Dakota County, Minnesota

ADOPTED BUDGET

FOR FISCAL YEAR 2026

A premier county in which to live and work

2026 Adopted Budget
Dakota County, Minnesota

FOR THE FISCAL YEAR

BEGINNING JANUARY 1, 2026

This document is an overview of the 2026 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, 2025

Christopher P. Morrill

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, 2025. 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

Volume II

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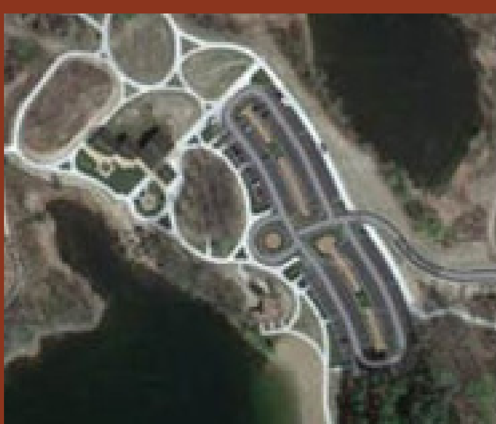
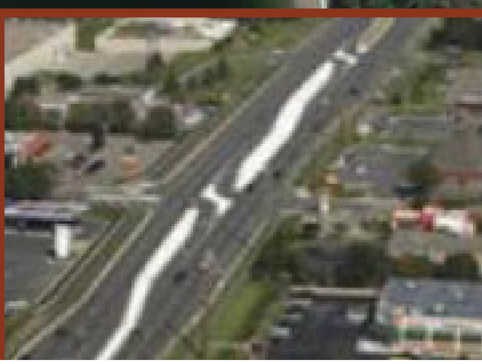
Volume I

Budget Overview





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Introduction

Organization of Report

2026 Adopted Budget Overview

The 2026 Adopted Budget Overview contains the following sections:

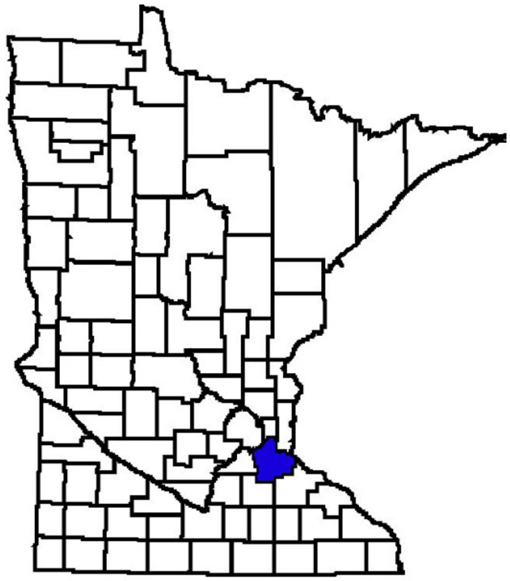
Dakota County Facts	Land use, demographic and economic trends
Dakota County Structure	Board of Commissioners and countywide, officials; Committees of the Whole; Citizen Advisory Committees; and overall organizational structure
Budget Summary	County goals and objectives; budget at a glance; budget highlights and challenges; property tax levy practices; and summaries of revenues and expenditures
2026 Adopted Budget Overview	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
Debt	Debt management; debt ratio; long-term liabilities; and schedule of bond retirement
Capital Improvement Program (CIP)	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
Departmental Information	Department information including position summary schedule; departmental and program descriptions, goals, and objectives; and performance measures
Financial Policies and Guidelines	Financial philosophy and guidelines; fund balance management; debt administration; investment policy; and budget compliance policy
Appendix, Glossary and Index	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 stretched west several hundred miles to the Missouri River in the current state of South Dakota. Large numbers of European settlers began arriving in the region in the mid-1850s. With increased population, Minnesota became a state in May 1858, nine years after the creation of Dakota County. Today, Dakota County has an area of 587 square miles, including 12 townships and 22 full and fractional incorporated municipalities. The county lies within the confluence of the Minnesota and Mississippi Rivers along its northern border and the confluence of the Mississippi and St. Croix Rivers on its eastern border. The county seat, Hastings, is located on the Mississippi River and is 18 miles southeast of the state capital, Saint Paul. Dakota County is one of seven counties comprising the Twin Cities metropolitan region.

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. Current land use in Dakota County is primarily a mix between first-ring suburbs (West St. Paul, Mendota Heights), second-ring suburbs (Eagan, Burnsville), and third-ring suburbs (Lakeville, Rosemount). The county also includes small cities that existed before suburban growth moved close to their borders, such as Hastings and Farmington.

Land development continues in Dakota 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 acres annually. Since then, the rate has decreased to about 1,000 acres per year. In 2020, roughly 65% of Dakota County's total land acres were agriculture and undeveloped. According to Census (PEPS) population estimates, the average population density in 2024 was 772 people per square mile.

Demographic Trends

Dakota County is the third most populous county in Minnesota, with an estimated population of 453,156 in 2024. Between 2010 and 2024, Dakota County's population increased by 14%, adding 53,945 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, the population of the seven county Twin Cities metropolitan region is projected to grow at an average annual rate of approximately 0.4% per year. The region's population is anticipated to increase by 6.4% between 2024 and 2050 to a total of roughly 3.4 million residents. The State Demographer projects that Dakota County will attain a population of about 552,000 people by 2050, as illustrated in Table 1.

The estimated total number of households (including living alone) in Dakota County was 178,554 in 2024. This represents an increase of 17% 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 Saint Paul, largely residential second- and third-ring suburban communities in Dakota County will likely increase in population. With 77,971 residents in 2024, Lakeville is currently the most populated city in Dakota County, having overtaken second-ring suburban cities Eagan (67,240) and Burnsville (64,864). The third-ring cities of Lakeville and Rosemount are experiencing significant gains in population as land for development runs short in the second ring. The Metropolitan Council expects Lakeville and Rosemount to gain an additional 20,000 and 13,000 residents, respectively, between 2020 and 2050.

Table 1 Dakota County Population 1970-2040

1970	1980	1990	2000	2010	2020	2030	2040	2050
139,808	194,279	275,227	355,904	399,211	440,393	481,000	480,000	552,000

Other important demographic facts about Dakota County:

> Diversity is growing in Dakota County. Since 2000, Dakota County's population has become more racially and ethnically diverse, including both native born and foreign born residents. In 2024, 28% of the population identified themselves as members of a racial minority group, a population that is projected to increase to 41% by 2055. The non-white population in Dakota County is projected to grow by almost 30.3% over the next three decades, from an estimate of 91,193 non-white residents in 2024 to 234,361 by 2055. Hispanic/Latino, Asian, and Black or African American are the largest non-white population groups.

> Student diversity is also increasing. During the 2024 – 2025 school year, 44.4% (31,868) of students in kindergarten through 12th grade were of racial and ethnic minority groups, a population that has increased over 50% since 2015. Nearly 160 different languages other than English were 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 2024, it was 39.2. By 2030, as a percentage of the total population, the working age population (ages 18-64) is estimated to decrease 3%, while the 65 and older population is estimated to increase 4%.

> Dakota County residents demonstrate notable levels of educational attainment. In 2024, 94.7% of the county's population over the age of 25 had a high school degree or higher, and 45.4% had a bachelor's degree or higher. Comparatively, 94.2% of Minnesotans aged 25 and over had attained a high school degree or higher in 2024, and 40% had attained a bachelor's degree or higher; both attainment rates exceeded national averages.

Economic Trends

Dakota County has a mix of industry types. Five industries (health care and social assistance, retail trade, manufacturing, accommodation and food services, and transportation and warehousing) employed over 50% of the total workforce in Dakota County in 2024, with the number of health care and social assistance employees and establishments outpacing all other industry types. The Minnesota Department of Employment and Economic Development (DEED) projects that professions in the health care and social assistance field in Dakota County will have the highest growth rate in the next decade, followed closely by the field of professional services and management of companies.

The labor force in Dakota County has grown over the last decade. In 2024, the number of residents who were eligible to be considered part of the labor force was 241,933, a 7.3% increase compared to 227,259 in 2010. Though labor force growth has slightly more variability than population growth, in general the county's labor force growth rate is not keeping pace with population growth.

Unemployment trends in Dakota County have consistently remained below national and state averages; in 2024, the national unemployment rate was 4%, the state unemployment rate was 3.2%, and Dakota County's unemployment rate was 2.9%. Between 2010 and 2024, the county's unemployment rate generally decreased.

Average annual wages paid by employers in Dakota County rose from $49,712 (real dollars) in 2014 to $72,852 in 2024. Median household income in Dakota County was $105,330 in 2024, compared to Minnesota's overall median household income of $87,117.

Rates of poverty among Dakota County residents remain below state and national averages. According to the American Community Survey, 6.5% of the county's population was below the federal poverty level in 2024. State and national poverty rates that same year were 10.2% and 12.5%, respectively.

In 2024, the rate of homeownership in Dakota County was 75%. According to the Minneapolis Area Association of Realtors, the median sale price of residential property in Dakota County in 2024 was $390,000, a 25% increase from 2020. In 2024, 45% of renter households and 23% of those who own homes (with a mortgage) were cost burdened, defined as those that spend more than 30% of their gross income on housing and related costs.

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	2013	2026
2nd	Joe Atkins	2017	2026
3rd	Laurie Halverson (Chair)	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.

Dakota County Board of Commissioners

General Government & Policy

- Liz Workman, Chair
- Mike Slavik
- Joe Atkins
- Laurie Halverson
- William Droste
- Mary Liz Holberg
- Mary Hamann-Roland

Community Services Committee

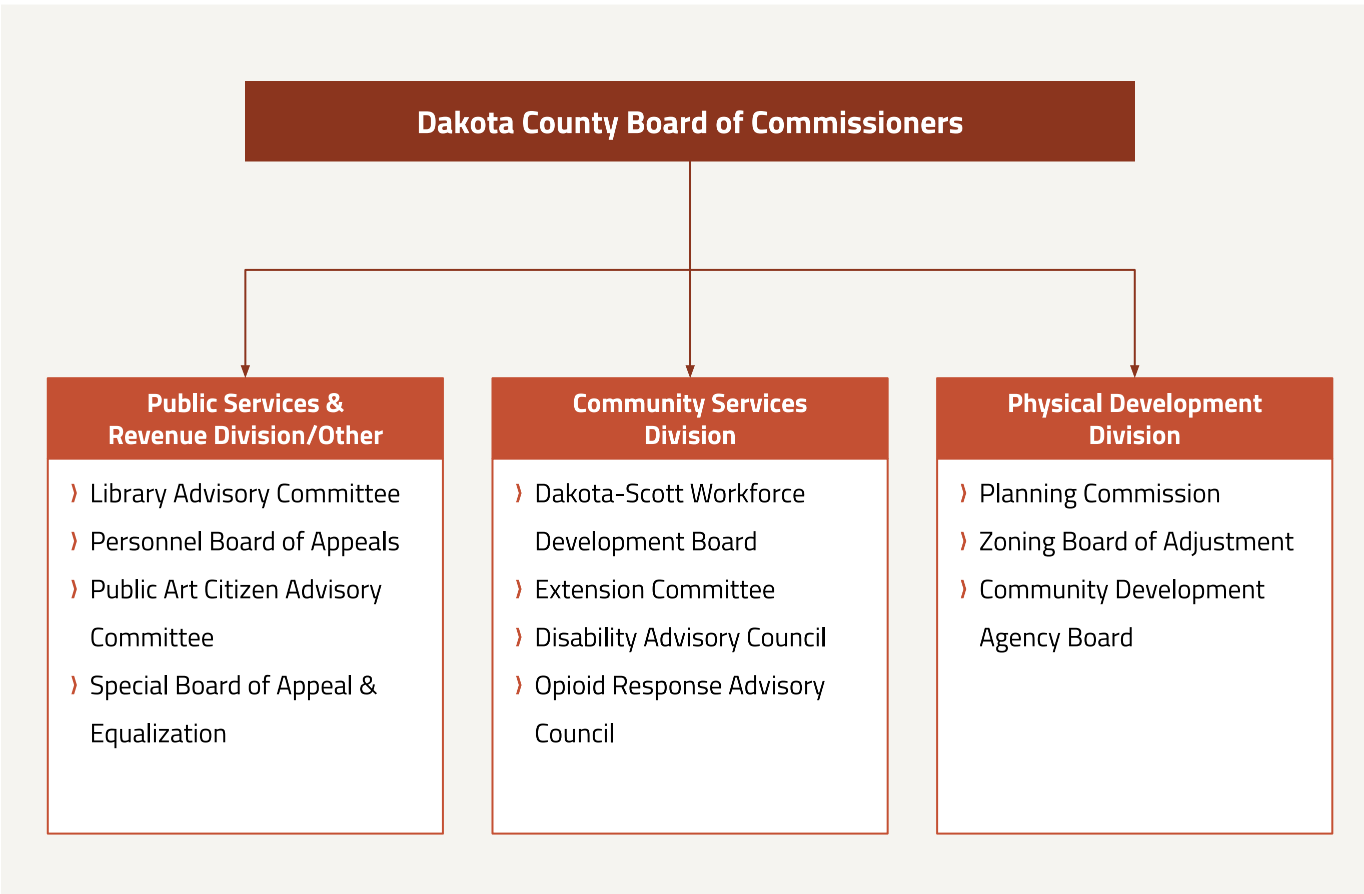
- Laurie Halverson
- Mike Slavik, Chair
- Joe Atkins
- William Droste
- Liz Workman
- Mary Liz Holberg
- Mary Hamann-Roland

Physical Development Committee

- Mary Liz Holberg, Chair
- Mike Slavik
- Joe Atkins
- Laurie Halverson
- William Droste
- Liz Workman
- Mary Hamann-Roland

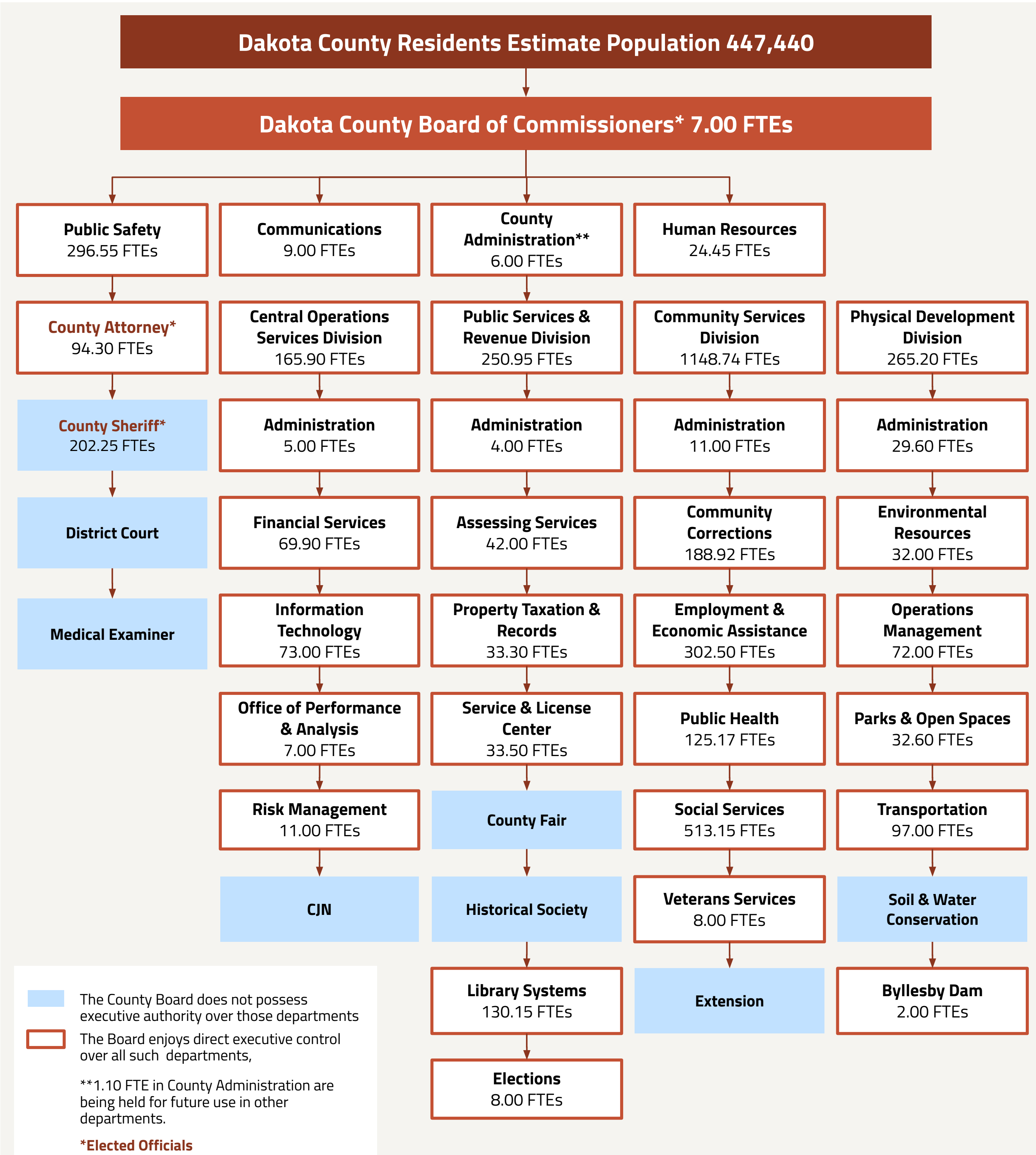
Citizen Advisory Committees and Commissions

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 2026 Adopted Budget authorizes funding for 2174.89 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
> 2026 Adopted Budget at a Glance
> 2026 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.

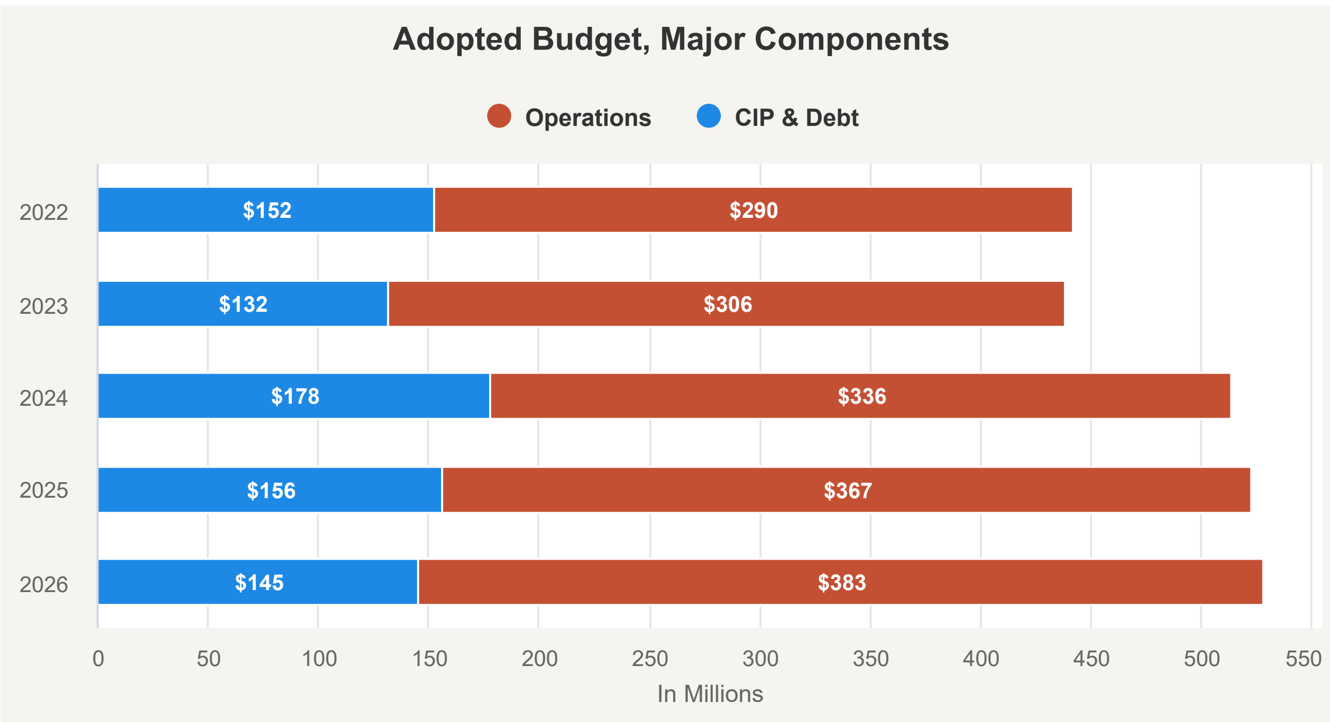
A statistically valid residential survey is conducted every two to three years. The County conducted such a survey in the spring of 2022. The survey provides valuable information on the priorities and concerns of County residents. This information helps the Board achieve its responsibilities as a policymaking 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 2026 fiscal year totals $527.7 million. As compared to the previous year, this budget increased total budgeted spending by $4.5 million, an increase of 0.9%. Under the 2026 Adopted Budget, Dakota County increased total operating spending by $16.1 million, an increase of 4.4% and decreased Capital Improvement Program spending by $11.6 million, a decrease of 7.4% 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 $184.2 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 2026.



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
  - 37.61 Full-Time Equivalent (FTE) employees were removed for 2026 mainly from reduced State & Federal revenues and internal reallocating of expenses
  - Since 2020, workforce increased by net 261.04 FTE's
  - Adopted 2026 levy increased 9.9% compared to 2025
  - Median-priced home will see about $68.22 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 2026 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: 5%
- Amount of 2026 County Program Aid (CPA) budgeted in operations: 89%
- Future labor contracts renegotiated at rates similar to current contracts.
- 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

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

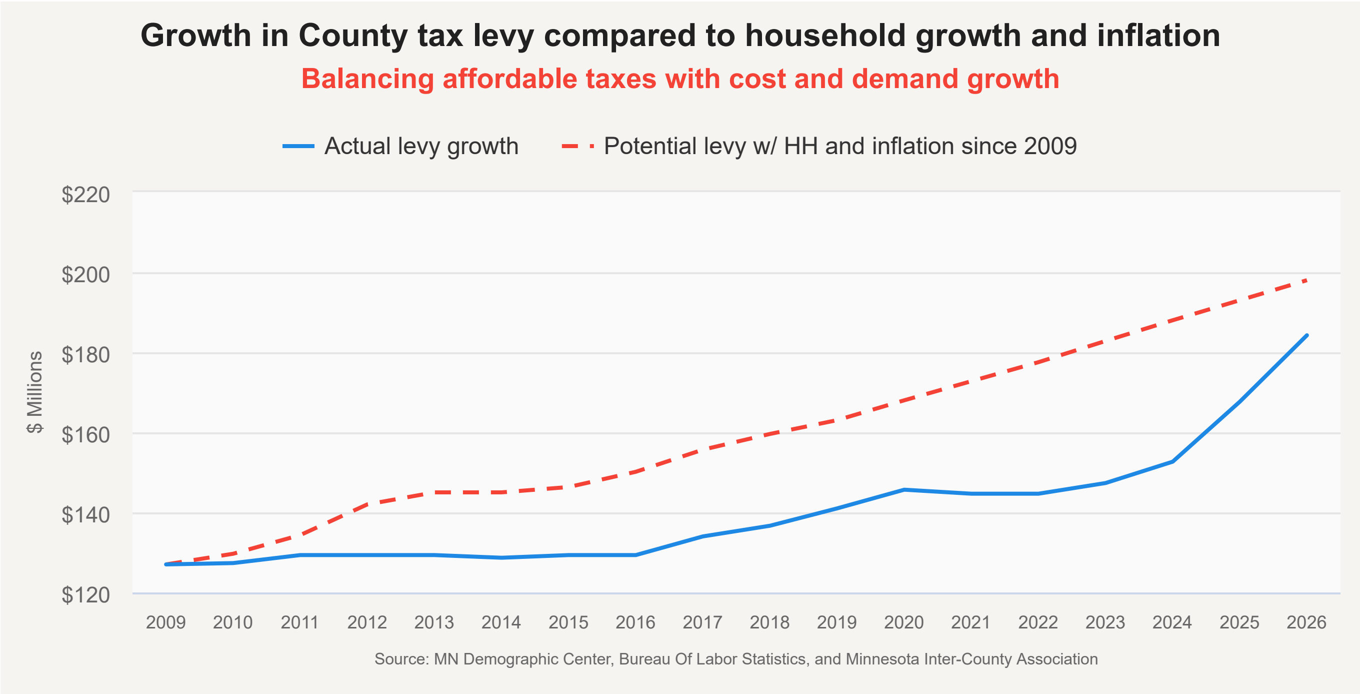
- Housing and self-sufficiency initiatives
- Parks natural resource and visitor services planning implications
- Space planning

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 6.6%.

	In millions						
	2026 Adopted Budget	**2027 Estimated Inflation**	**2027 Projected Budget**	**2028 Estimated Inflation**	**2028 Projected Budget**	**2029 Estimated Inflation**	**2029 Projected Budget**
Expenditures							
Personnel Costs	$293.0	4.0%	$304.7	4.0%	$316.9	4.0%	$329.6
Non-Personnel	$83.2	2.0%	$84.9	2.0%	$86.6	2.0%	$88.3
Capital Equipment	$151.5	-%	$151.5	-%	$151.5	-%	$151.5
	$527.7	5.0%	$541.1	5.0%	$555.0	5.0%	$569.4
Revenues							
Charges for Services/Other	$150.3	-%	$150.3	-%	$150.3	-%	$150.3
State	$130.7	0.5%	$131.4	0.5%	$132.0	0.5%	$132.7
Federal	$62.6	1.0%	$63.2	1.0%	$63.9	1.0%	$64.5
	$343.6	0.4%	$344.9	0.4%	$346.2	0.4%	$347.5
Property Taxes	$184.1	6.6%	$196.2	6.4%	$208.8	6.3%	$221.9

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 2026, the County maintained the lowest levy per capita 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 2026 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.

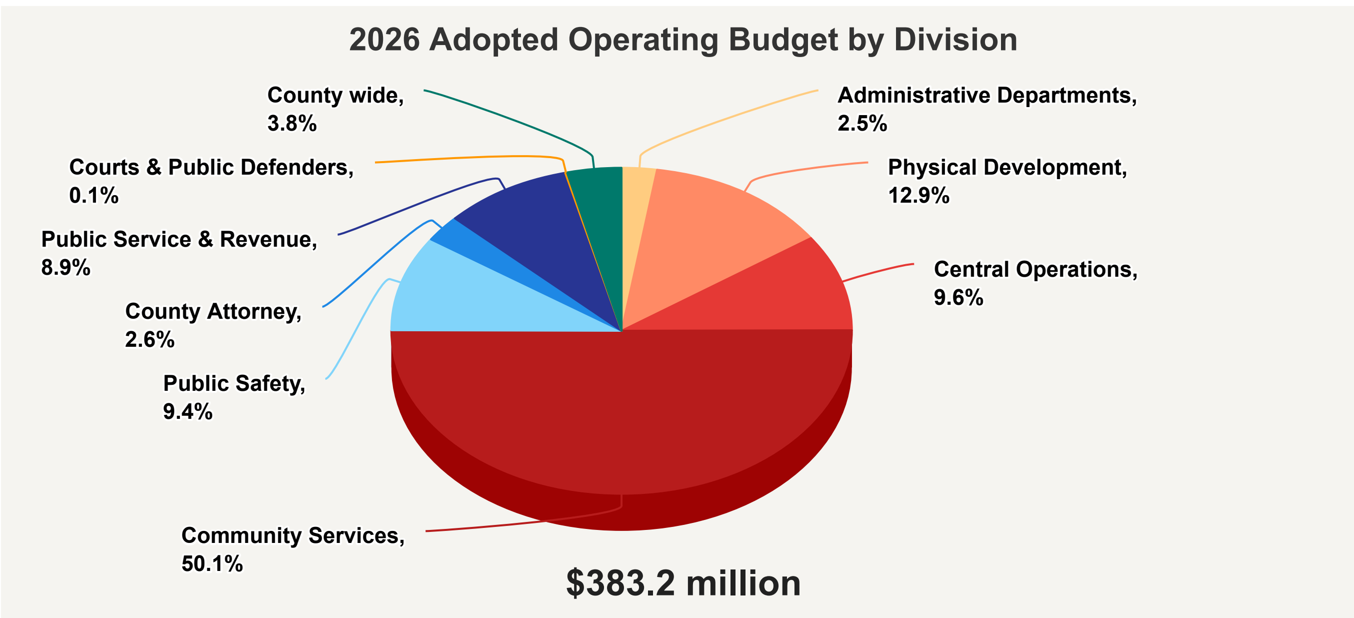
Summary of Expenditures

The 2026 Adopted Budget authorizes a total of $527.7 million in expenditures. As mentioned above, the amount represents a 0.9% increase as compared to the 2025 Adopted Budget.

Operations

Total spending for operations (excluding Capital Equipment) increased from 2025 to 2026. The 2026 Adopted Budget authorizes operating expenditures totaling $383.2 million, an increase of $16.2 million or 4.4%.

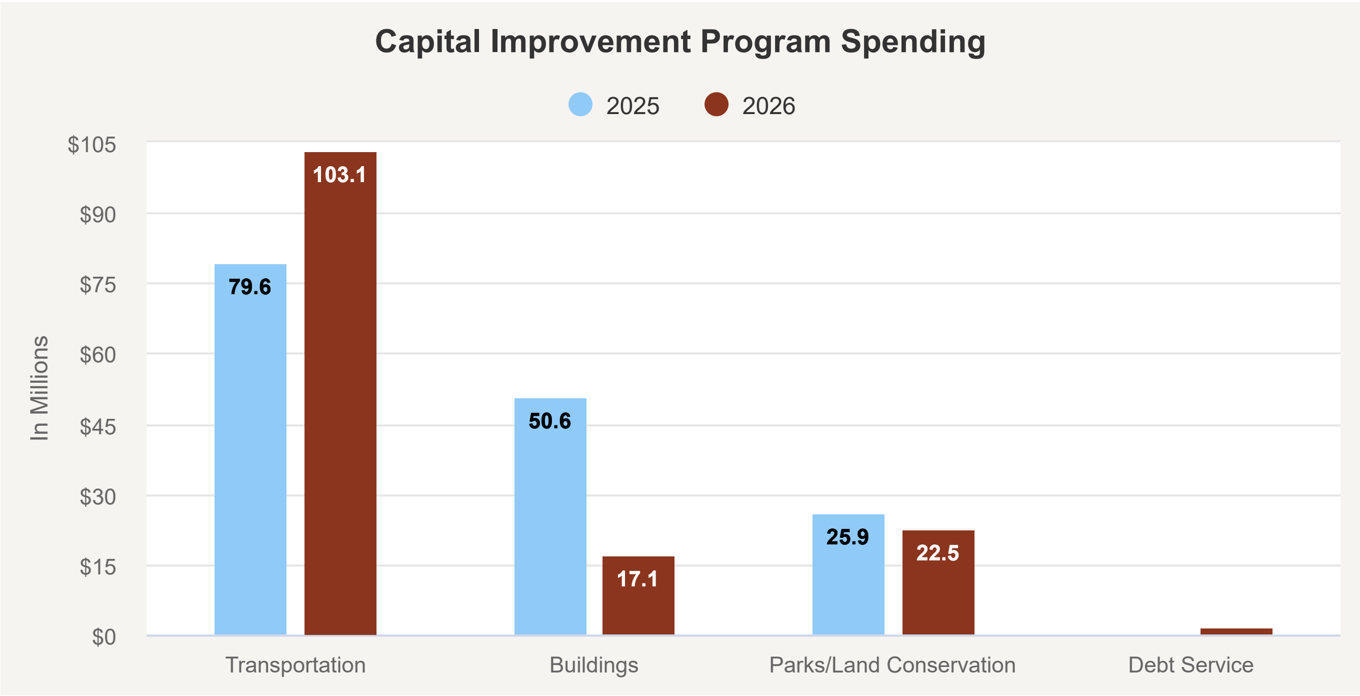
The chart below summarizes the authorized expenditures by division. As with past years, Community Services, the County's largest division, consumes slightly more than half of the operating budget.



Capital Improvement Program & Debt Service

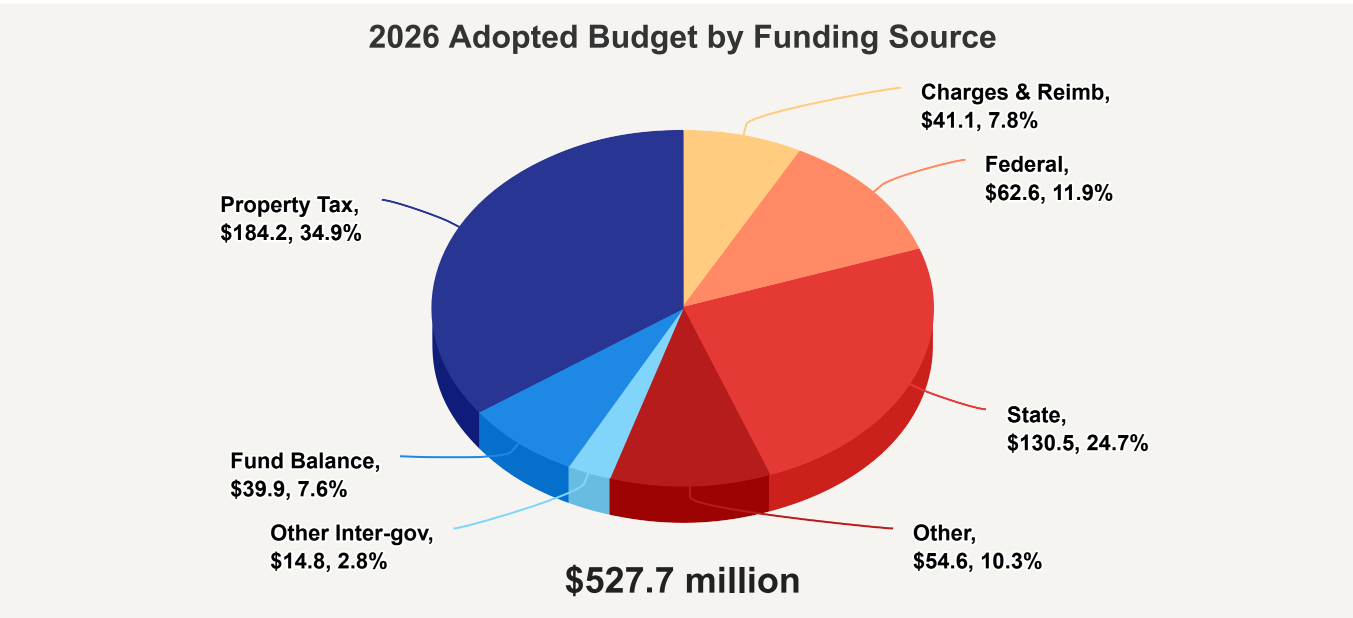
The 2026 Adopted Budget for the Capital Improvement Program (CIP) is $144.5 million, a decrease of $11.6 million or 7.4%. Generally, the CIP includes the funding for all transportation, buildings, and parks projects. The content of each of these categories is discussed in greater detail beginning on page 64.

Dakota County issued debt in 2025, therefore, will have outstanding bond debt in 2026. As with the CIP, debt service is discussed in greater detail beginning on page 59. 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: 34.9% for 2026 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 39.45% of the total 2026 Adopted Budget. In total, revenues from these three sources increased from $198.7 million in 2025 to $207.9 million in 2026, an increase of $9.2 million or 4.6% .

Fund balance use also funds a portion of the County's annual expenditures, $39.9 million for the 2026 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.

2026 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

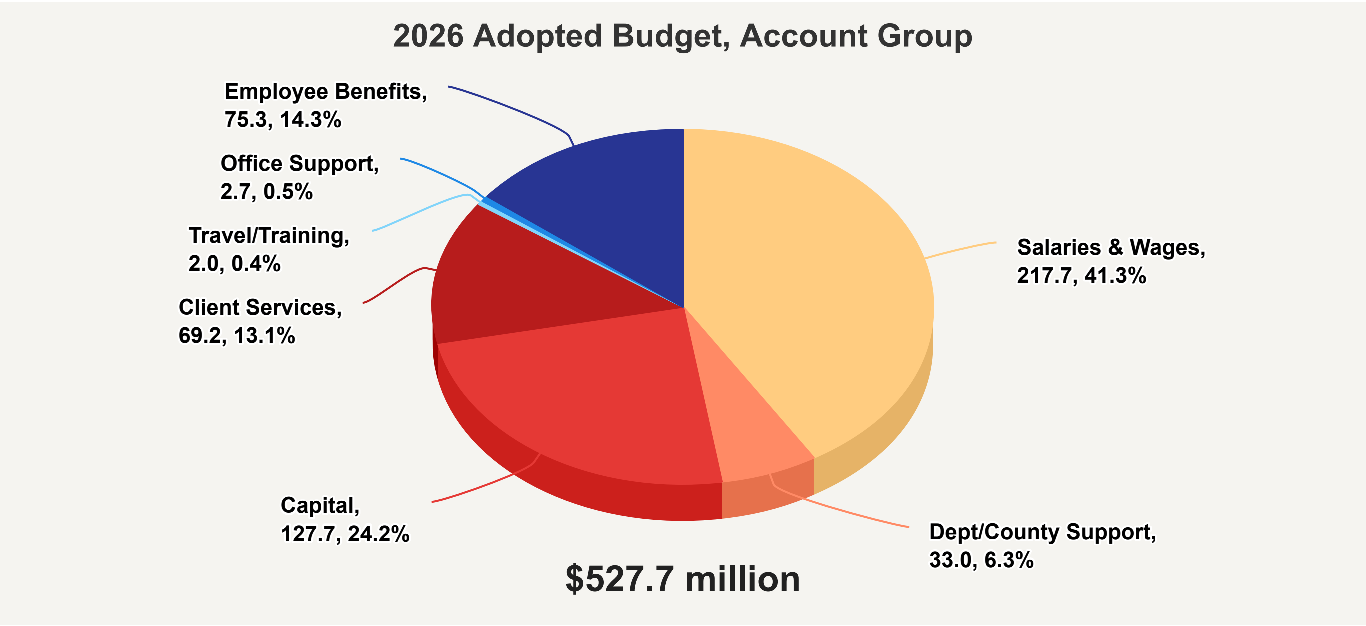
This section provides an overview of revenues and expenditures for the 2026 Adopted Budget by account group. The chart below provides a general summary of the various revenues and expenditures for the 2026 Adopted Budget as well as a summary of the historical data used to inform this budget.

Dakota County Financial Summary

Expenditures	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Planning Base	2026 Adopted Budget	% Change 2025 to 2026
Full-Time Equivalents (FTE)	1,969	1,969.2	2,212.5	2,211.5	2,174.9	(1.7%)
Salaries & Wages	161,639,242	181,007,131	207,826,564	221,091,199	217,684,057	4.7%
Employee Benefits	55,548,434	58,581,687	72,473,453	76,349,544	75,313,944	3.9%
Department & County Support	31,687,501	32,352,995	33,338,178	33,357,420	33,039,573	(0.9%)
Travel & Training	1,735,862	1,898,571	2,000,093	1,998,257	1,955,659	(2.2%)
Office Support Costs	2,980,912	3,453,272	2,731,561	2,732,850	2,732,850	0.0%
Client Services & Materials	78,482,324	70,174,748	61,487,145	69,960,325	69,224,849	12.6%
Capital	140,458,651	161,398,705	142,345,400	129,390,422	127,733,162	(10.3%)
Budget Incentive Program (BIP)	723,652	1,483,274	921,513	-	-	(100.0%)
Transfers to Other County Funds	(3,291,474)	21,436,421	24,225	-	-	(100.0%)
Total Expenditures	**469,965,104**	**531,786,804**	**523,148,132**	**534,880,017**	**527,684,094**	**0.9%**
Revenues						
Property Tax	148,865,782	151,849,348	167,648,832	184,246,066	184,246,066	9.9%
Licenses, Fines & Charges	38,046,514	40,602,895	38,464,372	41,017,657	41,077,877	6.8%
Other Revenue	52,125,415	57,597,064	29,170,706	58,891,025	54,569,698	87.1%
Federal Revenue	96,227,419	91,937,987	59,777,117	62,699,030	62,632,476	4.8%
State Revenue	99,246,958	110,966,009	136,266,195	130,526,552	130,467,674	(4.3%)
Other Intergovernmental Revenue	14,982,181	15,163,870	24,306,975	15,020,380	14,821,255	(39.0%)
Transfer from Other County Funds	3,896,907	22,046,654	-	-	-	-%
Total Revenue	**453,391,176**	**490,163,827**	**455,634,197**	**492,400,710**	**487,815,046**	**7.1%**
Fund Balance						
Fund Balance	19,357,099	23,411,609	67,513,935	42,503,056	39,869,048	(40.9%)
Total Source of Funds	**472,748,275**	**513,575,436**	**523,148,132**	**534,903,766**	**527,684,094**	**0.9%**

Total Expenditures

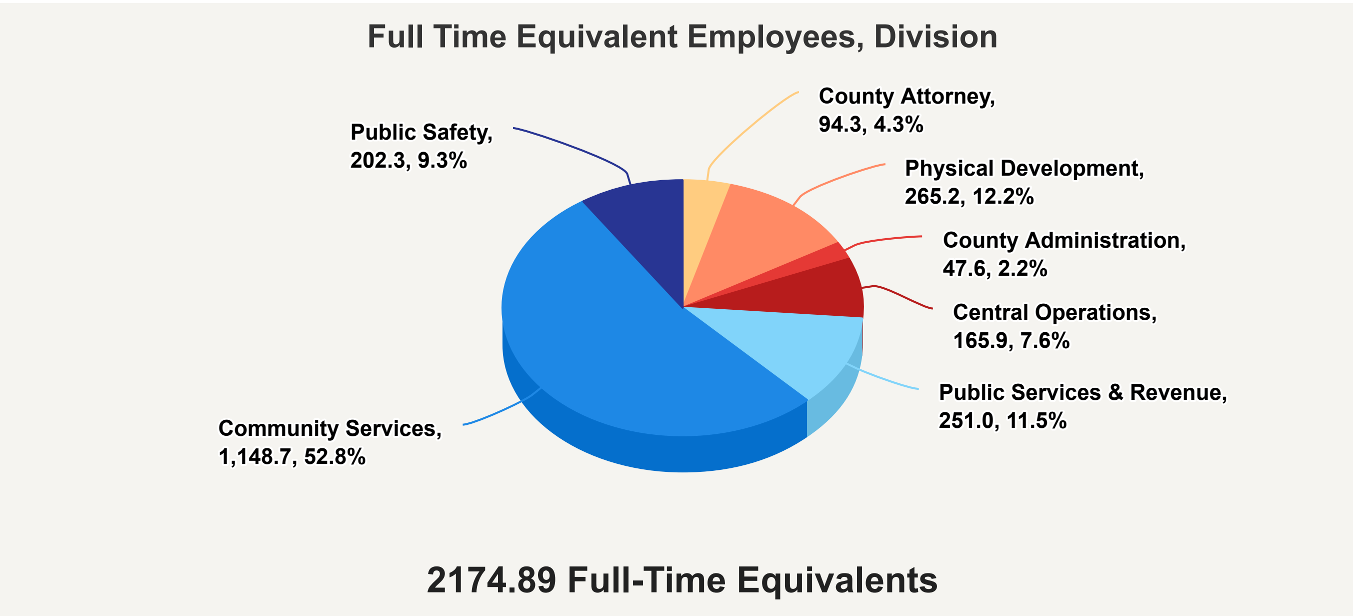
At $527.7 million, the 2026 Adopted Budget reflects a 0.9% increase in total spending as compared to the 2025 Adopted Budget. As seen in the graph below, the County spends approximately 55.9% of the total budget on wages, benefits, and travel and training. The remaining portions of the County's expenditures 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 2026 Adopted Budget decreased Full-Time Equivalents (FTEs) from 2212.5 in FY2025 to 2174.89 in FY2026, or a decrease of 1.7%. 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 decrease in the number of FTEs, coupled with an increase in salaries, bring total budgeted expenditures for salaries and wages from $207.8 million in 2025 to $217.7 million in 2026, or an increase of 4.7%.



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 $72.5 in 2025 to $75.3 million in 2026, or a 3.9% 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 decreased level of FTEs, combined with increase in salaries and wages, the 2026 Adopted Budget PERA budget increased by $0.7 million.

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 decreased from $33.3 million in 2025 to $33.0 million in 2026, or a 0.9% decrease.

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 remained the same at $2.7 million in 2025 and $2.7 million in 2026.

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 remained the same at $2.0 million in 2025 and $2.0 million in 2026.

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 2026 Adopted Budget, the client services and material costs are budgeted at $69.2 million, an increase of $7.7 million or 12.6% when compared to the 2025 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.

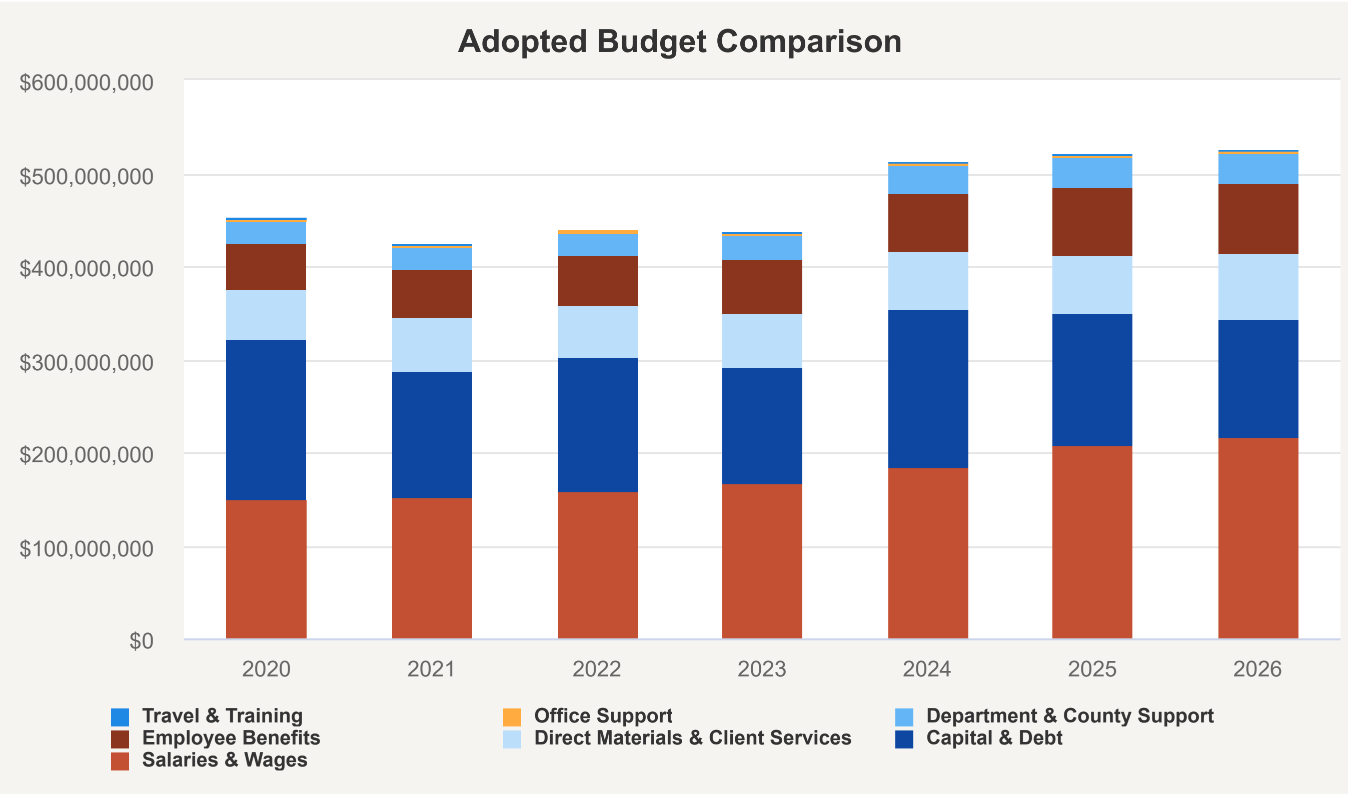
Dakota County has a practice of planning for and funding the operational costs of building projects in advance. An example is that in 2006 the County Board approved the construction of a new library to open in 2009. Beginning with the 2005 budget year, the County began designating current property tax 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 $156.1 million in 2025 to $144.5 million in 2026, a $11.6 million decrease, or 7.4%. These year-to-year changes reflect the inclusion of large one-time projects budgeted in 2025. The largest components of the CIP

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

Summary

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


Adopted Budget Comparison
$600,000,000
$500,000,000
$400,000,000
$300,000,000
$200,000,000
$100,000,000
$0
2020
2021
2022
2023
2024
2025
2026
Travel & Training
Office Support
Department & County Support
Employee Benefits
Direct Materials & Client Services
Capital & Debt
Salaries & Wages

Total Revenue

For the 2026 Adopted Budget, revenues increased from $523.1 million in 2025 to $527.7 million, an increase of $4.5 million or 0.9%. The increase in revenues from 2025 to 2026 is primarily attributed to increased state and federal 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 2026 Certified Property Tax Levy at $184.2 million in 2026. As in previous years, the County assumes and strives for 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 $38.5 million in 2025 to $41.1 million in 2026, an increase of 6.8%.

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 2026 Adopted Budget assumes Other Revenues to total $54.6 million, an increase of $3.2 million or 6.3%. 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 increased from $51.1 million in 2025 to $62.6 million in 2026, a change of $11.5 million or 22.5%. The first chart on the following page summarizes the major changes in Federal Revenues by department.

Changes in Federal Revenue			
Department	**2026 Adopted Budget**	**% of Expenditures**	**Change From 2025**
Employment & Economic Assistance	23,910,318	4.53%	(574,556)
Social Services	15,928,924	3.02%	(482,996)
Transportation CIP	5,575,080	1.06%	3,075,080
Parks & Open Space CIP	2,080,000	0.39%	2,080,000
Countywide Operations	2,601,134	0.49%	(5)
Public Health	4,737,812	0.90%	55,328
Office of Risk Management	918,008	0.17%	763,008
County Sheriff	153,200	0.03%	16,000
Community Corrections	-	0.00%	35,500
County Attorney	188,000	0.04%	-
DC Transportation Sales/Use Tax CIP	6,540,000	1.24%	6,540,000
Fleet CEP	-	0.00%	(194,300)
Total County	**62,632,476**	**11.87%**	**11,313,059**

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 2026 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 2026 Adopted Budget totaled $130.5 million, an increase of $13.4 million or 11.4% compared with the 2025 Adopted Budget. The chart below outlines the major changes in State Revenues by division.

Changes in State Revenue			
Division	**2026 Adopted Budget**	**% of Expenditures**	**Change from 2025**
Capital Improvement Program	46,596,522	8.83%	8,498,100
Community Services	40,701,444	7.71%	101,381
Physical Development	9,893,760	1.87%	(640,555)
Public Safety	1,080,052	0.20%	(966,063)
Countywide Operations	31,179,218	5.91%	6,285,449
Public Services & Revenue	608,956	0.12%	117,972
County Attorney	242,722	0.05%	-
Central Operations	165,000	0.03%	(10,000)
Total County	**130,467,674**	**24.72%**	**13,386,284**

Other Intergovernmental Revenues

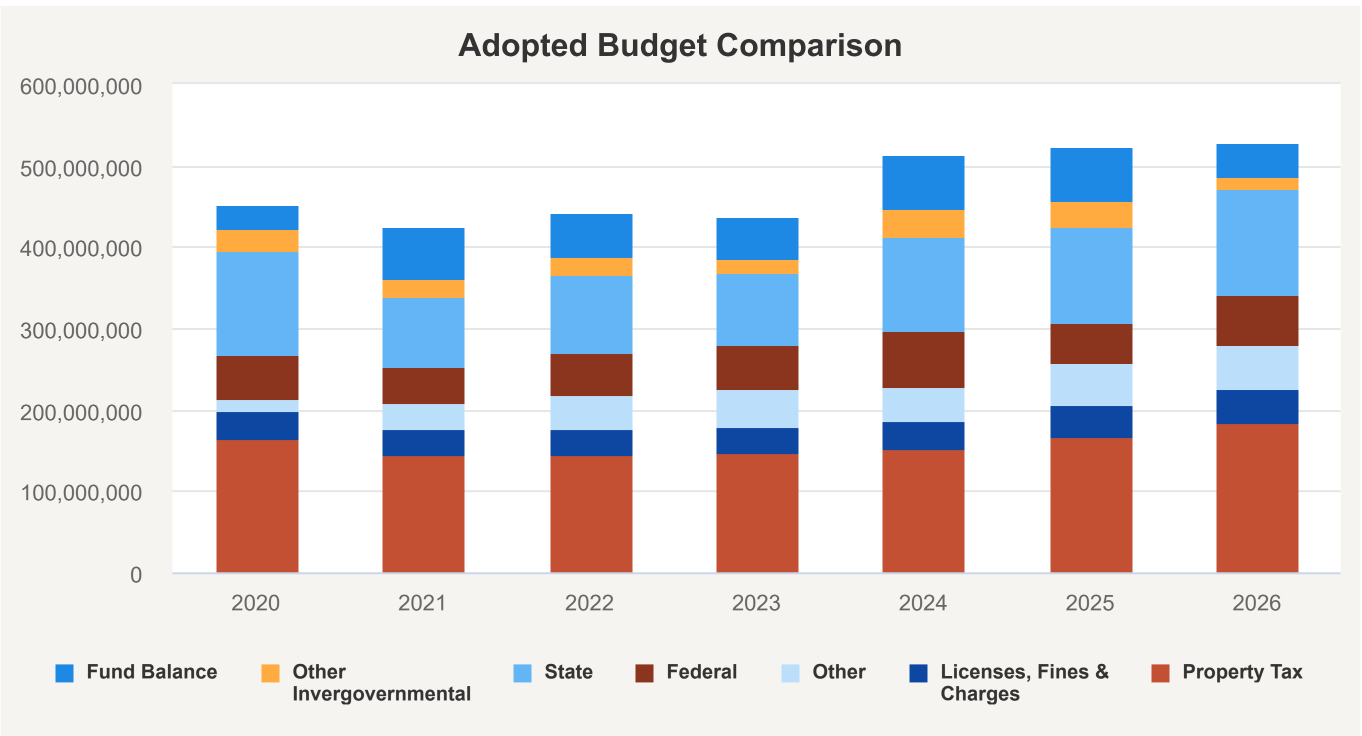
Other Intergovernmental Revenues account for the revenues received from external governmental organizations, such as the Metropolitan Council. These revenue assumptions reflect the commitment made by both external organizations and the County in various contracts and Joint Powers Agreements (JPAs). Intergovernmental Revenues are expected to decrease in 2026. In the 2026 Adopted Budget, these revenues total $14.8 million, a decrease of $15.7 million or 51.4% compared to the 2025 Adopted Budget.

Fund Balance

Fund Balance, or monies held in reserve usually from positive budget variances from previous years, supports $39.9 million of the $527.7 million Adopted Budget. The amount of Fund Balance supporting the Adopted Budget decreased from $67.0 million in 2025 to $39.9 million in 2026. As mentioned above, this represents a 40.5% decrease in the use of Fund Balance for 2026.

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.



2026 Dakota County Budget Summary by Department

	2025 Adopted Budget		2026 Adopted Budget				2026 Adopted FTEs
			Total				
	County	Total	County	Total	% County	% Total	Total
Non-departmental (Countywide)	(39,494,496)	9,978,354	(39,119,612)	14,615,747	(0.9%)	46.5%	1.10
Office of the County Manager	1,345,729	2,045,353	1,541,675	2,241,299	14.6%	9.6%	6.00
County Board	1,045,556	1,051,756	1,082,029	1,088,229	3.5%	3.5%	7.00
County Communications	1,276,352	1,394,352	1,424,891	1,542,891	11.6%	10.7%	9.00
Human Resources	4,092,975	4,282,591	4,465,553	4,580,652	9.1%	7.0%	24.45
Total Administration	**7,760,612**	**8,774,052**	**8,514,148**	**9,453,071**	**9.7%**	**7.7%**	**46**
Community Services Admin	2,533,740	2,538,165	1,717,479	1,721,904	(32.2%)	(32.2%)	11.00
Social Services	39,330,515	95,748,196	42,511,131	100,962,265	8.1%	5.4%	513.15
Employment & Economic Asst	12,730,361	44,560,958	12,675,563	43,865,811	(0.4%)	(1.6%)	302.50
Public Health	6,856,252	16,442,458	6,675,047	16,630,668	(2.6%)	1.1%	125.17
Veterans Services	943,943	966,443	986,706	1,009,206	4.5%	4.4%	8.00
Community Corrections	16,227,070	27,637,054	16,511,536	27,264,332	1.8%	(1.3%)	188.92
Extension	470,375	506,075	457,624	494,137	(2.7%)	(2.4%)	-
Total Community Services	**79,092,256**	**188,399,349**	**81,535,086**	**191,948,323**	**3.1%**	**1.9%**	**1,148.74**
Public Service & Revenue Admin	445,236	945,943	440,642	941,349	(1.0%)	(0.5%)	4.00
Assessing Services	5,167,249	5,188,997	5,401,890	6,022,388	4.5%	16.1%	42.00
Property Taxation and Records	1,015,803	4,477,147	1,193,350	4,804,694	17.5%	7.3%	33.30
Service & License Centers	878,404	3,055,386	1,131,521	3,278,503	28.8%	7.3%	33.50
Historical Society	109,328	109,328	103,534	103,534	(5.3%)	(5.3%)	-
County Fair	194,939	194,939	184,607	184,607	(5.3%)	(5.3%)	-
Library	16,649,154	17,012,894	16,045,431	16,409,171	(3.6%)	(3.5%)	130.15
Elections	1,518,320	2,301,595	1,626,847	2,478,094	7.1%	7.7%	8.00
Total Public Services & Revenue	**25,978,433**	**33,286,229**	**26,127,822**	**34,222,340**	**0.6%**	**2.8%**	**250.95**
Sheriff	28,183,922	33,143,931	30,297,303	33,924,643	7.5%	2.4%	202.25
County Attorney	8,954,744	9,585,710	9,613,465	10,138,197	7.4%	5.8%	94.30
Medical Examiner	2,103,723	2,233,844	2,206,437	2,206,437	4.9%	(1.2%)	-
District Court	468,319	492,319	468,319	492,319	-%	-%	-
Central Operations Admin	791,393	1,602,249	771,871	771,871	(2.5%)	(51.8%)	5.00

2026 Dakota County Budget Summary by Department

	2025 Adopted Budget		2026 Adopted Budget				2026 Adopted FTEs
			Total				
	County	Total	County	Total	% County	% Total	Total
Office of Risk Management	3,449,749	5,014,649	4,463,018	6,575,110	29.4%	31.1%	11.00
Information Technology	15,387,687	17,510,842	18,284,417	18,684,741	18.8%	6.7%	73.00
Office of Performance & Analysis	1,041,191	1,066,191	1,060,072	1,085,072	1.8%	1.8%	7.00
Finance	5,137,872	5,587,126	9,430,384	9,555,652	83.5%	71.0%	69.90
GIS Enterprise	-	82,595	-	82,595	-%	-%	-
Total Central Operations	**25,807,892**	**30,863,652**	**34,009,762**	**36,755,041**	**31.8%**	**19.1%**	**165.90**
Fleet Management	2,400,956	3,422,499	2,477,267	3,277,329	3.2%	(4.2%)	16.00
CEP - Fleet Management	1,324,000	2,382,000	538,000	2,933,000	(59.4%)	23.1%	-
Facilities Management	13,269,440	14,101,456	13,172,405	14,159,137	(0.7%)	0.4%	56.00
Physical Development Admin	3,431,722	4,317,335	1,865,330	3,244,571	(45.6%)	(24.8%)	29.60
Transportation Department	1,899,125	10,279,470	2,158,677	10,460,522	13.7%	1.8%	97.00
Parks and Open Space	1,162,841	4,841,303	1,136,915	4,628,190	(2.2%)	(4.4%)	32.60
Soil & Water	-	388,928	-	368,719	-%	(5.2%)	-
Environmental Resources	-	9,460,095	-	9,477,075	-%	0.2%	32.00
Byllesby Dam	-	998,747	-	799,067	-%	(20.0%)	2.00
County Legacy	-	75,256	-	75,256	-%	-%	-
Total Physical Development	**23,488,084**	**50,267,089**	**21,348,594**	**49,422,866**	**(9.1%)**	**(1.7%)**	**265.20**
Total Operations	**162,343,489**	**367,024,529**	**175,001,324**	**383,178,984**	**7.8%**	**4.4%**	**2,174.89**
CIP - County Building	5,113,996	50,626,473	5,861,306	17,094,674	14.6%	(66.2%)	-
CIP - Transportation/Trans. Sales&Use Tax	-	79,596,881	-	103,132,167	-%	29.6%	-
CIP - Parks	191,347	24,507,445	191,347	21,540,775	-%	(12.1%)	-
CIP - Environmental Resources	-	1,392,804	-	996,456	-%	(28.5%)	-
Debt Service	-	-	3,192,089	1,741,038	-%	-%	
Total CIP	**5,305,343**	**156,123,603**	**9,244,742**	**144,505,110**	**74.3%**	**(7.4%)**	-

Budget Highlights by Department

The following provides a summary of the 2026 Adopted Budget changes by County department arranged by division.

Department	Major Adopted Budget Changes
County Attorney	Added 2.0 FTE for Attorney related to The ACT. Increased budget for software.
County Sheriff	Eliminated 3.0 FTE for School Resource Officers. Eliminated 1.0 FTE for Building Security Officer. Eliminated 1.0 FTE for US Marshall position.
County Administration Division	
Office of the County Manager	Standard inflationary increases.
County Board	Standard inflationary increases.
County Communications	Eliminate funding for the printing and postage for two Dakota County Plus residential mailers in 2026
Human Resources	Standard inflationary increases.
Medical Examiner	New contract amount.
Community Services Division	
Community Corrections	Eliminated Driving with Care Program. Eliminated Intensive Supervised Release program, including 3.0 FTE. Eliminated Program Trainer 1.0 FTE. Reduced General Counseling Budget. Eliminated New Chance Program, including 5.0 FTE. Eliminated Administration Specialist 1.0 FTE. Terminated vendor contract for facilitation of Thinking for a Change Group. Eliminated StS Crew Leader Position 1.0 FTE. Terminate vendor contract for Secure Juvenile Transportation.
Community Services Administration	Centralized 6.0 FTE to Finance
Employment & Economic Assistance	Termination of the YMCA Childcare Provider, Financial Empowerment, and Emergency Cash Assistance Programs. Reduction in Federal Financial Participation from 50% to 25% of the SNAP Program in Q4 2026. Reduced FTE count by 5.0.
Extension	Levy/expense reduction of Interns and Direct Program costs.
Public Health	Reduced .5 Health Promotion Specialist FTE, 2.0 Public Health Nurses FTE, 1.0 Admin Specialist FTE and 1.0 Program Manager FTE. Increased fees to right size revenues based on current trends. Added budget for Adult Vaccination Program.
Social Services	Added 11.0 FTE and purchase of service budget for The ACT implementation. Eliminated 15.3 FTE across multiple programs.
Veteran Services	Standard inflationary increases.
Central Operations Division	
Central Operations Administration	Decreased budget for finished website redesign project. Centralized 1.0 FTE for Data Management.
Financial Services	Centralization of Finance department.
Information Technology	Decreased consulting and capital equipment budgets. Increased budget for software licensing and maintenance.
Office of Planning & Analysis	Decreased 1.0 FTE for Management Analyst position.
Office of Risk Management	Increased budget for insurance.
Physical Development Division	

Parks, Facilities, and Fleet Management	Reduction in Parks temp budget for Visitor Services and Natural Resources . Reduction in unallocated building costs for Facilities. Increased revenue from Met Council in Fleet.
Environmental Resources	Reduced business and school recycling programs, groundwater protection and water resources projects, consulting for wood waste research and special initiatives and budget for 2 interns.
Physical Development Administration	Increased revenue from Lebanon Hills Campground and Byllesby Campground. New Parks O & M revenue to pay for Planning Services from Physical Development Administration.
Soil & Water Conservations District	Standard inflationary increases.
Transportation	Standard inflationary increases.
Public Services & Revenue Division	
Assessing Services	Added budget for Digital Street Level Imagery.
County Fair	5.3% allocated reduction.
Elections	Standard inflationary increases.
Historical Society	5.3% allocated reduction.
Library	Reductions in sub pool labor, digital services materials and mobile hotspots.
Property Taxation & Records	Standard inflationary increases.
Public Services & Revenue Administration	Standard inflationary increases.
Service & License Centers	Standard inflationary increases.

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 Finance Department 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 - February)

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.

Financial Form Completion Phase (March - June)

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.

Hold the first of four Budget Open Houses for the public to learn about the next fiscal year budget, ask questions, and provide input on county finances and services.

Review Phase (May - June)

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.

Hold the second of four Budget Open Houses for the public to learn about the next fiscal year budget, ask questions, and provide input on county finances and services.

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.

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.
3. Hold the third of four Budget Open Houses for the public to learn about the next fiscal year budget, ask questions, and provide input on county finances and services.

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. Hold the fourth of four Budget Open Houses for the public to learn about the next fiscal year budget, ask questions, and provide input on county finances and services.
5. Present capital improvement project plan to the Board for final adoption.
6. Receive public comment on the budget at Truth in Taxation (TNT) hearing.
7. 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 2026 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 19.7%, 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 127.

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)

Fund Type	Fund Balance as of 12/31/2024
Governmental	**223.12**
General	79.08
Special Revenue	178.04
Capital Projects	(34.00)
Proprietary	**66.10**
Business-type	54.36
Internal Service*	11.74
Fiduciary	**10.50**
Trust and Agency*	10.50
Long Term Assets-Net	**1,110.42**
Capital Assets	1,191.96
Long-Term Assets-deferred	30.36
Long-Term Liabilities	(111.90)
Total County Fund Balance 12/31/2024	**223.12**
Total County Net Position 12/31/2024	**1,374.68**
Fund Balance 12/31/2023	**267.36**

*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.

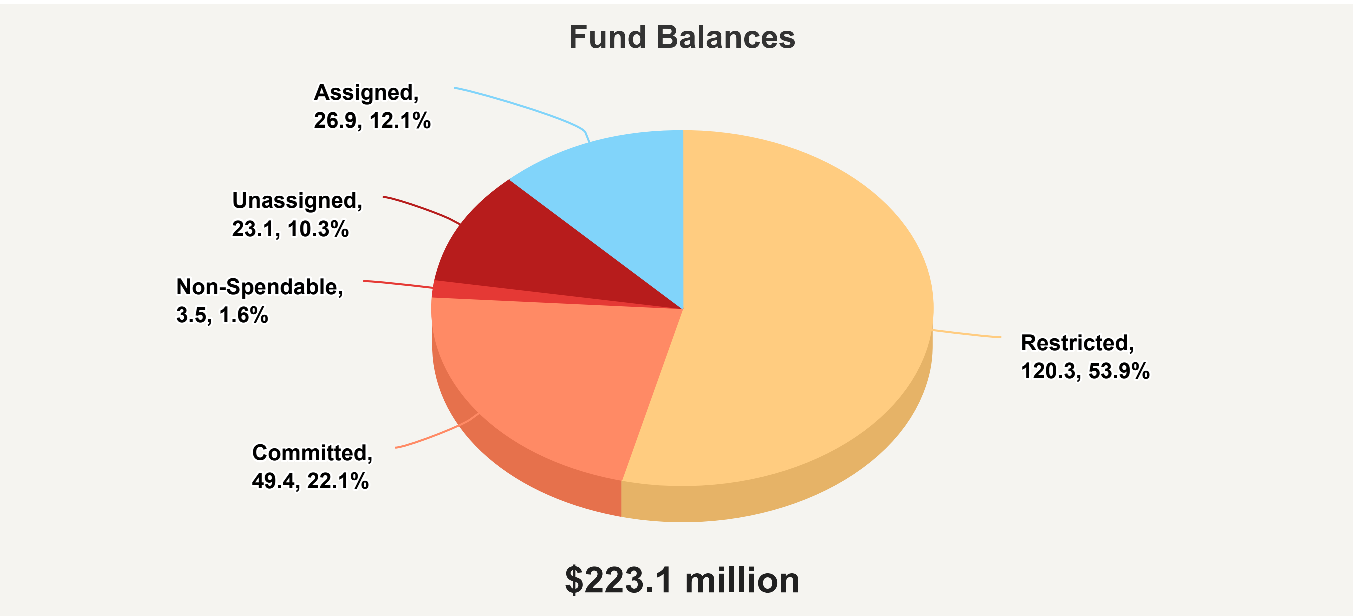
- Custodial Funds are used to report resources held by the reporting government in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

> 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.

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 2024 audited financial statement. For 2024, 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 2024, restricted fund balance totaled $120.3 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 2024, committed fund balance totaled $49.4 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 2024, assigned fund balance totaled $26.9 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 2024, unassigned fund balance totaled $23.1 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.

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
County Administration	
County Administration	General Revenue Fund
County Board	General Revenue Fund
County Communications	General Revenue Fund
Human Resources	General Revenue Fund
Public Services and Revenue	
Assessor	General Revenue Fund
County Fair	General Revenue Fund
Elections	General Revenue Fund
Historical Society	General Revenue Fund
Library	Special Revenue Fund
Property Tax and Records	General Revenue Fund
Public Services and Revenue Administration	General Revenue Fund
Service & License Centers	General Revenue Fund
Community Services Division	
Community Corrections	General Revenue Fund
Community Services Administration	General Revenue Fund
Employment & Economic Assistance	General Revenue Fund
Extension Services	General Revenue Fund
Public Health	General Revenue Fund
Social Services	General Revenue Fund
Veteran's Services	General Revenue Fund
Capital Improvement Programs	
Building CIP	Capital Project
Data Networks CIP	General Revenue Fund
Environmental Resources CIP	General Revenue Fund
Parks CIP	Special Revenue Fund
Transportation CIP	Special Revenue Fund
Central Operations Division	
Central Operations Administration	General Revenue Fund
Finance	General Revenue Fund
GIS	Enterprise Fund
Information Technology	General Revenue Fund
Office of Planning & Analysis	General Revenue Fund
Office of Risk Management	General Revenue Fund
Physical Development Division	
Environmental Legacy	General Revenue Fund
Parks	Special Revenue Fund
Physical Development Administration	General Revenue Fund
Soil & Water Conservation District	General Revenue Fund
Transportation	Special Revenue Fund
Public Safety	
County Sheriff	General Revenue Fund
Medical Examiner	General Revenue Fund
County Attorney	General Revenue Fund
County Operations	General Revenue Fund
Debt Service	Debt Service Fund
District Court	General Revenue Fund
Regional Rail Authority	Special Revenue Fund

[1] 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.

[2] 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.

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 2024, the General Fund's fund balance was $79,077,068 of which $68,646,091 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 22.1% of total General Fund expenditures of $310,863,527, while total fund balance represents 25.4% of total expenditures.

Highway Fund

The Highway Fund had a total fund balance of $14,518,012 at the end of 2024. The fund balance of the Highway Fund decreased by $926,326. 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 2024 was $102,814,078 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 2024 net fund balance of $52,065,713 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 $34,008,342. The negative fund balance is due to project costs that will be reimbursed by the debt issued in 2025, and due to incomplete transfers of General Fund unassigned fund balance to cover capital project costs..

Bond Fund

In July 2025 the County issued debt for renovation costs to the Burnhaven and Wentworth Libraries as well as construction costs for the Lebanon Hills grounds maintenance shop.

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 total amount of fund balance associated with non-major funds for 2024 is $8.7 million versus $15.3 million for 2023.

Summary of Net Position

Total net position increased from $1,303.9 million in 2023 to $1,374.7 million in 2024, or a $70.8 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 $1,192.0 million at the end of 2024 compared to the 2023 balance of $1,099.3 million. Net capital assets increased by $92.6 million.

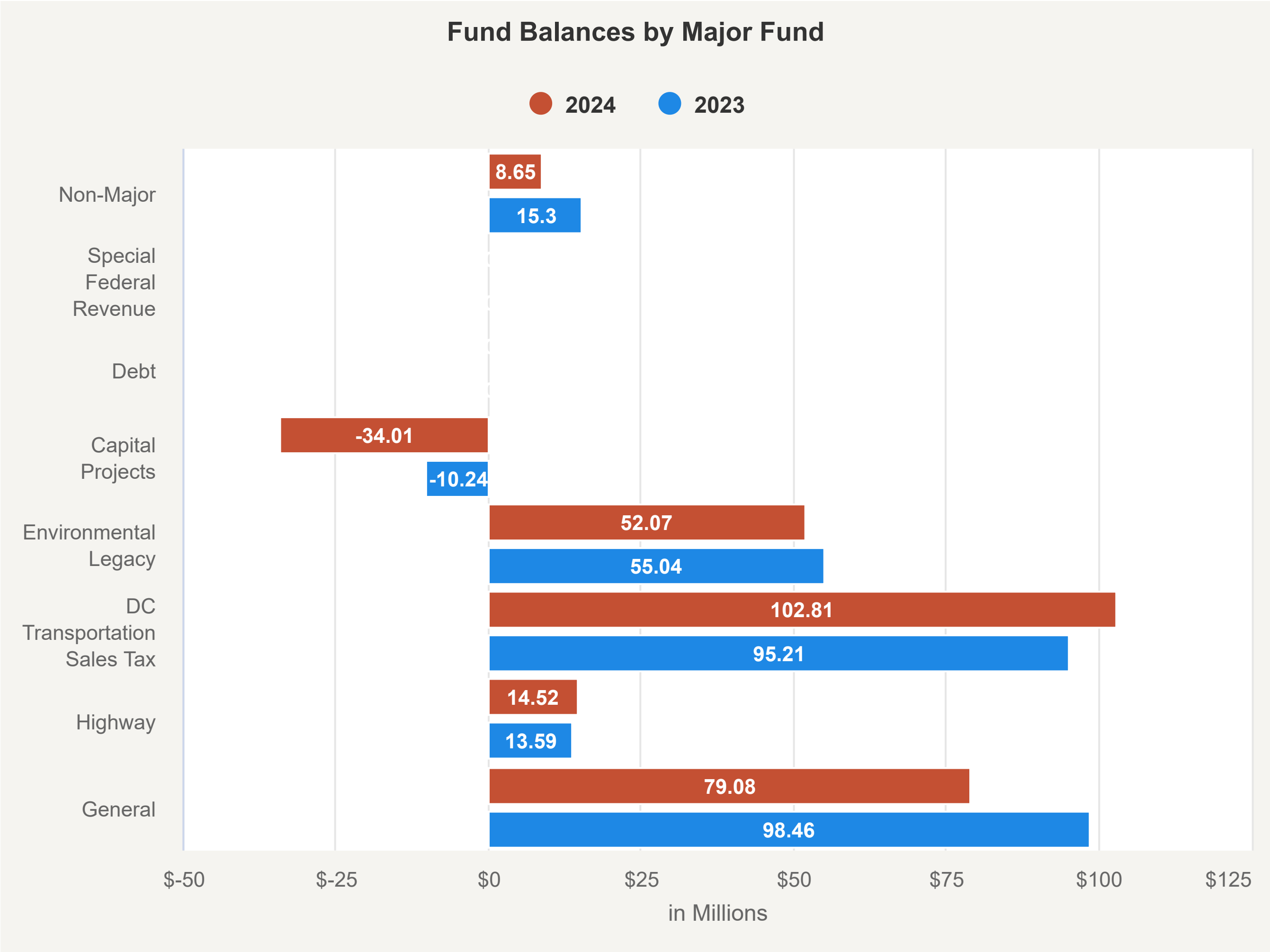
Long Term Assets

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 increased from $142.5 million to $230.4 million.

For comparison purposes, the following table compares various, audited fund balances for 2023 and 2024.



Additionally, the table on the following page compares total net assets as well as recent designations and reserved funds from 2018 through the 2024 audited financial statements.

Net Assets

	2018	2019	2020	2021	2022	2023	2024
Net Capital Assets	841,653,042	876,350,137	922,594,784	966,715,834	1,016,986,198	1,099,336,120	1,191,956,044
Other Long Term Assets- Deferred	37,855,160	24,964,501	45,928,436	28,652,936	32,912,190	56,699,356	62,065,497
Internal Service Fund	8,163,626	8,936,324	12,701,168	13,775,758	11,258,614	12,116,519	11,744,213
Long-Term Liabilities	(129,105,263)	(130,022,938)	(148,816,007)	(115,900,999)	(209,682,229)	(142,174,644)	(230,445,834)

Fund Balances

	2018	2019	2020	2021	2022	2023	2024
Nonspendable	2,396,671	2,010,245	2,404,251	2,617,077	3,253,194	3,534,425	3,476,644
Restricted	47,281,856	64,824,624	82,214,456	71,631,706	80,889,237	109,849,498	120,304,060
Committed	49,455,436	51,092,680	52,891,738	52,862,042	54,652,341	52,539,172	49,352,214
Assigned	117,837,233	121,465,719	74,985,010	83,737,504	72,760,916	28,851,789	26,911,092
Unassigned	124,293,814	114,172,594	127,446,383	97,787,237	81,214,401	72,588,805	23,075,999
Net Position - Business-Type Activity	11,540,879	18,149,883	17,544,905	16,284,172	23,690,485	36,505,854	54,359,063
Total Net Position	1,123,182,483	1,163,360,199	1,226,135,369	1,235,313,659	1,228,841,387	1,303,885,089	1,374,684,387

Summary of Beginning & Ending Fund Balances

	2018	2019	2020	2021	2022	2023	2024
Beginning Fund Balance	310,428,926	341,265,010	353,565,862	339,941,838	308,635,566	292,770,089	267,363,689
Ending Fund Balance	341,265,010	353,565,862	339,941,838	308,635,566	292,770,089	267,363,689	223,120,009
Net Change	30,836,084	12,300,852	(13,624,024)	(31,306,272)	(15,865,477)	(25,406,400)	(44,243,680)

Fund Balance History and Projection

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

Fund Balance History

Fund	Type	2018	2019	2020	2021	2022	2023	2024	2025 Projected
General	Major	142,275,377	130,744,367	142,658,690	110,292,751	92,036,654	98,464,455	79,077,068	50,607,207
Highway	Major	118,340,218	144,550,033	121,248,770	128,921,122	127,499,691	13,591,686	14,518,012	24,513,708
Environmental Legacy	Major	51,143,646	52,955,969	54,938,656	55,075,511	56,973,275	55,037,537	52,065,713	53,288,591
DC Transportation Sales Tax	Major	42,654,986	62,046,664	68,521,967	65,950,725	72,432,359	95,213,796	102,814,078	102,109,775
Parks	Non-Major	13,650,927	12,109,018	7,992,987	7,535,834	6,991,045	3,784,163	(6,801,514)	(14,011,505)
Library	Non-Major	1,572,005	1,230,561	1,611,289	1,454,422	980,722	348,162	1,147,790	1,183,843
Capital Projects	Major	103,094	280,570	-	(4,434,957)	(2,852,777)	(10,241,168)	(34,008,342)	(3,149,417)
Debt Service	Major	-	-	-	-	-	-	-	918,500
Special Federal Revenue	Major	-	-	-	-	133,883	-	-	-
Regional Rail	Non-Major	13,320,145	10,984,909	10,996,703	9,395,813	8,690,749	8,374,120	8,814,677	7,445,694
Law Library	Non-Major	620,053	549,912	365,482	262,167	300,440	328,127	478,891	604,519
Attorney Forfeiture	Non-Major	239,545	160,523	129,261	132,903	96,874	138,393	151,963	151,067
Opioid Settlement	Non-Major	-	-	-	-	1,919,533	2,324,418	4,861,673	5,194,172
Total*	Total***	383,919,996	415,612,526	408,463,805	374,586,291	365,202,448	267,363,689	223,120,009	228,856,154

The 2025 fund balance amounts are estimates. The most recent audited financial statement is for 2024.

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 2026 Budget, $1.74 million of property tax levy is planned to be used for debt payments. The County utilizes its Debt Service Policy to guide its debt decisions.

Future Bonding

Dakota County has no current plans to issue bonds over the next several years to fund some of the major capital improvement projects included in the Capital Improvement Program.

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. At the end of 2024, Dakota County's ratio of bonded debt to tax capacity was 0% and debt per capita was $0. The estimated ratio of debt to tax capacity for 2025 is 5.62% with a debt per capita of $77.

Dakota County Ratios		
	2024	2025
Net Bond Debt	-	35,640,000
Ratio of Net Debt to Tax Capacity	-%	5.62%
Debt per Capita	-	77

Long-Term Liabilities - Bonds Payable

The table below provides a list of changes in the long-term bonded debt for the year ending 2025. The figures below indicate principal only. The figures below have not been audited. The 2025 financial audit conducted by the Office of the State Auditor will not be finalized until the second quarter of 2026.

General Obligation Bonds (in millions)			
	Capital Improvement Projects (net of escrow)	Refunding	Total General Obligation Bonds
Payable on December 31, 2024	-	-	-
Bonds Issued in 2025	35.64	-	35.64
Payoff and Interest less Escrow Income	-	-	-
Bonds Retired in 2025	-	-	-
Payable on December 31, 2025	35.64	-	35.64

Summary of Bonds Payable

The next section provides background information for the general long-term obligation and revenue bonds listed above.

Burnhaven Library

This project continues the new renovation cycle for all nine County libraries. Since 2008, all libraries have either been newly constructed or undergone a significant renovation. With the completion of that cycle, there will be a period of nine years of less extensive renovations followed by nine years of larger renovations. The Burnhaven Library opened in 1974 and was last renovated in 2008. This project is intended to improve efficiencies and update the public service and staff areas in the building. Potential improvements include public computer use areas, maker space, consolidation of public/staff contact stations, furniture, carpet, and equipment replacements. The automated materials handling system and security gates will be evaluated based on age, condition, and replacement needs.

Wentworth Library

This project is the first in a new renovation cycle for all nine County libraries. Since 2008, all libraries have either been newly constructed or undergone a significant renovation. With the completion of that cycle, there will be a period of nine years of less extensive renovations followed by nine years of larger renovations. The Wentworth Library opened in 1992 and was last renovated in 2008. This project is intended to improve efficiencies and update the public service and staff areas in the building. Potential improvements include public computer use areas, maker space, consolidation of public/staff contact stations, furniture, carpet, and equipment replacements. The automated materials handling system and security gates will be evaluated based on age, condition, and replacement needs.

Lebanon Hills Maintenance Facility

Design and construction of the new Lebanon Hills grounds maintenance shop.

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 2024 year-end, the legal debt margin is $2.394 billion. At the end of 2024, the total bonded debt amount is adjusted by the amount in Debt Service Fund balance of $35.64 million for a bonded debt applicable to debt limit of $2.430 billion.

Computation of Legal Debt Margin as of December 31, 2024 (unaudited)	
Estimated Market Value	80.999 Billion
Debt Limit (3% of Estimated Market Value)	2.430 Billion
Total Bond Debt (Net)	35.64 Million
Legal Debt Margin	2.394 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 2026.

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
2016	10,155,000	1,174,596	11,329,596	353,791,496	3.20%
2017	23,420,000	481,834	23,901,834	354,659,290	6.74%
2018	-	-	-	-	-%
2019	-	-	-	-	-%
2020	-	-	-	-	-%
2021	-	-	-	-	-%
2022	-	-	-	-	-%
2023	-	-	-	-	-%
2024	-	-	-	-	-%
2025	-	-	-	-	-%
2026 Est	-	1,741,038	1,741,038	527,684,094	0.33%

Debt Service Schedule

The table below shows a summary of annual estimated requirements to retire bonded debt outstanding through 2043 for bonds issued as of 7/10/2025.

Debt Service Schedule					
Date	Principal	Coupon	Interest	Total Principal & Interest	Fiscal Total
07/10/2025	-	-	-	-	-
02/01/2026	-	-	918,500	918,500	918,500
08/01/2026	-	-	822,538	822,538	-
02/01/2027	1,395,000	5.00%	822,538	2,217,538	3,040,075
08/01/2027	-	-	787,663	787,663	-
02/01/2028	1,465,000	5.00%	787,663	2,252,663	3,040,325
08/01/2028	-	-	751,038	751,038	-
02/01/2029	1,535,000	5.00%	751,038	2,286,038	3,037,075
08/01/2029	-	-	712,663	712,663	-
02/01/2030	1,615,000	5.00%	712,663	2,327,663	3,040,325
08/01/2030	-	-	672,288	672,288	-
02/01/2031	1,695,000	5.00%	672,288	2,367,288	3,039,575
08/01/2031	-	-	629,913	629,913	-
02/01/2032	1,780,000	5.00%	629,913	2,409,913	3,039,825
08/01/2032	-	-	585,413	585,413	-
02/01/2033	1,870,000	5.00%	585,413	2,455,413	3,040,825
08/01/2033	-	-	538,663	538,663	-
02/01/2034	1,960,000	5.00%	538,663	2,498,663	3,037,325
08/01/2034	-	-	489,663	489,663	-
02/01/2035	2,060,000	5.00%	489,663	2,549,663	3,039,325
08/01/2035	-	-	438,163	438,163	-
02/01/2036	2,165,000	5.00%	438,163	2,603,163	3,041,325
08/01/2036	-	-	384,038	384,038	-
02/01/2037	2,270,000	5.00%	384,038	2,654,038	3,038,075
08/01/2037	-	-	327,288	327,288	-
02/01/2038	2,385,000	4.00%	327,288	2,712,288	3,039,575
08/01/2038	-	-	279,588	279,588	-
02/01/2039	2,480,000	4.00%	279,588	2,759,588	3,039,175
08/01/2039	-	-	229,988	229,988	-
02/01/2040	2,580,000	4.00%	229,988	2,809,988	3,039,975
08/01/2040	-	-	178,388	178,388	-
02/01/2041	2,685,000	4.00%	178,388	2,863,388	3,041,775
08/01/2041	-	-	124,688	124,688	-
02/01/2042	2,790,000	4.38%	124,688	2,914,688	3,039,375

08/01/2042	-	-	63,656	63,656	-
02/01/2043	2,910,000	4.38%	63,656	2,973,656	3,037,313
Total	35,640,000	-	16,949,763	52,589,763	-

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.

Further details regarding CIP projects can also be found in the County's CIP Book.

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 Finance Department 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, $2.71 million of general-purpose state aid is budgeted across the capital programs in 2026. The combined amounts of levy and general-purpose state aid (County Program Aid or CPA) for the 2026-2030 CIP are indicated below.

2026 - 2030 CIP (County Property Tax Levy & CPA)						
	2026	2027	2028	2029	2030	Total
Data Networks	-	1,200,000	1,200,000	1,200,000	1,200,000	4,800,000
Environmental Resources	996,456	2,450,000	1,450,000	2,450,000	1,450,000	8,796,456
Building	17,094,674	13,865,356	41,285,271	23,228,846	17,486,483	112,960,630
Parks	21,540,775	81,544,591	27,924,418	43,978,297	38,003,788	212,991,869
Regional Rail Authority	550,000	550,000	550,000	550,000	550,000	2,750,000
Transportation	103,132,167	118,847,536	144,912,044	99,636,765	87,931,042	554,459,554
Total	143,314,072	218,457,483	217,321,733	171,043,908	146,621,313	896,758,509

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 restoration and management, outdoor recreation opportunities, outreach programs and activities, special events, and environmental education. Recreation opportunities include hiking, biking, camping, picnicking, swimming, boating, fishing, hunting, archery, cross-country skiing, mountain biking, and snowshoeing, among other activities.

2050 Vision Plan

The 2050 Vision Plan for Parks, Greenways, and Natural Systems provides the foundation for the strategies guiding the Recommended 2026-2030 Capital Improvement Program (CIP). The 2050 Vision Plan created a system vision that includes a park and greenway system with 5 core values:

To CONNECT people to each other and the natural world, fostering a sense of belonging for all.

To PROTECT AND IMPROVE natural spaces, ensuring a resilient and healthy environment for future generations.

To INSPIRE wellbeing, wonder, adventure, and learning through engaging and inclusive outdoor experiences.

To NURTURE and heal the vital relationship between people and nature.

To CELEBRATE our vibrant and richly diverse communities

2026 - 2030 Parks CIP

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

Planning

Acquisition

Greenway Development

Park Development

Natural Resources & Land Conservation

General Improvements

The 2026 - 2030 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 land to advance protection of natural resources and providing recreation opportunities for parks and greenways.

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 and education that the public expects and desires in accordance with approved park long-range plans.

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, park conservation areas, and other County owned land).

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 2026 - 2030 Parks CIP

Planning

The recommended 2026-2030 CIP results in all parks and greenways having updated master/long-range plans and natural resource management plans. Approved master/long-range 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, greenways, conservation areas, and easements. These updated plans will guide project priority and investment in future CIP budgets. The recommended five-year CIP also has carry over planning projects such as updates to the Natural Resource Management System Plan and Visitor Services Plan.

Planning activities totaling $150,000 represents less than 1% of the 2026 CIP. The recommended 2026 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/long-range plans by protecting lands and natural resources and providing for recreation and education.

The recommended CIP for 2026 shows a reduction in acquisition funding available due to limited General Fund contribution. If acquisition opportunities arise in 2026 beyond the budgeted amount, the board can direct additional funding as available. 2027-2030 includes annual parks and greenway acquisition funding of $4,533,333 using Metropolitan Council Park Acquisition Opportunity Fund (PAOF) grants at 75% matched with 25% Dakota County funds. If PAOF is not available, costs are not eligible for reimbursement, or PAO is not otherwise utilized, the County Board may consider using the General Fund match or other available funding sources.

The $2,000,000 of Acquisition expenses represents 9% of the 2026 CIP, 75% of which is funded externally

Park Development

The recommended CIP includes funding to advance park improvements based on the priorities within the approved park master/long-range plans over a five-year period. A comprehensive evaluation of these approved high priorities established the park projects listed within the recommended 2026-2030 CIP. High priority park development projects occur after the updating and approval of the park master/long-range 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 $3,784,689 represent 18% of the 2026 CIP.

Greenway Development

The recommended CIP proposes improvements to at least 10 greenway segments by filling key gaps, constructing grade-separated crossings, improving wayfinding, and adding new full- service 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 $9,903,136, representing 46% of the 2026 CIP.

Natural Resources & Land Conservation

Since its formation in 2014, the County Board 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 2026 is approximately $2,000,000. In 2017, the Board adopted the Natural Resource Management System Plan (NRMSP) and in such time growth of the program has continued.

The recommended 2026-2030 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 2026, more than 3,000 acres will have been stabilized, restored, maintained, or otherwise managed to achieve long-term resource management goals. In addition, the Natural Resource program will continue to work with numerous private landowners and cities to manage natural resources on Non-County lands.

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

The overall natural resource and land conservation investment included in the proposed 2026 Parks CIP totals $1,300,000, or 6% of the 2026 Parks CIP request. In addition, there are current multi-year projects that will carryover to 2026 with Natural Resources funding. Important note: The funding allocated within this set-aside does not include Natural Resources components within several Greenway and Park Development projects.

General Improvements

The General Improvements section of the CIP includes several set-asides to advance park and greenway projects per approved master/long-range plans by addressing smaller items that can be opportunistic and flexible in nature.

These set-asides include Grant-Match, Asset Preservation for Facilities and Grounds items, CIP Staff Delivery, Urgent Improvements, Greenway Preservation, and Interpretive Projects.

General Improvements activities total $4,402,950, representing 20% of the 2026 CIP

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	124,761,817	59%
Federal	2,080,000	1%
State	80,642,800	38%
City	725,000	0%
Other External	4,782,252	2%
Total 5-Year Revenue	212,991,869	100%
External Funding	88,230,052	41%
Internal Funding	124,761,817	59%

Funding Distribution by Category		
Category	**Amount**	**% of Total CIP**
Planning	1,150,000	1%
Acquisition	20,133,332	9%
General	26,249,845	12%
Park Development	95,521,181	45%
Greenway Development	46,518,953	22%
Natural Resources	23,418,558	11%
Total 5-Year Revenues	212,991,869	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 2026 - 2030 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 2026 - 2030 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	56,200,000	71,269,750	127%
Resources	51,000,000	25,212,946	49%
Replacement/Modern	118,000,000	210,261,938	178%
Management	82,600,000	96,777,107	117%
Expansion	122,100,000	49,440,000	40%
Transit	11,200,000	2,500,000	22%
Total	**441,100,000**	**455,461,741**	

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 costs necessary to support delivery and implementation of programmed CIP studies and projects. These costs include consultant costs and reimbursement to the Attorney Office. This category also includes funding appropriated by the County Board to aid townships in road and bridge construction and maintenance as it deems advisable.

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 $441 million during the 5-year CIP timeframe. The current 2026-2030 Transportation CIP totals approximately $455 million, excluding investments on Trunk Highways, and $554 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

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 roadway reconstruction of CSAH 42 from Redwood Drive to Pennock Avenue/Pennock Lane (Apple Valley) was selected for federal funding through the Regional Solicitation Roadway Modernization category for 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. 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. 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. Metropolitan Council 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. The construction phase of the I-35/CSAH 50 interchange in Lakeville received state dollars through the 2025 Minnesota Omnibus Bill.

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 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.

Planned bituminous resurfacing projects for 2026 are listed below. Final project selection was determined based on review of roadway pavement condition ratings, lifespan of the road systems, and coordination with city partners.

- CSAH 28 from CSAH 43 to north of Amana Trail – Eagan, Inver Grove Heights
- CSAH 30 from I-35E bridge to 1,000 feet east of CSAH 43 – Eagan 24 Capital Improvement Program 2026-2030 Dakota County, Minnesota Transportation
- CSAH 32 from 480 feet east of I-35W ramp to TH 13 – Burnsville
- CSAH 42 from CSAH 11 to Redwood Drive – Apple Valley, Burnsville
- CSAH 42 from 147th Street to CSAH 33 – Apple Valley
- CSAH 46 from CSAH 5 to I-35 bridge – Lakeville
- CSAH 47 from TH 50 to 300 feet north of TH 52 NE ramps – Hampton, Hampton Township
- CR 64 from Everest Path to CSAH 31, CSAH 64 from CSAH 31 to TH 3 – Farmington
- CSAH 73 from CSAH 14 to CSAH 8 – West St Paul
- CSAH 73 from CR 4 to Annapolis Street – West St Paul
- CR 83 from north of 290th Street to CSAH 86 – Randolph, Randolph Township

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

Safety and Management Projects

- CSAH 8 from Robert Street to CSAH 73 – West St Paul; multi-use trail (late letting for 2027 construction)
- CSAH 31 and Upper 147th Street – Apple Valley; intersection improvements
- CSAH 42 from Lock Boulevard to TH 61 – Hastings; pedestrian and intersection improvements
- CSAH 42 from Redwood Drive to Pennock Avenue/Pennock Lane – Apple Valley; corridor safety, intersection, and pedestrian improvements
- CSAH 42 from CSAH 5 to Nicollet Avenue – Burnsville; multi-use trail (late letting for 2027 construction)
- CSAH 50 at CSAH 60 – Lakeville; roundabout modifications
- CR 73 at Connemara Trail – Rosemount; roundabout construction
- CSAH 85/Hogan Avenue at TH 50 – New Trier; intersection improvements
- CSAH 86 at TH 56 – Randolph Township; roundabout construction
- CSAH 86 at TH 3 – Castle Rock Township; roundabout construction
- TH 13 at Nicollet Avenue – Burnsville; grade-separated intersection improvements

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 2026.

Roadway Replacement Projects

- CSAH 42 at TH 52 Interchange -- Rosemount

Retaining Wall Replacement Projects

- CSAH 38 from Garden View Drive to Hannover Avenue and west of Diamond Path – Apple Valley

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.

Dakota County's contribution toward designated Transitway projects is typically funded through the Dakota Regional Railroad Authority. There are currently no transitway projects proposed for funding in the Dakota County Regional Railroad Authority CIP.

Goal 6: Improvement and Expansion of Transportation Corridors
Future County Highway Alignments

> No expansion projects are programmed for construction in 2026.

Future Studies/Professional Services

- CSAH 9 from CSAH 70 to south of 210th Street – Lakeville; Roadway Reconstruction – Final Engineering
- CSAH 9 at Glacier Way – Lakeville; New Signal System – Preliminary/Final Engineering
- CSAH 14 from 20th Avenue to 3rd Avenue – South St Paul; Pedestrian/Intersection Improvements -- Preliminary Engineering
- CSAH 31 from 144th Street to Corporate Center Drive – Apple Valley, Lakeville; Pedestrian/Intersection Improvements – Preliminary Engineering
- CSAH 31 at Crestridge Lane – Eagan; Intersection Improvements – Preliminary/Final Engineering
- CSAH 31 at CSAH 46 – Apple Valley, Lakeville; Signal Replacement -- Preliminary/Final Engineering
- CSAH 31 at Wescott Road/Kings Wood Pond Road – Eagan; Signal Replacement – Preliminary/Final Engineering
- CSAH 33 from 140th Street/Connemara Trail to CSAH 31 – Apple Valley, Rosemount; Roadway Reconstruction – Preliminary Engineering
- CSAH 43 at Northview Park Road – Eagan; Roundabout – Preliminary/Final Engineering
- CSAH 46 from TH 3 to 1,300 feet east of CR 48 – Coates, Empire, Rosemount; Roadway Expansion – Final Engineering
- CSAH 50 at CSAH 60 – Lakeville; Roundabout Modifications – Final Engineering
- CSAH 60 at Orchard Trail – Lakeville; New Signal System – Preliminary/Final Engineering
- CR 81 from CSAH 66 to CSAH 46 – Empire, Vermillion Township; Roadway Reconstruction – Preliminary Engineering
- New Alignment from CSAH 23/CSAH 60 intersection east/southeast to CR 64/Flagstaff Avenue roundabout – Farmington, Lakeville; New Alignment – Preliminary Engineering

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 2035 and beyond.

2026 - 2030 Facilities Capital Improvement Program Highlights

This 2026 – 2030 CIP is a continuation of the previous 2025-2029 CIP, except for the following:

New Projects for 2026 are programs which were created to replace, and give more definition to, the Infrastructure Maintenance Allocation (line item from previous CIPs):

- LEC Housing Unit Fixture Replacement
- Window Replacement Program
- Boiler Replacement Program
- Chiller Replacement Program
- Air Cooled Condenser Replacement Program
- HVAC, Pumps, and Fans Replacement Program
- Cabinet Unit Heater Replacement Program

- Empire East Geothermal Heat Pump Replacement
- JSC and WSC Fire Pump Replacement
- JSC and WSC Fire Pump Replacement
- Generator, ATS, Main Electrical and MCC Replacement Program
- Uninterruptible Power Supply Replacement Program
- Exterior Building Envelope Maintenance Program
- Exterior Door Replacement Program
- Water Heater Replacement Program
- Sanitary Waste Pump Replacements
- Air Handling Unit Replacement Program
- Make-Up Air Unit Replacements
- HVAC Controls/Automation System Replacements
- Electrical Service Gear Replacement Programs

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

- Wescott Library Renovation Design and Construction (moved to 2027, 2028 and 2029)

New Projects for 2027 include:

- All those listed in 2026 above which were created to replace the Infrastructure Maintenance Allocation

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

- None

New Projects for 2028 include:

- All those listed in 2026 above which were created to replace the Infrastructure Maintenance Allocation
- Wescott Library Renovation Design and Construction (moved from 2027)

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

- None

New Projects for 2029 include:

- All those listed in 2026 above which were created to replace the Infrastructure Maintenance Allocation

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

- None

New Projects for 2030 include:

All projects are new, and most are standard reoccurring programs except:

- Inver Glen Library Design and Renovation (construction funding)
- Farmington Library Design and Renovation (design funding)

Recommended Funding Level for the 2026-2030 Facilities CIP:

Building Fund			
Year	Annual Cost	State Bonding	County Funding
2026	17,094,674	6,480,000	10,614,674
2027	13,865,356	1,650,000	12,215,356
2028	41,285,271	11,550,000	29,735,271
2029	23,228,846	10,410,000	12,818,846
2030	17,486,483	5,200,000	12,286,483
Total	112,960,630	35,290,000	77,670,630

Environmental Resources Capital Improvement Program

Mission

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

2026 - 2030 Strategies and Tactics

The Environmental Resources Department will use the 2026-2030 Capital Improvement Program to implement strategies and tactics included in the approved Dakota County Groundwater Plan 2021-2031 (GWP), the Agricultural Chemical Reduction Effort (ACRE) Plan, and the Land Conservation Plan for Dakota County (LCP) and to protect and preserve county water and natural resources.

Partner with farmers, other farming interests, SWCD, University of Minnesota, and state agencies to promote water quality Best Management Practices and Alternative Management Tools (GWP 1B1A)

Provide cost-share funding through the SWCD for agricultural water quality Best Management Practices and Alternative Management Tools (GWP 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 (GWP 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 (GWP 1B1G and 1B2D, and LCP 2B)

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, rain gardens, shoreline restorations, and other practices (GWP 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 (GWP 1C1B)

Provide cost-share funding for water conservation and water reuse projects to reduce demand on groundwater resources (GWP 2A2B and 2A3B)

Partner with SWCD, cities and township, and watershed organizations to protect critical groundwater recharge areas (GWP 2B1C and LCP Plan 2C)

Develop, monitor, protect, restore, and manage wetlands for water retention and habitat (GWP 2B2C, ACRE 4D, and LCP 2A)

Investigate and remediate potentially contaminated sites on county natural area easements and fee title acquisition projects (GWP 1C1A,B,D)

Partner with local government units (LGU's) to reduce surface water pollution through education and outreach, and the construction of stormwater improvements (GWP 1B3A)

Investigate emerging contaminants and survey, design and install water quality projects to achieve county required load reductions or otherwise improve water quality (GWP 1B3A)

Project Locations

Large tracts of cultivated, hydric soils and potential water retention basins

Priority groundwater recharge areas

Vulnerable Drinking Water Supply Management Areas (DWSMAs) and other vulnerable groundwater areas

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

2026 - 2030 Funding Strategies

The county will continue to collaborate with partners and seek additional federal, state, and other non-county funds for wetlands and water retention projects, water quality (surface and groundwater) improvements, and environmental assessment and cleanup. Specific funding strategies to accomplish the 2025-2029 CIP include use of:

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
2026	996,456		996,456
2027	2,450,000	1,000,000	1,450,000
2028	1,450,000		1,450,000
2029	2,450,000	1,000,000	1,450,000
2030	1,450,000		1,450,000
Total	8,796,456	2,000,000	6,796,456

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

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)	$ 26,300,000
County Highway Projects		
2	CSAH 46 Expansion: TH 3 to TH 52 - Rosemount, Coates, and Empire	$ 52,616,000

3	CSAH 46 Reconstruction: 400 feet west of General Sieben Drive to TH 61 - Hastings, Marshan Township, and Nininger Township	$ 20,091,000
4	CSAH 32 Expansion: CSAH 71 to TH 52 - Inver Grove Heights	$ 20,034,000
5	CSAH 42 Management Improvements: Western County line to TH 52 - Burnsville, Apple Valley, and Rosemount	$ 40,000,000
6	CSAH 86 Reconstruction: Western County line to TH 3 - Greenvale, Eureka, and Castle Rock Townships	$ 14,307,500
7	CSAH 88 Reconstruction: CR 94 to TH 56 - Randolph Township	$ 16,000,000
8	CSAH 91 Reconstruction: Miesville Trail to TH 61 - Miesville, Douglas Township	$ 6,090,000
9	CSAH 54 Reconstruction: 18th Street to CSAH 68 – Hastings and Ravenna Township	$ 40,675,000
10	CSAH 31 Reconstruction: CSAH 74 to CSAH 50 – Farmington (New)	$ 9,597,500
11	CSAH 47 Reconstruction: TH 3 to CSAH 86 – Waterford,Sciota, and Castle Rock Townships (New)	$ 15,480,000
12	CSAH 47 Reconstruction: CSAH 86 to TH 50 – Castle RockTwp, Hampton Twp, and Hampton (New)	$ 18,741,500
13	CSAH 74 Reconstruction: CSAH 31 to Honeysuckle Lane – Farmington (New	$ 4,633,100
14	CSAH 5 Intersection Improvements: at Kenyon Avenue – Lakeville (New)	$ 900,000
15	CSAH 28 Pedestrian Underpass: at the Eagan/Inver Grove Heights border – Eagan and Inver Grove Heights (New	$ 4,590,000
16	CSAH 31 Safety and Pedestrian Improvements: 144th Street to Corporate Center Drive – Apple Valley and Eagan (New	$ 20,000,000
17	CSAH 38 Retaining Walls: Garden View Drive to Hannover Lane; West of Diamond Path – Apple Valley (New)	$ 11,000,000
18	CSAH 50 Roundabout Improvements: at CSAH 60 – Lakeville (New)	$ 851,250
19	CR 59 Reconstruction: TH 19 to CSAH 47 – Sciota Township (New	$ 18,410,000
20	CSAH 60 Intersection Improvements: at Orchard Trail – Lakeville (New)	$ 1,058,125
21	CR 73 Roundabout: at Connemara Trail – Rosemount (New)	$ 3,335,455
22	CR 81 Realignment: CSAH 66 to CSAH 46 – Empire and Vermillion Township (New)	$ 20,000,000
23	Expansion: CSAH 23/CSAH 60 Intersection East/Southeast to CR 64/Flagstaff Avenue Roundabout – Farmington and Lakeville (New)	$ 10,000,000
Trunk Highway Projects with County Highway Intersection/Interchanges		
24	TH 3 Safety and Mobility Improvements: CSAH 46 to TH 52 - Eagan, Inver Grove Heights, and Rosemount (Accounts for additional Greenhouse Gas (GHG) mitigation)	$ 85,000,000
25	TH 55 Safety and Mobility Improvements: TH 52 to General Sieben Drive - Rosemount, Nininger Township, and Hastings	$ 48,000,000
26	1-35/CSAH 50 Interchange: Lakeville	$ 80,500,000
27	I-494 and Future CSAH 63 Interchange: Inver Grove Heights (Accounts for additional Greenhouse Gas (GHG) mitigation)	$ 98,000,000
28	TH 13 Corridor Improvements: Grade Separation at Nicollet Avenue – Burnsville	$ 43,000,000
29	TH 50 and CSAH 85/Hogan Avenue Intersection Improvements: New Trier (New)	$ 9,070,000
Transit Service Expansion Capital and Operating Costs		
30	Up to $580,000 annually for non-transitway transit service expansion capital and operating costs	$ 5,400,000
Regional Trail Projects		
31	Lake Marion Greenway (New)	$ 3,000,000
32	Lebanon Hills Greenway (New)	$ 3,750,000

33	Minnesota River Greenway (New)	$	750,000
34	Mississippi River Greenway (New)	$	500,000
35	North Creek Greenway (New)	$	2,000,000
36	River to River Greenway (New)	$	2,000,000
37	Rosemount Greenway (New)	$	1,750,000
38	Vermillion Highlands Greenway (New)	$	2,750,000
39	Vermillion River Greenway (New)	$	750,000
40	Veterans Memorial Greenway (New)	$	1,000,000
41	Big Rivers Regional Trail (New)	$	500,000

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 principal 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
2026	-	-
2027	1,200,000	1,200,000
2028	1,200,000	1,200,000
2029	1,200,000	1,200,000
2030	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 its 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 2026 - 2030 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
2026	550,000	550,000
2027	550,000	550,000
2028	550,000	550,000
2029	550,000	550,000
2030	550,000	550,000
Total	2,750,000	2,750,000

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 have 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 positions 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	2022	2023	2024	2025	2026
Non-Departmental (Countywide)	**2.00**	**2.00**	**2.00**	**-**	**1.10**
Public Services & Revenue Administration	4.00	4.00	4.00	4.00	4.00
Assessing Services	40.00	40.00	40.00	42.00	42.00
Property Taxation & Records	34.30	33.30	33.30	33.30	33.30
Service & License Centers	30.00	31.00	33.50	33.50	33.50
Library	124.30	124.14	130.20	130.15	130.15
Elections	5.00	7.00	8.00	8.00	8.00
Public Services & Revenue Division	**237.60**	**239.44**	**249.00**	**250.95**	**250.95**
Central Operations Administration	3.00	3.00	4.00	4.00	5.00
Risk Management	7.00	7.00	8.00	11.00	11.00
Information Technology	69.10	70.10	71.10	73.10	73.00
Financial Services	27.00	28.00	29.00	40.90	69.90
Office of Planning & Analysis	8.00	8.00	8.00	8.00	7.00
Criminal Justice Network	8.00	-	-	-	-
Central Operations Division	**122.10**	**116.10**	**120.10**	**137.00**	**165.90**
Office of the County Manager	8.00	8.00	8.00	10.00	6.00
County Board	7.00	7.00	7.00	7.00	7.00
County Communications	8.00	8.00	8.00	8.00	9.00
Human Resources	20.45	20.45	21.50	24.45	24.45
Budget Office	6.90	6.90	7.90	-	-
County Administration	**50.35**	**50.35**	**52.40**	**49.45**	**46.45**
Community Services Administration	15.00	16.00	17.00	17.00	11.00
Social Services	424.35	456.35	485.20	528.20	513.15
Employment & Economic Assistance	282.50	283.00	306.00	313.00	302.50
Public Health	121.27	121.77	121.80	130.20	125.17
Veterans Services	7.00	7.00	7.00	9.00	8.00
Community Corrections	176.92	177.92	190.90	195.90	188.92

Community Services Division	**1,027.04**	**1,062.04**	**1,127.90**	**1,193.30**	**1,148.74**
County Sheriff	**191.25**	**192.25**	**196.30**	**207.30**	**202.25**
County Attorney	**97.00**	**97.00**	**98.30**	**99.30**	**94.30**
Fleet Management	14.00	14.00	14.00	16.00	16.00
Facilities Management	54.00	54.00	56.00	56.00	56.00
Parks and Open Space	21.00	22.00	30.60	32.60	32.60
Physical Development Administration	25.85	26.60	35.60	39.60	29.60
Transportation	97.00	99.00	97.00	97.00	97.00
Environmental Resources	36.00	36.00	32.00	32.00	32.00
Byllesby Dam	2.00	2.00	2.00	2.00	2.00
Physical Development Division	**249.85**	**253.60**	**267.20**	**275.20**	**265.20**
Total County Full-Time Equivalents	**1,977.19**	**2,012.78**	**2,113.20**	**2,212.50**	**2,174.89**

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

COD Administration is responsible for the business needs of departments within the Division. COD 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 73 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 Resources

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 $49.4 million operating budget and $144.5 million (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.[1]

Performance of Programs and Services

For the last nine years, Dakota County has collected 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.

[1] 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. 20256 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 435 departments. Those departments oversee 219 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	96	1,405.34	$ 228,586,584	$ 124,862,784
A healthy environment with quality natural areas	22	77.30	$ 18,178,801	$ 1,854,866
A successful place for business and jobs	3	9.38	$ 1,412,867	$ 491,113
Excellence in public service	98	654.46	$ 117,903,096	$ 93,308,979

* Estimated Allocation 2026 - Budget, levy, and FTEs data reflect the 2026 adopted budget. Data are current as of 3/10/26.

A Great Place to Live: The strategic plan goal for 96 programs from 14 departments within seven divisions.

A Healthy Environment with Quality Natural Areas: The strategic plan goal for 22 programs from four departments all within one division.

A Successful Place for Business and Jobs: The strategic plan goal for three programs from three departments and two divisions.

Excellence in Public Service: The strategic plan goal for 98 programs from 26 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

	2020	2021	2022	2023	2024	2025
Programs / Services	93	93	91	92	94	96
FTEs	1,225	1,243	1,258	1,401	1,491	1,405
Budget	$168,297,518	$171,054,600	$174,068,976	$204,990,926	$229,556,711	$228,586,584
Levy	$89,306,296	$90,776,983	$91,806,398	$102,886,905	$113,311,531	$124,862,784

Individual Program Contribution Toward Goal

Division: Community Services

Department: Community Corrections

Program: Adult/Jail and Work Service Programs

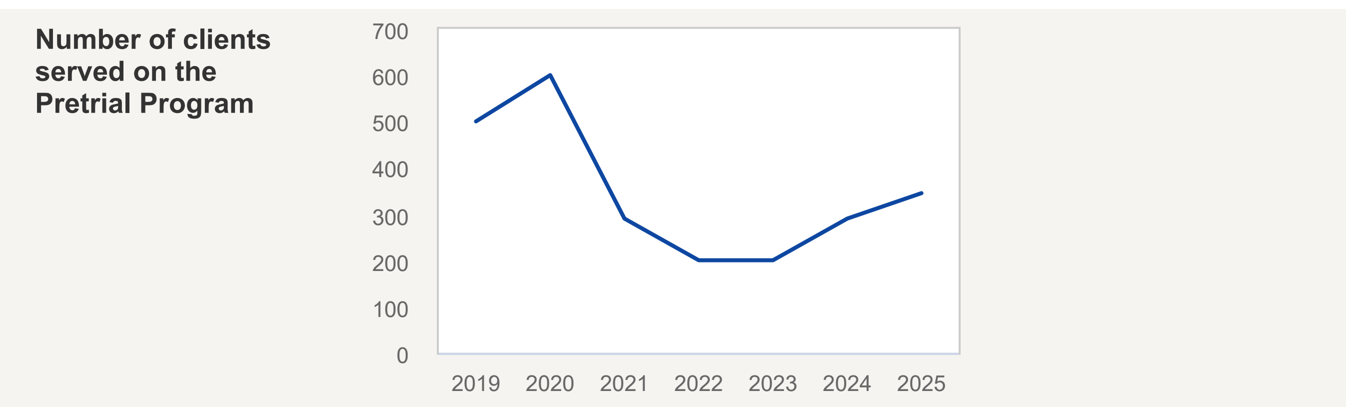
Program Description: Jail and Work Service Programs allow clients to stay in the community where they can maintain treatment, family involvement, and employment while remaining out of jail. These programs include: Electronic Home Monitoring (EHM), Sentencing to Service (STS), Work Release (WR), Community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

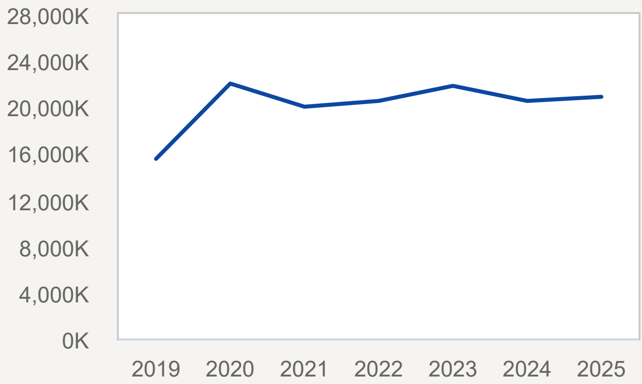
"How Much" Performance Measures

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 2020, 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 2019 and a spike in 2020, 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 2022, 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.

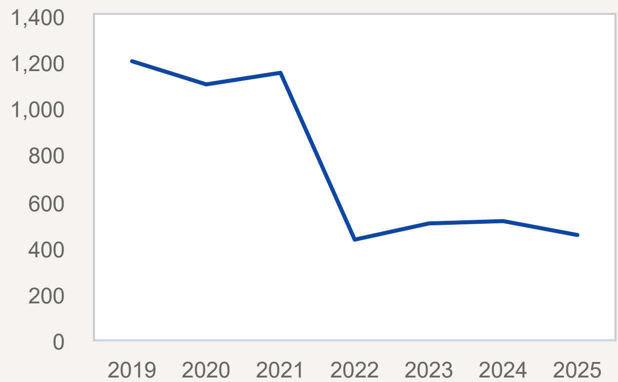
How Much



Number of Post Sentence Electronic Monitoring days served



Number of new STS clients

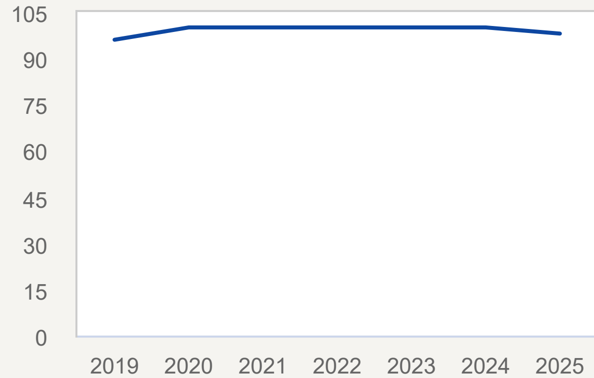


"How Well" Performance Measures

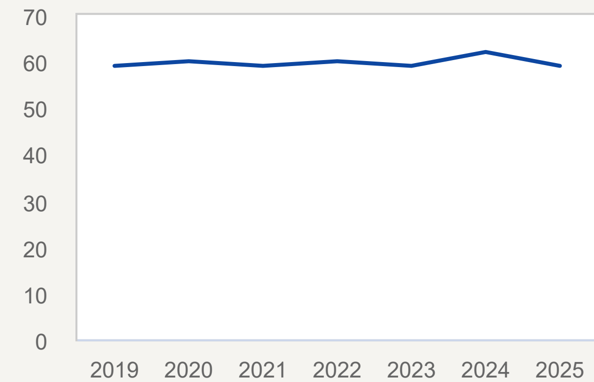
"How Well" measures the effort put in by the program staff and the quality of the product. The first chart shows an increase in the percent of clients who successfully completed the post sentence electronic monitoring program. The number jumps from 94 percent completed in 2019 to an astounding and consistent 99 percent complete from 2020 to 2024. The second chart shows a jump in the percent of clients who successfully completed the Sentencing to Serve (STS) program from 2019 to 2020. After that point, the Community Corrections department has been able to keep the number at 59 to 60 percent with a small spike in 2024 up to 62 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 2020 to 2021, there was a 33 point drop off from 2021 to 2022. It is unclear at this time what precipitated this.

How Well

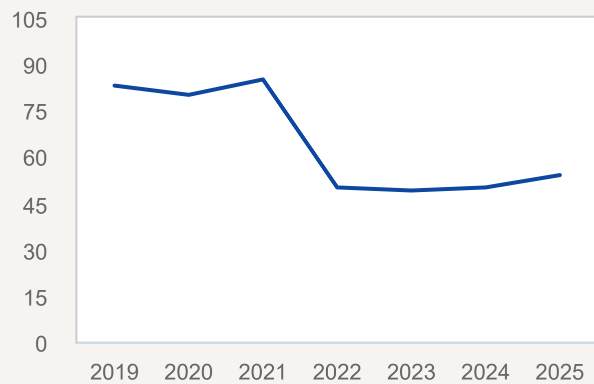
Percent of post sentance electronic monitoring clients successfully completed the program



Percent of clients that successfully completed the STS Program



Percent of clients that successfully completed the Pretrial Program

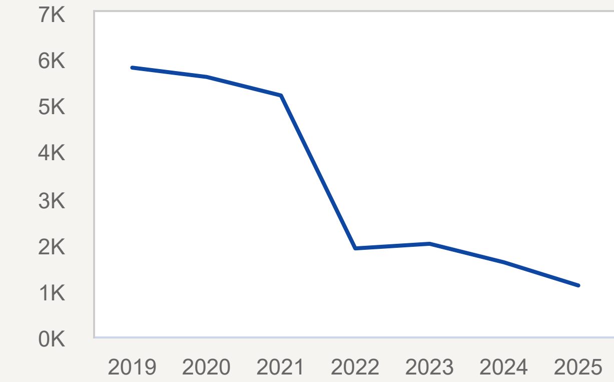


"Is Anyone Better Off" Performance Measures

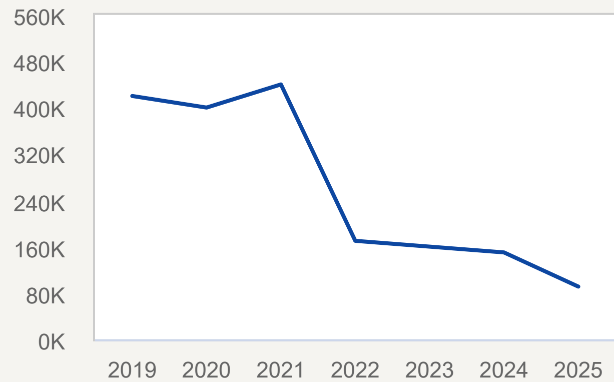
The "Is Anyone Better Off" performance measure illustrates the quantity and the quality of the effect on the program. The first chart shows the number of jail bed days that were saved with Sentencing To Serve (STS) as an option instead of jail, and the number has steadily declined from 5,800 in 2018 to 5,200 in 2021, when there was a large drop off into 2022 where the number continues to fall under 2,000. It is likely that the 2022 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 2018 to 2021. The large drop off in 2022 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 96 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

	2020	2021	2022	2023	2024	2025
Programs / Services	20	19	20	20	19	22
FTEs	59.3	53.2	55.89	62.74	65.52	73.9
Budget	$ 15,852,032	$ 13,054,279	$ 13,577,149	$ 14,352,744	$ 15,540,952	$ 17,047,916
Levy	$ 4,147,832	$ 1,544,694	$ 1,613,035	$ 1,445,043	$ 1,176,660	$ 1,854,866

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.

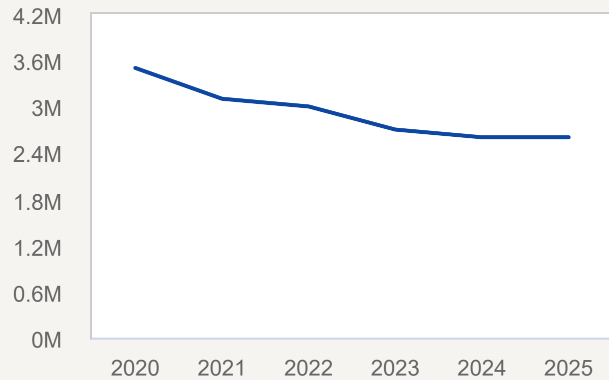
Program Goal: Protect the environment and public health by ensuring the proper recycling, reuse, or disposal of household hazardous wastes.

"How Much" Performance Measures

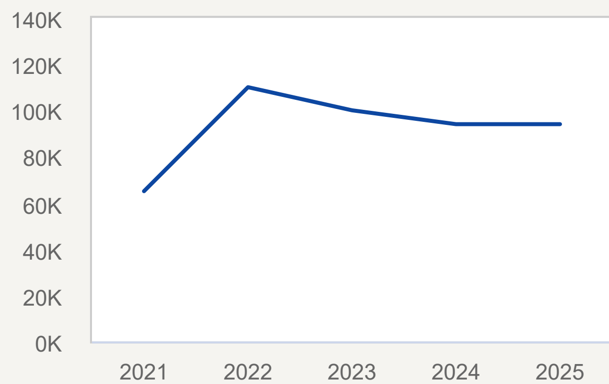
The "How Much" performance measure typically measures the place where quantity and effort meet. In the first chart we see the number of pounds of household hazardous waste that was managed by Dakota County. The number is steadily declining year over year, sometimes by as much as 300,000 lbs. per year. 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 2023. 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

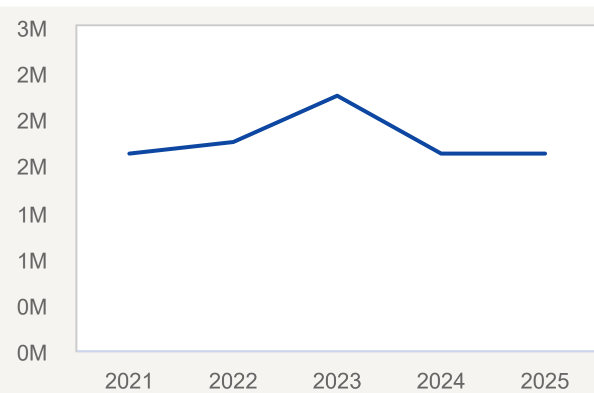


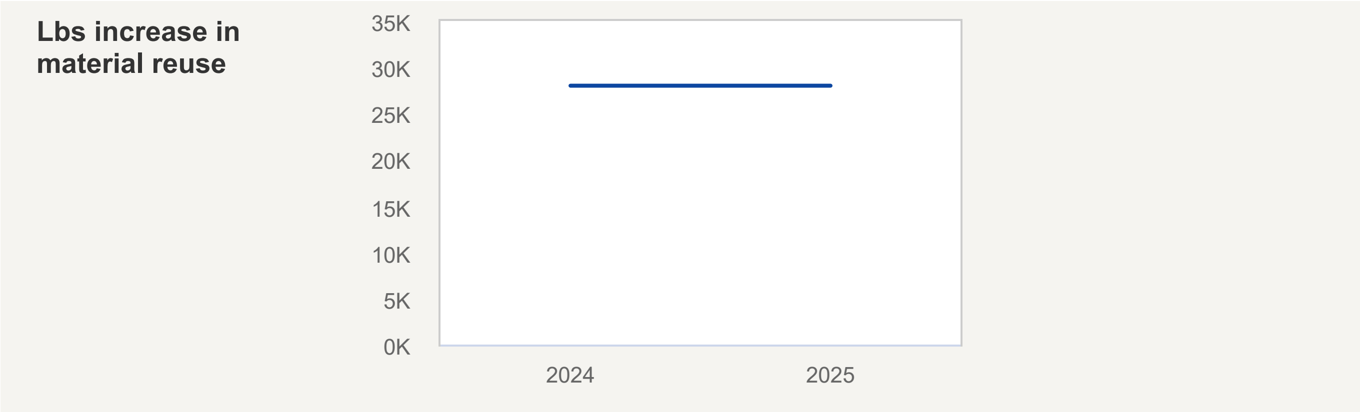
"How Well" Performance Measures

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 2018. 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 2023 to 2024. 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

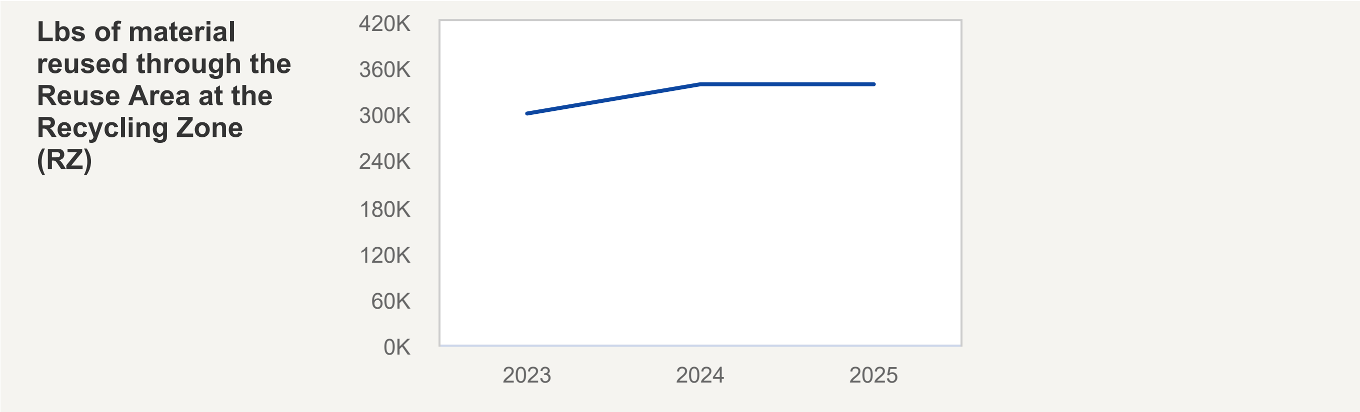




"Is Anyone Better Off" Performance Measures

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 though the Reuse Area at the Recycle Zone increasing by near 200,000 from 2022 to 2023, and 20,000 from 2023 to 2024. This is a great start and certainly the direction we want the chart to go, but we should off on drawing 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 15 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 22 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

	2020	2021	2022	2023	2024	2025
Programs / Services	3	2	2	3	3	3
FTEs	8	7	7	12	11	9
Budget	$ 2,027,518	$ 1,997,307	$ 2,037,769	$ 2,646,426	$ 2,632,990	$ 1,412,867
Levy	$ (567,690)	$ (112,152)	$ (86,743)	$ 623,440	$ 548,961	$ 491,113

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.

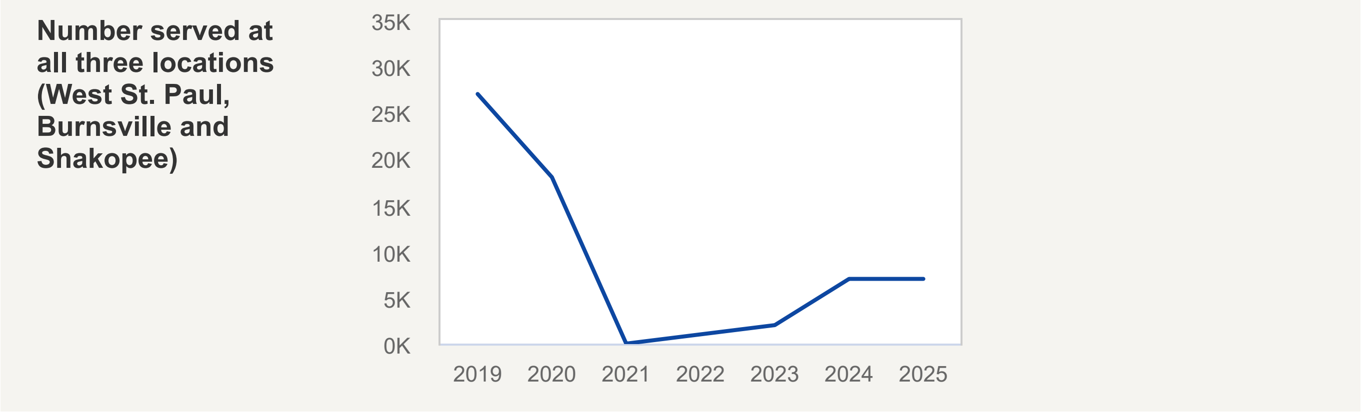
Program Goal: Job seekers get jobs and employers find employees.

"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 2018 to 2019 followed by a continuous decline through 2022 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

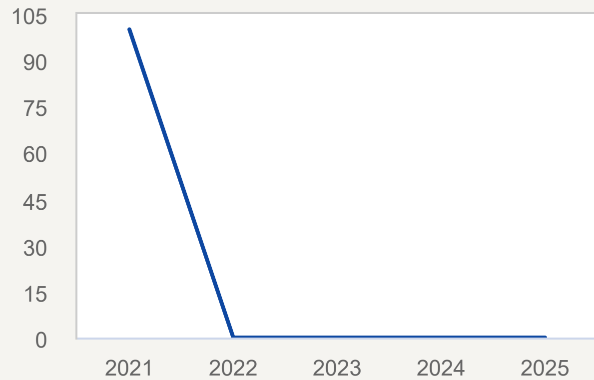


"How Well" Performance Measures

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

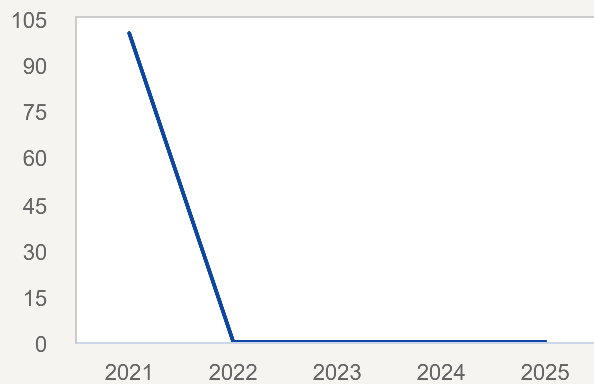
Both charts show a steady level of responses from class participants, followed by a steep and significant drop off. The first chart shows a one percent increase (from 98% to 99%) for the first three years of those who said the information in the workshop classes was presented clearly and then a drop 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.

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



How Well

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



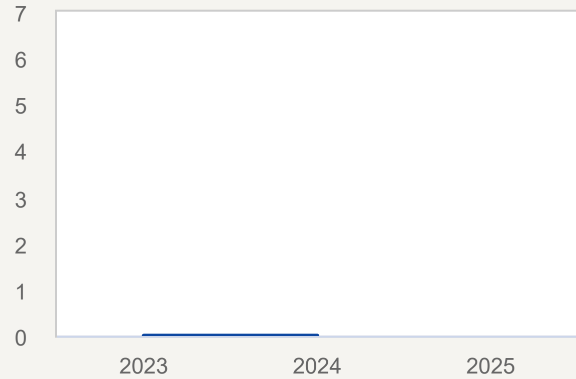
"Is Anyone Better Off" Performance Measures

"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 2022, but the number dropped to zero in 2023 and 2024.

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

	2020	2021	2022	2023	2024	2025
Programs / Services	107	110	111	108	-	96
FTEs	598	605	602	635	-	636
Budget	$ 88,529,589	$ 87,882,166	$ 88,314,299	$105,081,530	$ -	$ 111,973,389
Levy	$ 73,323,901	$ 71,036,659	$ 73,036,659	$ 82,659,741	$ -	$ 90,898,389

Individual Program Contribution Toward Goal

Division: County Administration

Department: Communications

Program: Social Media

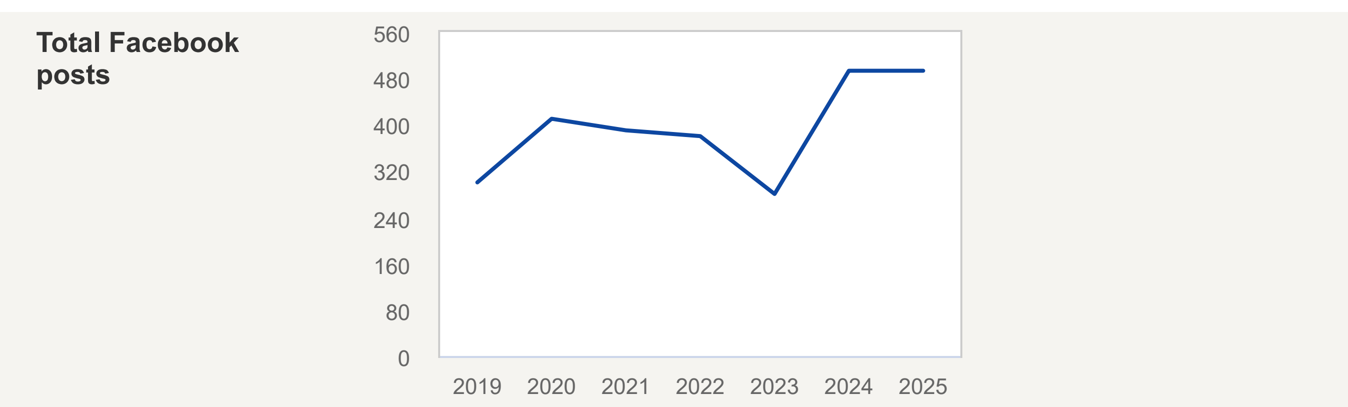
Program Description: Promotes the work and value of Dakota County government. Allows for better visibility with residents and the media. Provides greater transparency about Dakota County government.

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

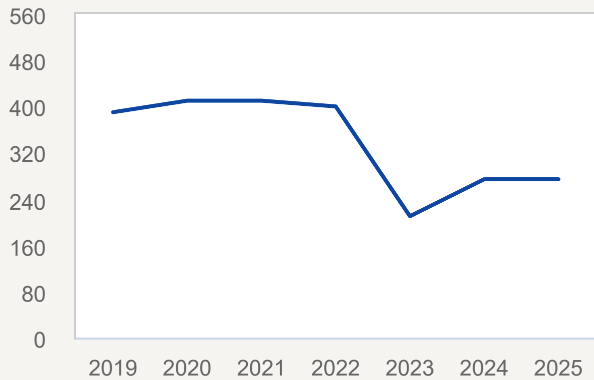
"How Much" Performance Measures

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.

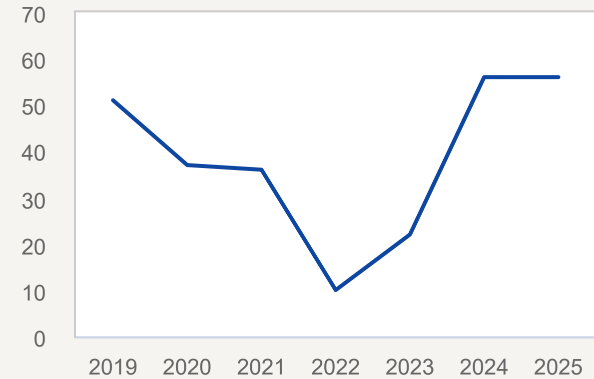
Each tends to show some mild fluctuation followed by drop in recent years, with the exception of YouTube which may be trending up again.



Total X (formerly Twitter) posts



Videos produced for YouTube



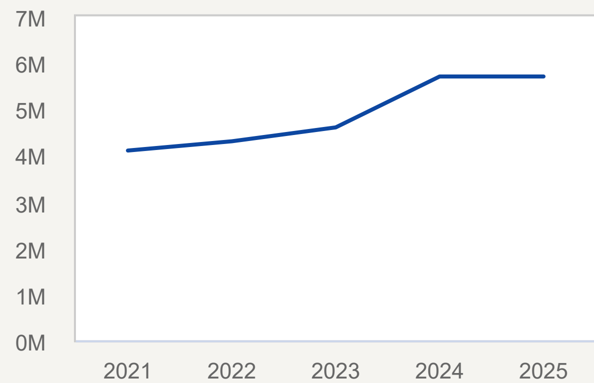
"How Well" Performance Measures

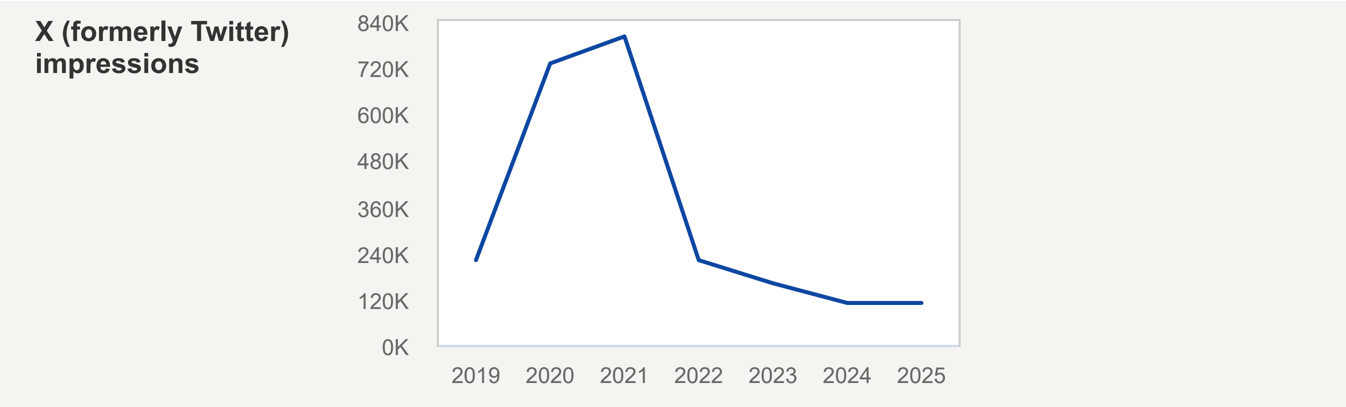
The "How Well" measures the effort put in by the program staff and the quality of the product.

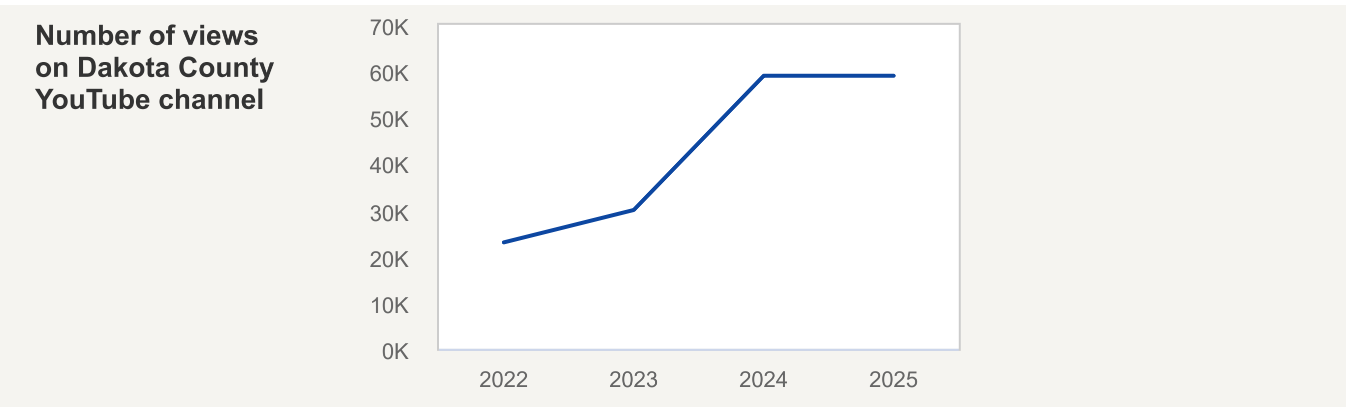
These charts show the number of views for each of the three aforementioned social media platforms. When seen in connection with the number of posts produced, there appears to be a correlation between views and posts, with 2021 Facebook views being an outlier in this respect. "Views" in a social media 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



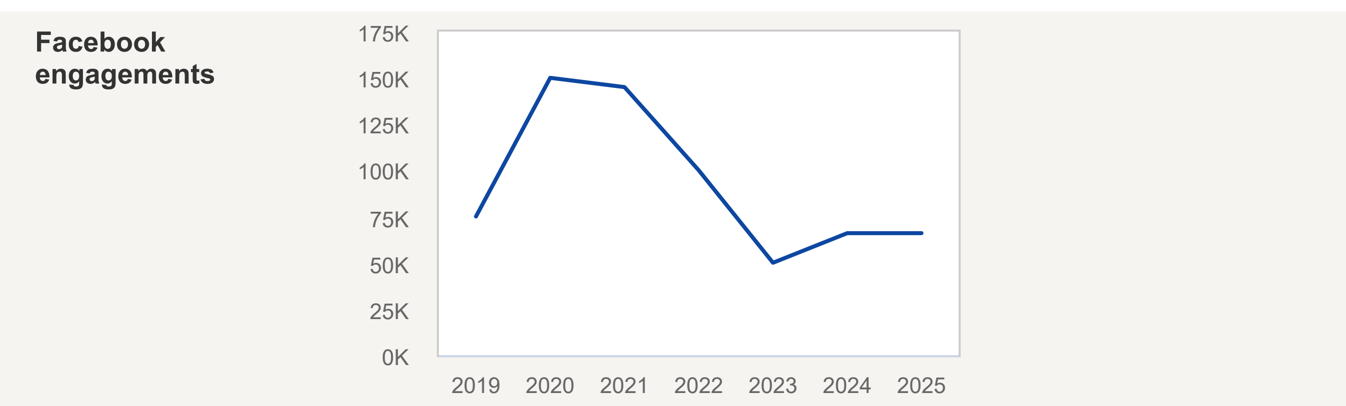


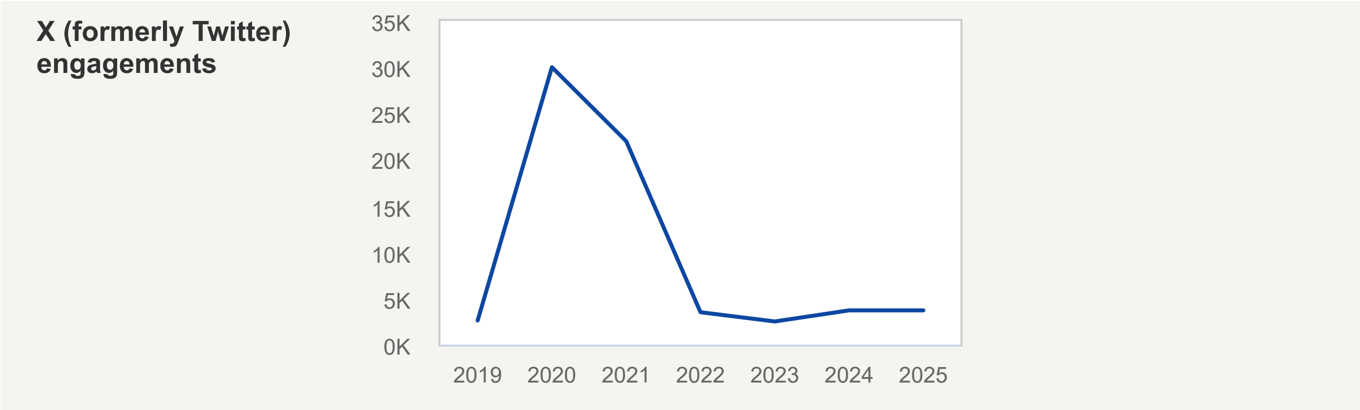


"Is Anyone Better Off" Performance Measures

"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 X (formerly 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





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 98 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 2026 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	> Cash flow requirements fully funded > IBNR fully funded > Compensated absences increases fully covered (annual transfer to Internal Service Fund)
Maintain flexibility to cover unforseen	> Contingency funds > Losses in external funding

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 24th, 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.

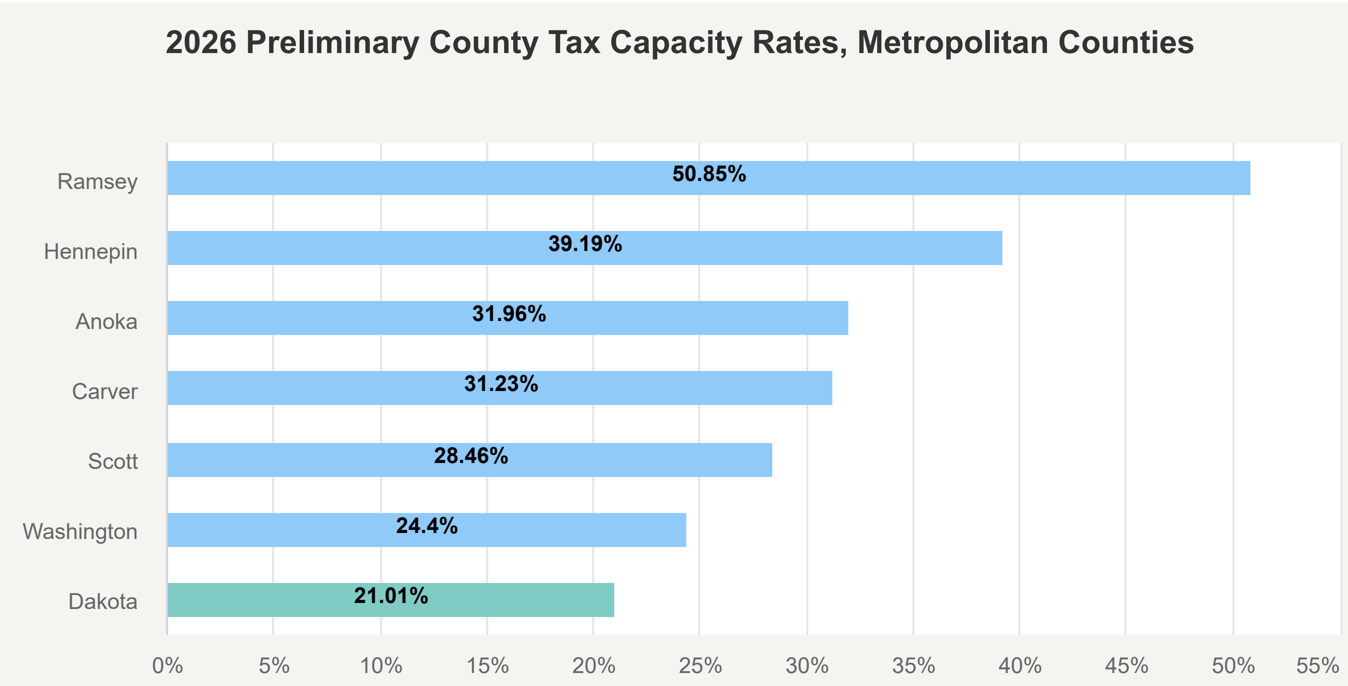
Budget amendments are required as soon as budget deficits are identified. All other budget amendments are required prior to implementing spending changes.

Appendix

APPENDIX

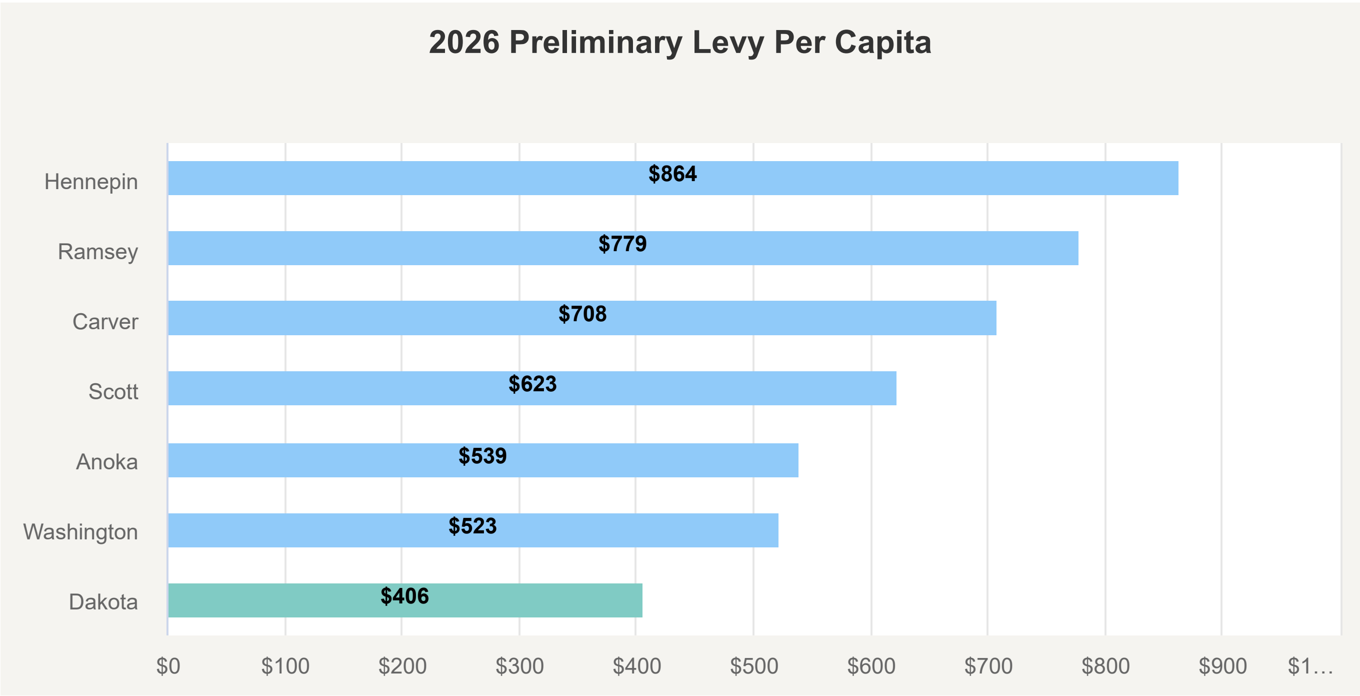
Item 1: Metropolitan Counties Property Tax Rates

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.

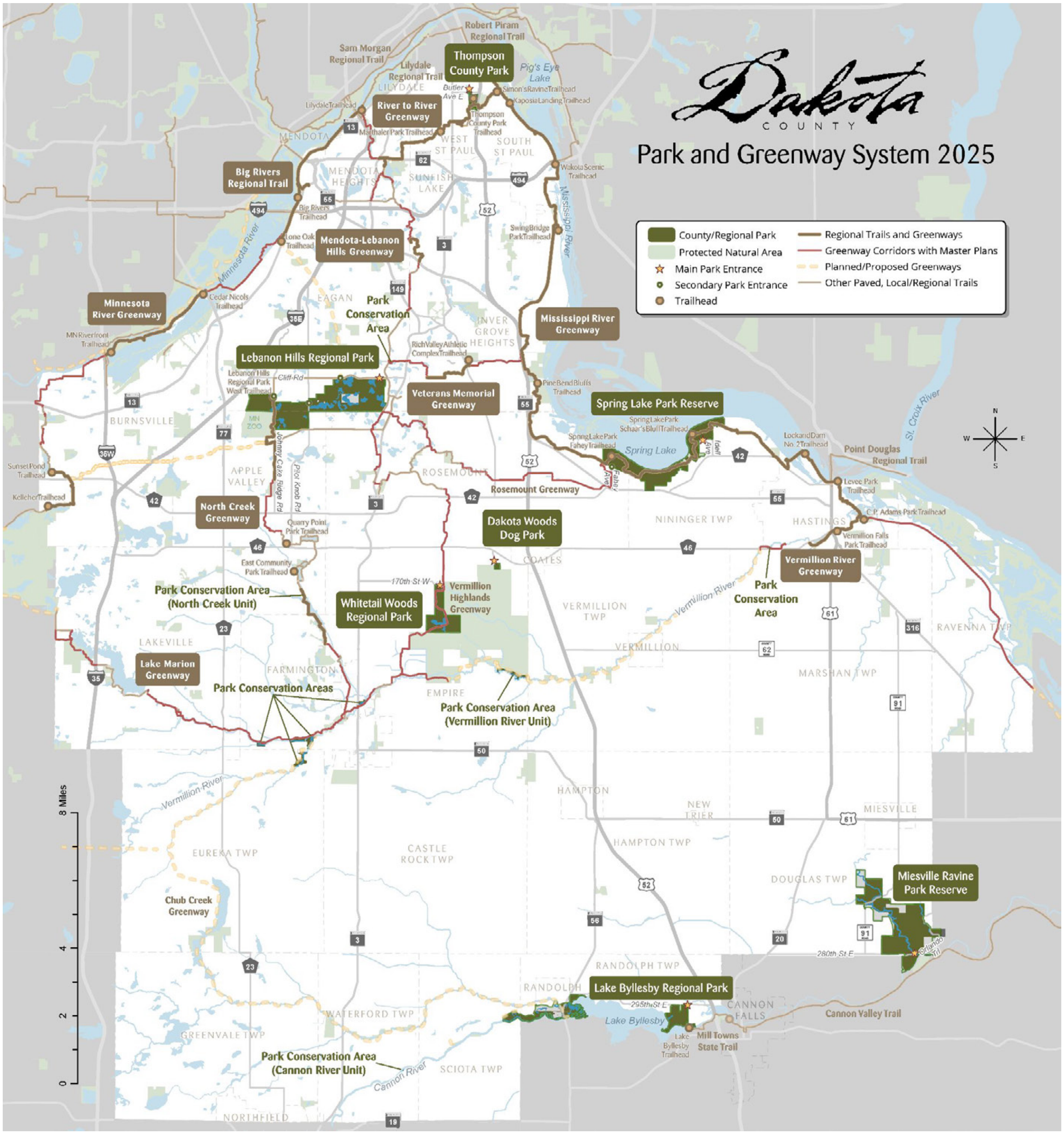


Item 2: Metropolitan Counties Per Capita Property Tax

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

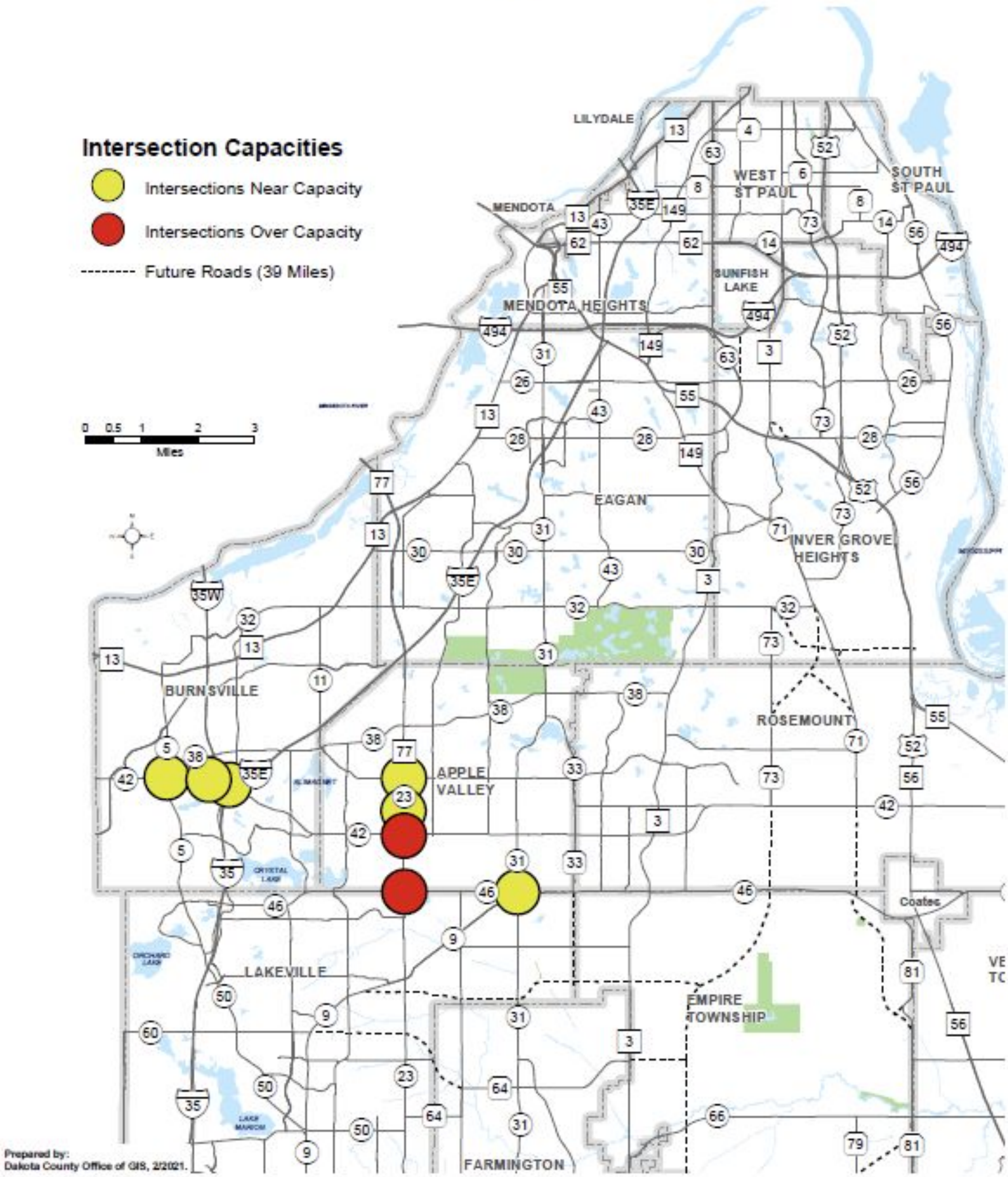


Item 3: Dakota County Park System



Item 4: Intersection Capacity Map

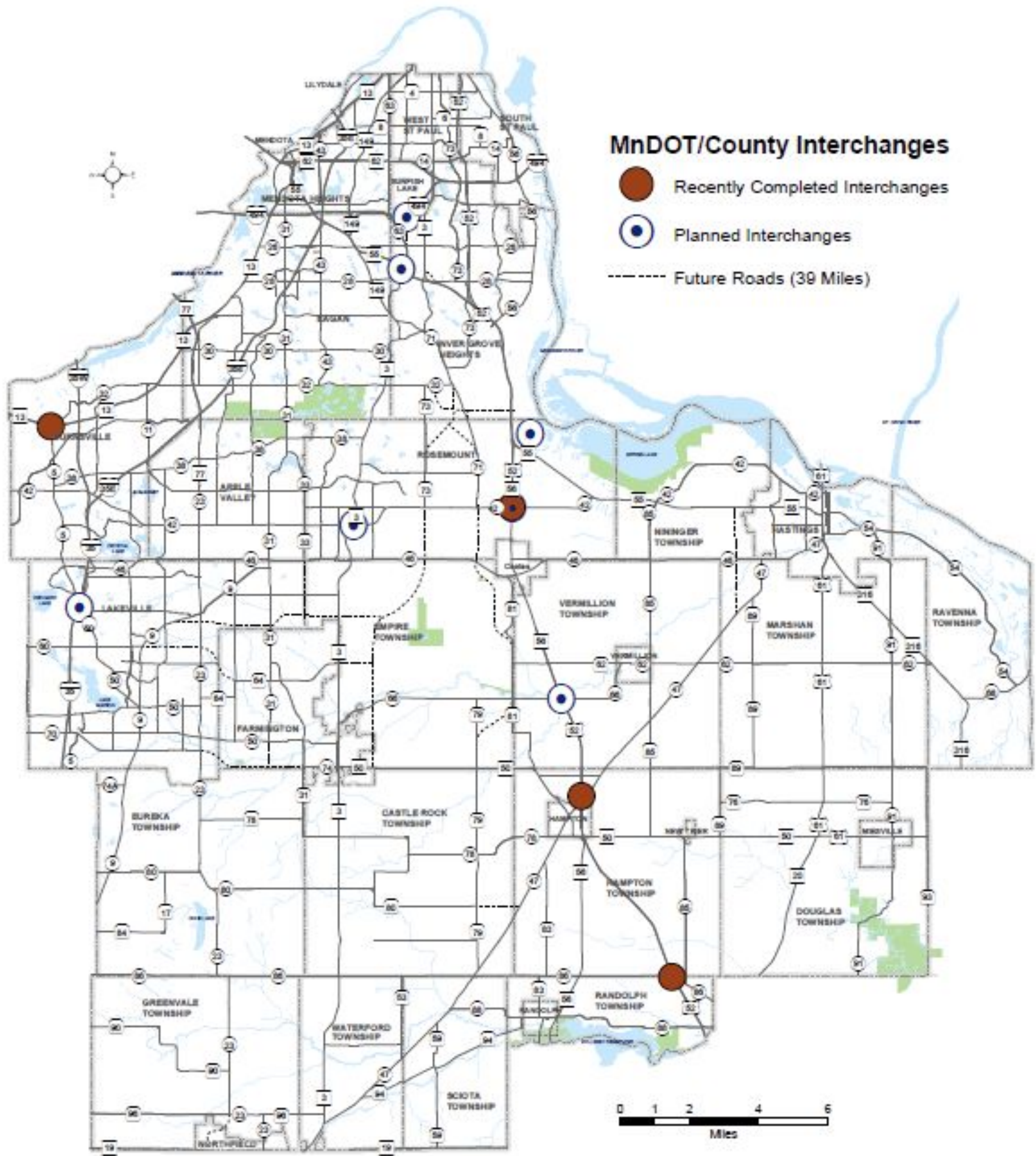
2040 Intersections Approaching Capacity



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. This policy has been phased out beginning in 2026.
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.
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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 Assets	The total value of the County's assets minus their total liabilities (debts).
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.

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Department Financial Budget Summaries

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Budget Development

Dakota

COUNTY

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: $6,022,388

Position Count: 42.0

FY25 Accomplishments

- Achieved high quality assessment results. The 2025 assessment met or exceeded the requirements of the State Board of Appeal and Equalization with no changes ordered (31 years). Taxpayer inquiries and appeals decreased as compared to 2024. After staff addressed taxpayer inquiries, one remaining taxpayer requested a hearing before the Special County Board of Appeal and Equalization.
- Hired and filled two new Residential Appraiser FTE positions for 2025 helping to mitigate increasing workloads.
- MN Supreme Court affirmed the Tax Court ruling in Burnsville Medical Building, LLC vs. County of Dakota, which resulted in an increase in the appealed assessed valuation.

FY26 Challenges/Opportunities

- Assessment technologies are maximized, whereby greater reliance on staff resources is increasingly necessary to meet mandates in the future. Dakota County has the highest taxable parcel responsibility per appraiser FTEs in the state per the 2024 Department of Revenue Property Tax Services Report. Efforts to comply with Department of Revenue desktop inspection guidelines and drive down the use of desktop inspections to no more than two consecutive inspections will not be possible with existing staff resources. To combat this pressure, four appraisal internships were filled in the summer of 2025 and we will continue with internships in 2026 to help short term, but staffing level increases will be required longer term.
- Use of aerial imagery and desktop inspections to meet statutory reassessment responsibilities must utilize current street level imagery. Work to extend contract with Cyclomedia for updated imagery to meet industry standards.

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: $10,138,197

Position Count: 94.3

FY25 Accomplishments

> Ongoing work related to 2023 legislation mandates including the formation of a county workgroup to address the increase of age of juvenile delinquent from 10 to 13; automatic expungement of low-level cannabis offenses; and automatic expungement of offenses related to the Clean Slate Act.

> Collaboration with justice partners in the creation and operation of the Rule 20/Gap court calendar.

Advising county departments on the impacts of various federal executive orders.

FY26 Challenges/Opportunities

> Need for additional staff in the JPSA Division related to the January 1, 2027, implementation of the MN African American Family Preservation and Child Welfare Disproportionality Act.

> Funding for software products (i.e., AXON Premier, Everlaw, and CIBER case management upgrade).

> Office space.

Communications

The Dakota County Communications department was established in 2008. The staff of nine 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: $1,542,891

Position Count: 9.0

FY25 Accomplishments

> Managed and took on additional work for the county's state and federal intergovernmental relations with less staff. This included organizing additional legislator/commissioner meetings, scheduling Capitol visits, developing messaging around new budget uncertainties, revising or creating new legislative priority documents, presenting at more GGP meetings, and coordinating letters in response to legislative proposals.

> Selecting the vendors to replatform the county's external website and beginning the redesign and development.

> Responding to growing demand from departments for greater marketing and more complex communications needs — with demonstrated approval from residents based on county survey results.

FY26 Challenges/Opportunities

> Completing the external website redesign and rollout.

> Further elevating the county's profile and voice at the Capitol.

> Explore ways to strengthen the relationship between Dakota County and our local governments and school districts.

Community Corrections

Dakota County Community Corrections (DCCC) provides adult and juvenile probation services as part of the Community Services Division.

DCCC is committed to public safety, stability, and self-sufficiency through client-centered, research-based practices. Our work supports individuals and families in making positive, lasting change and building safe, thriving communities.

Our Services Include:

- Pre-trial supervision, bail evaluations, assessments, and court recommendations
- Community restoration programs (Sentence to Service, Work Release)
- Integrated programs (Reentry Assistance Program, diversion)
- Supervision (Intensive, Medium/High Risk, Low/Moderate)
- Drug Courts (Adult & Juvenile)
- Juvenile programming (Secured Facility, Day Treatment)

Total Budget: $27,264,332

Position Count: 188.92

FY25 Accomplishments

- Established a Moderate Risk Unit to enhance supervision and case management for clients with needs greater than those served by the Probation Service Center but not high enough to qualify for high-risk supervision.
- Successfully transitioned Adult STS operations in-house following the early termination of the vendor contract, maintaining service continuity
- In response to state mandated rule changes under Minnesota Statute §241.0215 that significantly changed how facilities and staff respond to behavioral and safety concerns, the Juvenile Service Center (JSC) implemented a specialized behavioral intervention program at the JSC intended to eliminate the use of disciplinary room time.

FY26 Challenges/Opportunities

- Staffing reductions that may impact service capacity and responsiveness.
- Reduced state funding that may limit access to programming designed to support behavior change, potentially increasing recidivism and long-term system involvement.

> Due to a lack of appropriate community-based options, youth with complex mental health and behavioral needs are often boarded in hospitals or placed in secure custody. These settings are not equipped to provide the level of care required.

Office of the County Manager

The Office of the County Manager is responsible for oversight of all County operations and managing County Board processes. This group handles the needs of the County Commissioners and supports the County Manager and Deputy County Manager.

Total Budget: $2,241,299

Position Count: 6.0

FY25 Accomplishments

> Successful implementation of County Board 2025 priorities and goals, including strong attention to maintaining a strong fiscal health and proactive planning for State and Federal budget cuts and shifts.

> Realignment and centralization of Finance functions has made significant progress, with future steps in 2026.

FY26 Challenges/Opportunities

> Cuts and shifts from the Federal and State government will continue to be a major challenge in 2026 and 2027.

> Creating long term financial stability requires changes to shore up the County's reserves for the long term.

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: $1,088,229

Position Count: 8.0

FY25 Accomplishments

> Board actions in 2025 continue strong programs and services while maintaining the lowest property tax per capita among all 87 Minnesota counties.

> Through the Board's leadership, projects including Byllesby Dam power generation and the Crisis and Recovery Center were opened. Both received positive media coverage and drew attendance from other elected officials, giving us the opportunity to publicly thank them for their support and funding.

FY26 Challenges/Opportunities

> Anticipated State and Federal cost shifts and funding reductions will continue to put pressure on County resources in 2026.

> Explore opportunities for the board to work closely with county commissioners across Minnesota to address shared concerns and develop practical, locally driven solutions that deliver real results for our residents.

Community Services Administration

The Community Services Administration Department provides the following functions for the CS Division (CSD) and/or the CS Admin Dept: strategic planning & management, budget planning & management, legislative analysis & coordination, constituent relations, data analytics, performance measurement, project management, safety & risk coordination, administrative & operational coordination across the division, space planning, clerk services for the CS Committee of the Whole, executive administrative support for the Division Director and Deputy Director, meeting support, conference room scheduling, and SharePoint site administration.

Total Budget: $1,721,904

Position Count: 11.0

FY25 Accomplishments

> **Data & Projects Team:** Each department of Community Services launched at least one PowerBI dashboard. This was accomplished through collaboration: We collaborated with IT to get data sources set up on our reporting server and we collaborated with department leadership and analysts to wrangle the data and design the dashboards according to our quality standards.

> **External Relations:** Created a system to track and report outcomes to requests for information and constituent inquiries. We use that data as a base to better communicate to our partners and the public about the work being done at Dakota County and identify potential for policy changes.

> **Building a Culture of Safety:** 46 CSD leaders completed 6-month Leadership Labs led by the Collaborative Safety consultant. These labs were virtual meetings held monthly to help integrate safety science into everyday leadership and supervision. Also, a cohort of 12 CSD leaders completed 16 hours of classroom training in Systems Review. Then the consultant guided the cohort in conducting 7 capstone projects designed to apply Systems Review to the safety issues of CS Division. CS Admin also coordinated the collaborative revision and publishing of a new CSD Safety Alert Procedure. CS Admin also redesigned the divisional Safety Page on SharePoint to make key safety information more findable.

FY26 Challenges/Opportunities

> **Data & Projects Team:** We will focus on continuing to build out data resources such as dashboards and partnering with each department's leadership teams on building our data culture through incorporating dashboard review into their management work. We will support each department in developing a dashboard of their PSI metrics that is pulling directly from their data sources.

> **External Relations:** In 2026, we look to build stronger relationships in the community and across the region to maintain Dakota County's reputation as a leader and innovator in service delivery. We seek to use data to identify opportunities to build resilience in the social safety net. We also seek to expand the network of people involved with policy so that Dakota County can be more proactive in driving changes that will benefit residents.

> **Building a Culture of Safety:** Establish and maintain an ongoing Community of Practice for staff who have completed classes with the Collaborative Safety consultant. This will be critical to sustaining momentum toward building a Culture of Safety in CSD after the consultant's engagement is done. A second goal for this work is to create, validate, and publish standard divisional and departmental procedures for safety incident response, trauma-informed aftercare, and Systems Review.

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: $43,865,811

Position Count: 302.50

FY25 Accomplishments

> Establishment of **Child Support Court Orders**: Significant strides have occurred in increasing the percentage of child support cases a with court order for support, growing by 2% in FFY 2023 and another 2%, to 86%, in FFY 2024. The state average and regional average in this measure has trended flat the last two FFYs, further illustrating our improved performance compared to other counties.
> The **E&EA Contact Center** has been successfully launched and is now fully operational. This modern facility utilizes advanced technology and is staffed by a team of skilled professionals, equipped to handle a diverse array of inquiries and support needs. The Contact Center is designed to facilitate initial customer engagement and efficiently resolve complex issues, ensuring a smooth and effective service experience for all users.
> **Career Force conducted thorough outreach** through various channels, including public health agencies, community development organizations, libraries, the jail, local non-profits, Open Pantry, and churches. This proactive approach was aimed at establishing stronger connections with area residents.

FY26 Challenges/Opportunities

> The public assistance area is facing significant challenges due to **increasing workloads with insufficient staffing increases**, creating backlogs of applications and recertifications for public benefits. This situation and likely Federal changes underscores the urgent need for effective solutions to tackle these ongoing issues, aiming to improve staff wellbeing, customer service and overall service delivery.
> The provision of **State training for public assistance and child support staff** continues to create challenges, particularly concerning the inflexibility of timing of when these training opportunities are offered by the state and limitations to only offering the trainings virtually.
> Our **outdated systems** continue to negatively impact productivity, the state's ability to act timely on policy changes within the system, creating inefficiencies and too many workarounds requiring more county staff time. This situation results in delays for customers who rely on timely service. Modernizing MAXIS,

MMIS, and PRISM will improve our operational efficiency and enhance our ability to serve our customers effectively.

Central Operations Administration

The Central Operations (COD) Division Administration is responsible for the business needs of departments within the division. COD 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: $771,871

Position Count: 5.0

FY25 Accomplishments

> A position to work on accessibility was added in 2025. Accomplishments include meetings and project collaborations with partners across the county, Board approval of bylaws and Disability Advisory Council priorities, and completion of an RFP to assist with digital accessibility changes.

> Data practices staff work with departments to ensure compliance with data privacy and retention, prevent and rectify data incidents, and respond to requests. In 2024, there were over 5,000 data requests and over 60 data incidents, which is consistent with previous years. Staff continue to work with departments on training, policy development, and special assistance responding to requests.

> The retirement of the IT Director and the Finance Director both occurred in the first half of 2025. Individuals have been hired to fill both positions and the transition is underway.

FY26 Challenges/Opportunities

> Work is underway to meet the April 2026 compliance deadline for the Americans with Disabilities Act Title II Webpage and Mobile Application Accessibility Rule. This sets technical requirements for state and local governments to ensure their websites and mobile apps are accessible to people with disabilities.

> In the past year and a half, there has been an increase in phishing related data incidents. Work in 2026 will continue to focus on the importance of cybersecurity for all staff.

> The COD is going through several transitions including centralization of Finance and the retirement of two long-time leaders. The division is engaging in building a team and culture that is focused on working together and with partners to provide vital services to divisions and departments.

Elections

The Elections Department administers elections and voting for Dakota County. Serving more than 290,000 registered voters, the Elections Department manages voter registration data, administers absentee voting, programs and manages voting equipment, provides training for election judges, and operates as the filing officer for county elected officials. The Elections Department supports local elections officials at 34 cities and towns, and 11 school districts.

Total Budget: $2,478,094

Position Count: 8.0

FY25 Accomplishments

- The department successfully conducted two elections: the March Township Election on March 11 and the School District Elections on November 4. The November election involved five school districts, with approximately 66% of the county's voters eligible to participate. With only two elections held during the year, 2025 marked the lowest election volume since 2017. This slower operational pace allowed the department to redirect resources and staff time toward improvements that support long-term efficiency, accuracy, and security. Key initiatives included formal documentation and review of core processes and procedures, organization and streamlining of both physical and digital workspaces, and investment in professional development for staff.
- In preparation of the large school election, the Elections Department conducted clerk training and certification in accordance with Minn Stat 204B.28 and Minn Rules 8240.2700-2800. The training provided hands-on experience with voting equipment and covered essential topics including election security, equipment testing and maintenance, election judge responsibilities, and candidate filing procedures.
- In a significant step toward modernization, the County Board authorized the replacement of the county's aging voting equipment. The Board committed to covering 65% of the total purchase cost and approved a flexible payment structure for municipal partners. A cost-share agreement was approved by all partners, and a transparent, collaborative procurement process was implemented to ensure fairness and accountability throughout the project.

FY26 Challenges/Opportunities

- In 2026, the department will implement the new voting equipment procured in 2025. This implementation will include equipment delivery, acceptance testing, and distribution to all 12 large city partners. Comprehensive training will be essential for county staff, municipal clerks and their deputies, and election judges to ensure consistent and secure use of the new system. The equipment will make its official debut during the August 2026 Primary Election, ensuring successful use ahead of the high-turnout November General Election.

> The department will begin preparations for the 2026 midterm elections. This high-turnout election will include federal, state, and county offices, most notably the gubernatorial race. Statewide offices on the ballot will include Attorney General, Secretary of State, Auditor, and all seats in the Minnesota Senate and House of Representatives. At the county level, four County Commissioner seats, the County Sheriff, and the County Attorney will be up for election. Additionally, over 100 local races across cities, townships, and school districts will be on the ballot.

> Implementation of Early Voting is anticipated in 2026. Although the Minnesota Legislature passed legislation establishing Early Voting in 2023, the law's effective date is contingent upon certification by the Secretary of State's Office. That certification is expected to occur in 2026. Early Voting will resemble the direct balloting process in that voters will insert their ballot directly into a tabulator. However, unlike direct balloting, Early Voting will not require voters to complete an absentee ballot application, and the check-in process will more closely mirror Election Day procedures and signing a roster. While final procedures are still being developed, the implementation of Early Voting will require significant staff training, procedural planning, and careful coordination. Once certified, Early Voting must be offered for all county, state, and federal elections by counties and any cities designated to administer absentee voting.

Human Resources

The Human Resources (HR) department purpose is to manage employee-related functions, ensure a positive and inclusive workplace environment, and align workforce strategies with organizational goals. The primary functions within HR include: 1) Recruitment, hiring, and selection, 2) Diversity, Equity and Inclusion, 3) Learning and leadership development, 4) Classification and Compensation, 5) Employee Leaves and Accommodations, 6) Employee Benefits; 7) Management and employee consultation and support

Total Budget: $4,580,652

Position Count: 24.45

FY25 Accomplishments

- Based on the results of a medical RFP, implemented a new medical vendor, Blue Cross Blue Shield of Minnesota, to administer the County's self-insured medical plan
- Implemented a new pro-active approach to review job description and classification on a regular scheduled basis.
- Settled all remaining collective bargaining agreements for 2025 and 2026
- Began process to replace the County's existing Learning Management system with a new, more cost effective, solution.

FY26 Challenges/Opportunities

- Implement processes and manage requirements to support Minnesota Paid Medical Leave
- Implement County's new Learning Management System, NEO GOV LEARN
- Prepare bargaining strategy and begin bargaining with all units

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: $9,477,075

Position Count: 32.0

FY25 Accomplishments

- Expect commissioning of the new Lake Byllesby Dam turbines and resume electricity generation.
- Anticipate Minnesota Pollution Control Agency approval of the county's Solid Waste Management Plan.
- Received three grants totaling $300,000 to support Groundwater Plan and Agricultural Chemical Reduction Effort (ACRE) plan.
- Completed update to the Vermillion River Watershed Joint Powers Organization's watershed plan.

FY26 Challenges/Opportunities

- Recycling Zone Plus operations planning as part of the county's household hazardous waste program.
- Implement a new solid waste management plan with reduced funding and amend Ordinance 110.
- Implement new 10-year Vermillion River Watershed Joint Powers Organization watershed plan.

University of Minnesota Extension, Dakota County

Extension collaborates with communities across the state, fulfilling the University of Minnesota land-grant mission of addressing critical public issues through research, expertise and educational experiences.

In Dakota County, a memorandum of agreement (MOA) supports the presence of a 4-H Youth Development program, which creates opportunities for youth to find their spark and cultivate pathways for Minnesota communities to thrive. In addition, the MOA provides coordination for a local Master Gardener volunteer program. Master Gardener Volunteers provide research-based, horticultural information to community members, so they can understand the complexities of plants in our lives, make informed decisions about lawn, garden and landscape management and demonstrate environmental stewardship of community resources.

Total Budget: $494,137

Position Count: 0.0

FY25 Accomplishments

On track to beat the 4-H enrollment record of 1,859 members in 2023-2024. Supporting 13 4-H outreach sites with a projected 1,112 enrolled youth.

Expanding the number of programs tailored to the developmental needs and interests of Dakota County youth (kindergarten through one year post–high school), supporting their growth and readiness for life. In 2024, 97% of Dakota County 4-H participants reported that they applied what they learned in 4-H in other portions of their lives.

186 active Dakota County Extension Master Gardener program volunteers are expanding community collaborations that address the statewide priorities of horticulture skills, nearby nature, pollinator health, plant biodiversity, clean water, local food, and climate responsiveness.

FY26 Challenges/Opportunities

- Extension programs including 4-H and Master Gardeners must continue to look for ways to expand the volunteer base to engage a comparable representation of the county's increasing diversity.
- Maintaining relationships with underserved community partners. Establishing these partnerships requires time and significant staff involvement; the amount of staff time needed for these efforts will increase as the department strives to bring the program to new audiences across the county.
- Many individuals and communities we serve face competing commitments that limit their capacity to fully engage.

Facilities Management

The mission of the Facilities Management Department is to "Plan, design, construct and manage facilities to best support long-term staff and public use." This includes the following:

- Maintenance and repair of County infrastructure including facilities, grounds, parks and greenways
- Security systems
- Planning and programming for all County facilities
- Design of new facilities and improvements to existing facilities
- Project management of park improvement and all facility-related projects

Total Budget: $14,159,137

Position Count: 56.0

FY25 Accomplishments

- Completed design and bidding for the Wentworth Library Renovation and the Law Enforcement Center Boiler/Chiller Replacement projects.
- Completed construction and opening of the Crisis & Recovery Center in West St. Paul, Law Enforcement Center Integrative Health Unit Addition and the Lebanon Hills Maintenance Facility projects.
- Completed implementation of $8.4M Energy Improvements Initiative project geographically dispersed at four County sites.
- Improved staff efficiency and user experience in multiple parks through additional safety measures, the addition of air conditioning at the Whitetail Woods Camper Cabins, and the completion of several deferred maintenance projects.

FY26 Challenges/Opportunities

- Ability to hire and retain qualified staff for technical positions.
- Availability of capital funding for facility-related projects.

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: $9,555,652

Position Count: 69.9

FY25 Accomplishments

- Centralization (phase 1) of Community Services Contracts, Physical Development Contracts, Capital/ Projects, and Collections and initial planning for centralization (phase 2) grants.
- Implementation of new Budget Software (Gravity) and an accelerated budget timeline.
- Issuance of Bonds for the first time since 2007.

FY26 Challenges/Opportunities

- Future State budget issues will continue to put additional pressures on the 2027 budget development process.
- Preliminary centralization of finance related grant work in the first quarter of 2026 would need to include movement on existing FTEs and duties to Finance.
- Timely completion of the 2025 audit by summer of 2026.

Fleet Management

The mission of Fleet Management is to "evaluate, select, purchase, and maintain County vehicles and equipment to meet the business needs of fleet users." 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.

Total Budget: $3,277,329

Position Count: 16.0

FY25 Accomplishments

- Maintained and repaired of 853 active County units with a $38.0 million replacement value
- Fleet Key Performance Indicators
- From 2005 to today reduced fleet greenhouse gas emissions by 40.7%.
- From 2005 to today improved fleet miles per gallon by 47.6%.
- 11,622 repairs with 84% being scheduled to reduce downtime for user groups.
- Participated in Community Outreach through Mighty Machines Events; connecting with schools, colleges, local community groups and six County Libraries to reach over 2,400 residents.
- Received Leading Fleets Award, ranking of Elite Fleet in North America.

FY26 Challenges/Opportunities

- Ability to hire and retain qualified staff in all Fleet positions.
- Addressing price increases of over 3% annually for capital purchases (vehicles, trucks and equipment) and operational budget purchases (repair parts, oils, fuel and supplies).

Information Technology (IT)

Dakota County Information Technology (IT) is a complete IT service provider. Staff perform duties of IT Infrastructure, Business Application Solutions, GIS, Portfolio and Project Management. The Hastings data center is a hub for institutional networks inclusive of the State of Minnesota.

Total Budget: $18,684,741

Position Count: 73.0

FY25 Accomplishments

- Transition to the new Information Technology Director.
- Selection of the vendors for the public website replacement project. This project will also include migration to the .GOV url.
- Upgrades to various programs and software in a number of divisions.

FY26 Challenges/Opportunities

- Implementation of a realistic 2026 department budget along with creation of one, three, and five year financial plans for future large scale purchases and projects. This will also include sharing the departmental budget and its contents with all department staff.
- Education and prioritization of cyber security issues for all county staff to minimize any future impacts.
- Leveraging AI-powered assistance to enhance custom development productivity in the department.

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: $16,409,171

Position Count: 130.15

FY25 Accomplishments

> Began work on the strategic plan goals, launched a revised public code of conduct, developed a new customer experience initiative and offered additional training to support staff in challenging public service environments.

> Wentworth Library closed for renovation while work continues on the detail design. Burnhaven renovation project team completed the schematic design and has started work developing the design.

> Identified a new public printing solution which will simplify the process and improve the customer experience. The library will begin offering the new solution toward the end of the year.

FY26 Challenges/Opportunities

> During 2025, the library launched training for all levels of library management to increase supervisory skills and develop deeper understanding of roles within the organization. This series of training will be completed in spring of 2026, and we will begin to see the impact.

> Begin the multi-year process to move the library on to county fiber to decrease outages, increase bandwidth and possibly speed.

> Work will continue on the Burnhaven Library renovation with that library closing for construction in 2026 and Wentworth reopening in spring of 2026 with a new outdoor space.

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: $1,085,072

Position Count: 7.0

FY25 Accomplishments

> Residential Survey – completed triennial Residential Survey in partnership with Olmsted, Scott, Saint Louis, and Washington counties.

> Program and Services Inventory (PSI) – incorporated significant updates to PSI programs and measures, in advance of division budget meetings with County Manager.

> Employee Opinion Survey (EOS) – provided analytical support to Human Resources for the triennial survey of County employees.

FY26 Challenges/Opportunities

> Program and Services Inventory – continue to develop and refine the PSI, including further improvement of program measures, as well as better alignment of measures within PSI Dashboard.

> Countywide Staffing Study – provide analysis and recommendations in the ongoing development of a Capital Improvement Plan (CIP) equivalent for staffing throughout Dakota County.

> OPA Staffing – acceptance of new projects with reduced level of OPA staffing, while continuing to provide ongoing support of PSI, Community Indicators, surveys, and process improvement activities.

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: $4,628,190

Position Count: 32.60

FY25 Accomplishments

> Completed the 2050 Vision Plan for Parks, Greenways, and Natural Systems.

> Provided outdoor education and outreach programs that experienced consistent growing enrollments, public interest, as well as expanding waitlists.

> Established a new field crew to greatly enhance the County's ability to install and maintain native plantings; at trail heads, county facilities and along greenways, enhancing habitat and visitor experiences.

> Increased the total miles of Greenway trails to almost 60 available for public use and installed three corridor wayfinding projects.

FY26 Challenges/Opportunities

> Update the Visitor Services Strategic Plan, Greenway Guidebook, and Natural Resources Systems Management Plan, using the new Vision Plan as basis.

> Develop and recommend a fee assistance program to support and fund opportunities to increase access to programs, park facilities, and experiences.

> Operationalize the new greenhouse at Lebanon Hills Regional Park.

Physical Development Administration

The mission of the Physical Development Administration Department is "providing support, planning and evaluation to the 48 programs and services within the Physical Development Division to ensure successful program delivery." The Department has four different units that include the Office of Planning, Administrative Coordinating Services (ACS), Contract Services, and the Real Estate Office. In addition, the department supports the development and management of the division's $50,267,089 operating budget and $156,123,603 (not including Data Networks) capital budget. The Physical Development Administration provides support to the entire Division. 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: $3,244,571

Position Count: 29.60

FY25 Accomplishments

> Prepared or assisted in the preparation of 10 major plans and studies.

> Secured over $4.7 million in external funds (2024) through grant writing, and collaborative efforts.

> Implemented a new database platform to help manage and support County real estate and acquisitions (CityVerse)

> Supported acquisitions and leasing for Transportation, Parks, Greenways, Community Services, Capital Projects, Facilities, PT&R, Sheriff's Office and Risk Management, while increasing efficiencies by reviewing processes for continuous improvement

FY26 Challenges/Opportunities

> Foster an organizational culture that supports collaboration, professional development, teamwork, and leadership.

> Enhance organizational effectiveness by streamlining and simplifying administrative support systems and process using new technology and online methods

> Prepare and Update County Plans and Studies including preparation of state and federal grants for greenway trails and trails along County highways.

> Continue to meet Real Estate Office workload demands through continuous process improvements to support County programming growth.

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: $941,349

Position Count: 4.0

FY25 Accomplishments

- New voting equipment authorized, cost-sharing agreement underway and RFP issued. Vendor demonstrations will be held with partner and public input opportunities. Selection and contract negotiations will be complete by the end of the year.
- County Ordinance 133 Regulating the Registration and Sale of Cannabis Products was developed, adopted by the County Board and implemented. Rural jurisdictions are passing consenting resolutions for the County to administer cannabis and low-potency hemp edible retail registration and compliance enforcement.
- Bringing a recommendation to the General Government and Policy Committee in September on the Same Day Driver's License Pilot at Lakeville License Center.

FY26 Challenges/Opportunities

- Implementation of new voting equipment will be a significant undertaking. Contracting and equipment orders will have to be completed in 2025 to ensure a 2026 delivery and training runway prior to conducting the 2026 Primary for the mid-term elections.
- Development of a Public Art Framework plan will be a significant opportunity and may provide many recommended actions. Supporting the art and cultural initiatives that may emerge and be supported by the County Board will be challenging in the current budget environment. Resources are currently confined to the administrative support of the Public Art Advisory Committee available today.
- Ensuring that all service points in our buildings are accessible, have modern security standards and enhance service experience is a priority. Counter improvements for the Robert Trail License Center in Rosemount have been submitted to the CIP, however this has fallen outside the funded CIP projects.

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: $4,804,694

Position Count: 33.3

FY25 Accomplishments

- Successfully administered the Tax Forfeiture Auctions and parcel management following significant legislative changes to county tax forfeiture management.
- Representing the Minnesota Association of County Officers (MACO) and the Minnesota County Recorder's Association (MCRA), worked with Minnesota counties and legislatures to ensure the new Judicial Security Bill was manageable at the county level. This newly passed bill restricts access to online personal information for Judicial Officials (judges and their spouses, domestic partner, and adult children) upon request.

FY26 Challenges/Opportunities

- Implement newly passed Judicial Security Bill, redacting personal information from online real estate, tax and valuation records for affected properties. Communicate with other impacted divisions and departments throughout the county. A $75 fee to cover county costs of masking data will be implemented as allowed in law.
- In coordination with Information Technology and Finance, the Property Taxation & Records Department will evaluate our needs for the online property tax payment portal and review available solutions benefiting all online payments.
- Continue to monitor property recording revenues and the Recorders Technology Fund as a funding source for system support and technology costs.

Public Health

The mission of the Public Health Department is "Collaborate to prevent disease, promote wellbeing, 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 Dakota County residents. The focus is on promoting healthy families and communities, working with community partners to create systems that expand opportunities for healthy living, and responding to emerging diseases and health threats. Population-based prevention services target youth and communities to promote healthy behaviors.

Total Budget: $16,630,668

Position Count: 125.17

FY25 Accomplishments

- Public Health spent opioid settlement funds and leveraged other substance use prevention grant funds to support internal county-provided services, the launch of seven Naloxone Access Points across the County, and support for schools, cities, and community organizations that provide opioid-related prevention and response services.
- Public Health leveraged state grant funds to create an Environmental Health program, thereby fulfilling statutory requirements and meeting foundational public health responsibilities. This program has begun to fill gaps in programming, risk communication and community education related to health risks in air, soil, water and other environmental impacts to County residents.
- Additionally, Public Health leveraged the Promising Practices Family Home Visiting grant through the Minnesota Department of Health to design and initiate home visiting services and outreach within the East African perinatal community in Dakota County. This initiative has partnered with a community organization, Queen Health Consultants, to complete a community health assessment in the East African perinatal community and development of health curriculum for individual home visiting, community education, and outreach.

FY26 Challenges/Opportunities

- The Public Health Leadership team is navigating changes and their impacts to its staffing, structure, and programming, resulting from planned unfilled vacancies, fewer resources, and anticipated budget reductions at the county, state, and federal levels.
- Public Health will be working to address the issue of healthcare access in the County in 2026 and beyond, through various strategies, which may include creating an advisory committee, analyzing data related to access, and developing recommendations for future workplans.
- Anticipating potential changes in state and federal policy and foreseeably fewer resources in 2026, Public Health will reimagine how to meet foundational public health responsibilities, and ever changing, increasing, and ongoing community needs and obligations, in partnership with state and regional health agencies in different and inventive ways.

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: $6,575,110

Position Count: 11.0

FY25 Accomplishments

Customized Safety Training: Developed and delivered tailored de-escalation and field safety training programs designed specifically for Community Services staff.

Emergency Management Exercises: Successfully executed a two-day security fencing deployment drill and a full-scale, multi-agency civil unrest response exercise, enhancing interagency coordination and operational readiness.

Cybersecurity Improvement Initiative: Planned and hosted a countywide cybersecurity exercise. Insights gained led to actionable improvements in data controls and security processes, helping to reduce cyber risk exposure and potentially lower cyber insurance premium costs.

FY26 Challenges/Opportunities

Rising Claim Settlements and Awards: Increasing liability claim settlements remain a concern. Staff are exploring alternative risk transfer strategies—including self-insurance and stop-gap coverage—to manage and reduce associated costs.

Emergency Management Funding Uncertainty: Anticipated instability in Emergency Management grant funding presents a challenge in maintaining program continuity and preparedness levels.

Enterprise Risk Management (ERM) Integration: The ERM program presents an opportunity to reassess leadership-identified top risks. By aligning risk management priorities with the County's strategic goals, values, and risk tolerance, the organization can better ensure focus on the most critical issues.

Sheriff's Office

The Sheriff's Office provides law enforcement and support services throughout the county. The Office consists of three divisions: administration, operations, and detention services. These divisions provide and support Sheriff's mandated services including court security, executing civil process, the housing, care, and transportation of inmates, and issuing gun permits. In addition, the Sheriff's Office provides patrol services in 12 townships and seven cities, investigates crime, enforces watercraft and recreational vehicle laws, and is mandated by statute to keep and preserve the overall peace of the county.

Total Budget: $33,924,643

Position Count: 202.25

FY25 Accomplishments

- Opening of the Jail's Integrative Health Unit
- Obtaining and maintaining full staffing levels in all positions for the first time in several years
- Reorganization of fingerprint specialist, control room operator, and building security officer positions resulting in nearly 100K savings
- Implementation of a warrant apprehension team targeting high risk offenders

FY26 Challenges/Opportunities

- Recruitment, hiring, and retention of high-quality employees in a low hiring pool
- New, inexperienced staff presents increased risk
- Budget constraints; losing positions and limiting expansion and growth of services
- Maintain and improve 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: $3,278,503

Position Count: 33.50

FY25 Accomplishments

- Continued to work with the Department of Public Safety Driver & Vehicle services on the Over the Counter / Same Day Issuance Driver's License Pilot at the Lakeville License Center and provided necessary data points as requested. Will bring a recommendation to General Government and Policy Committee in September on the future of the Pilot.
- Continued participating as a Deputy Registrar for the tab kiosks located in Apple Valley and Bloomington.
- License Center staff successfully met the demands of the REAL ID deadline.

FY26 Challenges/Opportunities

- Continue to monitor tab kiosk installations and advocate for additional kiosks to be placed in Dakota County.
- Advocate for permanent counter glass installation and key card access doors at the Robert Trail License Center to protect data privacy and meet ADA counter compliance and accessibility.

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: $100,962,265

Position Count: 513.15

FY25 Accomplishments

- **Crisis Services:** Providing timely access to full continuum of mental health crisis services, following national best practices. In 2025, Dakota County completed construction and opened the Dakota County Crisis and Recovery Center. The center provides a welcoming place for adult mental health services.
- **Community Living Services – Intake, Assessment and Reassessment:** Steady progress in hiring positions approved in the 2025 budget to address backlog of requests for assessments and reassessments for disability services.
- **Housing – Prevention Services:** The Dakota County Housing Clinic is a partnership between several agencies to stop evictions and support both renters and landlords to keep homes stable. 82% of those served by the Housing Clinic had their case settled (avoiding eviction), compared to 41% of those not served by the Housing Clinic.
- **Placements with relatives:** To date in 2025, 62% of days children spent in foster care have been with a relative provider, exceeding the state standard of 37.5%.

> **In-home support for youth and families:** Dakota County therapists provide intensive in-home interventions with youth and families to prevent out of home placement. Over 90% of families served since 1/1/24 have either reunified with parents or remained safely at home with family.

> **Prevention of entry into Child Welfare system:** The number of families in our Parent Support Outreach Program have increased steadily since 2022. We continue to facilitate development of Community Resource Centers in Dakota County to strengthen the community's role in ensuring children and youth are safe and well, while also reducing reliance on government intervention.

>

FY26 Challenges/Opportunities

> ·Challenge: Continued high need and demand for mandated services including civil commitment screening, adult protection and mental health services.

> Challenge: Risks associated with funding and FTE cuts.

> Opportunity: In process of implementing electronic health record to improve efficiencies in crisis and substance use disorder services.

> Challenge: We face a significant number of unfunded and under-funded mandates with more to be implemented in 2026 and 2027 (The Act and the Age of Delinquency Change), all while the needs of children, youth and families are becoming increasingly acute and complex.

> Opportunity: There is statewide and regional support and research for prevention and early intervention efforts and initiatives (such as community resource centers) to reduce the work of government and better support children, youth and families in their communities.

Soil and Water Conservation District

The Soil and Water Conservation District (SWCD) works with landowners, communities and various organizations to install water quality practices, support soil health and restore native plant communities. We provide technical assistance, funding and educational services. The SWCD has a large role with implementing voluntary conservation strategies identified within the Dakota County Groundwater Plan, Dakota County Agricultural Chemical Reduction Effort (ACRE) Plan, Dakota County Land Conservation Plan, Vermillion River Watershed Management Plan, North Cannon River Watershed Management Plan and the Cannon River Comprehensive Watershed Management Plan. Through joint powers agreements with cities and townships, we serve as the Administrator for three of the six watershed management organizations located within Dakota County. The SWCD is responsible for implementing two State mandates; the Minnesota Wetland Conservation Act and the Dakota County Agricultural Inspector Program as delegated via Dakota County Board resolution. We also assist in obtaining compliance with the State Buffer Law which has been incorporated into Dakota County Ordinance 50. Funding for the SWCD's operations and programs are provided by three sources - Dakota County (45%), State of Minnesota (25%) and agreements with other local units of governments (30%). The SWCD currently employs 12-full time equivalents and our 2024 adopted budget was $2,274,454.

Total Budget: $368,719

Position Count: 0.0

FY25 Accomplishments

> Leveraged funds by partnering with federal, state, and local organizations to reduce reliance on County levy.

> Continued administrative and technical tasks associated with generating wetland bank credits.c

> Provided various education and outreach activities both for adults and K-12 students.

FY26 Challenges/Opportunities

> 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.

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: $10,460,522

Position Count: 97.0

FY25 Accomplishments

- Continued key projects in preliminary engineering or final design and participated in MNDOT led studies
- Secured appropriated funding for I35 and County Road 50 bridges and interchange
- Completed construction and preservation activities of county roadways, trails, and facilities

FY26 Challenges/Opportunities

- Cost Policy sharing partnerships to advance improvement projects
- State/federal funding pursuits
- Prioritization of county transportation funds to offset levy shifts and external funding impacts

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: $1,009,206

Position Count: 8.0

FY25 Accomplishments

- Justice Involved Veterans (JIV) Program expansion. Hired a 1.0 FTE Justice Involved Veterans Program Coordinator in 2024 and solidified the Peer Mentor Program for the First Judicial District Veterans Treatment Court (FJDVTC). Recruit, train and sustain Veteran Peer Mentors to serve veteran participants in the FJDVTC.
- Data Improvement Initiative and Veteran's Services Data Dashboard.
- Food RX collaboration with Dakota County Public Health Department. Began pilot program to provide food packages and immediate referral to food-related resources for veterans with food insecurity.

FY26 Challenges/Opportunities

- Increased demand for client services. Since 2023, Veterans Services has seen a 30% increase in client demand for services relating to veteran's benefits. This demand was partly fueled by federal legislation that enabled new veteran benefits and corrected past denial of a particular suite of veteran benefits.
- Possible federal budget cuts within the Department of Veterans Affairs, Veterans Benefits Administration (VBA). This may impact the quality and speed at which federal claims are adjudicated therefore impacting the direct work being done at the county level.
- New Case Management System to better support Power BI and new departmental data culture.

> Aging volunteers within the veteran community. Veterans Services relies on community volunteers to support our Community Beyond the Yellow Ribbon Networks and other community veteran service organizations. This has created a reduction in this once robust resource.

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Budget Planning Summaries

BUDGET PLANNING SUMMARIES

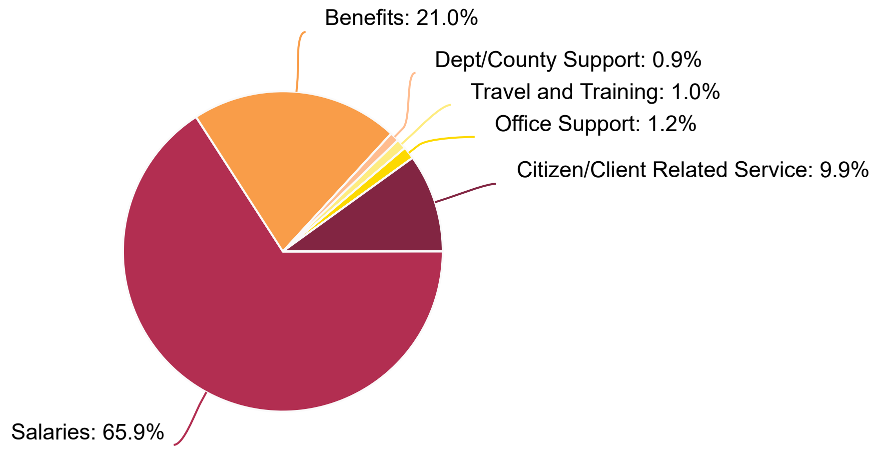
Assessing Services Expenditures Summary

$6,022,388

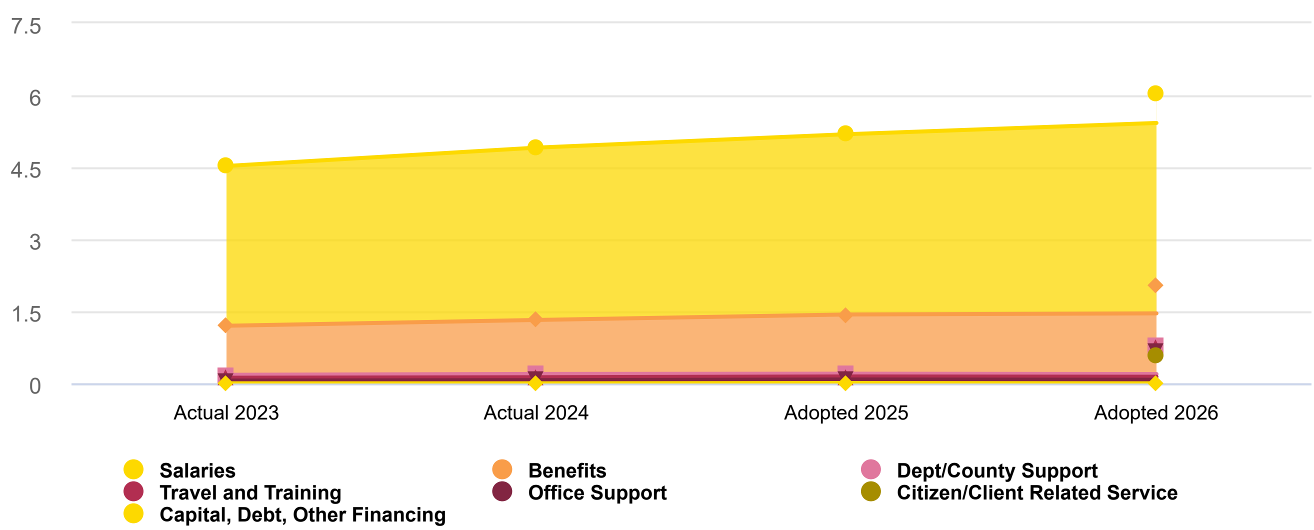
$833,391

(16.06% 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

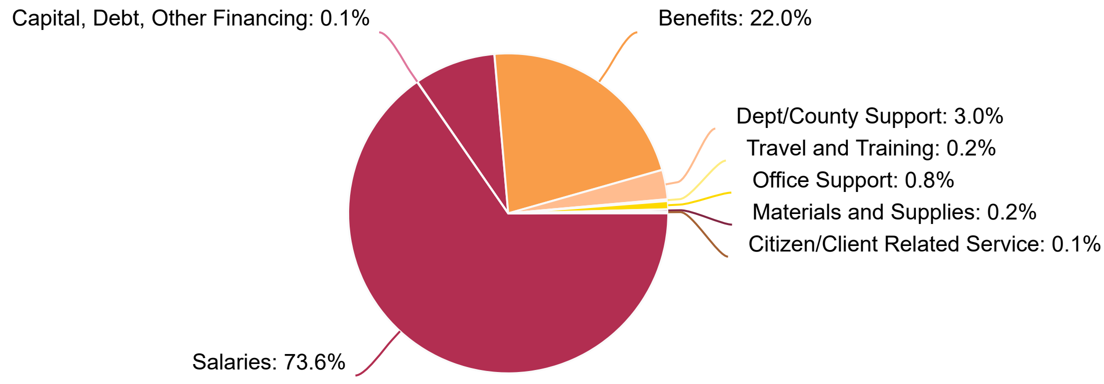
ASSESSING SERVICES	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	3,328,554	3,590,143	3,755,214	3,966,804	5.6%	3,966,804	5.6%
Benefits	1,021,315	1,124,349	1,233,067	1,263,881	2.5%	1,263,881	2.5%
Dept/County Support	60,993	68,628	57,460	56,047	(2.5%)	56,047	(2.5%)
Travel and Training	59,376	61,058	62,854	62,854	-%	62,854	-%
Office Support	57,162	65,397	74,052	74,052	-%	74,052	-%
Citizen/Client Related Service				-	-%	598,750	100.0%
Capital, Debt, Other Financing	-	-	6,350	-	(100.0%)	-	(100.0%)
Total Expenditures	**4,527,400**	**4,909,575**	**5,188,997**	**5,423,638**	**4.5%**	**6,022,388**	**16.1%**
Funding Sources							
Other Revenues	2,873	3,495	3,200	3,200	-%	3,200	-%
Other Financing Sources	-	-	18,548	18,548	-%	617,298	3228.1%
Total Non-Levy Funding Sources	**2,873**	**3,495**	**21,748**	**21,748**	**-%**	**620,498**	**2753.1%**
Property Taxes & Penalties	4,451,851	4,874,998	5,167,249	5,401,890	4.5%	5,401,890	4.5%
Total Funding Sources	**4,454,724**	**4,878,493**	**5,188,997**	**5,423,638**	**4.5%**	**6,022,388**	**16.1%**

County Attorney Expenditures Summary

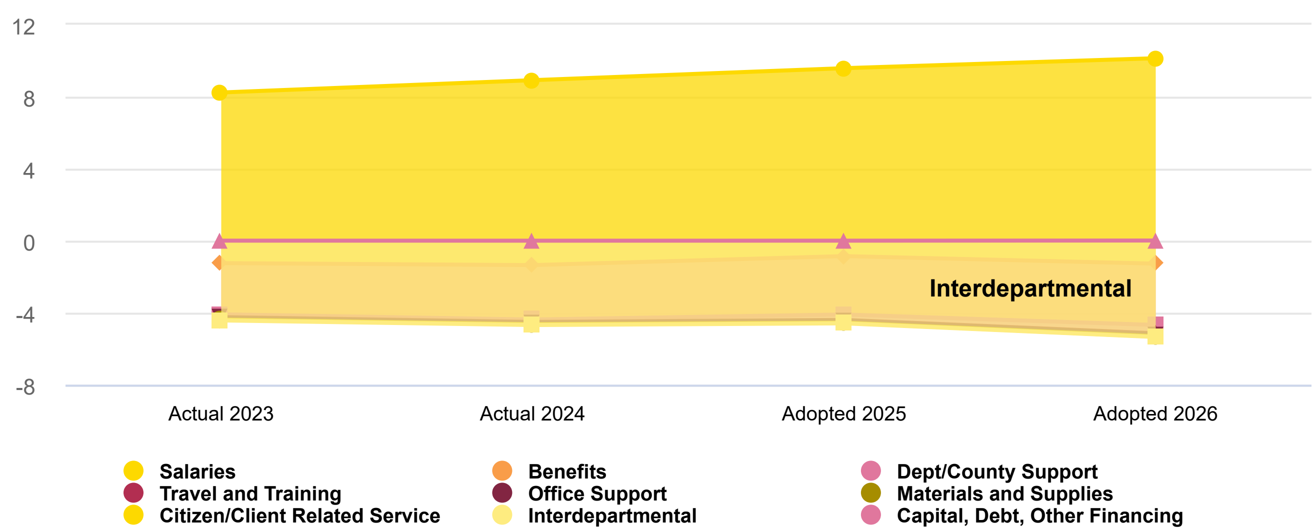
$10,138,197 **$552,487**

(5.76% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

ATTORNEY

Includes CIP, DBT, OPS

ATTORNEY	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	9,479,998	10,273,701	10,439,563	11,372,465	8.9%	11,411,807	9.3%
Benefits	2,844,240	3,022,406	3,245,544	3,407,965	5.0%	3,407,024	5.0%
Dept/County Support	151,974	132,377	297,755	292,000	(1.9%)	461,490	55.0%
Travel and Training	22,321	21,656	26,429	26,429	-%	29,369	11.1%
Office Support	115,101	105,004	126,410	126,410	-%	126,410	-%
Materials and Supplies	19,448	21,478	19,517	36,517	87.1%	36,517	87.1%
Citizen/Client Related Service	31,172	27,527	22,691	16,241	(28.4%)	16,241	(28.4%)
Interdepartmental	(4,432,681)	(4,686,634)	(4,594,199)	(5,360,661)	16.7%	(5,360,661)	16.7%
Capital, Debt, Other Financing	3,121	1,036	2,000	-	(100.0%)	10,000	400.0%
Total Expenditures	**8,234,694**	**8,918,551**	**9,585,710**	**9,917,366**	**3.5%**	**10,138,197**	**5.8%**
Funding Sources							
Fees and Charges for Service	71,246	116,288	81,510	81,510	-%	81,510	-%
Other Revenues	4,613	12,568	18,734	12,500	(33.3%)	12,500	(33.3%)
Fines & Forfeitures	62,735	35,114	-	-	-%	-	-%
Federal Revenue	149,143	236,183	188,000	188,000	-%	188,000	-%
State Revenue	-	-	242,722	242,722	-%	242,722	-%
Other Financing Sources	-	-	100,000	100,000	-%	-	(100.0%)
Total Non-Levy Funding Sources	**287,737**	**400,153**	**630,966**	**624,732**	**(1.0%)**	**524,732**	**(16.8%)**
Property Taxes & Penalties	7,924,971	8,773,195	8,954,744	9,292,634	3.8%	9,613,465	7.4%
Total Funding Sources	**8,212,708**	**9,173,348**	**9,585,710**	**9,917,366**	**3.5%**	**10,138,197**	**5.8%**

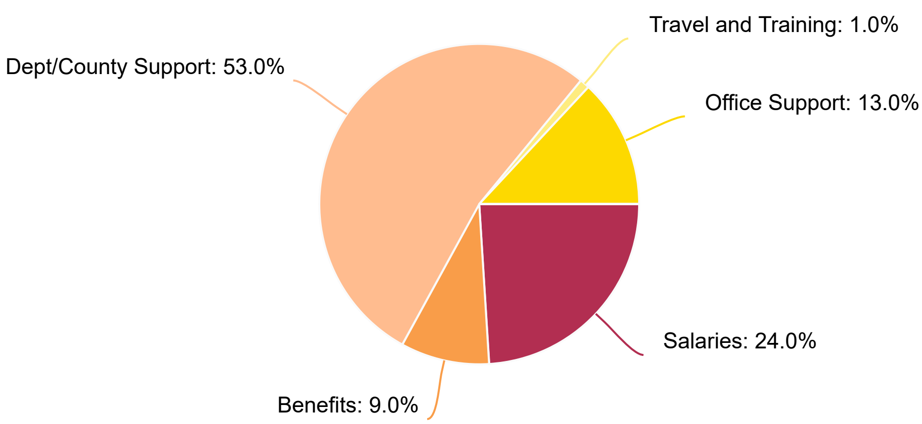
Byllesby Dam Expenditures Summary

$799,067

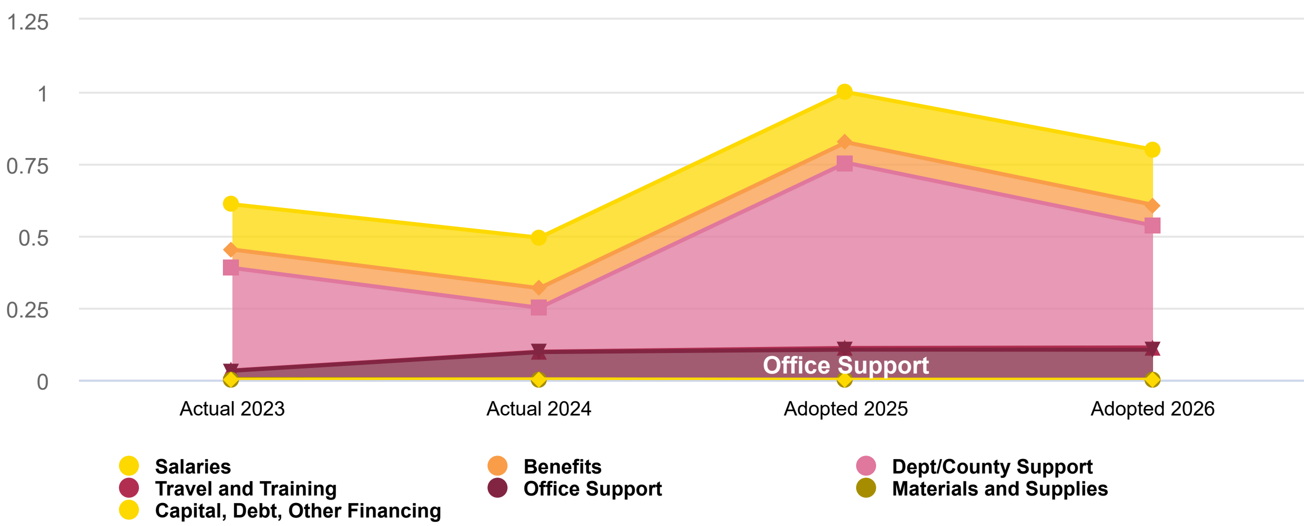
$(199,680)

(-19.99% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	157,032	175,375	174,234	191,878	10.1%	191,878	10.1%
Benefits	63,910	68,206	71,234	71,803	0.8%	71,803	0.8%
Dept/County Support	355,974	152,220	643,069	423,274	(34.2%)	423,274	(34.2%)
Travel and Training	1,104	1,658	5,826	7,905	35.7%	7,905	35.7%
Office Support	28,653	94,582	104,384	104,207	(0.2%)	104,207	(0.2%)
Materials and Supplies	2,453	-	-	-	-%	-	-%
Capital, Debt, Other Financing	-	1,225	-	-	-%	-	-%
Total Expenditures	**609,126**	**493,266**	**998,747**	**799,067**	**(20.0%)**	**799,067**	**(20.0%)**
Funding Sources							
Other Revenues	180,002	311,200	431,966	1,250,000	189.4%	1,250,000	189.4%
Other Financing Sources	-	108,767	566,781	(450,933)	(179.6%)	(450,933)	(179.6%)
Total Non-Levy Funding Sources	**180,002**	**419,967**	**998,747**	**799,067**	**(20.0%)**	**799,067**	**(20.0%)**
Total Funding Sources	**180,002**	**419,967**	**998,747**	**799,067**	**(20.0%)**	**799,067**	**(20.0%)**

CIP - Byllesby Dam Expenditures Summary

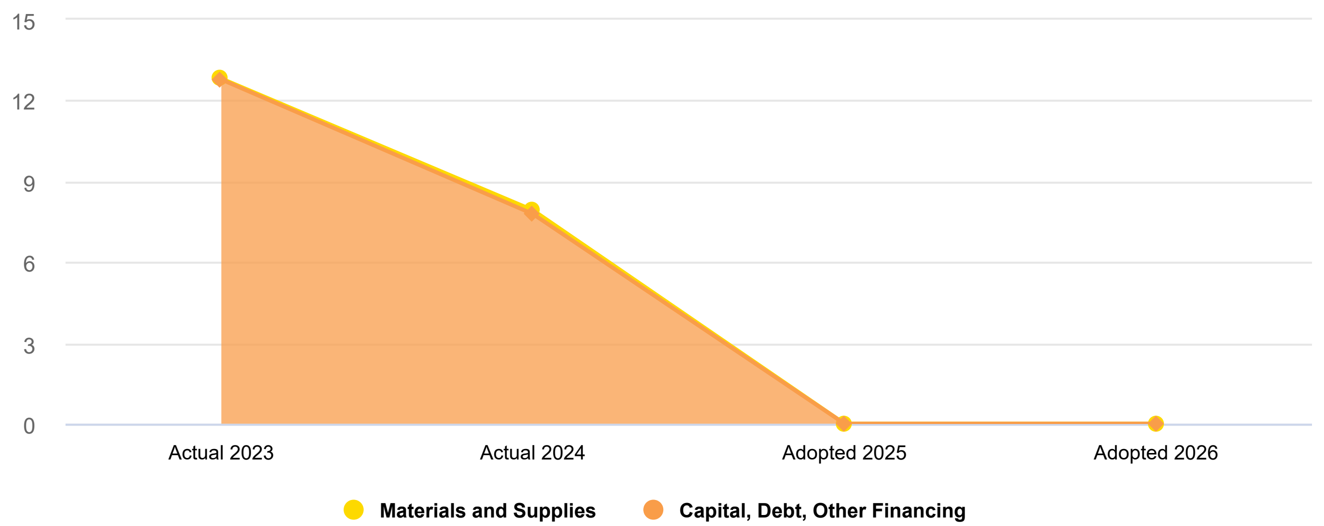
$0

$0

0% vs. prior year

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

CIP - BYLLESBY DAM

Includes CIP, DBT, OPS

CIP - BYLLESBY DAM	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Materials and Supplies	34,750	141,612	-	-	-%	-	-%
Capital, Debt, Other Financing	12,780,411	7,786,008	-	-	-%	-	-%
Total Expenditures	**12,815,161**	**7,927,620**	**-**	**-**	**-%**	**-**	**-%**
Funding Sources							
Other Revenues	2,874	-	-	-	-%	-	-%
Federal Revenue	10,274,265	12,236,680	-	-	-%	-	-%
State Revenue	3,704,813	3,120,011	-	-	-%	-	-%
Other Financing Sources	-	(108,767)	-	-	-%	-	-%
Total Non-Levy Funding Sources	**13,981,952**	**15,247,924**	**-**	**-**	**-%**	**-**	**-%**
Total Funding Sources	**13,981,952**	**15,247,924**	**-**	**-**	**-%**	**-**	**-%**

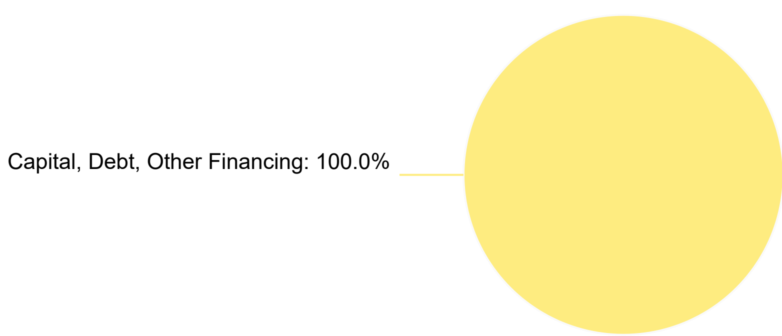
CIP - County Building Expenditures Summary

$17,094,674

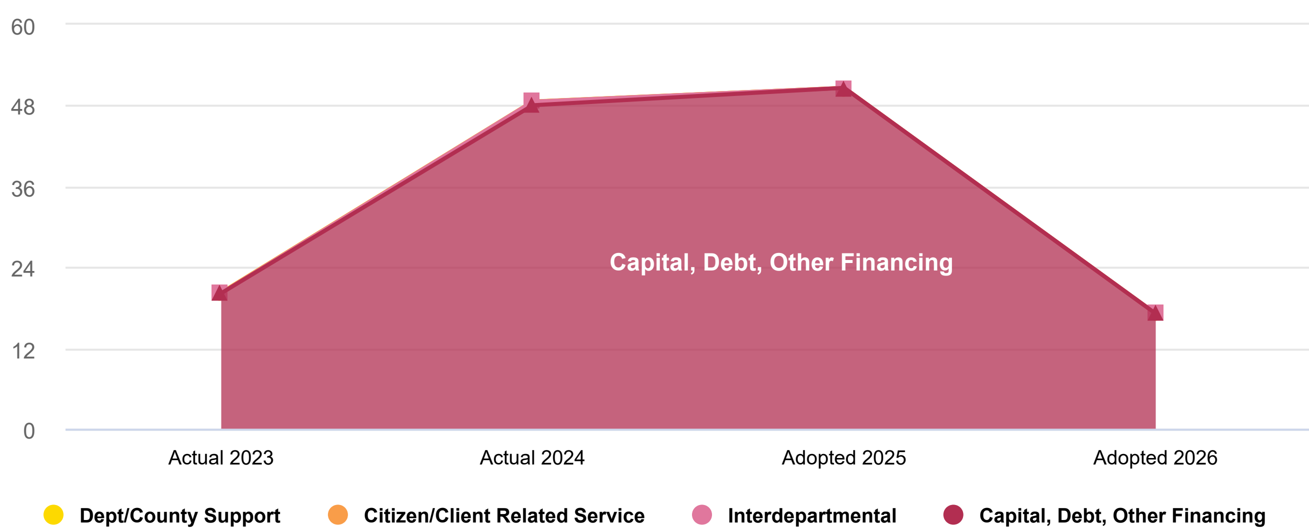
$(33,531,799)

(-66.23% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

CIP-COUNTY BUILDING

Includes CIP, DBT, OPS

CIP-COUNTY BUILDING	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Dept/County Support	4,871	20,720	-	-	-%	-	-%
Citizen/Client Related Service	79,987	-	-	-	-%	-	-%
Interdepartmental	-	540,774	-	-	-%	-	-%
Capital, Debt, Other Financing	20,129,762	48,038,493	50,626,473	17,094,674	(66.2%)	17,094,674	(66.2%)
Total Expenditures	**20,214,620**	**48,599,987**	**50,626,473**	**17,094,674**	**(66.2%)**	**17,094,674**	**(66.2%)**
Funding Sources							
Other Revenues	-	261,209	-	-	-%	-	-%
Federal Revenue	9,134,668	19,473,540	-	-	-%	-	-%
State Revenue	-	-	8,874,409	2,714,178	(69.4%)	2,714,178	(69.4%)
Other Intergovernmental Revenue	265,800	-	-	-	-%	-	-%
Other Financing Sources	-	-	36,638,068	8,519,190	(76.7%)	8,519,190	(76.7%)
Total Non-Levy Funding Sources	**9,400,468**	**19,734,749**	**45,512,477**	**11,233,368**	**(75.3%)**	**11,233,368**	**(75.3%)**
Property Taxes & Penalties	3,338,405	5,113,996	5,113,996	5,861,306	14.6%	5,861,306	14.6%
Total Funding Sources	**12,738,873**	**24,848,745**	**50,626,473**	**17,094,674**	**(66.2%)**	**17,094,674**	**(66.2%)**

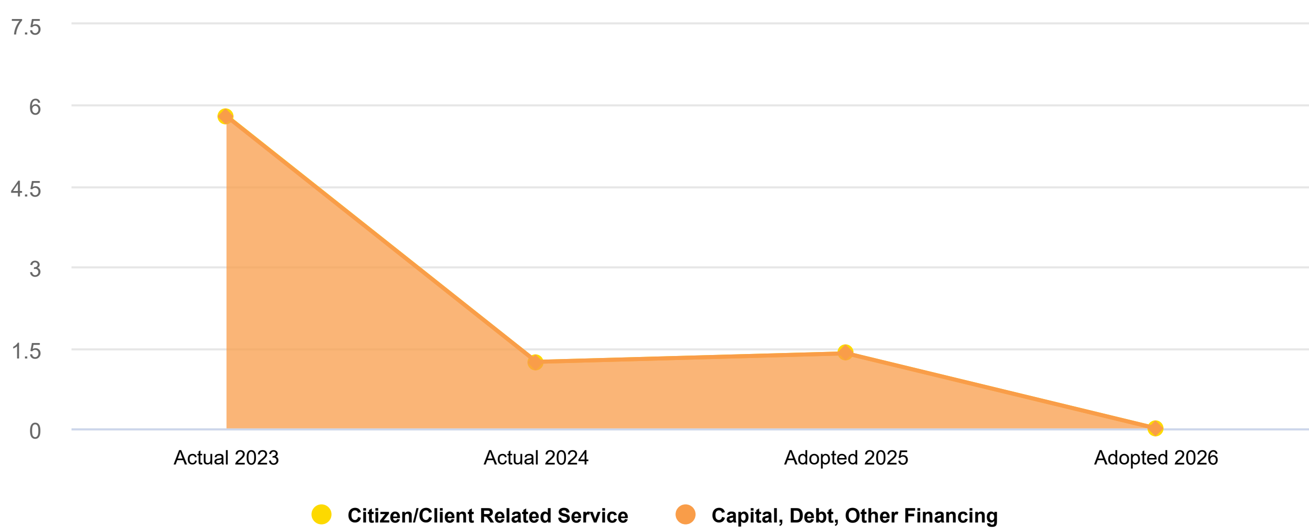
CIP - Environmental Resources Expenditures Summary

$0 **$(1,392,804)**

(-100.00% vs. prior year)

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

CIP-ENVIRONMENTAL RESOURCES

Includes CIP, DBT, OPS

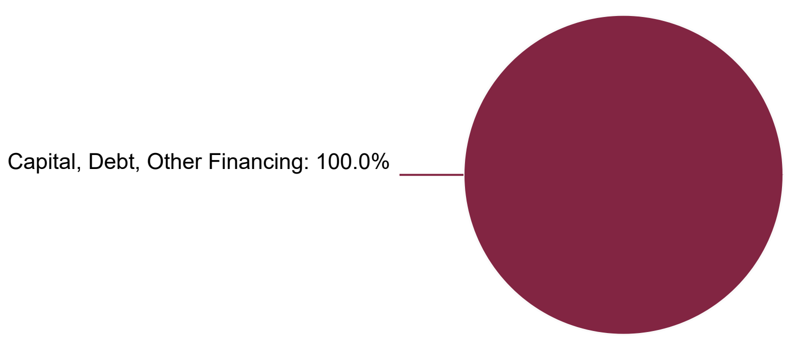
CIP-ENVIRONMENTAL RESOURCES	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Citizen/Client Related Service	5,847	-	-	-	-%	-	-%
Capital, Debt, Other Financing	5,793,894	1,235,392	1,392,804	-	(100.0%)	-	(100.0%)
Total Expenditures	**5,799,741**	**1,235,392**	**1,392,804**	**-**	**(100.0%)**	**-**	**(100.0%)**
Funding Sources							
Fees and Charges for Service	(155,604)	-	-	-	-%	-	-%
Other Revenues	27,837	981	-	-	-%	-	-%
Federal Revenue	1,050,283	-	-	-	-%	-	-%
State Revenue	3,013,902	915,988	-	-	-%	-	-%
Other Intergovernmental Revenue	981,762	307,770	-	-	-%	-	-%
Other Financing Sources	-	-	1,392,804	-	(100.0%)	-	(100.0%)
Total Non-Levy Funding Sources	**4,918,180**	**1,224,739**	**1,392,804**	**-**	**(100.0%)**	**-**	**(100.0%)**
Total Funding Sources	**4,918,180**	**1,224,739**	**1,392,804**	**-**	**(100.0%)**	**-**	**(100.0%)**

CIP - Parks Expenditures Summary

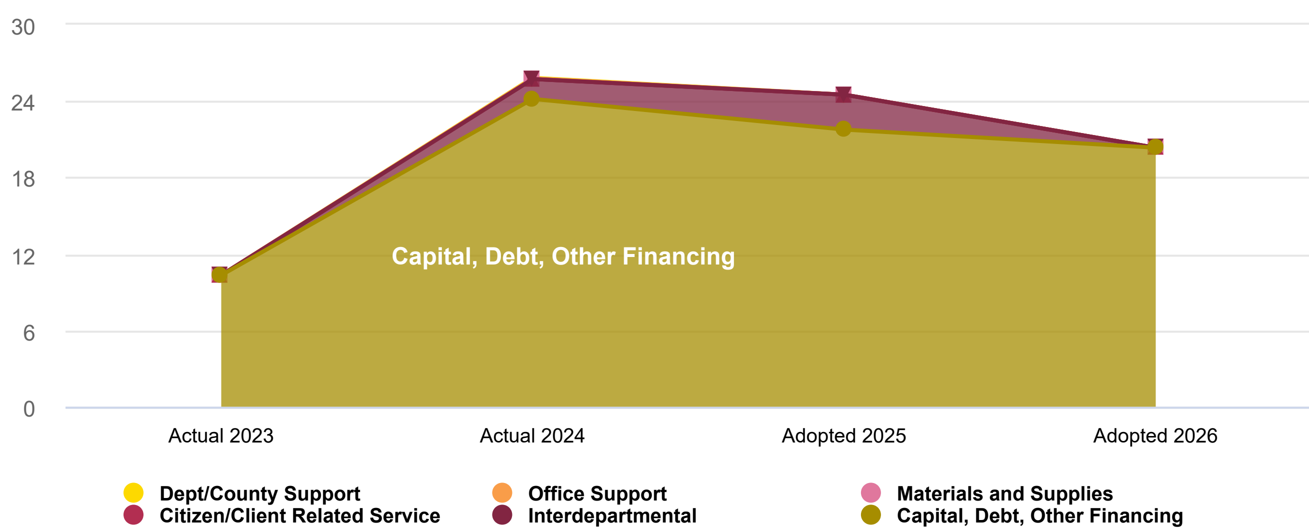
$20,340,775 **$(4,166,670)**

(-17.00% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Dept/County Support	1,215	41,791	-	-	-%	-	-%
Office Support	-	50,324	-	-	-%	-	-%
Materials and Supplies	5,348	-	-	-	-%	-	-%
Citizen/Client Related Service	-	2,120	-	-	-%	-	-%
Interdepartmental	-	1,561,247	2,743,862	-	(100.0%)	-	(100.0%)
Capital, Debt, Other Financing	10,329,933	24,173,173	21,763,583	20,340,775	(6.5%)	20,340,775	(6.5%)
Total Expenditures	**10,336,496**	**25,828,655**	**24,507,445**	**20,340,775**	**(17.0%)**	**20,340,775**	**(17.0%)**
Funding Sources							
Other Revenues	-	-	1,000,000	-	(100.0%)	-	(100.0%)
Federal Revenue	567,609	4,993,269	-	2,080,000	100.0%	2,080,000	100.0%
State Revenue	889,979	6,294,841	5,697,275	6,457,789	13.3%	6,457,789	13.3%
Other Intergovernmental Revenue	2,612,850	394,804	7,806,789	3,108,689	(60.2%)	3,108,689	(60.2%)
Other Financing Sources	-	-	9,812,034	8,502,950	(13.3%)	8,502,950	(13.3%)
Total Non-Levy Funding Sources	**4,070,438**	**11,682,914**	**24,316,098**	**20,149,428**	**(17.1%)**	**20,149,428**	**(17.1%)**
Property Taxes & Penalties	191,347	191,347	191,347	191,347	-%	191,347	-%
Total Funding Sources	**4,261,785**	**11,874,261**	**24,507,445**	**20,340,775**	**(17.0%)**	**20,340,775**	**(17.0%)**

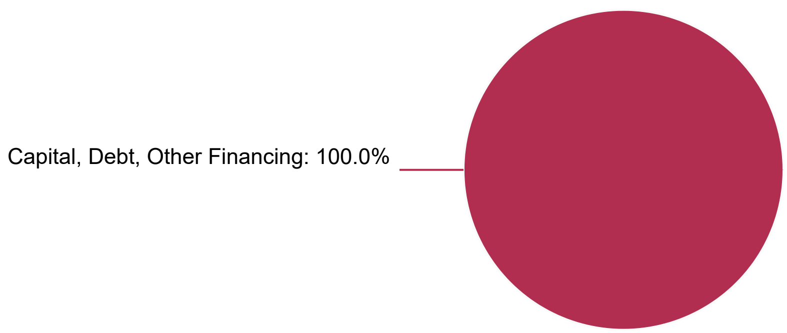
CIP - Transportation Expenditures Summary

$46,212,349

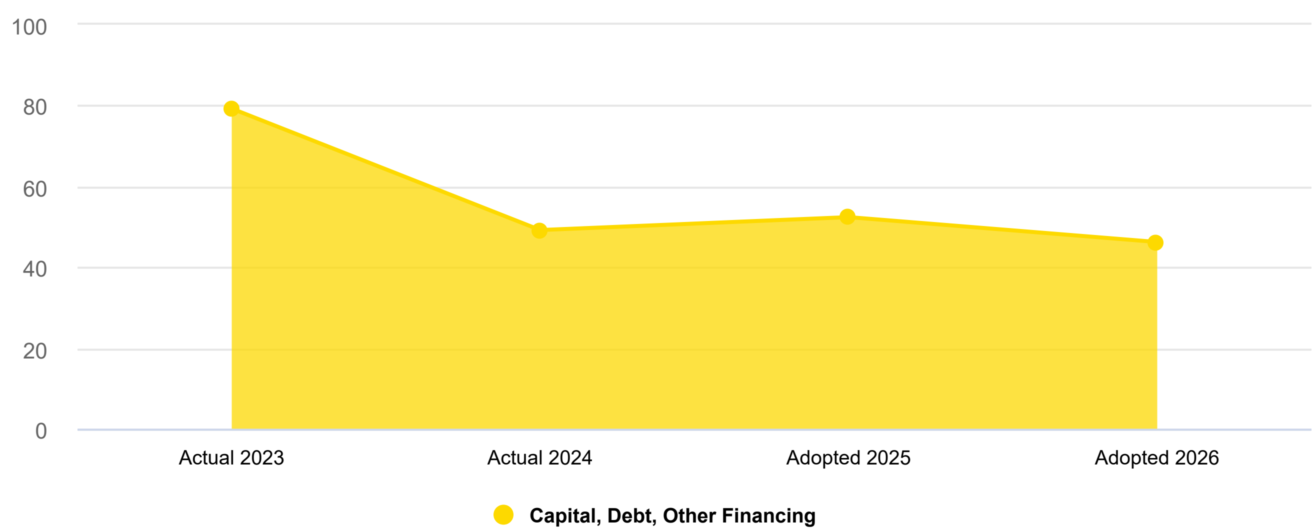
$(6,158,830)

(-11.76% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

CIP-TRANSPORTATION

Includes CIP, DBT, OPS

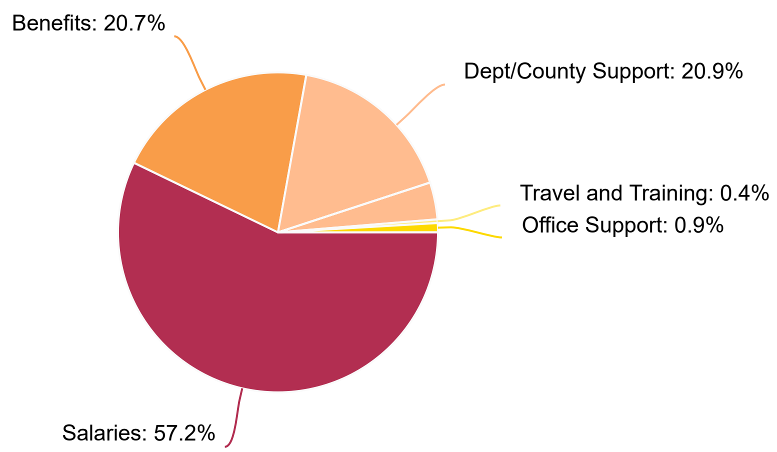
CIP-TRANSPORTATION	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Capital, Debt, Other Financing	79,241,908	49,172,903	52,371,179	46,212,349	(11.8%)	46,212,349	(11.8%)
Total Expenditures	**79,241,908**	**49,172,903**	**52,371,179**	**46,212,349**	**(11.8%)**	**46,212,349**	**(11.8%)**
Funding Sources							
Other Taxes	4,035,617	4,123,411	4,200,000	2,828,000	(32.7%)	2,828,000	(32.7%)
Other Revenues	261,951	270,909	250,000	250,000	-%	250,000	-%
Federal Revenue	6,925,791	1,054,765	2,500,000	5,575,080	123.0%	5,575,080	123.0%
State Revenue	19,037,259	20,024,011	23,526,738	30,530,855	29.8%	30,530,855	29.8%
Other Intergovernmental Revenue	5,541,915	10,745,456	13,555,275	3,282,372	(75.8%)	3,282,372	(75.8%)
Other Financing Sources	-	-	8,339,166	3,746,042	(55.1%)	3,746,042	(55.1%)
Total Non-Levy Funding Sources	**35,802,533**	**36,218,552**	**52,371,179**	**46,212,349**	**(11.8%)**	**46,212,349**	**(11.8%)**
Property Taxes & Penalties	1,775,591	-	-	-	-%	-	-%
Total Funding Sources	**37,578,124**	**36,218,552**	**52,371,179**	**46,212,349**	**(11.8%)**	**46,212,349**	**(11.8%)**

Communications Expenditures Summary

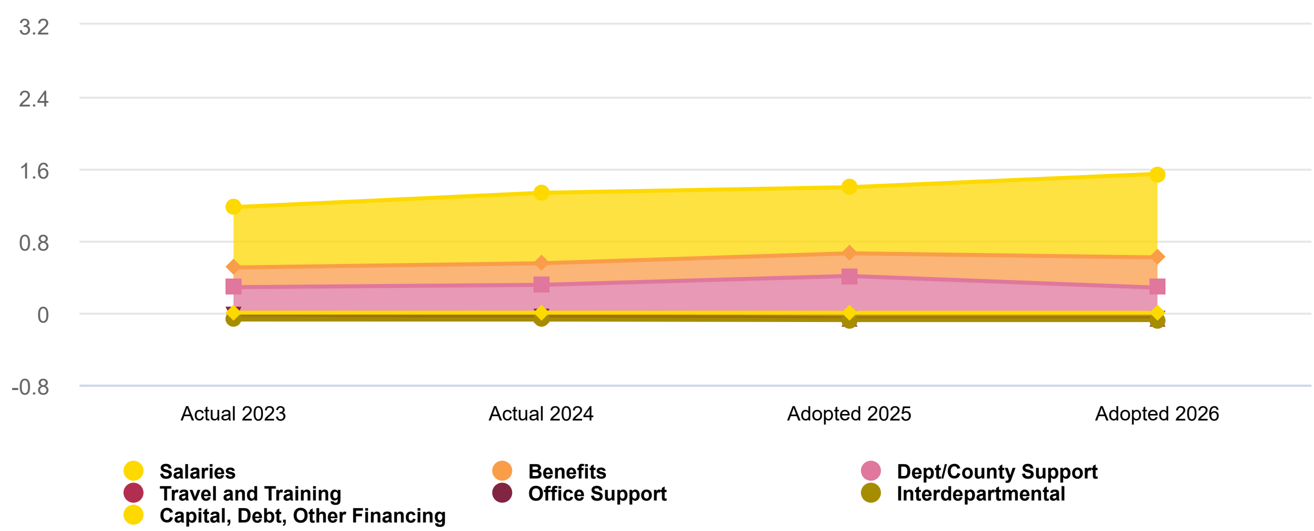
$1,542,891 **$148,539**

(10.65% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



Budget Planning Summary

COMMUNICATIONS

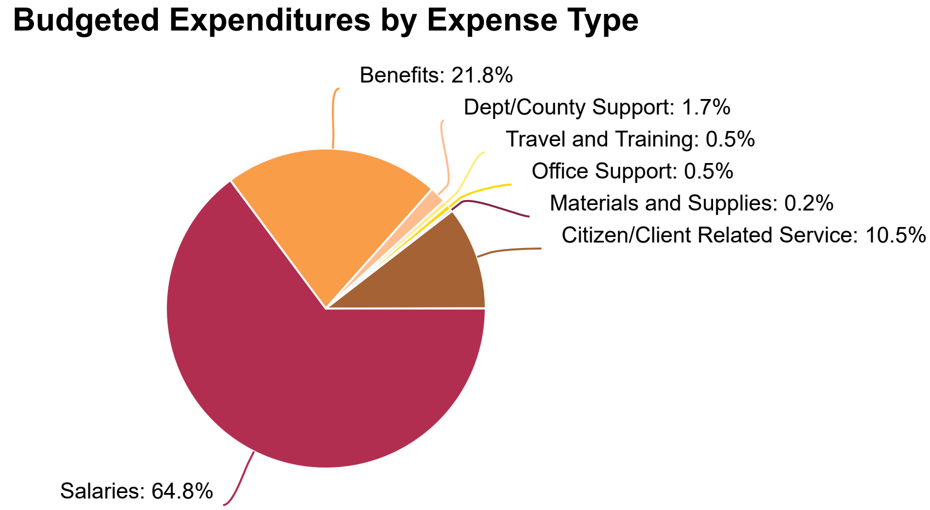
Includes CIP, DBT, OPS

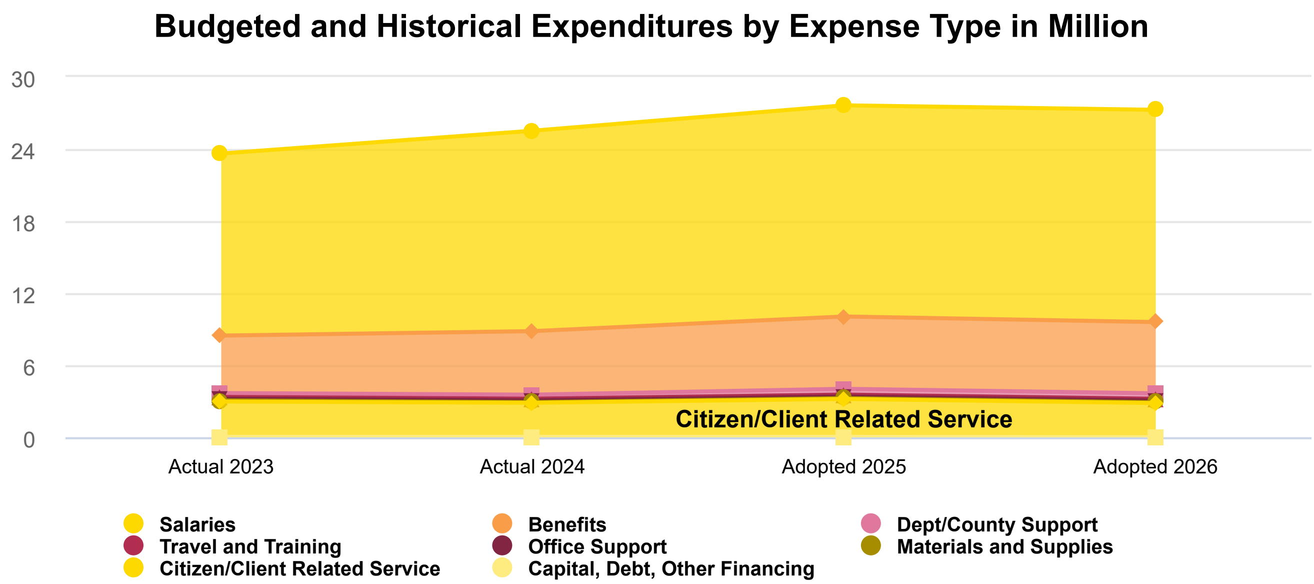
COMMUNICATIONS	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	670,607	783,228	734,348	928,884	26.5%	928,884	26.5%
Benefits	218,824	239,662	251,793	335,796	33.4%	335,796	33.4%
Dept/County Support	290,877	338,625	469,018	469,018	-%	339,018	(27.7%)
Travel and Training	5,841	14,371	5,786	5,786	-%	5,786	-%
Office Support	62,442	32,711	15,157	15,157	-%	15,157	-%
Interdepartmental	(76,761)	(76,761)	(81,750)	(81,750)	-%	(81,750)	-%
Capital, Debt, Other Financing	1,196	660	-	-	-%	-	-%
Total Expenditures	**1,173,026**	**1,332,496**	**1,394,352**	**1,672,891**	**20.0%**	**1,542,891**	**10.7%**
Funding Sources							
Other Financing Sources	-	-	118,000	118,000	-%	118,000	-%
Total Non-Levy Funding Sources	**-**	**-**	**118,000**	**118,000**	**-%**	**118,000**	**-%**
Property Taxes & Penalties	1,040,101	1,178,488	1,276,352	1,554,891	21.8%	1,424,891	11.6%
Total Funding Sources	**1,040,101**	**1,178,488**	**1,394,352**	**1,672,891**	**20.0%**	**1,542,891**	**10.7%**

Community Corrections Expenditures Summary

$27,264,332 **$(372,722)**

(-1.35% vs. prior year)





BUDGET PLANNING SUMMARIES

Budget Planning Summary

COMMUNITY CORRECTIONS

Includes CIP, DBT, OPS

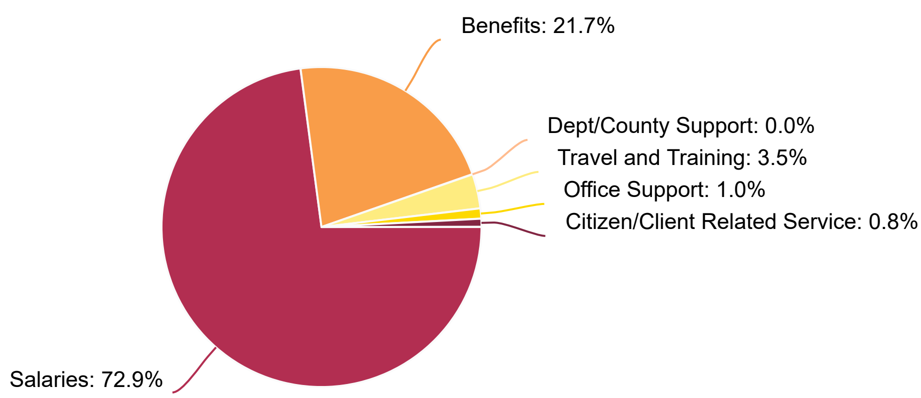
COMMUNITY CORRECTIONS	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	15,157,998	16,687,365	17,581,096	18,620,875	5.9%	17,674,058	0.5%
Benefits	4,783,175	5,288,807	6,022,344	6,340,300	5.3%	5,930,493	(1.5%)
Dept/County Support	320,973	333,913	479,443	454,673	(5.2%)	454,673	(5.2%)
Travel and Training	146,638	140,323	151,998	151,799	(0.1%)	145,769	(4.1%)
Office Support	140,881	145,815	143,352	142,352	(0.7%)	142,352	(0.7%)
Materials and Supplies	94,910	54,401	67,462	67,457	(0.0%)	67,457	(0.0%)
Citizen/Client Related Service	2,944,558	2,840,973	3,158,861	3,060,427	(3.1%)	2,849,530	(9.8%)
Capital, Debt, Other Financing	33,407	31,215	32,498	-	(100.0%)	-	(100.0%)
Total Expenditures	**23,622,540**	**25,522,812**	**27,637,054**	**28,837,883**	**4.3%**	**27,264,332**	**(1.3%)**
Funding Sources							
Fees and Charges for Service	1,309,590	1,188,060	1,570,965	1,513,200	(3.7%)	1,513,200	(3.7%)
Other Revenues	45,003	63,256	155,000	155,005	0.0%	155,005	0.0%
Federal Revenue	87,280	139,025	(35,500)	-	(100.0%)	-	(100.0%)
State Revenue	8,605,864	8,422,275	9,375,734	9,018,573	(3.8%)	8,820,069	(5.9%)
Other Intergovernmental Revenue	29,441	69,663	116,300	37,037	(68.2%)	37,037	(68.2%)
Other Financing Sources	-	-	227,485	227,485	-%	227,485	-%
Total Non-Levy Funding Sources	**10,077,178**	**9,882,279**	**11,409,984**	**10,951,300**	**(4.0%)**	**10,752,796**	**(5.8%)**
Property Taxes & Penalties	15,437,881	16,828,355	16,227,070	17,886,583	10.2%	16,511,536	1.8%
Total Funding Sources	**25,515,059**	**26,710,634**	**27,637,054**	**28,837,883**	**4.3%**	**27,264,332**	**(1.3%)**

Community Services Admin Expenditures Summary

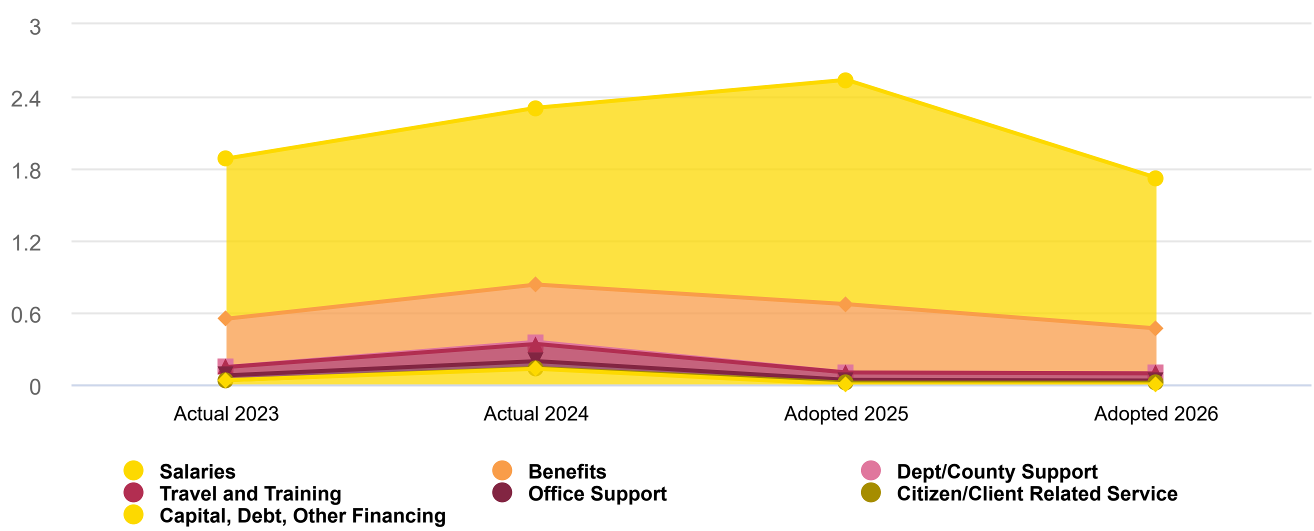
$1,721,904 **$(816,261)**

(-32.16% 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

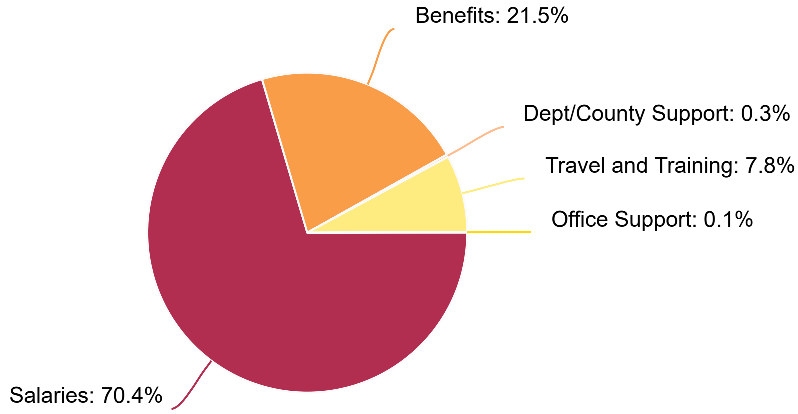
COMMUNITY SERVICES ADMIN	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	1,334,976	1,473,197	1,869,435	1,255,519	(32.8%)	1,255,519	(32.8%)
Benefits	401,734	477,171	569,426	374,275	(34.3%)	374,275	(34.3%)
Dept/County Support	613	17,910	125	125	-%	125	-%
Travel and Training	69,560	143,177	61,071	59,877	(2.0%)	59,877	(2.0%)
Office Support	40,067	57,675	23,867	17,867	(25.1%)	17,867	(25.1%)
Citizen/Client Related Service	-	6,000	14,241	14,241	-%	14,241	-%
Capital, Debt, Other Financing	35,120	130,190	-	-	-%	-	-%
Total Expenditures	**1,882,070**	**2,305,320**	**2,538,165**	**1,721,904**	**(32.2%)**	**1,721,904**	**(32.2%)**
Funding Sources							
Other Revenues	1,970	4,437	4,425	4,425	-%	4,425	-%
Other Intergovernmental Revenue	-	6,000	-	-	-%	-	-%
Total Non-Levy Funding Sources	**1,970**	**10,437**	**4,425**	**4,425**	**-%**	**4,425**	**-%**
Property Taxes & Penalties	2,139,741	2,342,580	2,533,740	1,717,479	(32.2%)	1,717,479	(32.2%)
Total Funding Sources	**2,141,711**	**2,353,017**	**2,538,165**	**1,721,904**	**(32.2%)**	**1,721,904**	**(32.2%)**

County Board Expenditures Summary

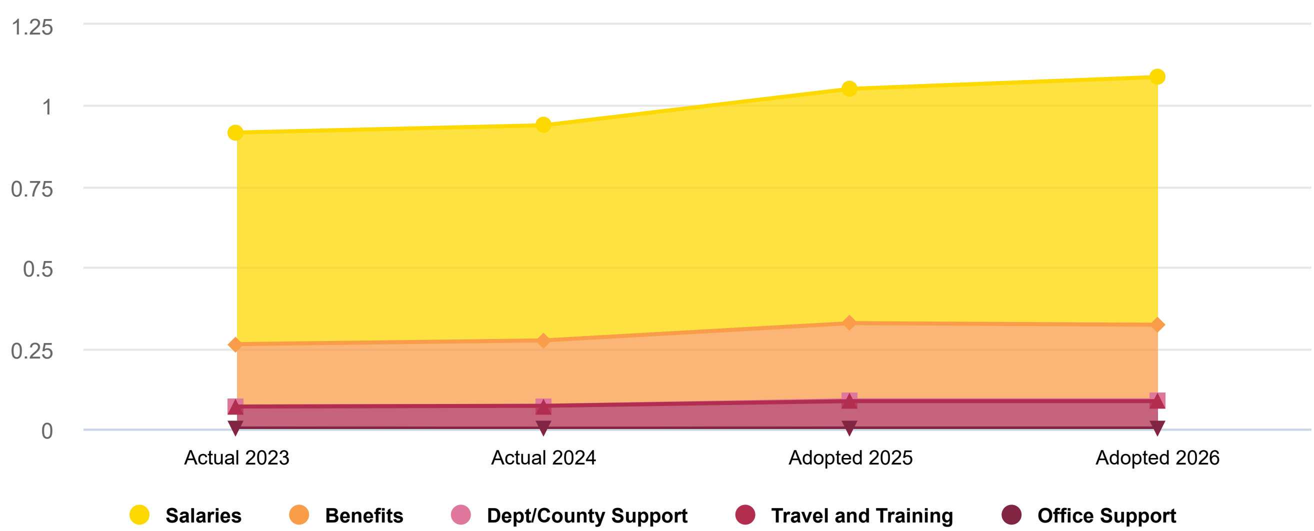
$1,088,229 **$36,473**

(3.47% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

COUNTY BOARD

Includes CIP, DBT, OPS

COUNTY BOARD	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	654,678	665,716	725,074	766,539	5.7%	766,539	5.7%
Benefits	193,089	202,274	238,506	233,514	(2.1%)	233,514	(2.1%)
Dept/County Support	-	-	2,805	2,805	-%	2,805	-%
Travel and Training	67,943	70,739	84,670	84,670	-%	84,670	-%
Office Support	745	181	701	701	-%	701	-%
Total Expenditures	**916,455**	**938,910**	**1,051,756**	**1,088,229**	**3.5%**	**1,088,229**	**3.5%**
Funding Sources							
Other Revenues	750	1,918	1,200	1,200	-%	1,200	-%
Other Financing Sources	-	-	5,000	5,000	-%	5,000	-%
Total Non-Levy Funding Sources	**750**	**1,918**	**6,200**	**6,200**	**-%**	**6,200**	**-%**
Property Taxes & Penalties	941,791	989,869	1,045,556	1,082,029	3.5%	1,082,029	3.5%
Total Funding Sources	**942,541**	**991,787**	**1,051,756**	**1,088,229**	**3.5%**	**1,088,229**	**3.5%**

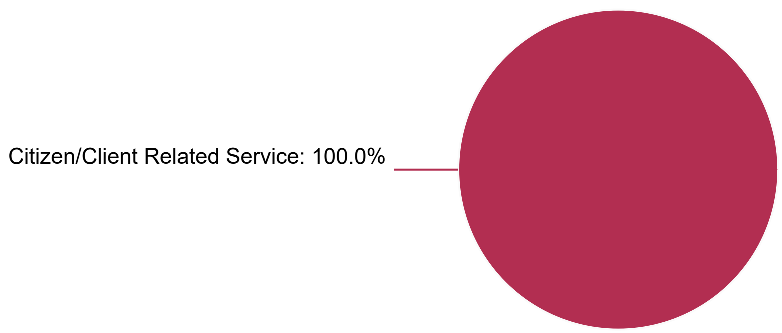
County Fair Expenditures Summary

$184,607

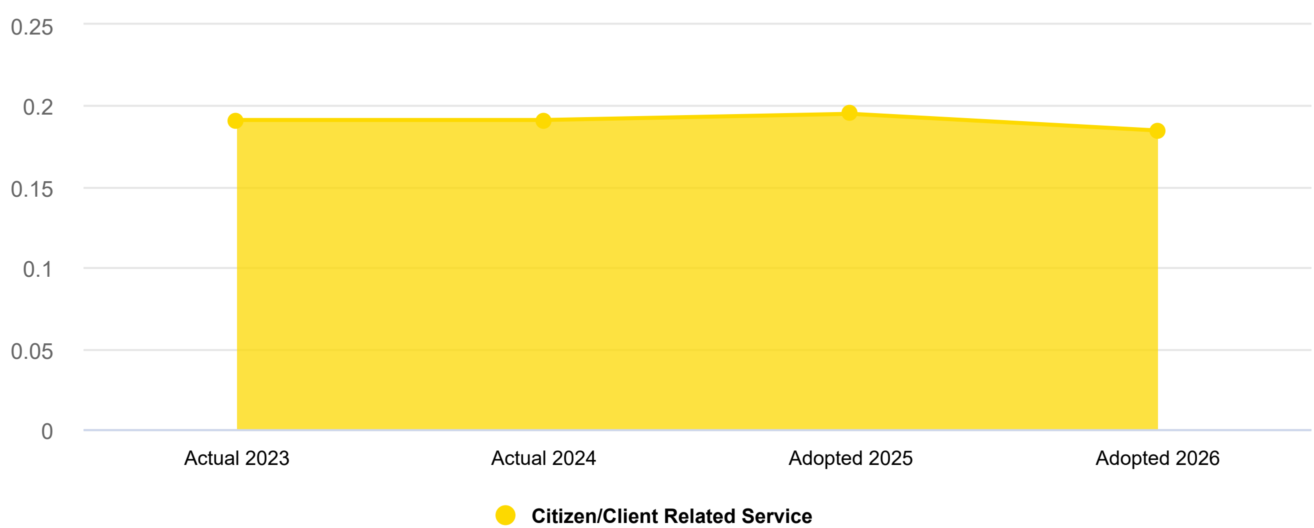
$(10,332)

(-5.30% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



Budget Planning Summary

COUNTY FAIR

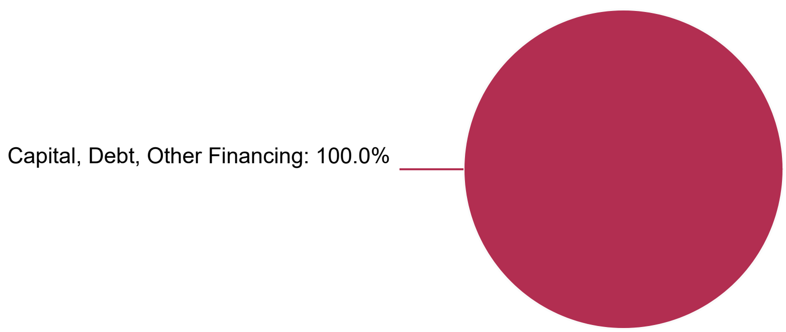
Includes CIP, DBT, OPS

COUNTY FAIR	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Citizen/Client Related Service	191,117	191,117	194,939	194,939	-%	184,607	(5.3%)
Total Expenditures	**191,117**	**191,117**	**194,939**	**194,939**	**-%**	**184,607**	**(5.3%)**
Funding Sources							
Property Taxes & Penalties	191,117	191,117	194,939	194,939	-%	184,607	(5.3%)
Total Funding Sources	**191,117**	**191,117**	**194,939**	**194,939**	**-%**	**184,607**	**(5.3%)**

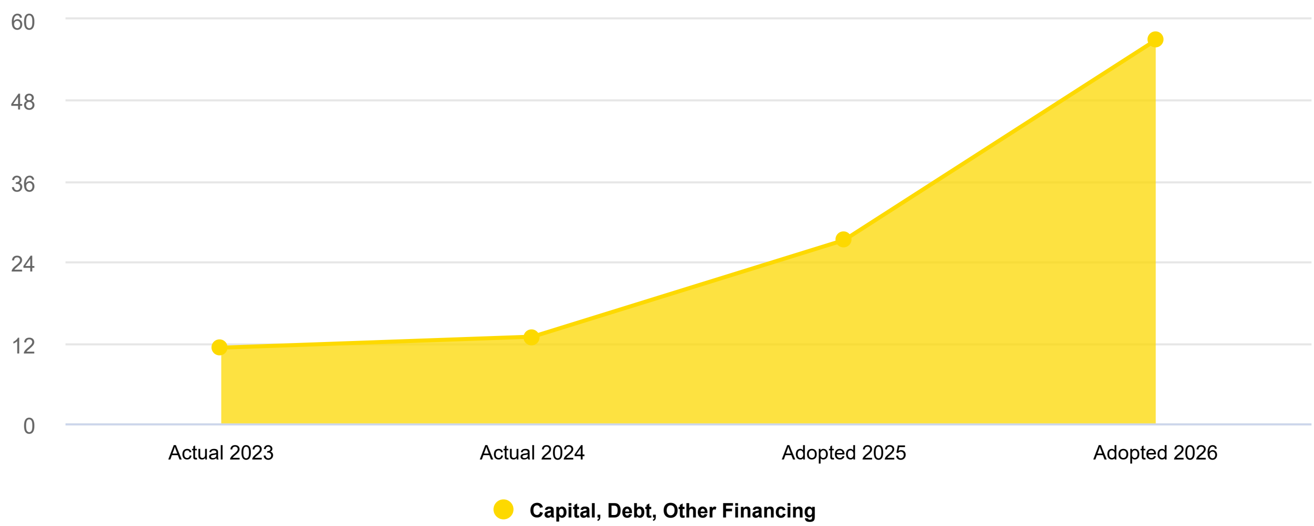
DC Transportation Sales/Use Tax
Expenditures Summary

$56,919,818 **$29,694,116**
(109.07% 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

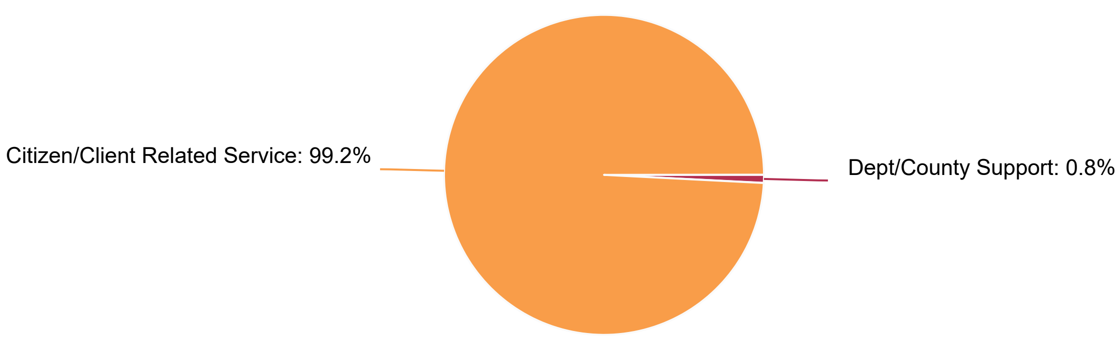
Includes CIP, DBT, OPS

DC Transportation Sales/Use Tax	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Capital, Debt, Other Financing	11,243,521	12,879,518	27,225,702	56,919,818	109.1%	56,919,818	109.1%
Total Expenditures	**11,243,521**	**12,879,518**	**27,225,702**	**56,919,818**	**109.1%**	**56,919,818**	**109.1%**
Funding Sources							
Other Taxes	24,369,409	25,514,300	22,183,260	25,417,600	14.6%	25,417,600	14.6%
Federal Revenue	9,454,319	7,477,696	-	6,540,000	100.0%	6,540,000	100.0%
State Revenue	-	1,199,152	-	6,893,700	100.0%	6,893,700	100.0%
Other Intergovernmental Revenue	201,231	-	5,042,442	4,744,358	(5.9%)	4,744,358	(5.9%)
Other Financing Sources	-	-	-	13,324,160	100.0%	13,324,160	100.0%
Total Non-Levy Funding Sources	**34,024,959**	**34,191,148**	**27,225,702**	**56,919,818**	**109.1%**	**56,919,818**	**109.1%**
Total Funding Sources	**34,024,959**	**34,191,148**	**27,225,702**	**56,919,818**	**109.1%**	**56,919,818**	**109.1%**

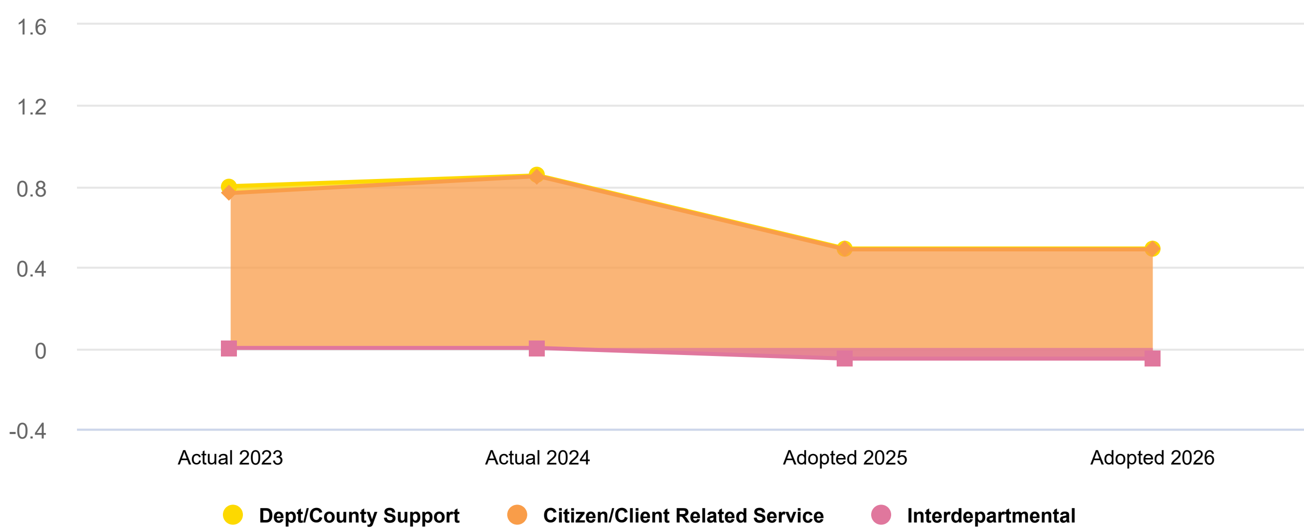
District Court Expenditures Summary

$492,319 **$0** (0.00% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

DISTRICT COURT

Includes CIP, DBT, OPS

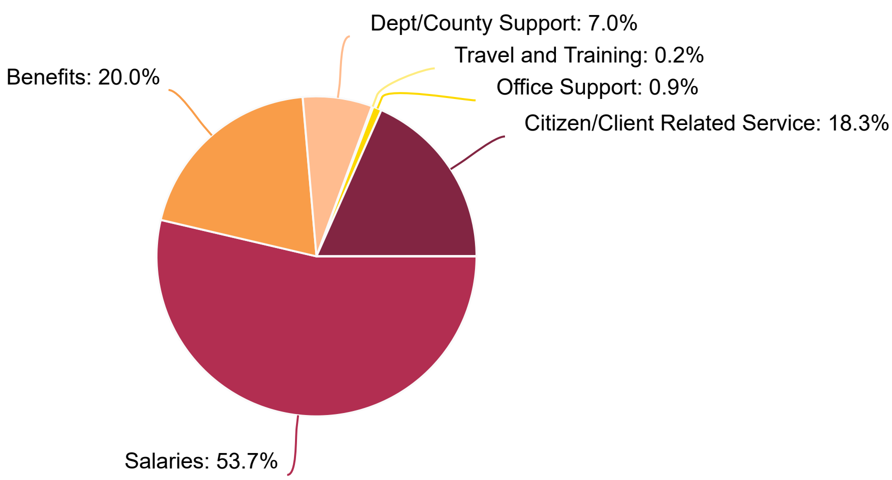
DISTRICT COURT	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Dept/County Support	34,253	4,125	4,439	4,439	-%	4,439	-%
Citizen/Client Related Service	766,601	850,163	540,999	540,999	-%	540,999	-%
Interdepartmental	-	-	(53,119)	(53,119)	-%	(53,119)	-%
Total Expenditures	**800,854**	**854,288**	**492,319**	**492,319**	**-%**	**492,319**	**-%**
Funding Sources							
Other Revenues	2,006	1,050	-	-	-%	-	-%
Other Financing Sources	-	-	24,000	24,000	-%	24,000	-%
Total Non-Levy Funding Sources	**2,006**	**1,050**	**24,000**	**24,000**	**-%**	**24,000**	**-%**
Property Taxes & Penalties	445,561	471,561	468,319	468,319	-%	468,319	-%
Total Funding Sources	**447,567**	**472,611**	**492,319**	**492,319**	**-%**	**492,319**	**-%**

E&EA Expenditures Summary

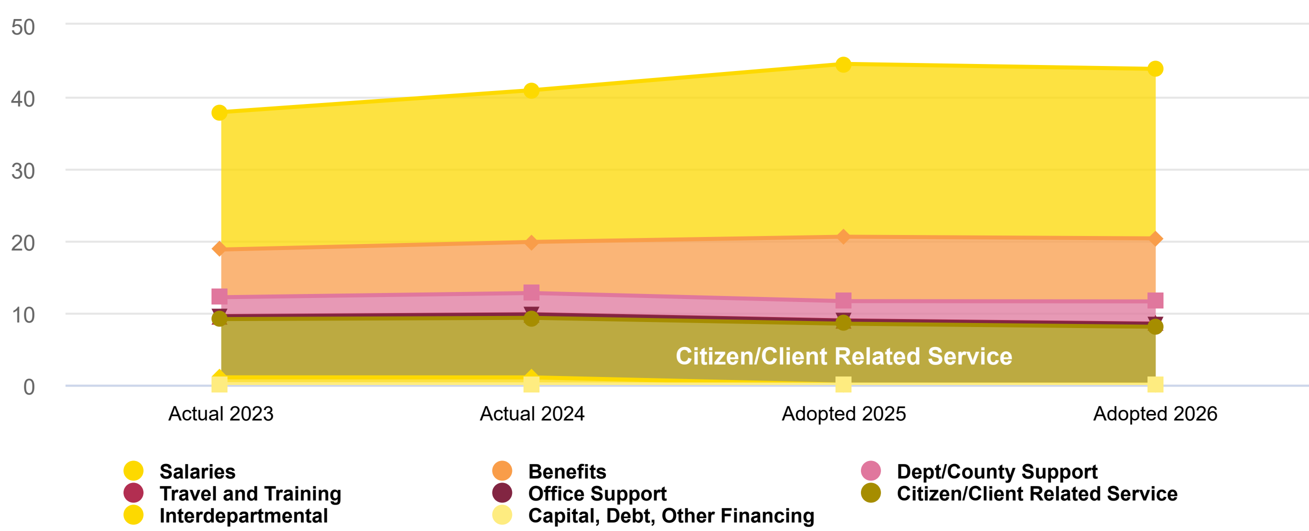
$43,865,811 **$(695,147)**

(-1.56% 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

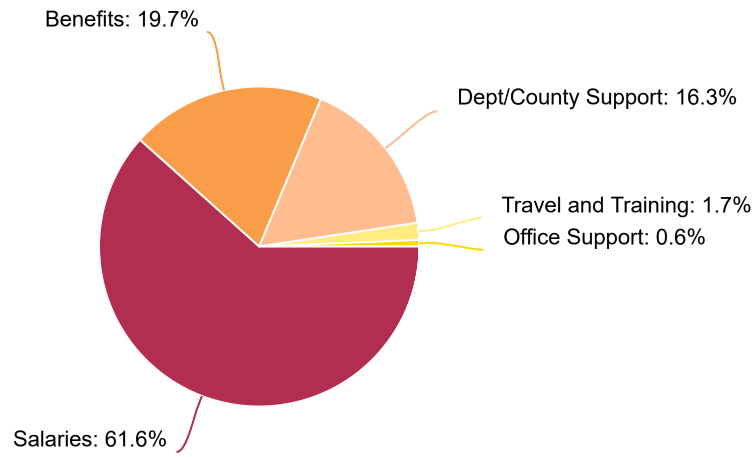
E&EA	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	19,087,761	21,077,691	24,003,655	24,127,495	0.5%	23,543,453	(1.9%)
Benefits	6,625,495	7,098,716	8,949,683	8,751,502	(2.2%)	8,751,502	(2.2%)
Dept/County Support	2,618,270	2,947,610	2,677,083	3,157,417	17.9%	3,077,671	15.0%
Travel and Training	63,125	55,835	69,344	67,752	(2.3%)	67,752	(2.3%)
Office Support	355,177	445,678	385,843	377,843	(2.1%)	377,843	(2.1%)
Citizen/Client Related Service	8,087,623	8,268,433	8,461,138	8,221,977	(2.8%)	8,047,590	(4.9%)
Interdepartmental	939,826	961,035	-	-	-%	-	-%
Capital, Debt, Other Financing	87,452	57,506	14,212	-	(100.0%)	-	(100.0%)
Total Expenditures	**37,864,729**	**40,912,504**	**44,560,958**	**44,703,986**	**0.3%**	**43,865,811**	**(1.6%)**
Funding Sources							
Fees and Charges for Service	4,289,625	3,804,916	4,091,000	3,791,000	(7.3%)	3,791,000	(7.3%)
Other Revenues	753,899	615,969	452,662	752,662	66.3%	752,662	66.3%
Federal Revenue	20,336,822	20,596,853	24,484,874	24,237,572	(1.0%)	23,910,318	(2.3%)
State Revenue	4,359,706	1,907,091	2,645,414	2,629,621	(0.6%)	2,629,621	(0.6%)
Other Intergovernmental Revenue	110,888	39,910	55,000	55,000	-%	55,000	-%
Other Financing Sources	-	-	101,647	101,647	-%	51,647	(49.2%)
Total Non-Levy Funding Sources	**29,850,940**	**26,964,739**	**31,830,597**	**31,567,502**	**(0.8%)**	**31,190,248**	**(2.0%)**
Property Taxes & Penalties	9,873,171	10,451,414	12,730,361	13,136,483	3.2%	12,675,563	(0.4%)
Total Funding Sources	**39,724,111**	**37,416,153**	**44,560,958**	**44,703,985**	**0.3%**	**43,865,811**	**(1.6%)**

Central Operations Admin Expenditures Summary

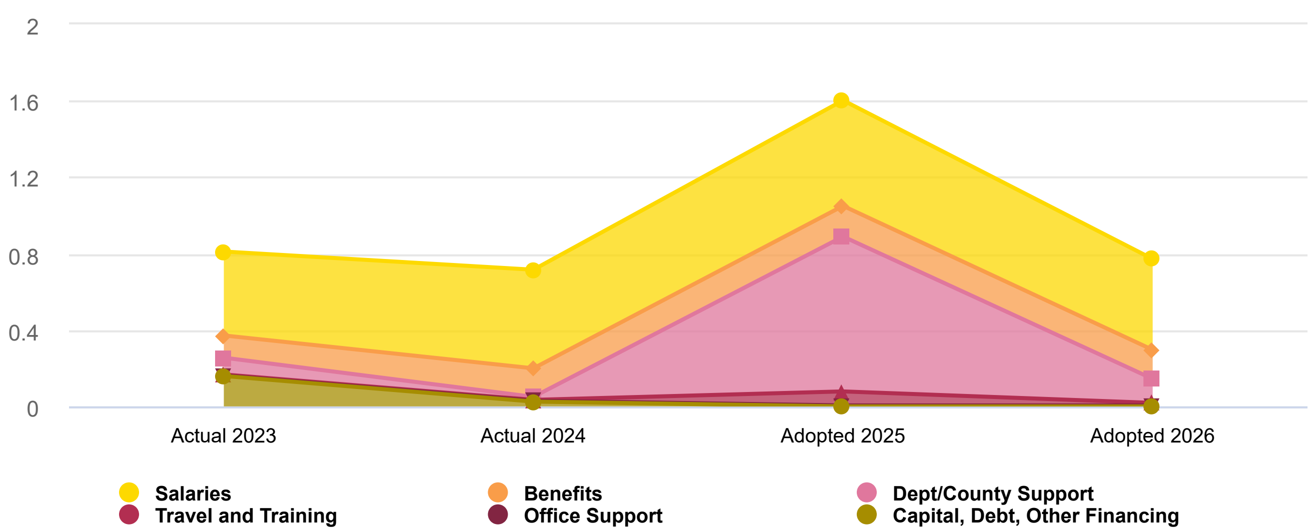
$771,871 **$(830,378)**

(-51.83% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

CENTRAL OPERATIONS ADMIN

Includes CIP, DBT, OPS

CENTRAL OPERATIONS ADMIN	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	439,290	516,220	552,477	475,773	(13.9%)	475,773	(13.9%)
Benefits	116,431	149,501	160,569	151,895	(5.4%)	151,895	(5.4%)
Dept/County Support	87,910	15,652	810,856	125,856	(84.5%)	125,856	(84.5%)
Travel and Training	5,065	4,579	73,347	13,347	(81.8%)	13,347	(81.8%)
Office Support	2,813	4,516	5,000	5,000	-%	5,000	-%
Capital, Debt, Other Financing	159,221	25,077	-	-	-%	-	-%
Total Expenditures	**810,730**	**715,545**	**1,602,249**	**771,871**	**(51.8%)**	**771,871**	**(51.8%)**
Funding Sources							
Other Financing Sources	-	-	810,856	-	(100.0%)	-	(100.0%)
Total Non-Levy Funding Sources	**-**	**-**	**810,856**	**-**	**(100.0%)**	**-**	**(100.0%)**
Property Taxes & Penalties	563,854	682,967	791,393	771,871	(2.5%)	771,871	(2.5%)
Total Funding Sources	**563,854**	**682,967**	**1,602,249**	**771,871**	**(51.8%)**	**771,871**	**(51.8%)**

BUDGET PLANNING SUMMARIES

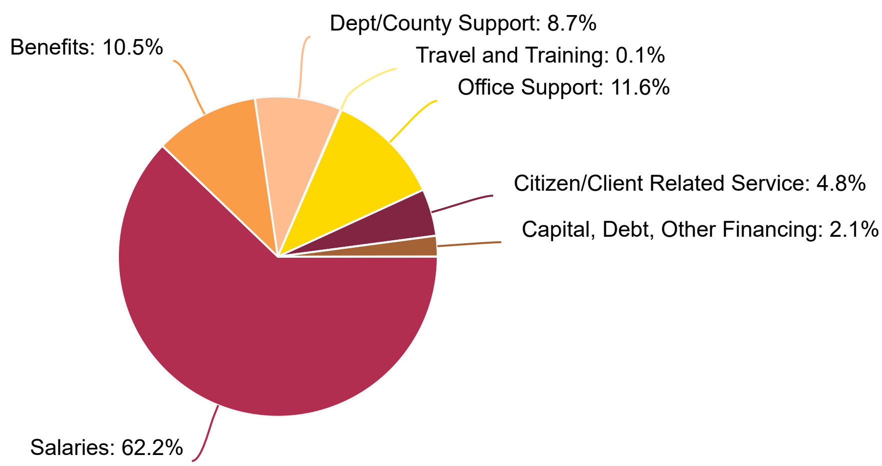
Elections Expenditures Summary

$2,478,094

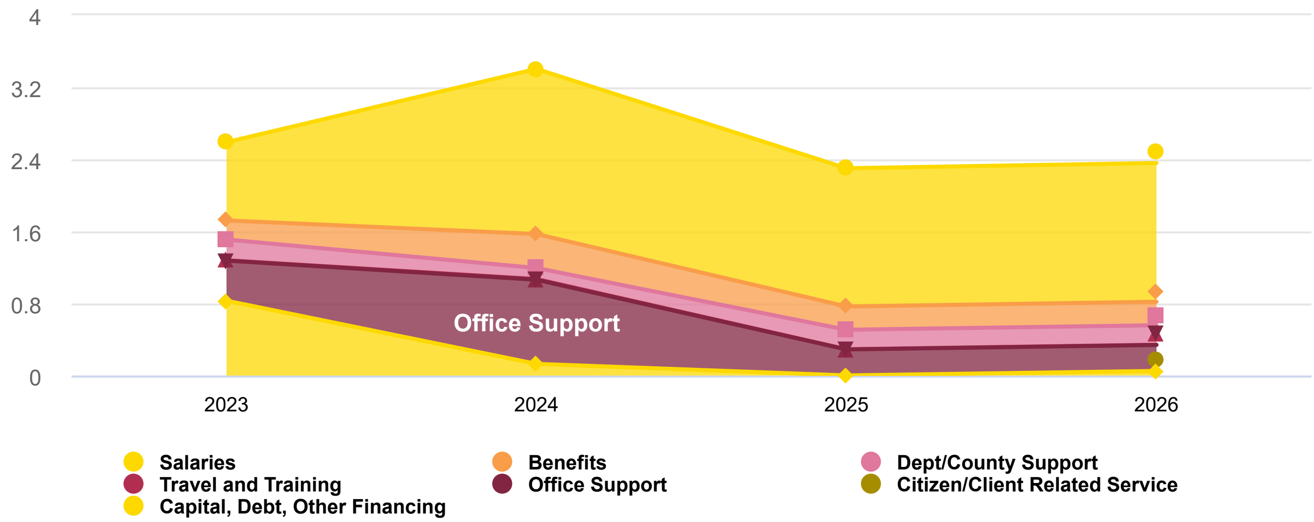
$176,499

(7.67% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Budget Planning Summary

ELECTIONS

Includes CIP, DBT, OPS

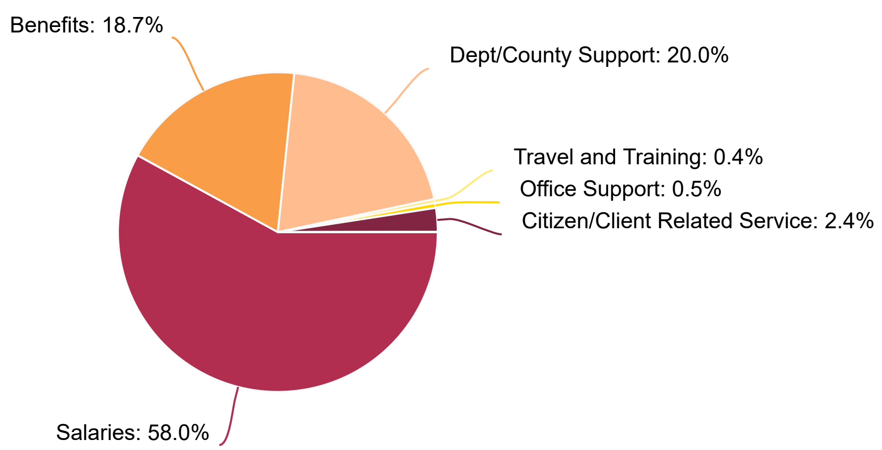
ELECTIONS	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	868,404	1,833,291	1,534,477	1,540,469	0.4%	1,540,469	0.4%
Benefits	212,096	377,445	258,556	261,091	1.0%	261,091	1.0%
Dept/County Support	230,470	123,018	216,630	216,630	-%	216,630	-%
Travel and Training	3,841	7,769	2,266	2,266	-%	2,266	-%
Office Support	444,470	933,181	287,954	287,954	-%	287,954	-%
Citizen/Client Related Service				117,972	100.0%	117,972	100.0%
Capital, Debt, Other Financing	831,433	130,060	1,712	51,712	2920.6%	51,712	2920.6%
Total Expenditures	**2,590,714**	**3,404,764**	**2,301,595**	**2,478,094**	**7.7%**	**2,478,094**	**7.7%**
Funding Sources							
Fees and Charges for Service	1,914	2,220	1,000	1,000	-%	1,000	-%
Other Revenues	3,593	899	-	-	-%	-	-%
State Revenue	91,811	655,886	314,984	432,956	37.5%	432,956	37.5%
Other Intergovernmental Revenue	156,977	538,843	352,798	352,798	-%	352,798	-%
Other Financing Sources	459,262	-	114,493	64,493	(43.7%)	64,493	(43.7%)
Total Non-Levy Funding Sources	**713,557**	**1,197,848**	**783,275**	**851,247**	**8.7%**	**851,247**	**8.7%**
Property Taxes & Penalties	803,104	1,859,754	1,518,320	1,626,847	7.1%	1,626,847	7.1%
Total Funding Sources	**1,516,661**	**3,057,602**	**2,301,595**	**2,478,094**	**7.7%**	**2,478,094**	**7.7%**

Human Resources Expenditures Summary

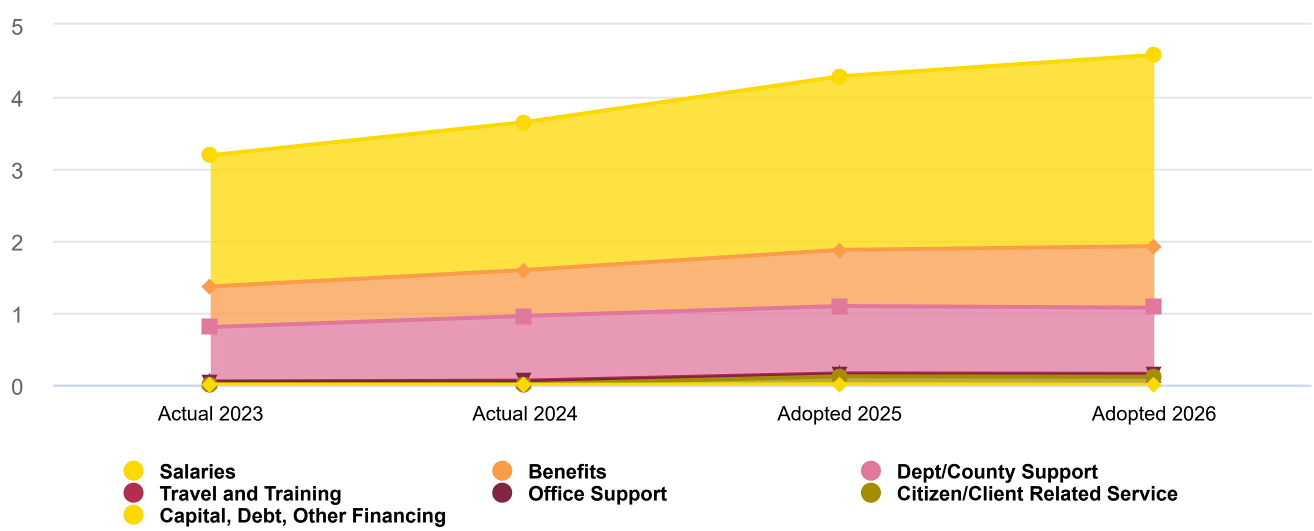
$4,580,652 **$298,061**

(6.96% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	1,822,187	2,055,553	2,410,027	2,655,766	10.2%	2,655,766	10.2%
Benefits	564,150	637,368	779,869	855,309	9.7%	855,309	9.7%
Dept/County Support	755,264	898,583	934,873	917,755	(1.8%)	917,755	(1.8%)
Travel and Training	11,004	14,567	18,156	18,156	-%	18,156	-%
Office Support	25,187	33,945	22,567	22,567	-%	22,567	-%
Citizen/Client Related Service	9,256	8,222	111,099	111,099	-%	111,099	-%
Capital, Debt, Other Financing	-	-	6,000	-	(100.0%)	-	(100.0%)
Total Expenditures	**3,187,048**	**3,648,238**	**4,282,591**	**4,580,652**	**7.0%**	**4,580,652**	**7.0%**
Funding Sources							
Other Revenues	14,257	6,855	111,099	111,099	-%	111,099	-%
Other Intergovernmental Revenue	1,925	707	4,000	4,000	-%	4,000	-%
Other Financing Sources	-	-	74,517	-	(100.0%)	-	(100.0%)
Total Non-Levy Funding Sources	**16,182**	**7,562**	**189,616**	**115,099**	**(39.3%)**	**115,099**	**(39.3%)**
Property Taxes & Penalties	3,244,118	3,609,451	4,092,975	4,465,553	9.1%	4,465,553	9.1%
Total Funding Sources	**3,260,300**	**3,617,013**	**4,282,591**	**4,580,652**	**7.0%**	**4,580,652**	**7.0%**

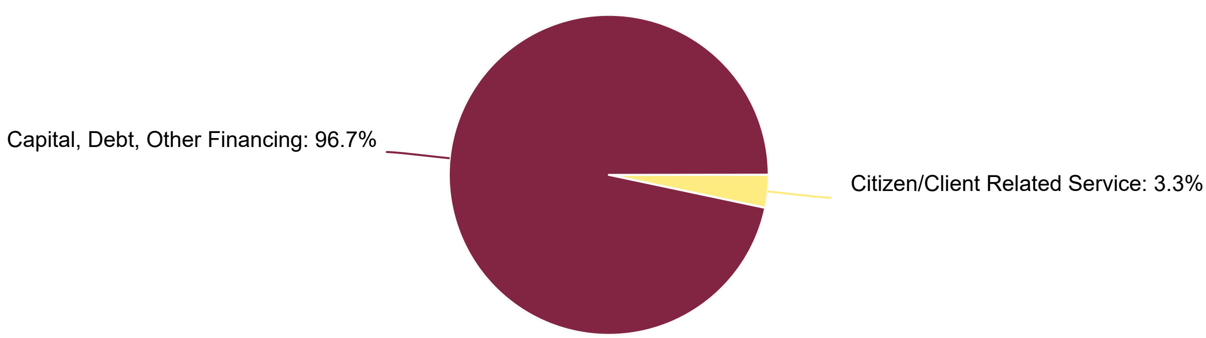
Environmental Legacy Expenditures Summary

$2,271,712

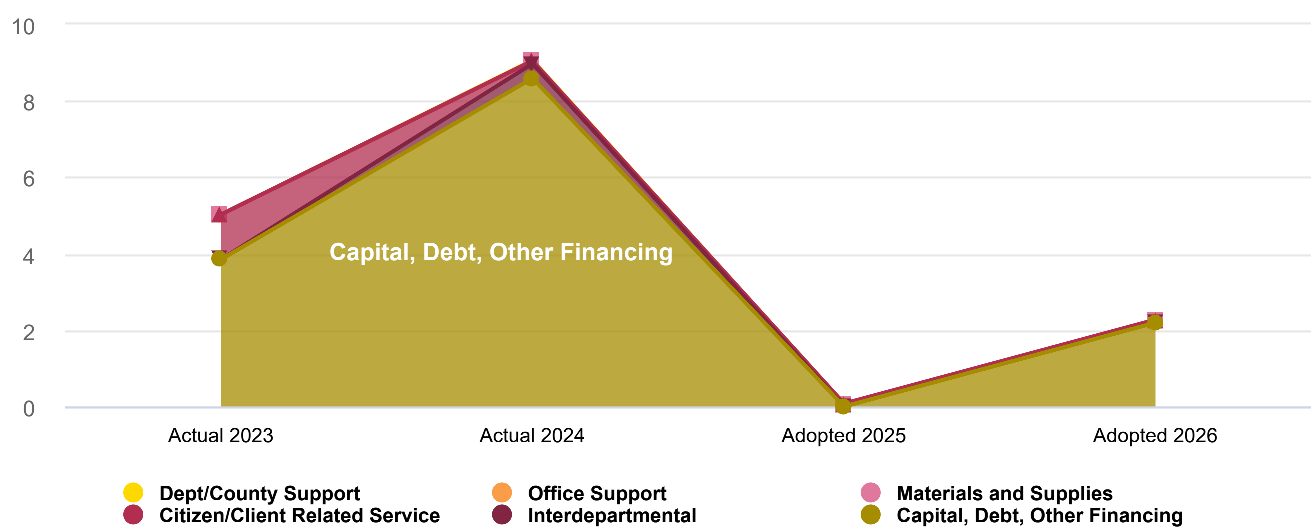
$2,196,456

(2918.65% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

ENVIRONMENTAL LEGACY

Includes CIP, DBT, OPS

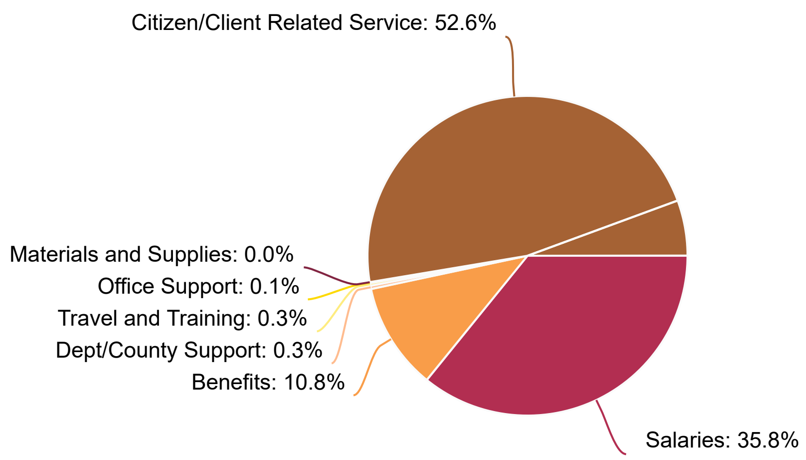
ENVIRONMENTAL LEGACY	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Dept/County Support	7	15,980	-	-	-%	-	-%
Office Support	110	-	-	-	-%	-	-%
Materials and Supplies	-	1,024	-	-	-%	-	-%
Citizen/Client Related Service	1,176,761	76,761	75,256	75,256	-%	75,256	-%
Interdepartmental	-	380,181	-	-	-%	-	-%
Capital, Debt, Other Financing	3,848,822	8,592,298	-	2,196,456	100.0%	2,196,456	100.0%
Total Expenditures	**5,025,700**	**9,066,244**	**75,256**	**2,271,712**	**2918.6%**	**2,271,712**	**2918.6%**
Funding Sources							
Fees and Charges for Service	8,659,999	9,695,678	8,365,000	8,365,000	-%	8,365,000	-%
Other Revenues	185,445	194,663	185,000	185,000	-%	185,000	-%
State Revenue	-	2,000,000	-	-	-%	-	-%
Other Intergovernmental Revenue	-	2,240	-	-	-%	-	-%
Other Financing Sources	-	-	(8,474,744)	(6,278,288)	(25.9%)	(6,278,288)	(25.9%)
Total Non-Levy Funding Sources	**8,845,444**	**11,892,581**	**75,256**	**2,271,712**	**2918.6%**	**2,271,712**	**2918.6%**
Total Funding Sources	**8,845,444**	**11,892,581**	**75,256**	**2,271,712**	**2918.6%**	**2,271,712**	**2918.6%**

BUDGET PLANNING SUMMARIES

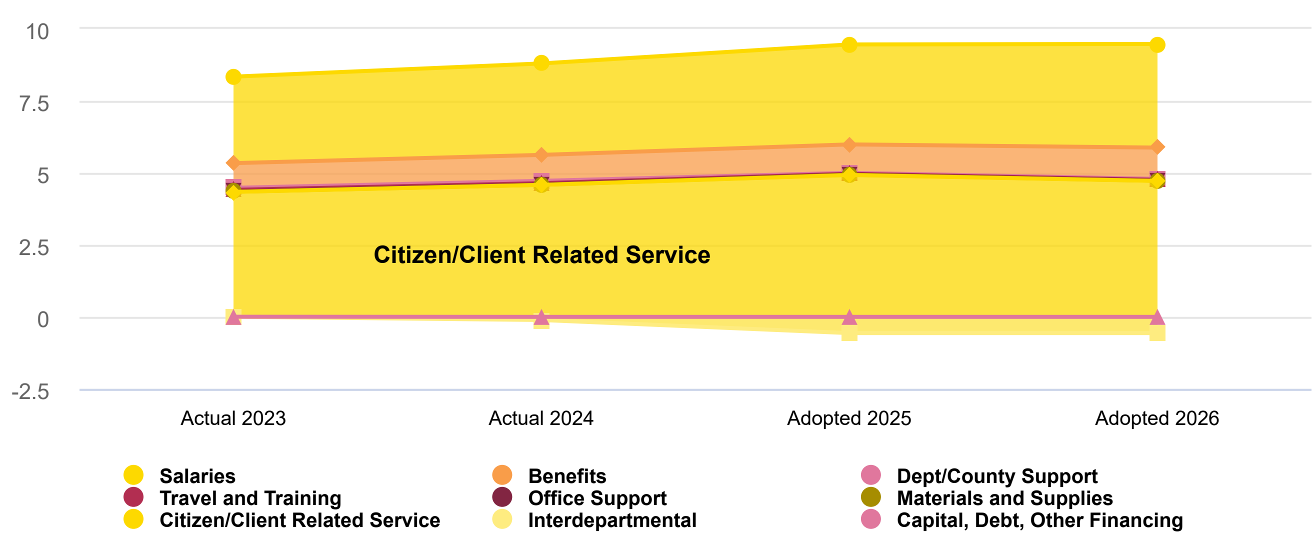
Environmental Resources Expenditures Summary

$9,477,075 **$16,980** (0.18% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

ENVIRONMENTAL RESOURCES

Includes CIP, DBT, OPS

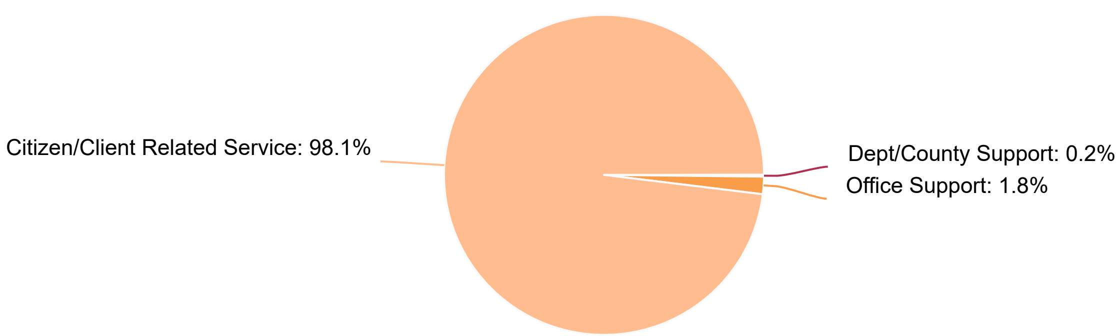
ENVIRONMENTAL RESOURCES	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	3,003,424	3,175,141	3,471,388	3,639,981	4.9%	3,599,421	3.7%
Benefits	856,892	901,654	985,915	1,086,475	10.2%	1,086,475	10.2%
Dept/County Support	71,172	80,819	33,630	33,630	-%	33,630	-%
Travel and Training	56,444	46,262	26,551	26,551	-%	26,551	-%
Office Support	9,964	9,596	6,748	6,748	-%	6,748	-%
Materials and Supplies	3,265	2,958	9,435	9,435	-%	3,435	(63.6%)
Citizen/Client Related Service	4,335,559	4,691,981	5,489,854	5,489,854	-%	5,284,241	(3.7%)
Interdepartmental	-	(108,767)	(563,426)	(563,426)	-%	(563,426)	-%
Capital, Debt, Other Financing	4,500	-	-	-	-%	-	-%
Total Expenditures	**8,341,220**	**8,799,644**	**9,460,095**	**9,729,248**	**2.8%**	**9,477,075**	**0.2%**
Funding Sources							
Fees and Charges for Service	403,121	324,037	509,164	441,164	(13.4%)	441,164	(13.4%)
Other Revenues	810,795	717,455	615,006	683,006	11.1%	683,006	11.1%
State Revenue	1,959,250	2,335,066	2,298,334	2,311,153	0.6%	2,265,779	(1.4%)
Other Intergovernmental Revenue	525,654	525,606	530,100	530,100	-%	530,100	-%
Other Financing Sources	-	1	4,389,321	4,628,637	5.5%	4,421,838	0.7%
Licenses & Permits	1,086,599	1,151,414	1,118,170	1,135,188	1.5%	1,135,188	1.5%
Total Non-Levy Funding Sources	**4,785,419**	**5,053,579**	**9,460,095**	**9,729,248**	**2.8%**	**9,477,075**	**0.2%**
Total Funding Sources	**4,785,419**	**5,053,579**	**9,460,095**	**9,729,248**	**2.8%**	**9,477,075**	**0.2%**

Extension Expenditures Summary

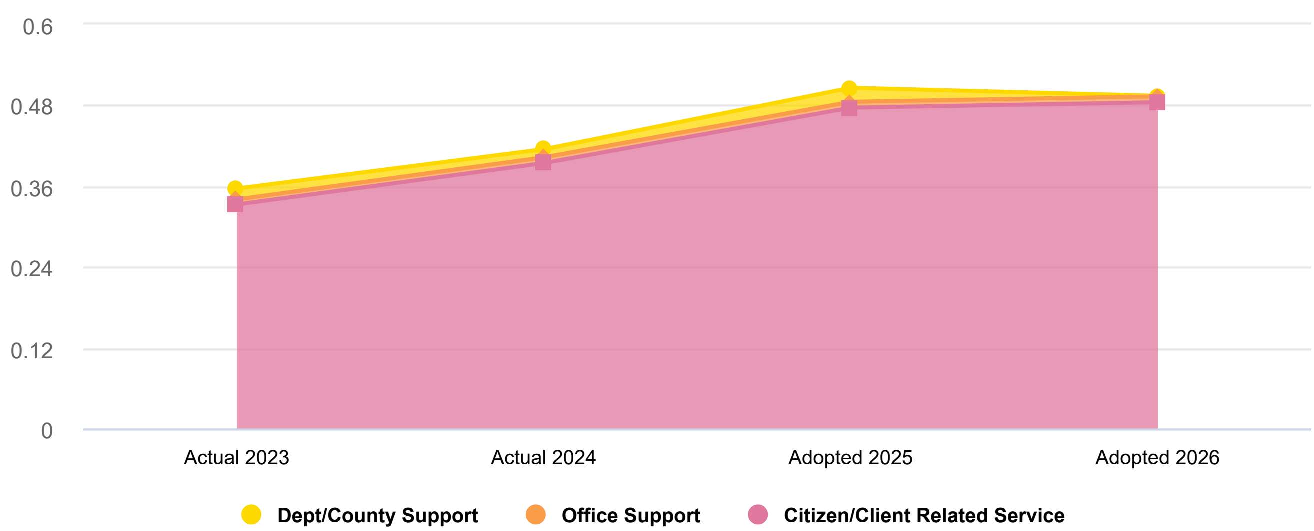
$494,137 **$(11,938)**

(-2.36% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Dept/County Support	16,190	12,081	20,832	20,832	-%	832	(96.0%)
Office Support	7,509	8,549	8,725	8,725	-%	8,725	-%
Citizen/Client Related Service	332,785	394,185	476,518	489,580	2.7%	484,580	1.7%
Total Expenditures	**356,484**	**414,815**	**506,075**	**519,137**	**2.6%**	**494,137**	**(2.4%)**
Funding Sources							
Fees and Charges for Service	-	-	32,200	33,013	2.5%	33,013	2.5%
Other Revenues	167	-	1,500	1,500	-%	1,500	-%
Other Intergovernmental Revenue	1,125	300	2,000	2,000	-%	2,000	-%
Total Non-Levy Funding Sources	**1,292**	**300**	**35,700**	**36,513**	**2.3%**	**36,513**	**2.3%**
Property Taxes & Penalties	354,801	362,728	470,375	482,624	2.6%	457,624	(2.7%)
Total Funding Sources	**356,093**	**363,028**	**506,075**	**519,137**	**2.6%**	**494,137**	**(2.4%)**

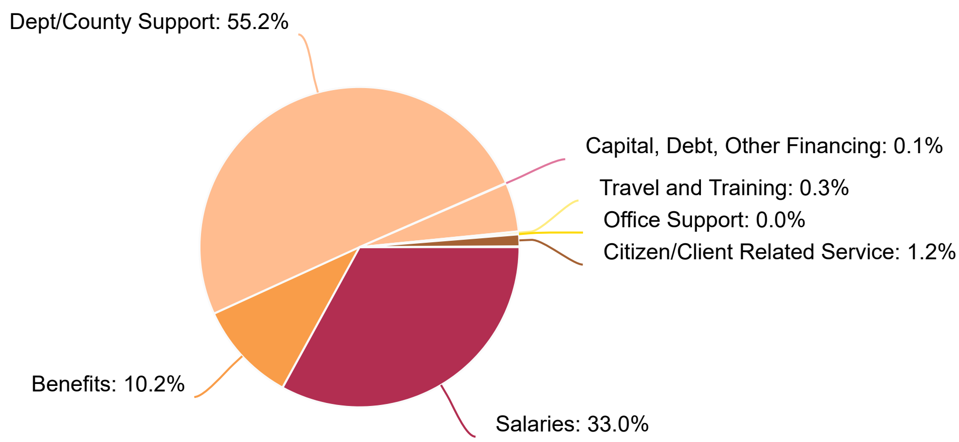
BUDGET PLANNING SUMMARIES

Facilities Management Expenditures Summary

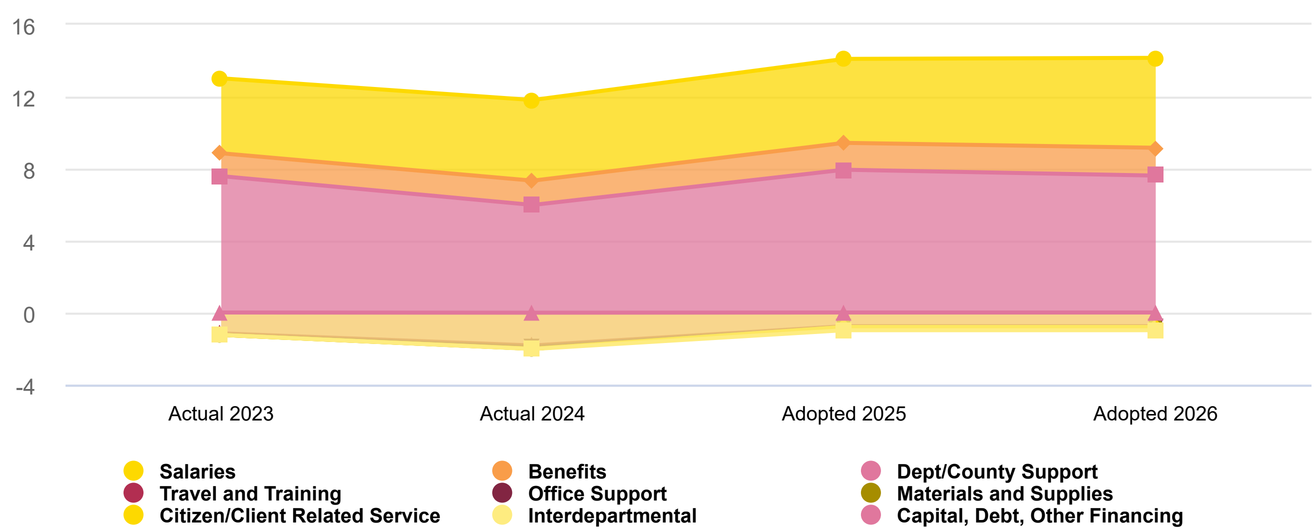
$14,159,137 **$57,681**

(0.41% 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

FACILITIES MANAGEMENT	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	4,163,935	4,480,679	4,664,352	4,995,632	7.1%	4,995,632	7.1%
Benefits	1,271,162	1,349,348	1,493,519	1,545,154	3.5%	1,545,154	3.5%
Dept/County Support	8,735,462	7,808,559	8,691,002	8,691,002	-%	8,365,768	(3.7%)
Travel and Training	72,826	76,506	38,818	38,818	-%	38,818	-%
Office Support	15,234	108,595	4,850	4,850	-%	4,850	-%
Materials and Supplies	227	-	-	-	-%	-	-%
Citizen/Client Related Service	-	10,000	182,479	182,479	-%	182,479	-%
Interdepartmental	(1,246,716)	(2,016,656)	(984,270)	(984,270)	-%	(984,270)	-%
Capital, Debt, Other Financing	10,918	-	10,706	10,706	-%	10,706	-%
Total Expenditures	**13,023,048**	**11,817,031**	**14,101,456**	**14,484,371**	**2.7%**	**14,159,137**	**0.4%**
Funding Sources							
Other Revenues	91,265	201,181	193,007	193,007	-%	193,007	-%
Federal Revenue	157,987	(476)	-	-	-%	-	-%
State Revenue	21,220	94,844	94,844	94,844	-%	94,844	-%
Other Intergovernmental Revenue	866,804	780,332	771,817	771,817	-%	791,533	2.6%
Other Financing Sources	-	-	(227,652)	(227,652)	-%	(92,652)	(59.3%)
Total Non-Levy Funding Sources	**1,137,276**	**1,075,881**	**832,016**	**832,016**	**-%**	**986,732**	**18.6%**
Property Taxes & Penalties	12,084,700	13,054,580	13,269,440	13,652,355	2.9%	13,172,405	(0.7%)
Total Funding Sources	**13,221,976**	**14,130,461**	**14,101,456**	**14,484,371**	**2.7%**	**14,159,137**	**0.4%**

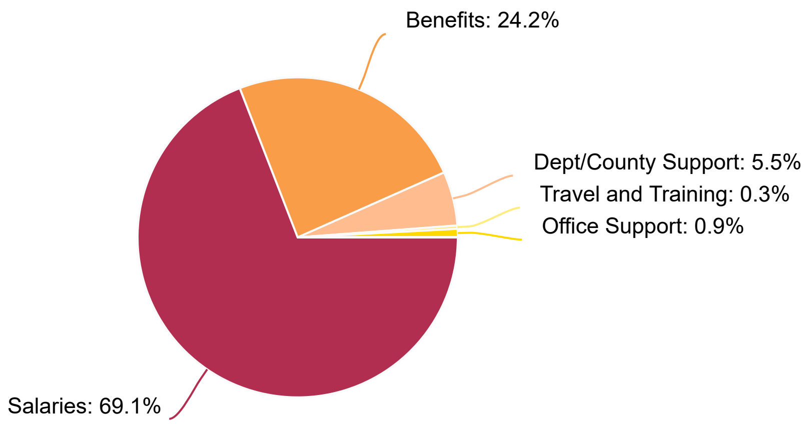
Finance Expenditures Summary

$9,555,652

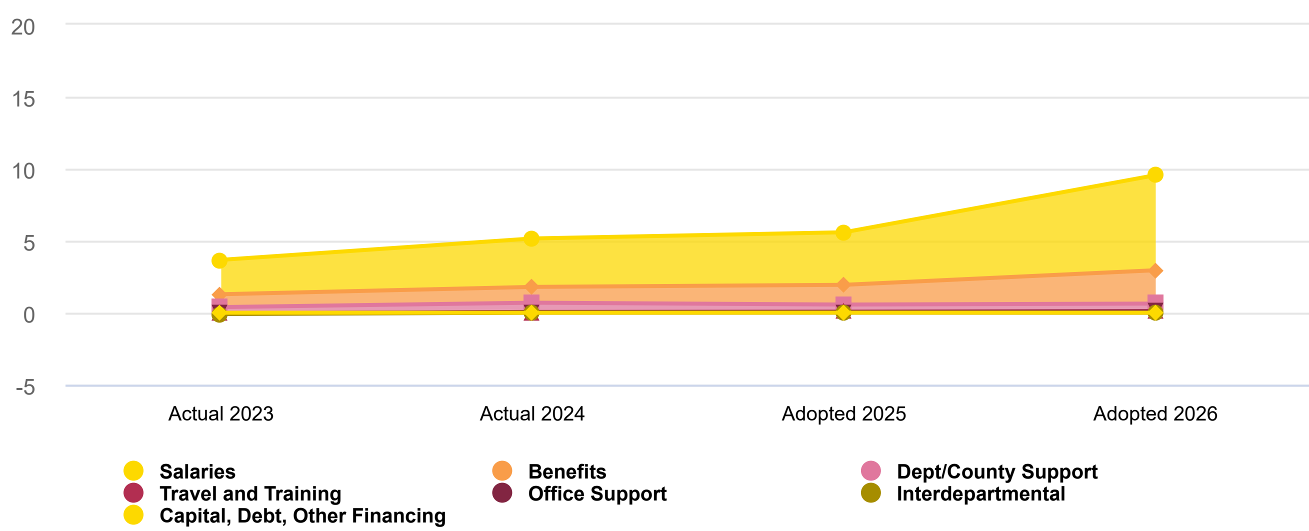
$3,968,526

(71.03% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

FINANCE

Includes CIP, DBT, OPS

FINANCE	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	2,388,486	3,363,533	3,650,604	6,605,188	80.9%	6,605,188	80.9%
Benefits	892,218	1,097,795	1,369,963	2,316,046	69.1%	2,316,046	69.1%
Dept/County Support	434,684	638,842	496,781	521,869	5.1%	521,869	5.1%
Travel and Training	10,945	9,838	13,209	30,980	134.5%	30,980	134.5%
Office Support	38,268	46,621	52,569	81,569	55.2%	81,569	55.2%
Interdepartmental	(92,918)	-	-	-	-%	-	-%
Capital, Debt, Other Financing	-	-	4,000	-	(100.0%)	-	(100.0%)
Total Expenditures	**3,671,683**	**5,156,629**	**5,587,126**	**9,555,652**	**71.0%**	**9,555,652**	**71.0%**
Funding Sources							
Fees and Charges for Service	13,175	1,553	-	-	-%	-	-%
Other Revenues	1,024	10,958	-	-	-%	-	-%
Federal Revenue	67,683	8,280	-	-	-%	-	-%
Other Financing Sources	-	-	449,254	150,268	(66.6%)	125,268	(72.1%)
Total Non-Levy Funding Sources	**81,882**	**20,791**	**449,254**	**150,268**	**(66.6%)**	**125,268**	**(72.1%)**
Property Taxes & Penalties	3,221,660	4,878,734	5,137,872	9,405,384	83.1%	9,430,384	83.5%
Total Funding Sources	**3,303,542**	**4,899,525**	**5,587,126**	**9,555,652**	**71.0%**	**9,555,652**	**71.0%**

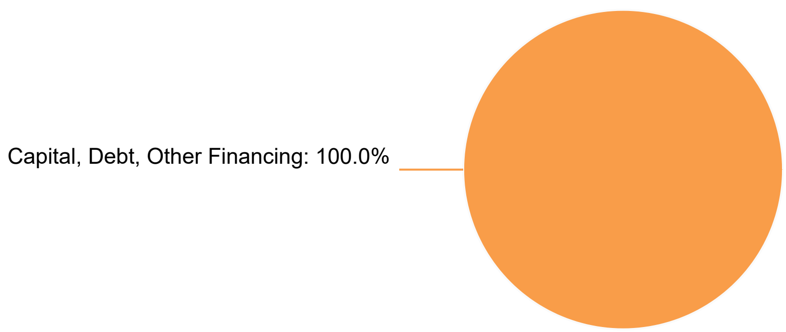
Fleet-CEP Expenditures Summary

$2,933,000

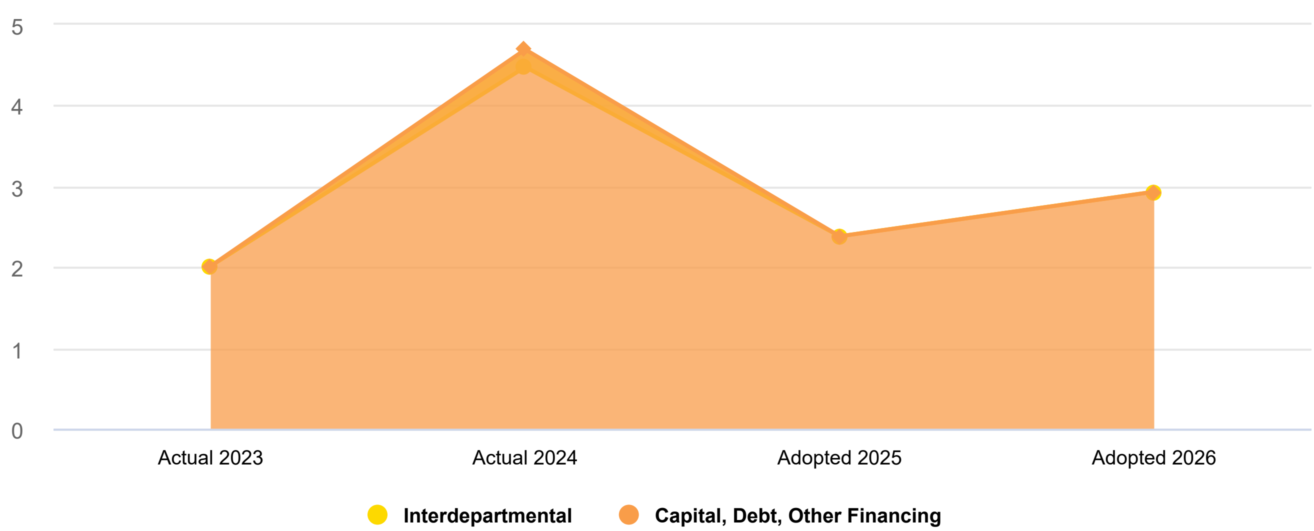
$551,000

(23.13% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

FLEET CEP

Includes CIP, DBT, OPS

FLEET CEP	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Interdepartmental	-	(216,739)	-	-	-%	-	-%
Capital, Debt, Other Financing	2,013,583	4,693,859	2,382,000	3,565,000	49.7%	2,933,000	23.1%
Total Expenditures	**2,013,583**	**4,477,120**	**2,382,000**	**3,565,000**	**49.7%**	**2,933,000**	**23.1%**
Funding Sources							
Other Taxes				1,372,000	100.0%	1,372,000	100.0%
State Revenue	-	-	608,000	-	(100.0%)	-	(100.0%)
Other Intergovernmental Revenue	200,000	232,721	200,000	200,000	-%	200,000	-%
Other Financing Sources	128,307	360,526	250,000	868,000	247.2%	823,000	229.2%
Total Non-Levy Funding Sources	**328,307**	**593,247**	**1,058,000**	**2,440,000**	**130.6%**	**2,395,000**	**126.4%**
Property Taxes & Penalties	1,324,000	1,324,000	1,324,000	1,125,000	(15.0%)	538,000	(59.4%)
Total Funding Sources	**1,652,307**	**1,917,247**	**2,382,000**	**3,565,000**	**49.7%**	**2,933,000**	**23.1%**

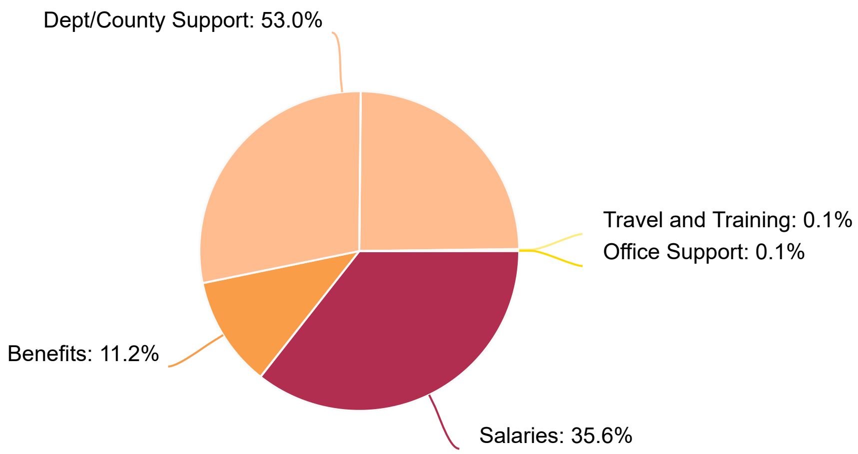
Fleet Management Expenditures Summary

$3,277,329

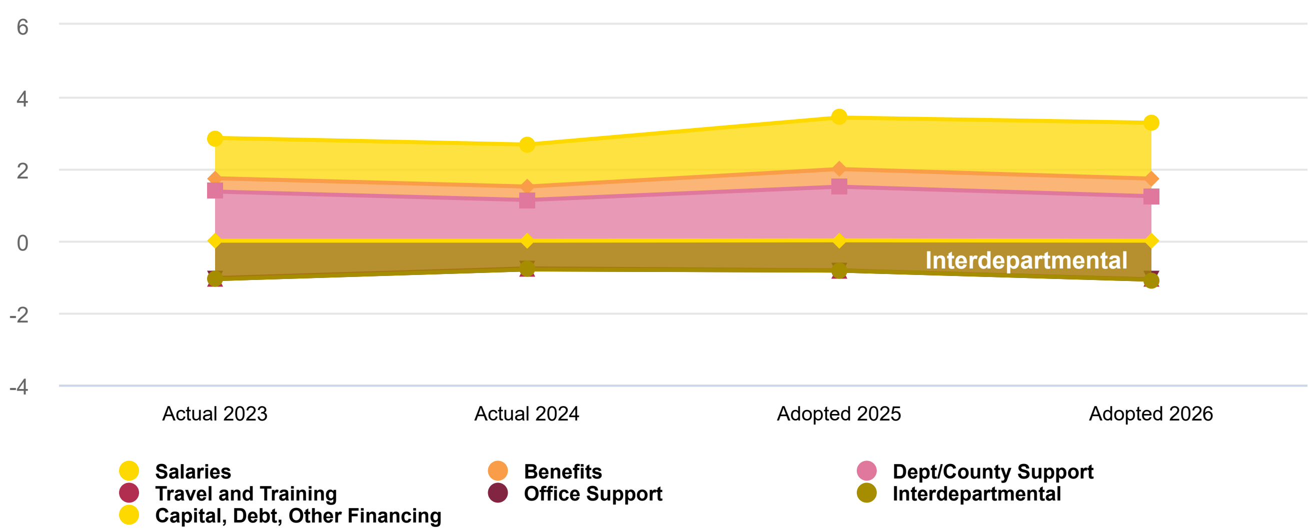
$(145,170)

(-4.24% 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

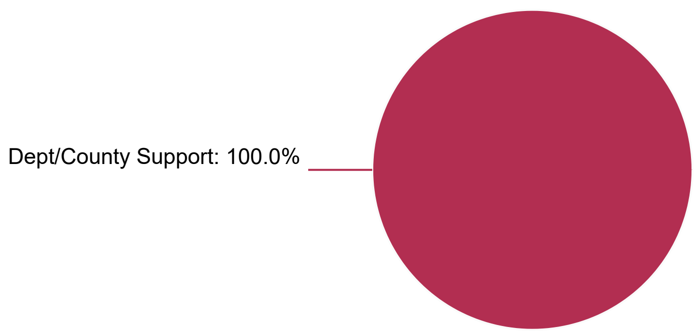
FLEET MANAGEMENT	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	1,120,596	1,167,199	1,431,578	1,552,945	8.5%	1,552,945	8.5%
Benefits	370,224	373,305	490,319	487,675	(0.5%)	487,675	(0.5%)
Dept/County Support	2,402,932	1,900,480	2,324,270	2,311,858	(0.5%)	2,311,858	(0.5%)
Travel and Training	29,382	28,219	6,330	6,330	-%	6,330	-%
Office Support	2,006	1,836	1,352	2,352	74.0%	2,352	74.0%
Interdepartmental	(1,068,669)	(799,351)	(841,350)	(841,350)	-%	(1,083,831)	28.8%
Capital, Debt, Other Financing	-	-	10,000	-	(100.0%)	-	(100.0%)
Total Expenditures	**2,856,471**	**2,671,688**	**3,422,499**	**3,519,810**	**2.8%**	**3,277,329**	**(4.2%)**
Funding Sources							
Fees and Charges for Service	75,552	106,214	65,000	65,000	-%	65,000	-%
Other Revenues	595,782	409,822	557,600	557,600	-%	557,600	-%
Other Intergovernmental Revenue	10,150	10,073	4,100	4,100	-%	25,100	512.2%
Other Financing Sources	-	-	394,843	394,843	-%	152,362	(61.4%)
Total Non-Levy Funding Sources	**681,484**	**526,109**	**1,021,543**	**1,021,543**	**-%**	**800,062**	**(21.7%)**
Property Taxes & Penalties	2,232,055	2,358,720	2,400,956	2,498,267	4.1%	2,477,267	3.2%
Total Funding Sources	**2,913,539**	**2,884,829**	**3,422,499**	**3,519,810**	**2.8%**	**3,277,329**	**(4.2%)**

GIS Enterprise Expenditures Summary

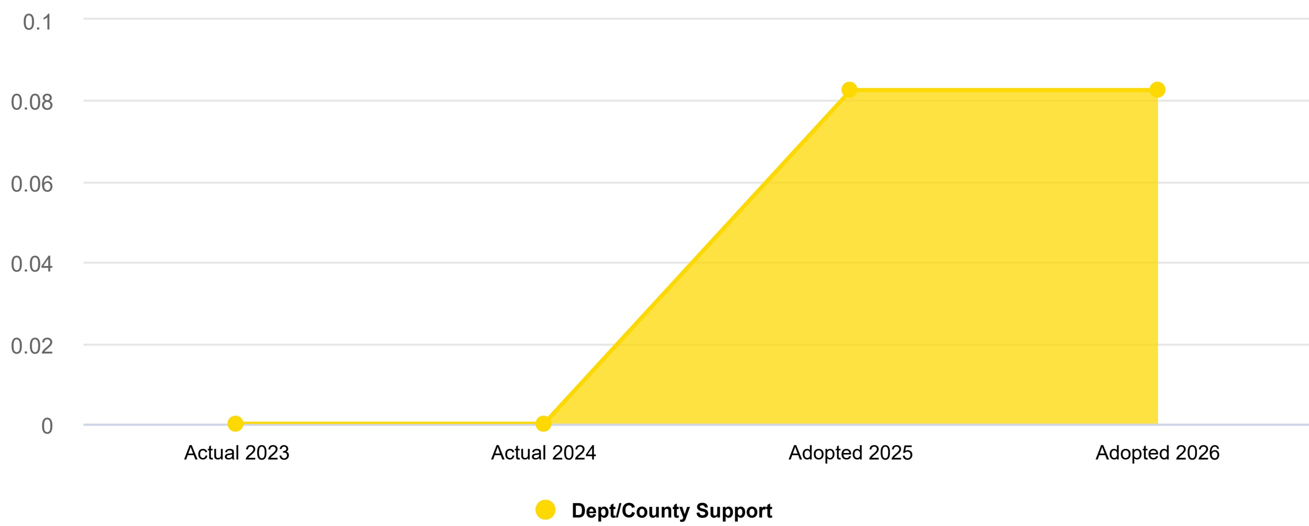
$82,595 $0

(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

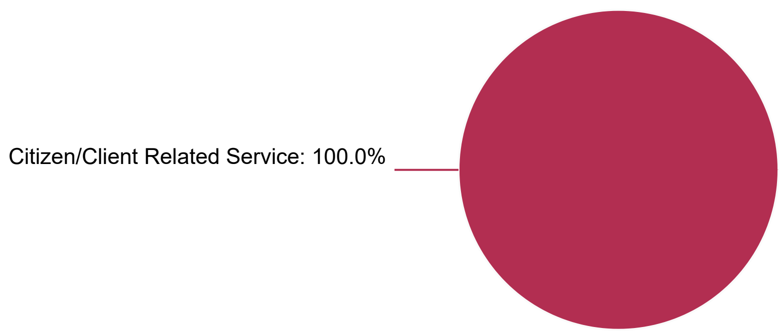
GIS ENTERPRISE	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Dept/County Support	-	-	82,595	82,595	-%	82,595	-%
Total Expenditures	**-**	**-**	**82,595**	**82,595**	**-%**	**82,595**	**-%**
Funding Sources							
Other Revenues	4,000	4,000	-	-	-%	-	-%
Other Financing Sources	-	-	82,595	82,595	-%	82,595	-%
Total Non-Levy Funding Sources	**4,000**	**4,000**	**82,595**	**82,595**	**-%**	**82,595**	**-%**
Total Funding Sources	**4,000**	**4,000**	**82,595**	**82,595**	**-%**	**82,595**	**-%**

Historical Society Expenditures Summary

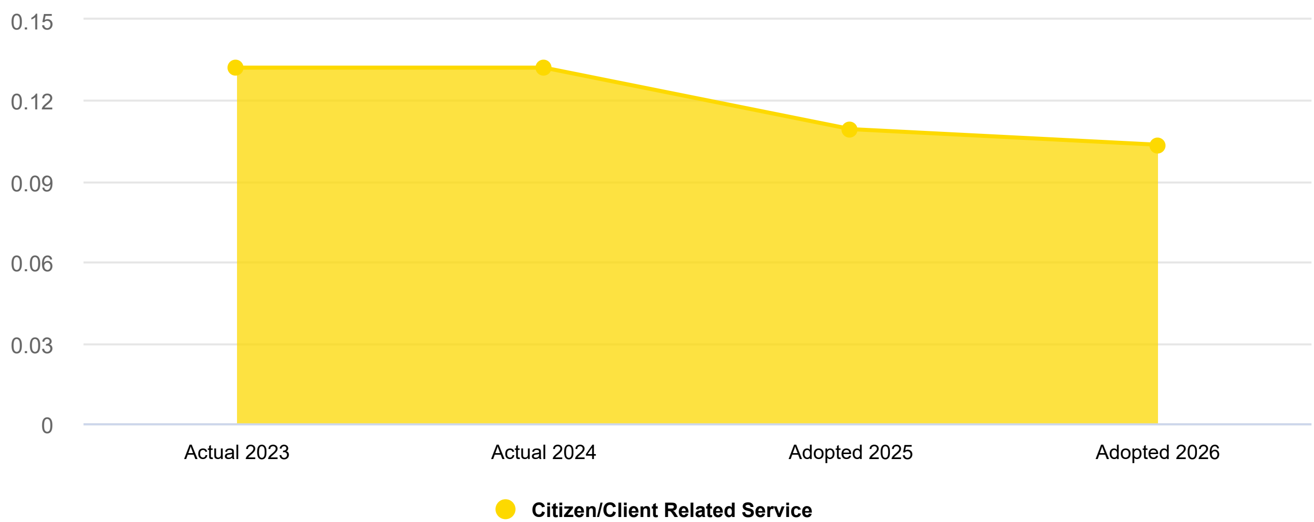
$103,534 **$(5,794)**

(-5.30% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Citizen/Client Related Service	132,185	132,185	109,328	109,328	-%	103,534	(5.3%)
Total Expenditures	**132,185**	**132,185**	**109,328**	**109,328**	**-%**	**103,534**	**(5.3%)**
Funding Sources							
Property Taxes & Penalties	107,185	107,185	109,328	109,328	-%	103,534	(5.3%)
Total Funding Sources	**107,185**	**107,185**	**109,328**	**109,328**	**-%**	**103,534**	**(5.3%)**

BUDGET PLANNING SUMMARIES

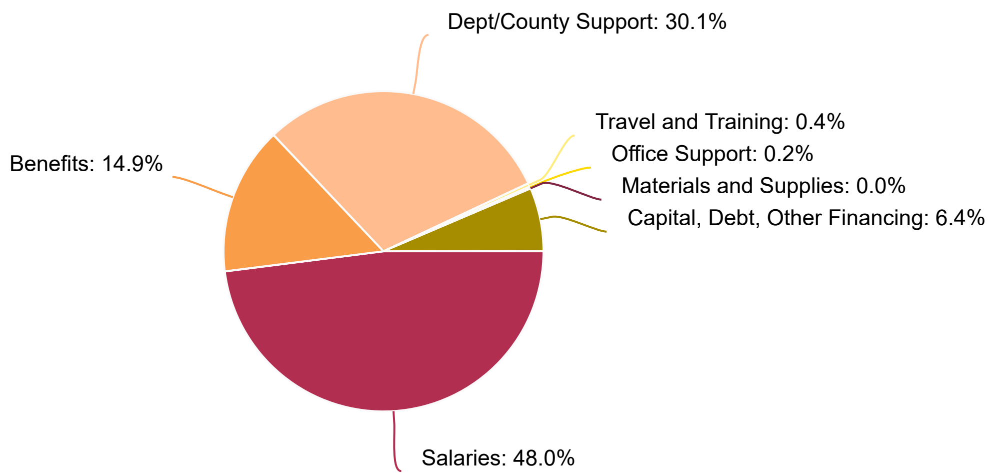
Information Technology Expenditures Summary

$18,684,741

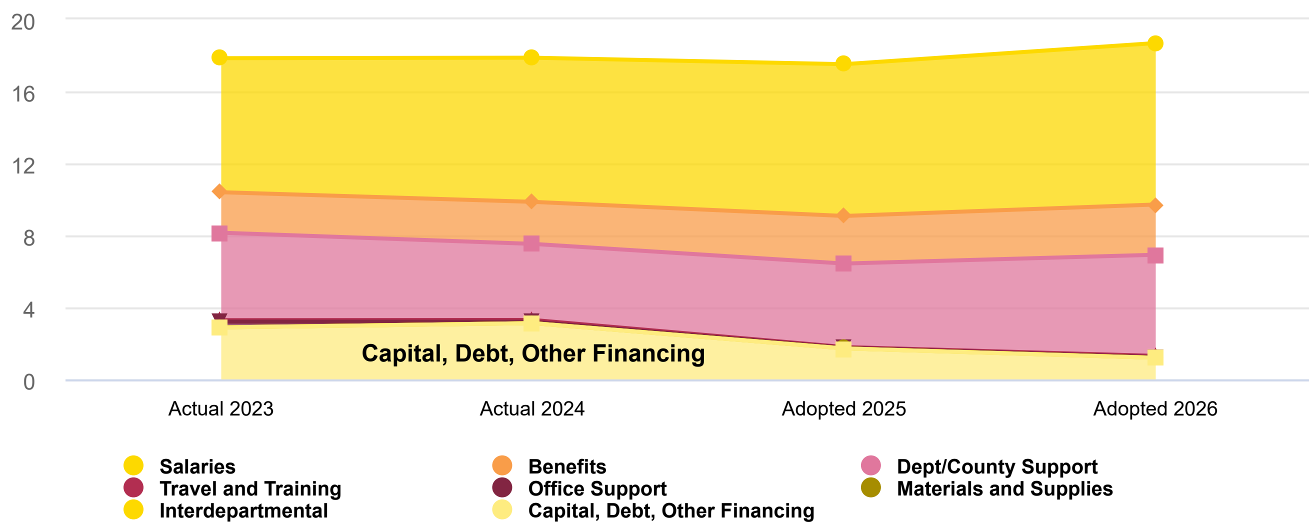
$1,173,899

(6.70% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

INFORMATION TECHNOLOGY

Includes CIP, DBT, OPS

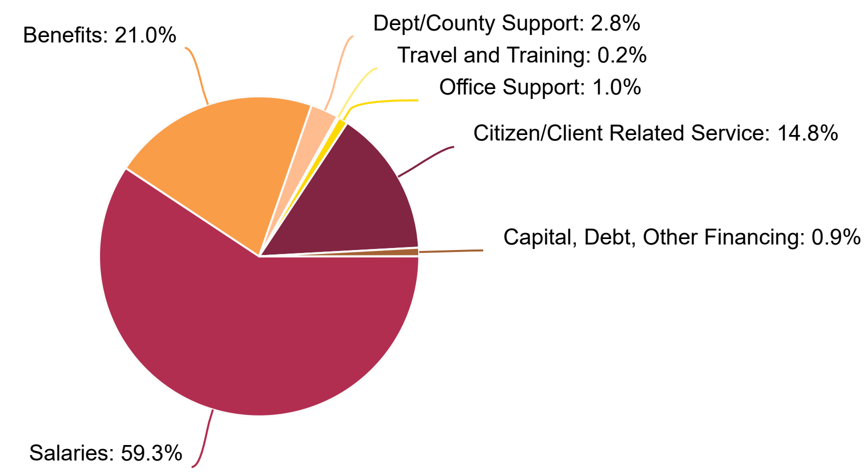
INFORMATION TECHNOLOGY	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	7,446,695	8,008,380	8,432,005	8,970,200	6.4%	8,970,200	6.4%
Benefits	2,249,599	2,335,416	2,643,800	2,790,981	5.6%	2,790,981	5.6%
Dept/County Support	4,860,526	4,227,091	4,640,087	5,739,476	23.7%	5,619,030	21.1%
Travel and Training	81,043	97,434	36,883	66,883	81.3%	66,883	81.3%
Office Support	316,077	77,513	34,061	34,061	-%	34,061	-%
Materials and Supplies	3,000	500	3,586	3,586	-%	3,586	-%
Interdepartmental	157	-	-	-	-%	-	-%
Capital, Debt, Other Financing	2,887,290	3,124,776	1,720,420	1,200,000	(30.2%)	1,200,000	(30.2%)
Total Expenditures	**17,844,387**	**17,871,110**	**17,510,842**	**18,805,187**	**7.4%**	**18,684,741**	**6.7%**
Funding Sources							
Fees and Charges for Service	195,718	99,550	157,900	134,220	(15.0%)	134,220	(15.0%)
Other Revenues	66,247	65,595	10,000	76,000	660.0%	76,000	660.0%
Federal Revenue	-	86,886	-	-	-%	-	-%
State Revenue	10,000	-	10,000	-	(100.0%)	-	(100.0%)
Other Intergovernmental Revenue	251,316	165,292	181,396	190,104	4.8%	190,104	4.8%
Other Financing Sources	-	-	1,763,859	-	(100.0%)	-	(100.0%)
Total Non-Levy Funding Sources	**523,281**	**417,323**	**2,123,155**	**400,324**	**(81.1%)**	**400,324**	**(81.1%)**
Property Taxes & Penalties	13,967,829	15,031,974	15,387,687	18,404,863	19.6%	18,284,417	18.8%
Total Funding Sources	**14,491,110**	**15,449,297**	**17,510,842**	**18,805,187**	**7.4%**	**18,684,741**	**6.7%**

Library Expenditures Summary

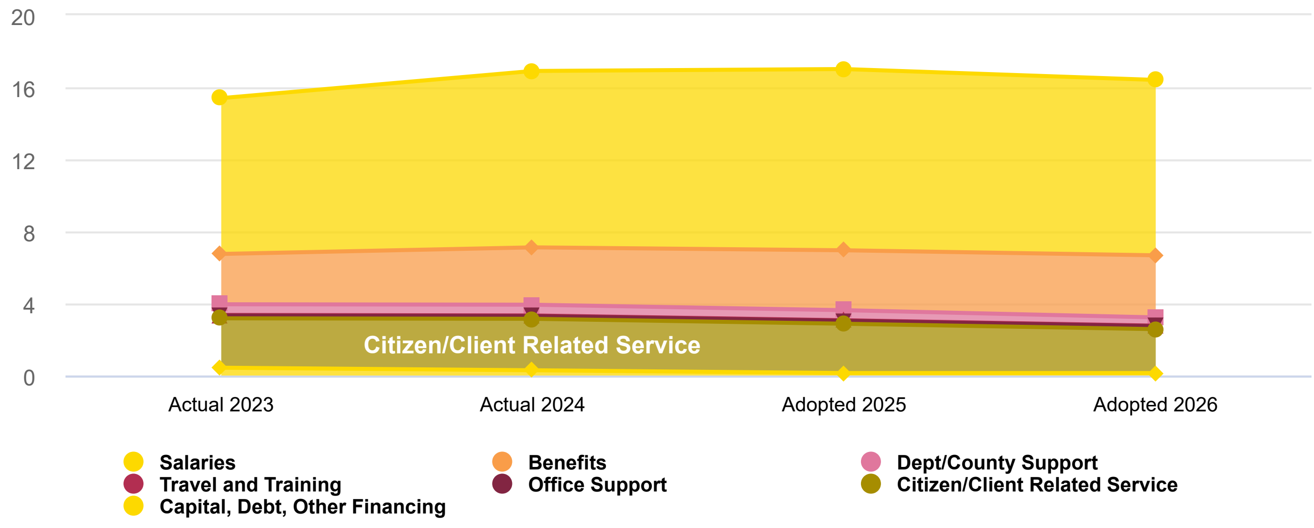
$16,409,171 **$(603,723)**

(-3.55% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	8,647,714	9,790,279	10,058,975	9,834,604	(2.2%)	9,734,604	(3.2%)
Benefits	2,793,721	3,182,175	3,324,803	3,445,451	3.6%	3,445,451	3.6%
Dept/County Support	592,742	597,620	558,753	558,753	-%	458,753	(17.9%)
Travel and Training	36,504	40,860	36,077	36,077	-%	36,077	-%
Office Support	150,381	143,638	157,054	157,054	-%	157,054	-%
Citizen/Client Related Service	2,740,752	2,856,558	2,736,276	2,736,276	-%	2,436,276	(11.0%)
Capital, Debt, Other Financing	436,535	294,878	140,956	140,956	-%	140,956	-%
Total Expenditures	**15,398,349**	**16,906,008**	**17,012,894**	**16,909,171**	**(0.6%)**	**16,409,171**	**(3.5%)**
Funding Sources							
Fees and Charges for Service	90,679	15,711	-	-	-%	-	-%
Other Revenues	316,356	1,173,412	165,000	165,000	-%	165,000	-%
State Revenue	296,554	365,984	176,000	176,000	-%	176,000	-%
Other Intergovernmental Revenue	33,839	1	-	-	-%	-	-%
Other Financing Sources	-	-	22,740	22,740	-%	22,740	-%
Total Non-Levy Funding Sources	**737,428**	**1,555,108**	**363,740**	**363,740**	**-%**	**363,740**	**-%**
Property Taxes & Penalties	14,057,409	16,193,881	16,649,154	16,545,431	(0.6%)	16,045,431	(3.6%)
Total Funding Sources	**14,794,837**	**17,748,989**	**17,012,894**	**16,909,171**	**(0.6%)**	**16,409,171**	**(3.5%)**

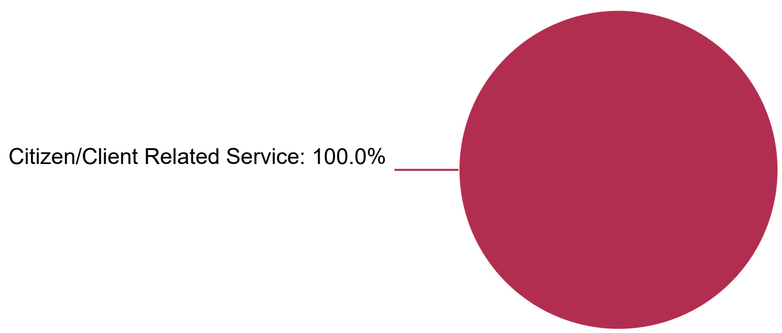
Medical Examiner Expenditures Summary

$2,206,437

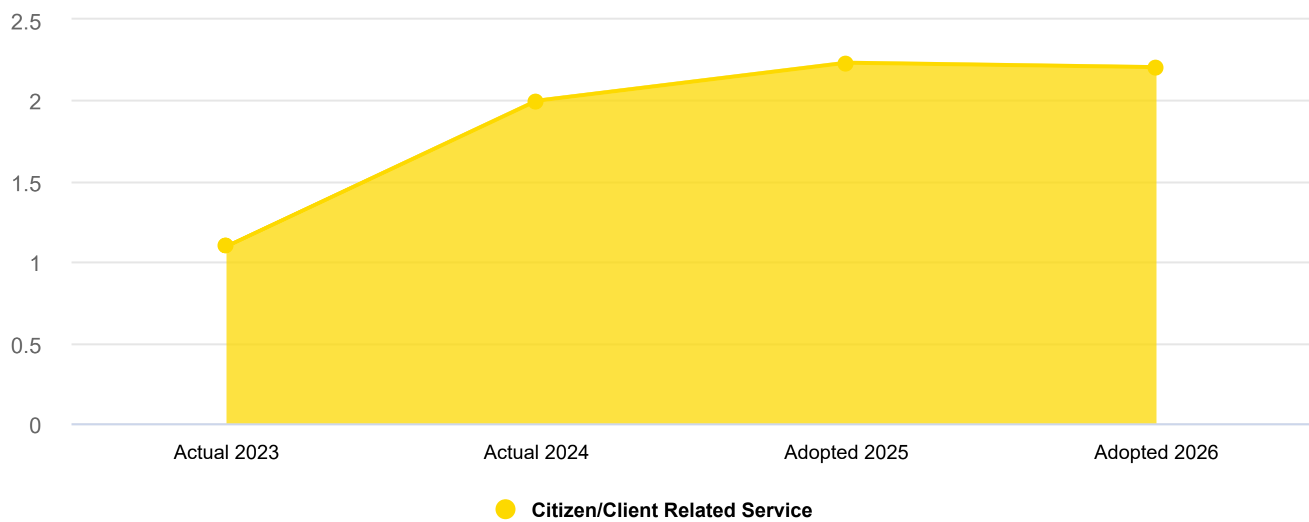
$(27,407)

(-1.23% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Citizen/Client Related Service	1,095,886	1,998,144	2,233,844	2,206,437	(1.2%)	2,206,437	(1.2%)
Total Expenditures	**1,095,886**	**1,998,144**	**2,233,844**	**2,206,437**	**(1.2%)**	**2,206,437**	**(1.2%)**
Funding Sources							
Fees and Charges for Service	118,885	130,119	130,121	-	(100.0%)	-	(100.0%)
Total Non-Levy Funding Sources	**118,885**	**130,119**	**130,121**	**-**	**(100.0%)**	**-**	**(100.0%)**
Property Taxes & Penalties	1,717,731	1,868,023	2,103,723	2,206,437	4.9%	2,206,437	4.9%
Total Funding Sources	**1,836,616**	**1,998,142**	**2,233,844**	**2,206,437**	**(1.2%)**	**2,206,437**	**(1.2%)**

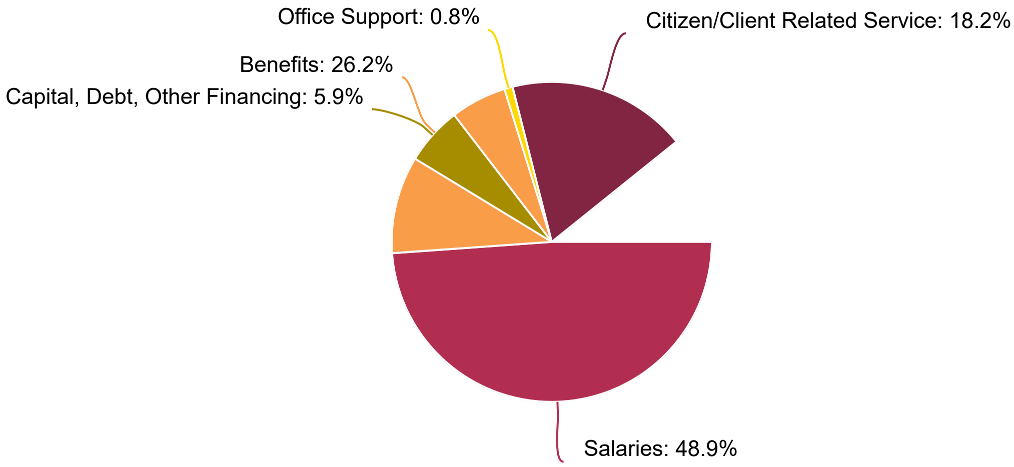
BUDGET PLANNING SUMMARIES

Non-Departmental Expenditures Summary

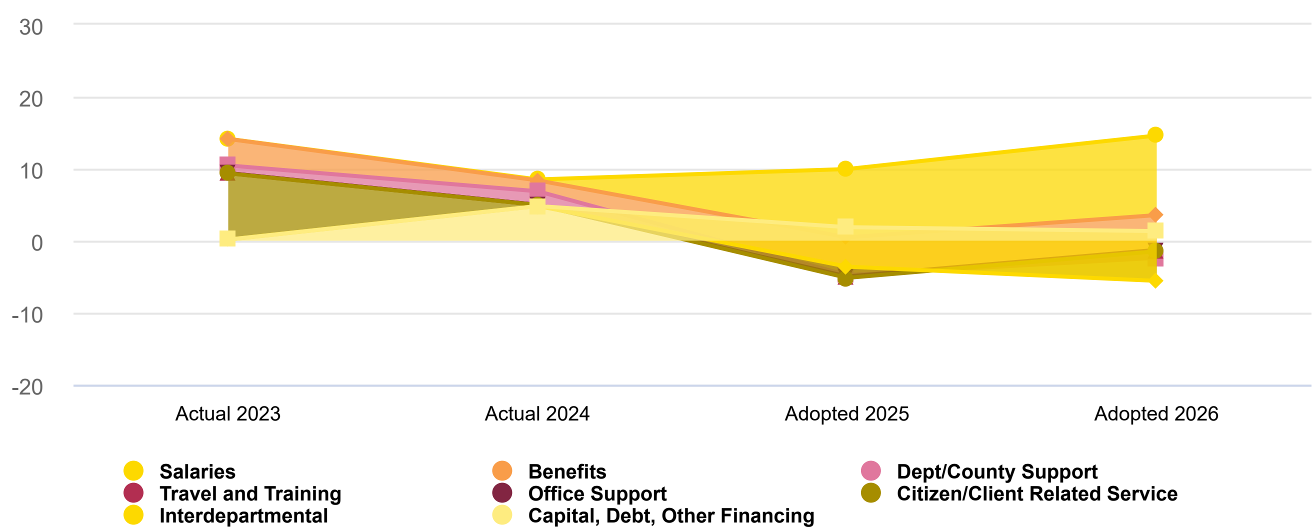
$14,615,747 $4,661,618

(46.83% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

NON-DEPARTMENTAL

Includes CIP, DBT, OPS

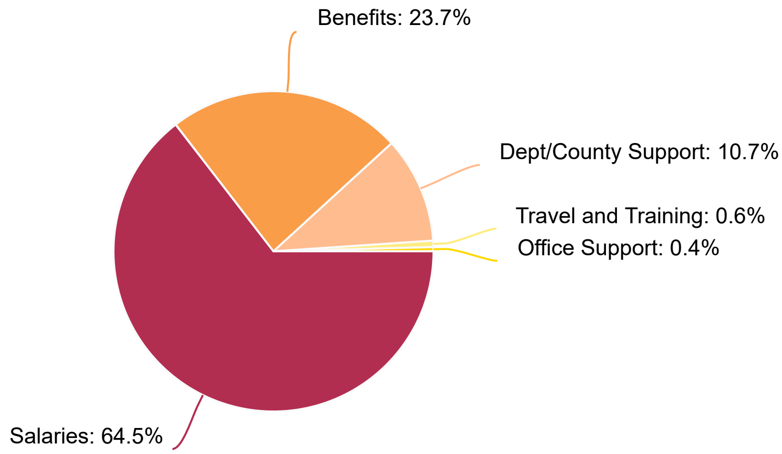
NON-DEPARTMENTAL	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	18,216	130,186	9,488,590	11,058,811	16.5%	11,058,811	16.5%
Benefits	3,676,395	1,512,028	5,244,832	5,931,668	13.1%	5,931,668	13.1%
Dept/County Support	1,069,114	1,882,919	275,907	(442,549)	(260.4%)	(950,549)	(444.5%)
Travel and Training	-	-	(84,256)	(114,946)	36.4%	(148,959)	76.8%
Office Support	29,061	15,852	191,473	190,143	(0.7%)	190,143	(0.7%)
Citizen/Client Related Service	9,198,372	151,740	(1,557,912)	4,114,069	(364.1%)	4,114,069	(364.1%)
Interdepartmental	-	-	(5,483,600)	(6,913,465)	26.1%	(6,913,465)	26.1%
Capital, Debt, Other Financing	162,330	4,817,415	1,879,095	2,255,542	20.0%	1,334,029	(29.0%)
Total Expenditures	**14,153,488**	**8,510,140**	**9,954,129**	**16,079,273**	**61.5%**	**14,615,747**	**46.8%**
Funding Sources							
Other Taxes	57,000	47,897	-	-	-%	-	-%
Fees and Charges for Service	176,685	(40)	676,685	676,685	-%	676,685	-%
Other Revenues	15,207,936	16,179,021	12,930,087	12,840,087	(0.7%)	12,840,087	(0.7%)
Federal Revenue	9,284,769	3,526,646	2,601,139	2,601,134	(0.0%)	2,601,134	(0.0%)
State Revenue	10,054,412	26,124,598	24,893,769	31,179,218	25.2%	31,179,218	25.2%
Other Intergovernmental Revenue	327,259	367,529	269,648	269,648	-%	269,648	-%
Other Financing Sources	1,181	4,464,019	4,775,522	4,329,863	(9.3%)	2,866,337	(40.0%)
Total Non-Levy Funding Sources	**35,109,242**	**50,709,670**	**46,146,850**	**51,896,635**	**12.5%**	**50,433,109**	**9.3%**
Property Taxes & Penalties	(31,467,588)	(44,186,917)	(39,494,496)	(39,119,612)	(0.9%)	(39,119,612)	(0.9%)
Total Funding Sources	**3,641,654**	**6,522,753**	**6,652,354**	**12,777,023**	**92.1%**	**11,313,497**	**70.1%**

BUDGET PLANNING SUMMARIES

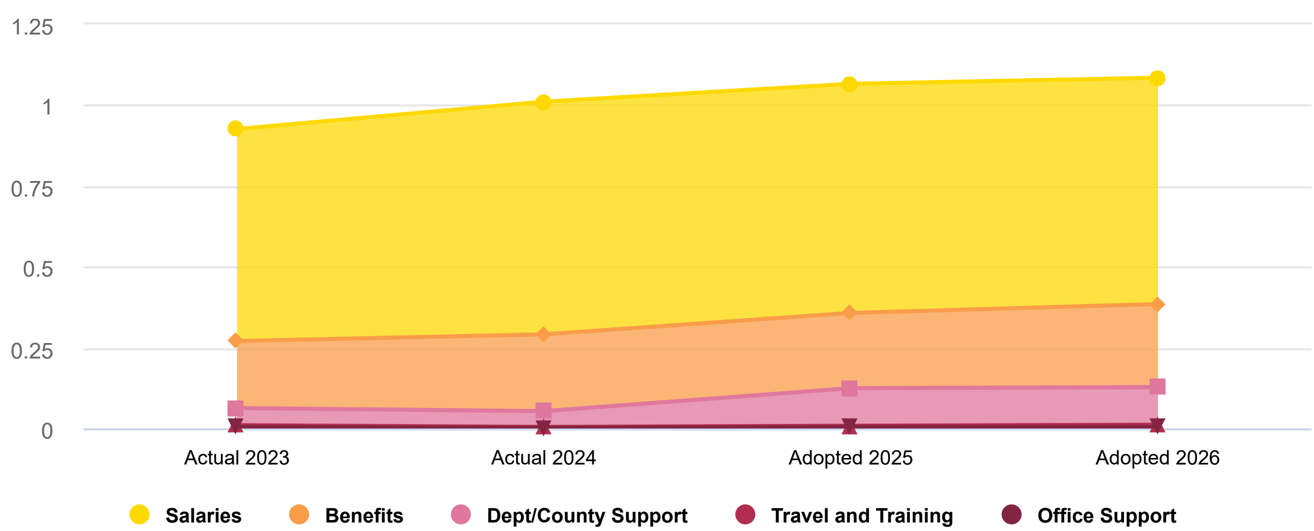
Office of Performance/Analysis Expenditures Summary

$1,085,072 **$18,881** (1.77% 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

OFFICE OF PERFORMANCE/ANALYSIS	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	656,064	719,862	708,896	793,770	12.0%	700,333	(1.2%)
Benefits	207,259	237,709	232,820	295,356	26.9%	256,963	10.4%
Dept/County Support	53,148	48,775	116,338	116,338	-%	116,338	-%
Travel and Training	5,171	3,267	3,585	7,085	97.6%	6,886	92.1%
Office Support	4,670	1,297	4,552	4,552	-%	4,552	-%
Total Expenditures	**926,312**	**1,010,910**	**1,066,191**	**1,217,101**	**14.2%**	**1,085,072**	**1.8%**
Funding Sources							
State Revenue	25,000	25,000	25,000	25,000	-%	25,000	-%
Total Non-Levy Funding Sources	**25,000**	**25,000**	**25,000**	**25,000**	**-%**	**25,000**	**-%**
Property Taxes & Penalties	894,200	1,016,975	1,041,191	1,192,101	14.5%	1,060,072	1.8%
Total Funding Sources	**919,200**	**1,041,975**	**1,066,191**	**1,217,101**	**14.2%**	**1,085,072**	**1.8%**

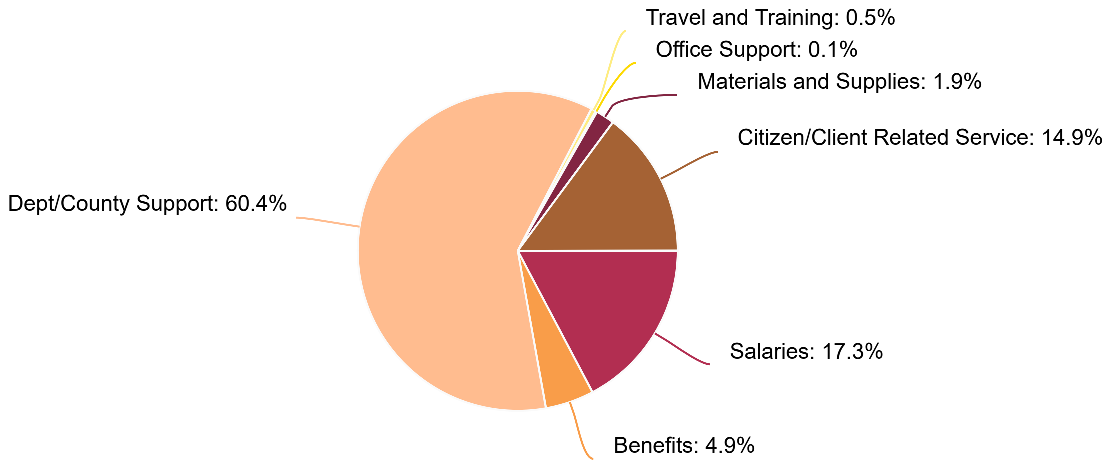
Office of Risk Management Expenditures Summary

$6,575,110

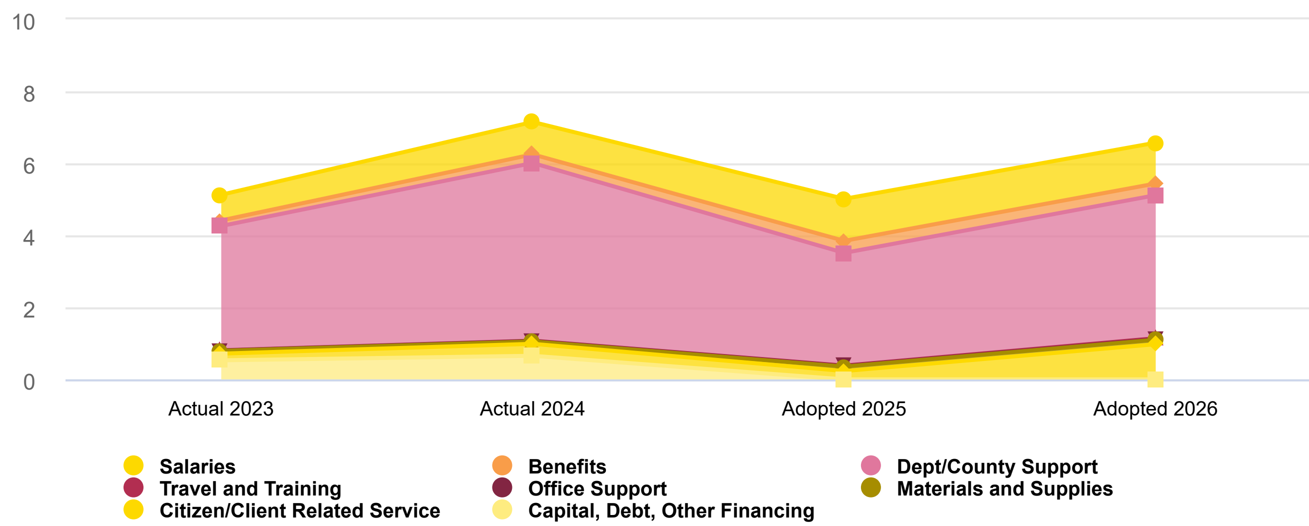
$1,560,461

(31.12% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

OFFICE OF RISK MANAGEMENT

Includes CIP, DBT, OPS

OFFICE OF RISK MANAGEMENT	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	712,205	900,486	1,166,433	1,134,999	(2.7%)	1,134,999	(2.7%)
Benefits	154,529	239,558	335,029	323,527	(3.4%)	323,527	(3.4%)
Dept/County Support	3,453,062	4,935,849	3,130,685	3,158,183	0.9%	3,974,582	27.0%
Travel and Training	5,858	9,896	17,254	31,754	84.0%	31,754	84.0%
Office Support	7,202	9,575	9,178	9,178	-%	9,178	-%
Materials and Supplies	79,612	67,562	124,133	124,133	-%	124,133	-%
Citizen/Client Related Service	185,243	332,447	231,937	976,937	321.2%	976,937	321.2%
Capital, Debt, Other Financing	529,849	655,569	-	-	-%	-	-%
Total Expenditures	**5,127,560**	**7,150,942**	**5,014,649**	**5,758,711**	**14.8%**	**6,575,110**	**31.1%**
Funding Sources							
Other Taxes	7,433	13,512	-	-	-%	-	-%
Fees and Charges for Service	520,097	524,256	628,978	628,978	-%	628,978	-%
Other Revenues	198,421	292,340	288,291	474,291	64.5%	397,878	38.0%
Federal Revenue	-	1,454,119	155,000	918,008	492.3%	918,008	492.3%
State Revenue	135	111,593	140,000	140,000	-%	140,000	-%
Other Intergovernmental Revenue	78,838	31,460	207,736	21,736	(89.5%)	21,736	(89.5%)
Other Financing Sources	-	-	144,895	144,895	-%	5,492	(96.2%)
Total Non-Levy Funding Sources	**804,924**	**2,427,280**	**1,564,900**	**2,327,908**	**48.8%**	**2,112,092**	**35.0%**
Property Taxes & Penalties	2,718,692	3,051,699	3,449,749	3,430,803	(0.5%)	4,463,018	29.4%
Total Funding Sources	**3,523,616**	**5,478,979**	**5,014,649**	**5,758,711**	**14.8%**	**6,575,110**	**31.1%**

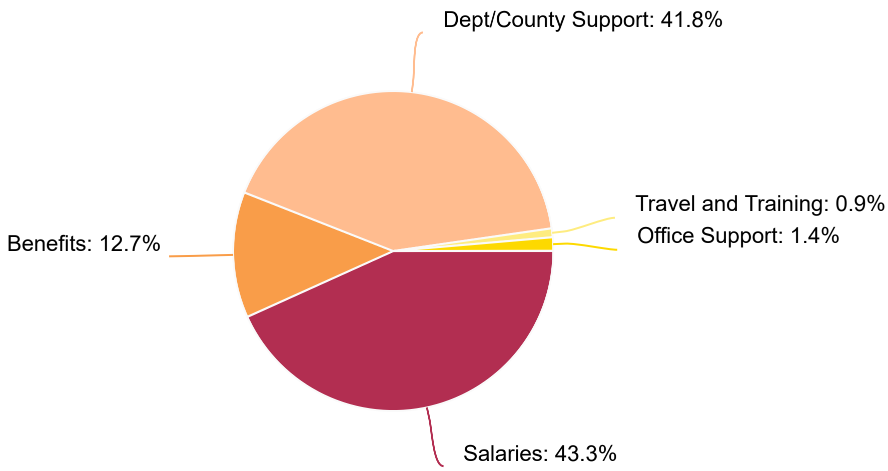
BUDGET PLANNING SUMMARIES

Office of the County Manager
Expenditures Summary

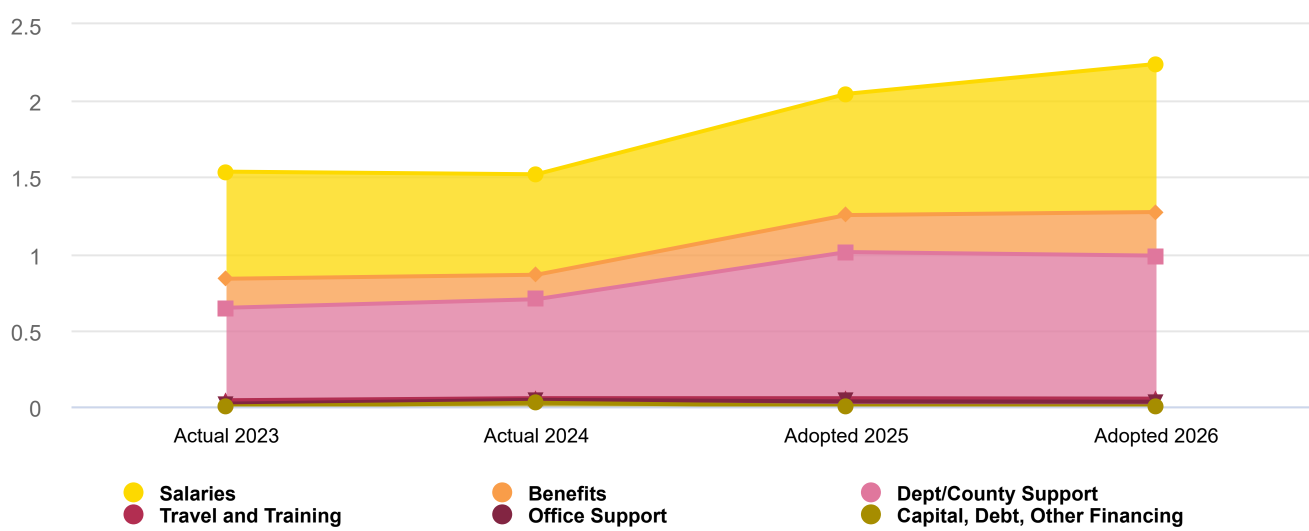
$2,241,299 **$195,946**

(9.58% 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

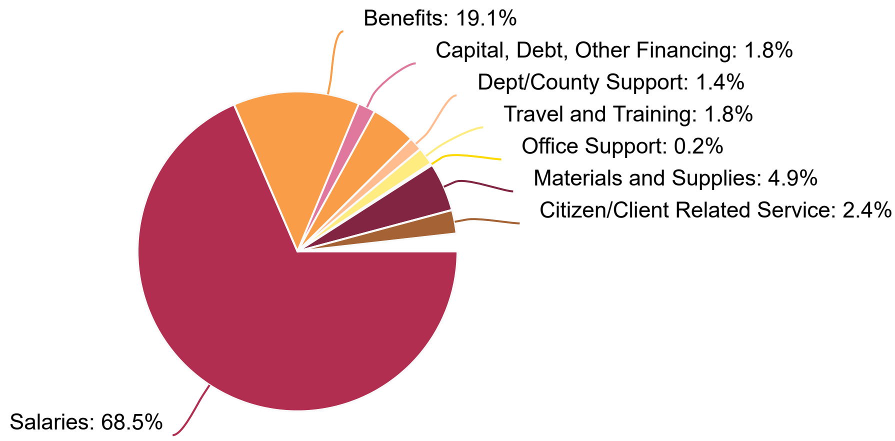
OFFICE OF THE COUNTY MANAGER	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	700,889	657,701	793,396	969,405	22.2%	969,405	22.2%
Benefits	189,902	160,119	241,851	285,295	18.0%	285,295	18.0%
Dept/County Support	605,112	647,445	956,536	935,830	(2.2%)	935,830	(2.2%)
Travel and Training	21,954	11,145	20,705	20,108	(2.9%)	20,108	(2.9%)
Office Support	18,327	19,029	30,865	30,661	(0.7%)	30,661	(0.7%)
Capital, Debt, Other Financing	-	23,663	2,000	-	(100.0%)	-	(100.0%)
Total Expenditures	**1,536,184**	**1,519,102**	**2,045,353**	**2,241,299**	**9.6%**	**2,241,299**	**9.6%**
Funding Sources							
Other Financing Sources	-	-	699,624	699,624	-%	699,624	-%
Total Non-Levy Funding Sources	**-**	**-**	**699,624**	**699,624**	**-%**	**699,624**	**-%**
Property Taxes & Penalties	1,502,926	1,425,913	1,345,729	1,541,675	14.6%	1,541,675	14.6%
Total Funding Sources	**1,502,926**	**1,425,913**	**2,045,353**	**2,241,299**	**9.6%**	**2,241,299**	**9.6%**

Parks Expenditures Summary

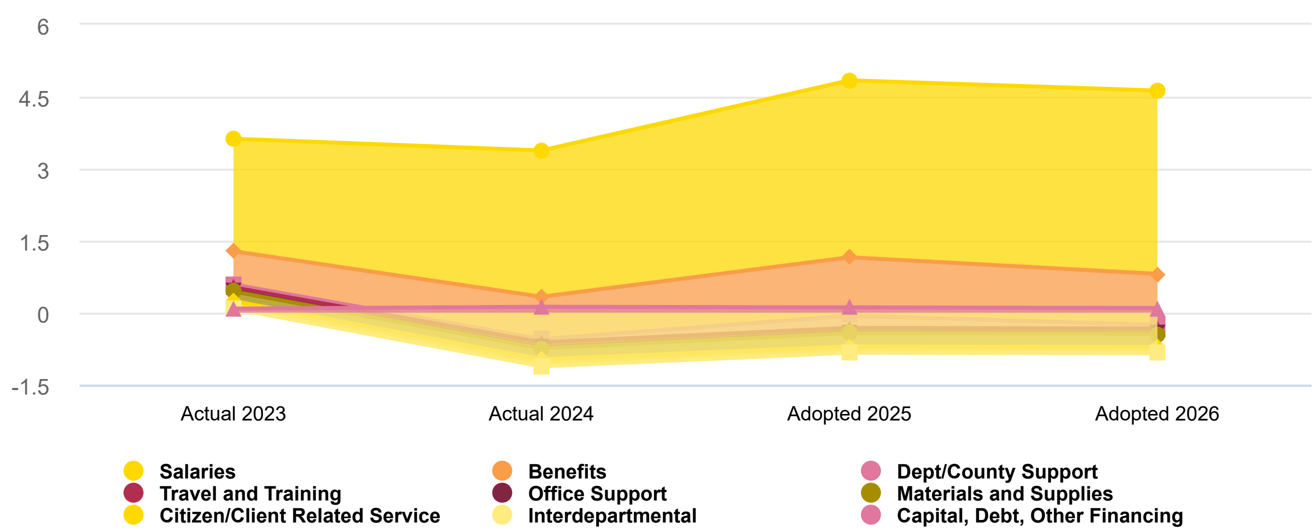
$4,628,190 **$(213,113)**

(-4.40% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

PARKS

Includes CIP, DBT, OPS

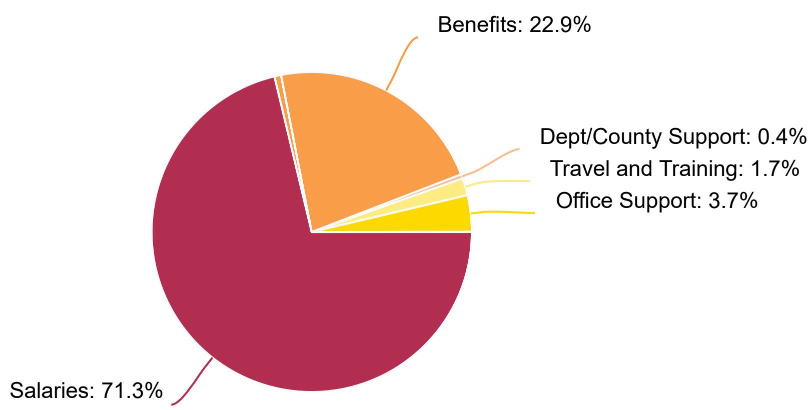
PARKS	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	2,343,269	3,047,892	3,686,490	3,869,014	5.0%	3,819,014	3.6%
Benefits	693,905	884,193	1,216,365	1,062,663	(12.6%)	1,062,663	(12.6%)
Dept/County Support	60,820	64,952	254,137	231,313	(9.0%)	76,313	(70.0%)
Travel and Training	75,254	106,869	92,493	99,067	7.1%	99,067	7.1%
Office Support	8,855	16,979	17,000	11,000	(35.3%)	11,000	(35.3%)
Materials and Supplies	198,508	228,598	277,187	274,689	(0.9%)	274,689	(0.9%)
Citizen/Client Related Service	158,496	148,011	132,000	132,813	0.6%	132,813	0.6%
Interdepartmental	-	(1,240,816)	(945,836)	(945,836)	-%	(945,836)	-%
Capital, Debt, Other Financing	85,260	123,484	111,467	98,467	(11.7%)	98,467	(11.7%)
Total Expenditures	**3,624,367**	**3,380,162**	**4,841,303**	**4,833,190**	**(0.2%)**	**4,628,190**	**(4.4%)**
Funding Sources							
Fees and Charges for Service	(216)	30	-	-	-%	-	-%
Other Revenues	1,408,890	1,465,331	1,411,816	1,428,816	1.2%	1,403,816	(0.6%)
Fines & Forfeitures	1,100	415	5,000	5,000	-%	5,000	-%
Other Intergovernmental Revenue	325,802	358,213	596,409	596,409	-%	596,409	-%
Other Financing Sources	-	-	1,571,737	1,572,550	0.1%	1,392,550	(11.4%)
Licenses & Permits	101,404	67,509	93,500	93,500	-%	93,500	-%
Total Non-Levy Funding Sources	**1,836,980**	**1,891,498**	**3,678,462**	**3,696,275**	**0.5%**	**3,491,275**	**(5.1%)**
Property Taxes & Penalties	989,067	1,116,222	1,162,841	1,136,915	(2.2%)	1,136,915	(2.2%)
Total Funding Sources	**2,826,047**	**3,007,720**	**4,841,303**	**4,833,190**	**(0.2%)**	**4,628,190**	**(4.4%)**

BUDGET PLANNING SUMMARIES

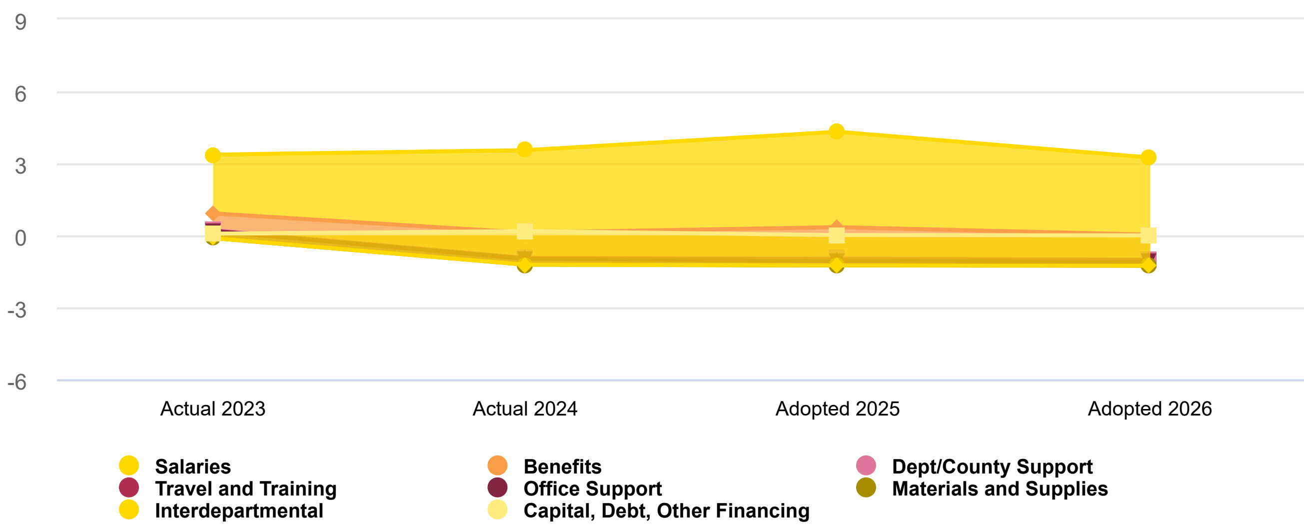
Physical Development Admin
Expenditures Summary

$3,244,571 **$(1,072,764)**
(-24.85% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



Budget Planning Summary

PHYSICAL DEVELOPMENT ADMIN

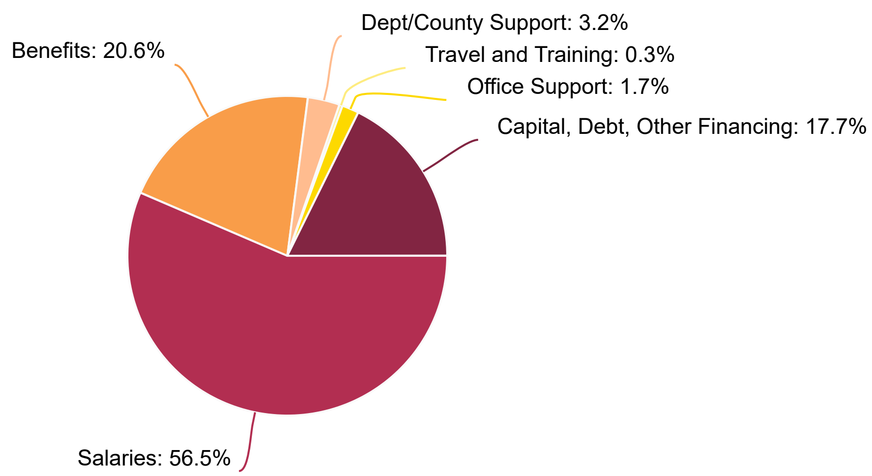
Includes CIP, DBT, OPS

PHYSICAL DEVELOPMENT ADMIN	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	2,449,585	3,434,549	3,974,906	3,214,774	(19.1%)	3,214,774	(19.1%)
Benefits	698,785	1,050,818	1,286,247	1,031,842	(19.8%)	1,031,842	(19.8%)
Dept/County Support	25,180	15,520	53,297	19,060	(64.2%)	19,060	(64.2%)
Travel and Training	14,830	30,027	80,209	78,219	(2.5%)	78,219	(2.5%)
Office Support	290,829	237,134	176,763	166,763	(5.7%)	166,763	(5.7%)
Materials and Supplies	-	4,430	-	-	-%	-	-%
Interdepartmental	(187,086)	(1,400,033)	(1,266,087)	(1,266,087)	-%	(1,266,087)	-%
Capital, Debt, Other Financing	72,421	176,804	12,000	-	(100.0%)	-	(100.0%)
Total Expenditures	**3,364,544**	**3,549,249**	**4,317,335**	**3,244,571**	**(24.8%)**	**3,244,571**	**(24.8%)**
Funding Sources							
Fees and Charges for Service	60,450	52,894	66,957	66,957	-%	66,957	-%
Other Revenues	-	(210)	-	-	-%	39,000	100.0%
State Revenue	-	61,417	61,417	61,417	-%	139,917	127.8%
Other Intergovernmental Revenue	4,613	5,634	4,000	4,000	-%	114,000	2750.0%
Other Financing Sources	-	-	753,239	753,239	-%	1,019,367	35.3%
Total Non-Levy Funding Sources	**65,063**	**119,735**	**885,613**	**885,613**	**-%**	**1,379,241**	**55.7%**
Property Taxes & Penalties	3,118,911	3,499,379	3,431,722	2,358,958	(31.3%)	1,865,330	(45.6%)
Total Funding Sources	**3,183,974**	**3,619,114**	**4,317,335**	**3,244,571**	**(24.8%)**	**3,244,571**	**(24.8%)**

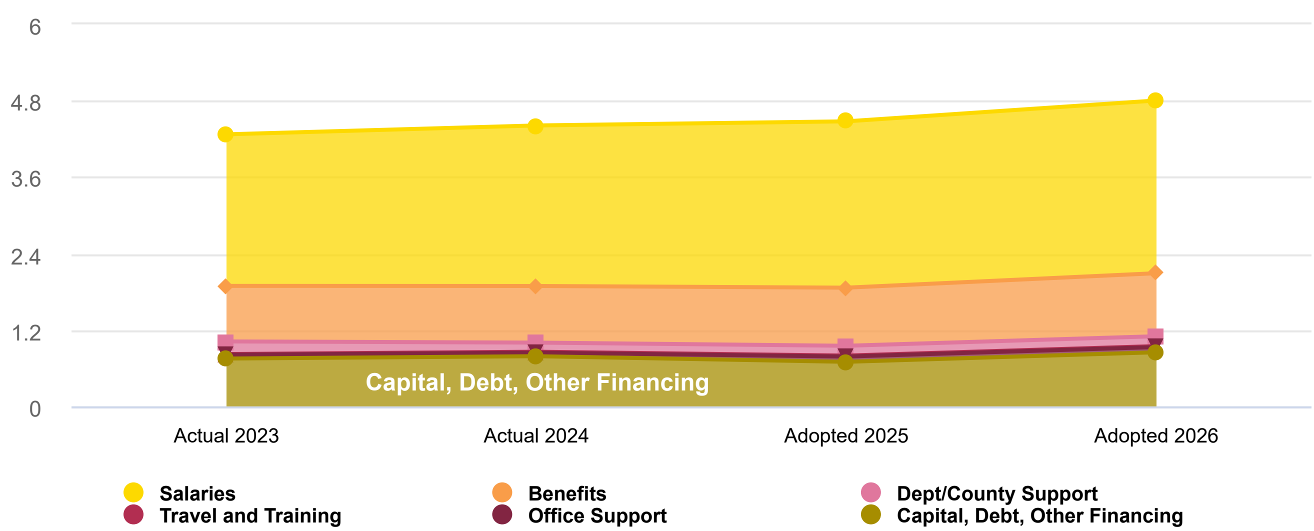
Property Taxation & Records Expenditures Summary

$4,804,694 **$327,547** (7.32% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	2,380,604	2,521,585	2,612,601	2,712,956	3.8%	2,712,956	3.8%
Benefits	872,277	889,239	912,677	989,869	8.5%	989,869	8.5%
Dept/County Support	198,551	143,328	154,201	155,201	0.6%	155,201	0.6%
Travel and Training	11,495	15,005	15,108	15,108	-%	15,108	-%
Office Support	58,759	55,138	82,560	81,560	(1.2%)	81,560	(1.2%)
Capital, Debt, Other Financing	751,403	788,270	700,000	850,000	21.4%	850,000	21.4%
Total Expenditures	**4,273,089**	**4,412,565**	**4,477,147**	**4,804,694**	**7.3%**	**4,804,694**	**7.3%**
Funding Sources							
Other Taxes	489,492	796,494	710,000	710,000	-%	710,000	-%
Fees and Charges for Service	2,100,117	2,159,858	2,584,000	2,434,000	(5.8%)	2,434,000	(5.8%)
Other Revenues	131,015	123,171	97,000	97,000	-%	97,000	-%
Other Intergovernmental Revenue	76,277	63,427	65,000	65,000	-%	65,000	-%
Other Financing Sources	-	-	5,344	305,344	5613.8%	305,344	5613.8%
Total Non-Levy Funding Sources	**2,796,901**	**3,142,950**	**3,461,344**	**3,611,344**	**4.3%**	**3,611,344**	**4.3%**
Property Taxes & Penalties	109,381	407,828	1,015,803	1,193,350	17.5%	1,193,350	17.5%
Total Funding Sources	**2,906,282**	**3,550,778**	**4,477,147**	**4,804,694**	**7.3%**	**4,804,694**	**7.3%**

BUDGET PLANNING SUMMARIES

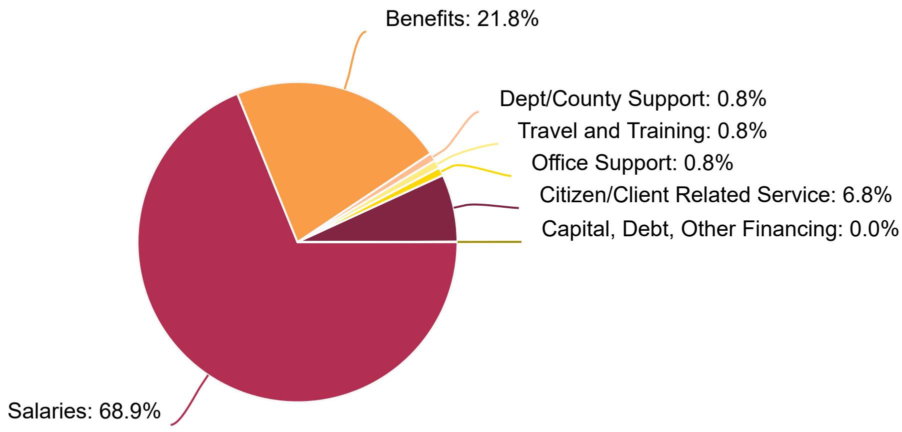
Public Health Expenditures Summary

$16,630,668

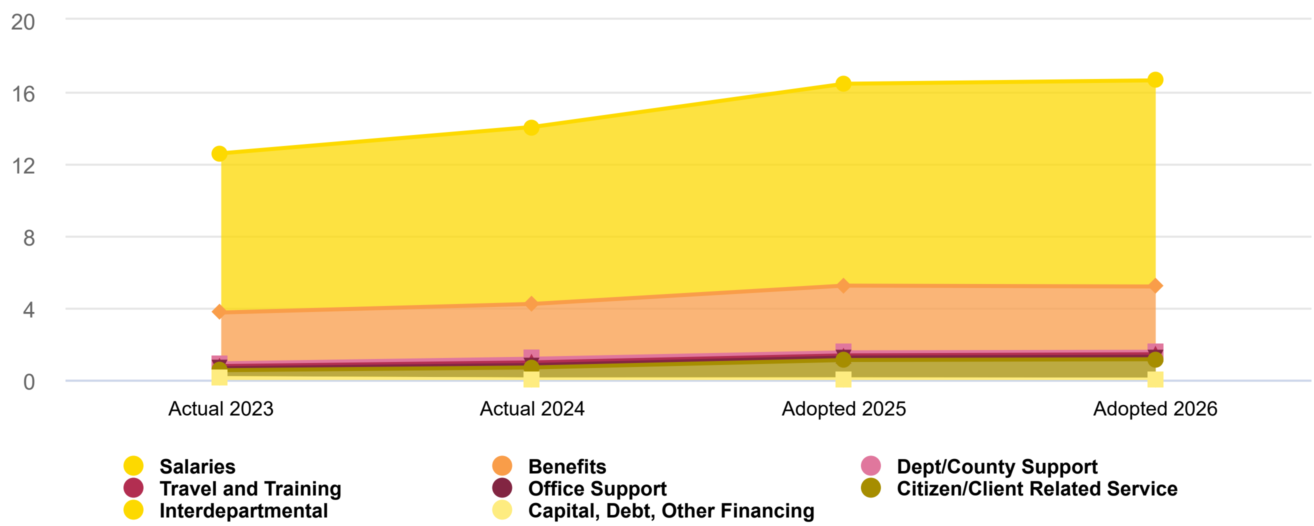
$188,210

(1.14% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

PUBLIC HEALTH

Includes CIP, DBT, OPS

PUBLIC HEALTH	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	8,844,625	9,832,837	11,215,085	11,869,140	5.8%	11,451,835	2.1%
Benefits	2,821,150	3,042,928	3,706,146	3,796,841	2.4%	3,624,567	(2.2%)
Dept/County Support	153,013	205,339	169,389	138,412	(18.3%)	138,412	(18.3%)
Travel and Training	119,585	147,757	120,682	140,687	16.6%	139,793	15.8%
Office Support	111,370	134,534	137,856	137,856	-%	137,856	-%
Citizen/Client Related Service	439,110	665,069	1,072,700	699,209	(34.8%)	1,131,605	5.5%
Capital, Debt, Other Financing	88,987	15,000	20,600	6,600	(68.0%)	6,600	(68.0%)
Total Expenditures	**12,577,840**	**14,043,464**	**16,442,458**	**16,788,745**	**2.1%**	**16,630,668**	**1.1%**
Funding Sources							
Fees and Charges for Service	1,845,274	1,971,049	1,724,991	1,666,638	(3.4%)	1,891,638	9.7%
Other Revenues	94,337	17,287	604,798	229,798	(62.0%)	229,798	(62.0%)
Federal Revenue	4,407,285	4,312,769	4,682,484	4,483,846	(4.2%)	4,737,812	1.2%
State Revenue	1,934,347	2,557,457	3,038,307	3,128,778	3.0%	3,128,778	3.0%
Other Intergovernmental Revenue	29,208	74,437	117,903	117,903	-%	117,903	-%
Other Financing Sources	-	-	(582,277)	(150,308)	(74.2%)	(150,308)	(74.2%)
Total Non-Levy Funding Sources	**8,310,451**	**8,932,999**	**9,586,206**	**9,476,655**	**(1.1%)**	**9,955,621**	**3.9%**
Property Taxes & Penalties	5,295,394	6,054,368	6,856,252	7,312,090	6.6%	6,675,047	(2.6%)
Total Funding Sources	**13,605,845**	**14,987,367**	**16,442,458**	**16,788,745**	**2.1%**	**16,630,668**	**1.1%**

BUDGET PLANNING SUMMARIES

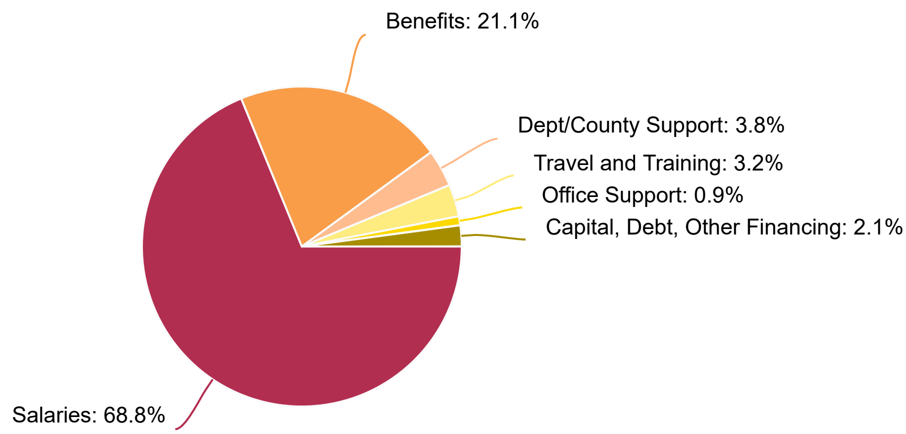
Public Service & Revenue Admin
Expenditures Summary

$941,349

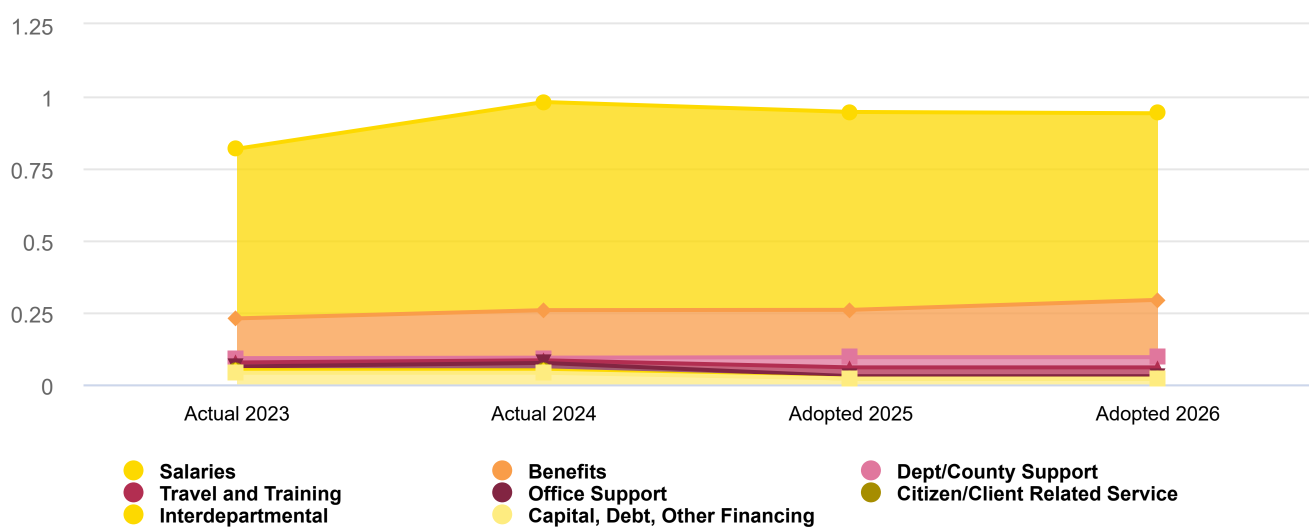
$(4,594)

(-0.49% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

PUBLIC SERVICE & REVENUE ADMIN

Includes CIP, DBT, OPS

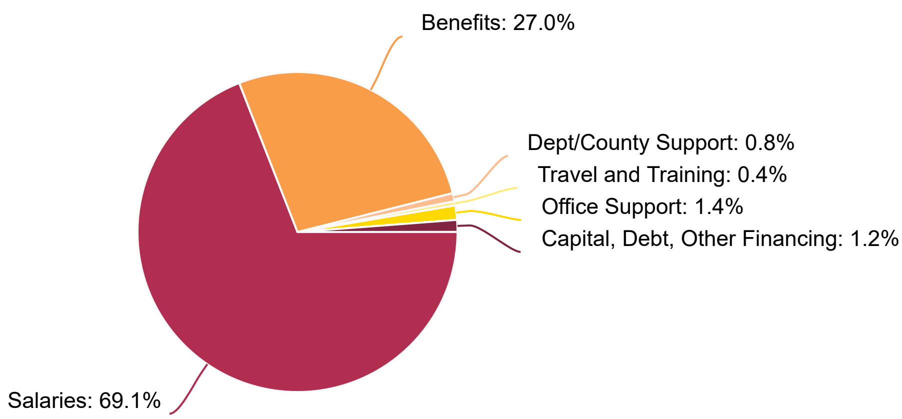
PUBLIC SERVICE & REVENUE ADMIN	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	588,958	722,615	687,175	647,852	(5.7%)	647,852	(5.7%)
Benefits	138,024	164,908	164,304	199,033	21.1%	199,033	21.1%
Dept/County Support	14,781	9,255	35,451	35,451	-%	35,451	-%
Travel and Training	14,147	9,145	30,557	30,557	-%	30,557	-%
Office Support	12,606	25,742	8,456	8,456	-%	8,456	-%
Citizen/Client Related Service	-	23	-	-	-%	-	-%
Interdepartmental	9,355	8,374	-	-	-%	-	-%
Capital, Debt, Other Financing	40,247	40,344	20,000	20,000	-%	20,000	-%
Total Expenditures	**818,118**	**980,406**	**945,943**	**941,349**	**(0.5%)**	**941,349**	**(0.5%)**
Funding Sources							
Fees and Charges for Service	291,456	290,741	342,500	342,500	-%	342,500	-%
Other Financing Sources	-	-	117,707	117,707	-%	117,707	-%
Licenses & Permits	40,640	50,403	40,500	40,500	-%	40,500	-%
Total Non-Levy Funding Sources	**332,096**	**341,144**	**500,707**	**500,707**	**-%**	**500,707**	**-%**
Property Taxes & Penalties	332,447	468,089	445,236	440,642	(1.0%)	440,642	(1.0%)
Total Funding Sources	**664,543**	**809,233**	**945,943**	**941,349**	**(0.5%)**	**941,349**	**(0.5%)**

Service & License Centers Expenditures Summary

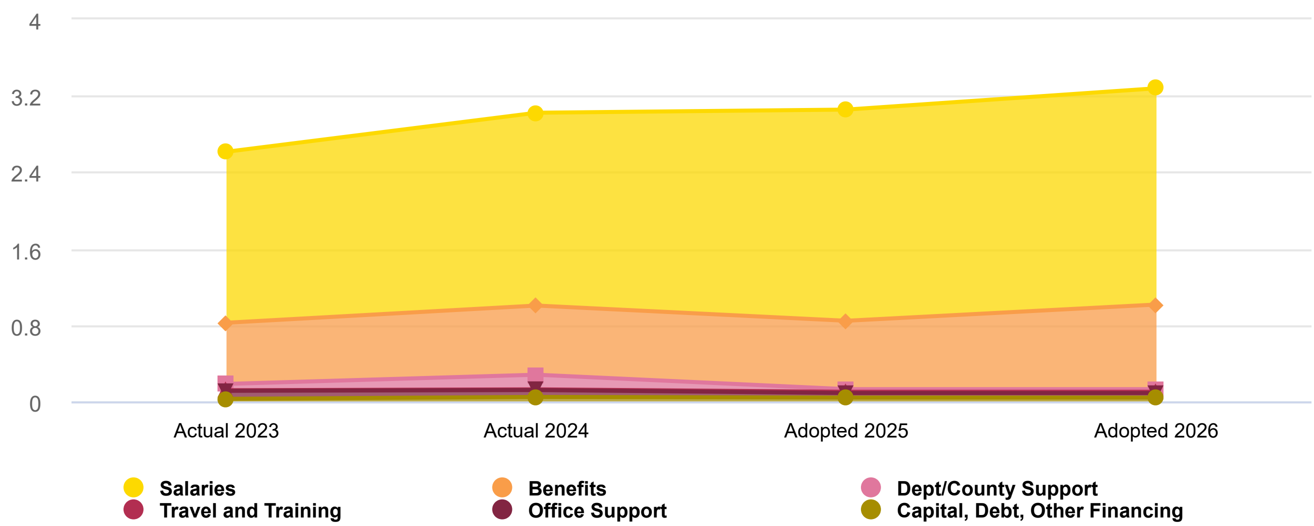
$3,278,503 **$223,117**

(7.30% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



Budget Planning Summary

SERVICE & LICENSE CENTERS

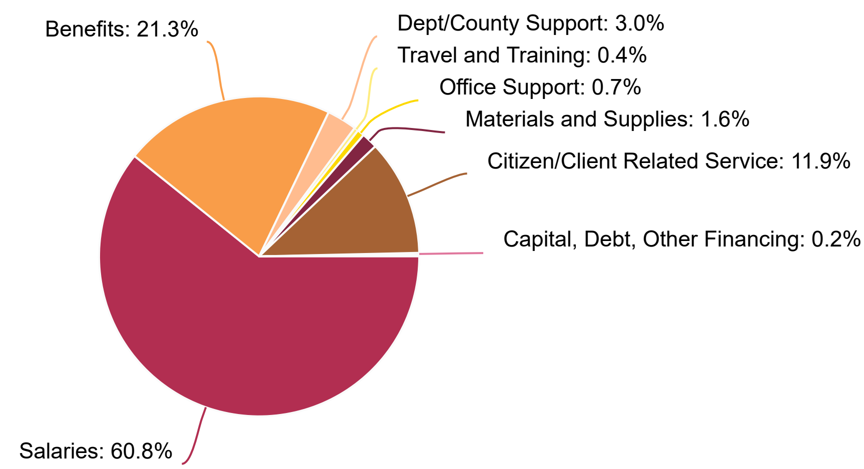
Includes CIP, DBT, OPS

SERVICE & LICENSE CENTERS	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	1,790,529	2,018,912	2,211,309	2,294,365	3.8%	2,264,365	2.4%
Benefits	640,540	724,213	716,099	886,160	23.7%	886,160	23.7%
Dept/County Support	66,122	153,408	27,258	27,258	-%	27,258	-%
Travel and Training	6,509	7,332	13,502	13,502	-%	13,502	-%
Office Support	83,517	72,095	47,218	47,218	-%	47,218	-%
Capital, Debt, Other Financing	26,736	46,485	40,000	40,000	-%	40,000	-%
Total Expenditures	**2,613,953**	**3,022,445**	**3,055,386**	**3,308,503**	**8.3%**	**3,278,503**	**7.3%**
Funding Sources							
Fees and Charges for Service	1,791,525	2,229,583	1,988,482	1,988,482	-%	1,988,482	-%
Other Revenues	134,441	132,045	132,839	132,839	-%	132,839	-%
State Revenue	-	89,980	-	-	-%	-	-%
Other Financing Sources	-	-	55,661	55,661	-%	25,661	(53.9%)
Total Non-Levy Funding Sources	**1,925,966**	**2,451,608**	**2,176,982**	**2,176,982**	**-%**	**2,146,982**	**(1.4%)**
Property Taxes & Penalties	585,723	773,244	878,404	1,131,521	28.8%	1,131,521	28.8%
Total Funding Sources	**2,511,689**	**3,224,852**	**3,055,386**	**3,308,503**	**8.3%**	**3,278,503**	**7.3%**

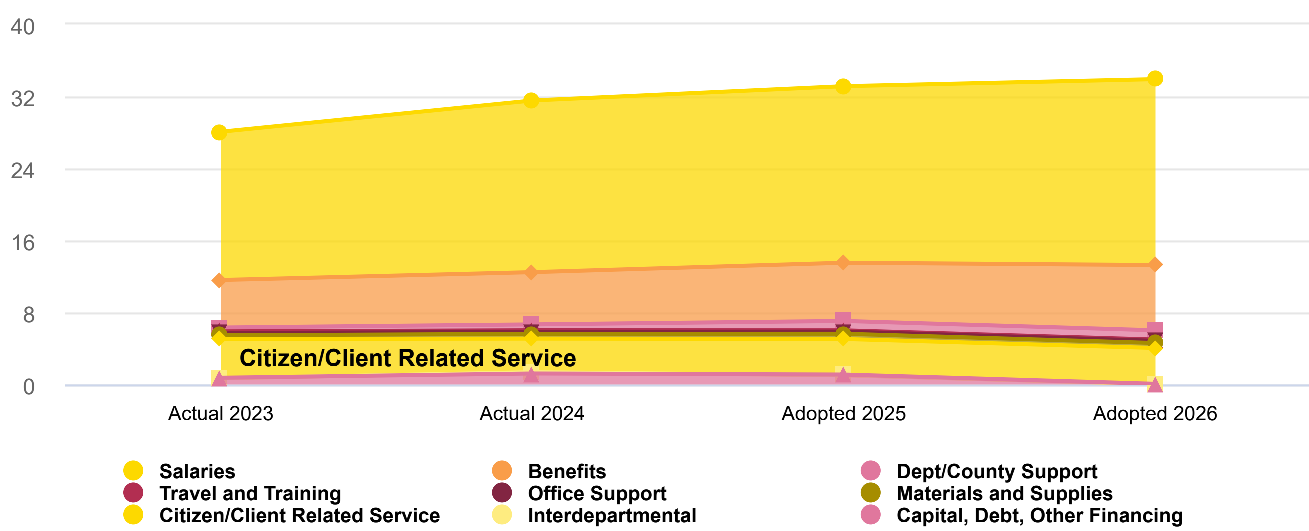
County Sheriff Expenditures Summary

$33,924,643 **$780,712** (2.36% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

SHERIFF

Includes CIP, DBT, OPS

SHERIFF	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	16,475,574	19,073,802	19,616,887	21,115,008	7.6%	20,653,842	5.3%
Benefits	5,282,448	5,807,013	6,470,092	7,440,314	15.0%	7,251,324	12.1%
Dept/County Support	426,244	651,548	1,040,619	1,028,973	(1.1%)	1,028,973	(1.1%)
Travel and Training	182,609	185,258	143,219	143,219	-%	142,821	(0.3%)
Office Support	255,100	210,703	234,226	239,226	2.1%	239,226	2.1%
Materials and Supplies	404,431	531,036	583,958	555,658	(4.8%)	553,458	(5.2%)
Citizen/Client Related Service	4,379,064	3,731,635	4,042,817	4,026,476	(0.4%)	4,026,476	(0.4%)
Interdepartmental	(68,663)	143,342	(92,294)	(92,294)	-%	(44,584)	(51.7%)
Capital, Debt, Other Financing	747,952	1,220,296	1,104,407	73,107	(93.4%)	73,107	(93.4%)
Total Expenditures	**28,084,759**	**31,554,633**	**33,143,931**	**34,529,687**	**4.2%**	**33,924,643**	**2.4%**
Funding Sources							
Fees and Charges for Service	1,041,102	1,212,456	938,326	1,042,826	11.1%	1,042,826	11.1%
Other Revenues	407,273	312,919	199,200	176,200	(11.5%)	176,200	(11.5%)
Fines & Forfeitures	5,902	4,406	6,000	4,000	(33.3%)	4,000	(33.3%)
Federal Revenue	357,960	619,750	137,200	153,200	11.7%	153,200	11.7%
State Revenue	6,259,044	1,189,775	2,046,115	1,080,052	(47.2%)	1,080,052	(47.2%)
Other Intergovernmental Revenue	615,828	418,390	436,221	448,019	2.7%	132,074	(69.7%)
Other Financing Sources	-	-	1,196,947	1,070,394	(10.6%)	1,038,988	(13.2%)
Total Non-Levy Funding Sources	**8,687,109**	**3,757,696**	**4,960,009**	**3,974,691**	**(19.9%)**	**3,627,340**	**(26.9%)**
Property Taxes & Penalties	22,316,741	26,779,576	28,183,922	30,554,996	8.4%	30,297,303	7.5%
Total Funding Sources	**31,003,850**	**30,537,272**	**33,143,931**	**34,529,687**	**4.2%**	**33,924,643**	**2.4%**

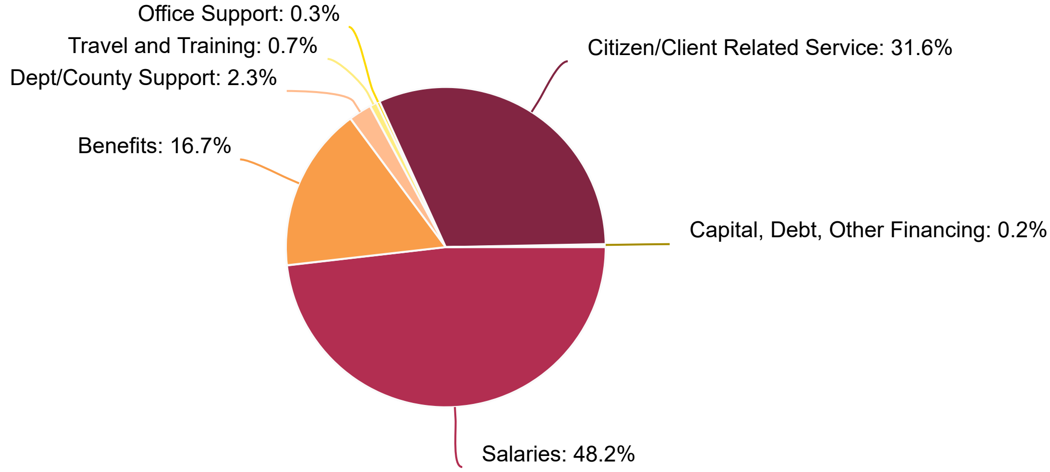
Social Services Expenditures Summary

$100,962,265

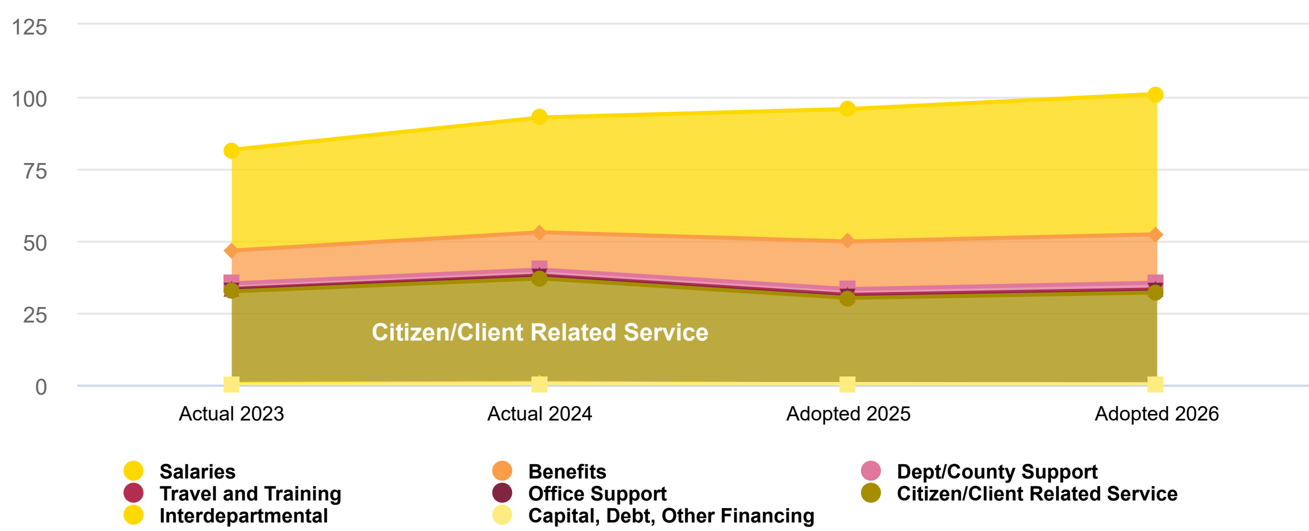
$5,214,069

(5.45% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

SOCIAL SERVICES

Includes CIP, DBT, OPS

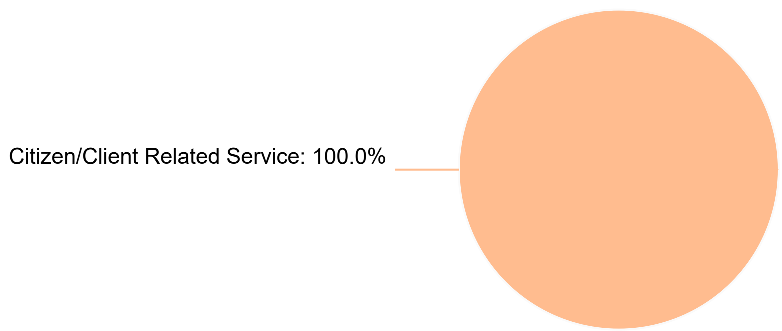
SOCIAL SERVICES	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	34,995,902	39,854,008	46,023,563	49,443,461	7.4%	48,720,304	5.9%
Benefits	11,402,847	12,927,714	16,522,636	17,058,433	3.2%	16,833,238	1.9%
Dept/County Support	1,910,024	2,092,270	2,011,158	2,207,554	9.8%	2,342,244	16.5%
Travel and Training	475,702	585,865	738,426	738,423	(0.0%)	734,419	(0.5%)
Office Support	376,921	419,653	314,248	314,248	-%	314,248	-%
Citizen/Client Related Service	32,088,130	36,302,104	30,024,383	32,723,822	9.0%	31,976,132	6.5%
Interdepartmental	306,890	322,307	(132,794)	(132,794)	-%	(132,794)	-%
Capital, Debt, Other Financing	15,705	287,102	246,576	93,450	(62.1%)	174,474	(29.2%)
Total Expenditures	**81,572,121**	**92,791,023**	**95,748,196**		**7.0%**	**100,962,265**	**5.4%**
Funding Sources							
Other Taxes	-	74,000	74,000	-	(100.0%)	102,000	37.8%
Fees and Charges for Service	13,462,932	14,884,863	12,766,414	15,987,287	25.2%	15,822,507	23.9%
Other Revenues	432,152	460,337	538,726	593,726	10.2%	593,726	10.2%
Federal Revenue	16,244,597	11,852,121	16,411,920	15,922,190	(3.0%)	15,928,924	(2.9%)
State Revenue	20,686,786	24,308,023	25,518,108	25,915,476	1.6%	26,100,476	2.3%
Other Intergovernmental Revenue	1,732,677	25,064	193,394	215,290	11.3%	181,394	(6.2%)
Other Financing Sources	-	-	915,119	798,419	(12.8%)	(277,893)	(130.4%)
Total Non-Levy Funding Sources	**52,559,144**	**51,604,408**	**56,417,681**	**59,432,388**	**5.3%**	**58,451,134**	**3.6%**
Property Taxes & Penalties	34,722,718	37,182,670	39,330,515	43,014,209	9.4%	42,511,131	8.1%
Total Funding Sources	**87,281,862**	**88,787,078**	**95,748,196**		**7.0%**	**100,962,265**	**5.4%**

Soil & Water Expenditures Summary

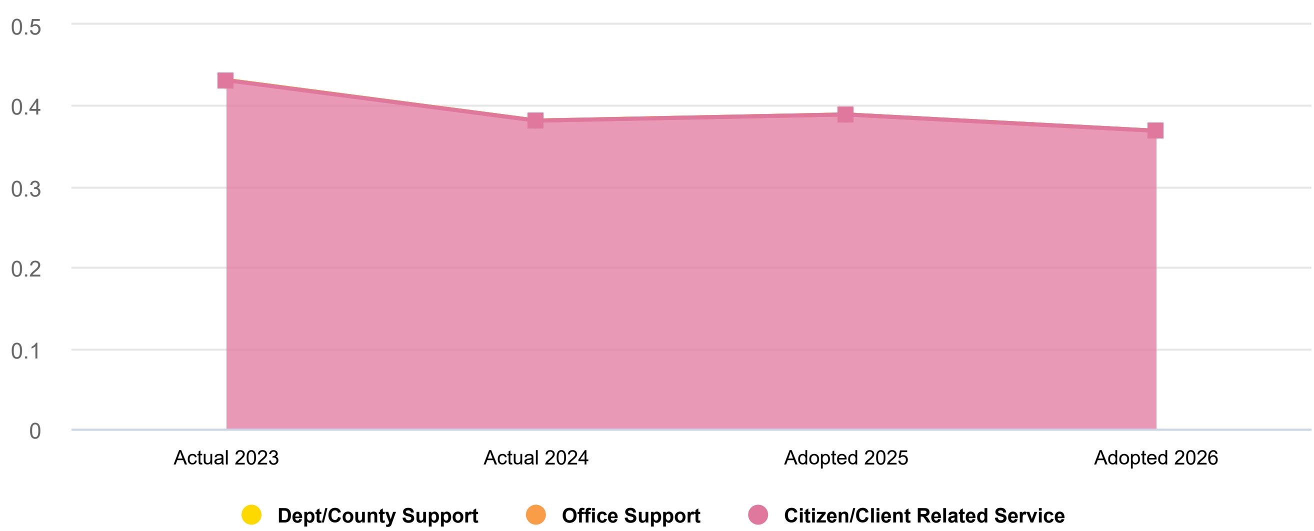
$368,719 **$(20,209)**

(-5.20% vs. prior year)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type in Million



BUDGET PLANNING SUMMARIES

Budget Planning Summary

SOIL & WATER

Includes CIP, DBT, OPS

SOIL & WATER	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Dept/County Support	170	-	-	-	-%	-	-%
Office Support	188	90	-	-	-%	-	-%
Citizen/Client Related Service	431,302	381,302	388,928	388,928	-%	368,719	(5.2%)
Total Expenditures	**431,660**	**381,392**	**388,928**	**388,928**	**-%**	**368,719**	**(5.2%)**
Funding Sources							
Other Financing Sources	-	-	388,928	388,928	-%	368,719	(5.2%)
Total Non-Levy Funding Sources	**-**	**-**	**388,928**	**388,928**	**-%**	**368,719**	**(5.2%)**
Property Taxes & Penalties	331,302	-	-	-	-%	-	-%
Total Funding Sources	**331,302**	**-**	**388,928**	**388,928**	**-%**	**368,719**	**(5.2%)**

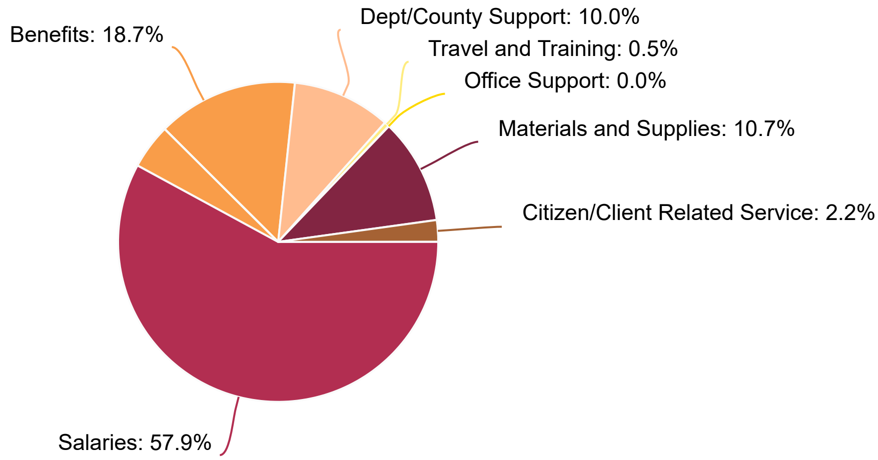
Transportation Expenditures Summary

$10,460,522

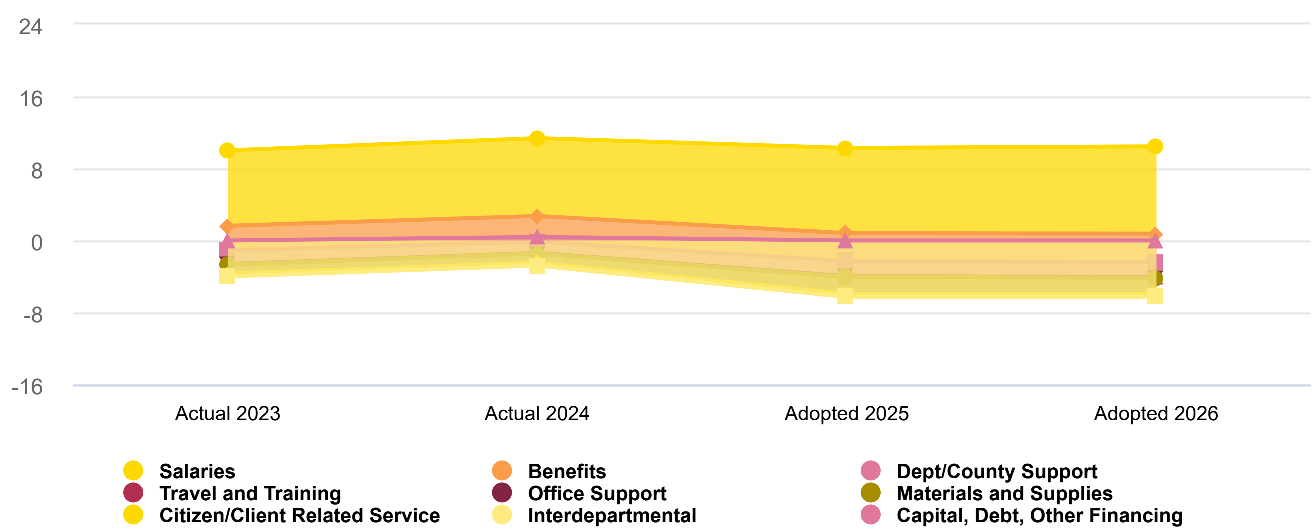
$181,052

(1.76% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	8,383,859	8,651,205	9,469,013	9,701,623	2.5%	9,701,623	2.5%
Benefits	2,729,520	2,841,782	3,111,636	3,138,578	0.9%	3,138,578	0.9%
Dept/County Support	1,513,803	1,261,892	1,666,342	1,666,342	-%	1,666,342	-%
Travel and Training	55,005	62,153	81,422	81,422	-%	81,422	-%
Office Support	8,469	5,704	6,315	6,315	-%	6,315	-%
Materials and Supplies	1,000,030	1,030,740	1,863,394	1,863,394	-%	1,784,894	(4.2%)
Citizen/Client Related Service	317,194	309,336	366,524	366,524	-%	366,524	-%
Interdepartmental	(3,993,747)	(3,174,720)	(6,285,176)	(6,285,176)	-%	(6,285,176)	-%
Capital, Debt, Other Financing	50	384,169	-	-	-%	-	-%
Total Expenditures	**10,014,183**	**11,372,261**	**10,279,470**	**10,539,022**	**2.5%**	**10,460,522**	**1.8%**
Funding Sources							
Fees and Charges for Service	166,284	205,778	210,009	210,009	-%	210,009	-%
Other Revenues	508,171	388,802	526,300	526,300	-%	526,300	-%
State Revenue	8,076,536	9,114,620	7,471,720	7,471,720	-%	7,393,220	(1.1%)
Other Financing Sources	-	-	(97,684)	(97,684)	-%	(97,684)	-%
Licenses & Permits	281,157	312,936	270,000	270,000	-%	270,000	-%
Total Non-Levy Funding Sources	**9,032,148**	**10,022,136**	**8,380,345**	**8,380,345**	**-%**	**8,301,845**	**(0.9%)**
Property Taxes & Penalties	1,168,950	1,518,850	1,899,125	2,158,677	13.7%	2,158,677	13.7%
Total Funding Sources	**10,201,098**	**11,540,986**	**10,279,470**	**10,539,022**	**2.5%**	**10,460,522**	**1.8%**

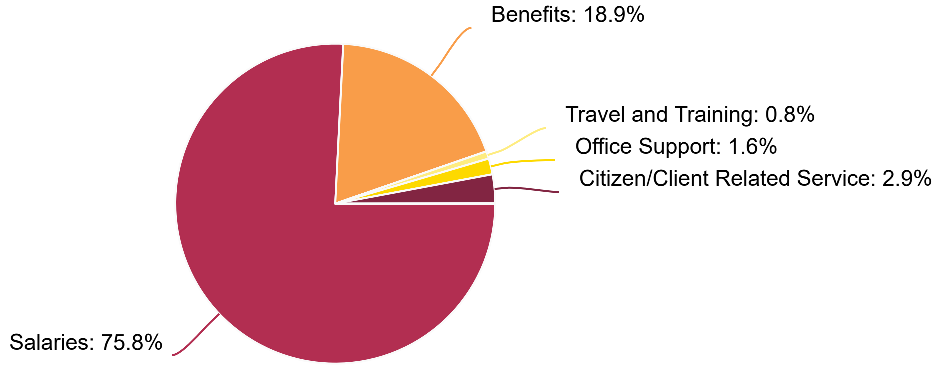
Veteran Services Expenditures Summary

$1,009,206

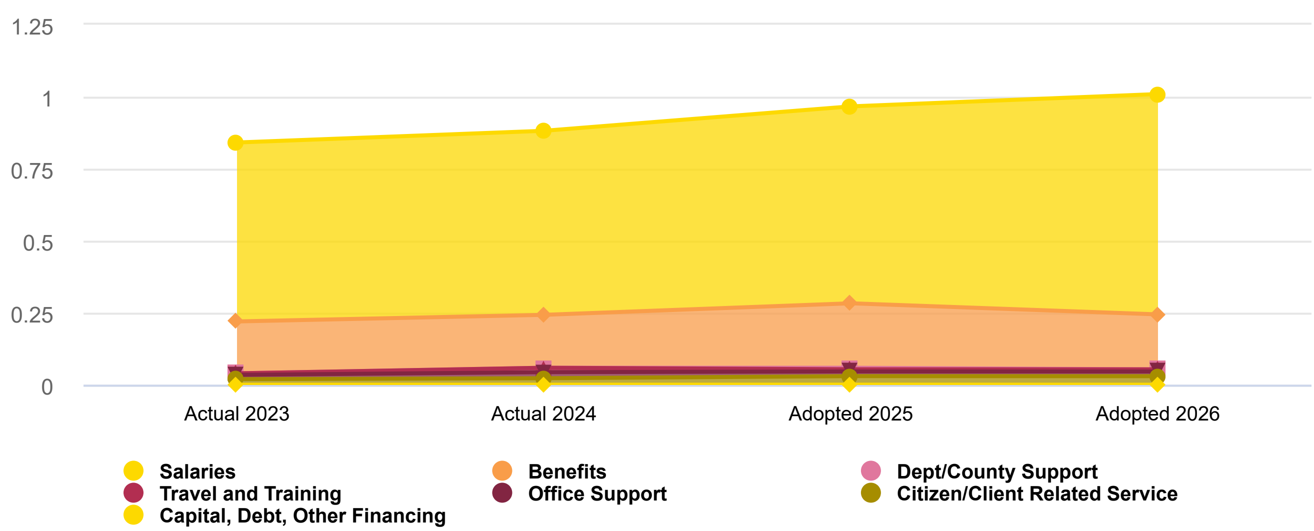
$42,763

(4.42% 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	2023 Actual	2024 Actual	2025 Adopted	2026 Final Plan Base	% Change PY	2026 Adopted Budget	% Change PY
Expenditures							
Salaries	621,336	639,056	683,718	765,004	11.9%	765,004	11.9%
Benefits	180,065	183,687	223,809	190,852	(14.7%)	190,852	(14.7%)
Dept/County Support	-	-	5,354	-	(100.0%)	-	(100.0%)
Travel and Training	5,519	15,416	7,572	7,572	-%	7,572	-%
Office Support	14,786	21,017	16,205	16,205	-%	16,205	-%
Citizen/Client Related Service	19,333	22,495	29,573	29,573	-%	29,573	-%
Capital, Debt, Other Financing	-	-	212	-	(100.0%)	-	(100.0%)
Total Expenditures	**841,039**	**881,671**	**966,443**	**1,009,206**	**4.4%**	**1,009,206**	**4.4%**
Funding Sources							
State Revenue	14,013	26,843	22,500	22,500	-%	22,500	-%
Total Non-Levy Funding Sources	**14,013**	**26,843**	**22,500**	**22,500**	**-%**	**22,500**	**-%**
Property Taxes & Penalties	847,109	890,968	943,943	986,706	4.5%	986,706	4.5%
Total Funding Sources	**861,122**	**917,811**	**966,443**	**1,009,206**	**4.4%**	**1,009,206**	**4.4%**

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Program and Service Inventory

Program and Service Inventory

Countywide

> Dakota County provides 219 programs/services directly and indirectly to its residents.

> 182 of the programs/services have some degree of mandate.

> [1,2] These mandated services make up:

FTEs: 1,940.16 (90.4% of total FTEs)

Budget: $332,213,514 (90.7% of total budget)

Levy: $194,739,044 (88.3% of total levy)

Countywide Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [3]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	96	1405.34	$ 228,586,584	$ 124,862,784
A healthy environment with quality natural areas	22	77.295	$ 18,178,801	$ 1,854,866
A successful place for business and jobs	3	9.38	$ 1,412,867	$ 491,113
Excellence in public service	98	654.46	$ 117,903,096	$ 93,308,979

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

Countywide Programs/Services by Division/Elected Office

Division/Elected Office	Number of Programs/ Services	FTEs*	Budget*	Levy*
Central Operations Division	30	153.90	$ 34,013,799	$ 32,514,985
Community Services	80	1,114.45	$ 186,155,081	$ 76,263,228
County Administration	20	38.01	$ 13,508,304	$ 8,200,926
County Attorney's Office	8	94.30	$ 15,498,858	$ 14,974,126
County Board	1	7.00	$ 1,022,709	$ 1,016,509
County Sheriff's Office	12	202.25	$ 33,924,643	$ 30,297,303
Physical Development	49	279.27	$ 47,106,020	$ 31,963,593
Public Services and Revenue	19	257.30	$ 34,851,934	$ 25,287,072
Total	**219**	**2,146.48**	**$ 366,081,348**	**$ 220,517,742**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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. PSI Dashboard

County Board

County Board Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [1]	Number of Programs/ Services	FTEs*	Budget*	Levy*
Excellence in public service	1	7.00	$ 1,022,709	$ 1,016,509

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

County Board Programs/Services

Programs	FTEs*	Budget*	Levy*
County Governance	7.00	$ 1,022,709	$ 1,016,509
Total	**7.00**	**$ 1,022,709**	**$ 1,016,509**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

1 Departments were asked to align each program/service with a primary Strategic Plan Goal.

2. PSI Dashboard

Community Services

> The Community Services Division provides 80 programs/services directly and indirectly to its residents.

> 69 of the programs/services have some degree of mandate.

> [1] These mandated services make up:

FTEs: 1,101.8 (98.9% of total FTEs)

Budget: $182,086,021 (97.8% of total budget)

Levy: $74,113,377 (97.2% of total levy)

Community Services Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [2]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live Total	71	1,062.48	$ 178,641,213	$ 73,214,374
A successful place for business and jobs Total	2	7.69	$ 1,166,593	$ 487,738
Excellence in public service Total	7	44.28	$ 6,347,275	$ 2,561,116

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

Community Services Programs/Services by Department

Department	Number of Programs/ Services	FTEs*	Budget*	Levy*
Community Corrections	16	188.92	$ 27,264,332	$ 16,511,535
Community Services Administration	3	10.00	$ 1,721,902	$ 14,240
Employment and Economic Assistance	21	297.75	$ 43,865,810	$ 12,679,562
Extension	3	-	$ 494,137	$ 457,624
Public Health	9	130.20	$ 15,923,467	$ 5,352,488
Social Services	25	479.58	$ 95,876,224	$ 40,261,073
Veteran Services	3	8.00	$ 1,009,209	$ 986,706
Total	**80**	**1,114.45**	**$ 186,155,081**	**$ 76,263,228**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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. PSI Dashboard

PROGRAM AND SERVICE INVENTORY

Community Corrections Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Adult Probation Intake Services	28.56	$	4,217,153	$	2,859,562
Adult/High Risk Supervision	52.82	$	7,010,805	$	4,216,524
Adult/Intensive Supervised Release (ISR)	3.20	$	560,393	$	408,470
Adult/Jail and Work Service Programs	8.62	$	1,291,906	$	713,971
Adult/Medium Risk Supervision	2.68	$	348,389	$	221,289
Adult/Probation Service Center (PSC)	12.89	$	1,716,100	$	1,058,969
Adult/Re-entry Assistance Program (RAP)	2.12	$	428,084	$	327,522
Juvenile Probation Intake Services	4.10	$	716,904	$	472,637
Juvenile/Community Programming	-	$	4,320	$	4,320
Juvenile/Detention Alternatives	-	$	1,020	$	1,020
Juvenile/High Risk Supervision	16.53	$	2,488,392	$	1,554,481
Juvenile/Non-Residential Day Treatment	2.13	$	106,585	$	5,599
Juvenile/Out of Home Placement	-	$	1,059,739	$	969,739
Juvenile/Secured Residential Facility	51.24	$	6,844,879	$	3,418,676
Juvenile/STS Programs	1.41	$	200,699	$	134,028
Veteran Court Staffing	2.62	$	268,964	$	144,728
Total	**188.92**	**$**	**27,264,332**	**$**	**16,511,535**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

[PSI Dashboard]

Community Services Administration Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Administration and Support Services	2.75	$	476,726	$	3,916
Data & Projects	3.75	$	647,494	$	5,340
Strategic, Operational and Budget Planning /Oversight	3.50	$	597,682	$	4,984
Total	**10.00**	**$**	**1,721,902**	**$**	**14,240**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Employment and Economic Assistance Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Burials	1.82	$	444,875	$	444,875
CareerForce Center Resource Rooms	4.94	$	689,867	$	483,822
Child Care MN Family Investment Program (MFIP) and Basic Sliding Fee (BSF)	15.52	$	2,129,771	$	532,051
Child Support	60.81	$	9,579,481	$	2,144,028
Diversionary Work Program (DWP) Public Assistance Employment Services program	6.43	$	421,319	$	289,579
Emergency Programs- EA (Emergency Assistance) & EGA (Emergency General Assistance)	17.45	$	1,906,606	$	859,865
Fraud (Sheriff and County Attorney)	1.41	$	369,479	$	222,574
General Assistance (GA)	7.80	$	848,870	$	848,870
Housing Support	4.21	$	462,354	$	462,354
Medical Assistance (MA)	113.67	$	16,643,911	$	2,154,273
Minnesota Supplemental Aid (MSA)	3.58	$	406,058	$	406,058
MN Family Investment Program (MFIP) Public Assistance & Employment Services program	16.86	$	3,138,408	$	1,268,162
MN Youth Program	0.76	$	250,077	$	82,321
State Dislocated Worker Program	0.77	$	989,676	$	(82,063)
Supplemental Nutrition Assistance Program (SNAP) and Employment and Training (E&T)	39.26	$	4,404,593	$	2,296,853
Workforce Innovation and Opportunity Act (WIOA) Adult	0.76	$	346,934	$	81,514
Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker (DW) Program	0.90	$	497,626	$	85,579
Workforce Innovation and Opportunity Act (WIOA) Youth	0.80	$	335,905	$	98,847
Total	**297.75**	**$**	**43,865,810**	**$**	**12,679,562**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Extension Programs/Services

Program(s)	FTEs*		Budget*		Levy*
4-H Youth Development Program	-	$	375,627	$	346,869
4-H Youth Teaching Youth	-	$	93,870	$	86,681
Master Gardener Volunteer Program	-	$	24,640	$	24,074
Total	**-**	**$**	**494,137**	**$**	**457,624**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Public Health Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Child and Teen Checkups (C&TC)	11.28	$	1,498,129	$	426,835
Communities for a Lifetime (CFL)	4.18	$	425,429	$	193,838
Community Health Promotion	16.18	$	2,008,535	$	525,603
Disease Prevention & Control	13.33	$	1,469,411	$	790,018
Emergency Medical Services	3.88	$	376,250	$	229,232
Environmental Health	6.68	$	821,818	$	497,027
Family Health	36.08	$	4,848,572	$	893,327
Public Health Emergency Preparedness	15.08	$	1,881,214	$	984,030
Women, Infants and Children (WIC) Nutrition Program	23.51	$	2,594,109	$	812,578
Total	**130.20**	**$**	**15,923,467**	**$**	**5,352,488**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Social Services Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Adult Foster Care Licensing	6.44	$ 982,025	$ 830,933
Adult Intake	7.25	$ 1,026,102	$ 901,033
Adult Mental Health (AMH)	9.53	$ 7,669,212	$ 5,175,013
Adult Protection	15.33	$ 2,331,704	$ 1,358,926
Adult Services Contracts	0.47	$ 1,537,999	$ 1,537,931
Child Care Licensing	7.03	$ 1,128,351	$ 1,109,823
Child Foster Care Licensing	7.68	$ 1,750,836	$ 1,653,616
Child Protection	85.88	$ 16,052,918	$ 5,876,321
Civil Commitment and PPS	14.17	$ 1,963,216	$ 1,686,012
Collaborative Programs	14.12	$ 1,953,724	$ 1,572,071
Community Living Services Case Management	55.29	$ 15,260,482	$ 5,206,857
Community Living Services County Share	-	$ 580,000	$ 580,000
Community Living Services Grant Funded Programs	5.35	$ 1,642,609	$ 211,865
Community Living Services Intake, Assessment, Reassessment	131.10	$ 16,745,302	$ 504,044
Crisis Follow-up and Stabilization	14.84	$ 2,030,281	$ 670,081
Crisis Phone and Mobile Services	24.18	$ 2,784,513	$ 694,788
Developmental Disabilities Community Supports	-	$ 1,170,800	$ 1,075,800
Housing - Prevention	9.05	$ 3,112,431	$ 160,953
Housing - Shelter	10.34	$ 3,556,506	$ 2,590,569
Housing - Stability	10.34	$ 4,904,764	$ 1,107,714
Parent Support Outreach Program	7.68	$ 1,546,695	$ 1,060,667
Resource Development	9.87	$ 1,397,588	$ 1,262,992
Substance Use Disorder Services	13.25	$ 2,188,158	$ 1,786,626
Transportation Coordination	5.98	$ 152,370	$ (262,905)
Truancy	14.41	$ 2,407,638	$ 1,909,343
Total	**479.58**	**$ 95,876,224**	**$ 40,261,073**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Veteran Services Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Benefits Advocacy	6.25	$	786,678	$	766,425
Beyond the Yellow Ribbon Program	0.50	$	67,121	$	65,996
Justice Involved Veterans	1.25	$	155,410	$	154,285
Total	**8.00**	**$**	**1,009,209**	**$**	**986,706**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

County Administration

- The County Administration Division provides 20 programs/services directly and indirectly to its residents.
- 12 of the programs/services have some degree of mandate."
- [1] These mandated services make up:

  FTEs: 30.73 (80.1% of total FTEs)

  Budget: $11,567,088 (85.6% of total budget)

  Levy: $6,760,643 (82.4% of total levy)

County Administration Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [2]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	1	1.03	$ 189,124	$ 173,931
Excellence in public service	19	37.85	$ 15,898,360	$ 10,120,699

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

County Administration Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
Communications and Public Affairs	8	8.00	$ 1,542,892	$ 1,424,891
District Court	1	-	$ 492,319	$ 492,139
Human Resources	7	24.01	$ 4,580,652	$ 563,822
Medical Examiner	1	-	$ 2,206,437	$ 2,206,437
Office of the County Manager	3	6.00	$ 4,686,004	$ 3,513,637
Total	**20**	**38.01**	**$ 13,508,304**	**$ 8,200,926**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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.PSI Dashboard

Communications Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Communications Events	1.19	$	195,282	$	177,730
External Web Content and E-News	0.87	$	134,475	$	121,642
Intergovernmental Relations	0.73	$	259,281	$	248,514
Internal Communications	0.68	$	106,847	$	96,817
Marketing Materials	1.80	$	397,501	$	370,951
Media Relations	0.55	$	83,870	$	75,757
Social Media and Video	1.15	$	176,512	$	159,549
Volunteer Program Oversight	1.03	$	189,124	$	173,931
Total	**8.00**	**$**	**1,542,892**	**$**	**1,424,891**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

District Court Programs/Services

Program(s)	FTEs*	Budget*	Levy*
District Court Services	-	$ 492,319	$ 492,139
Total	**-**	**$ 492,319**	**$ 492,139**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Human Resources Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Benefits Management	5.30	$	727,135	$	58,941
Compensation and Classification Management	2.32	$	638,600	$	31,233
Diversity/Inclusion Programs	1.32	$	565,573	$	104,260
HRD/Training - mandatory or county ops. specific; Leadership and Employee Development	7.32	$	805,994	$	131,062
Human Resources (HR) Support to Affiliate Organizations	0.15	$	532,799	$	137,034
Labor Relations, Employee Relations and Dispute Resolution	2.31	$	660,449	$	9,384
Staffing	5.29	$	650,102	$	91,908
Total	**24.01**	**$**	**4,580,652**	**$**	**563,822**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Medical Examiner Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Medical Examiner Services	-	$ 2,206,437	$ 2,206,437
Total	**-**	**$ 2,206,437**	**$ 2,206,437**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Office of the County Manager Programs/Services

Program(s)	FTEs*		Budget*		Levy*
County Executive Leadership and Support for the Board	6.00	$	2,241,299	$	1,541,575
Dakota Communications Center (DCC)	-	$	1,972,062	$	1,972,062
Funding to Criminal Justice Network	-	$	472,643	$	-
Total	**6.00**	**$**	**4,686,004**	**$**	**3,513,637**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

County Attorney's Office

- The County Attorney's Office Division provides 8 programs/services directly and indirectly to its residents.
- [8] of the programs/services have some degree of mandate
- [1] These mandated services make up:

  FTEs: 94.30 100% of total FTEs

  Budget: $15,498,858 (100% of total budget)

  Levy: $14,974,126 (100%% of total levy)

County Attorney's Office Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [2]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	5	70.90	$ 12,421,829	$ 11,995,835
Excellence in public service	3	23.40	$ 3,077,029	$ 2,978,291

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

County Attorney's Office Programs/Services

Programs	FTEs*	Budget*	Levy*
Administration	7.95	$ 230,571	$ 207,053
Child Support Enforcement	15.00	$ 2,643,545	$ 2,613,984
Civil Litigation	6.89	$ 1,316,487	$ 1,282,000
Crime Prevention/Outreach	0.55	$ 12,497	$ 11,596
Legal Advice	8.56	$ 1,529,971	$ 1,489,238
Prosecute Crime	39.20	$ 7,352,937	$ 7,154,468
Protect Children and Adults	7.50	$ 1,246,020	$ 1,212,221
Victim/Witness Services	8.65	$ 1,166,830	$ 1,003,566
Total	**94.30**	**$ 15,498,858**	**$ 14,974,126**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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.PSI Dashboard

County Sheriff's Office

> The County Sheriff's Office Division provides 12 programs/services directly and indirectly to its residents.

> 12 of the programs/services have some degree of mandate."

> [1] These mandated services make up:

FTEs: 202.25 (100% of total FTEs)

Budget: $33,924,643 (100% of total budget)

Levy: $30,297,303 (100% of total levy)

County Sheriff's Office Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [2]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	1	32.70	$ 5,685,560	$ 5,162,295
Excellence in public service	11	169.55	$ 28,239,083	$ 25,135,008

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

County Sheriff's Office Programs/Services

Programs	FTEs*	Budget*	Levy*
Court and Building Security	21.10	$ 2,937,407	$ 2,728,106
Electronic Crimes Unit	3.16	$ 479,962	$ 313,208
Fraud Investigations	1.05	$ 160,144	$ 125,692
Gun Permit Processing	6.06	$ 756,111	$ 284,039
Inmate Programs	3.43	$ 518,251	$ 434,833
Investigations	8.97	$ 1,389,340	$ 1,096,103
Jail Operations	91.76	$ 16,626,619	$ 15,642,591
Narcotics	6.33	$ 967,103	$ 679,594
Parks, Lakes and Trails	2.11	$ 651,605	$ 525,396
Patrol Division	32.70	$ 5,685,560	$ 5,162,295
Records	19.25	$ 2,800,179	$ 2,434,734
Transportation	6.33	$ 952,362	$ 870,712
Total	**202.25**	**$ 33,924,643**	**$ 30,297,303**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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. PSI Dashboard

Central Operations

- The Central Operations Division provides 30 programs/services directly and indirectly to its residents.
- 26 of the programs/services have some degree of mandate."
- [1] These mandated services make up:

  FTEs: 134.78 (87.6% of total FTEs)

  Budget: $29,767,335 (87.5% of total budget)

  Levy: $28,467,877 (87.6% of total levy)

Central Operations Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [2]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	4	11.00	$ 5,580,733	$ 4,619,986
Excellence in public service	26	142.90	$ 28,433,066	$ 27,894,999

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

Central Operations Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
Central Operations Administration	3	5.00	$ 771,870	$ 771,870
Finance	10	56.90	$ 7,891,383	$ 7,778,640
Information Technology	11	73.00	$ 18,684,741	$ 18,284,417
Office of Performance and Analysis	2	8.00	$ 1,085,072	$ 1,060,072
Risk Management	4	11.00	$ 5,580,733	$ 4,619,986
Total	**30**	**153.90**	**$ 34,013,799**	**$ 32,514,985**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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 PSI Dashboard

Central Operations Administration Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Access Management	1.00	$	109,067	$	109,067
Administration Services	1.00	$	219,923	$	219,923
Data Management, Privacy & Security	3.00	$	442,880	$	442,880
Total	**5.00**	**$**	**771,870**	**$**	**771,870**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Finance Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Accounts Payable	7.45	$	839,447	$	826,920
Accounts Receivable	5.45	$	681,016	$	668,489
Annual Audit, Financial Reports and Statements	5.45	$	913,699	$	901,172
Budgeting and Variance Analysis	8.35	$	1,072,043	$	1,059,516
Cash Management and Investments	6.45	$	1,082,678	$	1,070,151
Central Payroll	4.95	$	529,603	$	517,076
Contracts and Grants Administration	13.45	$	207,461	$	194,934
Contracts and Vendor Management	0.45	$	957,387	$	944,860
County Fees/Overpayment Collections	0.45	$	967,471	$	967,471
Procurement and Contracting Services and Surplus Disposals	4.45	$	640,578	$	628,051
Total	**56.90**	**$**	**7,891,383**	**$**	**7,778,640**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Information Technology Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Broadband Service	2.38	$ 579,112	$ 571,264
Business Application Services	19.93	$ 3,913,185	$ 3,827,465
Business Intelligence	4.78	$ 4,561,101	$ 4,545,340
Computer Security	2.38	$ 828,304	$ 820,456
Connectivity	5.93	$ 1,298,838	$ 1,279,284
Desktop Support	8.71	$ 1,460,617	$ 1,431,895
Electronic Communications	1.18	$ 776,448	$ 772,557
GIS	7.23	$ 1,423,405	$ 1,399,564
Help and Customer Support	5.06	$ 848,533	$ 831,847
Portfolio and Project Management	8.23	$ 1,789,476	$ 1,622,733
Supporting IT Services	7.19	$ 1,205,722	$ 1,182,012
Total	**73.00**	**$ 18,684,741**	**$ 18,284,417**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

[PSI Dashboard]

Office of Performance and Analysis Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Management Analysis Services	4.80	$	664,003	$	664,003
Performance Measurement and Continuous Improvement	3.20	$	421,069	$	396,069
Total	**8.00**	**$**	**1,085,072**	**$**	**1,060,072**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashoard

Risk Management Programs/Services

Program(s)	FTEs*		Budget*		Levy*
800 MHz Support	2.55	$	546,615	$	203,172
Emergency Management	3.95	$	899,618	$	403,550
Health and Safety	2.50	$	315,665	$	301,469
Insurance and Claims Management	2.00	$	3,818,835	$	3,711,795
Total	**11.00**	**$**	**5,580,733**	**$**	**4,619,986**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Physical Development

- The Physical Development Division provides 49 programs/services directly and indirectly to its residents.
- 41 of the programs/services have some degree of mandate.
- [1] These mandated services make up:

  FTEs: 245.75 (88.0% of total FTEs)

  Budget: $41,227,574 (87.5% of total budget)

  Levy: $30,302,178 (94.8% of total levy)

Physical Development Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [2]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	9	97.08	$ 9,188,236	$ 13,302,503
A healthy environment with quality natural areas	22	77.30	$ 18,178,801	$ 1,854,866
A successful place for business and jobs	1	1.69	$ 246,274	$ 3,375
Excellence in public service	17	103.20	$ 19,492,709	$ 16,802,849

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

Physical Development Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
Environmental Resources	15	42.37	$ 13,269,910	$ 45,907
PFF - Facilities	5	57.00	$ 12,337,732	$ 11,185,641
PFF - Fleet	5	16.00	$ 3,277,328	$ 2,477,266
PFF - Parks	6	35.60	$ 4,628,180	$ 1,819,825
Physical Development Administration	6	33.60	$ 2,944,681	$ 2,029,070
Soil and Water Conservation District	1	-	$ 368,719	$ -
Transportation	11	94.70	$ 10,279,470	$ 14,405,884
Total	**49**	**279.27**	**$ 47,106,020**	**$ 31,963,593**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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. PSI Dashboard

Environmental Resources Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Brownfields and Contaminated Sites	1.69	$	246,274	$	3,375
Byllesby Dam	1.36	$	108,897	$	4,501
Drinking Water Protection	3.47	$	576,919	$	900
Hazardous Waste Generator Regulation	2.06	$	259,122	$	4,501
Hazardous Waste Management	2.04	$	2,942,532	$	4,501
Recycling Regulation	0.88	$	142,208	$	-
Shoreland and Floodplain Regulation	0.89	$	223,618	$	3,150
Solid Waste Education and Outreach	2.52	$	988,677	$	-
Solid Waste Regulation	3.14	$	381,155	$	4,501
Surface Water Protection	2.82	$	974,538	$	3,375
Vermillion River Watershed	4.03	$	556,497	$	4,501
Waste Reduction and Recycling Initiatives	6.98	$	2,661,949	$	4,501
Waste Reduction and Recycling Initiatives	6.98	$	2,661,949	$	4,501
Well Regulation	2.7	$	413,397	$	-
Wetlands and Water Retention	0.8	$	132,178	$	3,600
Total	**42.37**	**$**	**13,269,910**	**$**	**45,907**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

PFF - Facilities Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Energy Management	1.18	$ 583,613	$ 524,706
Facilities Operation, Maintenance, and Repair	24.28	$ 6,865,167	$ 5,969,103
Facility Design and Construction Mgmt	7.20	$ 1,114,773	$ 1,114,773
Grounds Maintenance	22.20	$ 3,342,400	$ 3,188,136
Security Services/Systems	2.16	$ 431,779	$ 388,923
Total	**57.02**	**$ 12,337,732**	**$ 11,185,641**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

PFF - Fleet Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Fleet CEP Planning and Acquisition	1.00	$	170,558	$	170,558
Fuel Management	0.50	$	1,254,186	$	826,186
New Unit Setup	2.00	$	319,796	$	319,796
Non-Fleet Fabrication, Repairs and Projects	1.00	$	85,279	$	85,279
Repair and Maintenance of Vehicles and Equipment	11.50	$	1,447,509	$	1,075,447
Total	**16.00**	**$**	**3,277,328**	**$**	**2,477,266**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

PFF - Parks Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Greenways	3.96	$	551,910	$	551,910
Natural Resource Restoration & Management	11.76	$	2,209,996	$	139,668
Outdoor Education & Interpretation	4.82	$	137,214	$	51,966
Park, Greenway, and Natural Area Acquisition	0.95	$	-	$	-
Parks Management & Administration	4.76	$	(826,443)	$	289,489
Visitor Services - Park Operations	9.35	$	2,555,503	$	786,792
Total	**35.60**	**$**	**4,628,180**	**$**	**1,819,825**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Physical Development Administration Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Administrative Coordinating Services (ACS) Unit Operations	12.00	$	173,618	$	148,246
Comprehensive Planning	3.61	$	653,148	$	596,724
Develop external resources and funding for County adopted plans	0.99	$	117,492	$	107,535
Division Administration and Financial Oversight	5.00	$	1,476,482	$	1,205,147
Easement Monitoring	1.02	$	158,266	$	(7,491)
Real Estate Transaction	10.98	$	365,675	$	(21,091)
Total	**33.60**	**$**	**2,944,681**	**$**	**2,029,070**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Soil and Water Conservation District Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Grant to Soil and Water Conservation District (SWCD)	-	$ 368,719	$ -
Total	**-**	**$ 368,719**	**$ -**

*Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Transportation Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Construction and Administration	19.40	$ 14,266	$ 250,731
Highway Maintenance	19.60	$ 2,123,847	$ 2,017,563
Land Survey Services to County Departments	3.90	$ 1,029,305	$ 726,763
Plats	1.70	$ 125,281	$ 19,464
Project Development and Design	23.32	$ (22,170)	$ 162,274
Regional and Multi-Modal Office	0.20	$ 45,371	$ 124,104
Remonumentation - Preservation of Public Land Survey (PLS) system	2.30	$ 325,678	$ 232,588
Right of Way Management and Permitting	2.40	$ 101,926	$ 122,939
Snow and Ice Control	13.40	$ 2,857,741	$ 2,674,672
Traffic Control Devices	6.40	$ 2,122,694	$ 1,758,317
Transportation Planning and Administration	2.08	$ 1,555,531	$ 6,316,469
Total	**94.70**	**$ 10,279,470**	**$ 14,405,884**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

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.
- [1] These mandated services make up:

  FTEs: 123.55 (48.0% of total FTEs)

  Budget: $17,119,286 (49.1% of total budget)

  Levy: $8,807,031 (34.8% of total levy)

Public Services and Revenue Programs/Services by Primary Strategic Plan Goal

County Strategic Plan Goal [2]	Number of Programs/ Services	FTEs*	Budget*	Levy*
A great place to live	5	130.15	$ 16,879,889	$ 16,393,860
Excellence in public service	14	127.15	$ 17,972,045	$ 8,893,212

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

Public Services and Revenue Programs/Services by Departments

Departments	Number of Programs/ Services	FTEs*	Budget*	Levy*
Assessor	4	42.00	$ 6,022,388	$ 5,402,197
County Fair and Historical Society	1	-	$ 288,141	$ 288,141
Elections	1	11.00	$ 2,478,094	$ 193,829
Law Library	1	3.35	$ 447,017	$ -
Library	4	130.15	$ 16,591,748	$ 16,105,719
Property Taxation and Records	4	33.30	$ 4,804,694	$ 2,034,958
Public Services and Revenue Administration	2	4.00	$ 941,349	$ 130,707
Service and License Centers	2	33.50	$ 3,278,503	$ 1,131,521
Total	**19**	**257.30**	**$ 34,851,934**	**$ 25,287,072**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 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. PSI Dashboard

Assessor Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Appeals	10.96	$	1,632,761	$	1,471,717
Assessment Information and Reporting	5.07	$	713,196	$	636,430
Classification of Property	7.38	$	933,328	$	824,050
Valuation of Property	18.59	$	2,743,103	$	2,470,000
Total	**42.00**	**$**	**6,022,388**	**$**	**5,402,197**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

County Fair and Historical Society Programs/Services

Program(s)	FTEs*	Budget*	Levy*
Grant Funding to Community Organizations	-	$ 288,141	$ 288,141
Total	**-**	**$ 288,141**	**$ 288,141**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Elections Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Elections	11.0	$	2,478,094	$	193,829
Total	**11.00**	**$**	**2,478,094**	**$**	**193,829**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Law Library Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Law Library Support Services	3.35	$	447,017	$	-
Total	**3.35**	**$**	**447,017**	**$**	**-**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Library Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Adult and Youth Services	57.49	$	5,751,802	$	5,671,440
Customer Experience	51.91	$	5,660,731	$	5,462,324
Digital Presence	7.25	$	1,328,087	$	1,217,707
Library Collections	13.50	$	3,851,128	$	3,754,248
Total	**130.15**	**$**	**16,591,748**	**$**	**16,105,719**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Property Taxation and Records Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Document Processing	17.80	$	2,864,539	$	1,399,136
Property Taxation	7.70	$	1,184,736	$	261,631
Tax Forfeiture	1.60	$	139,330	$	65,804
Taxpayer Services	6.20	$	616,089	$	308,387
Total	**33.30**	**$**	**4,804,694**	**$**	**2,034,958**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Public Services and Revenue Administration Programs/Services

Program(s)	FTEs*		Budget*		Levy*
Division Wide Programs	3.60	$	852,759	$	86,181
Specialized Licensing Services	0.40	$	88,590	$	44,526
Total	**4.00**	**$**	**941,349**	**$**	**130,707**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard

Service and License Centers Programs/Services

Program(s)	FTEs*	Budget*	Levy*
License Centers	18.50	$ 1,814,192	$ 583,565
Service Centers	15.00	$ 1,464,311	$ 547,956
Total	**33.50**	**$ 3,278,503**	**$ 1,131,521**

* **Estimated Allocation 2025** - Budget, levy, and FTEs data reflect the 2025 budget planning base.

PSI Dashboard