41,826,839</b>	<b>42,246,454</b>	<b>1.0%</b>	<b>44,560,950</b>	<b>6.5%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	4,289,625	4,091,000	4,091,000	-%	4,091,000	-%
Other Revenues	-	753,899	452,662	452,662	-%	452,662	-%
Federal Revenue	-	20,336,822	23,265,988	23,339,289	0.3%	24,484,864	5.2%
State Revenue	-	4,359,706	3,407,337	2,645,414	(22.4%)	2,645,414	(22.4%)
Other Intergovernmental Revenue	-	110,888	55,000	55,000	-%	55,000	-%
Other Financing Sources	-	-	101,647	101,647	-%	101,647	-%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>29,850,940</b>	<b>31,373,634</b>	<b>30,685,012</b>	<b>(2.2%)</b>	<b>31,830,587</b>	<b>1.5%</b>
Property Taxes & Penalties	-	9,873,171	10,453,205	11,561,442	10.6%	12,730,361	21.8%
<b>Total Funding Sources</b>	<b>-</b>	<b>39,724,111</b>	<b>41,826,839</b>	<b>42,246,454</b>	<b>1.0%</b>	<b>44,560,948</b>	<b>6.5%</b>

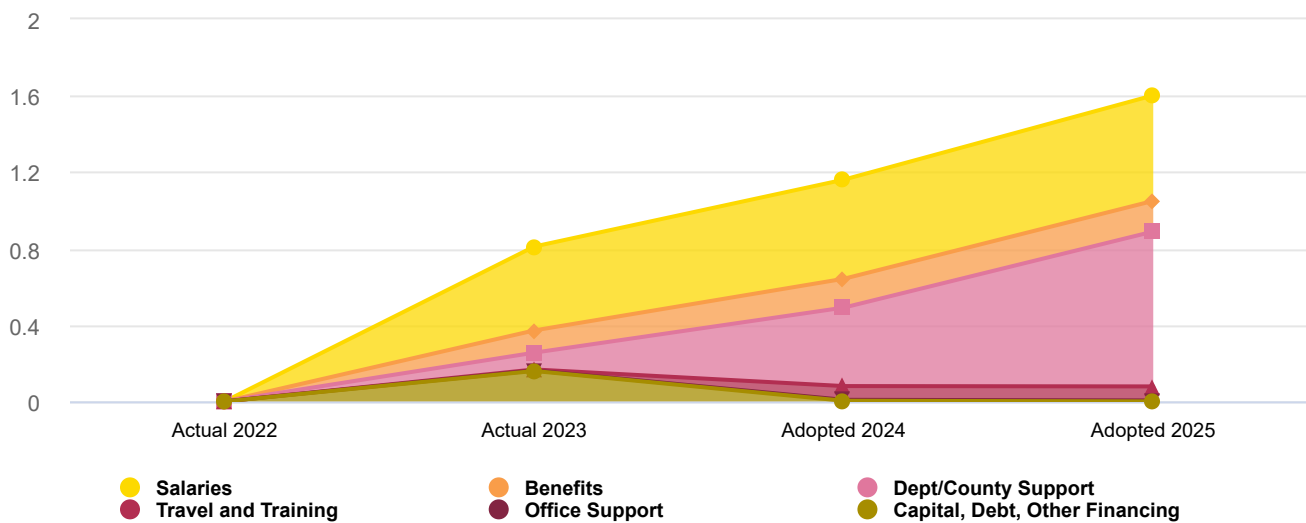
## Central Operations Admin Expenditures Summary

**\$1,602,249** — **\$441,430**  
(38.03% vs. prior year)

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### CENTRAL OPERATIONS ADMIN

Includes CIP, DBT, OPS

CENTRAL OPERATIONS ADMIN							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	439,290	519,002	552,477	6.4%	552,477	6.4%
Benefits	-	116,431	150,840	160,569	6.4%	160,569	6.4%
Dept/County Support	-	87,910	410,856	810,856	97.4%	810,856	97.4%
Travel and Training	-	5,065	71,909	73,347	2.0%	73,347	2.0%
Office Support	-	2,813	5,000	5,000	-%	5,000	-%
Capital, Debt, Other Financing	-	159,221	3,212	-	(100.0%)	-	(100.0%)
<b>Total Expenditures</b>	<b>-</b>	<b>810,730</b>	<b>1,160,819</b>	<b>1,602,249</b>	<b>38.0%</b>	<b>1,602,249</b>	<b>38.0%</b>
<b>Funding Sources</b>							
Other Financing Sources	-	-	531,336	810,856	52.6%	810,856	52.6%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>-</b>	<b>531,336</b>	<b>810,856</b>	<b>52.6%</b>	<b>810,856</b>	<b>52.6%</b>
Property Taxes & Penalties	-	563,854	629,483	791,393	25.7%	791,393	25.7%
<b>Total Funding Sources</b>	<b>-</b>	<b>563,854</b>	<b>1,160,819</b>	<b>1,602,249</b>	<b>38.0%</b>	<b>1,602,249</b>	<b>38.0%</b>

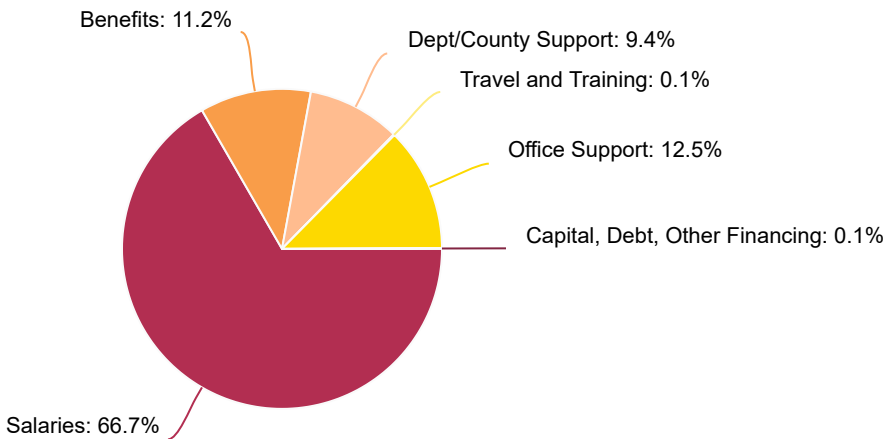
Elections Expenditures Summary

\$2,301,596

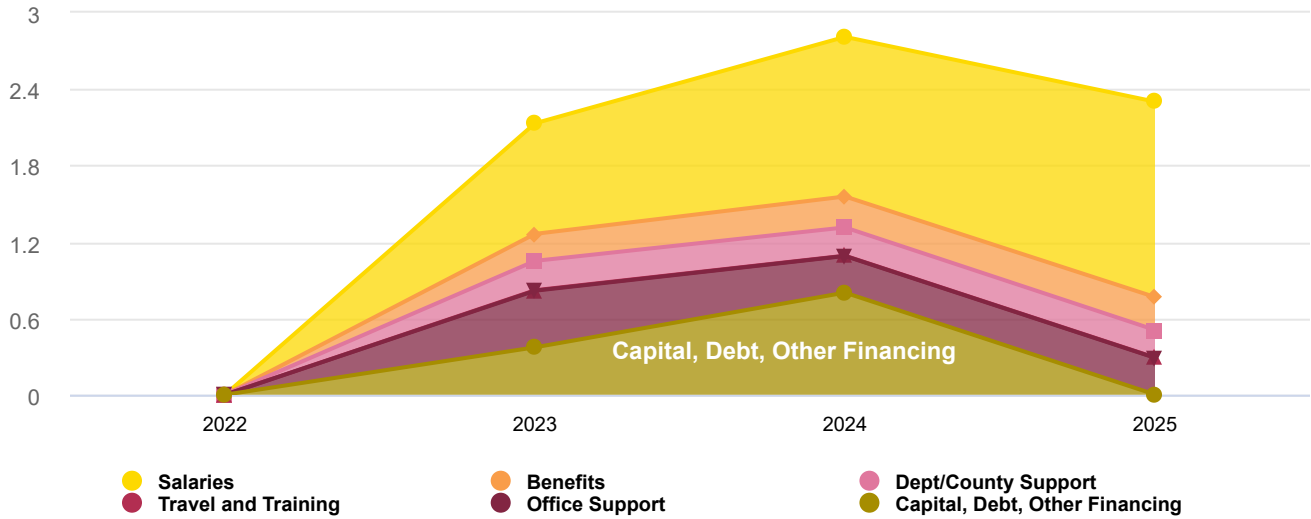
\$(508,782)

(-18.10% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



## Budget Planning Summary

### ELECTIONS

Includes CIP, DBT, OPS

ELECTIONS							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	868,404	1,253,618	1,534,477	22.4%	1,534,478	22.4%
Benefits	-	212,096	242,889	258,556	6.5%	258,556	6.5%
Dept/County Support	-	230,470	221,984	216,630	(2.4%)	216,630	(2.4%)
Travel and Training	-	3,841	2,221	2,266	2.0%	2,266	2.0%
Office Support	-	444,470	287,954	287,954	-%	287,954	-%
Capital, Debt, Other Financing	-	372,171	801,712	1,712	(99.8%)	1,712	(99.8%)
<b>Total Expenditures</b>	<b>-</b>	<b>2,131,452</b>	<b>2,810,378</b>	<b>2,301,595</b>	<b>(18.1%)</b>	<b>2,301,596</b>	<b>(18.1%)</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	1,914	1,000	1,000	-%	1,000	-%
Other Revenues	-	3,593	-	-	-%	-	-%
State Revenue	-	91,811	314,984	314,984	-%	314,984	-%
Other Intergovernmental Revenue	-	156,977	752,798	352,798	(53.1%)	352,798	(53.1%)
Other Financing Sources	-	-	594,493	114,493	(80.7%)	114,493	(80.7%)
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>254,295</b>	<b>1,663,275</b>	<b>783,275</b>	<b>(52.9%)</b>	<b>783,275</b>	<b>(52.9%)</b>
Property Taxes & Penalties	-	803,104	1,147,103	1,518,320	32.4%	1,518,320	32.4%
<b>Total Funding Sources</b>	<b>-</b>	<b>1,057,399</b>	<b>2,810,378</b>	<b>2,301,595</b>	<b>(18.1%)</b>	<b>2,301,595</b>	<b>(18.1%)</b>

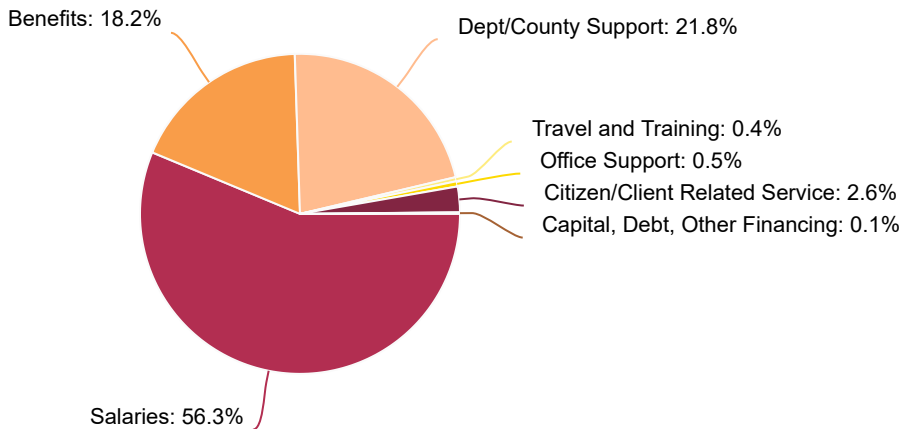
Human Resources Expenditures Summary

\$4,282,591

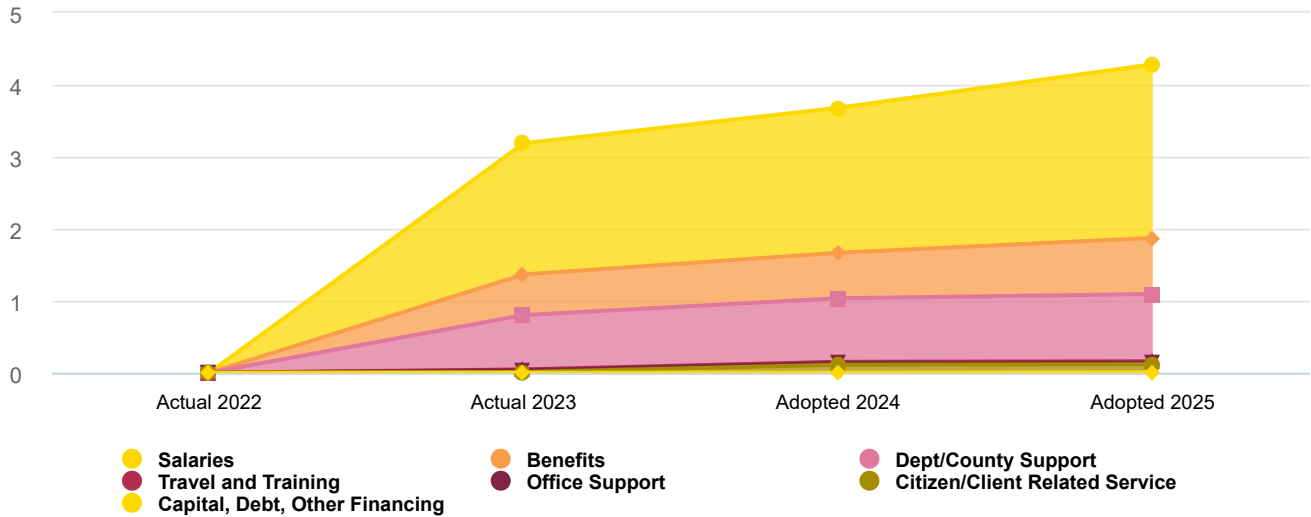
\$602,527

(16.37% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### HUMAN RESOURCES

Includes CIP, DBT, OPS

HUMAN RESOURCES							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	1,822,187	2,014,337	2,144,262	6.5%	2,410,027	19.6%
Benefits	-	564,150	631,514	672,247	6.5%	779,869	23.5%
Dept/County Support	-	755,264	883,109	917,755	3.9%	934,873	5.9%
Travel and Training	-	11,004	17,226	17,571	2.0%	18,156	5.4%
Office Support	-	25,187	22,567	22,567	-%	22,567	-%
Citizen/Client Related Service	-	9,256	111,099	111,099	-%	111,099	-%
Capital, Debt, Other Financing	-	-	212	-	(100.0%)	6,000	2730.2%
<b>Total Expenditures</b>	-	<b>3,187,048</b>	<b>3,680,064</b>	<b>3,885,501</b>	<b>5.6%</b>	<b>4,282,591</b>	<b>16.4%</b>
<b>Funding Sources</b>							
Other Revenues	-	14,257	111,099	111,099	-%	111,099	-%
Other Intergovernmental Revenue	-	1,925	4,000	4,000	-%	4,000	-%
Other Financing Sources	-	-	-	-	-%	74,517	100.0%
<b>Total Non-L levy Funding Sources</b>	-	<b>16,182</b>	<b>115,099</b>	<b>115,099</b>	<b>-%</b>	<b>189,616</b>	<b>64.7%</b>
Property Taxes & Penalties	-	3,244,118	3,564,965	3,770,402	5.8%	4,092,975	14.8%
<b>Total Funding Sources</b>	-	<b>3,260,300</b>	<b>3,680,064</b>	<b>3,885,501</b>	<b>5.6%</b>	<b>4,282,591</b>	<b>16.4%</b>

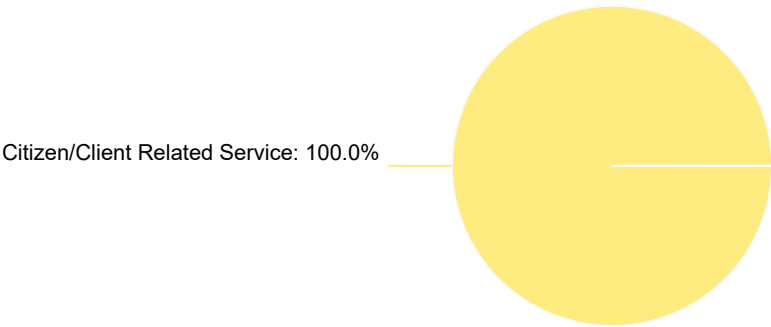
Environmental Legacy Expenditures Summary

\$75,256

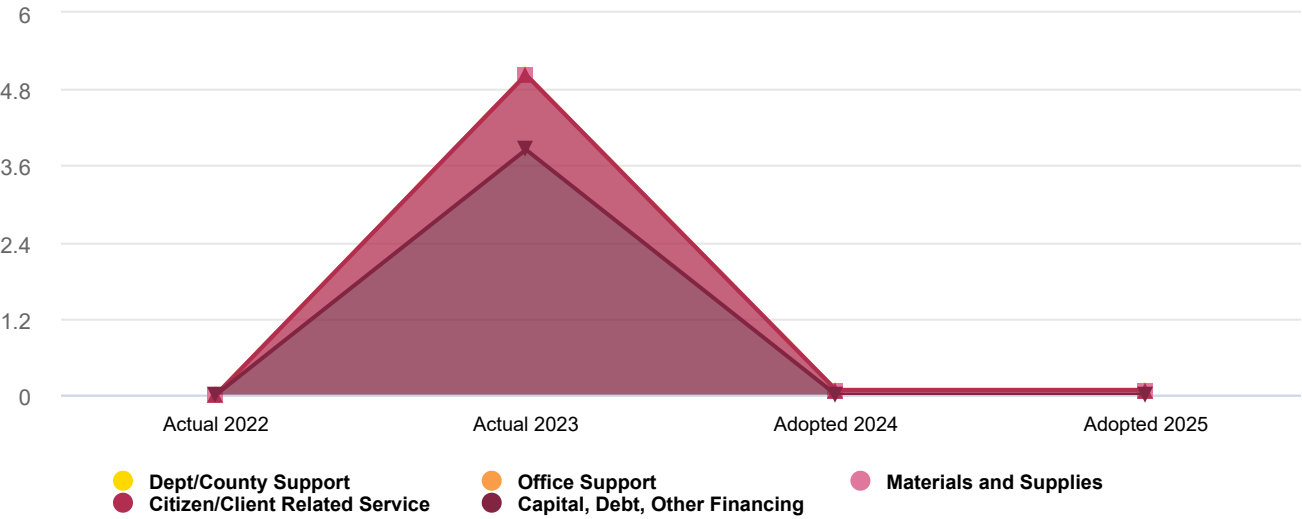
\$0

(0.00% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





**Budget Planning Summary****ENVIRONMENTAL LEGACY****Includes CIP, DBT, OPS**

ENVIRONMENTAL LEGACY							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Dept/County Support	-	7	-	-	-%	-	-%
Office Support	-	110	-	-	-%	-	-%
Citizen/Client Related Service	-	1,176,761	75,256	75,256	-%	75,256	-%
Capital, Debt, Other Financing	-	3,848,822	-	-	-%	-	-%
<b>Total Expenditures</b>	-	<b>5,025,700</b>	<b>75,256</b>	<b>75,256</b>	<b>-%</b>	<b>75,256</b>	<b>-%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	8,659,999	7,015,000	8,365,000	19.2%	8,365,000	19.2%
Other Revenues	-	185,445	185,000	185,000	-%	185,000	-%
Other Financing Sources	-	-	(7,124,744)	(8,474,744)	18.9%	(8,474,744)	18.9%
<b>Total Non-Levy Funding Sources</b>	-	<b>8,845,444</b>	<b>75,256</b>	<b>75,256</b>	<b>-%</b>	<b>75,256</b>	<b>-%</b>
<b>Total Funding Sources</b>	-	<b>8,845,444</b>	<b>75,256</b>	<b>75,256</b>	<b>-%</b>	<b>75,256</b>	<b>-%</b>

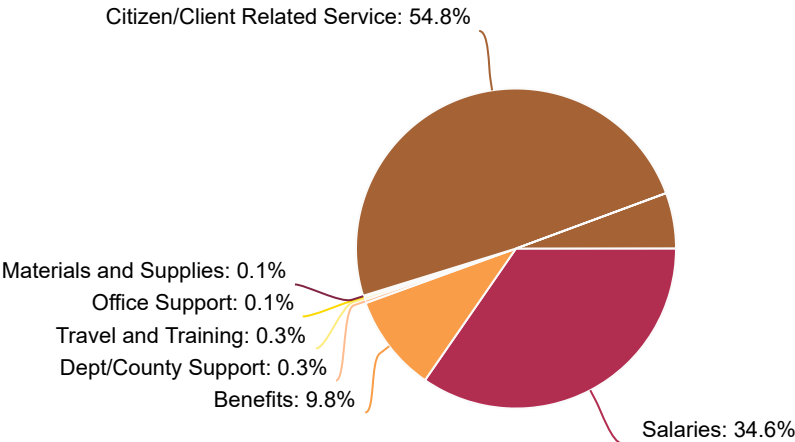
Environmental Resources  
Expenditures Summary

\$9,460,095

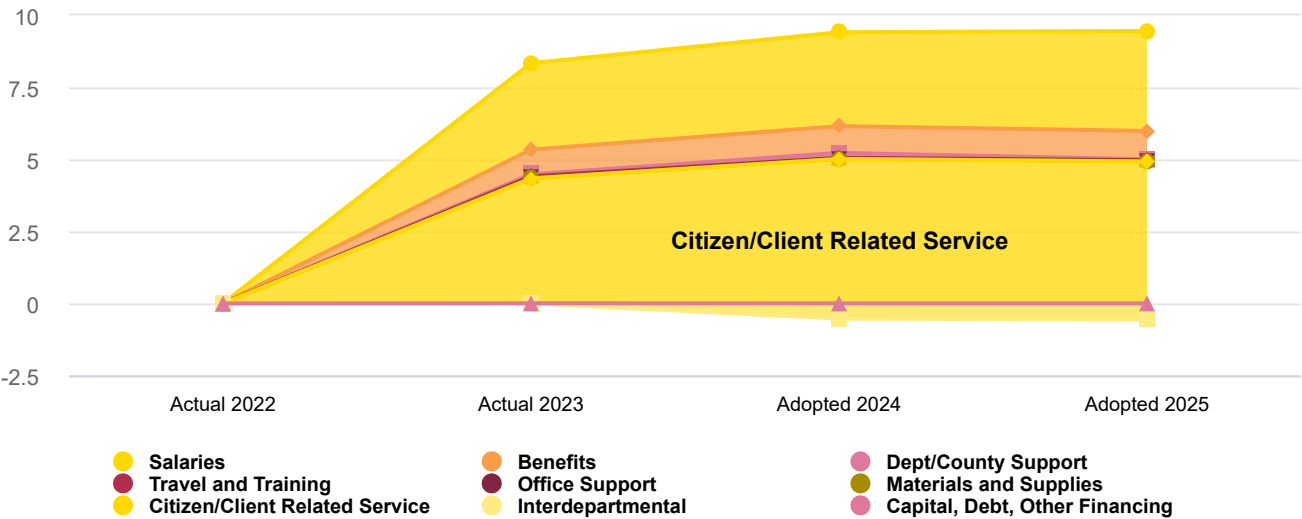
\$45,371

(0.48% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### ENVIRONMENTAL RESOURCES

Includes CIP, DBT, OPS

ENVIRONMENTAL RESOURCES							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	3,003,424	3,260,747	3,471,388	6.5%	3,471,388	6.5%
Benefits	-	856,892	928,906	985,915	6.1%	985,915	6.1%
Dept/County Support	-	71,172	167,447	12,750	(92.4%)	33,630	(79.9%)
Travel and Training	-	56,444	27,204	26,551	(2.4%)	26,551	(2.4%)
Office Support	-	9,964	6,748	6,748	-%	6,748	-%
Materials and Supplies	-	3,265	9,435	9,435	-%	9,435	-%
Citizen/Client Related Service	-	4,335,559	5,543,275	5,433,203	(2.0%)	5,489,854	(1.0%)
Interdepartmental	-	-	(529,038)	(563,426)	6.5%	(563,426)	6.5%
Capital, Debt, Other Financing	-	4,500	-	-	-%	-	-%
<b>Total Expenditures</b>	-	<b>8,341,220</b>	<b>9,414,724</b>	<b>9,382,564</b>	<b>(0.3%)</b>	<b>9,460,095</b>	<b>0.5%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	403,121	623,164	509,164	(18.3%)	509,164	(18.3%)
Other Revenues	-	810,795	658,006	615,006	(6.5%)	615,006	(6.5%)
State Revenue	-	1,959,250	2,008,906	2,055,834	2.3%	2,298,334	14.4%
Other Intergovernmental Revenue	-	525,654	530,100	530,100	-%	530,100	-%
Other Financing Sources	-	-	4,514,521	4,554,290	0.9%	4,389,321	(2.8%)
Licenses & Permits	-	1,086,599	1,080,027	1,118,170	3.5%	1,118,170	3.5%
<b>Total Non-Levy Funding Sources</b>	-	<b>4,785,419</b>	<b>9,414,724</b>	<b>9,382,564</b>	<b>(0.3%)</b>	<b>9,460,095</b>	<b>0.5%</b>
<b>Total Funding Sources</b>	-	<b>4,785,419</b>	<b>9,414,724</b>	<b>9,382,564</b>	<b>(0.3%)</b>	<b>9,460,095</b>	<b>0.5%</b>

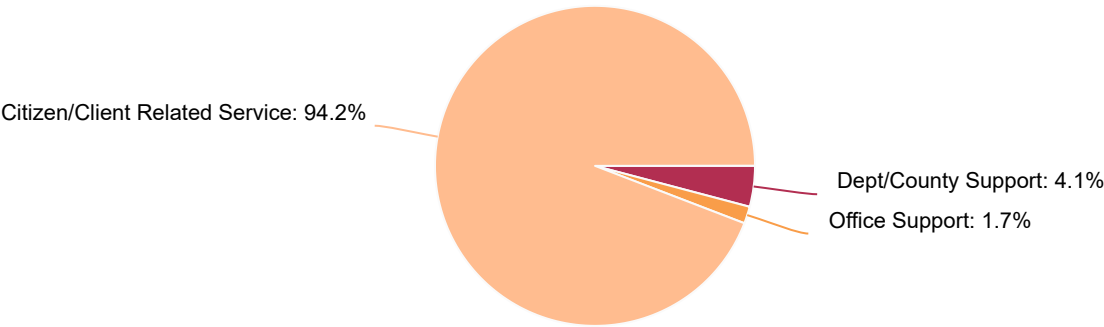
Extension Expenditures Summary

\$506,075

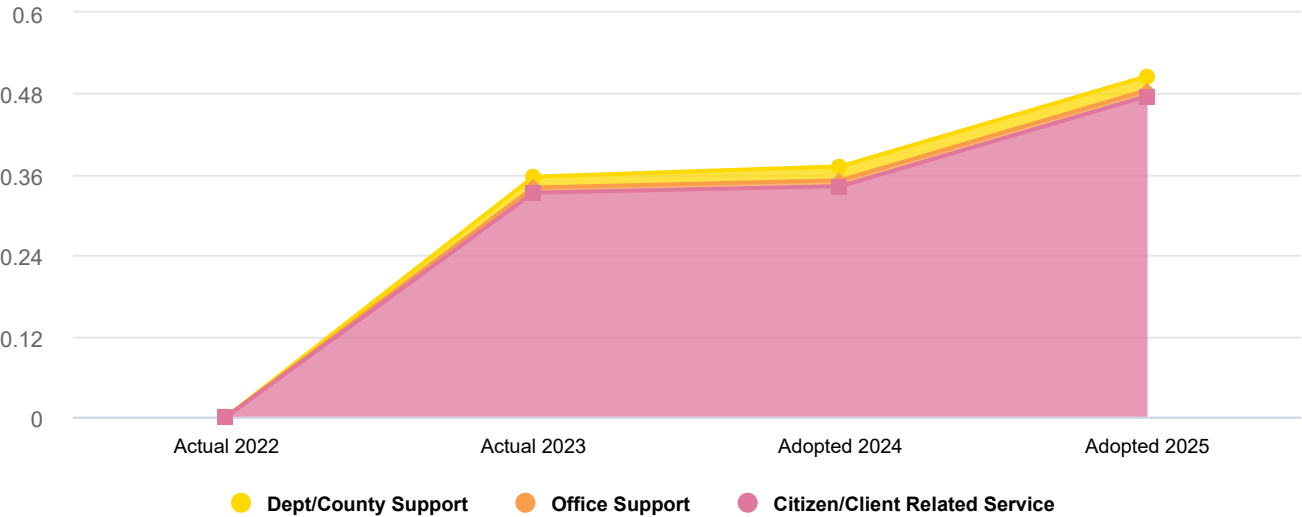
\$134,158

(36.07% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### EXTENSION

Includes CIP, DBT, OPS

EXTENSION							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Dept/County Support	-	16,190	20,832	20,832	-%	20,832	-%
Office Support	-	7,509	8,725	8,725	-%	8,725	-%
Citizen/Client Related Service	-	332,785	342,360	342,798	0.1%	476,518	39.2%
<b>Total Expenditures</b>	-	<b>356,484</b>	<b>371,917</b>	<b>372,355</b>	<b>0.1%</b>	<b>506,075</b>	<b>36.1%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	-	200	200	-%	32,200	16000.0%
Other Revenues	-	167	6,500	1,500	(76.9%)	1,500	(76.9%)
Other Intergovernmental Revenue	-	1,125	4,000	2,000	(50.0%)	2,000	(50.0%)
<b>Total Non-Levy Funding Sources</b>	-	<b>1,292</b>	<b>10,700</b>	<b>3,700</b>	<b>(65.4%)</b>	<b>35,700</b>	<b>233.6%</b>
Property Taxes & Penalties	-	354,801	361,217	368,655	2.1%	470,375	30.2%
<b>Total Funding Sources</b>	-	<b>356,093</b>	<b>371,917</b>	<b>372,355</b>	<b>0.1%</b>	<b>506,075</b>	<b>36.1%</b>

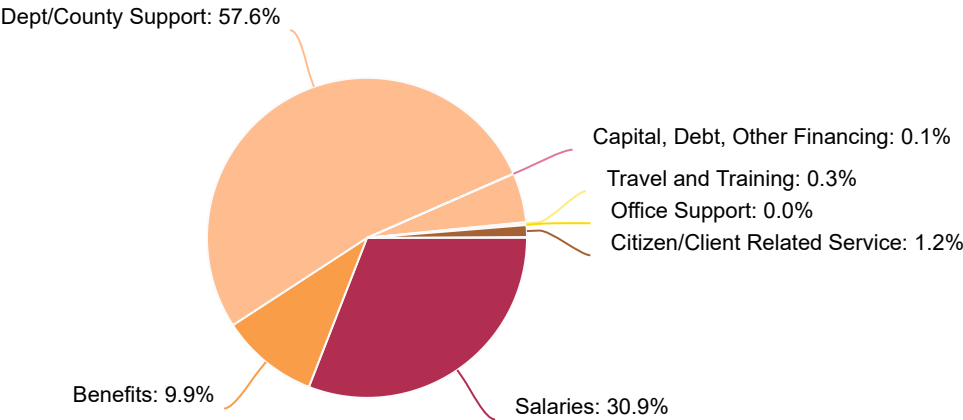
Facilities Management Expenditures Summary

\$14,101,456

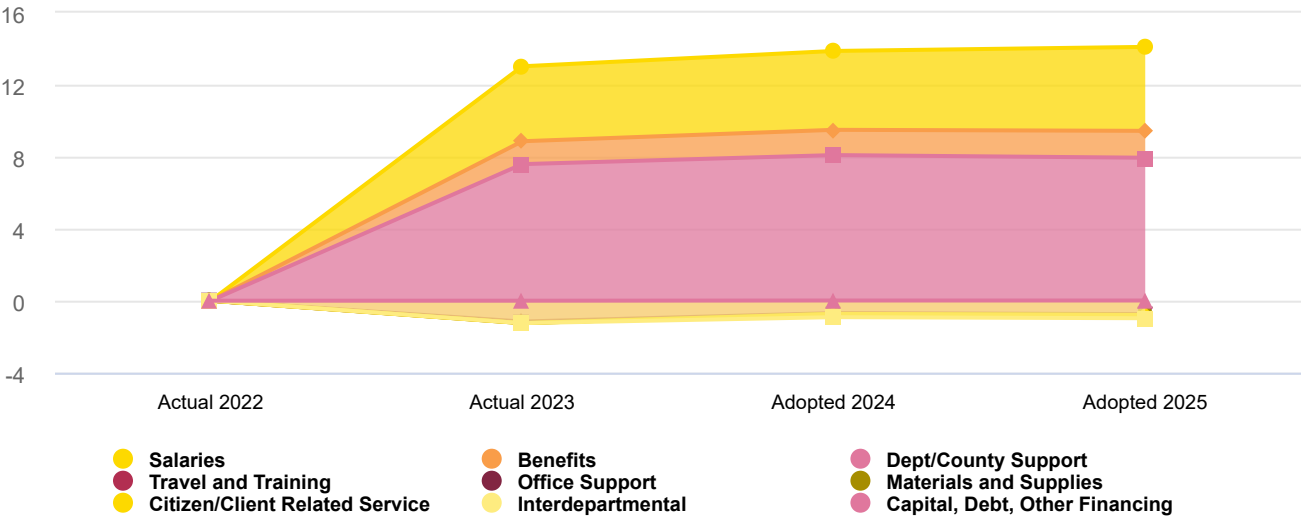
\$226,319

(1.63% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



**Budget Planning Summary****FACILITIES MANAGEMENT****Includes CIP, DBT, OPS**

<b>FACILITIES MANAGEMENT</b>							
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 Final Plan Base</b>	<b>% Change PY</b>	<b>2025 Adopted Budget</b>	<b>% Change PY</b>
<b>Expenditures</b>							
Salaries	-	4,163,935	4,381,730	4,664,352	6.5%	4,664,352	6.5%
Benefits	-	1,271,162	1,403,024	1,493,519	6.4%	1,493,519	6.4%
Dept/County Support	-	8,746,125	8,778,065	8,691,002	(1.0%)	8,691,002	(1.0%)
Travel and Training	-	72,826	38,056	38,818	2.0%	38,818	2.0%
Office Support	-	15,234	4,850	4,850	-%	4,850	-%
Materials and Supplies	-	227	-	-	-%	-	-%
Citizen/Client Related Service	-	-	182,479	182,479	-%	182,479	-%
Interdepartmental	-	(1,246,716)	(924,197)	(984,270)	6.5%	(984,270)	6.5%
Capital, Debt, Other Financing	-	-	11,130	10,706	(3.8%)	10,706	(3.8%)
<b>Total Expenditures</b>	<b>-</b>	<b>13,022,793</b>	<b>13,875,137</b>	<b>14,101,456</b>	<b>1.6%</b>	<b>14,101,456</b>	<b>1.6%</b>
<b>Funding Sources</b>							
Other Revenues	-	91,265	224,164	193,007	(13.9%)	193,007	(13.9%)
Federal Revenue	-	157,987	-	-	-%	-	-%
State Revenue	-	21,220	94,844	94,844	-%	94,844	-%
Other Intergovernmental Revenue	-	866,804	817,015	771,817	(5.5%)	771,817	(5.5%)
Other Financing Sources	-	-	(227,652)	(227,652)	-%	(227,652)	-%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>1,137,276</b>	<b>908,371</b>	<b>832,016</b>	<b>(8.4%)</b>	<b>832,016</b>	<b>(8.4%)</b>
Property Taxes & Penalties	-	12,084,700	12,966,766	13,269,440	2.3%	13,269,440	2.3%
<b>Total Funding Sources</b>	<b>-</b>	<b>13,221,976</b>	<b>13,875,137</b>	<b>14,101,456</b>	<b>1.6%</b>	<b>14,101,456</b>	<b>1.6%</b>

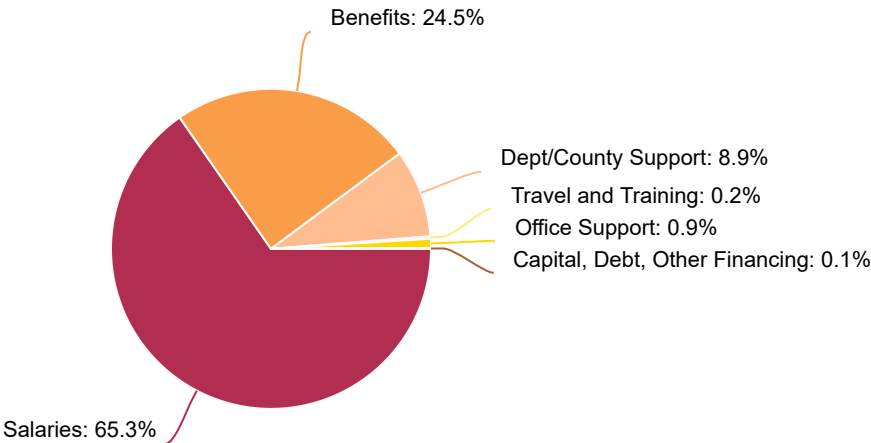
Expenditures Summary

\$5,587,126

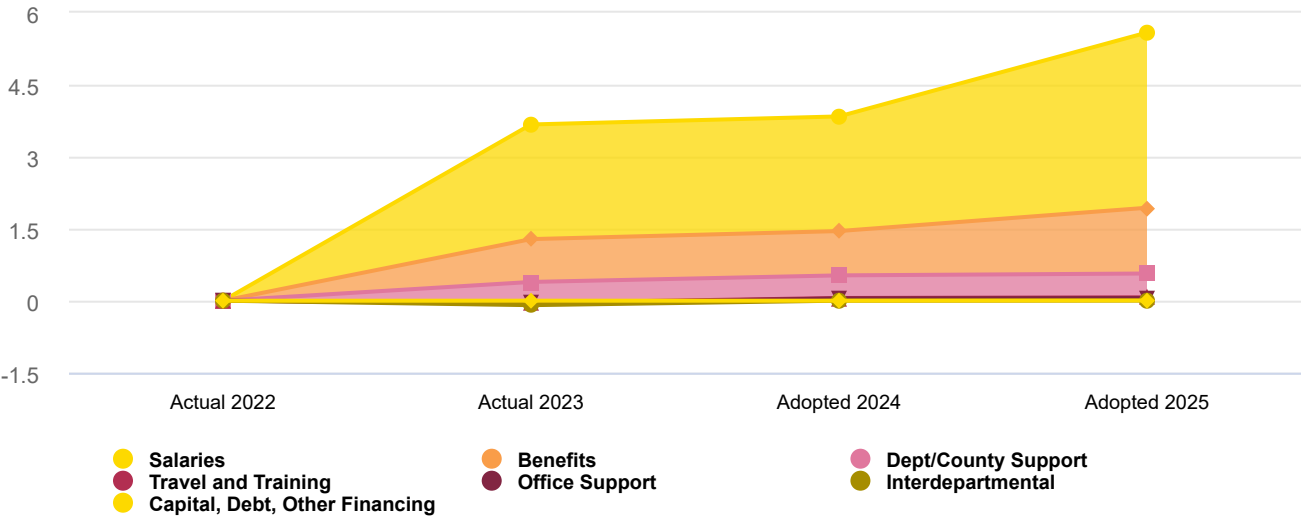
\$1,747,865

(45.53% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### FINANCE

Includes CIP, DBT, OPS

FINANCE							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	2,388,486	2,388,325	3,443,817	44.2%	3,650,604	52.9%
Benefits	-	892,218	923,090	1,293,566	40.1%	1,369,963	48.4%
Dept/County Support	-	434,684	471,347	485,369	3.0%	496,781	5.4%
Travel and Training	-	10,945	9,325	12,819	37.5%	13,209	41.7%
Office Support	-	38,268	46,750	52,569	12.4%	52,569	12.4%
Interdepartmental	-	(92,918)	-	-	-%	-	-%
Capital, Debt, Other Financing	-	-	424	-	(100.0%)	4,000	843.4%
<b>Total Expenditures</b>	-	<b>3,671,683</b>	<b>3,839,261</b>	<b>5,288,140</b>	<b>37.7%</b>	<b>5,587,126</b>	<b>45.5%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	13,175	12,000	-	(100.0%)	-	(100.0%)
Other Revenues	-	1,024	-	-	-%	-	-%
Federal Revenue	-	67,683	37,000	-	(100.0%)	-	(100.0%)
Other Financing Sources	-	-	365,533	150,268	(58.9%)	449,254	22.9%
<b>Total Non-Levy Funding Sources</b>	-	<b>81,882</b>	<b>414,533</b>	<b>150,268</b>	<b>(63.8%)</b>	<b>449,254</b>	<b>8.4%</b>
Property Taxes & Penalties	-	3,221,660	3,424,728	5,137,872	50.0%	5,137,872	50.0%
<b>Total Funding Sources</b>	-	<b>3,303,542</b>	<b>3,839,261</b>	<b>5,288,140</b>	<b>37.7%</b>	<b>5,587,126</b>	<b>45.5%</b>

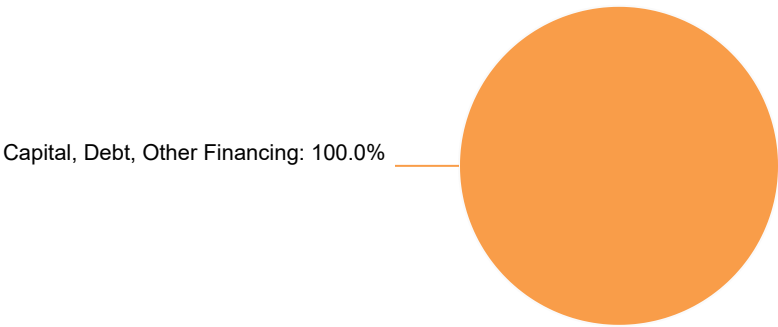
Fleet-CEP Expenditures Summary

\$2,382,000

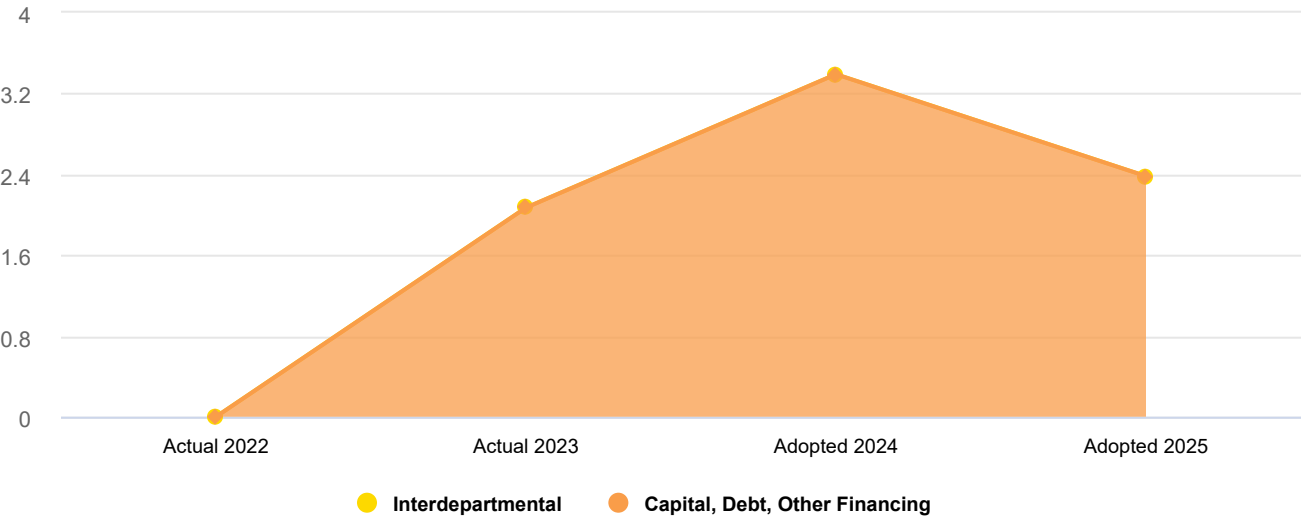
\$ (1,009,000)

(-29.76% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### FLEET CEP

Includes CIP, DBT, OPS

FLEET CEP							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Capital, Debt, Other Financing	-	2,070,216	3,391,000	2,382,000	(29.8%)	2,382,000	(29.8%)
<b>Total Expenditures</b>	-	<b>2,070,216</b>	<b>3,391,000</b>	<b>2,382,000</b>	<b>(29.8%)</b>	<b>2,382,000</b>	<b>(29.8%)</b>
<b>Funding Sources</b>							
Federal Revenue	-	-	194,300	1,000	(99.5%)	1,000	(99.5%)
Other Intergovernmental Revenue	-	200,000	200,000	1,000	(99.5%)	1,000	(99.5%)
Other Financing Sources	-	128,307	1,672,700	1,056,000	(36.9%)	1,056,000	(36.9%)
<b>Total Non-Levy Funding Sources</b>	-	<b>328,307</b>	<b>2,067,000</b>	<b>1,058,000</b>	<b>(48.8%)</b>	<b>1,058,000</b>	<b>(48.8%)</b>
Property Taxes & Penalties	-	1,324,000	1,324,000	1,324,000	-%	1,324,000	-%
<b>Total Funding Sources</b>	-	<b>1,652,307</b>	<b>3,391,000</b>	<b>2,382,000</b>	<b>(29.8%)</b>	<b>2,382,000</b>	<b>(29.8%)</b>

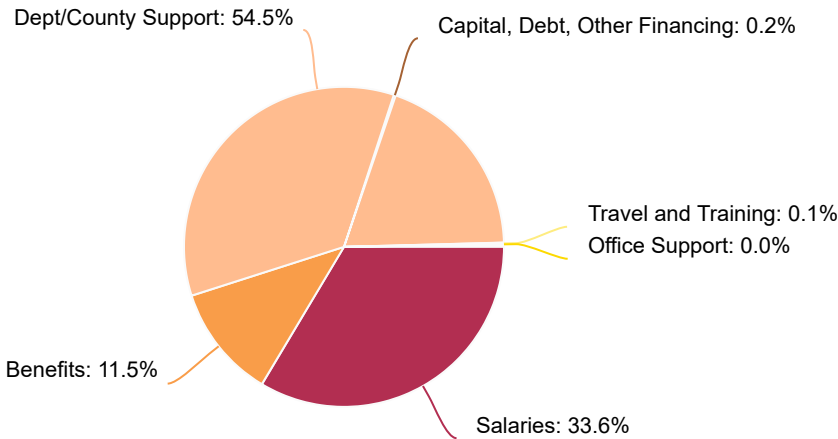
Fleet Management Expenditures Summary

\$3,422,499

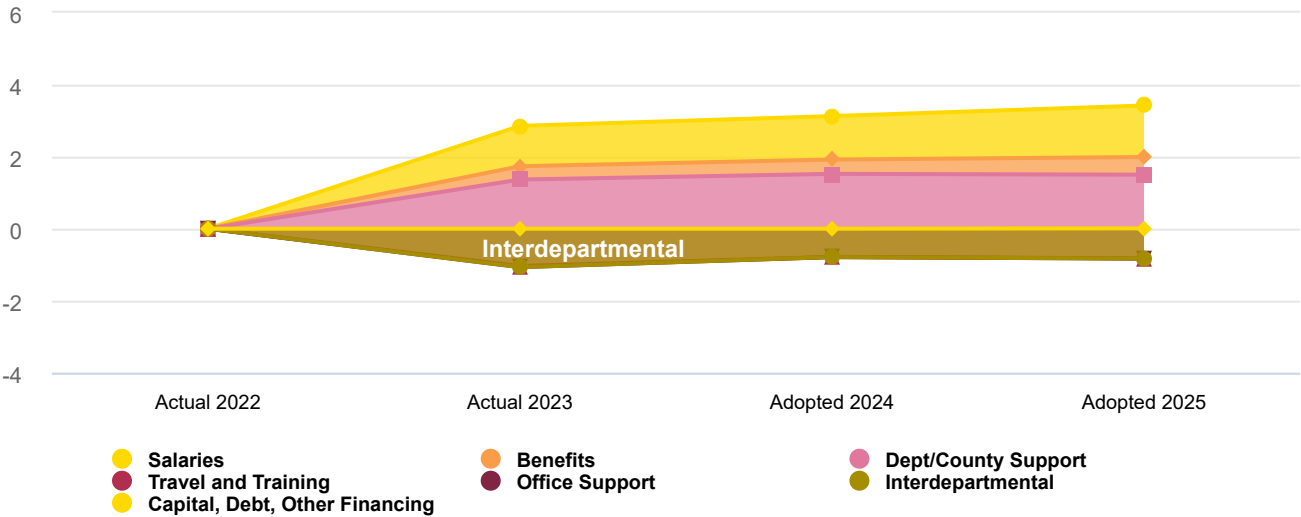
\$294,717

(9.42% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### FLEET MANAGEMENT

Includes CIP, DBT, OPS

FLEET MANAGEMENT							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	1,120,596	1,206,567	1,284,390	6.4%	1,431,578	18.6%
Benefits	-	370,224	397,631	423,278	6.4%	490,319	23.3%
Dept/County Support	-	2,402,932	2,306,408	2,306,408	-%	2,324,270	0.8%
Travel and Training	-	29,382	5,824	5,940	2.0%	6,330	8.7%
Office Support	-	2,006	1,352	1,352	-%	1,352	-%
Interdepartmental	-	(1,068,669)	(790,000)	(841,350)	6.5%	(841,350)	6.5%
Capital, Debt, Other Financing	-	-	-	-	-%	10,000	100.0%
<b>Total Expenditures</b>	-	<b>2,856,471</b>	<b>3,127,782</b>	<b>3,180,018</b>	<b>1.7%</b>	<b>3,422,499</b>	<b>9.4%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	75,552	83,000	65,000	(21.7%)	65,000	(21.7%)
Other Revenues	-	595,782	529,600	557,600	5.3%	557,600	5.3%
Other Intergovernmental Revenue	-	10,150	4,100	4,100	-%	4,100	-%
Other Financing Sources	-	-	152,362	152,362	-%	394,843	159.1%
<b>Total Non-Levy Funding Sources</b>	-	<b>681,484</b>	<b>769,062</b>	<b>779,062</b>	<b>1.3%</b>	<b>1,021,543</b>	<b>32.8%</b>
Property Taxes & Penalties	-	2,232,055	2,358,720	2,400,956	1.8%	2,400,956	1.8%
<b>Total Funding Sources</b>	-	<b>2,913,539</b>	<b>3,127,782</b>	<b>3,180,018</b>	<b>1.7%</b>	<b>3,422,499</b>	<b>9.4%</b>

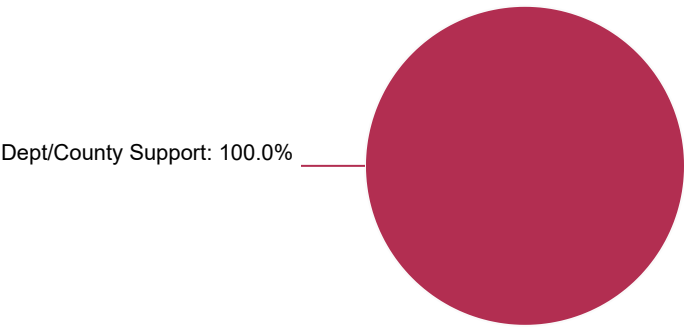
GIS Enterprise Expenditures Summary

\$82,595

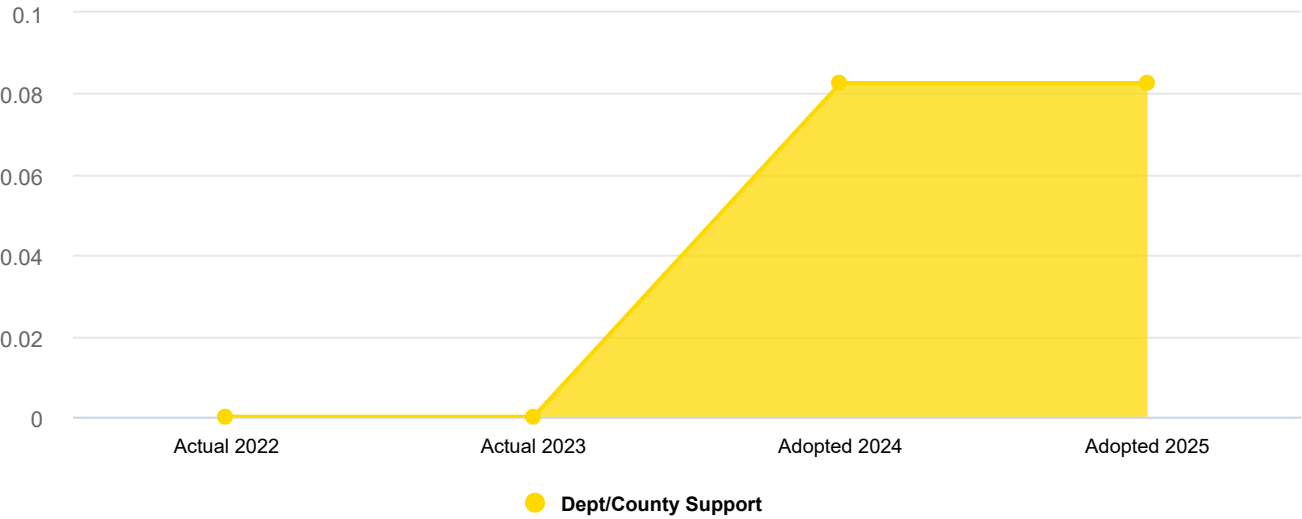
\$0

(0.00% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### GIS ENTERPRISE

Includes CIP, DBT, OPS

GIS ENTERPRISE							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Dept/County Support	-	-	82,595	82,595	-%	82,595	-%
<b>Total Expenditures</b>	-	-	<b>82,595</b>	<b>82,595</b>	<b>-%</b>	<b>82,595</b>	<b>-%</b>
<b>Funding Sources</b>							
Other Revenues	-	4,000	-	-	-%	-	-%
Other Financing Sources	-	-	82,595	82,595	-%	82,595	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>4,000</b>	<b>82,595</b>	<b>82,595</b>	<b>-%</b>	<b>82,595</b>	<b>-%</b>
<b>Total Funding Sources</b>	-	<b>4,000</b>	<b>82,595</b>	<b>82,595</b>	<b>-%</b>	<b>82,595</b>	<b>-%</b>

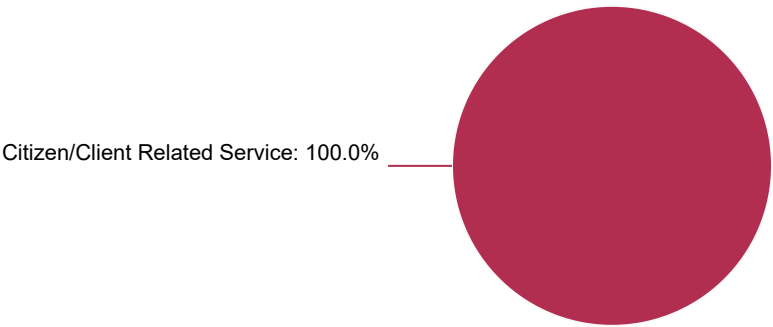
Historical Society Expenditures Summary

\$109,328

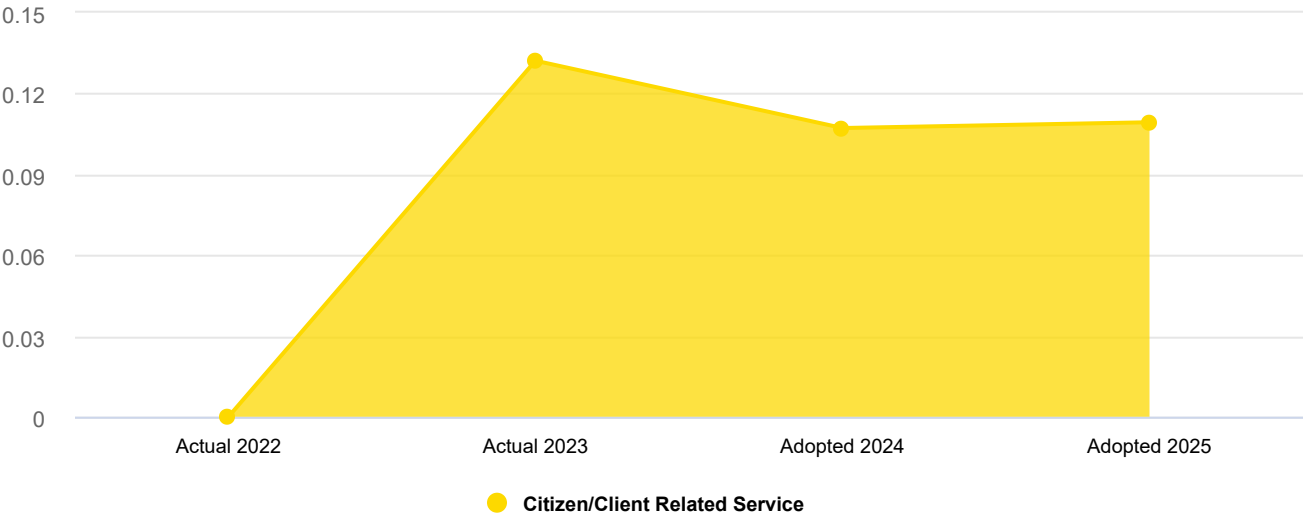
\$2,143

(2.00% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### HISTORICAL SOCIETY

Includes CIP, DBT, OPS

HISTORICAL SOCIETY							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Citizen/Client Related Service	-	132,185	107,185	109,328	2.0%	109,328	2.0%
<b>Total Expenditures</b>	-	<b>132,185</b>	<b>107,185</b>	<b>109,328</b>	<b>2.0%</b>	<b>109,328</b>	<b>2.0%</b>
<b>Funding Sources</b>							
Property Taxes & Penalties	-	107,185	107,185	109,328	2.0%	109,328	2.0%
<b>Total Funding Sources</b>	-	<b>107,185</b>	<b>107,185</b>	<b>109,328</b>	<b>2.0%</b>	<b>109,328</b>	<b>2.0%</b>

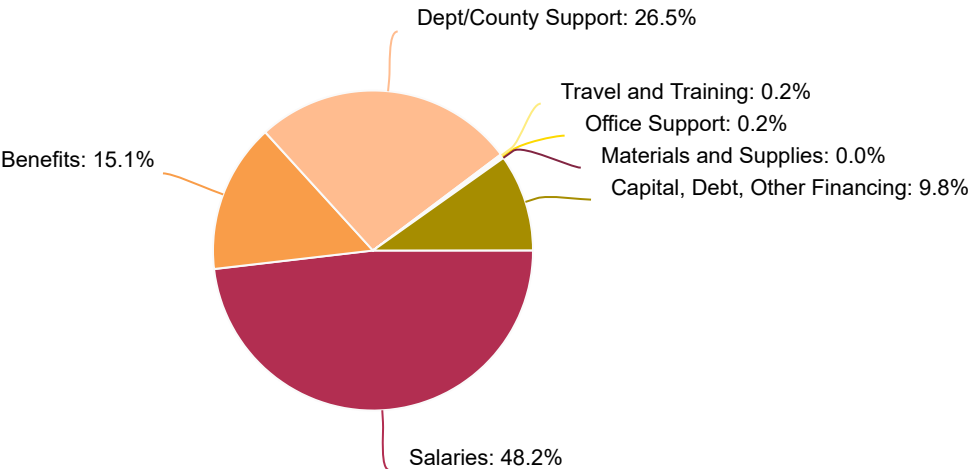
Information Technology  
Expenditures Summary

\$17,510,842

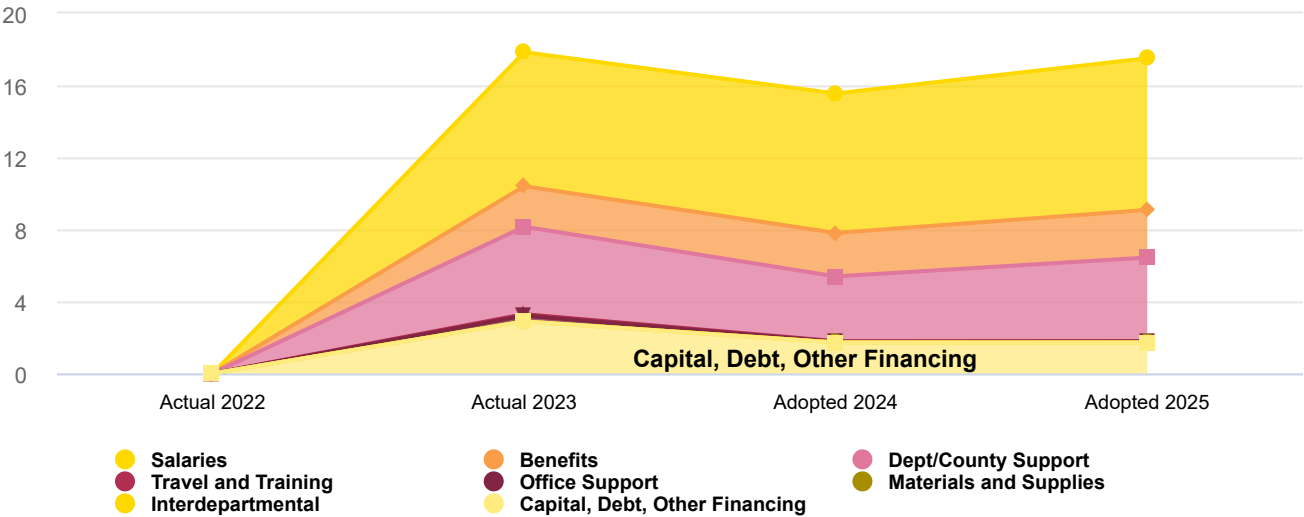
\$1,960,116

(12.60% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### INFORMATION TECHNOLOGY

Includes CIP, DBT, OPS

INFORMATION TECHNOLOGY							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	7,446,695	7,747,648	8,247,373	6.5%	8,432,005	8.8%
Benefits	-	2,249,599	2,415,106	2,570,881	6.5%	2,643,800	9.5%
Dept/County Support	-	4,860,526	3,599,917	4,628,675	28.6%	4,640,087	28.9%
Travel and Training	-	81,043	35,776	36,493	2.0%	36,883	3.1%
Office Support	-	316,077	29,061	34,061	17.2%	34,061	17.2%
Materials and Supplies	-	3,000	3,586	3,586	-%	3,586	-%
Interdepartmental	-	157	-	-	-%	-	-%
Capital, Debt, Other Financing	-	2,887,290	1,719,632	1,716,420	(0.2%)	1,720,420	0.0%
<b>Total Expenditures</b>	<b>-</b>	<b>17,844,387</b>	<b>15,550,726</b>	<b>17,237,489</b>	<b>10.8%</b>	<b>17,510,842</b>	<b>12.6%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	195,718	166,400	157,900	(5.1%)	157,900	(5.1%)
Other Revenues	-	66,247	10,000	10,000	-%	10,000	-%
State Revenue	-	10,000	25,000	10,000	(60.0%)	10,000	(60.0%)
Other Intergovernmental Revenue	-	251,316	353,622	181,396	(48.7%)	181,396	(48.7%)
Other Financing Sources	-	-	1,279,394	1,490,506	16.5%	1,763,859	37.9%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>523,281</b>	<b>1,834,416</b>	<b>1,849,802</b>	<b>0.8%</b>	<b>2,123,155</b>	<b>15.7%</b>
Property Taxes & Penalties	-	13,967,829	13,716,310	15,387,687	12.2%	15,387,687	12.2%
<b>Total Funding Sources</b>	<b>-</b>	<b>14,491,110</b>	<b>15,550,726</b>	<b>17,237,489</b>	<b>10.8%</b>	<b>17,510,842</b>	<b>12.6%</b>

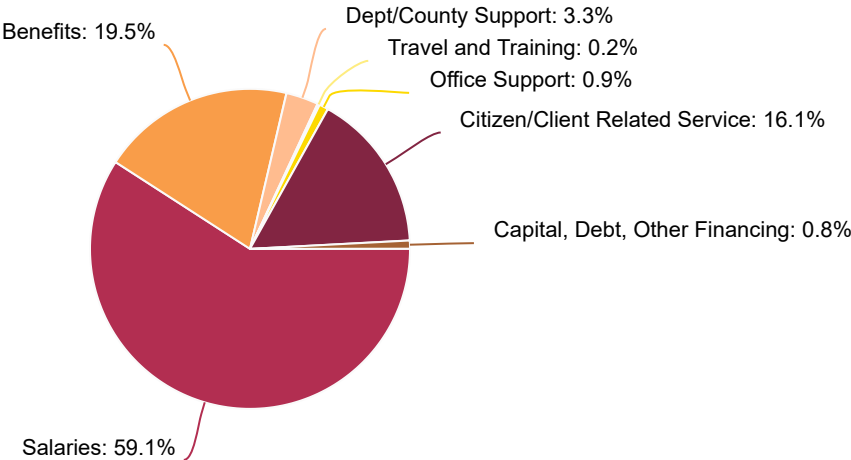
Library Expenditures Summary

\$17,012,896

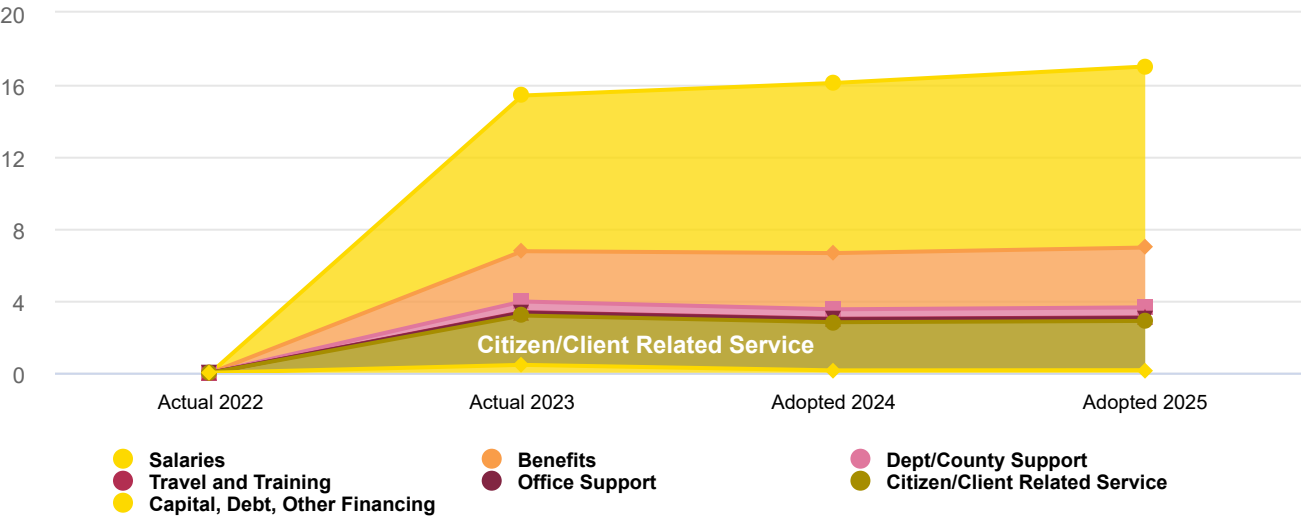
\$917,621

(5.70% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### LIBRARY

Includes CIP, DBT, OPS

LIBRARY							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	8,647,714	9,449,483	10,058,975	6.5%	10,058,975	6.5%
Benefits	-	2,793,721	3,123,348	3,324,803	6.4%	3,324,805	6.5%
Dept/County Support	-	592,742	525,205	558,753	6.4%	558,753	6.4%
Travel and Training	-	36,504	33,999	36,077	6.1%	36,077	6.1%
Office Support	-	150,381	157,054	157,054	-%	157,054	-%
Citizen/Client Related Service	-	2,740,752	2,676,276	2,736,276	2.2%	2,736,276	2.2%
Capital, Debt, Other Financing	-	436,535	129,910	140,956	8.5%	140,956	8.5%
<b>Total Expenditures</b>	-	<b>15,398,349</b>	<b>16,095,275</b>	<b>17,012,894</b>	<b>5.7%</b>	<b>17,012,896</b>	<b>5.7%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	90,679	-	-	-%	-	-%
Other Revenues	-	316,356	174,000	165,000	(5.2%)	165,000	(5.2%)
State Revenue	-	296,554	126,000	176,000	39.7%	176,000	39.7%
Other Intergovernmental Revenue	-	33,839	5,880	-	(100.0%)	-	(100.0%)
Other Financing Sources	-	-	22,740	22,740	-%	22,740	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>737,428</b>	<b>328,620</b>	<b>363,740</b>	<b>10.7%</b>	<b>363,740</b>	<b>10.7%</b>
Property Taxes & Penalties	-	14,057,409	15,766,655	16,649,154	5.6%	16,649,154	5.6%
<b>Total Funding Sources</b>	-	<b>14,794,837</b>	<b>16,095,275</b>	<b>17,012,894</b>	<b>5.7%</b>	<b>17,012,894</b>	<b>5.7%</b>

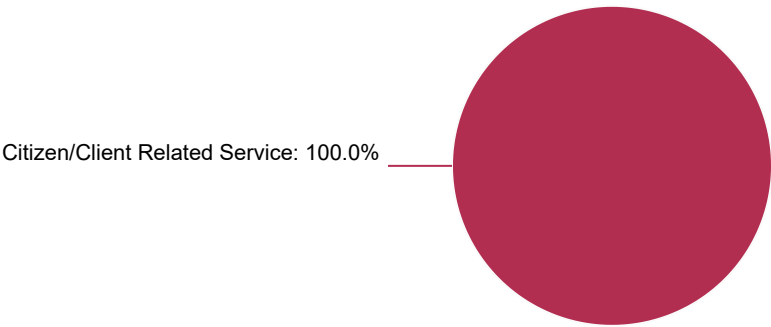
Medical Examiner Expenditures Summary

\$2,233,844

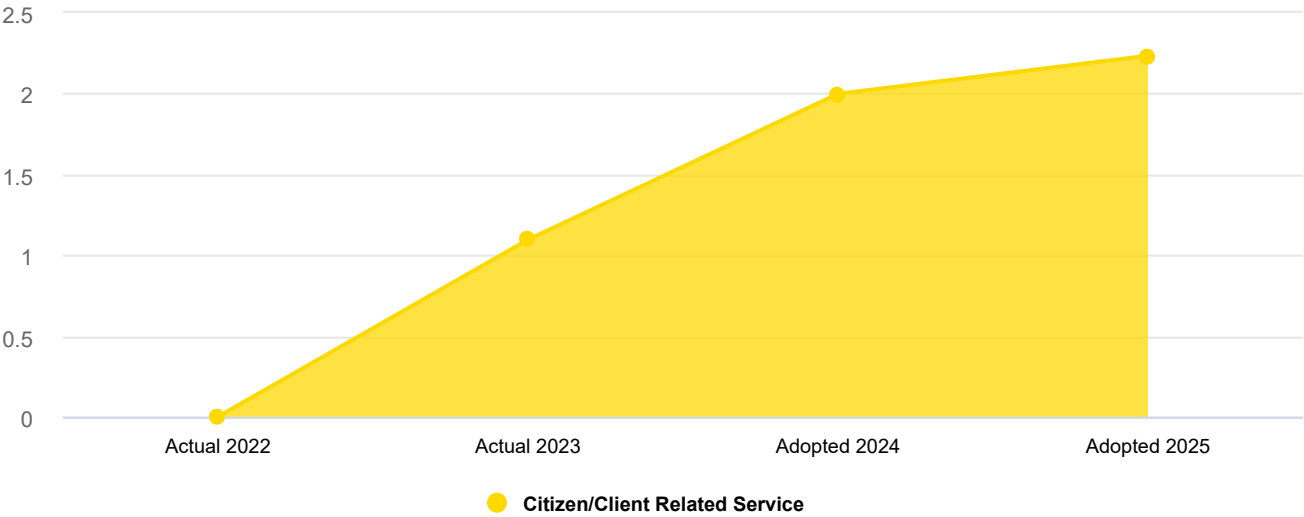
\$235,700

(11.80% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### MEDICAL EXAMINER

Includes CIP, DBT, OPS

MEDICAL EXAMINER							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Citizen/Client Related Service	-	1,095,886	1,998,144	1,998,144	-%	2,233,844	11.8%
<b>Total Expenditures</b>	-	<b>1,095,886</b>	<b>1,998,144</b>	<b>1,998,144</b>	<b>-%</b>	<b>2,233,844</b>	<b>11.8%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	118,885	130,121	130,121	-%	130,121	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>118,885</b>	<b>130,121</b>	<b>130,121</b>	<b>-%</b>	<b>130,121</b>	<b>-%</b>
Property Taxes & Penalties	-	1,717,731	1,868,023	1,868,023	-%	2,103,723	12.6%
<b>Total Funding Sources</b>	-	<b>1,836,616</b>	<b>1,998,144</b>	<b>1,998,144</b>	<b>-%</b>	<b>2,233,844</b>	<b>11.8%</b>

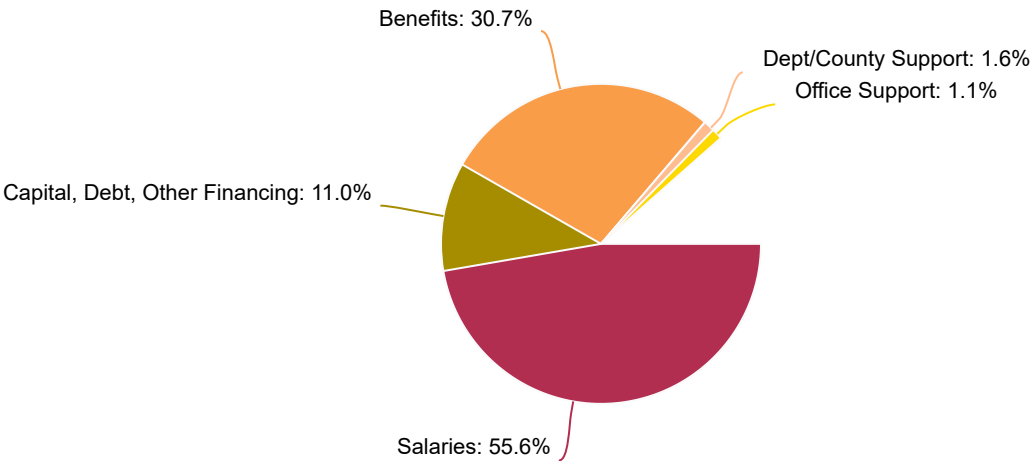
Non-Departmental Expenditures Summary

\$9,954,129

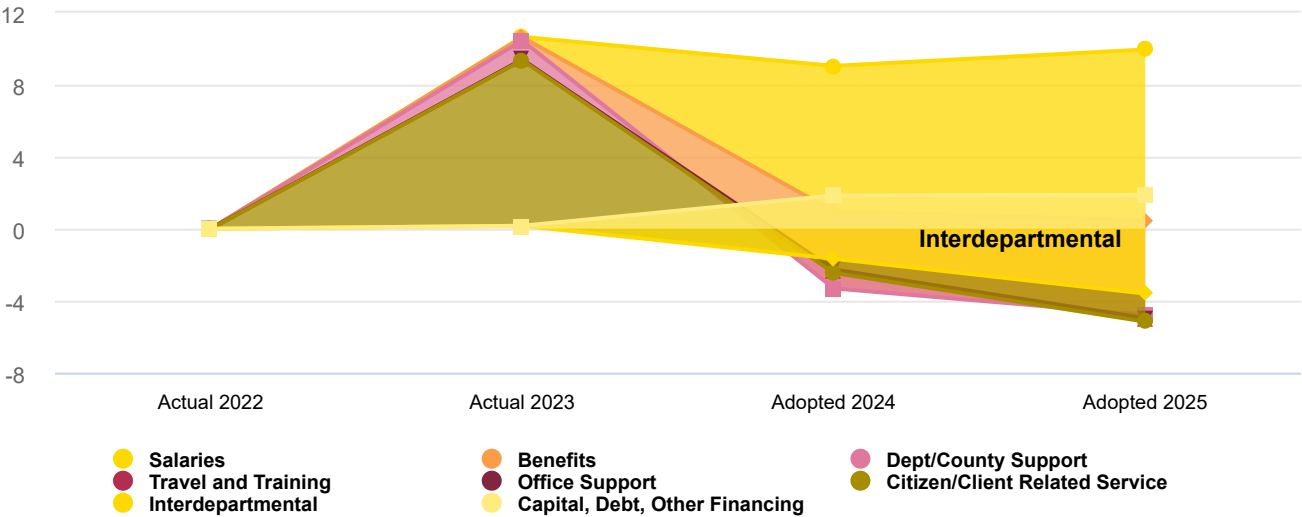
\$908,756

(10.05% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### NON-DEPARTMENTAL

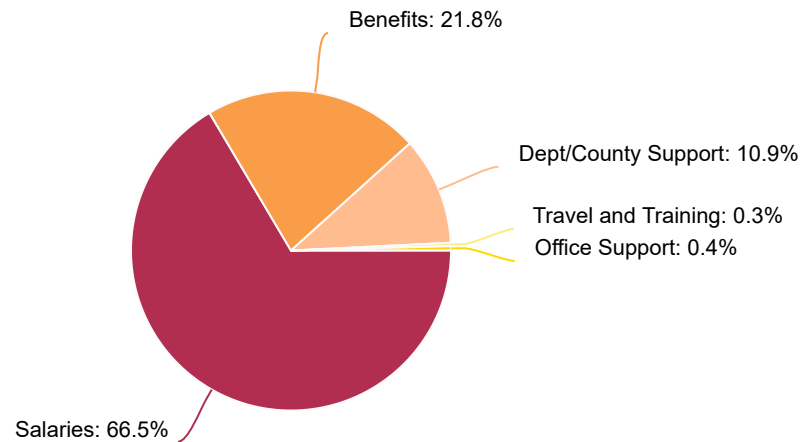
Includes CIP, DBT, OPS

NON-DEPARTMENTAL							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	18,216	8,089,549	9,488,590	17.3%	9,488,590	17.3%
Benefits	-	181,167	4,272,098	5,244,832	22.8%	5,244,832	22.8%
Dept/County Support	-	1,069,114	(971,070)	275,907	(128.4%)	275,907	(128.4%)
Travel and Training	-	-	(80,564)	(84,256)	4.6%	(84,256)	4.6%
Office Support	-	29,061	191,473	191,473	-%	191,473	-%
Citizen/Client Related Service	-	9,198,372	(785,935)	(1,167,912)	48.6%	(1,557,912)	98.2%
Interdepartmental	-	-	(3,515,117)	(5,483,600)	56.0%	(5,483,600)	56.0%
Capital, Debt, Other Financing	-	162,330	1,844,939	1,879,095	1.9%	1,879,095	1.9%
<b>Total Expenditures</b>	<b>-</b>	<b>10,658,260</b>	<b>9,045,373</b>	<b>10,344,129</b>	<b>14.4%</b>	<b>9,954,129</b>	<b>10.0%</b>
<b>Funding Sources</b>							
Other Taxes	-	57,000	-	-	-%	-	-%
Fees and Charges for Service	-	176,685	676,685	676,685	-%	676,685	-%
Other Revenues	-	15,370,709	9,429,789	13,320,087	41.3%	12,930,087	37.1%
Federal Revenue	-	(20,934,336)	2,751,139	2,601,139	(5.5%)	2,601,139	(5.5%)
State Revenue	-	9,682,184	24,928,901	24,893,769	(0.1%)	24,893,769	(0.1%)
Other Intergovernmental Revenue	-	327,259	269,648	269,648	-%	269,648	-%
Other Financing Sources	-	1,181	4,439,777	4,775,522	7.6%	4,775,522	7.6%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>4,680,682</b>	<b>42,495,939</b>	<b>46,536,850</b>	<b>9.5%</b>	<b>46,146,850</b>	<b>8.6%</b>
Property Taxes & Penalties	-	(31,467,588)	(36,752,341)	(39,494,496)	7.5%	(39,494,496)	7.5%
<b>Total Funding Sources</b>	<b>-</b>	<b>(26,786,906)</b>	<b>5,743,598</b>	<b>7,042,354</b>	<b>22.6%</b>	<b>6,652,354</b>	<b>15.8%</b>

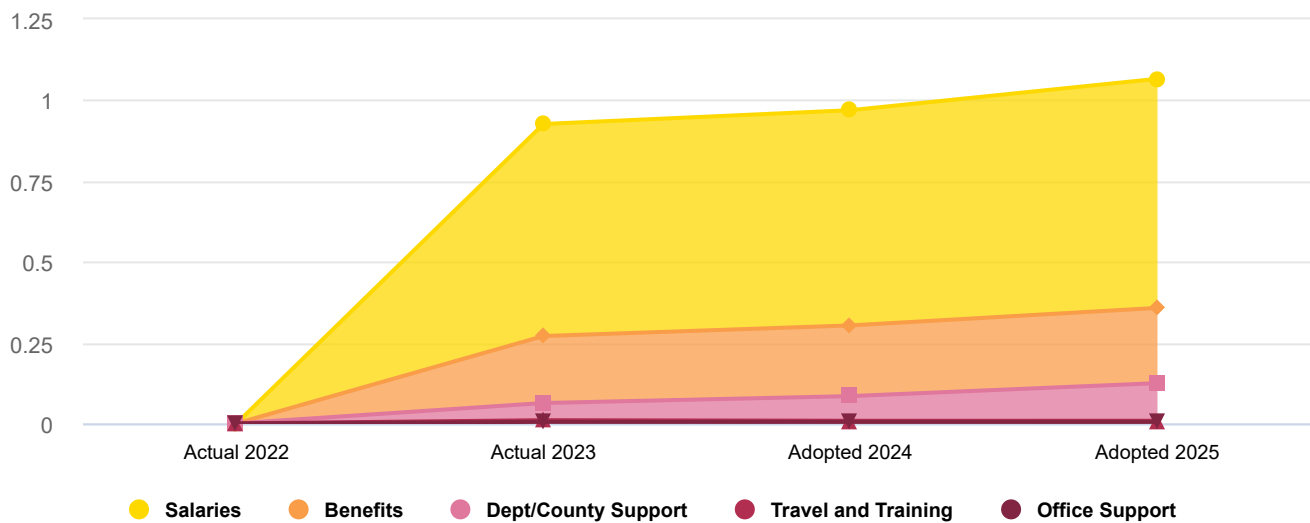
## Office of Performance/Analysis Expenditures Summary

**\$1,066,191** — **\$97,129**  
(10.02% vs. prior year)

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type in Million



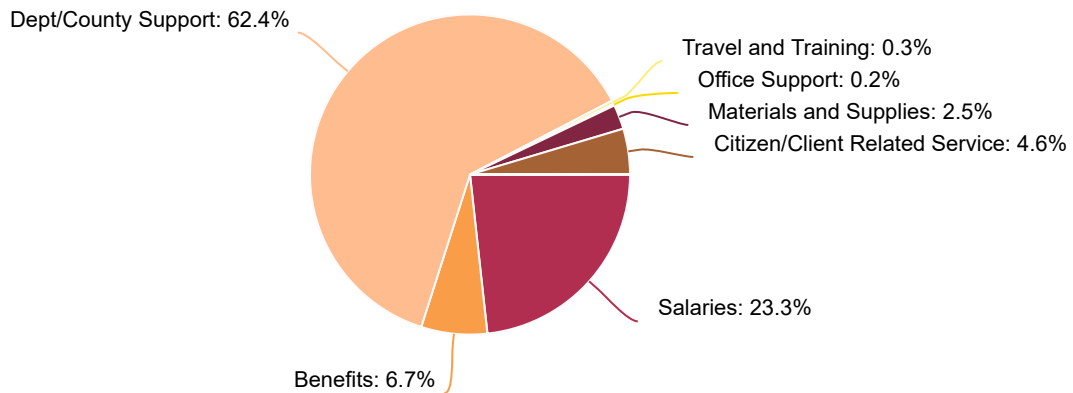
**Budget Planning Summary****OFFICE OF PERFORMANCE/ANALYSIS****Includes CIP, DBT, OPS**

<b>OFFICE OF PERFORMANCE/ANALYSIS</b>							
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 Final Plan Base</b>	<b>% Change PY</b>	<b>2025 Adopted Budget</b>	<b>% Change PY</b>
<b>Expenditures</b>							
Salaries	-	656,064	665,943	708,896	6.4%	708,896	6.4%
Benefits	-	207,259	218,714	232,820	6.4%	232,820	6.4%
Dept/County Support	-	53,148	76,338	116,338	52.4%	116,338	52.4%
Travel and Training	-	5,171	3,515	3,585	2.0%	3,585	2.0%
Office Support	-	4,670	4,552	4,552	-%	4,552	-%
<b>Total Expenditures</b>	<b>-</b>	<b>926,312</b>	<b>969,062</b>	<b>1,066,191</b>	<b>10.0%</b>	<b>1,066,191</b>	<b>10.0%</b>
<b>Funding Sources</b>							
State Revenue	-	25,000	25,000	25,000	-%	25,000	-%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-%</b>	<b>25,000</b>	<b>-%</b>
Property Taxes & Penalties	-	894,200	944,062	1,041,191	10.3%	1,041,191	10.3%
<b>Total Funding Sources</b>	<b>-</b>	<b>919,200</b>	<b>969,062</b>	<b>1,066,191</b>	<b>10.0%</b>	<b>1,066,191</b>	<b>10.0%</b>

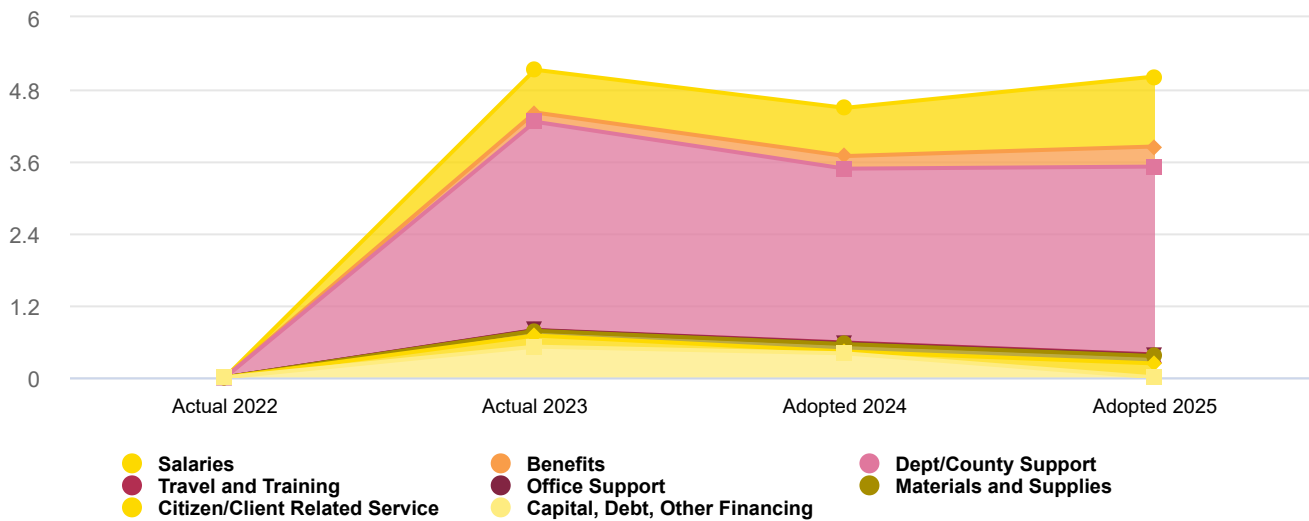
## Office of Risk Management Expenditures Summary

**\$5,014,649** — **\$522,870**  
(11.64% vs. prior year)

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### OFFICE OF RISK MANAGEMENT

Includes CIP, DBT, OPS

OFFICE OF RISK MANAGEMENT							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	712,205	803,505	1,166,433	45.2%	1,166,433	45.2%
Benefits	-	154,529	209,557	335,029	59.9%	335,029	59.9%
Dept/County Support	-	3,470,462	2,897,662	3,130,685	8.0%	3,130,685	8.0%
Travel and Training	-	5,858	15,907	17,254	8.5%	17,254	8.5%
Office Support	-	7,202	9,178	9,178	-%	9,178	-%
Materials and Supplies	-	79,612	124,046	124,133	0.1%	124,133	0.1%
Citizen/Client Related Service	-	185,243	31,212	231,937	643.1%	231,937	643.1%
Capital, Debt, Other Financing	-	512,449	400,712	-	(100.0%)	-	(100.0%)
<b>Total Expenditures</b>	<b>-</b>	<b>5,127,560</b>	<b>4,491,779</b>	<b>5,014,649</b>	<b>11.6%</b>	<b>5,014,649</b>	<b>11.6%</b>
<b>Funding Sources</b>							
Other Taxes	-	7,433	-	-	-%	-	-%
Fees and Charges for Service	-	520,097	621,258	628,978	1.2%	628,978	1.2%
Other Revenues	-	198,421	287,039	288,291	0.4%	288,291	0.4%
Federal Revenue	-	-	30,000	155,000	416.7%	155,000	416.7%
State Revenue	-	135	-	140,000	100.0%	140,000	100.0%
Other Intergovernmental Revenue	-	78,838	186,000	207,736	11.7%	207,736	11.7%
Other Financing Sources	-	-	545,395	144,895	(73.4%)	144,895	(73.4%)
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>804,924</b>	<b>1,669,692</b>	<b>1,564,900</b>	<b>(6.3%)</b>	<b>1,564,900</b>	<b>(6.3%)</b>
Property Taxes & Penalties	-	2,718,692	2,822,087	3,449,749	22.2%	3,449,749	22.2%
<b>Total Funding Sources</b>	<b>-</b>	<b>3,523,616</b>	<b>4,491,779</b>	<b>5,014,649</b>	<b>11.6%</b>	<b>5,014,649</b>	<b>11.6%</b>

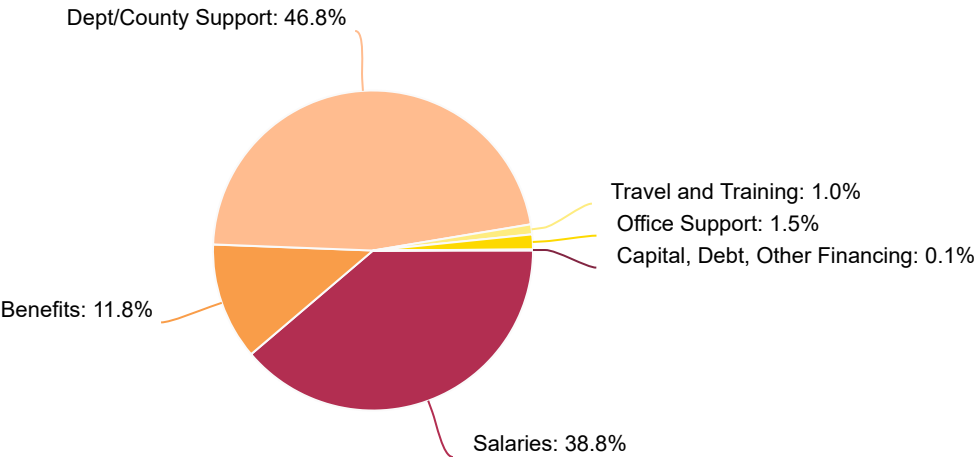
Office of the County Manager  
Expenditures Summary

\$2,045,353

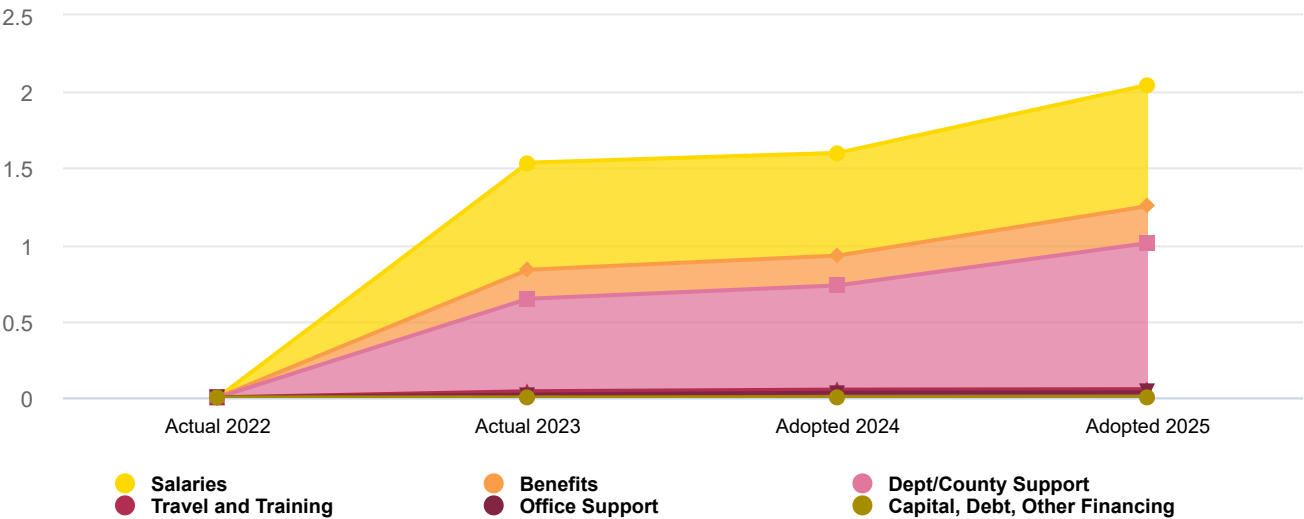
\$444,996

(27.81% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



**Budget Planning Summary****OFFICE OF THE COUNTY MANAGER****Includes CIP, DBT, OPS**

OFFICE OF THE COUNTY MANAGER							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	700,889	672,275	715,636	6.4%	793,396	18.0%
Benefits	-	189,902	195,092	207,676	6.5%	241,851	24.0%
Dept/County Support	-	605,112	682,018	550,830	(19.2%)	956,536	40.3%
Travel and Training	-	21,954	20,107	20,510	2.0%	20,705	3.0%
Office Support	-	18,327	30,865	30,865	-%	30,865	-%
Capital, Debt, Other Financing	-	-	-	-	-%	2,000	100.0%
<b>Total Expenditures</b>	<b>-</b>	<b>1,536,184</b>	<b>1,600,357</b>	<b>1,525,517</b>	<b>(4.7%)</b>	<b>2,045,353</b>	<b>27.8%</b>
<b>Funding Sources</b>							
Other Financing Sources	-	-	169,612	179,788	6.0%	699,624	312.5%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>-</b>	<b>169,612</b>	<b>179,788</b>	<b>6.0%</b>	<b>699,624</b>	<b>312.5%</b>
Property Taxes & Penalties	-	1,502,926	1,430,745	1,345,729	(5.9%)	1,345,729	(5.9%)
<b>Total Funding Sources</b>	<b>-</b>	<b>1,502,926</b>	<b>1,600,357</b>	<b>1,525,517</b>	<b>(4.7%)</b>	<b>2,045,353</b>	<b>27.8%</b>

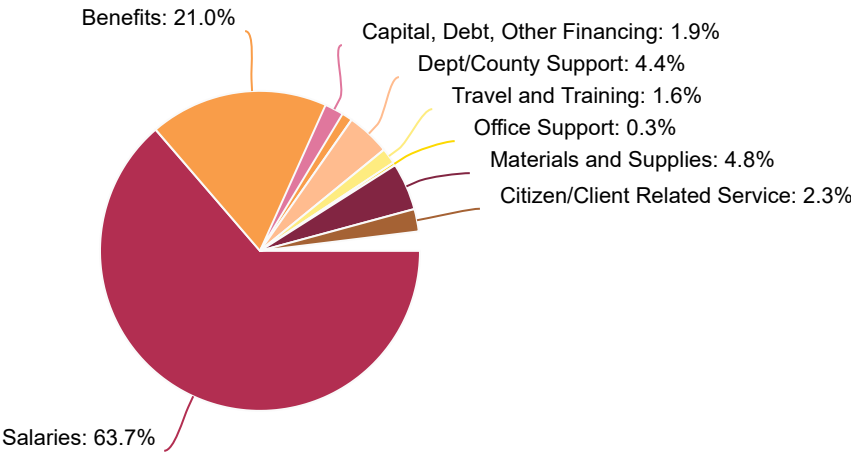
Parks Expenditures Summary

\$4,841,303

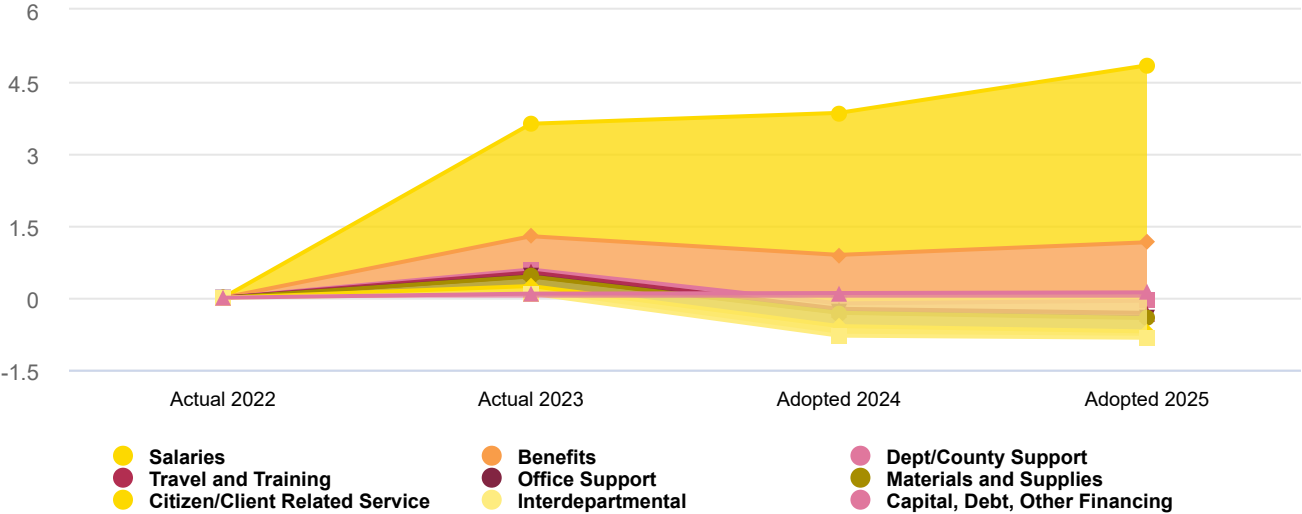
\$990,457

(25.72% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### PARKS

Includes CIP, DBT, OPS

PARKS							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	2,343,269	2,958,675	3,149,509	6.4%	3,686,490	24.6%
Benefits	-	693,905	1,011,329	1,076,560	6.5%	1,216,365	20.3%
Dept/County Support	-	60,820	111,952	231,313	106.6%	254,137	127.0%
Travel and Training	-	75,254	75,209	90,213	19.9%	92,493	23.0%
Office Support	-	8,855	7,500	11,500	53.3%	17,000	126.7%
Materials and Supplies	-	198,508	277,338	277,187	(0.1%)	277,187	(0.1%)
Citizen/Client Related Service	-	158,496	199,585	132,000	(33.9%)	132,000	(33.9%)
Interdepartmental	-	-	(888,108)	(945,836)	6.5%	(945,836)	6.5%
Capital, Debt, Other Financing	-	85,260	97,366	95,967	(1.4%)	111,467	14.5%
<b>Total Expenditures</b>	-	<b>3,624,367</b>	<b>3,850,846</b>	<b>4,118,413</b>	<b>6.9%</b>	<b>4,841,303</b>	<b>25.7%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	(216)	-	-	-%	-	-%
Other Revenues	-	1,408,890	1,342,748	1,381,480	2.9%	1,411,816	5.1%
Fines & Forfeitures	-	1,100	10,000	5,000	(50.0%)	5,000	(50.0%)
Other Intergovernmental Revenue	-	325,802	486,409	486,409	-%	596,409	22.6%
Other Financing Sources	-	-	839,948	989,183	17.8%	1,571,737	87.1%
Licenses & Permits	-	101,404	108,000	93,500	(13.4%)	93,500	(13.4%)
<b>Total Non-Levy Funding Sources</b>	-	<b>1,836,980</b>	<b>2,787,105</b>	<b>2,955,572</b>	<b>6.0%</b>	<b>3,678,462</b>	<b>32.0%</b>
Property Taxes & Penalties	-	989,067	1,063,741	1,162,841	9.3%	1,162,841	9.3%
<b>Total Funding Sources</b>	-	<b>2,826,047</b>	<b>3,850,846</b>	<b>4,118,413</b>	<b>6.9%</b>	<b>4,841,303</b>	<b>25.7%</b>

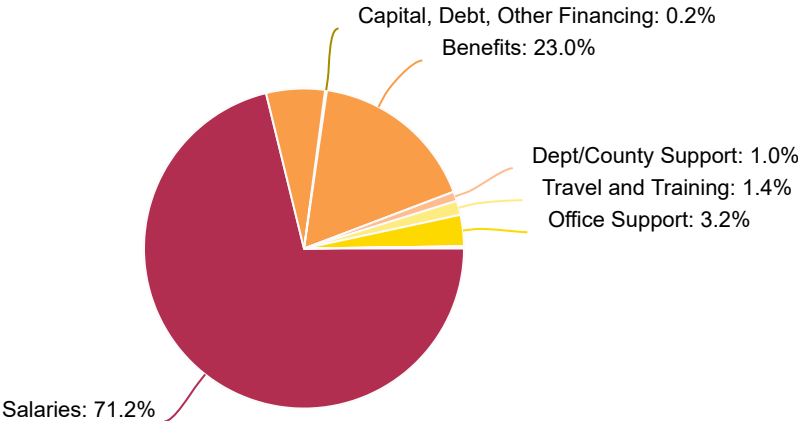
Physical Development Admin  
Expenditures Summary

\$4,317,335

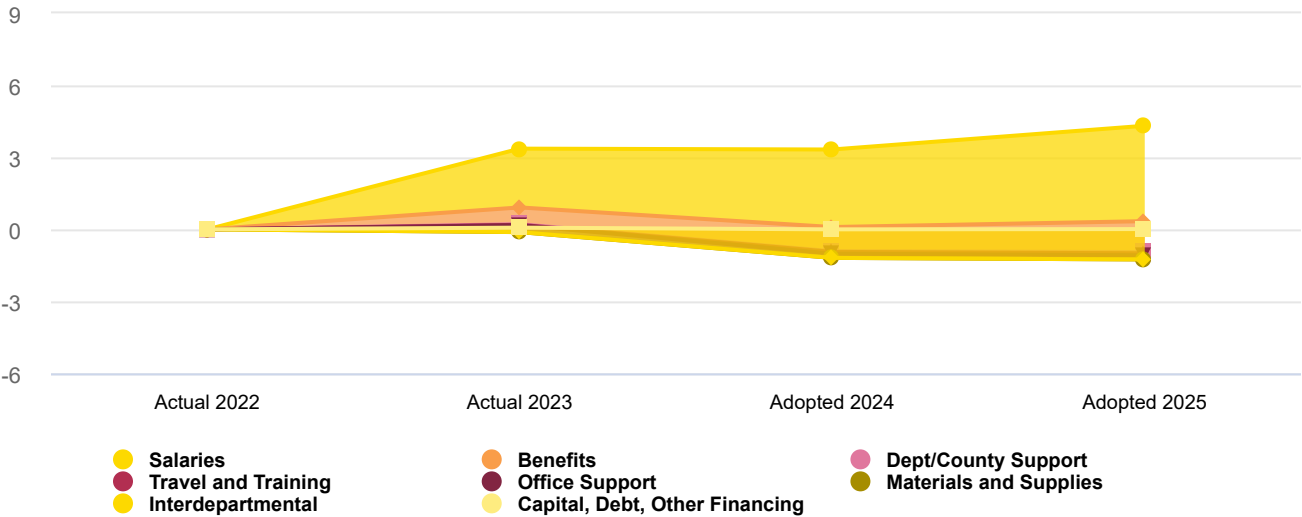
\$989,193

(29.72% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### PHYSICAL DEVELOPMENT ADMIN

Includes CIP, DBT, OPS

PHYSICAL DEVELOPMENT ADMIN							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	2,449,585	3,230,542	3,438,912	6.5%	3,974,906	23.0%
Benefits	-	698,785	1,005,891	1,070,771	6.5%	1,286,247	27.9%
Dept/County Support	-	25,180	29,768	19,060	(36.0%)	53,297	79.0%
Travel and Training	-	14,830	73,568	75,039	2.0%	80,209	9.0%
Office Support	-	290,829	176,763	176,763	-%	176,763	-%
Interdepartmental	-	(187,086)	(1,188,814)	(1,266,087)	6.5%	(1,266,087)	6.5%
Capital, Debt, Other Financing	-	72,421	424	-	(100.0%)	12,000	2730.2%
<b>Total Expenditures</b>	-	<b>3,364,544</b>	<b>3,328,142</b>	<b>3,514,458</b>	<b>5.6%</b>	<b>4,317,335</b>	<b>29.7%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	60,450	66,957	66,957	-%	66,957	-%
State Revenue	-	-	61,417	61,417	-%	61,417	-%
Other Intergovernmental Revenue	-	4,613	4,000	4,000	-%	4,000	-%
Other Financing Sources	-	-	(49,638)	(49,638)	-%	753,239	(1617.5%)
<b>Total Non-Levy Funding Sources</b>	-	<b>65,063</b>	<b>82,736</b>	<b>82,736</b>	<b>-%</b>	<b>885,613</b>	<b>970.4%</b>
Property Taxes & Penalties	-	3,118,911	3,245,406	3,431,722	5.7%	3,431,722	5.7%
<b>Total Funding Sources</b>	-	<b>3,183,974</b>	<b>3,328,142</b>	<b>3,514,458</b>	<b>5.6%</b>	<b>4,317,335</b>	<b>29.7%</b>

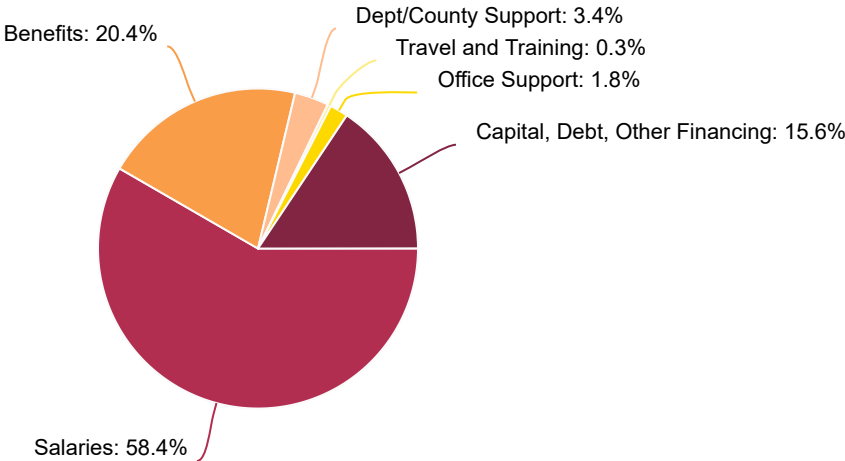
Property Taxation & Records  
Expenditures Summary

\$4,477,147

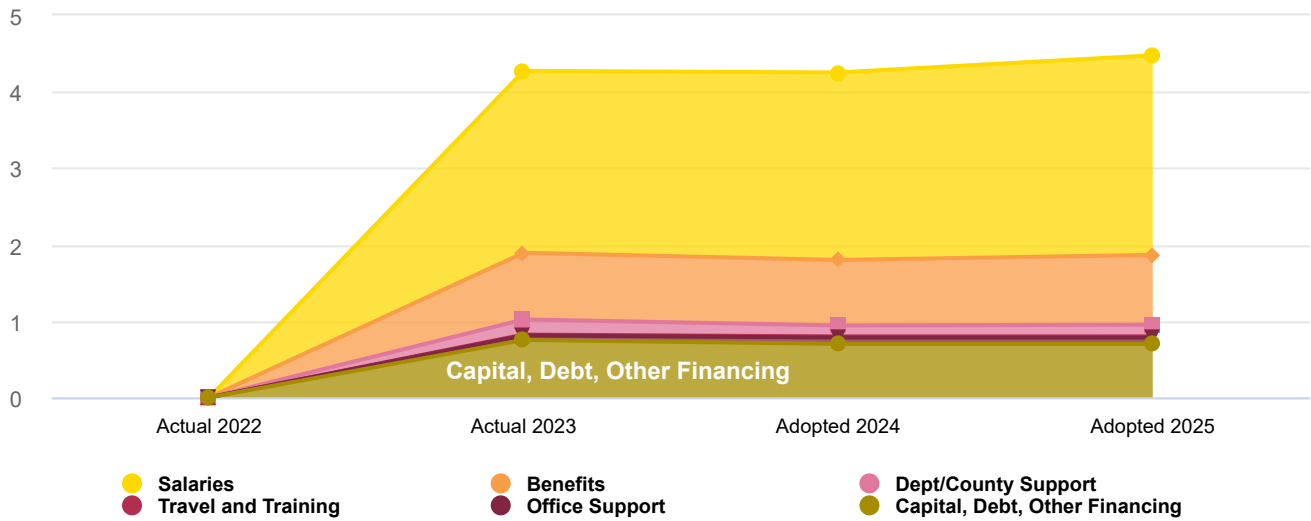
\$223,900

(5.26% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### PROPERTY TAXATION & RECORDS

Includes CIP, DBT, OPS

PROPERTY TAXATION & RECORDS							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	2,380,604	2,454,299	2,612,601	6.4%	2,612,601	6.4%
Benefits	-	872,277	857,376	912,677	6.5%	912,677	6.5%
Dept/County Support	-	198,551	144,201	154,201	6.9%	154,201	6.9%
Travel and Training	-	11,495	14,811	15,108	2.0%	15,108	2.0%
Office Support	-	58,759	82,560	82,560	-%	82,560	-%
Capital, Debt, Other Financing	-	751,403	700,000	700,000	-%	700,000	-%
<b>Total Expenditures</b>	<b>-</b>	<b>4,273,089</b>	<b>4,253,247</b>	<b>4,477,147</b>	<b>5.3%</b>	<b>4,477,147</b>	<b>5.3%</b>
<b>Funding Sources</b>							
Other Taxes	-	489,492	790,000	710,000	(10.1%)	710,000	(10.1%)
Fees and Charges for Service	-	2,100,117	2,974,000	2,584,000	(13.1%)	2,584,000	(13.1%)
Other Revenues	-	131,015	127,000	97,000	(23.6%)	97,000	(23.6%)
Other Intergovernmental Revenue	-	76,277	55,000	65,000	18.2%	65,000	18.2%
Other Financing Sources	-	-	5,344	5,344	-%	5,344	-%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>2,796,901</b>	<b>3,951,344</b>	<b>3,461,344</b>	<b>(12.4%)</b>	<b>3,461,344</b>	<b>(12.4%)</b>
Property Taxes & Penalties	-	109,381	301,903	1,015,803	236.5%	1,015,803	236.5%
<b>Total Funding Sources</b>	<b>-</b>	<b>2,906,282</b>	<b>4,253,247</b>	<b>4,477,147</b>	<b>5.3%</b>	<b>4,477,147</b>	<b>5.3%</b>

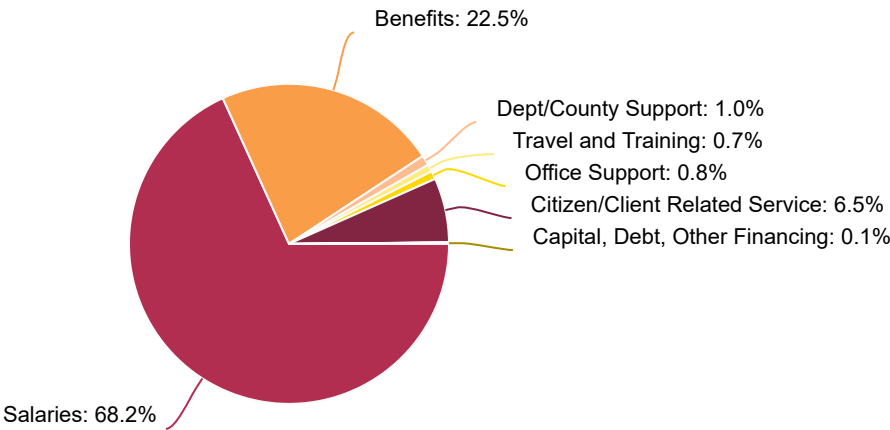
Public Health Expenditures Summary

\$16,442,460

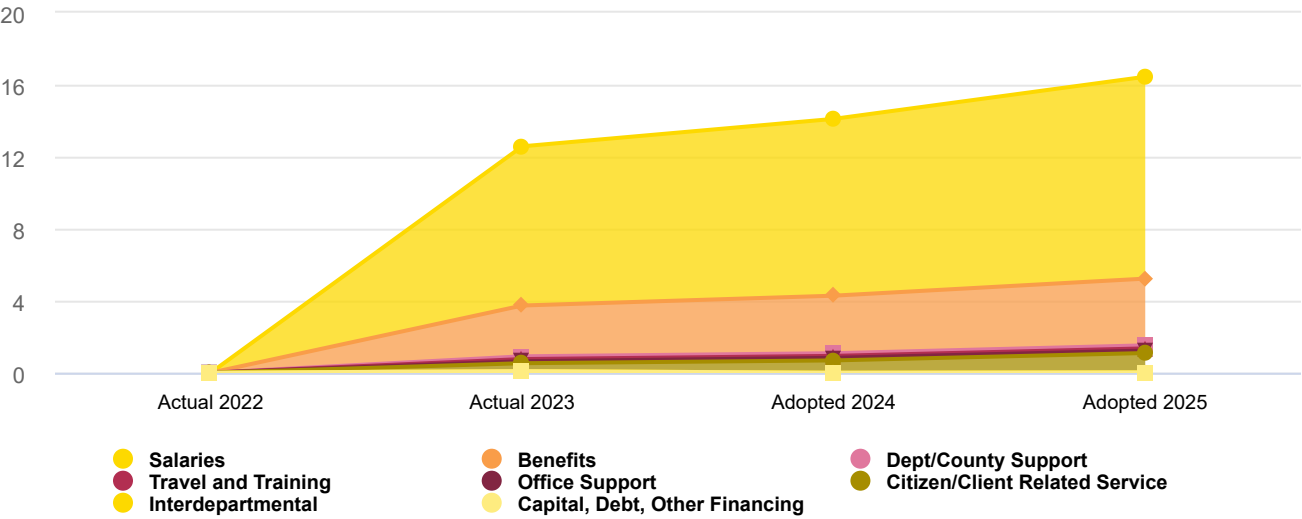
\$2,340,468

(16.60% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### PUBLIC HEALTH

Includes CIP, DBT, OPS

PUBLIC HEALTH							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	8,844,625	9,822,738	10,969,156	11.7%	11,215,086	14.2%
Benefits	-	2,821,150	3,196,173	3,606,031	12.8%	3,706,147	16.0%
Dept/County Support	-	153,013	147,709	153,412	3.9%	169,389	14.7%
Travel and Training	-	119,421	108,865	120,136	10.4%	120,682	10.9%
Office Support	-	111,370	143,559	137,856	(4.0%)	137,856	(4.0%)
Citizen/Client Related Service	-	439,110	682,948	682,700	(0.0%)	1,072,700	57.1%
Capital, Debt, Other Financing	-	88,987	-	-	-%	20,600	100.0%
<b>Total Expenditures</b>	-	<b>12,577,676</b>	<b>14,101,992</b>	<b>15,669,291</b>	<b>11.1%</b>	<b>16,442,460</b>	<b>16.6%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	1,845,274	1,651,506	1,724,991	4.4%	1,724,991	4.4%
Other Revenues	-	94,337	134,166	134,166	-%	604,798	350.8%
Federal Revenue	-	4,407,285	4,217,322	4,460,581	5.8%	4,682,484	11.0%
State Revenue	-	1,934,347	2,117,664	2,957,675	39.7%	3,038,307	43.5%
Other Intergovernmental Revenue	-	29,208	117,903	117,903	-%	117,903	-%
Other Financing Sources	-	-	(142,921)	(582,277)	307.4%	(582,277)	307.4%
<b>Total Non-Levy Funding Sources</b>	-	<b>8,310,451</b>	<b>8,095,640</b>	<b>8,813,039</b>	<b>8.9%</b>	<b>9,586,206</b>	<b>18.4%</b>
Property Taxes & Penalties	-	5,295,394	6,006,352	6,856,252	14.2%	6,856,252	14.2%
<b>Total Funding Sources</b>	-	<b>13,605,845</b>	<b>14,101,992</b>	<b>15,669,291</b>	<b>11.1%</b>	<b>16,442,458</b>	<b>16.6%</b>

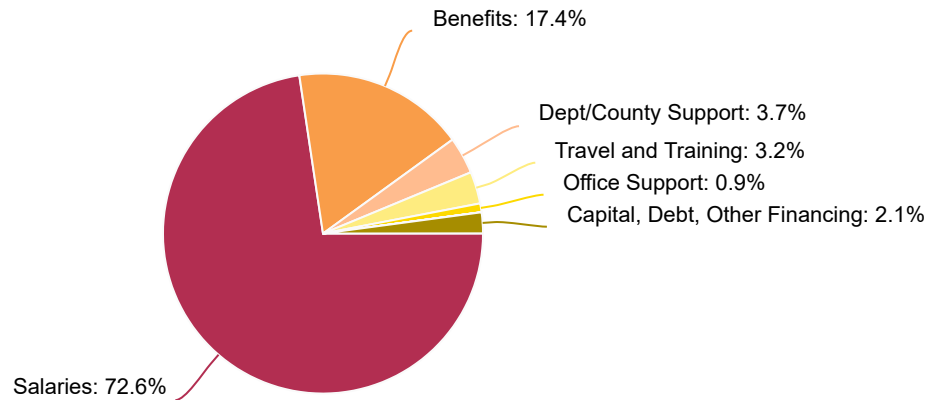
## Public Service & Revenue Admin Expenditures Summary

**\$945,943**

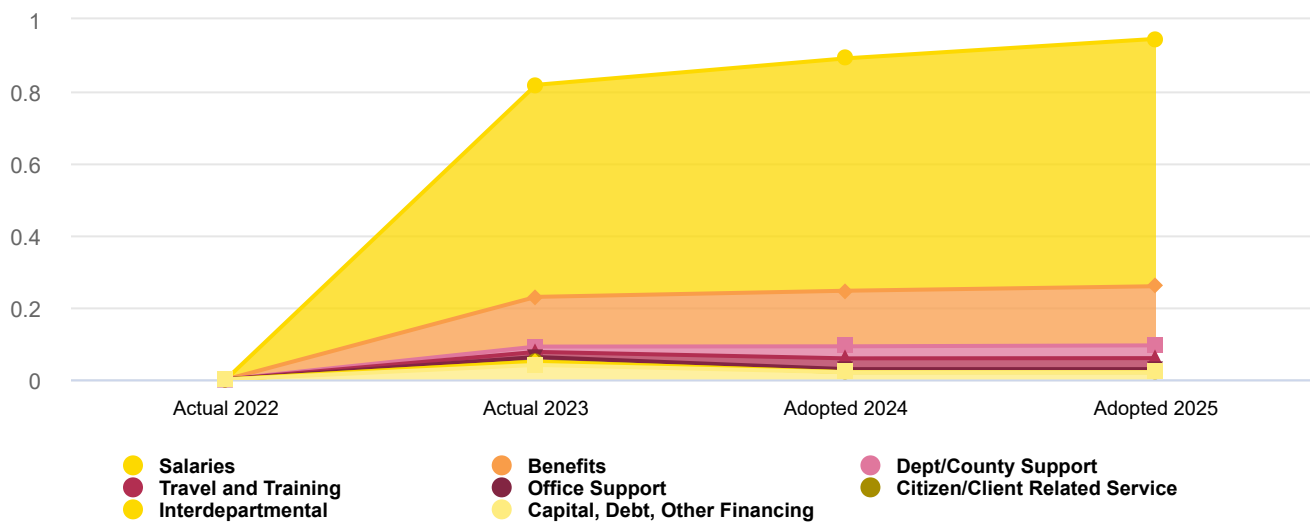
**\$54,191**

(6.08% vs. prior year)

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type in Million





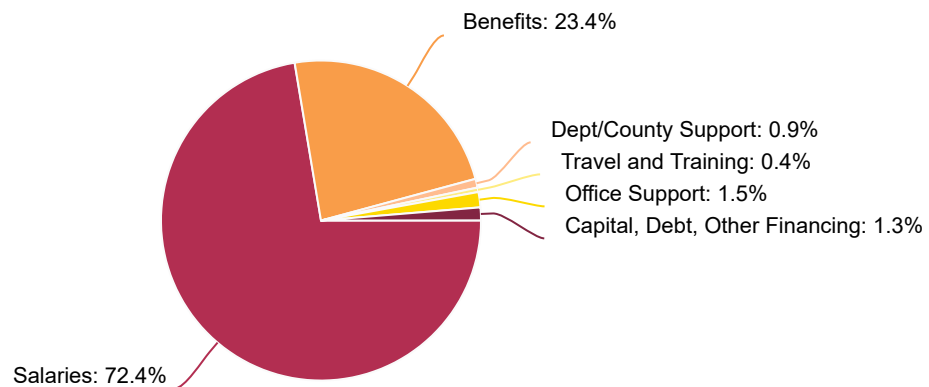
**Budget Planning Summary****PUBLIC SERVICE & REVENUE ADMIN****Includes CIP, DBT, OPS**

<b>PUBLIC SERVICE &amp; REVENUE ADMIN</b>							
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 Final Plan Base</b>	<b>% Change PY</b>	<b>2025 Adopted Budget</b>	<b>% Change PY</b>
<b>Expenditures</b>							
Salaries	-	588,958	645,538	687,175	6.4%	687,175	6.4%
Benefits	-	138,024	154,349	164,304	6.4%	164,304	6.4%
Dept/County Support	-	14,781	33,451	35,451	6.0%	35,451	6.0%
Travel and Training	-	14,147	29,958	30,557	2.0%	30,557	2.0%
Office Support	-	12,606	8,456	8,456	-%	8,456	-%
Interdepartmental	-	9,355	-	-	-%	-	-%
Capital, Debt, Other Financing	-	40,247	20,000	20,000	-%	20,000	-%
<b>Total Expenditures</b>	<b>-</b>	<b>818,118</b>	<b>891,752</b>	<b>945,943</b>	<b>6.1%</b>	<b>945,943</b>	<b>6.1%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	291,456	342,500	342,500	-%	342,500	-%
Other Financing Sources	-	-	117,707	117,707	-%	117,707	-%
Licenses & Permits	-	40,640	38,500	40,500	5.2%	40,500	5.2%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>332,096</b>	<b>498,707</b>	<b>500,707</b>	<b>0.4%</b>	<b>500,707</b>	<b>0.4%</b>
Property Taxes & Penalties	-	332,447	393,045	445,236	13.3%	445,236	13.3%
<b>Total Funding Sources</b>	<b>-</b>	<b>664,543</b>	<b>891,752</b>	<b>945,943</b>	<b>6.1%</b>	<b>945,943</b>	<b>6.1%</b>

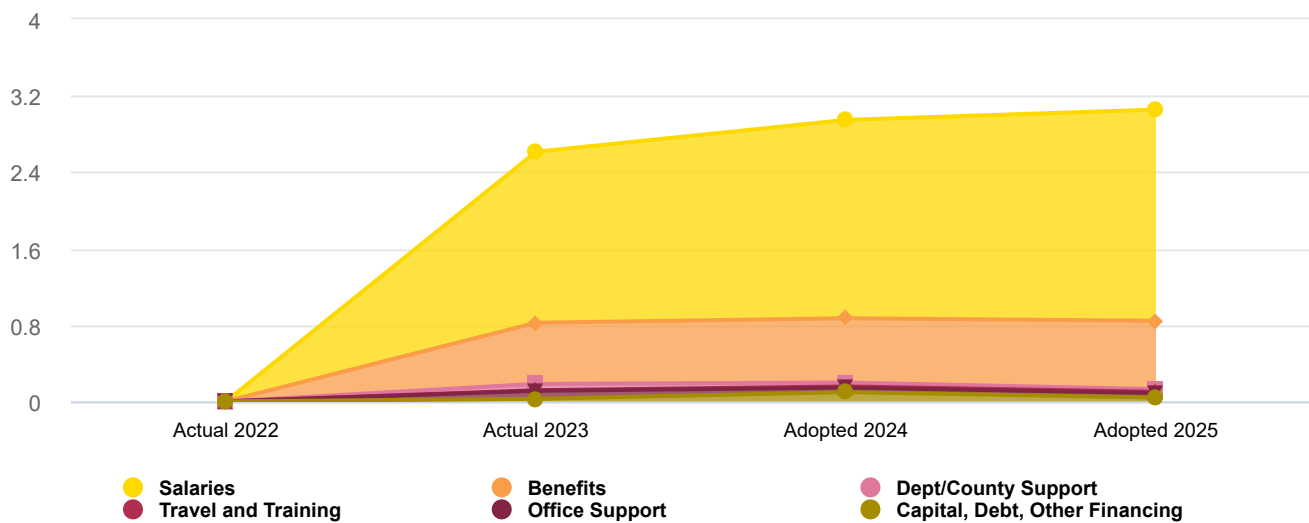
## Service & License Centers Expenditures Summary

**\$3,055,387** — **\$107,758**  
(3.66% vs. prior year)

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type in Million



**Budget Planning Summary****SERVICE & LICENSE CENTERS****Includes CIP, DBT, OPS**

<b>SERVICE &amp; LICENSE CENTERS</b>							
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2025 Final Plan Base</b>	<b>% Change PY</b>	<b>2025 Adopted Budget</b>	<b>% Change PY</b>
<b>Expenditures</b>							
Salaries	-	1,790,529	2,077,322	2,211,309	6.4%	2,211,309	6.4%
Benefits	-	640,540	672,709	716,099	6.5%	716,099	6.5%
Dept/County Support	-	66,122	40,643	27,258	(32.9%)	27,258	(32.9%)
Travel and Training	-	6,509	13,237	13,502	2.0%	13,503	2.0%
Office Support	-	83,517	47,218	47,218	-%	47,218	-%
Capital, Debt, Other Financing	-	26,736	96,500	40,000	(58.5%)	40,000	(58.5%)
<b>Total Expenditures</b>	<b>-</b>	<b>2,613,953</b>	<b>2,947,629</b>	<b>3,055,386</b>	<b>3.7%</b>	<b>3,055,387</b>	<b>3.7%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	1,791,525	1,944,195	1,988,482	2.3%	1,988,482	2.3%
Other Revenues	-	134,441	120,000	132,839	10.7%	132,839	10.7%
Other Financing Sources	-	-	148,631	55,661	(62.6%)	55,661	(62.6%)
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>1,925,966</b>	<b>2,212,826</b>	<b>2,176,982</b>	<b>(1.6%)</b>	<b>2,176,982</b>	<b>(1.6%)</b>
Property Taxes & Penalties	-	585,723	734,803	878,404	19.5%	878,404	19.5%
<b>Total Funding Sources</b>	<b>-</b>	<b>2,511,689</b>	<b>2,947,629</b>	<b>3,055,386</b>	<b>3.7%</b>	<b>3,055,386</b>	<b>3.7%</b>

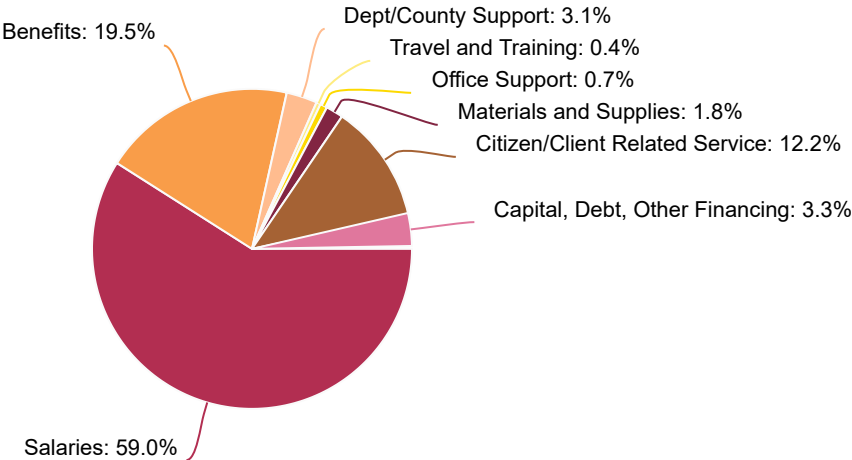
County Sheriff Expenditures Summary

\$33,143,932

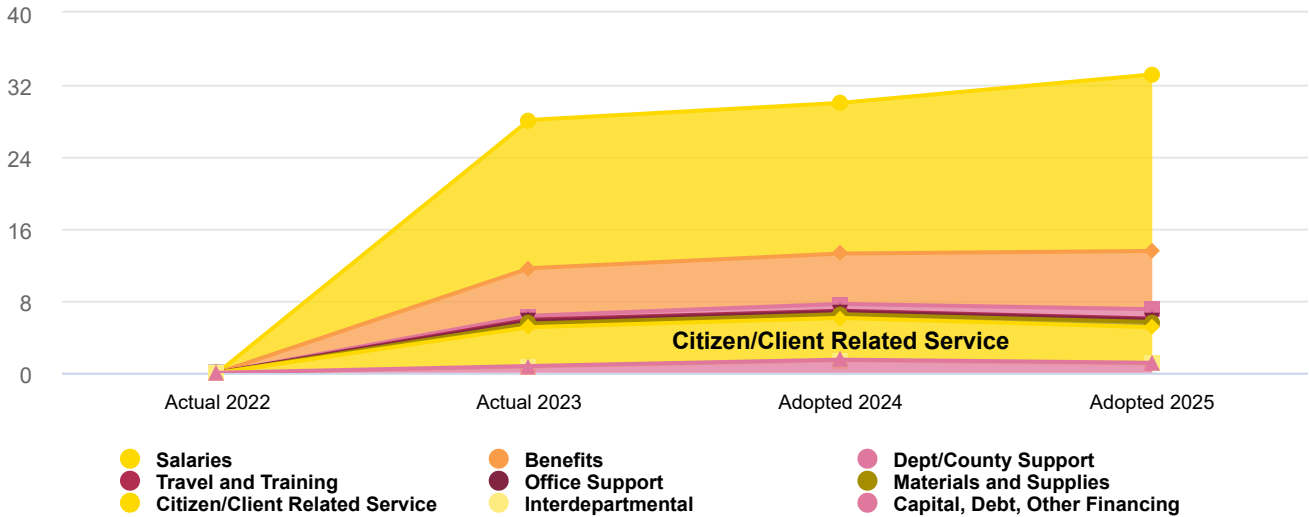
\$3,161,367

(10.54% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### SHERIFF

#### Includes CIP, DBT, OPS

SHERIFF							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	16,475,574	16,740,573	19,616,887	17.2%	19,616,887	17.2%
Benefits	-	5,282,448	5,597,986	6,470,092	15.6%	6,470,092	15.6%
Dept/County Support	-	426,244	758,060	1,040,619	37.3%	1,040,619	37.3%
Travel and Training	-	182,609	138,740	143,219	3.2%	143,220	3.2%
Office Support	-	255,100	238,226	234,226	(1.7%)	234,226	(1.7%)
Materials and Supplies	-	404,431	419,369	583,958	39.2%	583,958	39.2%
Citizen/Client Related Service	-	4,379,064	4,724,731	4,042,817	(14.4%)	4,042,817	(14.4%)
Interdepartmental	-	(68,663)	(86,661)	(92,294)	6.5%	(92,294)	6.5%
Capital, Debt, Other Financing	-	747,952	1,451,541	1,104,407	(23.9%)	1,104,407	(23.9%)
<b>Total Expenditures</b>	-	<b>28,084,759</b>	<b>29,982,565</b>	<b>33,143,931</b>	<b>10.5%</b>	<b>33,143,932</b>	<b>10.5%</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	1,041,102	1,094,326	938,326	(14.3%)	938,326	(14.3%)
Other Revenues	-	407,273	199,200	199,200	-%	199,200	-%
Fines & Forfeitures	-	5,902	8,000	6,000	(25.0%)	6,000	(25.0%)
Federal Revenue	-	482,960	262,200	137,200	(47.7%)	137,200	(47.7%)
State Revenue	-	6,259,044	2,706,159	2,046,115	(24.4%)	2,046,115	(24.4%)
Other Intergovernmental Revenue	-	615,828	418,957	436,221	4.1%	436,221	4.1%
Other Financing Sources	-	-	1,076,430	1,196,947	11.2%	1,196,947	11.2%
<b>Total Non-Levy Funding Sources</b>	-	<b>8,812,109</b>	<b>5,765,272</b>	<b>4,960,009</b>	<b>(14.0%)</b>	<b>4,960,009</b>	<b>(14.0%)</b>
Property Taxes & Penalties	-	22,316,741	24,217,293	28,183,922	16.4%	28,183,922	16.4%
<b>Total Funding Sources</b>	-	<b>31,128,850</b>	<b>29,982,565</b>	<b>33,143,931</b>	<b>10.5%</b>	<b>33,143,931</b>	<b>10.5%</b>

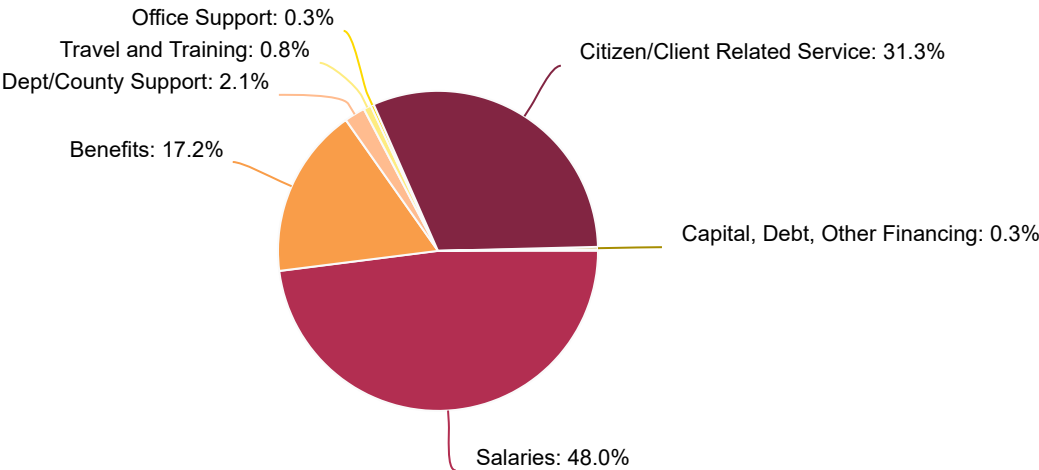
Social Services Expenditures Summary

\$95,748,202

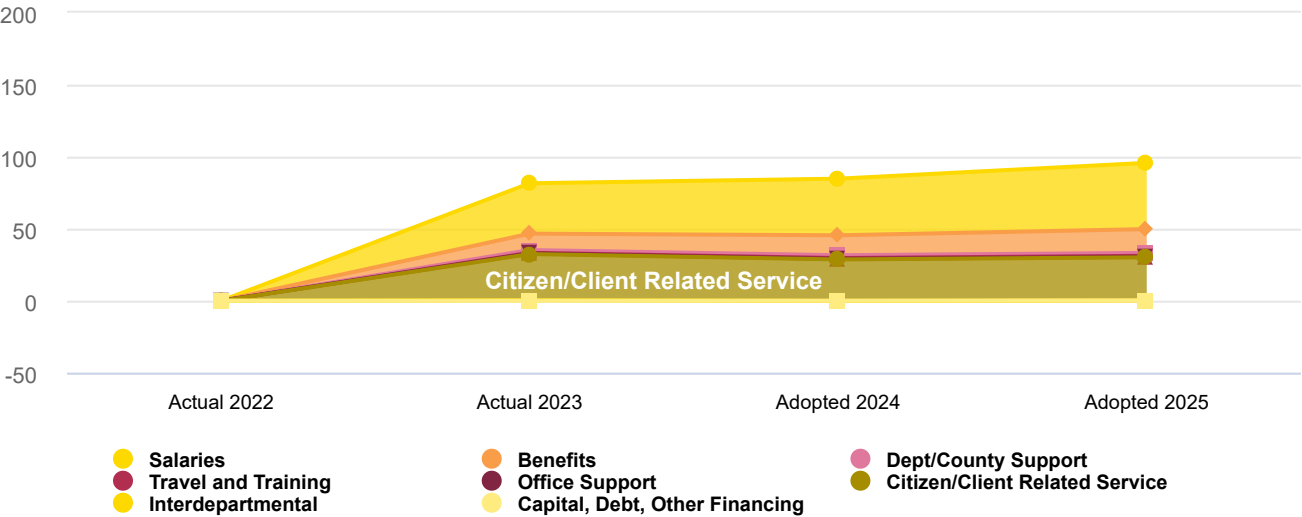
\$11,016,443

(13.00% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### SOCIAL SERVICES

Includes CIP, DBT, OPS

SOCIAL SERVICES							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	34,995,902	39,297,008	42,085,701	7.1%	46,023,565	17.1%
Benefits	-	11,402,847	13,852,432	14,893,587	7.5%	16,522,638	19.3%
Dept/County Support	-	1,910,024	1,955,935	1,754,372	(10.3%)	2,011,158	2.8%
Travel and Training	-	475,702	649,163	662,149	2.0%	738,428	13.8%
Office Support	-	376,921	314,248	314,248	-%	314,248	-%
Citizen/Client Related Service	-	32,088,130	28,765,048	27,773,176	(3.4%)	30,024,383	4.4%
Interdepartmental	-	306,890	(124,689)	(132,794)	6.5%	(132,794)	6.5%
Capital, Debt, Other Financing	-	15,705	22,614	16,401	(27.5%)	246,576	990.4%
<b>Total Expenditures</b>	<b>-</b>	<b>81,572,121</b>	<b>84,731,759</b>	<b>87,366,840</b>	<b>3.1%</b>	<b>95,748,202</b>	<b>13.0%</b>
<b>Funding Sources</b>							
Other Taxes	-	-	74,000	74,000	-%	74,000	-%
Fees and Charges for Service	-	13,445,632	9,548,414	12,766,414	33.7%	12,766,414	33.7%
Other Revenues	-	432,152	578,726	538,726	(6.9%)	538,726	(6.9%)
Federal Revenue	-	16,244,597	13,176,620	13,369,873	1.5%	16,411,920	24.6%
State Revenue	-	20,686,786	23,319,597	19,246,256	(17.5%)	25,518,108	9.4%
Other Intergovernmental Revenue	-	1,732,677	457,427	193,394	(57.7%)	193,394	(57.7%)
Other Financing Sources	-	-	517,402	915,119	76.9%	915,119	76.9%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>52,541,844</b>	<b>47,672,186</b>	<b>47,103,782</b>	<b>(1.2%)</b>	<b>56,417,681</b>	<b>18.3%</b>
Property Taxes & Penalties	-	34,722,718	37,059,573	40,263,058	8.6%	39,330,515	6.1%
<b>Total Funding Sources</b>	<b>-</b>	<b>87,264,562</b>	<b>84,731,759</b>	<b>87,366,840</b>	<b>3.1%</b>	<b>95,748,196</b>	<b>13.0%</b>

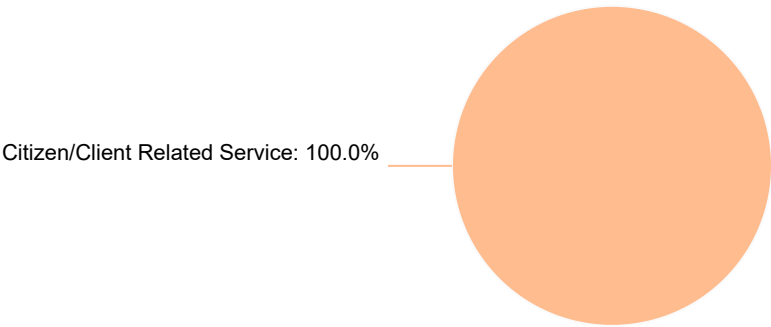
Soil & Water Expenditures Summary

\$388,928

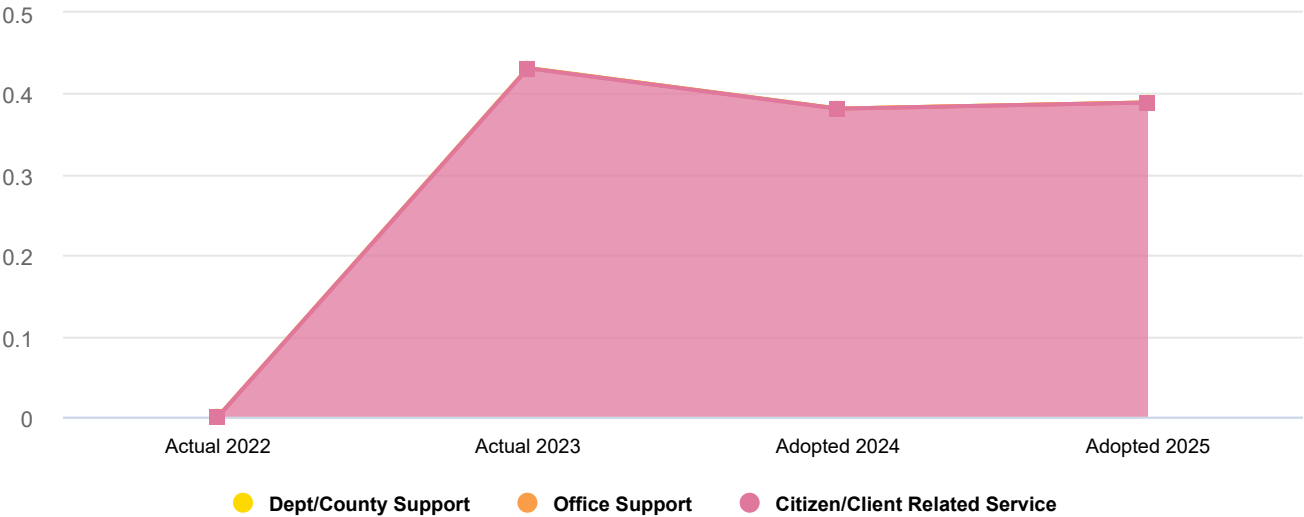
\$7,626

(2.00% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million





## Budget Planning Summary

### SOIL & WATER

Includes CIP, DBT, OPS

SOIL & WATER							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Dept/County Support	-	170	-	-	-%	-	-%
Office Support	-	188	-	-	-%	-	-%
Citizen/Client Related Service	-	431,302	381,302	388,928	2.0%	388,928	2.0%
<b>Total Expenditures</b>	<b>-</b>	<b>431,660</b>	<b>381,302</b>	<b>388,928</b>	<b>2.0%</b>	<b>388,928</b>	<b>2.0%</b>
<b>Funding Sources</b>							
Other Financing Sources	-	-	381,302	388,928	2.0%	388,928	2.0%
<b>Total Non-Levy Funding Sources</b>	<b>-</b>	<b>-</b>	<b>381,302</b>	<b>388,928</b>	<b>2.0%</b>	<b>388,928</b>	<b>2.0%</b>
Property Taxes & Penalties	-	331,302	-	-	-%	-	-%
<b>Total Funding Sources</b>	<b>-</b>	<b>331,302</b>	<b>381,302</b>	<b>388,928</b>	<b>2.0%</b>	<b>388,928</b>	<b>2.0%</b>

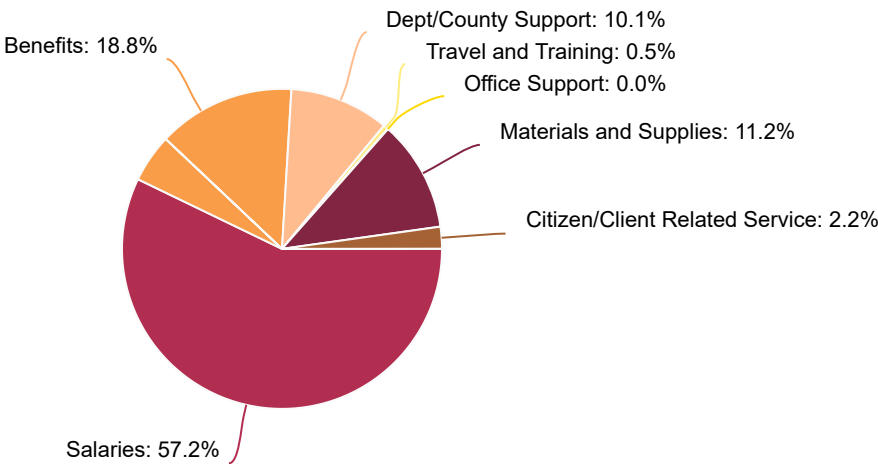
Expenditures Summary

\$10,279,470

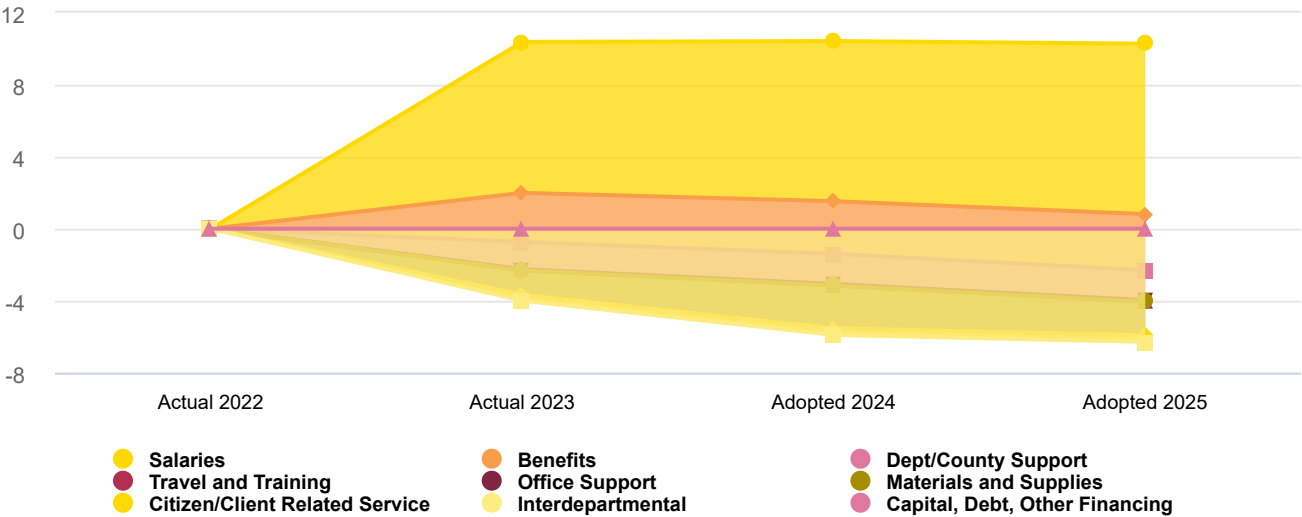
\$(145,018)

(-1.39% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### TRANSPORTATION

Includes CIP, DBT, OPS

TRANSPORTATION							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	8,383,859	8,895,269	9,469,013	6.4%	9,469,013	6.4%
Benefits	-	2,729,520	2,923,097	3,111,636	6.4%	3,111,636	6.4%
Dept/County Support	-	1,513,803	1,677,050	1,666,342	(0.6%)	1,666,342	(0.6%)
Travel and Training	-	55,005	79,827	81,422	2.0%	81,422	2.0%
Office Support	-	8,469	6,315	6,315	-%	6,315	-%
Materials and Supplies	-	1,362,433	2,377,555	1,863,394	(21.6%)	1,863,394	(21.6%)
Citizen/Client Related Service	-	317,194	366,524	366,524	-%	366,524	-%
Interdepartmental	-	(3,993,747)	(5,901,573)	(6,285,176)	6.5%	(6,285,176)	6.5%
Capital, Debt, Other Financing	-	50	424	-	(100.0%)	-	(100.0%)
<b>Total Expenditures</b>	-	<b>10,376,586</b>	<b>10,424,488</b>	<b>10,279,470</b>	<b>(1.4%)</b>	<b>10,279,470</b>	<b>(1.4%)</b>
<b>Funding Sources</b>							
Fees and Charges for Service	-	166,284	210,009	210,009	-%	210,009	-%
Other Revenues	-	508,171	526,300	526,300	-%	526,300	-%
State Revenue	-	8,076,536	7,984,042	7,471,720	(6.4%)	7,471,720	(6.4%)
Other Financing Sources	-	-	(95,845)	(97,684)	1.9%	(97,684)	1.9%
Licenses & Permits	-	281,157	270,000	270,000	-%	270,000	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>9,032,148</b>	<b>8,894,506</b>	<b>8,380,345</b>	<b>(5.8%)</b>	<b>8,380,345</b>	<b>(5.8%)</b>
Property Taxes & Penalties	-	1,168,950	1,529,982	1,899,125	24.1%	1,899,125	24.1%
<b>Total Funding Sources</b>	-	<b>10,201,098</b>	<b>10,424,488</b>	<b>10,279,470</b>	<b>(1.4%)</b>	<b>10,279,470</b>	<b>(1.4%)</b>

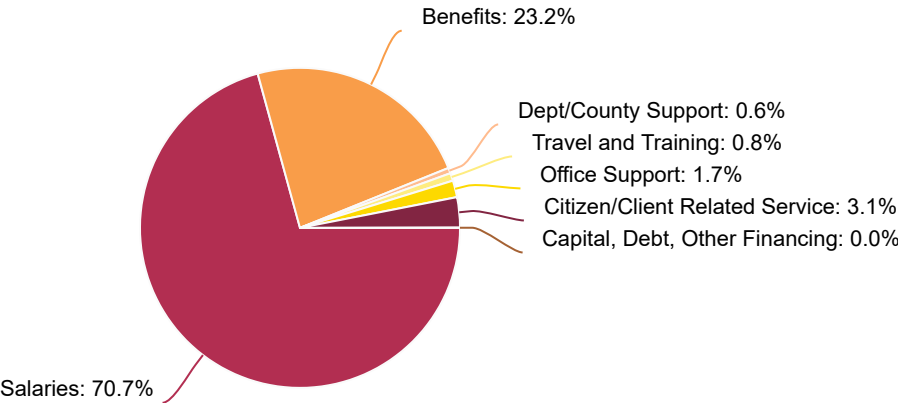
Expenditures Summary

\$966,444

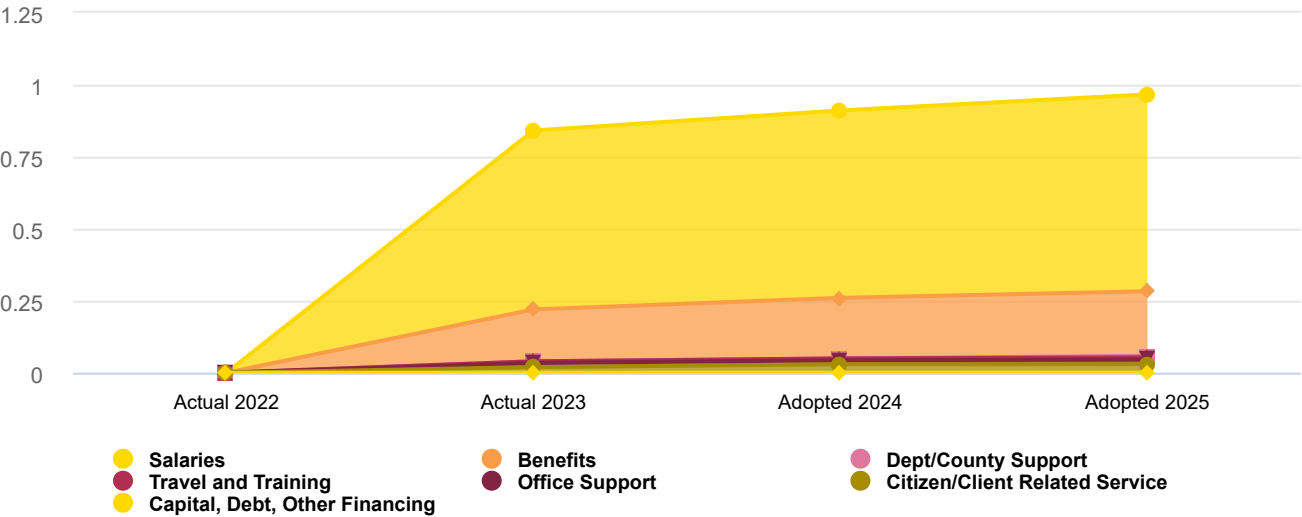
\$55,671

(6.11% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



## Budget Planning Summary

### VETERANS SERVICES

Includes CIP, DBT, OPS

VETERANS SERVICES							
	2022 Actual	2023 Actual	2024 Adopted	2025 Final Plan Base	% Change PY	2025 Adopted Budget	% Change PY
<b>Expenditures</b>							
Salaries	-	621,336	650,866	683,718	5.0%	683,719	5.0%
Benefits	-	180,065	210,248	223,809	6.5%	223,809	6.5%
Dept/County Support	-	-	-	5,354	100.0%	5,354	100.0%
Travel and Training	-	5,519	6,381	7,572	18.7%	7,572	18.7%
Office Support	-	14,786	13,705	16,205	18.2%	16,205	18.2%
Citizen/Client Related Service	-	19,333	29,573	29,573	-%	29,573	-%
Capital, Debt, Other Financing	-	-	-	212	100.0%	212	100.0%
<b>Total Expenditures</b>	-	<b>841,039</b>	<b>910,773</b>	<b>966,443</b>	<b>6.1%</b>	<b>966,444</b>	<b>6.1%</b>
<b>Funding Sources</b>							
State Revenue	-	14,013	22,500	22,500	-%	22,500	-%
<b>Total Non-Levy Funding Sources</b>	-	<b>14,013</b>	<b>22,500</b>	<b>22,500</b>	<b>-%</b>	<b>22,500</b>	<b>-%</b>
Property Taxes & Penalties	-	847,109	888,273	943,943	6.3%	943,943	6.3%
<b>Total Funding Sources</b>	-	<b>861,122</b>	<b>910,773</b>	<b>966,443</b>	<b>6.1%</b>	<b>966,443</b>	<b>6.1%</b>



# Program and Service Inventory



## Program and Service Inventory

### Countywide

- > Dakota County provides 222 programs/services directly and indirectly to its residents.
- > 144 of the programs/services have some degree of mandate.
- > <sup>1,2</sup> These mandated services make up:
  - ▶ FTEs: 1,752 (79.6% of total FTEs)
  - ▶ Budget: \$269,442,895 (74.5% of total budget)
  - ▶ Levy: \$140,235,457 (67.4% of total levy)

### Countywide Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>3</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	94	1,491.16	\$ 229,556,711	\$ 113,311,531
A healthy environment with quality natural areas	19	65.52	\$ 15,540,952	\$ 1,176,660
A successful place for business and jobs	3	10.80	\$ 2,632,990	\$ 548,961
Excellence in public service	106	632.56	\$ 114,162,734	\$ 93,012,896

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

### Countywide Programs/Services by Division/Elected Office

Division/Elected Office	Number of Programs/ Services	FTEs*	Budget*	Levy*
Community Services	76	1,187.08	\$ 188,210,978	\$ 79,290,501
County Administration	22	36.65	\$ 12,842,137	\$ 11,255,963
County Attorney's Office	8	99.31	\$ 14,227,658	\$ 13,572,100
County Board	1	7.00	\$ 1,051,756	\$ 1,053,932
County Sheriff's Office	17	207.75	\$ 33,143,930	\$ 28,183,924
Enterprise Finance and Information Services	30	138.89	\$ 30,999,471	\$ 26,199,013
Physical Development	49	272.41	\$ 47,739,024	\$ 22,555,874
Public Services and Revenue	19	250.95	\$ 33,678,433	\$ 25,938,741
<b>Total</b>	<b>222</b>	<b>2,200.04</b>	<b>\$ 361,893,387</b>	<b>\$ 208,050,048</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Levy amount by program/service & Division, reported here, do not match with the County net levy because the levy management account was not included in these figures. It is not defined as a program or service but serves to reduce the overall tax levy.

2 Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

3 Departments were asked to align each program/service with a primary Strategic Plan Goal.

4. [Countywide PSI Dashboard](#)



County Board

County Board Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>1</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
Excellence in public service	1	7.00	\$ 1,051,756	\$ 1,053,932

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

County Board Programs/Services

Programs	FTEs*	Budget*	Levy*
County Governance	7.00	\$ 1,051,756	\$ 1,053,932
Total	7.00	\$ 1,051,756	\$ 1,053,932

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Departments were asked to align each program/service with a primary Strategic Plan Goal.

2. [County Board PSI Dashboard](#)

## Community Services

- > The Community Services Division provides 76 programs/services directly and indirectly to its residents.
- > 61 of the programs/services have some degree of mandate.
- > <sup>1</sup> These mandated services make up:
  - ▶ FTEs: 1,114 (93.8% of total FTEs)
  - ▶ Budget: \$165,954,356 (88.2% of total budget)
  - ▶ Levy: \$67,432,389 (85% of total levy)

### Community Services Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>2</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	65	1,139.79	\$ 179,480,482	\$ 75,149,532
A successful place for business and jobs	2	9.11	\$ 2,439,252	\$ 548,961
Excellence in public service	9	38.18	\$ 6,291,244	\$ 3,592,008

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

### Community Services Programs/Services by Department

Department	Number of Programs/ Services	FTEs*	Budget*	Levy*
Community Corrections	14	195.92	\$ 27,597,055	\$ 16,227,071
Community Services Administration	5	17.00	\$ 2,538,165	\$ 2,533,740
Employment and Economic Assistance	22	307.76	\$ 44,560,949	\$ 12,928,605
Extension	2	-	\$ 506,075	\$ 470,375
Public Health	9	130.20	\$ 16,442,458	\$ 6,856,252
Social Services	21	528.20	\$ 95,599,833	\$ 39,330,515
Veteran Services	3	8.00	\$ 966,443	\$ 943,943
<b>Total</b>	<b>76</b>	<b>1,187.08</b>	<b>\$ 188,210,978</b>	<b>\$ 79,290,501</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

2 Departments were asked to align each program/service with a primary Strategic Plan Goal.

3. [Community Services Division PSI Dashboard](#)

## Community Corrections Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Adult/High Risk Supervision	59.7	\$ 6,996,239	\$ 3,797,795
Adult/Intensive Supervised Release (ISR)	5.9	\$ 1,054,287	\$ 745,730
Adult/Jail and Work Service Programs	4.6	\$ 1,226,871	\$ 718,463
Adult Probation Intake Services	23.1	\$ 3,054,495	\$ 1,917,936
Adult/Probation Service Center (PSC)	8.6	\$ 1,100,298	\$ 619,045
Adult/Re-entry Assistance Program (RAP)	4.6	\$ 1,097,604	\$ 816,847
Juvenile/Community Programming	3.05	\$ 564,842	\$ 381,804
Juvenile/Detention Alternatives	3.06	\$ 171,968	\$ 24,151
Juvenile/High Risk Supervision	15.75	\$ 1,605,552	\$ 702,333
Juvenile/Non-Residential Day Treatment	8.30	\$ 1,061,930	\$ 662,585
Juvenile/Out of Home Placement	2.5	\$ 1,119,409	\$ 909,788
Juvenile Probation Intake Services	7.8	\$ 1,099,489	\$ 676,462
Juvenile/Secured Residential Facility	44.7	\$ 7,123,720	\$ 4,140,230
Juvenile/STS Programs	4.3	\$ 320,351	\$ 113,902
<b>Total</b>	<b>195.92</b>	<b>\$ 27,597,055</b>	<b>\$ 16,227,071</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Community Corrections PSI Dashboard](#)

Community Services Administration Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
Administration and Support Services	4.1	\$	675,361	\$	673,635
Contracts and Vendor Management	6.6	\$	860,989	\$	860,812
Performance Measurement, Research and Evaluation	2.4	\$	377,162	\$	376,211
Project Management	1.9	\$	290,762	\$	290,032
Strategic, Operational and Budget Planning /Oversight	2.1	\$	333,891	\$	333,050
Total	17.00	\$	2,538,165	\$	2,533,740

\* Estimated Allocation 2024 - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Community Services Administration PSI Dashboard](#)

## Employment and Economic Assistance Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Burials	1.8	\$ 361,137	\$ (206,518)
CareerForce Center Resource Rooms	5.0	\$ 1,763,891	\$ (124,674)
Child Care Center in NSC	0.6	\$ 95,577	\$ 1,010
Child Care MN Family Investment Program (MFIP) and Basic Sliding Fee (BSF)	13.4	\$ 2,186,239	\$ 1,204,656
Child Support	62.6	\$ 10,661,130	\$ 3,246,263
County Fees/Overpayment Collections	10.3	\$ 935,994	\$ 328,068
Diversionary Work Program (DWP) Public Assistance Employment Services program	1.15	\$ 1,400,287	\$ 626,552
Emergency Cash Assistance (ECA)	3.50	\$ 1,985,612	\$ 975,166
Emergency Programs- EA (Emergency Assistance) & EGA (Emergency General Assistance)	13.44	\$ 2,247,229	\$ 871,487
Financial Empowerment (FE)	3.65	\$ 362,621	\$ 34,658
Fraud (Sheriff and County Attorney)	2.5	\$ 326,751	\$ 19,435
General Assistance (GA)	7.1	\$ 1,333,445	\$ 496,644
Housing Support	4.0	\$ 1,237,230	\$ 425,621
Medical Assistance (MA)	114.9	\$ 10,530,328	\$ 2,454,780
Minnesota Supplemental Aid (MSA)	3.3	\$ 1,183,419	\$ 496,644
MN Family Investment Program (MFIP) Public Assistance & Employment Services program	17.1	\$ 1,732,956	\$ 735,479
MN Youth Program	0.8	\$ 660,248	\$ 27,703
State Dislocated Worker Program	1.0	\$ 648,300	\$ 34,669
Supplemental Nutrition Assistance Program (SNAP) and Employment and Training (E&T)	38.3	\$ 3,118,329	\$ 1,209,811
Workforce Innovation and Opportunity Act (WIOA) Adult	1.2	\$ 661,241	\$ 27,832
Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker (DW) Program	1.2	\$ 570,383	\$ 27,902
Workforce Innovation and Opportunity Act (WIOA) Youth	1.1	\$ 558,602	\$ 15,417
<b>Total</b>	<b>307.76</b>	<b>\$ 44,560,949</b>	<b>\$ 12,928,605</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Employment and Economic Assistance PSI Dashboard](#)

Extension Programs/Services

Program(s)	FTEs*	Budget*	Levy*
4-H Youth Development	-	\$ 227,161	\$ 211,351
4-H Youth Teaching Youth	-	\$ 278,914	\$ 259,024
Total	-	\$ 506,075	\$ 470,375

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Extension PSI Dashboard](#)

## Public Health Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Child and Teen Checkups (C&TC)	13.0	\$ 1,801,587	\$ 757,734
Communities for a Lifetime (CFL)	1.6	\$ 61,617	\$ 42,341
Community Health Promotion	18.5	\$ 2,469,538	\$ 709,041
Disease Prevention & Control	17.8	\$ 1,190,023	\$ 717,718
Emergency Medical Services	0.1	\$ 106,282	\$ 44,888
Environmental Health	3.2	\$ 169,539	\$ 9,611
Family Health	41.25	\$ 5,203,126	\$ 1,848,782
Public Health Emergency Preparedness	10.56	\$ 2,698,276	\$ 1,546,030
Women, Infants and Children (WIC) Nutrition Program	24.28	\$ 2,742,470	\$ 1,180,107
<b>Total</b>	<b>130.20</b>	<b>\$ 16,442,458</b>	<b>\$ 6,856,252</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Public Health PSI Dashboard](#)

## Social Services Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Adult Foster Care Licensing	5.0	\$ 898,128	\$ 519,278
Adult Intake	8.6	\$ 564,937	\$ 503,406
Adult Mental Health (AMH)	67.5	\$ 8,842,884	\$ 2,432,160
Adult Protection	14.2	\$ 7,612,781	\$ 4,417,548
Chemical Health	15.3	\$ 4,620,043	\$ 4,084,218
Child Care Licensing	7.7	\$ 2,219,405	\$ 2,162,584
Child Foster Care Licensing	8.59	\$ 693,786	\$ 684,964
Child Protection	77.23	\$ 17,088,142	\$ 10,084,941
Children's Mental Health	31.98	\$ 4,994,609	\$ 2,461,834
Child Welfare	19.28	\$ 4,729,290	\$ 3,920,582
Collaborative Services	4.8	\$ 304,760	\$ 283,760
Community Living Services Case Management	87.6	\$ 6,550,009	\$ (1,123,963)
Community Living Services County Share	0.8	\$ 11,014,307	\$ 11,014,307
Community Living Services Intake, Assessment, Reassessment	96.9	\$ 1,332,259	\$ (16,199,203)
Developmental Disabilities Community Supports	1.2	\$ 3,373,459	\$ 2,900,996
Grant Funded Programs	5.5	\$ 710,666	\$ (290,780)
Housing	40.3	\$ 12,376,341	\$ 5,230,779
Social Services Cross Departmental Community Supports	1.9	\$ 1,856,831	\$ 1,856,831
Social Services Cross Departmental Resources	12.8	\$ 2,304,597	\$ 1,332,466
Transportation Coordination	8.6	\$ 2,239,292	\$ 1,841,812
Truancy	12.4	\$ 1,273,307	\$ 1,211,995
<b>Total</b>	<b>528.20</b>	<b>\$ 95,599,833</b>	<b>\$ 39,330,515</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Social Services PSI Dashboard](#)



## Veteran Services Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Benefits Advocacy	4.5	\$ 622,678	\$ 607,101
Beyond the Yellow Ribbon Program	0.5	\$ 67,019	\$ 67,019
Justice Involved Veterans	3.0	\$ 276,746	\$ 269,823
<b>Total</b>	<b>8.00</b>	<b>\$ 966,443</b>	<b>\$ 943,943</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Veteran Services PSI Dashboard](#)

## County Administration

- > The County Administration Division provides 22 programs/services directly and indirectly to its residents.
- > <sup>9</sup> of the programs/services have some degree of mandate.
- > <sup>1</sup> These mandated services make up:
  - ▶ FTEs: 0,023 (62.8% of total FTEs)
  - ▶ Budget: \$7,710,510 (60% of total budget)
  - ▶ Levy: \$7,187,733 (63.9% of total levy)

## County Administration Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>2</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	1	1.14	\$ 148,882	\$ 133,935
Excellence in public service	21	35.51	\$ 12,693,255	\$ 11,122,028

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

## County Administration Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
Communications	9	9.00	\$ 1,364,716	\$ 1,246,713
District Court	1	-	\$ 468,319	\$ 492,319
Human Resources	7	21.45	\$ 4,285,656	\$ 4,095,872
Medical Examiner	1	-	\$ 2,233,844	\$ 2,103,723
Office of the County Manager	4	6.20	\$ 4,489,602	\$ 3,317,336
<b>Total</b>	<b>22</b>	<b>36.65</b>	<b>\$ 12,842,137</b>	<b>\$ 11,255,963</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

2 Departments were asked to align each program/service with a primary Strategic Plan Goal.

3. [County Administration Division PSI Dashboard](#)

## Communications Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Communications Planning, Implementation, Marketing and Events	1.6	\$ 292,841	\$ 271,863
General support for presentations, speeches, special events and documentation production.	2.0	\$ 352,229	\$ 326,007
Intergovernmental Relations	0.8	\$ 199,905	\$ 189,416
Internal Communications	0.5	\$ 60,897	\$ 54,865
Live web-streaming of Board meetings	0.2	\$ 22,532	\$ 19,647
Maintain External Web Content	1.0	\$ 98,162	\$ 85,706
Media Relations-responsive and proactive	0.34	\$ 35,620	\$ 31,162
Social Media	1.49	\$ 153,648	\$ 134,112
Volunteer Program Oversight	1.14	\$ 148,882	\$ 133,935
<b>Total</b>	<b>9.00</b>	<b>\$ 1,364,716</b>	<b>\$ 1,246,713</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Communications PSI Dashboard](#)

District Court Programs/Services

Program(s)	FTEs*	Budget*	Levy*
District Court Services	-	\$ 468,319	\$ 492,319
Total	-	\$ 468,319	\$ 492,319

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[District Court PSI Dashboard](#)

## Human Resources Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Benefits Management	3.6	\$ 777,373	\$ 744,047
Compensation and Classification Management	2.7	\$ 629,265	\$ 595,095
Diversity/Inclusion Programs	2.2	\$ 363,059	\$ 344,772
HRD/Training - mandatory or county ops. specific; Leadership and Employee Development	3.8	\$ 997,272	\$ 958,912
Human Resources (HR) Support to Affiliate Organizations	0.2	\$ 9,195	\$ 8,689
Labor Relations, Employee Relations and Dispute Resolution	3.7	\$ 525,067	\$ 503,130
Staffing	5.26	\$ 984,425	\$ 941,227
<b>Total</b>	<b>21.45</b>	<b>\$ 4,285,656</b>	<b>\$ 4,095,872</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Human Resources PSI Dashboard](#)

Medical Examiner Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Medical Examiner Services	-	\$ 2,233,844	\$ 2,103,723
Total	-	\$ 2,233,844	\$ 2,103,723

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Medical Examiner PSI Dashboard](#)

## Office of the County Manager Programs/Services

Program(s)	FTEs*	Budget*	Levy*
County Executive Leadership	4.5	\$ 1,313,012	\$ 840,766
Dakota Communications Center (DCC)	-	\$ 1,972,062	\$ 1,972,062
Funding to Criminal Justice Network	-	\$ 472,642	\$ -
Support for the Board	1.7	\$ 731,886	\$ 504,508
<b>Total</b>	<b>6.20</b>	<b>\$ 4,489,602</b>	<b>\$ 3,317,336</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Office of the County Manager PSI Dashboard](#)

## County Attorney's Office

- > The County Attorney's Office Division provides 8 programs/services directly and indirectly to its residents.
- > <sup>6</sup> of the programs/services have some degree of mandate.
- > <sup>1</sup> These mandated services make up:
  - ▶ FTEs: 0,089 (89.6% of total FTEs)
  - ▶ Budget: \$13,915,482 (97.8% of total budget)
  - ▶ Levy: \$13,312,769 (98.1% of total levy)

## County Attorney's Office Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>2</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	5	73.29	\$ 10,886,924	\$ 10,381,780
Excellence in public service	3	26.02	\$ 3,340,734	\$ 3,190,320

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

## County Attorney's Office Programs/Services

Programs	FTEs*	Budget*	Levy*
Administration	9.14	\$ 291,294	\$ 240,387
Child Support Enforcement	17.38	\$ 2,552,947	\$ 2,503,307
Civil Litigation	8.44	\$ 1,509,907	\$ 1,460,593
Crime Prevention/Outreach	0.70	\$ 20,882	\$ 18,944
Legal Advice	8.44	\$ 1,539,533	\$ 1,489,340
Prosecute Crime	38.03	\$ 7,048,235	\$ 6,813,314
Protect Children and Adults	8.74	\$ 1,006,499	\$ 959,662
Victim/Witness Services	8.44	\$ 258,361	\$ 86,553
<b>Total</b>	<b>99.31</b>	<b>\$ 14,227,658</b>	<b>\$ 13,572,100</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

2 Departments were asked to align each program/service with a primary Strategic Plan Goal.

3. [County Attorney's PSI Dashboard](#)



## County Sheriff's Office

- > The County Sheriff's Office Division provides 17 programs/services directly and indirectly to its residents.
- > 14 of the programs/services have some degree of mandate.
- > <sup>1</sup> These mandated services make up:
  - ▶ FTEs: 0,191 (91.9% of total FTEs)
  - ▶ Budget: \$29,740,728 (89.7% of total budget)
  - ▶ Levy: \$26,355,273 (93.5% of total levy)

## County Sheriff's Office Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>2</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	2	40.50	\$ 6,896,667	\$ 5,353,780
Excellence in public service	15	167.25	\$ 26,247,263	\$ 22,830,144

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

## County Sheriff's Office Programs/Services

Programs	FTEs*	Budget*	Levy*
Administrative	11.50	\$ 2,425,514	\$ 1,312,461
Civil Process	13.00	\$ 757,486	\$ 452,654
Court and Building Security	24.00	\$ 2,569,005	\$ 2,534,308
Electronic Crimes Unit	3.00	\$ 777,805	\$ 732,801
Emergency Preparedness	-	\$ -	\$ -
Fraud Investigations	1.00	\$ 242,528	\$ 230,146
Gun Permit Processing	6.50	\$ 541,682	\$ 32,505
Inmate Health Care	-	\$ 2,517,910	\$ 2,499,910
Inmate Programs	4.25	\$ 489,864	\$ 464,648
Investigations	8.50	\$ 1,587,616	\$ 1,123,710
Jail Operations and Administrative Support	84.00	\$ 12,046,132	\$ 11,163,034
Narcotics	6.00	\$ 189,464	\$ 147,888
Parks, Lakes and Trails	2.00	\$ 162,496	\$ 70,782
Patrol Division	29.00	\$ 4,471,153	\$ 4,041,319
Records	5.00	\$ 1,983,454	\$ 1,459,415
School Resource Officers	4.00	\$ 735,160	\$ 286,044
Transportation	6.00	\$ 1,646,661	\$ 1,632,299
<b>Total</b>	<b>207.75</b>	<b>\$ 33,143,930</b>	<b>\$ 28,183,924</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

<sup>1</sup> Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

- 2 Departments were asked to align each program/service with a primary Strategic Plan Goal.
3. [County Sheriff's Office PSI Dashboard](#)

## Central Operations

- > The Central Operations Division provides 30 programs/services directly and indirectly to its residents.
- > 15 of the programs/services have some degree of mandate.
- > <sup>1</sup> These mandated services make up:
  - ▶ FTEs: 0,063 (45.4% of total FTEs)
  - ▶ Budget: \$14,439,020 (46.6% of total budget)
  - ▶ Levy: \$13,036,484 (49.8% of total levy)

## Central Operations Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>2</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	6	12.79	\$ 5,014,448	\$ 3,450,026
Excellence in public service	24	126.10	\$ 25,985,023	\$ 22,748,987

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

## Central Operations Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
COD Administration	2	4.00	\$ 1,596,170	\$ 785,314
Finance	8	41.00	\$ 3,461,332	\$ 3,168,162
Information Technology	12	73.10	\$ 19,861,330	\$ 17,754,318
Office of Performance and Analysis	2	8.00	\$ 1,066,191	\$ 1,041,193
Risk Management	6	12.79	\$ 5,014,448	\$ 3,450,026
<b>Total</b>	<b>30</b>	<b>138.89</b>	<b>\$ 30,999,471</b>	<b>\$ 26,199,013</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

2 Departments were asked to align each program/service with a primary Strategic Plan Goal.

3 [Central Operations Division PSI Dashboard](#)

Central Operations Administration Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
Data Management, Privacy & Security	2.0	\$	392,657	\$	392,657
COD Administration Services	2.0	\$	1,203,513	\$	392,657
Total	4.00	\$	1,596,170	\$	785,314

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Central Operations Administration PSI Dashboard](#)

## Finance Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Accounts Payable	5.9	\$ 464,361	\$ 436,889
Accounts Receivable	6.1	\$ 788,028	\$ 756,541
Annual Audit, Financial Reports and Statements	4.7	\$ 502,768	\$ 448,689
Budget Planning & Preparation	4.0	\$ 54,640	\$ 31,988
Budget Projections & Variance Analysis	3.9	\$ 54,640	\$ 31,968
Cash Management and Investments	6.6	\$ 311,524	\$ 279,554
Central Payroll	4.50	\$ 796,891	\$ 722,970
Procurement and Contracting Services and Surplus Disposals	5.30	\$ 488,480	\$ 459,563
<b>Total</b>	<b>41.00</b>	<b>\$ 3,461,332</b>	<b>\$ 3,168,162</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Finance PSI Dashboard](#)

Information Technology Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Broadband Service	2.2	\$ 257,463	\$ 239,093
Business Application Services	15.7	\$ 3,312,001	\$ 2,978,213
Business Intelligence	4.3	\$ 4,928,338	\$ 4,331,953
Computer Security	2.5	\$ 1,086,658	\$ 1,030,932
Connectivity	3.0	\$ 482,762	\$ 399,808
Content & Records Management	8.0	\$ 1,708,486	\$ 1,538,422
Desktop Support	5.99	\$ 156,082	\$ 46,730
Electronic Communications	3.03	\$ 1,101,304	\$ 1,032,715
GIS	7.33	\$ 1,931,866	\$ 1,787,851
Help and Customer Support	4.51	\$ 3,704,390	\$ 3,609,820
Portfolio and Project Management	6.6	\$ 705,434	\$ 449,106
Supporting IT Services	10.0	\$ 486,546	\$ 309,675
Total	73.10	\$ 19,861,330	\$ 17,754,318

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Information Technology PSI Dashboard](#)

## Office of Performance and Analysis Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Management Analysis Services	5.0	\$ 676,421	\$ 676,422
Performance Measurement and Continuous Improvement	3.0	\$ 389,770	\$ 364,771
<b>Total</b>	<b>8.00</b>	<b>\$ 1,066,191</b>	<b>\$ 1,041,193</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Office of Performance and Analysis PSI Dashboard](#)

Risk Management Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
800 MHz Support	2.8	\$	817,390	\$	67,899
Emergency Management	3.2	\$	612,770	\$	273,676
Health and Safety	1.9	\$	224,068	\$	214,889
Homeland Security Planning & Coordination	2.4	\$	419,958	\$	274,382
Insurance and Claims Management	1.9	\$	2,883,341	\$	2,565,512
Risk Analysis	0.7	\$	56,921	\$	53,668
Total	12.79	\$	5,014,448	\$	3,450,026

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Office of Risk Management PSI Dashboard](#)



## Physical Development

- > The Physical Development Division provides 49 programs/services directly and indirectly to its residents.
- > 25 of the programs/services have some degree of mandate.
- > <sup>1</sup> These mandated services make up:
  - ▶ FTEs: 0,147 (54% of total FTEs)
  - ▶ Budget: \$21,176,458 (44.4% of total budget)
  - ▶ Levy: \$3,338,970 (14.8% of total levy)

### Physical Development Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>2</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	10	93.50	\$ 9,812,147	\$ 1,889,057
A healthy environment with quality natural areas	19	65.52	\$ 15,540,952	\$ 1,176,660
A successful place for business and jobs	1	1.69	\$ 193,738	\$ -
Excellence in public service	19	111.70	\$ 22,192,187	\$ 19,490,157

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

### Physical Development Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
Environmental Resources	12	33.99	\$ 10,487,928	\$ -
PFF - Facilities	6	56.00	\$ 14,101,455	\$ 13,269,441
PFF - Fleet	5	16.00	\$ 3,426,500	\$ 2,400,957
PFF - Parks	6	32.82	\$ 4,841,302	\$ 1,162,842
Physical Development Administration	7	39.60	\$ 4,317,335	\$ 3,431,721
Soil and Water Conservation District	1	-	\$ 388,928	\$ -
Transportation	12	94.00	\$ 10,175,576	\$ 2,290,913
<b>Total</b>	<b>49</b>	<b>272.41</b>	<b>\$ 47,739,024</b>	<b>\$ 22,555,874</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

2 Departments were asked to align each program/service with a primary Strategic Plan Goal.

3. [Physical Development Division PSI Dashboard](#)

Environmental Resources Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Brownfields and Contaminated Sites	1.7	\$ 193,738	\$ -
Byllesby Dam	3.4	\$ 1,069,143	\$ -
Drinking Water Protection	3.5	\$ 655,184	\$ -
Hazardous Waste Generator Regulation	2.1	\$ 223,060	\$ -
Hazardous Waste Management	2.0	\$ 2,908,365	\$ -
Shoreland and Floodplain Regulation	0.9	\$ 176,698	\$ -
Solid Waste Regulation	3.14	\$ 333,723	\$ -
Surface Water Protection	2.82	\$ 901,031	\$ -
Vermillion River Watershed	4.03	\$ 655,184	\$ -
Waste Reduction and Recycling Initiatives	6.98	\$ 2,761,427	\$ -
Well Regulation	2.7	\$ 455,329	\$ -
Wetlands and Water Retention	0.8	\$ 155,046	\$ -
Total	33.99	\$ 10,487,928	\$ -

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Environmental Resources PSI Dashboard](#)

**PFF - Facilities Programs/Services**

<b>Program(s)</b>	<b>FTEs*</b>	<b>Budget*</b>		<b>Levy*</b>	
Energy Management	3.0	\$	716,076	\$	655,947
Facilities Operation, Maintenance, and Repair	25.0	\$	10,130,930	\$	8,871,119
Facility Design and Construction Mgmt	5.0	\$	(97,209)	\$	719,735
Facility Planning	1.0	\$	(19,910)	\$	147,416
Grounds Maintenance	20.0	\$	2,522,885	\$	2,091,151
Security Services/Systems	2.0	\$	848,683	\$	784,073
<b>Total</b>	<b>56.00</b>	<b>\$</b>	<b>14,101,455</b>	<b>\$</b>	<b>13,269,441</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[PFF - Facilities PSI Dashboard](#)

PFF - Fleet Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
Fleet CEP Planning and Acquisition	1.3	\$	155,171	\$	155,171
Fuel Management	0.7	\$	1,276,493	\$	848,493
New Unit Setup	2.3	\$	294,946	\$	290,946
Non-Fleet Fabrication, Repairs and Projects	1.1	\$	77,586	\$	77,586
Repair and Maintenance of Vehicles and Equipment	10.6	\$	1,622,304	\$	1,028,761
Total	16.00	\$	3,426,500	\$	2,400,957

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[PFF - Fleet Management PSI Dashboard](#)

**PFF - Parks Programs/Services**

<b>Program(s)</b>	<b>FTEs*</b>	<b>Budget*</b>		<b>Levy*</b>	
Greenways	3.3	\$	291,069	\$	266,868
Natural Resource Restoration & Management	12.3	\$	2,043,799	\$	90,007
Outdoor Education & Interpretation	3.9	\$	746,330	\$	504,891
Park, Greenway, and Natural Area Acquisition	1.3	\$	194,292	\$	12,139
Parks Management & Administration	1.5	\$	(593,530)	\$	(167,923)
Visitor Services - Park Operations	10.7	\$	2,159,342	\$	456,860
<b>Total</b>	<b>32.82</b>	<b>\$</b>	<b>4,841,302</b>	<b>\$</b>	<b>1,162,842</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[PFF - Parks PSI Dashboard](#)

Physical Development Administration Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Administrative Coordinating Services (ACS) Unit Operations	9.5	\$ 1,760,924	\$ 1,670,431
Comprehensive Planning	4.0	\$ 678,843	\$ 607,098
Contracts and Grants Administration	4.0	\$ 165,317	\$ 138,184
Develop external resources and funding for County adopted plans	2.0	\$ 334,356	\$ 299,019
Division Administration and Financial Oversight	10.3	\$ 446,077	\$ 375,530
Easement Monitoring	0.4	\$ 16,532	\$ 13,818
Real Estate Transaction	9.50	\$ 915,286	\$ 327,641
Total	39.60	\$ 4,317,335	\$ 3,431,721

\* Estimated Allocation 2024 - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Physical Development Administration PSI Dashboard](#)

**Soil and Water Conservation District Programs/Services**

Program(s)	FTEs*	Budget*	Levy*
Grant to Soil and Water Conservation District (SWCD)	-	\$ 388,928	\$ -
<b>Total</b>	<b>-</b>	<b>\$ 388,928</b>	<b>\$ -</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Soil and Water Conservation District PSI Dashboard](#)

## Transportation Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Bridge Inspection	0.5	\$ 8,759	\$ (30,643)
Construction and Administration	19.5	\$ 368,689	\$ (1,274,779)
Highway Maintenance	15.0	\$ 2,355,137	\$ 940,237
Land Survey Services to County Departments	2.5	\$ 497,474	\$ 268,729
Plats	2.0	\$ 467,283	\$ 269,115
Project Development and Design	18.5	\$ 281,892	\$ (1,116,966)
Regional and Multi-Modal Office	2.00	\$ 103,996	\$ (160,622)
Remonumentation - Preservation of Public Land Survey (PLS) system	1.50	\$ 479,153	\$ 326,849
Right of Way Management and Permitting	6.00	\$ 302,088	\$ 133,919
Snow and Ice Control	16.00	\$ 3,227,358	\$ 1,618,714
Traffic Control Devices	7.5	\$ 2,280,249	\$ 1,512,862
Transportation Planning and Administration	3.0	\$ (196,502)	\$ (196,502)
<b>Total</b>	<b>94.00</b>	<b>\$ 10,175,576</b>	<b>\$ 2,290,913</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Transportation PSI Dashboard](#)



## Public Services and Revenue

- > The Public Services and Revenue Division provides 19 programs/services directly and indirectly to its residents.
- > 13 of the programs/services have some degree of mandate.
- > <sup>1</sup> These mandated services make up:
  - ▶ FTEs: 0,117 (46.6% of total FTEs)
  - ▶ Budget: \$15,454,585 (45.9% of total budget)
  - ▶ Levy: \$8,517,907 (32.8% of total levy)

## Public Services and Revenue Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal <sup>2</sup>	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	5	130.15	\$ 17,317,161	\$ 16,953,421
Excellence in public service	14	120.80	\$ 16,361,272	\$ 8,985,320

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

## Public Services and Revenue Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
Assessor	4	42.00	\$ 5,188,998	\$ 5,167,557
County Fair and Historical Society	1	-	\$ 304,267	\$ 304,267
Elections	1	8.00	\$ 2,301,595	\$ 1,518,320
Law Library	1	-	\$ 432,203	\$ -
Library	4	130.15	\$ 17,012,894	\$ 16,649,154
Property Taxation and Records	4	33.30	\$ 4,477,147	\$ 1,015,803
Public Services and Revenue Administration	2	4.00	\$ 945,943	\$ 445,236
Service and License Centers	2	33.50	\$ 3,015,386	\$ 838,404
<b>Total</b>	<b>19</b>	<b>250.95</b>	<b>\$ 33,678,433</b>	<b>\$ 25,938,741</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

1 Defined by department: Departments were asked to choose the degree of mandate attached to each service/program.

2 Departments were asked to align each program/service with a primary Strategic Plan Goal.

3. [Public Services and Revenue Division PSI Dashboard](#)

Assessor Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
Appeals	11.0	\$	1,444,837	\$	1,439,822
Assessment Information and Reporting	5.1	\$	601,200	\$	597,299
Classification of Property	7.4	\$	788,874	\$	784,799
Valuation of Property	18.6	\$	2,354,087	\$	2,345,637
Total	42.00	\$	5,188,998	\$	5,167,557

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Assessor PSI Dashboard](#)

**County Fair and Historical Society Programs/Services**

Program(s)	FTEs*	Budget*	Levy*
Grant Funding to Community Organizations	-	\$ 304,267	\$ 304,267
<b>Total</b>	<b>-</b>	<b>\$ 304,267</b>	<b>\$ 304,267</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[County Fair and Historical Society PSI Dashboard](#)

Elections Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
Elections	8.0	\$	2,301,595	\$	1,518,320
Total	8.00	\$	2,301,595	\$	1,518,320

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Elections PSI Dashboard](#)

**Law Library Programs/Services**

Program(s)	FTEs*	Budget*	Levy*
Law Library Support Services	-	\$ 432,203	\$ -
<b>Total</b>	<b>-</b>	<b>\$ 432,203</b>	<b>\$ -</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Law Library PSI Dashboard](#)

Library Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
Adult and Youth Services	57.5	\$	5,608,544	\$	5,579,391
Customer Service	51.9	\$	5,976,147	\$	5,844,823
Digital Presence	7.3	\$	1,374,962	\$	1,263,545
Library Collections	13.5	\$	4,053,241	\$	3,961,395
Total	130.15	\$	17,012,894	\$	16,649,154

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Library PSI Dashboard](#)

## Property Taxation and Records Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Document Processing	18.9	\$ 3,286,477	\$ 1,373,374
Property Taxation	5.5	\$ 765,487	\$ (40,591)
Tax Forfeiture	1.4	\$ 64,134	\$ (47,813)
Taxpayer Services	7.6	\$ 361,049	\$ (269,167)
<b>Total</b>	<b>33.30</b>	<b>\$ 4,477,147</b>	<b>\$ 1,015,803</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Property Taxation and Records PSI Dashboard](#)

Public Services and Revenue Administration Programs/Services

Program(s)	FTEs*	Budget*		Levy*	
Division Wide Programs	4.0	\$	906,687	\$	467,413
Specialized Licensing Services	-	\$	39,256	\$	(22,177)
Total	4.00	\$	945,943	\$	445,236

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Public Services and Revenue Administration PSI Dashboard](#)



**Service and License Centers Programs/Services**

Program(s)	FTEs*	Budget*	Levy*
License Centers	18.0	\$ 1,579,846	\$ 74,850
Service Centers	15.6	\$ 1,435,540	\$ 763,554
<b>Total</b>	<b>33.50</b>	<b>\$ 3,015,386</b>	<b>\$ 838,404</b>

\* **Estimated Allocation 2024** - Budget, levy, and FTEs data reflect the 2024 budget planning base.

[Service and License Center PSI Dashboard](#)