



Dakota County

General Government and Policy Committee of the Whole

Agenda

Tuesday, January 20, 2026

9:30 AM

Conference Room 3A, Administration
Center, Hastings

(or following County Board)

If you wish to speak to an agenda item or an item not on the agenda, please notify the Clerk to the Board via email at CountyAdmin@co.dakota.mn.us
Commissioners may participate in the meeting by interactive technology.

1. Call to Order and Roll Call

Note: Any action taken by this Committee of the Whole constitutes a recommendation to the County Board.

2. Audience

Anyone in the audience wishing to address the Committee on an item not on the agenda or an item on the consent agenda may come forward at this time. Comments are limited to five minutes.

3. Approval of Agenda (Additions/Corrections/Deletions)

3.1 Approval of Agenda (Additions/Corrections/Deletions)

CONSENT AGENDA

4. County Administration - Approval of Minutes

4.1 Approval of Minutes of Meeting Held on January 6, 2026

REGULAR AGENDA

5. Central Operations

5.1 Finance - Update On 2024 Audit Results

6. County Board/County Administration

6.1 Communications and Public Affairs - Legislative Update

6.2 *Office Of The County Manager* - Update On Effects Of Heightened Federal Law Enforcement On County Operations

7. **County Manager/Deputy/Director's Report**

8. **Future Agenda Items**

9. **Adjournment**

9.1 Adjournment

For more information, call 651-438-4417

**Dakota County Board meeting agendas are available online at
<https://www.co.dakota.mn.us/Government/BoardMeetings/Pages/default.aspx>
Public Comment can be sent to CountyAdmin@co.dakota.mn.us**



General Government and Policy Committee of the Whole

Request for Board Action

Item Number: DC-5259

Agenda #: 3.1

Meeting Date: 1/20/2026

Approval of Agenda (Additions/Corrections/Deletions)



General Government and Policy Committee of the Whole

Request for Board Action

Item Number: DC-5260

Agenda #: 4.1

Meeting Date: 1/20/2026

Approval of Minutes of Meeting Held on January 6, 2026



Dakota County

General Government and Policy Committee of the Whole

Minutes

Tuesday, January 6, 2026

10:00 AM

**Conference Room 3A, Administration
Center, Hastings**

(or following Regional Railroad Authority)

1. Call to Order and Roll Call

The meeting was called to order by Commissioner Workman at 10:41 a.m.

Present

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

Also in attendance were Heidi Welsch, County Manager; Tom Donely, First Assistant County Attorney; and Jeni Reynolds, Sr. Administrative Coordinator to the Board.

The audio recording of this meeting is available upon request.

2. Audience

Chair Workman noted that all public comments can be sent to
CountyAdmin@co.dakota.mn.us
No comments were received for this agenda.

3. Approval of Agenda (Additions/Corrections/Deletions)

3.1 Approval of Agenda (Additions/Corrections/Deletions)

Motion: Mary Hamann-Roland

Second: Mike Slavik

Ayes: 7

CONSENT AGENDA

On a motion by Commissioner Slavik, seconded by Commissioner Hamann-Roland, the Consent agenda was approved as follows:

4. County Administration - Approval of Minutes

4.1 Approval of Minutes of Meeting Held on December 2, 2025

Motion: Mike Slavik

Second: Mary Hamann-Roland

Ayes: 7

REGULAR AGENDA

5. Central Operations

5.1 Approval Of Disability Advisory Council 2026 Work Plan

Motion: Mary Hamann-Roland

Second: Laurie Halverson

Jessica Johnson, Access Management Coordinator and members from the Disability Advisory Council, Sumukha Terakanambi (Chair) and Ann Bailey (Vice Chair), briefed this item and responded to questions.

WHEREAS, County policy states that advisory committees are required to consult annually with the County Board to seek concurrence regarding topics they will study or advise on, which are outlined in their annual work plan; and

WHEREAS, the Disability Advisory Council drafted potential direction for their efforts in 2026; and

WHEREAS, staff recommends that the Disability Advisory Council 2026 work plan be approved.

NOW, THEREFORE, BE IT RESOLVED, That the Dakota County Board of Commissioners hereby approves the Disability Advisory Council 2026 work plan.

This item was approved and recommended for action by the Board of Commissioners on 1/20/2026.

Ayes: 7

6. County Board/County Administration

6.1 Update And Discussion On Parking Permit Accommodation During Waterfowl Hunting Season At Spring Lake Park Reserve And Staff Recommendation On Naming Of The Mississippi River Access Area At Fisher Avenue

Georg Fischer, Physical Development Director and Mary Beth Schubert, Communications and Public Affairs Director briefed this item and responded to questions. Following discussion, the committee directed staff to proceed with the naming of the access location as 'Mississippi River Access at Bud's Landing'.

Information only; no action requested.

6.2 Legislative Update

Mary Beth Schubert, Communications and Public Affairs Director briefed this item. Dan Dwight, Stinson representative, was present via interactive technology

and provided a state legislative update. This item was on the agenda for informational purposes only.

Information only; no action requested.

6.3 Review Of Dakota County Strategic Plan Goals And Priorities

Heidi Welsch, County Manager, briefed this item and responded to questions. The committee reviewed the Strategic Plan Goals and 2026 Initiatives and provided feedback.

Information only; no action requested.

7. County Manager/Deputy/Director's Report

Marti Fischbach, Community Services Director, and Dana DeMaster, Employment & Economic Assistance Director gave a brief overview of how potential federal funding cuts may impact the Child Care Assistance Program (CCAP) and responded to questions.

8. Future Agenda Items

There were no suggested topics for future meetings.

9. Adjournment

9.1 Adjournment

Motion: Joe Atkins

Second: Laurie Halverson

On a motion by Commissioner Atkins, seconded by Commissioner Halverson, the meeting was adjourned at 12:10 p.m.

Ayes: 7

Respectfully submitted,
Jeni Reynolds
Sr. Administrative Coordinator to the Board



General Government and Policy Committee of the Whole

Request for Board Action

Item Number: DC-5122

Agenda #: 5.1

Meeting Date: 1/20/2026

DEPARTMENT: Finance

FILE TYPE: Regular Information

TITLE

Update On 2024 Audit Results

PURPOSE/ACTION REQUESTED

Receive an update from CliftonLarsonAllen LLP (CLA) on 2024 audit results.

SUMMARY

Based on Minnesota Statutes, the Minnesota Office of the State Auditor, and other stakeholders, the County is required to have an annual audit in accordance with Generally Accepted Accounting Principles (GAAP) as well as *Government Auditing Standards* issued by the Comptroller General of the United States. Also, as the County expended over \$750,000 of federal awards, the County had a single audit conducted in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Finally, Pursuant to Minnesota Statute 6.65, the Minnesota Office of the State Auditor requires that the County has a legal compliance audit completed annually in accordance with the Minnesota Office of the State Auditor's Legal Compliance Audit Guide for Counties. The County has contracted with CliftonLarsonAllen LLP (CLA) to conduct these audits.

CLA will present an overview of the County's 2024 audit written findings related to internal controls over the financial statements, major single audit programs, and the Minnesota Office of the State Auditor's Legal Compliance Audit Guide for Counties. CLA will also present the County's 2024 financial results and discuss the County's financial health.

RECOMMENDATION

Information only; no action requested.

EXPLANATION OF FISCAL/FTE IMPACTS

- ☒ None ☐ Current budget ☐ Other
☐ Amendment Requested ☐ New FTE(s) requested

RESOLUTION

Information only; no action requested.

PREVIOUS BOARD ACTION

None.

ATTACHMENTS

Attachment: Presentation Slides

BOARD GOALS

- ☐ Thriving People ☐ A Healthy Environment with Quality Natural Resources
☐ A Successful Place for Business and Jobs ☒ Excellence in Public Service

CONTACT

Department Head: Will Wallo

Author: Lucas Chase



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Dakota County and Vermillion River Watershed District

Audit Exit Presentation
Year ended December 31, 2024

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

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Agenda

- Introduction
- Required Governance Communications
- Audit Opinion and Results
- Internal Control Communications
- Minnesota Legal Compliance Communications
- Financial statement highlights
- GASB Updates



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Audit Team

The senior members of your audit team consisted of the following professionals:

- Chris Knopik – Principal
- Troy Gabler – Principal
- Josh Robertson - Senior



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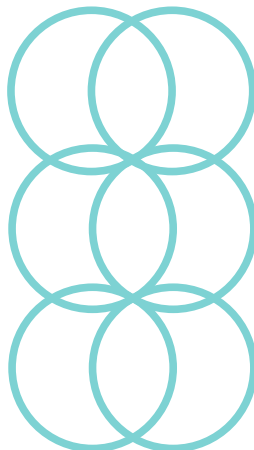
Governance Communications

Overall

Audit provides reasonable assurance, not *absolute* assurance

Difficulties

- None



Sensitive Estimates

- Liability for other post employment benefits
- Self Insurance – Incurred but not reported (IBNR) claims liability


Other

- GASB Statement No. 100, *Accounting Changes and Error Corrections*, was implemented as of December 31, 2024.
- GASB Statement No. 101, *Compensated Absences*, was implemented as of December 31, 2024.



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AUDIT OPINIONS

Financial statement
Financial statement audit opinion is **unmodified**.

Federal awards
Federal awards audit opinion is **unmodified**.







AUDIT RESULTS

Financial statement
No material weaknesses or significant deficiencies noted.

Federal awards
Three Material Weaknesses
One Significant Deficiency



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Internal Control Communications

Material Weaknesses – deficiency in internal control such that there is a reasonable possibility that a **material misstatement** would not be prevented or detected and corrected on a timely basis

- None

Significant Deficiencies - deficiencies in internal control that are **less severe than material weaknesses**, yet important enough to **merit attention by those charged with governance**

- None



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Federal Awards – Internal Control and Compliance

Material Weaknesses

- SNAP: Eligibility issues for 3 of 60 Casefiles tested.
- MA: Random Moment Studies Item. 1 Individual on both the Social Service and LCTS Random moment studies included that should not have been.
- MA: LCTS documented review that fiscal site contacts were trained on completing cost schedules.

Significant Deficiency

- SNAP: 1 of the procurements we tested did not retain proper documentation.



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Minnesota Legal Compliance Communications

Auditors performed numerous audit procedures testing the County's compliance with applicable Minnesota Statutes, including the completion of a 25-page checklist of statutory requirements

2024 Results:

- **1 item related to receipt of investment broker certifications for Wells Fargo and a portion of PFM investments.**



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Passed Adjusting Journal Entries

- Accounts Payable passed adjustments:
 - Highway Fund: \$175,462 factual. \$860,525 projected.
 - Capital Projects Fund: \$32,400 factual. \$88,525 projected.
 - DC Transportation Fund: \$892,063 factual.
 - Aggregate Remaining Other Funds: \$271,827 factual. \$2,315,979 projected.
 - Governmental Activities: \$2,871,752 factual. \$5,657,092 projected.
- 100k Receivable for General fund.
- \$1.5M contingent liability for settled lawsuit.
- Due within one year amount for comp abs should be \$11M higher.



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Financial Statement Highlights and Trends



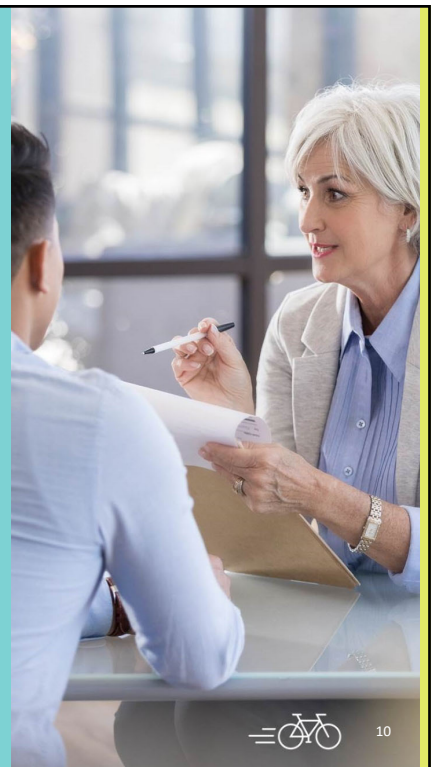
Fund Balance Trends



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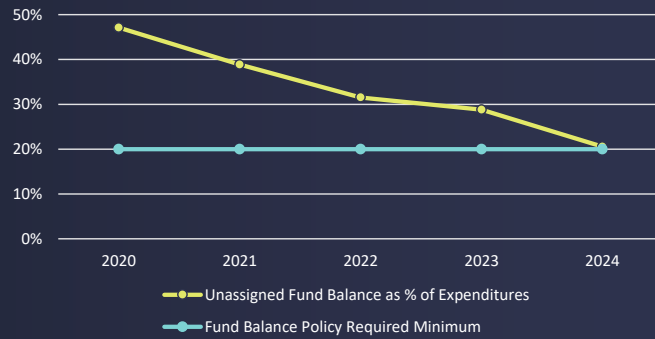
10



Fund Balance General Fund

Policy states that the County should maintain an unassigned fund balance greater than 20 percent of the General Fund Operating Expenditures at the end of the fiscal year.

Fund Balance Policy Compliance



	2020	2021	2022	2023	2024
Unassigned Fund Balance	127,446,383	102,222,194	84,067,178	82,829,973	63,885,855
Total Fund Balance	142,658,390	110,292,751	92,036,654	98,464,455	79,077,068
Expenditures (Excluding Other Financing Uses)	270,465,084	279,072,343	266,599,319	287,471,207	310,863,527



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Fund Balance General Fund - Comparison

Compared to largest 10 counties in Minnesota by Population

Entity Name	Unassigned Fund Balance	Total Fund Balance	Total Expenditures	Unassigned as a % of expenditures	Fund Balance as a % of Expenditures
Hennepin County	\$ 151,405,040	\$ 292,251,720	\$ 964,164,868	16%	30%
Ramsey County	\$ 192,619,585	\$ 277,567,841	\$ 816,126,348	24%	34%
Dakota County	\$ 63,885,855	\$ 79,077,268	\$ 310,863,527	21%	25%
Anoka County	\$ 52,935,504	\$ 90,928,704	\$ 173,614,011	30%	52%
Washington County	\$ 85,736,255	\$ 270,661,355	\$ 264,102,386	32%	102%
St. Louis County	\$ 46,088,522	\$ 96,092,697	\$ 145,744,801	32%	66%
Olmsted County	\$ 87,376,773	\$ 110,567,358	\$ 96,712,325	90%	114%
Stearns County	\$ 38,438,418	\$ 43,975,411	\$ 78,974,931	49%	56%
Scott County	\$ 45,231,661	\$ 63,048,220	\$ 139,373,881	32%	45%
Wright County	\$ 67,260,238	\$ 79,908,700	\$ 102,135,831	66%	78%



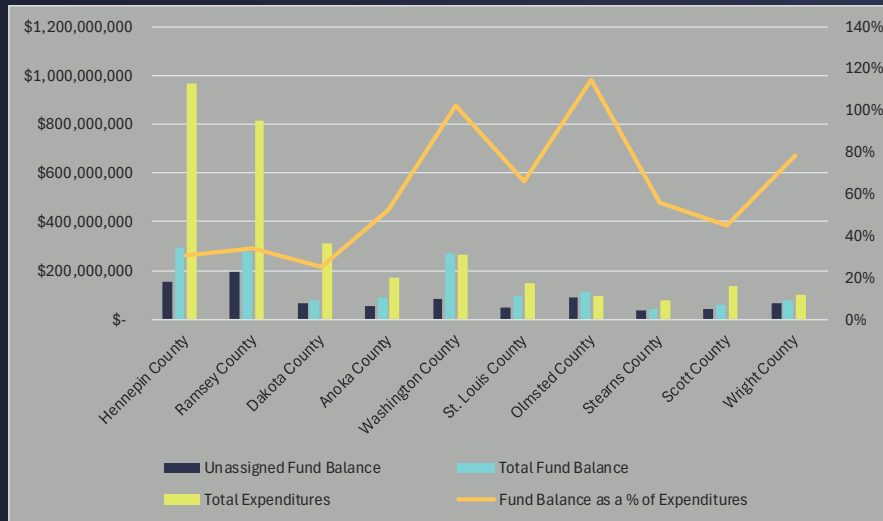
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Fund Balance General Fund - Comparison

Compared to largest 10 counties in Minnesota by Population (2024 information *2023 for Ramsey)



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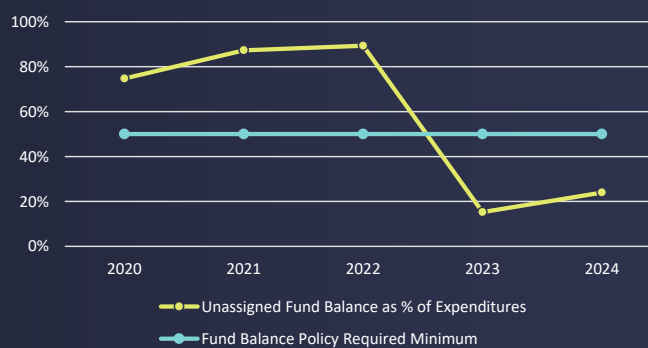


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Fund Balance Highway Fund

Policy states that the County should maintain a fund balance at year end equal to or greater than 50 percent the highway actual expenditures.

Fund Balance Policy Compliance



	2020	2021	2022	2023	2024
Total Fund Balance	52,726,803	62,970,397	55,067,332	13,591,686	14,518,012
Expenditures (Excluding Other Financing Uses)	70,571,653	72,131,459	61,634,034	89,256,094	60,545,162



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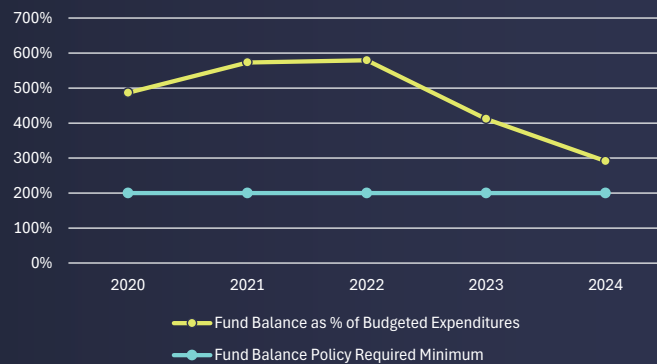


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Fund Balance Environmental Legacy Fund

Policy states that the County should maintain a fund balance at year end equal to or greater than two times the actual ELF expenditures.

Fund Balance Policy Compliance



	2020	2021	2022	2023	2024
Total Fund Balance	54,938,656	55,075,511	56,973,275	55,037,537	52,065,713
Total Final Expenditures	11,292,268	9,610,119	9,832,575	13,366,914	17,865,878



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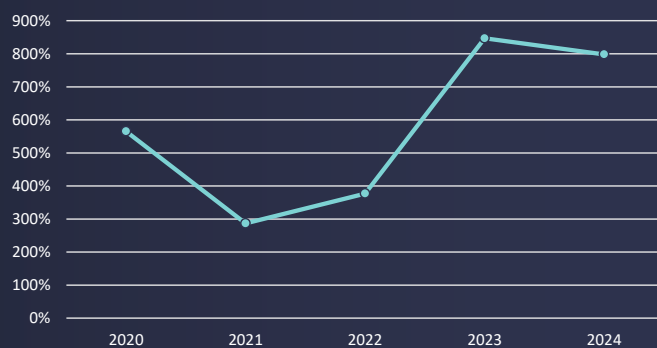


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Fund Balance DC Transportation Sales Tax Fund

There are no specific policy requirements for this fund.

Total Fund Balance as % of Expenditures



	2020	2021	2022	2023	2024
Total Fund Balance	68,521,967	65,950,725	72,432,359	95,213,796	102,814,078
Expenditures (Excluding Other Financing Uses)	12,116,734	23,000,807	19,209,777	11,243,523	12,879,515



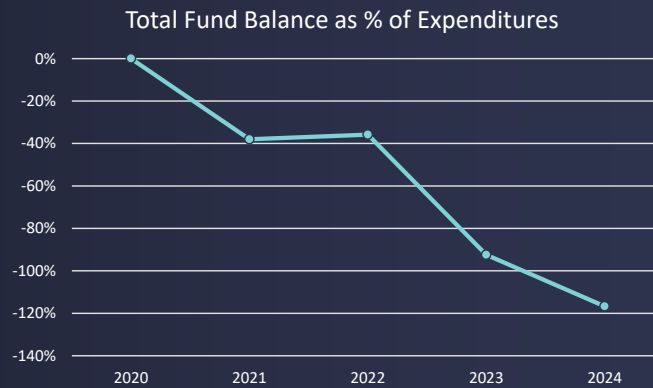
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Fund Balance Capital Projects Fund

There are no specific policy requirements for this fund.



	2020	2021	2022	2023	2024
Total Fund Balance	-	(4,434,957)	(2,852,777)	(10,241,168)	(34,008,342)
Expenditures (Excluding Other Financing Uses)	25,427,764	11,660,400	7,958,907	11,079,440	29,126,446



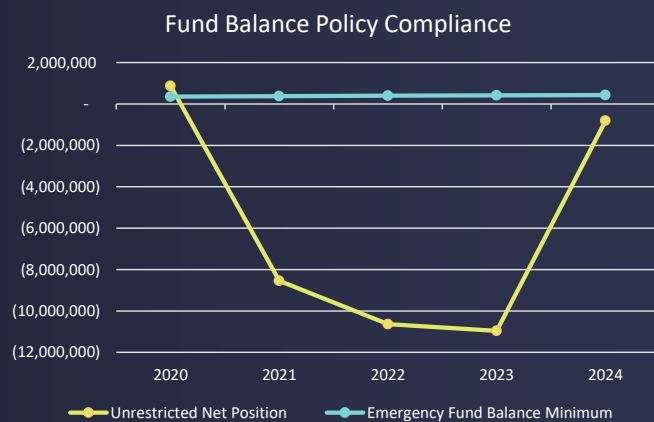
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Net Position Byllesby Dam Fund

Policy states that the County an Emergency Fund in excess of \$350,000 in 2020, increasing for annually for inflation.



	2020	2021	2022	2023	2024
Unrestricted Net Position	869,431	(8,539,180)	(10,634,507)	(10,960,672)	(808,248)
Emergency Fund Balance Minimum	350,000	377,300	401,070	414,305	425,906
Annual Consumer Price Index Rate	1.4%	7.8%	6.3%	3.3%	2.8%



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GASB Standards



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GASB 102 Certain Risk Disclosures



Effective date
December 31, 2025



Increased footnote disclosures surrounding risk:

- Limitations on raising revenues
- Concentrations related to tax revenue or vendors
- Debt or mandated spending — especially unfunded mandates
- Impact of major employer leaving the community
- Collective bargaining agreements

CLA can help by
assisting with or
evaluating financial
statement
disclosure updates



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GASB 103 Financial Reporting Model Improvements



Effective date
December 31, 2026



Impacts financial statement presentation

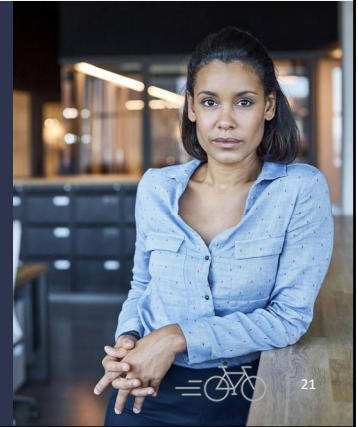
Updated disclosure guidance for:

- MD&A consistency
- Clearer definition of unusual or infrequent items
- Presentation of proprietary fund statements
- Major component unit information
- Budgetary comparison information

CLA can help by
assisting with or
evaluating financial
statement
presentation and
disclosure updates



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GASB 104 – Disclosure of Certain Capital Assets



Effective date
December 31, 2026



Will clarify how capital assets are disclosed in financials:

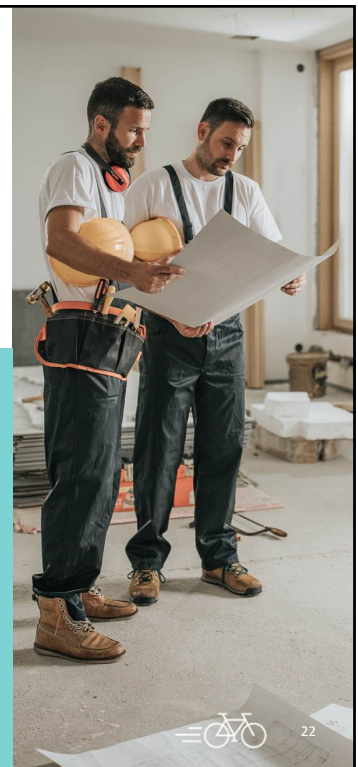
- Capital assets held for sale and related pledged debt
- Leased assets
- Subscription assets
- Right to Use PPP assets
- Other intangible assets



CLA can help by
assisting with or evaluating
financial statement
disclosure updates



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Questions and Feedback

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and welcome any feedback relative to our
performance and to the engagement.



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General Government and Policy Committee of the Whole

Request for Board Action

Item Number: DC-5262

Agenda #: 6.1

Meeting Date: 1/20/2026

DEPARTMENT: Communications and Public Affairs

FILE TYPE: Regular Information

TITLE

Legislative Update

PURPOSE/ACTION REQUESTED

Provide an update on legislative topics.

SUMMARY

Staff will share developments related to the County's legislative priorities. The update may also include discussion on other State and Federal legislative topics of interest to Dakota County.

RECOMMENDATION

Information only; no action requested.

EXPLANATION OF FISCAL/FTE IMPACTS

- | | | |
|--|---|--------------------------------|
| <input checked="" type="checkbox"/> None | <input type="checkbox"/> Current budget | <input type="checkbox"/> Other |
| <input type="checkbox"/> Amendment Requested | <input type="checkbox"/> New FTE(s) requested | |

RESOLUTION

Information only; no action requested.

PREVIOUS BOARD ACTION

None.

ATTACHMENTS

Attachment: Draft letter - Rep. Craig
Attachment: Draft letter - Sen. Klobuchar
Attachment: Draft letter - Sen. Smith
Attachment: Presentation Slidees

BOARD GOALS

- | | |
|---|--|
| <input type="checkbox"/> A Great Place to Live | <input type="checkbox"/> A Healthy Environment |
| <input type="checkbox"/> A Successful Place for Business and Jobs | <input checked="" type="checkbox"/> Excellence in Public Service |

CONTACT

Department Head/Author: Mary Beth Schubert



January 20, 2026

The Honorable Angie Craig
2052 Rayburn House Office Building
Washington, D.C. 20515

Dear Congresswoman Craig:

On behalf of Dakota County, I want to thank you for your leadership in supporting federal funding for critical projects to benefit the 2nd Congressional District.

As Congress prepares to convene the second session of the 119th Congress, we are grateful for your support of \$2,000,000 for the I-35 CH 50 interchange project, included in the House Transportation-HUD Appropriations Bill for FY 2026.

As you know, the requested funding would be used to replace the I-35 bridges over County Road 50 and reconstruct the interchange in the city of Lakeville, including the expansion of County Road 50. The existing I-35 and County Road 50 interchange does not have sufficient capacity, sight distance or turn lanes. This results in delays and safety issues in this growing area of Lakeville, Dakota County's largest city and one of the fastest-growing cities in the state.

Dakota County and the City of Lakeville have been planning to replace this deficient interchange since 2004 and have made significant local investments in right-of-way acquisition, local road reconfiguration and drainage improvements. This project will improve transportation safety by addressing a long-standing need that was identified more than 20 years ago when County Road 50 was expanded from two to four travel lanes except for the area under I-35.

Thank you again for your support of this critically important project for Dakota County.

Sincerely,

Laurie Halverson, Chair

County Board of Commissioners

P 651-438-4418 **W** www.dakotacounty.us
A Dakota County Administration Center • 1590 Highway 55 • Hastings • MN 55033





January 20, 2026

The Honorable Amy Klobuchar
425 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Senator Klobuchar:

On behalf of Dakota County, I want to thank you for your leadership in supporting federal funding for critical projects to benefit County residents.

As Congress prepares to convene the second session of the 119th Congress, we want to highlight the following project approved by the House Appropriations Committee. We would greatly appreciate your support of this project as FY 2026 appropriations are finalized.

Dakota County I-35 CH 50 interchange

We would appreciate your support of \$2,000,000 for the I-35 CH 50 interchange project, included in the House Transportation-HUD Appropriations Bill for FY 2026 at Congresswoman Craig's request.

The requested funding would be used to replace the I-35 bridges over County Road 50 and reconstruct the interchange in the city of Lakeville, including the expansion of County Road 50. The existing I-35 and County Road 50 interchange does not have sufficient capacity, sight distance or turn lanes. This results in delays and safety issues in this growing area of Lakeville, Dakota County's largest city and one of the fastest-growing cities in the state.

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Thank you for your consideration of this important project for Dakota County.

Sincerely,

Laurie Halverson, Chair

County Board of Commissioners

P 651-438-4418 W www.dakotacounty.us

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January 20, 2026

The Honorable Tina Smith
720 Hart Senate Office Building
Washington, D.C. 20510

Dear Senator Smith:

On behalf of Dakota County, I want to thank you for your leadership in supporting federal funding for critical projects to benefit County residents.

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Thank you for your consideration of this important project for Dakota County.

Sincerely,

Laurie Halverson, Chair

County Board of Commissioners

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Legislative Update

Mary Beth Schubert

Jan. 20, 2026

Legislative Update



- State update
- Federal update
- Legislative Breakfast
- 35/50 federal funding letter
- Other items?



General Government and Policy Committee of the Whole

Request for Board Action

Item Number: DC-5291

Agenda #: 6.2

Meeting Date: 1/20/2026

DEPARTMENT: Office of the County Manager

FILE TYPE: Regular Information

TITLE

Update On Effects Of Heightened Federal Law Enforcement On County Operations

PURPOSE/ACTION REQUESTED

Update on any known effects of heightened federal law enforcement on County operations.

SUMMARY

Staff will be present to provide updates regarding the impacts of heightened federal law enforcement activity on County operations.

RECOMMENDATION

Information only; no action requested.

EXPLANATION OF FISCAL/FTE IMPACTS

- | | | |
|--|---|--------------------------------|
| <input checked="" type="checkbox"/> None | <input type="checkbox"/> Current budget | <input type="checkbox"/> Other |
| <input type="checkbox"/> Amendment Requested | <input type="checkbox"/> New FTE(s) requested | |

RESOLUTION

Information only; no action requested.

PREVIOUS BOARD ACTION

None.

ATTACHMENTS

Attachment: None.

BOARD GOALS

- | | |
|---|---|
| <input type="checkbox"/> Thriving People | <input type="checkbox"/> A Healthy Environment with Quality Natural Resources |
| <input type="checkbox"/> A Successful Place for Business and Jobs | <input checked="" type="checkbox"/> Excellence in Public Service |

CONTACT

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General Government and Policy Committee of the Whole

Request for Board Action

Item Number: DC-5261

Agenda #: 9.1

Meeting Date: 1/20/2026

Adjournment