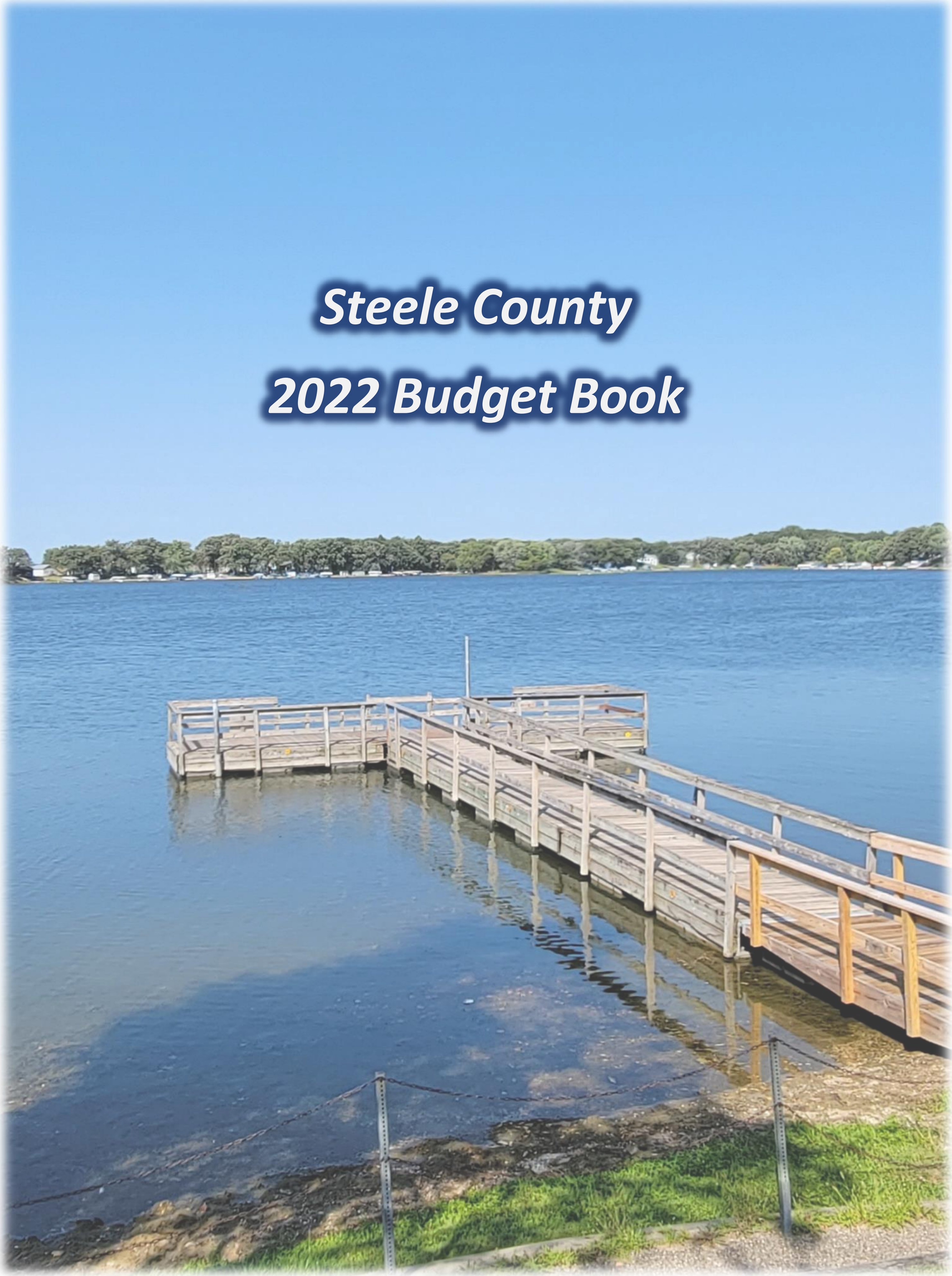
Steele County

2022 Budget Book



Mission Statement

Driven to deliver quality services in a respectful and fiscally responsible way.

Vision Statement

First in Service. First in Stewardship.
The County of choice…today and tomorrow.

Report Prepared by:

Steele County Administration and Finance Office

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Introduction

STEELE COUNTY
Administration

Administration Center
630 Florence Ave.
P.O. Box 890
Owatonna, MN 55060
507-444-7400

Scott Golberg- Administrator | **Julie Johnson-** HR Director

December 30, 2021

To the Honorable Board of Commissioners and Residents of Steele County:

Steele County's 2022 budget and tax levy were established on December 22, 2021. The final budget is $59,861,858 and a property tax levy of $27,047,683. This is a 3.0% increase in the net property tax levy compared to the 2021 budget. The budget increase is primarily due to a higher number of planned capital improvement projects slated for 2022 than usual.

The creation of the 2022 budget was the result of a process over several months that took into consideration a multi-year perspective, the resources available, and the services that are mandated or desired. Steele County's budgeting process is truly a team effort amongst the Finance Director (lead person), Administrator, Department Heads, and the Board.

The 2022 budget balances community needs with taxpayer ability to pay and continues the longstanding Steele County tradition of responsible spending. The County has focused resources on a strategic capital improvement plan that includes more capital expenditures in 2022 using reserves from recent federal funding sources. State revenue continues to lag behind program costs, so continued efforts on innovation and efficiencies are required to keep the property tax levy manageable. In addition, partnerships and collaborations in which Steele County are actively involved continue to see financial challenges in keeping up with technology, service delivery changes, a changing demographic, state cost shifts and aging infrastructure. These indirect challenges also impact the 2022 levy as Steele County is often obligated to fund according to pre-established agreements.

The 2022 budget:

- Adjusts for funding changes in state program aid, grants, and revenue reductions.
- Preserves the County's strong financial standing.
- Initiates a new strategy of budgeting below full staffing capacities based on some historical data.
- Addresses the most needed capital expenditures and creates a responsible 5-year plan to address future capital expenditures.
- Utilizes appropriate funding sources for operations and capital projects to alleviate future budgeting challenges (i.e. levy and fund reserves).

Steele County's services are made possible through the dedicated leadership of the Steele County Board of Commissioners and county staff working together to provide quality public services in a fiscally responsible manner. On behalf of the Steele County Department Heads, we appreciate your guidance and support in the development of the 2022 budget.

Sincerely,

Scott Golberg

Scott Golberg
County Administrator

About Steele County

Located in southern Minnesota, Steele County offers a unique composition of agriculture crops/livestock, a flourishing commercial/industrial sector, and a wide variety of parks and recreational activities. The County was officially organized on February 20, 1855, and named in honor of Franklin Steele, a St. Anthony governmental contractor and a man of prominence. The original boarders included present day Waseca County, but reorganization in 1856 established the boundaries recognized today. The total area encompasses 432 square miles, running 24 miles long and 18 miles wide. The estimated 2020 population was 37,406 according to the Minnesota State Demographic Center.

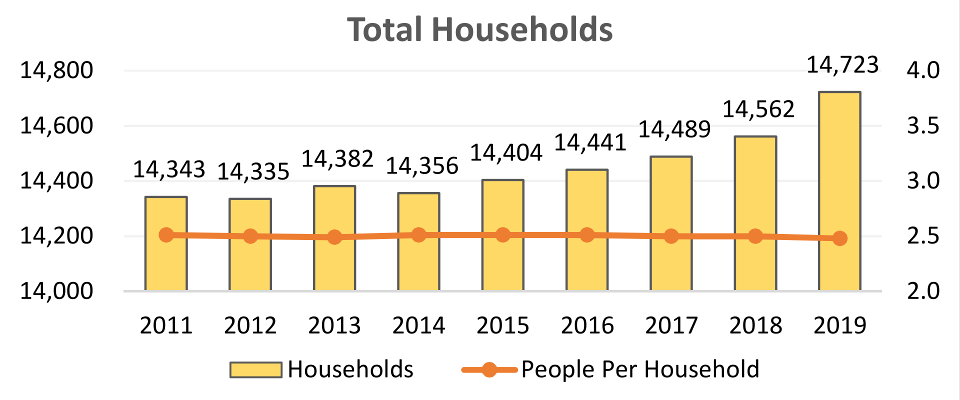
A total of four cities (Owatonna, Blooming Prairie, Ellendale and Medford) and thirteen townships (Aurora, Berlin, Blooming Prairie, Clinton Falls, Deerfield, Havana, Lemond, Medford, Meriden, Merton, Owatonna, Somerset and Summit) are located within the County.

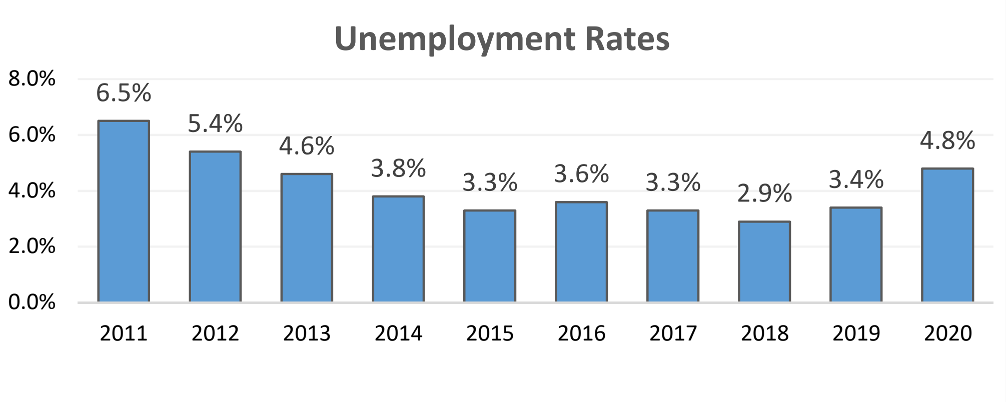
Steele County offers a rich blend of both urban and rural populations. Much of the landscape is comprised of agricultural farmland but the County also boosts a diversified number of commercial and industrial businesses. According to the Owatonna Chamber of Commerce, Steele County has one of the highest concentrations of manufacturing jobs in Minnesota – more than double the state average. Major employers of the County include: Viracon (architectural glass), Federated Insurance (business insurance provider), Truth Hardware (window hardware), Owatonna School District 761 (public education), Bosch (tool manufacturer), Cybex (commercial fitness equipment), Daikin Applied (HVAC manufacturer), Wenger (musical equipment), Cosco distribution center (distribution center for wholesale store), Josten's (recognition merchandise), and Cabela's (outdoor sporting goods store). Many industries find the County's location convenient with the intersection of Interstate 35 and State Highway 14 allowing quick access to the surrounding areas including Waseca, Albert Lea, Mankato, Faribault, Rochester and the Twin Cities metropolitan area.

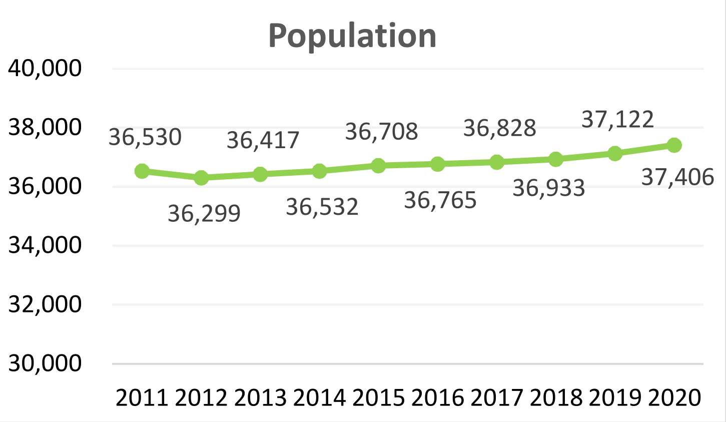
The County also boosts numerous recreational activities. Whether a runner, walker, biker, or cross county skier there are miles of trails available, including a mountain bike trail system. Parks located across the County offer everything from playgrounds, baseball/softball fields, natural springs, volleyball courts, disk golf, skating, archery range, horseshoes, fishing, beaches and swimming. Other recreational activities located across Steele County include the Four Seasons Center, River Springs Water Park, public library, two breweries, bowling alley, movie theater, tennis center, reptile zoo, village of yesteryear, various fitness centers, shopping centers, four golf courses, mini golf, and 175 miles of groomed snowmobile trails that connect with five adjoining counties.

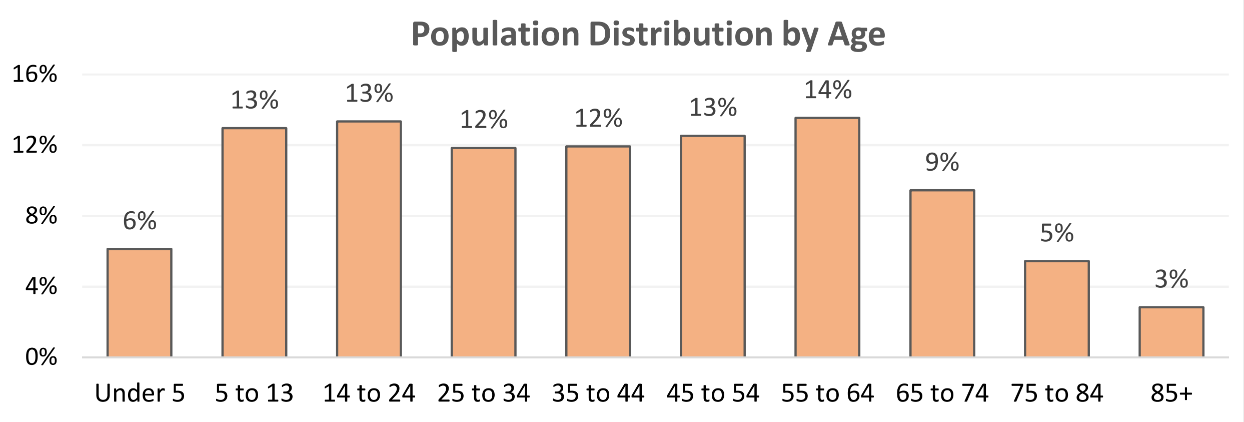
Owatonna is also home to the Steele County Free Fair, the largest county fair in Minnesota. The fair boasts over 100 food and drink vendors from more than 25 states and Canada, over 40 midway rides, free entertainment, and grandstand events. The Steele County Free Fair was named "One of the Top 200 Events in North America" by the Special Events Directory and Events Business News. The 2022 free fair is set to take place from August 16-21.

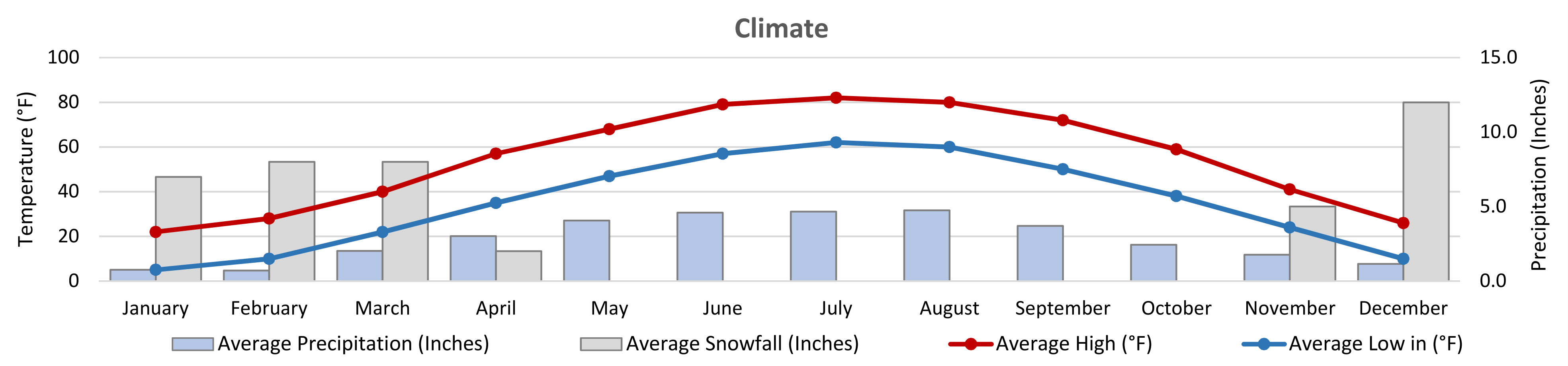
Steele County Profile


Total Households


Unemployment Rates

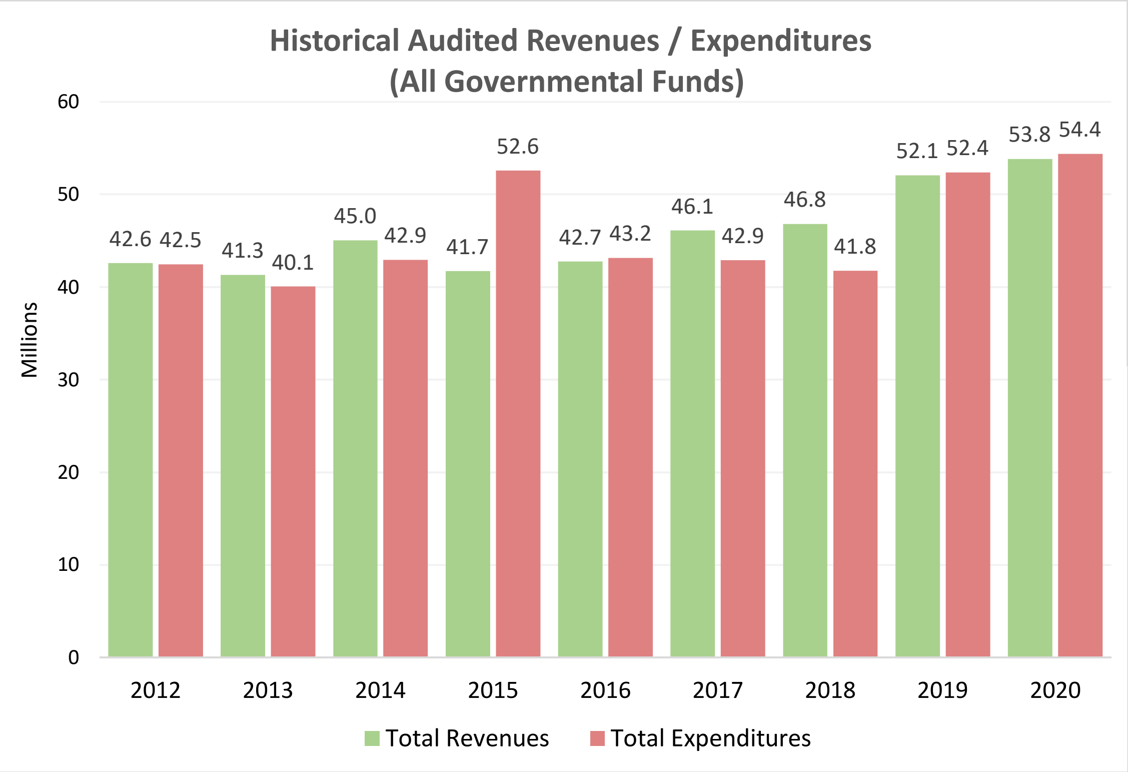

Population

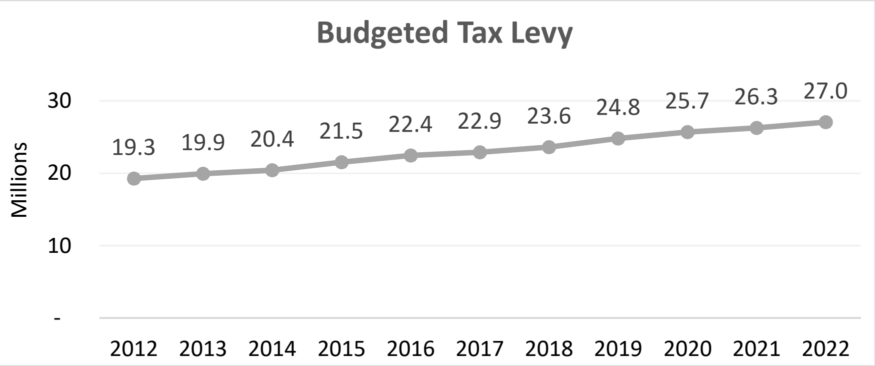

Population Distribution by Age

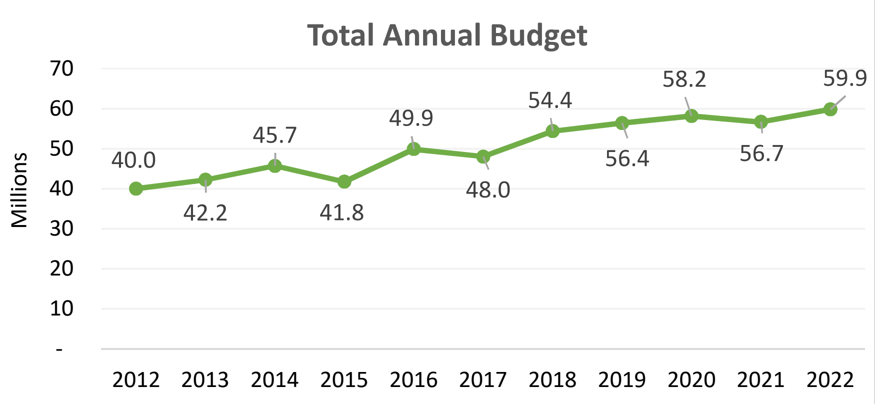

Climate

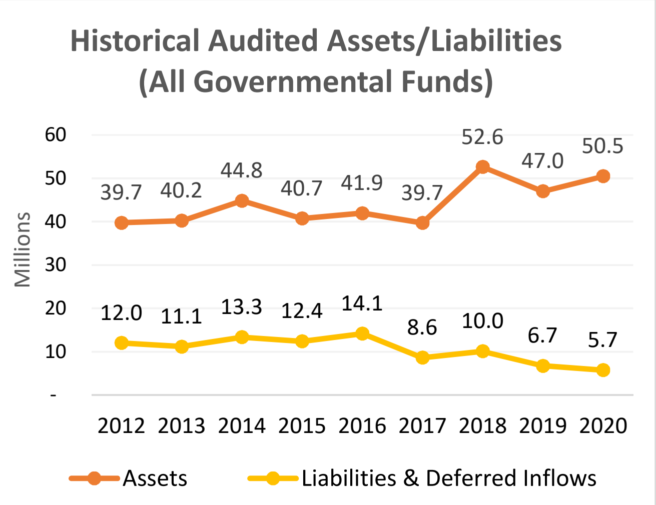
Data Sources: *Minnesota State Demographer* *US Climate Data* *MN Employment and Economic Development*

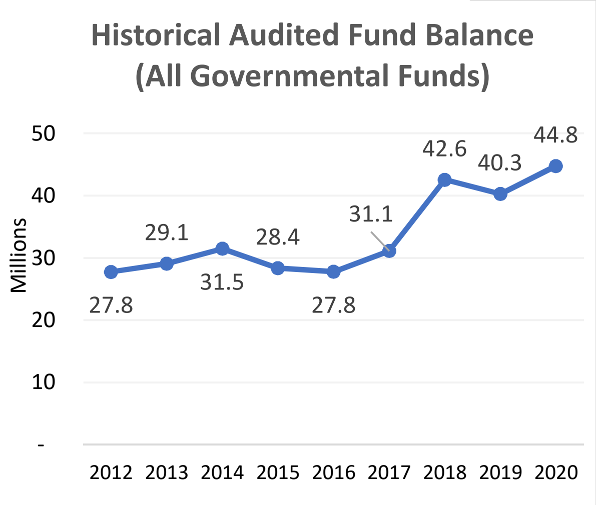
Steele County Finance Profile

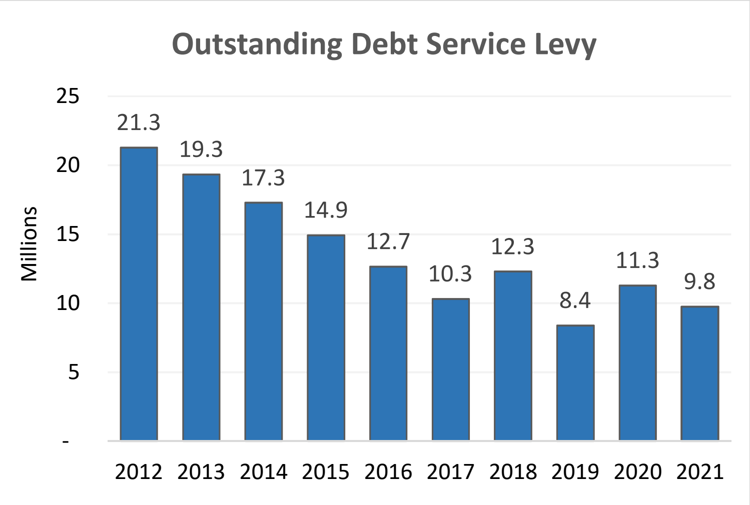

Historical Audited Revenues / Expenditures
(All Governmental Funds)


Budgeted Tax Levy


Total Annual Budget


Historical Audited Assets/Liabilities
(All Governmental Funds)


Historical Audited Fund Balance
(All Governmental Funds)

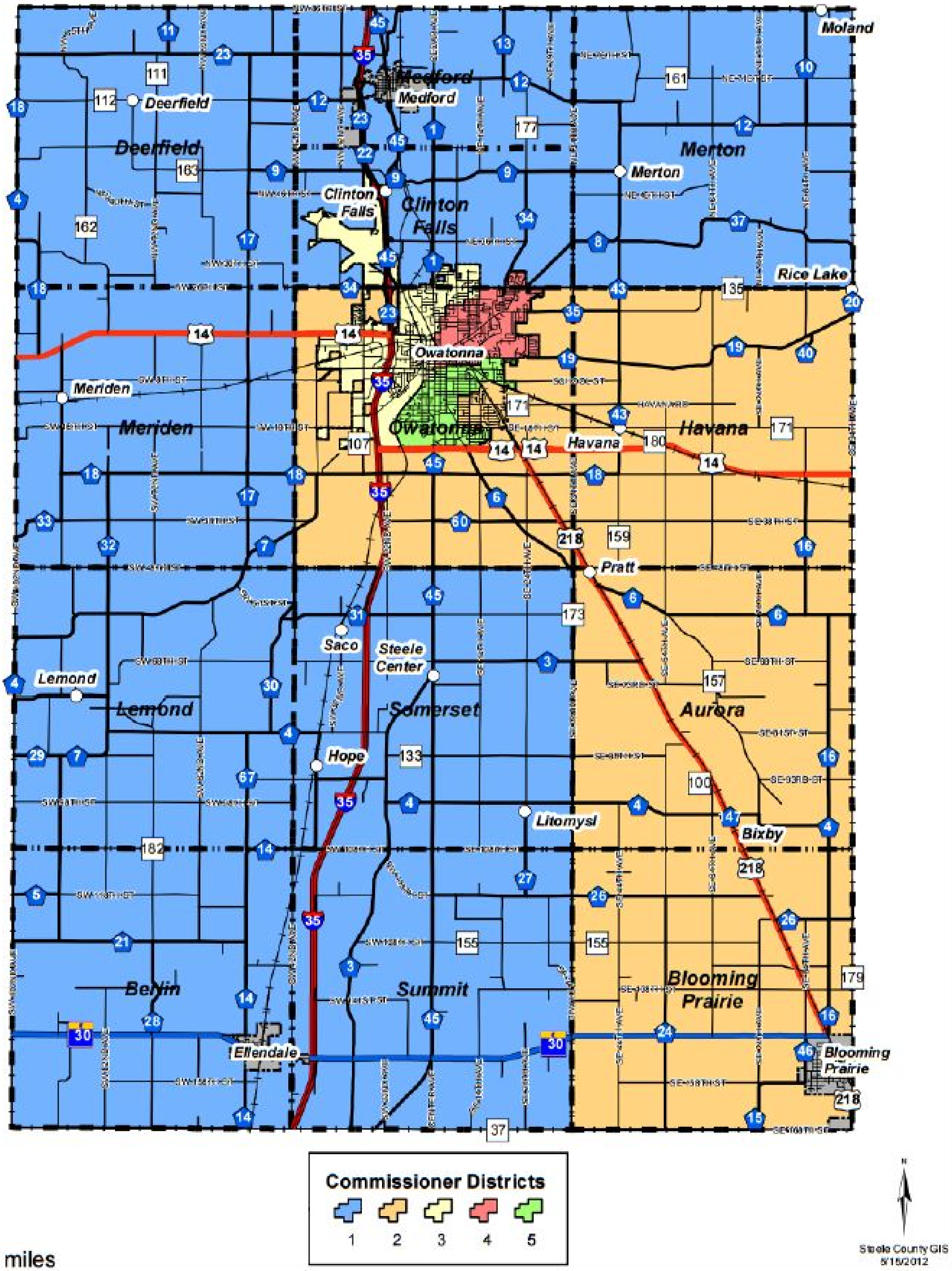

Outstanding Debt Service Levy

Data Sources: *Audited Financial Statements* *OpenGov - Online Financial Transparency Portal* *County Records*

County Officials

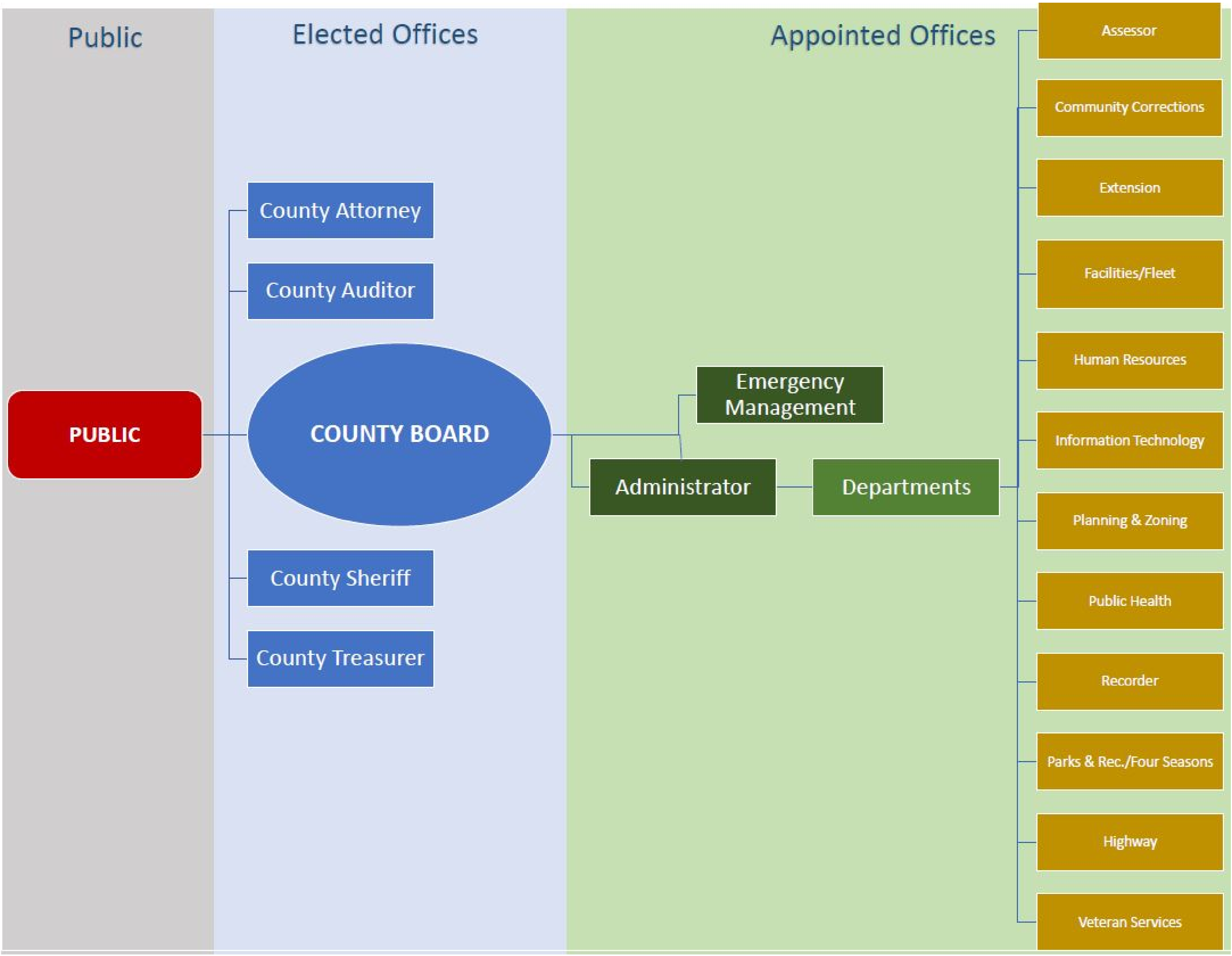
District	Name	Email	Phone	Term Expires
District 1	James Brady	James.Brady@co.steele.mn.us	507-202-0804	January 2023
District 2	John Glynn	John.Glynn@co.steele.mn.us	507-475-0473	January 2023
District 3	Rick Gnemi	Rick.Gnemi@co.steele.mn.us	507-444-7427	January 2025
District 4	Jim Abbe	Jim.Abbe@co.steele.mn.us	507-444-7478	January 2025
District 5	Greg Krueger	Greg.Krueger@co.steele.mn.us	507-413-0692	January 2025

Steele County Commissioner Districts



Elected County Officials	
Office	**Name**
County Attorney	Daniel McIntosh
County Auditor	Laura Ihrke
County Judge - 3rd Judicial District	Karen Duncan
County Chief Judge - 3rd Judicial District	Joseph A. Bueltel
County Sheriff	Lon Thiele
County Surveyor	Scott Tuchtenhagen
County Treasurer	Catherine Piepho

Appointed County Officials	
Office	**Name**
Assessor	William Effertz
Building & Grounds	Jacob Rysavy
Community Corrections	Tim Schammel
Coroner	Dr. Kellyanna Moore
County Administrator	Scott Golberg
Detention Center	Anthony Buttera
Emergency Management	Kristen Sailer
Four Seasons / Park and Recreation	Steve Schroht
Highway Engineer	Gregory Ilkka
Human Resources	Julie Johnson
Information Technology	David Purscell
Planning and Zoning	Dale Oolman
Public Health	(Position currently vacant)
Recorder	Rick Kvien
Veterans Service Officer	Rene Gilormini


Public
Elected Offices
Appointed Offices
PUBLIC
County Attorney
County Auditor
COUNTY BOARD
County Sheriff
County Treasurer
Emergency Management
Administrator
Departments
Assessor
Community Corrections
Extension
Facilities/Fleet
Human Resources
Information Technology
Planning & Zoning
Public Health
Recorder
Parks & Rec./Four Seasons
Highway
Veteran Services

County Budgeting

Each year, Steele County goes through a collaborative development process to forecast the annual budget for the upcoming fiscal year. A budget can be defined simply as a financial plan, outlining how funds will be collected and distributed over a specific period of time. For Steele County, the budgeting period follows the calender year. Budgeting is a vital tool used by county governments because it helps limit overspending, holds managers and supervisors accountable, and provides guidance into the future. In addition to the budget being an annual operation plan, a budget should also incorporate a forward looking perspective by providing a link to the financial and operational goals of the organization. These goals could include sustaining a healthy fund balance, improving internal processes, or enhancing services provided.

As expressed by the Association of Minnesota Counties (AMC), “The budget is one of the most important documents a county government prepares because it identifies the services to be provided and how they are to be financed. Almost every decision, activity and program in a county government can be expressed in the financial language of the budget.” To gain a better understanding of county budgeting it's important to understand the types of budgets created, budgeting challenges, the primary budget players and a general timeline followed.

Two types of budgets are created each year, the operating and capital budget. A summary of these budgets and the differences are outlined below:

Operating Budget

- Accounts for recurring expenditures that happen in day-to-day operations.
- Prepared by all the County’s core functions including Administration, Public Safety, Health and Human Services, Highway, etc.
- Department heads project estimated expenditures and revenues to be collected the following year.
    - Expenditures include personnel services, supplies and materials, services and charges, and debt service payments.
    - Revenues include intergovernmental (federal, state, local) funds, license, permits, and charges for services.

Capital Budget

- Accounts for the non-recurring, one-time expenditures of the County
    - Equipment purchases, building improvements, or county construction
- The County prepares a Capital Improvement Plan (CIP) for these types of expenditures, which is a long-range plan designed to address the immediate and future capital asset needs.
- Since these assets or projects generally have a high acquisition or construction cost, it's vital to plan and prepare for these larger purchases.

- A CIP outlines:
    - Capital needs or projects
    - Estimated cost
    - Funding sources (levy, bonds, grants, or reimbursements)
- A CIP provides Steele County with high quality infrastructure, equipment, and technology. These improvements help promote:
    - Increased efficiency
    - Increases in safety
    - Decreased environmental impacts
    - More effective delivery of public services

When forecasting the operating and capital budgets, challenges arise because there are always unlimited needs, but limited resources available. The county allocates and prioritizes these needs each year in an ever-changing economy, all the while being mindful of the taxpayer dollar. There are various ways to balance the budget, and with the collaboration of all Steele County stakeholders we strive to bring the most well-thought and strategically-planned budget forward to help achieve Steele County's mission and vision.

It is important to also look at the overall budgeting process. The yearly process extends over eight months and involves multiple county officials including supervisors, finance, administration, and the County Board. Budget materials are distributed in April to supervisors who complete a preliminary departmental budget for the upcoming year. Supervisors provide some of the most vital information for the upcoming budget, being part of the day-to-day operations of county programs and services. Along with budget numbers, supervisors provide key information on needed replacements, opportunities, upcoming changes, or areas of improvement. All the data provided by supervisors (both financial and non-financial) is then analyzed by administration and the finance office, who review, meet and discuss department requests. The administrator and finance director also present options and recommendations to the County Board for future direction. For any major upcoming decisions, including major capital projects or adding an additional employee, the County Board takes action to approve, reject, or modify the request. The County Board is also the final step to the budgeting process, approving both the budget and tax levy amount for the upcoming year.

Below is a general timeline that outlines important dates and milestones for the budgeting process:

April – June

- Initial discussion with county board to understand goals and priorities for the upcoming year
- Budget kick-off meeting (distribution of budget materials to supervisors)
- Initial budget requests due to the Treasurer/Finance Director

July - August

- Treasurer/Finance Director and County Administrator meet with individual departments to review budget requests.
- A draft preliminary budget is compiled by the Treasurer/Finance Director for Board consideration.

September

- Finance Director prepares and recommends final preliminary budget and levy amount to county board.
- The Board reviews, amends and approves proposed budget and levy on or before September 30th, which sets the maximum tax levy for the upcoming year.

October - November

- County Board conducts ongoing review of preliminary budget during regular Board meetings and/or work sessions.
- The Steele County Auditor calculates property tax rates based on the county, cities, townships and school districts preliminary tax levies.
- The Treasurer’s office sends Truth in Taxation (TNT) notices to each property owner in Steele County.
    - TNT statements are sent out around the third week in November and provide residents with an estimated property tax figures for the upcoming year based on the approved preliminary tax levies.
- Department budget narratives due to the Treasurer’s office, used for the completion of the annual Budget Book.

December

- Finalized budget prepared for board consideration.
- Public hearing is held to allow citizens to comment on upcoming proposed budget and property tax levy.
- Final budget and tax levy adopted by County Board (no later than December 28th).

January

- Budget book released

Property Tax Levy

The property tax collected by the County is used to help fund the vital services to the citizens of the community. "Property tax is the main funding mechanism for your county, city/township and school district. Counties support and maintain public infrastructure, transportation and economic development assets; keep residents healthy; ensure public safety to protect our citizens; maintain public information and coordinate elections; and implement a broad array of programs in a cost-effective and efficient manner. Residents depend on counties to provide services that build, maintain, and protect their homes, schools and neighborhoods" (*Association of Minnesota Counties*, 2016).

The tax levy is calculated each year during the budgeting process by taking the total expenditures less budgeted revenues. The difference results in the property tax levy to create a balanced budget (where revenues equal expenditures).

The total property tax levy is then distributed to property owners based on market value. The Assessor's Office is responsible for ensuring the property tax levy is split evenly and fairly across all the properties in the County. To help ensure fairness, County Assessors are required to inspect each property within the County every five years to determine a properties market value. However, market values can increase or decrease without an Assessor viewing a property due to specific neighborhood demand (for example the home style, location, or the number of bedrooms/bathrooms) and the overall supply and demand for property within the County. For more assessment information, please refer to the "Property Tax & Assessments" section which outlines why property taxes can fluctuate and historical assessment data.

Steele County mails real estate property tax statements every March and mobile home statements in July. Each resident receives a property tax statement even if the property taxes are paid by an escrow company. The statement outlines what tax jurisdictions the property falls under on lines six (6) through twelve (12), any special assessments on line thirteen (13) and the amount due for the 1st and 2nd half installment. Tax due dates vary depending on a property's classification, but the table below outlines the due dates for property taxes in 2022. If the due date is on a weekend, the following business day becomes the due date. Any taxes paid or postmarked after the due date must include a penalty amount, which are outlined on the back of the property tax statement. Penalty rates are determined by the State of Minnesota and increase monthly.

Property Tax Due Dates

January 1, 2022	May 15, 2022	August 31, 2022	October 15, 2022	November 15, 2022
Unpaid 2021 Property Tax become delinquent	1st Half Real Estate tax due 1st Half Agriculture tax due	1st Half Mobile Home tax due	2nd Half Real Estate tax due	2nd Half Agriculture tax due 2nd Half Mobile Home tax due

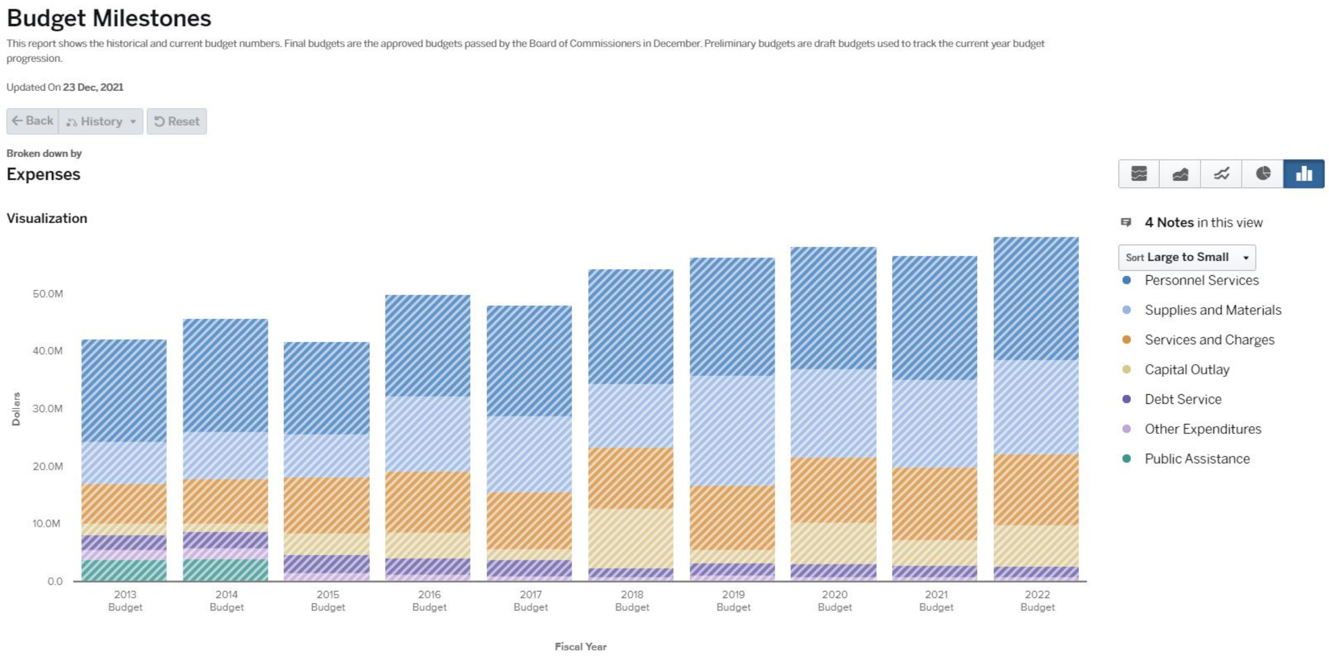
Steele County OpenGov

Steele County has partnered with OpenGov to provide residents, elected officials, and staff unprecedented access to the County's finances. The online platform transforms long and complex data sheets into interactive charts and graphs. This digital format enables better analysis and understanding of the County's financial data, a user can look at overall financial trends or view data from a specific fund or department. The intuitive design makes it easier to explore how taxpayer money is collected and distributed over time. The platform may be accessed anytime at: *https://costeelemn.opengov.com/*

The platform displays financial data in a user-friendly portal allowing for anyone explore multiple views of financial data. For example, visitors can answer frequently asked questions such as, "What percentage of the County's budget is for personnel services?" or "How much are we collecting and expect to collect for sales tax and wheelage tax?" and then share that information directly from the platform via email or on social media. The reports currently live on our OpenGov site include:

Report	***Information Available***
Annual Report	Annual actual data
Budget Milestones	Annual budget data
Budget to Actual	Actual to budget data comparison
Current Year Report	Cumulative monthly actual data in comparison to budget
Debt Service Schedule	Current and future debt service payments
Fund Balance - General Fund	Audited fund balance of the General Fund by classification
Tax Levy Historical Data	Historical tax levy per fund
Treasurer's Report	Month ending cash and investment balances

"By making its financial data easily accessible in an intuitive, digital format, the County is demonstrating its commitment to efficient, data-driven and open government," commented Zac Bookman, CEO and co-founder of OpenGov.



Budget Milestones

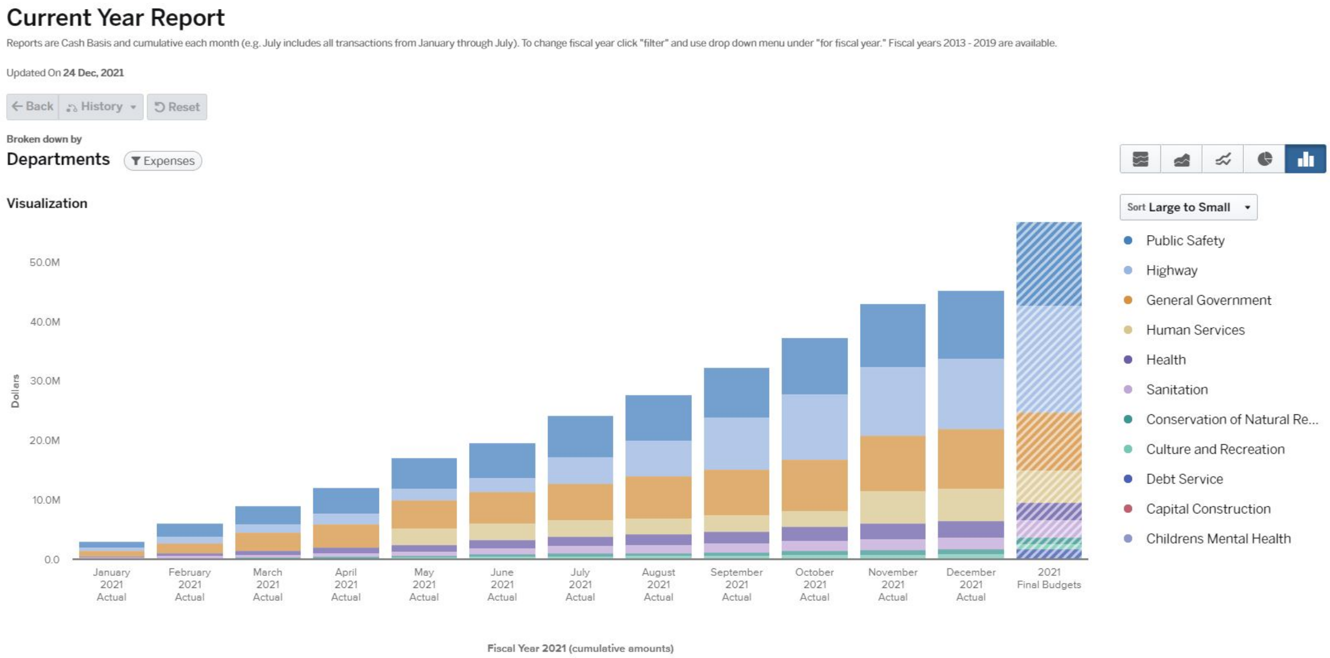
This report shows the historical and current budget numbers. Final budgets are the approved budgets passed by the Board of Commissioners in December. Preliminary budgets are draft budgets used to track the current year budget progression.

Updated On **23 Dec, 2021**

Broken down by **Expenses**

4 Notes in this view

Sort **Large to Small**



Current Year Report

Reports are Cash Basis and cumulative each month (e.g. July includes all transactions from January through July). To change fiscal year click "filter" and use drop down menu under "for fiscal year." Fiscal years 2013 - 2019 are available.

Updated On **24 Dec, 2021**

Broken down by **Departments** Expenses

Sort **Large to Small**

Property Tax & Assessments

Property Tax Fluctuations

When comparing property taxes over multiple years, one of the most common question that can arise is why property taxes can fluctuate yearly. Although a simple question, property taxes can change due to multiple factors. Changes can derive from a local tax levy change all the way to changes in state and federal regulations. In general, property taxes can vary yearly due to five factors:

1. Property tax levy changes
2. Referendums
3. Market value changes
4. Legislative changes
5. Special assessments

Property tax levy changes. All property within Steele County falls under multiple property tax jurisdictions depending on a properties address. Some of the main tax jurisdictions include county, city, townships, and school districts. The tax being paid to each tax jurisdiction is outlined on the property tax statement on lines six (6) through twelve (12). Each year counties, cities, townships, and school districts create a budget and property tax levy, which are approved by the governing board. A levy change in any of these taxing jurisdictions can affect the overall property taxes paid.

Referendums. A referendum is a vote by an electoral district, which has been referred to them for decision. During some elections, votes make the decision to approve or reject a specific project or funding request. One of the more recent decisions made by voters of the County was to approve the construction of the Owatonna high school. These projects, when passed by a majority vote, will have a direct increase in property taxes if the property falls under that taxing jurisdiction.

Market value changes. The estimated market value of a property can be found on the top right-hand side of the property tax statement under step one (1). A change in the estimated market value also changes the taxable market value (or the taxable value of a property after statutory exclusions, deferments, and exemptions). Market value increases, or decreases, are caused by changes in the supply and/or demand for real property, including:

- The demand for homes within Steele County and nationwide.
- Specific housing demands (home style, location, square footage, number of bedrooms or bathrooms)
- Additions made - bedrooms, bathrooms, patios
- Improvements made - kitchens, basements, bathrooms

An increase in market value, however, doesn’t necessarily mean that more will be owed in property tax. It’s also affected by all other market values within a tax jurisdiction. A growing tax base (increasing market values or additional construction) can mitigate an increase in property taxes. A shrinking tax base can cause the opposite, where the property tax is allocated over a lower number of properties or property value, causing property taxes to increase.

A good representation of market values and the relationship of property taxes is thinking of a pie. The pie represents the property tax levy and the pieces of the pie represent the distribution of the property taxes. Each year the distribution of the pie is determined based on the taxable market value of a property. The distribution can be affected greatly depending on your local community's market value growth or lack of growth. For example, let's say you add an additional bedroom to your residential home and the value increased by $25,000. If there were no tax levy changes and all other market conditions stayed constant, the property taxes would increase since the property's slice of pie would be larger due to the higher taxable market value. However, if there were no tax levy changes and the total tax base (or overall market value) increases as a whole – maybe from residential or commercial construction – then your slice of the pie could remain unchanged or be reduced due to the communities overall growth. So overall, it is important to note that although the tax levy can change in any taxing district, property taxes are also dependent on the overall market value. An increase in the overall market values can help reduce property tax increases, while a reduction in the overall market values and tax capacity can increase property taxes (by spreading property tax over a lower overall market value).

Legislative changes. Actions from both the state and federal government can cause impacts on local property taxes. The State Legislature determines all the aspects of the property tax system including the property tax due dates, penalty/interest rates on late or delinquent taxes, and the property tax classification rates. Classification rates vary depending on how the property is classified in the Assessor's office. Some property classifications include residential, agriculture, commercial/industrial, and apartments. These rates will determine the tax capacity of a property. Tax capacity can be defined as the calculation of your share of property taxes based on taxable market value and class rates. For example, a residential home with a market value under $500,000 has a 1% classification rate. The total tax levy is distributed to each property based on its tax capacity. The chart below illustrates how these varied state statutory payable rates can change the tax capacity and estimated property tax even when the taxable market values are constant.

Sample Tax Calculation based on same Taxable Market Value (County Share Only)

	Residential	Agriculture	Commercial & Industrial	Apartments (5 Units)
Taxable Market Value (TMV)	$ 150,000	$ 150,000	$ 150,000	$ 150,000
x Minnesota Statutory Class Rate	1.00 %	0.50 %	1.50 %	1.25 %
= Tax Capacity	1,500	750	2,250	1,875
x Hypothetical Steele County Tax Rate	60.00 %	60.00 %	60.00 %	60.00 %
= Estimated Steele County Property Tax	$ 900	$ 450	$ 1,350	$ 1,125

Mandates can also be imposed by the state and federal government. These are legal requirements that require counties, cities or schools to perform certain actions. These mandates are often passed with little or no funding by state or federal lawmakers, meaning the cost is usually represented as an increase in a local tax jurisdictions levy amount (county, city, school, etc.). Mandates can include items such as regulations on pollution control, waste management, voter registration or required social service programs.

The funding received from state and federal legislation can also change. An increase in funding can help reduce the local governments tax levy, but reduced funding can put more burden on the local governments tax levy. Some example revenues include County Program Aid (CPA), Department of Corrections (DOC) subsidy, State Police Aid and Public Health funding received from both the state and federal government.

Special Assessments. Special assessments are charges imposed on real property to help pay for a local improvement. Street improvements, sidewalks, ditches, curbs, water lines, or septic systems can be funded partly or entirely by special assessments. The properties that benefit from the improvement receive an additional levy amount outlined on line thirteen (13) of the property tax statement.

Residential homeowners of Steele County have a recycling special assessment included on their property tax statement for the Steele County recycling program. Residents living in town can receive a single no-sort recycling bin to be picked up every other week, while rural residents can bring recyclables to drop off locations. To get the most value out of your tax dollars, recycle! For more information about the recycling program, call Steele County Environmental Services at 507-444-7475.

How Property Taxes are Calculated

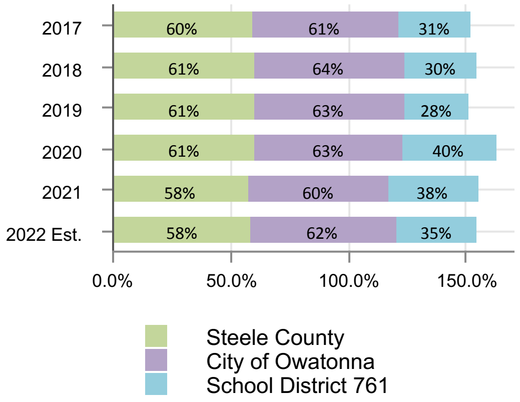
Property taxes are based on the taxable market value of a property and the property's classification. Table A outlines the Minnesota property tax class rates, payable for 2022. These rates are used to calculate a property's tax capacity. A residential homestead with a taxable market value of $150,000 would have a calculated tax capacity of $1,500 ($150,000 x 1% class rate). The tax rate is calculated by taking the total tax levy divided by the total tax capacity. (Taking the taxable market value of all property types multiplied by each applicable classification rate). If the county’s tax levy was set at $58 and the total tax capacity was $100, the calculated tax rate would be 58% (58/100). A $150,000 residential homestead would have an estimated Steele County property tax totaling $870 ($1,500 tax capacity x 58% tax rate).

Depending on the location, there can be various tax jurisdictions your property falls under other than Steele County including city, township, and school district. The tax rate is calculated similar (tax levy/ total tax capacity) and then multiplied by a property’s tax capacity. The tax rate will vary at different locations from the different tax levies, property types and values located under each tax jurisdiction. The composite (total) property tax is the sum of all taxes charged by each tax jurisdiction. Figure A outlines the historical tax rates for the City of Owatonna and Owatonna School District 761. For 2022, the hypothetical composite tax rate would calculate to 155% (58% County, 62% City of Owatonna, and 35% School District 761). As a total, a $150,000 property would have estimated property taxes around $2,325 plus any voter approved referendums or special assessments. ($1,500 tax capacity x 155% total composite tax rate)

Table A - Minnesota Property Tax Class Rates Payable in 2022

Property Type	Rate
Residential Homestead	
Up to $500,000	1.00%
Over $500,000	1.25%
Commercial/Industrial	
Up to $150,000	1.50%
Over $150,000	2.00%
Agricultural Homestead	
Up to $1,890,000	0.50%
Over $1,890,000	1.00%
Apartments (4 or more units)	1.25%

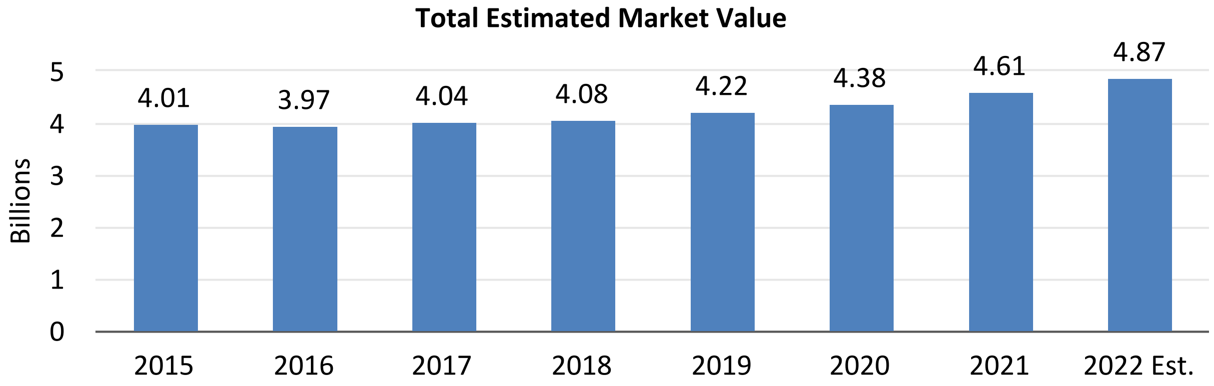
Figure A - This graph shows the historical tax rates for the City of Owatonna School District 761, broken down by the County, Owatonna, and School tax rates.



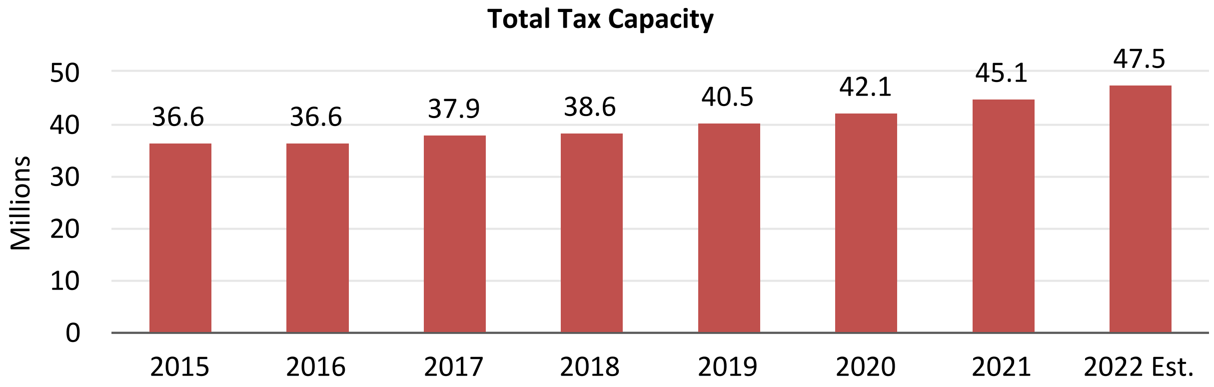
This is a basic representation of how property taxes are calculated and is intended to provide general guidance and estimates only. This should not be a relied upon tool to calculate exact property taxes.

Historical Assessment Data

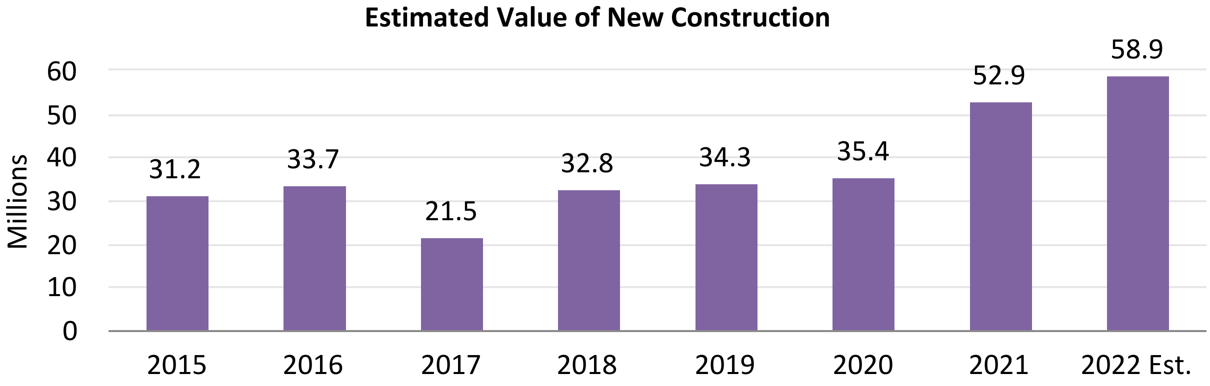
The chart below shows the total estimated market value of all the properties in Steele County. Market values change yearly based on the supply and demand of property within the County, and any new construction that has taken place. Overall, market values have seen an increase each year since 2017 mainly due to the improving economy, additional construction, and housing demand.



Taking all the taxable market values (estimated market value less any exclusions or exemptions) multiplied by the Minnesota Property Tax Class Rates calculates the total tax capacity, as outlined below. When there is an increase in market values, there is generally an increase in the overall tax capacity. Tax capacity increases or decreases are often referenced by many taxing jurisdictions because it indicates a growing or shrinking tax base and the impacts it will have on residents property taxes. The reason is because tax capacity is used to calculate the property tax rates (calculated by taking the tax levy divided by the tax capacity). Overall there have been steady increases in the tax capacity from 2017 forward, mainly due to the overall economic and housing market economy.

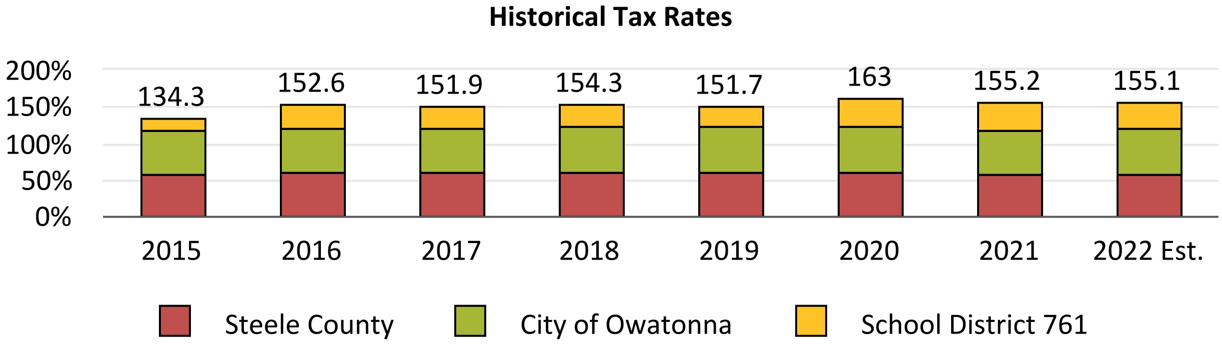


The chart below illustrates the estimated market value of the new construction with Steele County. Since 2017, there has been an increase in construction totals which helps contribute to an increase in market values and tax capacity figures. In 2022, the estimated value of new construction is at the highest its been in the the last seven years, valued at $58.9 million.



Property Tax Rates

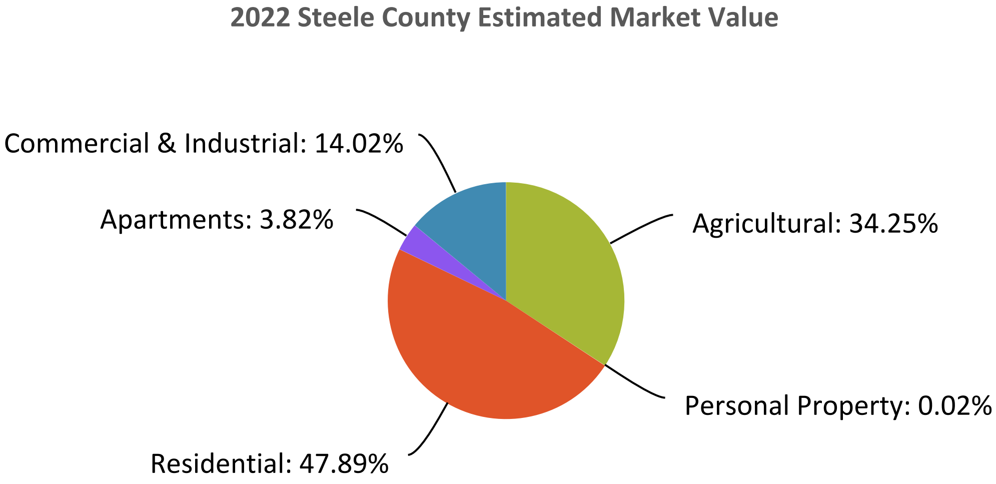
The graph below outlines the historical tax rates for the City of Owatonna, School District 761 broken down by the County, Owatonna, and School tax rates.



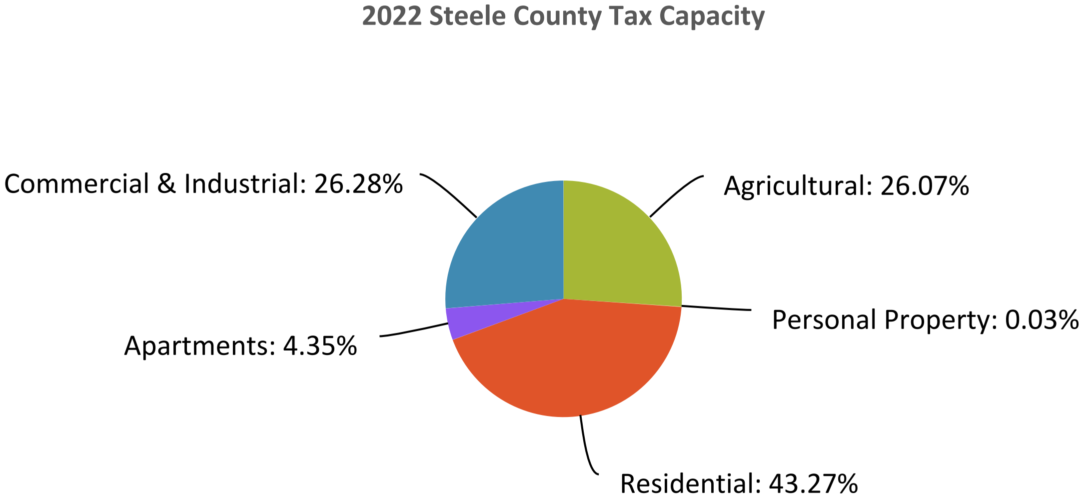
Jurisdiction	2015	2016	2017	2018	2019	2020	2021	2022 Est.
Steele County	58.1 %	60.7 %	59.8 %	60.6 %	60.7 %	60.5 %	57.8 %	58.3 %
City of Owatonna	59.5 %	60.4 %	61.4 %	63.6 %	63.3 %	62.5 %	59.5 %	62.2 %
School District 761	16.7 %	31.5 %	30.7 %	30.1 %	27.7 %	40.0 %	37.9 %	34.6 %
Composite Tax Rate	134.3 %	152.6 %	151.9 %	154.3 %	151.7 %	163.0 %	155.2 %	155.1 %

2022 Property Values

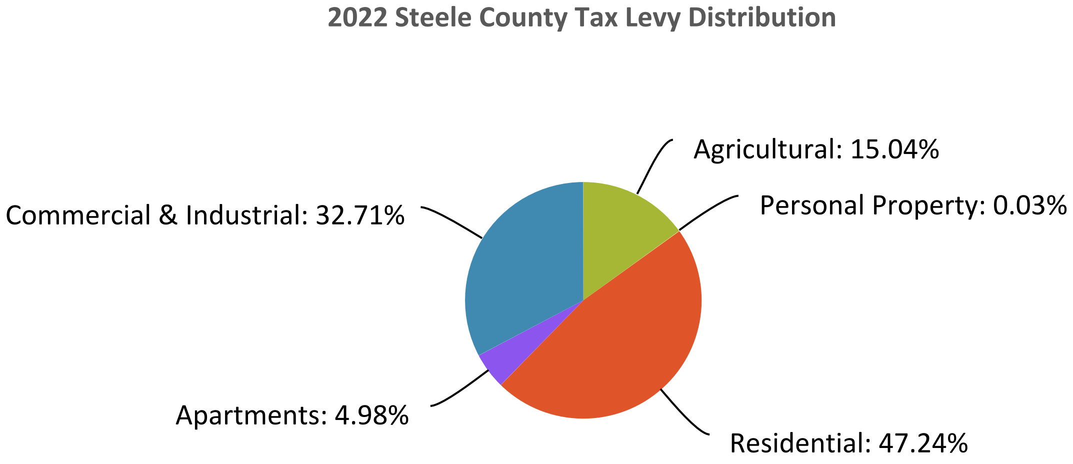
The pie graph below shows how property is valued in Steele County based on property classifications. The total estimated market value in Steele County is distributed by the following property types:



Multiplying the market values by the Minnesota Property Tax class rates equals the total tax capacity. The chart below shows how the tax capacity is distributed in Steele County by property type.

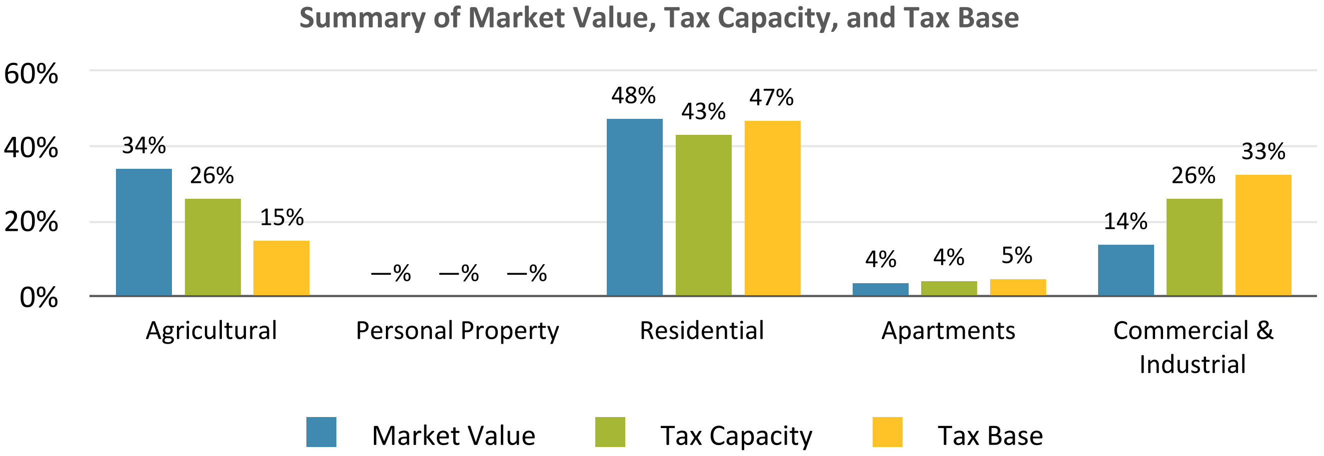


Steele County’s property taxes payable are calculated by multiplying the tax capacity by the tax rate (tax levy/ total tax capacity). Below is the 2022 tax base, or how Steele County's property tax levy will be distributed by property type:

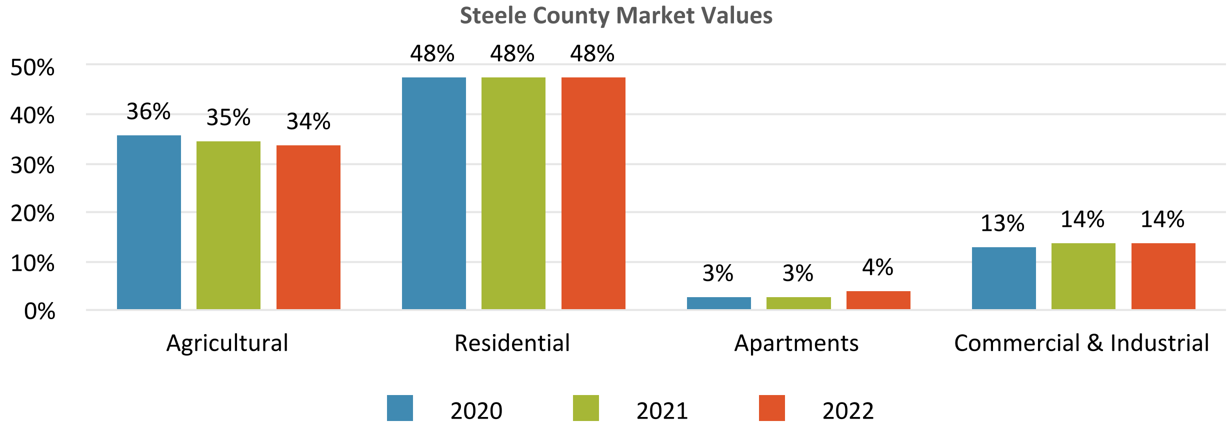


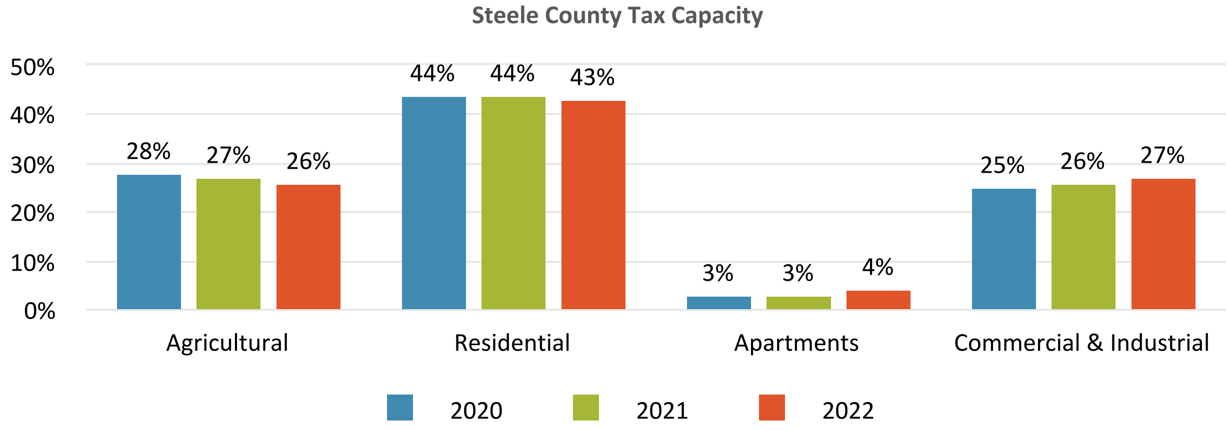
Summary

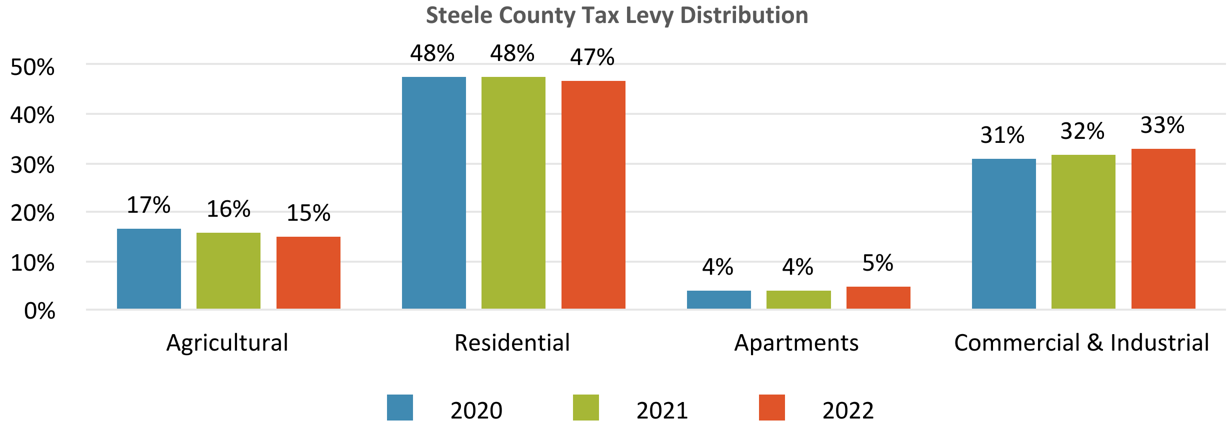
As shown in the three previous pie charts, we can note, for example, that the agricultural property class makes up 34% of the Steele County’s estimated market value. When Minnesota class rates are applied, agricultural properties make up 26% of the total tax capacity. Finally, when tax rates are applied, agricultural properties account for 15% of the total tax base. Commercial & Industrial properties make up 14% of the market value but 26% of the tax capacity due to the higher statutory class rate. Once the tax rate is applied, commercial & industrial properties make up 33% of the total tax base. The chart below shows a summary of the distribution of market value, tax capacity, and the overall tax base.



Historical Property Values







Account Descriptions

Fund Descriptions

Governmental Funds

Many of the County's core services are included in the governmental funds. Generally Accepted Accounting Principles (GAAP) requires that state and local governments use the governmental fund for governmental-type activities. A County can maintain a variety of different governmental funds, which all act as separate cost centers. This allows the County to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established, however, the County Board can also establish funds to help control and manage money for a particular purpose or to show that it is meeting legal responsibilities. Steele County reports the following governmental funds:

- The ***General Fund*** is the primary operating fund of the County and is used to account for all financial resources except those required to be accounted in another fund (i.e. Highway and Ditch). It supports many of the essential County services including such departments as administration, finance, sheriff, detention center, and public health. These activities are primarily funded by property taxes, public charges for services, and intergovernmental revenues.

- The ***Highway*** is a special revenue fund accounting for the revenues and expenditures of the Steele County Highway Department. The Highway is responsible for the construction and maintenance of roads, bridges, and other projects affecting County roadways. The primary revenue sources that fund these projects include taxes (sales tax, wheelage tax, and property taxes) and intergovernmental revenues.

- The ***Ditch*** is a special revenue fund used to account for the cost of construction and maintaining an agricultural drainage ditch system. Financing is provided by special assessments, which are levied against benefited property.

- ***Debt Service*** accounts for the repayment of long-term general obligation debt. This includes the payment of principal, interest, and other debt related costs. Financing is provided by property tax revenue and intergovernmental revenues.

- The ***Capital Projects*** fund is used to account for capital acquisition, construction, or improvement of county facilities. Financing can be provided by bonds issued by the County, intergovernmental revenues, reimbursements and property taxes.

Enterprise Fund

An enterprise fund is one that runs and operates like a business-type entity, similar to those in the private sector. The revenues generated are typically from fees or other user charges. Steele County reports the following enterprise fund:

- The ***Solid Waste*** fund is used to account for the operation, maintenance, and development of the Steele County Landfill.

Fiduciary Funds

With fiduciary funds Steele County is the fiscal agent, or fiduciary, for assets that belong to others. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The County cannot use these assets to finance its operations. Steele County reports for the following fiduciary funds:

- ***Private Purpose Trust Funds*** account for and report any trust arrangement not properly reported in a pension trust fund under which principal and income benefit individuals, private organizations, or other governments. Steele County reports cemetery interest as a private purpose trust fund.

- ***Custodial Funds*** are used to account for assets held by Steele County as an agent for individuals, private organizations, and/or other governmental units. This includes the State Collections Fund, Tax Collections Fund, Jail Canteen, and Consolidated Dispatch Fund.

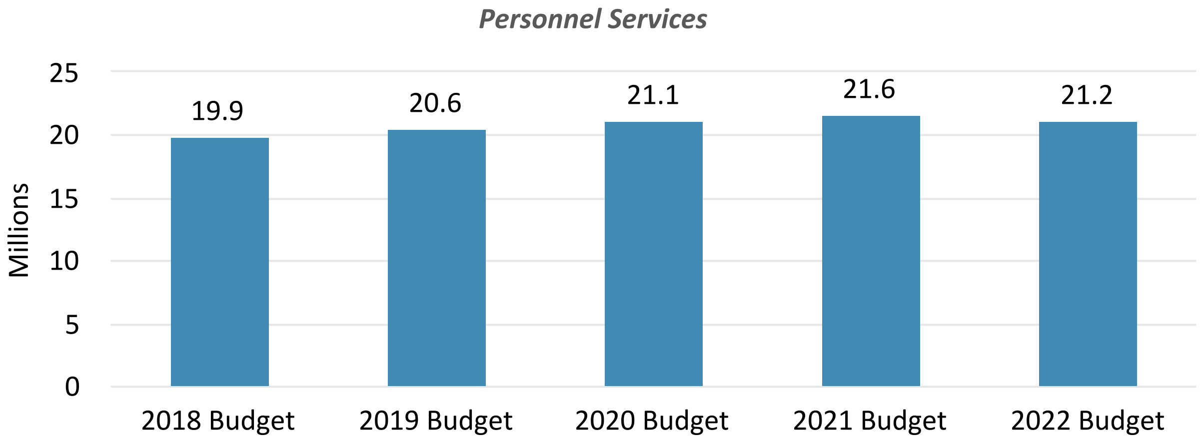
Expenditure Account Descriptions

Personnel Services

2022 Budget - $ 21,208,589

Personnel Services include full-time, part-time, and temporary wages plus all applicable payroll taxes (Social Security and Medicare), insurance costs (health, life, disability and worker's compensation), uniform allowance, retirement benefits (PERA), and any other payroll related expenditures. This category is affected by factors such as the number of full time equivalents (FTE's), cost of living adjustments (COLA), step increases, and health insurance increases. In total, 86.3% of personnel services costs in the 2022 budget consist of wages (72.3%) and health, life and disability insurance costs (14.0%). There was an overall reduction in personnel services of 1.9% from the prior year due to the following reasons:

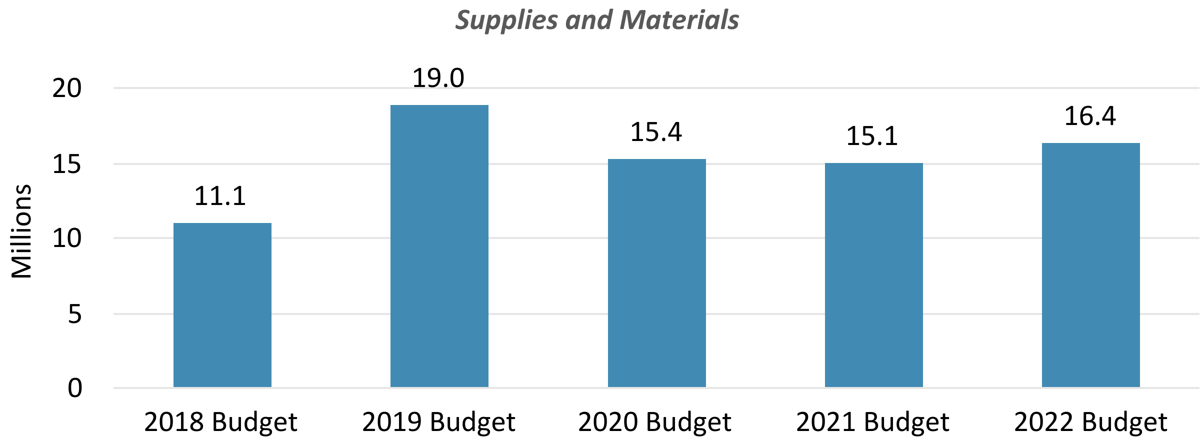
- The County eliminated seven budgeted FTE's at the Detention Center as the result of closing one of the three pods.
- Health insurance was reduced by 10.0% over the prior year.
- Reduced the four largest county departments' personnel budget by $417,000 to account for unfilled positions from the time of vacancy to the time the position is filled based on historical data.



Supplies and Materials

2022 Budget -	$	16,443,490

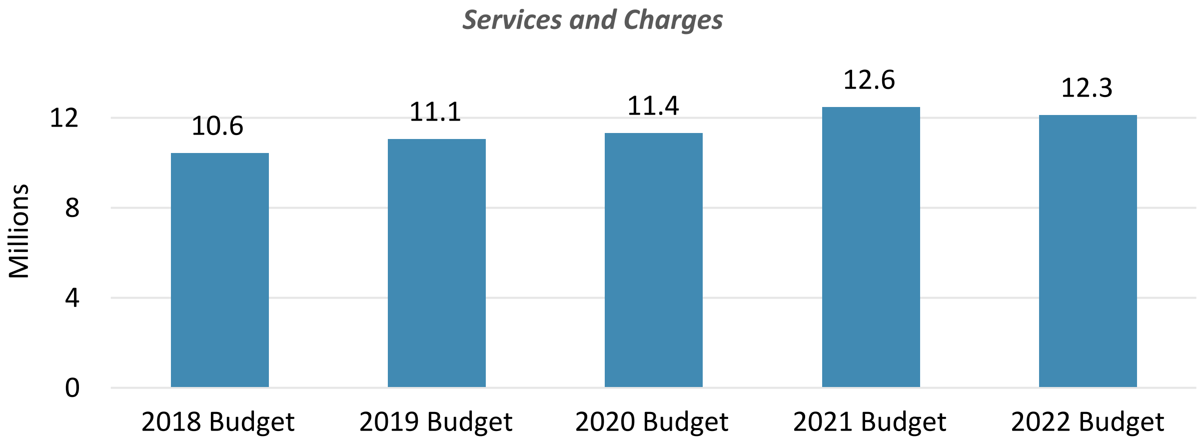
This category includes items such as office supplies, gas & oil, Highway construction supplies, prisoner meals, and non-capitalized inventory. Non-capitalized inventory includes any asset or support cost with an individual value under $5,000 (examples could include tablets, computer monitors, office furniture, and small printers/ copiers). Many of the variations in this category are due to Highway construction expenditures. Adverse weather conditions and departmental turnover in 2018 caused a major budgeted increase in construction costs in 2019. In 2020 and 2021, Highway construction expenditures saw a decrease due to prior year projects being completed and preliminary engineering costs being classified under charges for services, rather then the supplies and materials category. Expenditures in 2022 are budgeted to increase by 8.7%, primarily due to increases in state aid construction projects expected to complete.



Services and Charges

2022 Budget - $ 12,252,561

Services and Charges includes items such as contracted services, rent, building maintenance, utilities, travel expenses, conference & training, telephone, postage, network support, audit costs, and Highway consulting costs. A large portion this category consists of the budgeted operational support for MNPrairie County Alliance and the Rice/Steele Consolidated Dispatch which accounts for 45.5% and 7.2% of the 2022 services and charges budget, respectively. In 2022, there is a budget decrease in services and charges of 2.9%. This decrease is mainly due to the reduction in Highway preliminary engineering costs expected in the upcoming year.



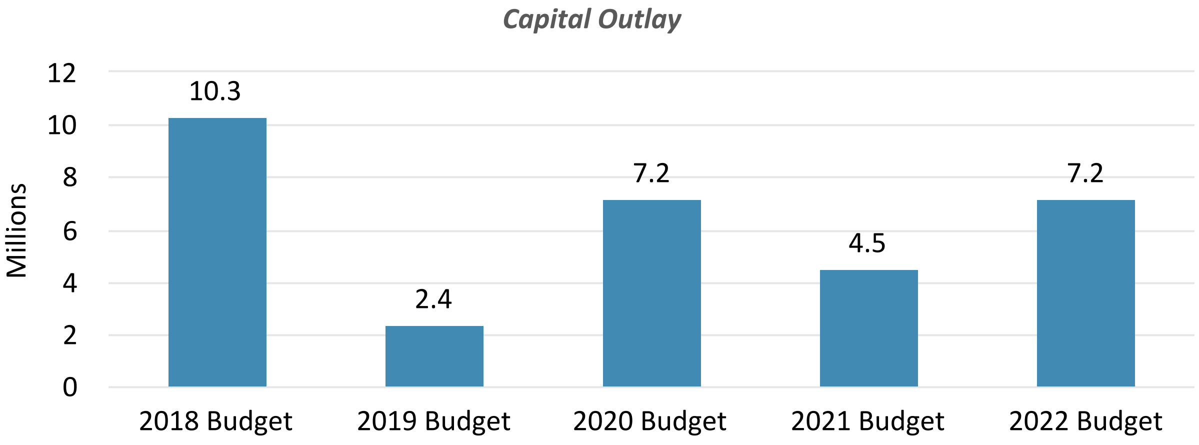
Capital Outlay

2022 Budget - $ 7,188,972

Capital expenditures are funds used by the county to acquire, upgrade and maintain physical assets such as property, buildings, technology, or equipment. For a purchase to qualify as a capital asset, the asset must meet all the following tests:

- Have an individual value over $5,000
- Have a useful life over one year
- Be used in County operations
- Not be classified as a general repair or maintenance expense

These assets are depreciated over their estimated useful lives, generally ranging from 3 to 50 years. Any multi-year construction projects are excluded from depreciation until the asset is ready for its intended use. In 2018, the capital outlay budget saw an increase due to the phase II construction of the Public Works Facility with an expected cost of $8.0 million. In 2020, capital outlay increased to $7.2 million primarily due to detention center projects, LED lighting conversions, and administration building HVAC automation. In 2021, a total of $4.5 million was budget for capital outlay, with major projects including detention center security upgrades and courthouse improvements. in 2022, a 59.0% increase in capital outlay is expected, a total of $7,188,972. This consists of $5,930,208 in general fund projects, $751,264 in highway equipment, and $507,500 in landfill equipment. Major capital projects include a courthouse Boiler/Chiller/HVAC Upgrades for $2,250,000, detention center wall for pod separation for $1,000,000, and a building maintenance/evidence shop for $1,000,000. Details about specific projects, including cost and funding source, can be found in the departmental budget narratives.

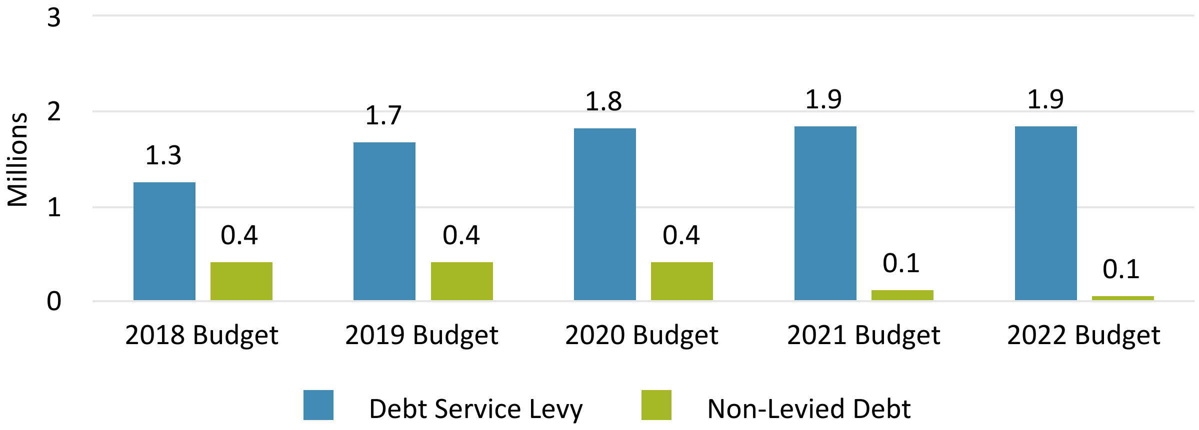


Debt Service

2022 Debt Service Levy -	$	1,860,581
2022 Non-Levied Debt -	$	54,057

Debt service includes principal and interest payments on debt. The county's debt service levy includes bond payments that are funded entirely by property taxes. In 2022, there are three three outstanding bonds being paid by the debt service levy. For more information on the outstanding debt service levy, please refer to the Debt Service section of the Budget Book. Non-levied debt includes the outstanding debt that is not funded by property tax including the Clean Water Partnership (CWP) loans and Wastewater Revenue notes. These two loans were issued for financing septic systems on properties. These loans are secured by special assessments placed on the individual parcels requesting the septic system.

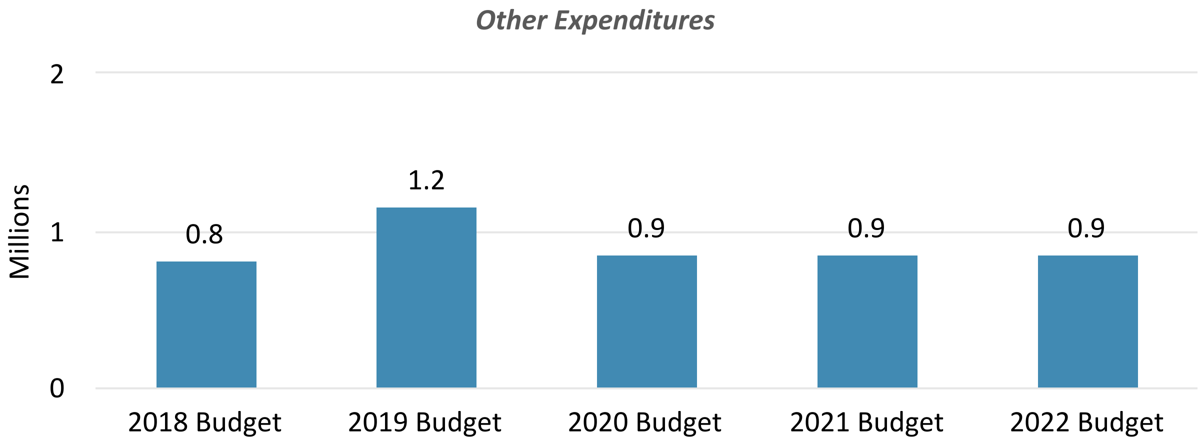
Levied and Non-Levied Debt Service



Other Expenditures

2022 Budget - $ 853,608

This category includes all miscellaneous and general expenditures of the County or any general expenditures that do not fit in all other categories. This could include items such as transaction charges, salary reimbursement payments, and budgeted depreciation. Budgeted depreciation expense for the Landfill accounts for $475,000 (55.7%) of other expenditures in the 2022 budget.



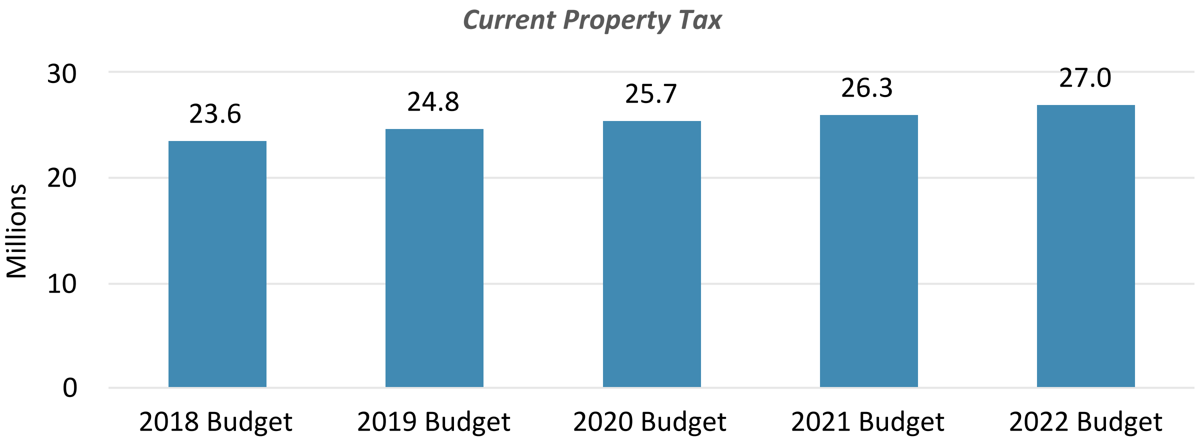
Revenue Account Descriptions

Current Property Tax

2022 Budget -	$	27,047,683

This category contains the total budgeted property tax levy for the current fiscal year. Property taxes are used to support vital functions of the county including public safety, health and human services, general government and capital improvements.

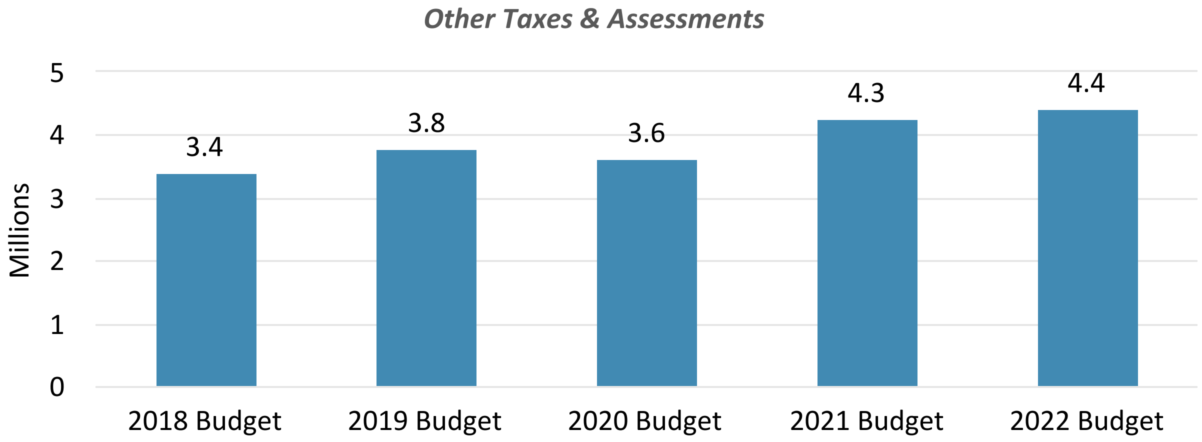
A 3.0% increase in the property tax levy was approved for 2022. An increase in the County's property tax levy does not necessarily mean that a property's taxes will be more than the prior year. A county with a growing tax base (increase in the overall tax capacity) can help mitigate a tax levy increase by distributing levy dollars over a greater number of homes and businesses. This is one of the reasons why there may be little to no change in Steele County's portion of property taxes.



Other Taxes & Assessments

2022 Budget - $ 4,430,476

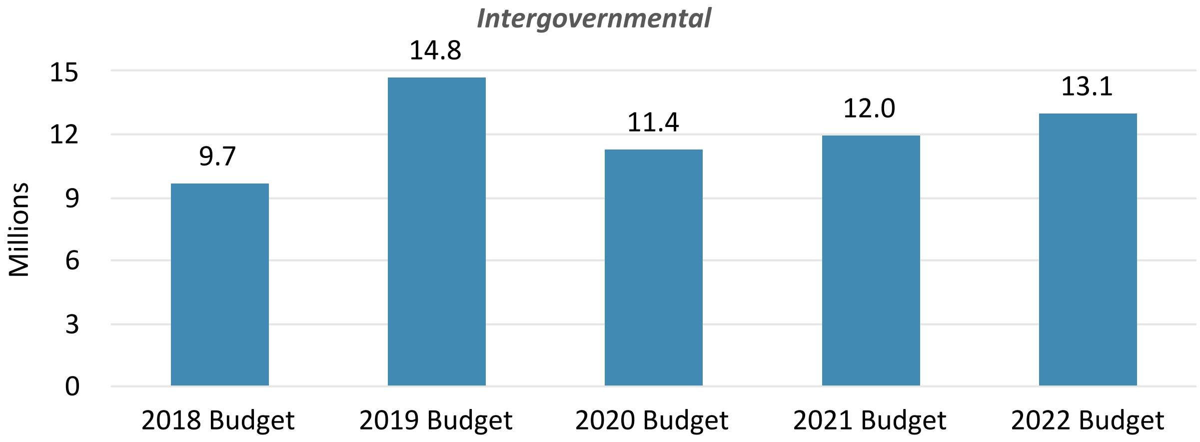
Along with property tax, the county collects additional taxes including sales tax, wheelage tax, gravel tax and special assessments. A majority of the taxes in this category include wheelage and sales tax. A $10 wheelage tax was passed in both 2014 and 2017 ($20 total), and a county-wide 0.5% sales tax was passed in 2015. These additional taxes were approved by the Board of Commissioners to help fund needed transportation projects without raising the property tax levy. In 2021 and 2022, Other Taxes & Assessments increased to $4.3 million then $4.4 million primarily due to an increase in budgeted sales tax collections, which were raised based on past actual collections.



Intergovernmental

2022 Budget - $ 13,066,634

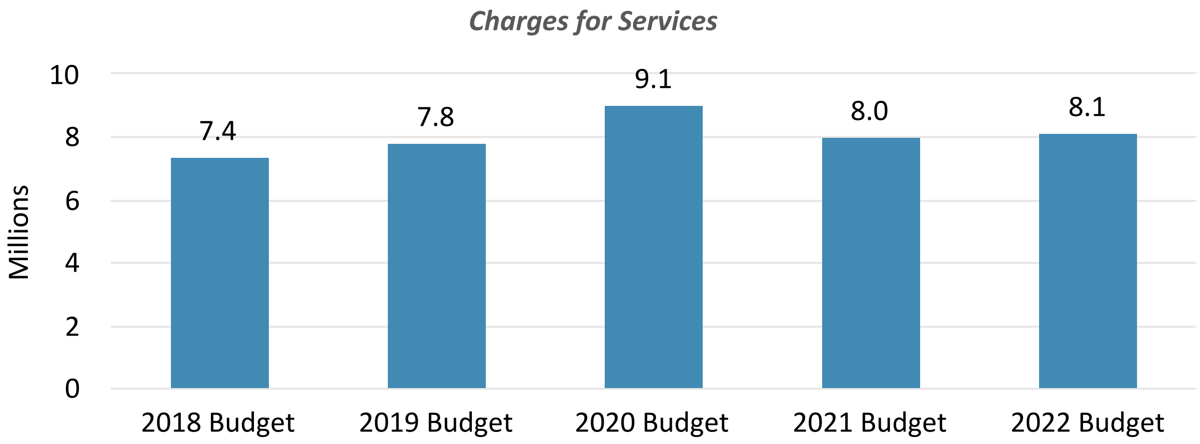
Intergovernmental revenues include state grants, federal grants, and other shared revenues between governmental entities. This includes County Program Aid (CPA), Highway State Aid/Allotments, State Police Aid, SCORE recycling grants, Community Corrections Aid, and Public Health grants. A majority of the county's intergovernmental revenues relate to the Highway department, receiving intergovernmental revenues for road and bridge construction and maintenance. In 2018 there were various project delays due to departmental turnover and adverse weather conditions, so in 2019 there were additional projects budged to catch up previously delayed projects. In 2022, intergovernmental revenues are expected to increase to $13.1 million primarily due to expected state aid revenues.



Charges for Services

2022 Budget - $ 8,135,869

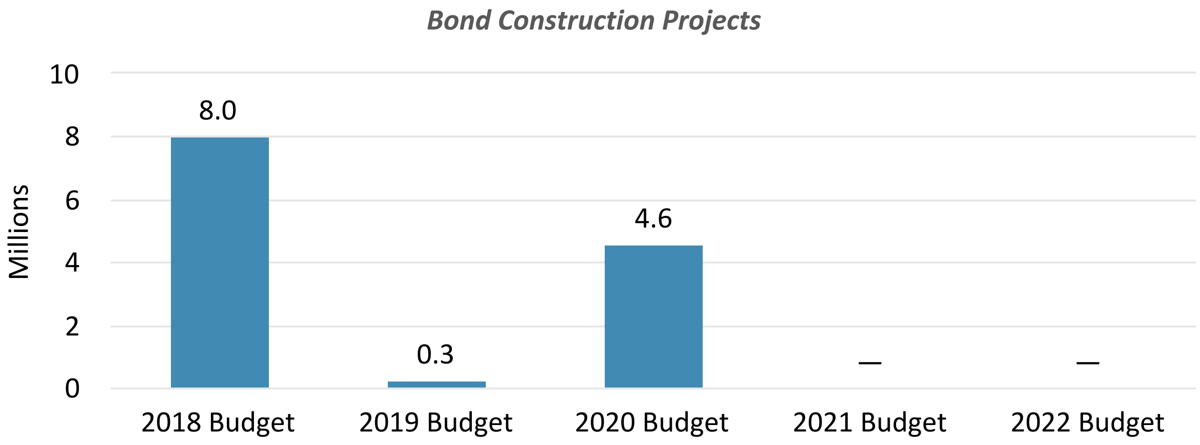
Charges for services include any revenues charged for services provided. Many these user charges come from departments including Public Health Nursing, Four Seasons, Environmental Services, Detention Center, Highway, Landfill, Sheriff's and the Recorder's office. Charges can include items such as fees, health promotion, home health, skate rentals, boarding revenue, and contracted services. In 2021, the overall charges for services decreased by $1.1 million, primarily due to highway reimbursements and decreases in Detention Center boarding revenues. Depending on the types of road projects being completed, the Highway department can receive reimbursements for construction projects that are completed for other governments (ex. city or townships). Boarding revenues have also been on the decline, which are received by the Detention Center for housing inmates from other jurisdictions. Overall, fewer inmates are being sentenced to prison and held on low level crimes due to a change in the overall judicial system. In 2022, charges for service revenue increased slightly to $8.1 million primarily due to a combination of additional highway reimbursements expected in the upcoming year offset by reductions in boarding revenues to be received.



Bond Construction Projects

2022 Budget - $ —

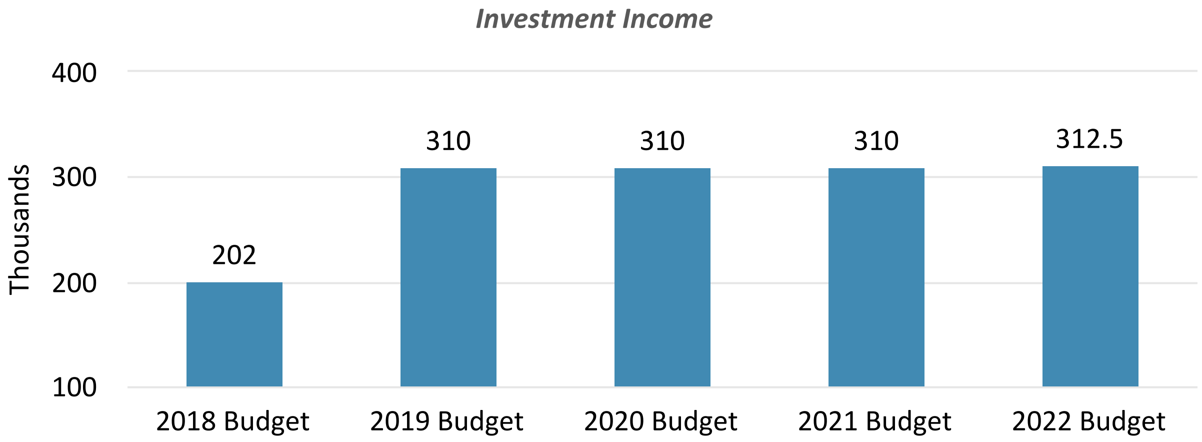
This category includes any capital projects that have revenue sources from the issue of bonds, including the construction of the Public Works Facility and Detention Center Projects. In 2018, $8.0 million was budgeted for the Public Works Facility construction which was financed through bond proceeds, a state bonding bill grant, and Highway reserves. The 2020 budget of $4.6 million includes the issue of bonds to complete an HVAC and LED lighting conversion at the Detention Center. In 2022, no capital projects are to be financed through bonds so no funding was budgeted under this category.



Investment Earnings

2022 Budget - $ 312,500

Investment earnings include all the interest collections across the county. The 2019 budget saw an increase due to improved interest rates that were currently available. Overall, the 2022 budgeted interest collections remained consistant with the prior year, increasing by $2,500.



License, Permits, Fines and Contributions

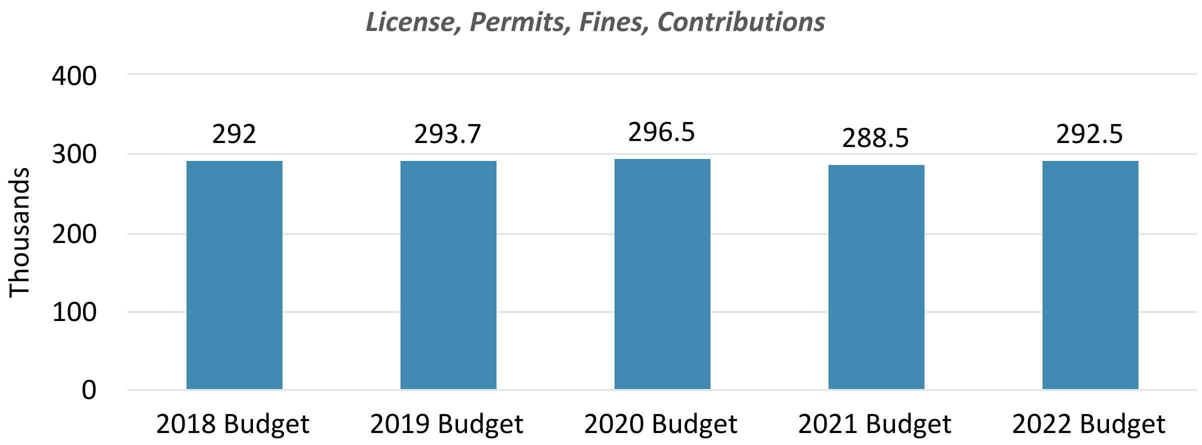
2022 Budget -	$	292,500

A few departments across the county receive revenues from license and permits including Planning and Zoning, Auditors, Highway, and Sheriff's office. This can include charges for building permits, ag structure permits, feedlot permits, septic system permits, tobacco licenses, auctioneers licenses, liquor licenses, utility permits, transportation permits, and gun permits.

Fines and forfeitures include revenues received from penalties imposed for violations or any revenue derived from confiscation. These revenues are collected at the Law Library, Attorney's Office, and Community Corrections.

An annual contribution of $100,000 is budgeted at the Four Seasons Center from an agreement with the City of Owatonna. The City will provide the Four Seasons with a utility reimbursement (up to $100,000). In return, the City can utilize any dry floor space at no charge (when available) for Parks and Recreation programs and utilize either the small stage or showmobile at no charge when available.

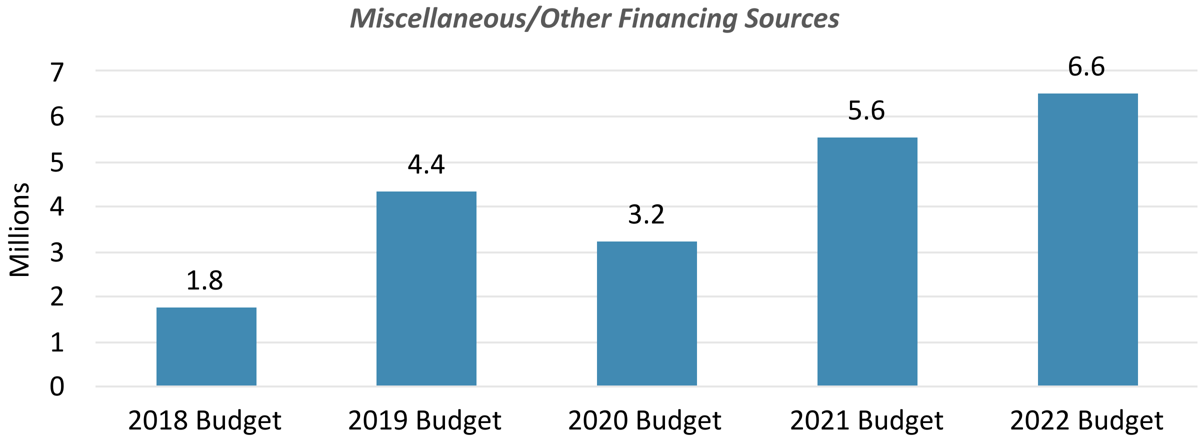
Overall license, permits, fines and contributions in 2022 are expected to remain consistent with the prior year.



Miscellaneous/Other Financing Sources

2022 Budget - $ 6,576,196

This category includes all miscellaneous revenues the county receives and any budgeted transfers in. A large portion of this category includes rental, lease, and reimbursement revenues (accounting for 7.9% of the $6.6 million in revenue for 2022). Other miscellaneous revenues include rebates, security income, insurance dividends, advertising income and budgeted transfers in. Transfers in includes the budgeted use of county reserves or a use of prior year revenue (due to highway projects overlapping in years). A breakout of transfers in budgeted for 2019-2022 is shown below. In 2022, there was a budgeted increase in miscellaneous/other financing sources of $1.0 million mainly due to the increase of budgeted transfers in for General Fund capital projects.



Budgeted Transfers In for 2019-2022

Description	2019 Budget	2020 Budget	2021 Budget	2022 Budget
General Fund Reserves - Capital Outlay	$ 500,000	$ 609,940	$ 2,320,247	$ 4,337,000
Other General Fund Reserves	—	—	—	62,882
Highway Reserves - Capital Outlay	141,500	30,000	—	131,000
Highway Reserves - Construction Projects	2,460,188	1,205,000	1,534,000	776,484
Other Highway Reserves	—	—	444,916	76,750
Landfill Reserves	—	158,270	323,971	187,743
Total Transfers In	$ 3,101,688	$ 2,003,210	$ 4,623,134	$ 5,571,859

Budget Summary Reports

RESOLUTION
Steele County
2022 Final Budget and Tax Levy

WHEREAS, Minnesota Statutes 275.065 requires the County Board to adopt a final property tax levy, and

WHEREAS, Minnesota Statutes 275.065 requires the County Board to conduct a public hearing prior to the adopting of its final property tax levy, and

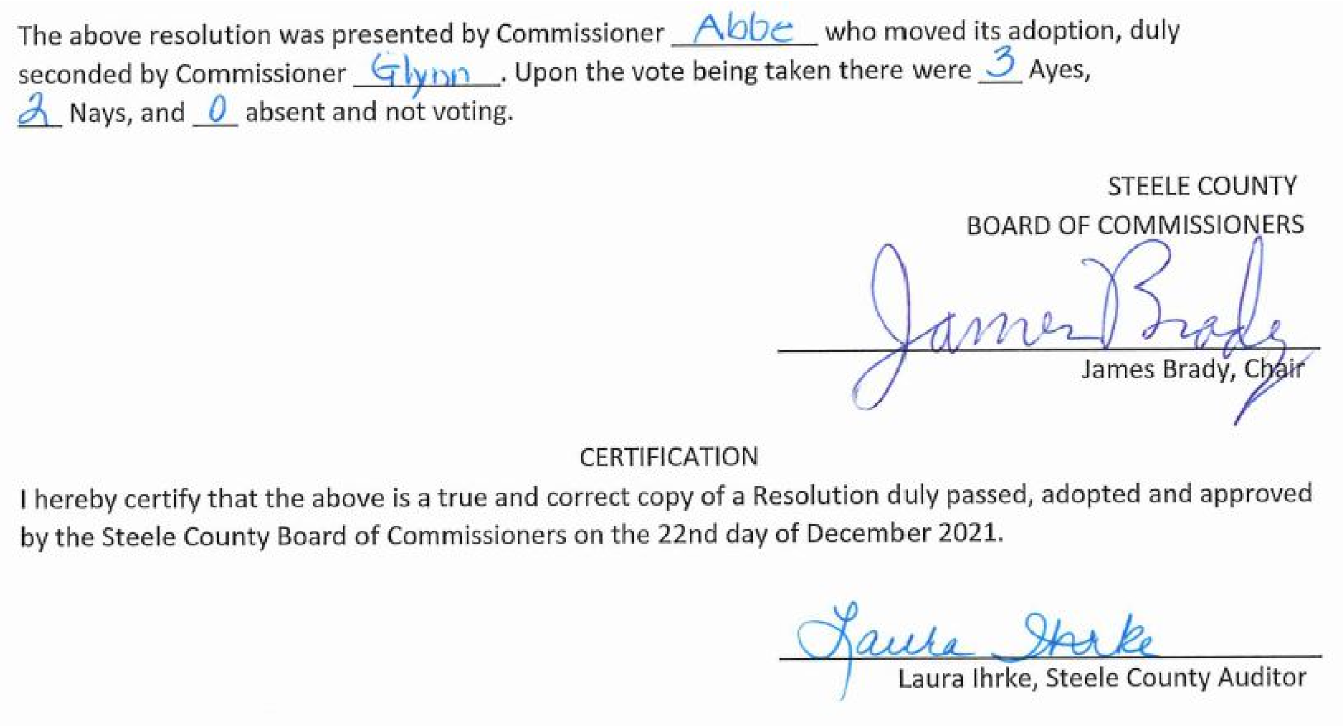
WHEREAS, the budget requests, revenue projections, levy data and needs of Steele County have been duly considered, and

NOW THEREFORE BE IT RESOLVED, the Steele County Board of Commissioners approves the following 2022 tax levy totaling $27,047,683. The 2022 tax levy and budget are detailed as follows:

	Tax Levy		**Budget**
General Government	$ 23,197,926		$ 31,573,454
Road & Bridge	2,751,780		18,494,605
Ditch Fund	—		300,000
Bixby Sewer District	—		18,000
Bonded Debt	1,860,581		1,860,581
Capital Improvements	1,192,208		5,324,208
Landfill	—		2,020,243
Clean Water Partnership	—		45,467
Other Trust Funds	—		300
SUBTOTAL	29,002,495		59,636,858
Public Library (excluding cities of Owatonna and Blooming Prairie)	225,000		225,000
TOTAL TAX LEVY	29,227,495		
Less: County Aid	(2,179,812)		
TOTAL CERTIFIED TAX LEVY	**$ 27,047,683**	TOTAL CERTIFIED BUDGET	**$ 59,861,858**

BE IT FURTHER RESOLVED, the Minnesota State Statues allow less than 105% of the current principal and interest due, provided sufficient funds have been accumulated for the applicable debt payments and because sufficient funds are unavailable, the debt service levy will be increased as indicated in the table below:

	Scheduled Levy	Proposed Levy
2020A - G.O. CIP Bond		
Detention Center HVAC & LED Lighting	$ 345,500	$ 362,775
2018A - G.O. CIP Bond		
Public Works Facility Construction	418,350	439,268
2015A - G.O. Refunding Bond		
Detention Center & Road Bonds	1,058,538	1,058,538
Totals	$ 1,822,388	$ 1,860,581



The above resolution was presented by Commissioner Abbe who moved its adoption, duly seconded by Commissioner Glynn. Upon the vote being taken there were 3 Ayes, 2 Nays, and 0 absent and not voting.

STEELE COUNTY
BOARD OF COMMISSIONERS

James Brady
James Brady, Chair

CERTIFICATION

I hereby certify that the above is a true and correct copy of a Resolution duly passed, adopted and approved by the Steele County Board of Commissioners on the 22nd day of December 2021.

Laura Ihrke
Laura Ihrke, Steele County Auditor

Steele County

2022 Tax Levy and Budget

Comparative Tax Levies by Fund

Fund	2022 Final Levy	2021 Final Levy	$ Increase (Decrease)	% Change From 2021
General Government	$ 21,635,480	$ 21,369,807	$ 265,673	1.2 %
Highway	2,512,001	2,542,141	(30,140)	(1.2)%
Debt Service	1,707,994	1,706,526	1,468	0.1 %
General Fund Capital Improvements *	1,192,208	638,393	553,815	86.8 %
Total Tax Levy	$ 27,047,683	$ 26,256,867	$ 790,816	3.0 %

** Excludes the Law Enforcement Center Capital Outlay*

Comparative Summary of Budgets and Tax Levies

Description	2022 Final Levy	2021 Final Levy	$ Increase (Decrease)	% Change From 2021
Total Budget	$ 59,861,858	$ 56,725,561	$ 3,136,297	5.5 %
Less: Operating Revenues	27,242,316	25,845,560	1,396,756	5.4 %
Less: Use of Reserves *	5,571,859	4,623,134	948,725	20.5 %
Total Tax Levy	$ 27,047,683	$ 26,256,867	$ 790,816	3.0 %

**Includes Highway construction revenues carried over from prior year, use of reserves for capital outlay, use of reserves from prior year savings, and use of Landfill reserves.*

Tax Levy Changes by Function

Function	2022 Final Levy	2021 Final Levy	$ Increase (Decrease)	% Change From 2021
Public Safety	$ 9,272,187	$ 9,360,250	$ (88,063)	(0.9)%
Health and Human Services	6,649,498	6,657,399	(7,901)	(0.1)%
General Government	4,776,997	4,505,318	271,679	6.0 %
Highway	2,512,001	2,542,141	(30,140)	(1.2)%
Debt Service Levy	1,707,994	1,706,526	1,468	0.1 %
Capital Improvements	1,192,208	638,393	553,815	86.8 %
All Other Functions	936,798	846,840	89,958	10.6 %
Total Tax Levy	$ 27,047,683	$ 26,256,867	$ 790,816	3.0 %

		Budgeted Tax Levy Calculation							
#	Department	2022 Final Budget				2021 Final Budget			
		Expenditures	Revenues	Levy Request	% of Total Levy	Expenditures	Revenues	Levy Request	% of Total Levy
General Fund									
3	County Wide (Includes Public Library)	$ 675,469	$ (2,864,218)	$ (2,188,749)	(8.1)%	$ 639,620	$ (2,852,283)	$ (2,212,663)	(8.4)%
5	Board of Commissioners	216,862	—	216,862	0.8 %	216,859	—	216,859	0.8 %
11	District Court Administration	310,750	—	310,750	1.1 %	315,750	—	315,750	1.2 %
13	Law Library	20,000	(20,000)	—	— %	36,000	(36,000)	—	— %
31	Administration	288,542	(60,255)	228,287	0.8 %	265,713	(60,255)	205,458	0.8 %
32	Human Resources	485,123	(225,000)	260,123	1.0 %	474,938	(245,000)	229,938	0.9 %
41	Auditor	561,748	(20,000)	541,748	2.0 %	557,962	(20,000)	537,962	2.0 %
42	Treasurer	263,693	(12,430)	251,263	0.9 %	227,111	(13,430)	213,681	0.8 %
44	Financial Administrator	262,241	—	262,241	1.0 %	241,314	—	241,314	0.9 %
61	Information Technology (IT)	520,742	(200,000)	320,742	1.2 %	516,054	(260,000)	256,054	1.0 %
62	Central Services	311,600	(70,000)	241,600	0.9 %	246,100	(63,729)	182,371	0.7 %
63	Auditor Elections	45,566	(11,135)	34,431	0.1 %	63,268	(18,000)	45,268	0.2 %
91	County Attorney	1,354,302	(152,450)	1,201,852	4.4 %	1,299,340	(147,122)	1,152,218	4.4 %
92	Attorney Contingent Expense	7,500	—	7,500	— %	7,500	—	7,500	— %
94	Drug Court	54,400	—	54,400	0.2 %	—	—	—	— %
101	Recorder	440,363	(260,000)	180,363	0.7 %	423,027	(235,000)	188,027	0.7 %
102	Surveyor	30,000	—	30,000	0.1 %	30,000	—	30,000	0.1 %
103	Assessor	770,478	(500)	769,978	2.8 %	770,515	(500)	770,015	2.9 %
104	Geographic Information Systems (GIS)	101,272	(4,700)	96,572	0.4 %	137,642	(4,700)	132,942	0.5 %
105	Planning & Zoning	564,253	(301,445)	262,808	1.0 %	521,689	(251,102)	270,587	1.0 %
111	Buildings and Grounds	1,604,715	(142,480)	1,462,235	5.4 %	1,640,175	(142,480)	1,497,695	5.7 %
121	Veteran's Service	231,991	—	231,991	0.9 %	224,342	—	224,342	0.9 %
201	Sheriff	3,356,955	(397,790)	2,959,165	10.9 %	3,279,889	(367,945)	2,911,944	11.1 %
202	Sheriff - Medford	—	(79,009)	(79,009)	(0.3)%	—	(76,337)	(76,337)	(0.3)%
203	Sheriff - Ellendale	—	(49,571)	(49,571)	(0.2)%	—	(48,127)	(48,127)	(0.2)%
204	Sheriff - Boat & Water	4,275	(2,039)	2,236	— %	3,048	—	3,048	— %
207	Sheriff Special Deputies	94,240	(20,000)	74,240	0.3 %	94,400	(28,000)	66,400	0.3 %
208	Coroner	102,999	—	102,999	0.4 %	90,000	—	90,000	0.3 %
209	Snowmobile Enforcement	500	—	500	— %	800	—	800	— %

Budgeted Tax Levy Calculation

#	Department	2022 Final Budget				2021 Final Budget			
		Expenditures	Revenues	Levy Request	% of Total Levy	Expenditures	Revenues	Levy Request	% of Total Levy
210	Sheriff Posse	12,895	(10,000)	2,895	— %	9,666	(7,000)	2,666	— %
220	Public Transit (SCAT)	—	—	—	— %	—	—	—	— %
251	Detention Center	4,240,972	(479,550)	3,761,422	13.9 %	4,883,911	(979,070)	3,904,841	14.9 %
252	Community Corrections	1,822,534	(691,768)	1,130,766	4.2 %	1,798,988	(682,179)	1,116,809	4.3 %
253	Law Enforcement Center	1,160,850	(826,117)	334,733	1.2 %	838,124	(428,554)	409,570	1.6 %
254	SC Dispatch Operations (911 Center)	880,169	—	880,169	3.3 %	911,605	—	911,605	3.5 %
255	MNPrairie County Alliance	5,579,438	—	5,579,438	20.6 %	5,463,475	—	5,463,475	20.8 %
281	Emergency Management	195,540	(43,898)	151,642	0.6 %	97,946	(30,915)	67,031	0.3 %
391	Environmental Services	771,045	(771,045)	—	— %	725,300	(761,045)	(35,745)	(0.1)%
481	Public Health Nursing	3,005,484	(1,935,424)	1,070,060	4.0 %	2,948,708	(1,754,784)	1,193,924	4.5 %
501	Historical Society	8,000	—	8,000	— %	8,000	—	8,000	— %
502	Community Center	16,700	(6,000)	10,700	— %	14,950	(6,000)	8,950	— %
521	Park & Recreation	325,026	(16,550)	308,476	1.1 %	304,591	(14,050)	290,541	1.1 %
550	Four Seasons	510,671	(488,100)	22,571	0.1 %	492,965	(483,050)	9,915	— %
601	County Ag Society	72,500	—	72,500	0.3 %	72,500	—	72,500	0.3 %
602	Extension	381,051	(1,500)	379,551	1.4 %	357,679	—	357,679	1.4 %
606	Soil Conservation	135,000	—	135,000	0.5 %	135,000	—	135,000	0.5 %
	Total General Fund	31,798,454	(10,162,974)	21,635,480	80.0 %	31,386,464	(10,016,657)	21,369,807	81.4 %
Highway									
301	Administration	454,169	(302,529)	151,640	0.6 %	431,701	(743,849)	(312,148)	(1.2)%
302	Maintenance	4,056,335	(3,490,988)	565,347	2.1 %	4,701,163	(3,672,156)	1,029,007	3.9 %
303	Construction Expense	677,552	(18,000)	659,552	2.4 %	11,278,648	(10,619,300)	659,348	2.5 %
304	Equipment Maintenance & Shops	1,414,962	(279,500)	1,135,462	4.2 %	1,295,434	(129,500)	1,165,934	4.4 %
305	Town Road Allocation	244,487	(244,487)	—	— %	219,300	(219,300)	—	— %
310	Capital Construction	11,647,100	(11,647,100)	—	— %	—	—	—	— %
	Total Highway	18,494,605	(15,982,604)	2,512,001	9.3 %	17,926,246	(15,384,105)	2,542,141	9.7 %
County Ditch Fund									
21	County Ditches	300,000	(300,000)	—	— %	300,000	(300,000)	—	— %

Budgeted Tax Levy Calculation

#	Department	2022 Final Budget				2021 Final Budget			
		Expenditures	**Revenues**	**Levy Request**	**% of Total Levy**	**Expenditures**	**Revenues**	**Levy Request**	**% of Total Levy**
Bixby Maintenance Operations									
23	Bixby Sewer Project	18,000	(18,000)	—	— %	16,631	(16,631)	—	— %
Debt Service									
35	Debt Service Levy	1,860,581	(152,587)	1,707,994	6.3 %	1,861,756	(155,230)	1,706,526	6.5 %
Capital Improvements									
38	General Fund Capital Expenditures	5,324,208	(4,132,000)	1,192,208	4.4 %	2,968,393	(2,330,000)	638,393	2.4 %
Landfill									
398	Solid Waste	2,020,243	(2,020,243)	—	— %	2,153,971	(2,153,971)	—	— %
Clean Water Partnership Loan Program									
74	Clean Water Partnership	45,467	(45,467)	—	— %	111,800	(111,800)	—	— %
Other Trust Fund									
75	Other Trusts	300	(300)	—	— %	300	(300)	—	— %
	Total	$ 59,861,858	$ (32,814,175)	$ 27,047,683	100 %	$ 56,725,561	$ (30,468,694)	$ 26,256,867	100 %
		Total Property Tax Levy Increase		$ 790,816		Total Property Tax Levy Increase		$ 559,859	
		Tax Levy Percentage Increase		3.0 %		Tax Levy Percentage Increase		2.2 %	

Steele County

Tax Levy Changes by Department

#	Department	2022 Levy Request	2021 Levy Request	$$$ Change	%%% Change
38	General Fund Capital Outlay	1,192,208	638,393	553,815	86.8 %
255	MNPrairie County Alliance	5,579,438	5,463,475	115,963	2.1 %
281	Emergency Management	151,642	67,031	84,611	126.2 %
61	Information Technology (IT)	320,742	256,054	64,688	25.3 %
62	Central Services	241,600	182,371	59,229	32.5 %
042-044	Treasurer / Financial Administration	513,504	454,995	58,509	12.9 %
94	Drug Court	54,400	—	54,400	— %
201	Sheriff	2,910,456	2,860,394	50,062	1.8 %
091-092	County Attorney	1,209,352	1,159,718	49,634	4.3 %
391	Environmental Services	—	(35,745)	35,745	100.0 %
32	Human Resources	260,123	229,938	30,185	13.1 %
3	County Wide (Including Public Library)	(2,188,749)	(2,212,663)	23,914	1.1 %
31	Administration	228,287	205,458	22,829	11.1 %
602	Extension	379,551	357,679	21,872	6.1 %
521	Parks & Recreation	308,476	290,541	17,935	6.2 %
252	Community Corrections	1,130,766	1,116,809	13,957	1.2 %
208	Coroner	102,999	90,000	12,999	14.4 %
550	Four Seasons	22,571	9,915	12,656	127.6 %
121	Veteran's Service	231,991	224,342	7,649	3.4 %
502	Community Center	10,700	8,950	1,750	19.6 %
35	Debt Service Levy	1,707,994	1,706,526	1,468	0.1 %
5	Board of Commissioners	216,862	216,859	3	— %
601	County Ag Society	72,500	72,500	—	— %
102	Surveyor	30,000	30,000	—	— %
501	Historical Society	8,000	8,000	—	— %
606	Soil Conservation	135,000	135,000	—	— %
103	Assessor	769,978	770,015	(37)	— %
11	District Court	310,750	315,750	(5,000)	(1.6)%
041/063	Auditor / Elections	576,179	583,230	(7,051)	(1.2)%
101	Recorder	180,363	188,027	(7,664)	(4.1)%
105	Planning & Zoning	262,808	270,587	(7,779)	(2.9)%
10	Highway	2,512,001	2,542,141	(30,140)	(1.2)%
254	Joint Dispatch (E-911 Center)	880,169	911,605	(31,436)	(3.4)%
111	Buildings and Grounds	1,462,235	1,497,695	(35,460)	(2.4)%
104	Geographic Information Systems (GIS)	96,572	132,942	(36,370)	(27.4)%
253	Law Enforcement Center	334,733	409,570	(74,837)	(18.3)%
481-482	Public and Community Health	1,070,060	1,193,924	(123,864)	(10.4)%
251	Detention Center	3,761,422	3,904,841	(143,419)	(3.7)%
	Grand Total	$ 27,047,683	$ 26,256,867	$ 790,816	3.0 %

Steele County

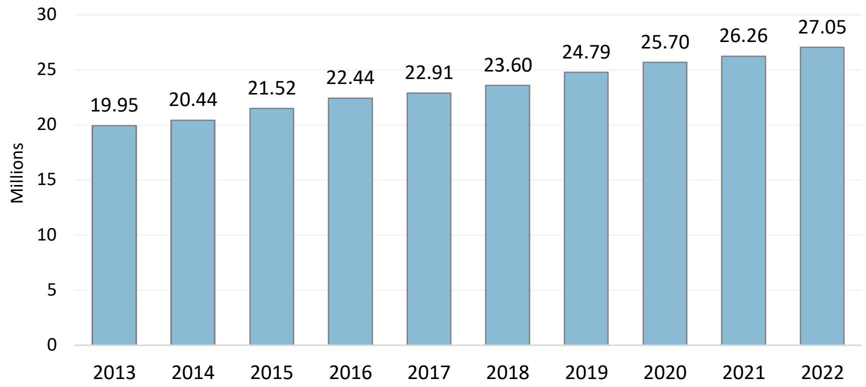
Departmental Tax Levy as a Percent of Total Tax Levy

#	Department	2022 Levy Request	% of Total Levy	2021 Levy Request	% of Total Levy	% Change 2021-2022
38	General Fund Capital Outlay	1,192,208	4.4 %	638,393	2.4 %	2.0 %
3	County Wide (Including Public Library)	(2,188,749)	(8.1)%	(2,212,663)	(8.4)%	0.3 %
281	Emergency Management	151,642	0.6 %	67,031	0.3 %	0.3 %
61	Information Technology (IT)	320,742	1.2 %	256,054	1.0 %	0.2 %
94	Drug Court	54,400	0.2 %	—	— %	0.2 %
62	Central Services	241,600	0.9 %	182,371	0.7 %	0.2 %
042-044	Treasurer / Financial Administration	513,504	1.9 %	454,995	1.7 %	0.2 %
391	Environmental Services	—	— %	(35,745)	(0.1)%	0.1 %
32	Human Resources	260,123	1.0 %	229,938	0.9 %	0.1 %
31	Administration	228,287	0.8 %	205,458	0.8 %	0.1 %
091-092	County Attorney	1,209,352	4.5 %	1,159,718	4.4 %	0.1 %
550	Four Seasons	22,571	0.1 %	9,915	— %	— %
602	Extension	379,551	1.4 %	357,679	1.4 %	— %
208	Coroner	102,999	0.4 %	90,000	0.3 %	— %
521	Parks & Recreation	308,476	1.1 %	290,541	1.1 %	— %
502	Community Center	10,700	— %	8,950	— %	— %
121	Veteran's Service	231,991	0.9 %	224,342	0.9 %	— %
501	Historical Society	8,000	— %	8,000	— %	— %
102	Surveyor	30,000	0.1 %	30,000	0.1 %	— %
601	County Ag Society	72,500	0.3 %	72,500	0.3 %	— %
606	Soil Conservation	135,000	0.5 %	135,000	0.5 %	— %
5	Board of Commissioners	216,862	0.8 %	216,859	0.8 %	— %
101	Recorder	180,363	0.7 %	188,027	0.7 %	— %
11	District Court	310,750	1.1 %	315,750	1.2 %	(0.1)%
105	Planning & Zoning	262,808	1.0 %	270,587	1.0 %	(0.1)%
252	Community Corrections	1,130,766	4.2 %	1,116,809	4.3 %	(0.1)%
103	Assessor	769,978	2.8 %	770,015	2.9 %	(0.1)%
041/063	Auditor / Elections	576,179	2.1 %	583,230	2.2 %	(0.1)%
201	Sheriff	2,910,456	10.8 %	2,860,394	10.9 %	(0.1)%
104	Geographic Information Systems (GIS)	96,572	0.4 %	132,942	0.5 %	(0.1)%
255	MNPrairie County Alliance	5,579,438	20.6 %	5,463,475	20.8 %	(0.2)%
35	Debt Service Levy	1,707,994	6.3 %	1,706,526	6.5 %	(0.2)%
254	Joint Dispatch (E-911 Center)	880,169	3.3 %	911,605	3.5 %	(0.2)%
111	Buildings and Grounds	1,462,235	5.4 %	1,497,695	5.7 %	(0.3)%
253	Law Enforcement Center	334,733	1.2 %	409,570	1.6 %	(0.3)%
10	Highway	2,512,001	9.3 %	2,542,141	9.7 %	(0.4)%
481-482	Public and Community Health	1,070,060	4.0 %	1,193,924	4.5 %	(0.6)%
251	Detention Center	3,761,422	13.9 %	3,904,841	14.9 %	(1.0)%
	Grand Total	$ 27,047,683	100.0 %	$ 26,256,867	100.0 %	— %

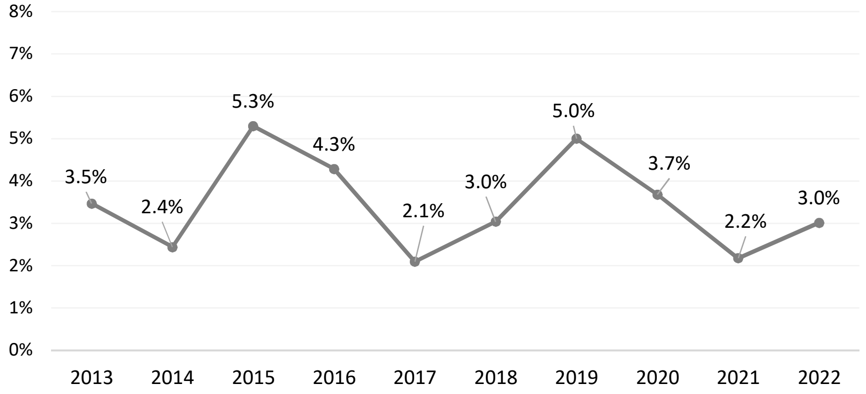
Historical Property Tax Levy

Fund	***2013***	***2014***	***2015***	***2016***	***2017***	***2018***	***2019***	***2020***	***2021***	***2022***
General Government	$ 11,380,367	$ 11,699,776	$ 16,174,297	$ 16,847,349	$ 17,460,712	$ 18,405,425	$ 19,425,696	$ 20,039,287	$ 21,369,807	$ 21,635,480
Human Services	2,864,439	2,978,372	-	-	-	-	-	-	-	-
Highway	3,029,002	3,053,897	2,636,056	3,121,516	2,892,731	2,906,295	2,853,196	2,952,123	2,542,141	2,512,001
Debt Service	2,674,784	2,703,125	2,707,060	2,470,288	2,465,438	1,259,913	1,700,668	1,840,318	1,706,526	1,707,994
Capital Improvements	-	-	-	-	90,000	1,033,210	805,525	865,280	638,393	1,192,208
Total Tax Levy	$ 19,948,592	$ 20,435,170	$ 21,517,413	$ 22,439,153	$ 22,908,881	$ 23,604,843	$ 24,785,085	$ 25,697,008	$ 26,256,867	$ 27,047,683
Percentage Increase	3.5%	2.4%	5.3%	4.3%	2.1%	3.0%	5.0%	3.7%	2.2%	3.0%

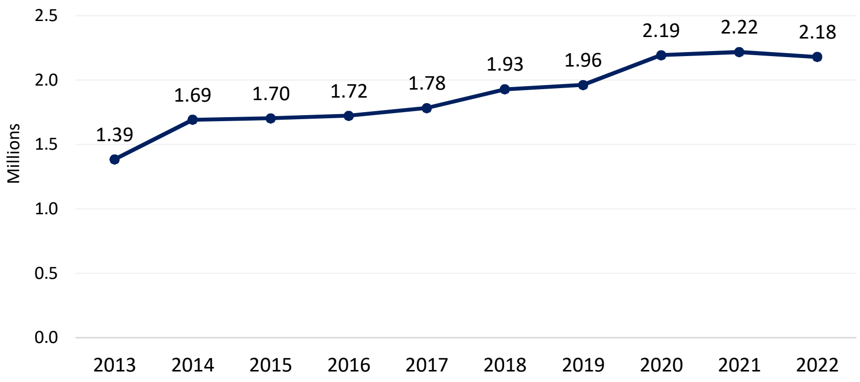
Historical Budgeted Tax levy



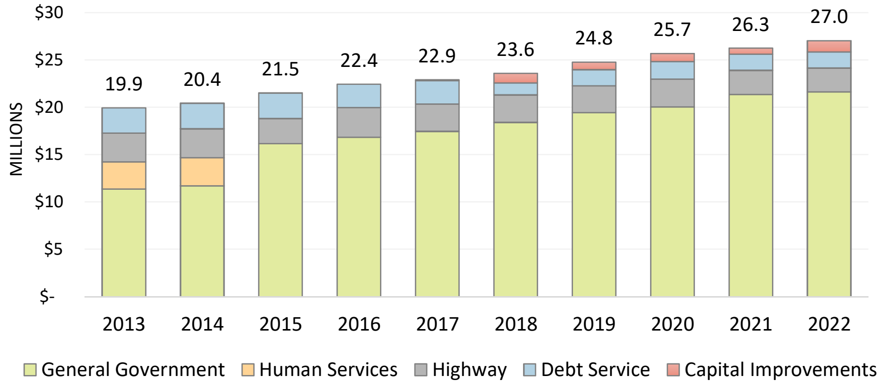
Historical Tax Levy Increase Percentage



Historical County Program Aid (CPA)



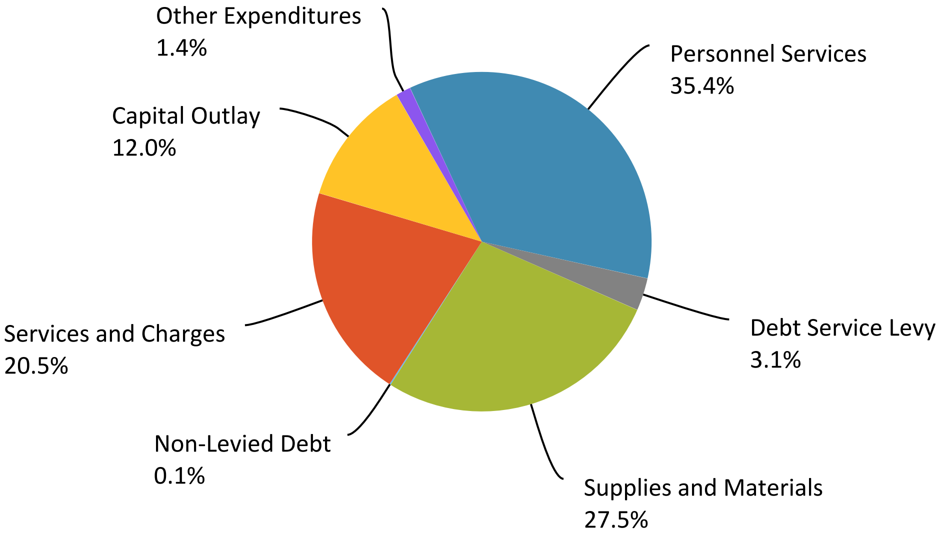
Tax Levy by Fund



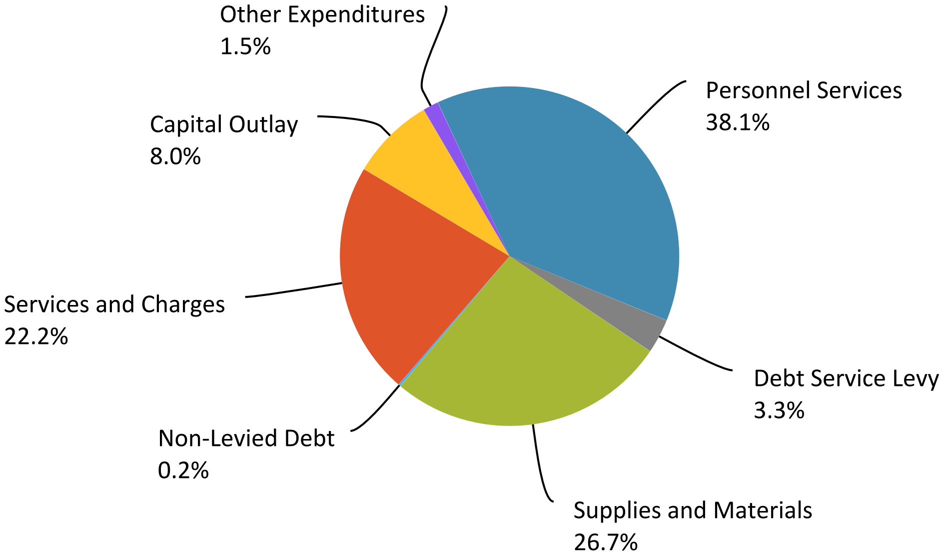
Steele County

Comparison of Budgeted Expenditures

2022 Budget: $ 59,861,858



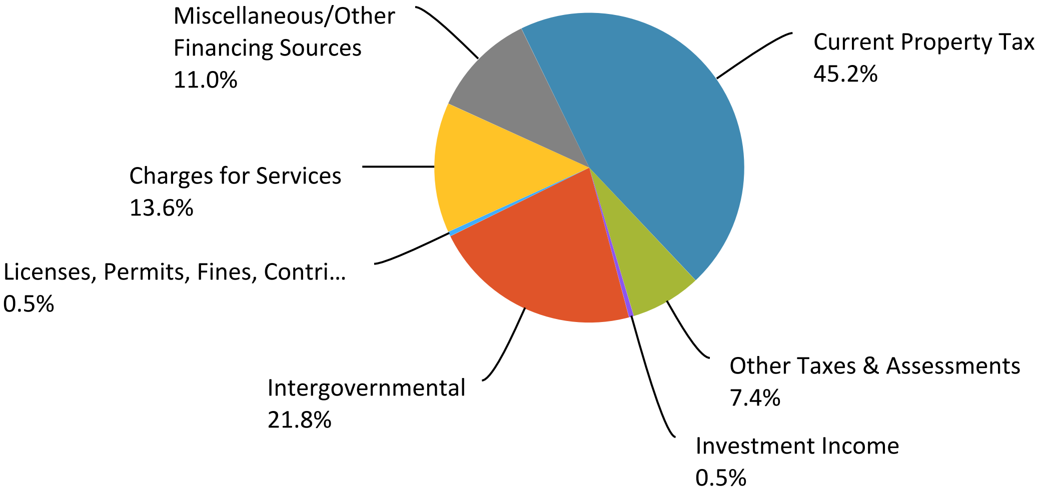
2021 Budget: $ 56,725,561



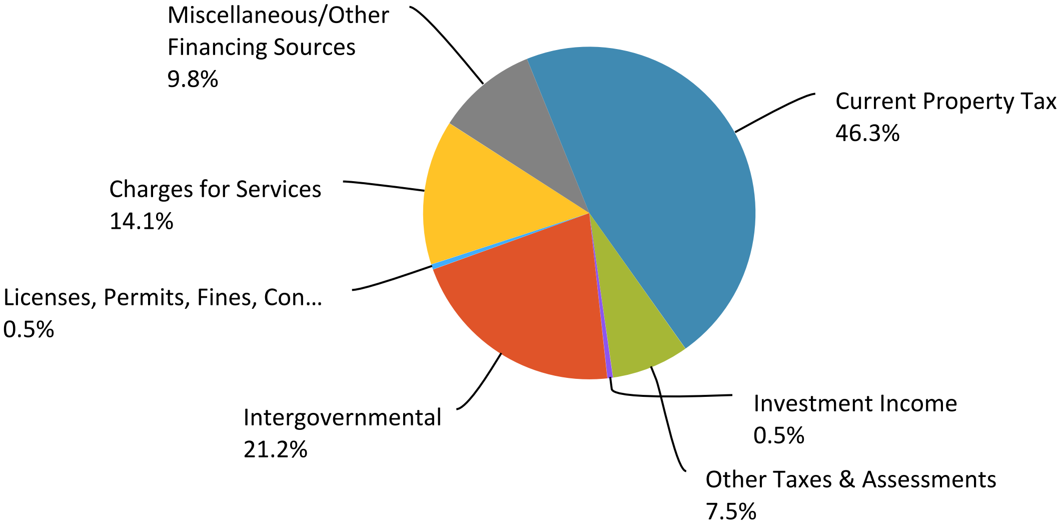
Steele County

Comparison of Budgeted Revenues

2022 Budget: $ 59,861,858



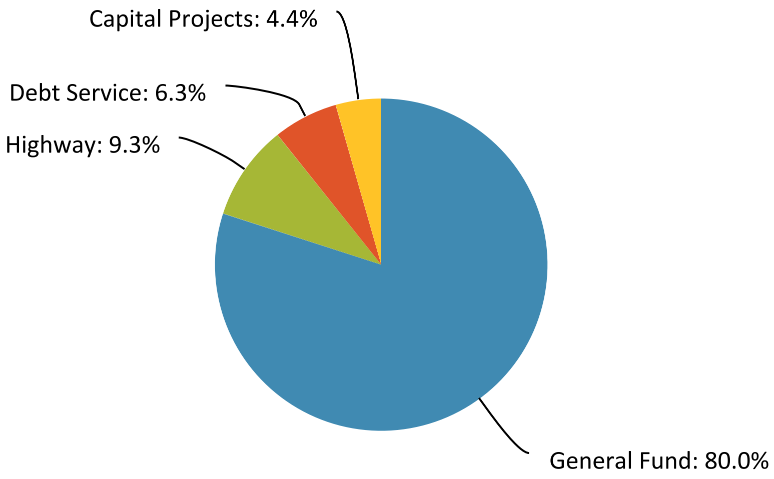
2021 Budget: $ 56,725,561



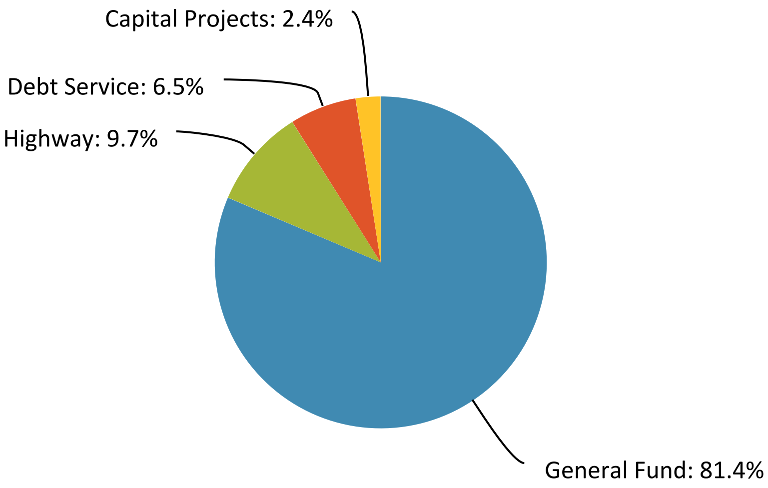
Steele County

Comparison of Current Property Taxes

2022 Property Tax Levy: $ 27,047,683



2021 Property Tax Levy: $ 26,256,867



Steele County

Comparison of Budgeted FTE's

Function / Department		2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	Change from PY
General Government								
5	Board of Commissioners	5.00	5.00	5.00	5.00	5.00	5.00	—
31	Administration	2.00	2.00	2.00	2.00	2.00	2.00	—
32	Human Resources	4.00	4.00	4.00	4.00	4.00	4.00	—
41	Auditor	6.00	6.00	5.00	5.00	5.00	5.00	—
042-044	Treasurer/Financial Administration	3.00	3.00	4.00	4.00	4.00	4.00	—
61	Information Technology (IT)	6.00	5.00	5.00	4.00	4.00	4.00	—
91	County Attorney	11.00	11.00	11.00	11.00	11.00	11.00	—
101	Recorder	5.38	5.38	5.38	5.38	5.00	5.00	—
103	Assessor	7.00	7.00	7.00	7.00	7.00	7.00	—
104	Geographic Information Systems (GIS)	1.00	1.00	1.00	1.00	1.00	1.00	—
105	Planning & Zoning	5.00	5.00	6.00	6.50	5.50	5.50	—
111	Buildings and Grounds	8.50	11.00	11.00	11.00	11.00	11.00	—
121	Veteran's Service	2.00	2.00	2.00	2.00	2.00	2.00	—
	Total	65.88	67.38	68.38	67.88	66.50	66.50	—
Public Safety								
201	Sheriff	25.00	25.00	25.00	25.00	25.50	26.00	0.50
251	Detention Center	47.74	45.74	45.74	45.24	45.24	38.24	(7.00)
252	Community Corrections	17.25	17.50	16.50	16.50	16.00	16.00	—
253	Law Enforcement Center	5.00	4.00	4.00	4.00	4.00	4.00	—
281	Emergency Management	0.48	1.50	1.50	1.50	1.50	1.50	—
	Total	95.47	93.74	92.74	92.24	92.24	85.74	(6.50)
Road and Bridge								
10	Highway	23.00	22.00	22.00	22.00	22.00	22.00	—
Health								
481	Public Health Nursing	28.97	28.57	31.93	31.53	30.33	32.00	1.67
Sanitation								
391	Environmental Services	2.00	2.00	—	—	—	—	—
398	Landfill	5.75	5.75	5.75	5.75	5.75	5.75	—
	Total	7.75	7.75	5.75	5.75	5.75	5.75	—
Culture and Recreation								
521	Parks & Recreation	2.00	2.00	2.00	2.00	2.00	2.00	—
550	Four Seasons	2.00	2.00	2.00	2.00	2.00	2.00	—
	Total	4.00	4.00	4.00	4.00	4.00	4.00	—
Conservation of Natural Resources								
602	Extension	1.80	1.80	1.50	1.50	1.50	1.50	—
Total Budgeted FTE's		226.87	225.24	226.30	224.90	222.32	217.49	(4.83)

Department Narratives

General Government

Board of Commissioners

Department Description and Services Provided

Five county residents are elected to serve on the Steele County Board of Commissioners, serving four-year staggered terms. Commissioners are responsible for overseeing the county's management and administration, representing county interests at the state and federal level, participating in long-range planning, and managing the county budget and finances.

The commissioners receive an annual salary and are eligible for per diem reimbursements for specific meetings other than regular board meetings. The commissioners serve on internal policy committees, as well as many local, regional, and state boards, committees, and functions. Commissioners also attend various conferences and meetings to stay current on major issues and to be proactive on matters affecting the citizens and county operations.

The County Board meetings are on the 2nd and 4th Tuesdays of the month starting at 5:00 p.m., with the exception of the first meeting in January, which is set by statute on the first Tuesday after the first Monday of the month. The meetings are held in the Boardroom of the County Administration Center located at 630 Florence Avenue, Owatonna, MN. Meetings are open to the public and recorded online through the Owatonna Live website for post-meeting viewing.

2022 Goals/Objectives

- Disposition of county properties – Old Highway Shop, 26th Street lots
- Strategic Plan implementation
- Overall budget strategy development
- Capital project planning
- Policy review and adoption – Fleet management/mileage reimbursement, personnel policies

Major Changes/Budget Commentary

The Commissioners 2022 budget increased by $3 or 0.0% from the prior year due to adjustments in personnel services. There is an expected 3.0% increase in the cost of living adjustment for the upcoming year but this amount was offset due to a decrease in the 2022 health insurance rates.

Board of Commissioners

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 222,236	$ —	$ 216,859	$ 216,862	$ 3	— %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	—	—	—	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***—***	***222,236***	***—***	***216,859***	***216,862***	***3***	**— %**
Expenditures							
Personnel Services							
Wages and Overtime	112,165	112,200	94,909	112,215	115,581	3,366	3.0 %
Health, Life and Disability Insurance	70,842	70,800	60,440	72,630	69,066	(3,564)	(4.9)%
PERA Contributions	4,984	5,000	4,171	4,969	5,103	134	2.7 %
FICA / Medicare Tax	3,060	3,250	2,570	3,230	3,317	87	2.7 %
Other Payroll Related Expenses	11,421	12,326	9,175	12,355	12,335	(20)	(0.2)%
Total Personnel Services	202,472	203,576	171,265	205,399	205,402	3	— %
Services & Charges	4,623	17,260	2,561	10,060	10,060	—	— %
Supplies & Materials	2,322	1,300	1,534	1,300	1,300	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	500	100	—	100	100	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***209,917***	***222,236***	***175,360***	***216,859***	***216,862***	***3***	**— %**
Net Expenditures (Over) Under Revenues	***$ (209,917)***	***$ —***	***$ (175,360)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Administration

Department Description and Services Provided

The county administrator is the administrative head of Steele County and is responsible for the overall management of county operations and for carrying out all decisions, policies, ordinances, and resolutions of the Board of Commissioners. The administrator reports directly to the board and acts as a liaison between the board and its staff. The Administrator also serves as the Public Information Officer for the County.

Significant Elements of the County Administrators Position

- Develop and advance policy, program, and project initiatives
- Ensure the implementation of the mission of Steele County, to effectively provide services for the health, safety, and general welfare of the public
- Develop and post county meeting schedules
- Organize and distribute committee and Board meeting agenda packets
- Assist in the preparation of the annual budget
- Supervise appointed Department Heads and perform general administrative duties
- Promote positive and beneficial relationships between and among the public, private, and nonprofit sectors as well as the greater citizenry of the county
- Foster the development of a professional and productive organizational culture to ensure the delivery of quality public services for the citizens of Steele County
- Maintain a responsive, adaptable, and customer-oriented public service system
- Promote the public trust through responsible fiscal management, open and consistent communication, and a realistic long-term vision
- Protect the ongoing viability of taxpayer dollars and promote the larger economic vitality of the county as a whole

Mission Statement

Provide consultation, support, strategic direction, and services to the County staff and Board to promote effective and efficient delivery of services to the public in a transparent and fiscally responsible manner.

2021 Accomplishments

- Sale of County Properties: Old Highways Shop (North Parcel)
- American Rescue Plan Act funds spending plan
- Capital projects planning/procurement
- Strategic plan adoption
- Development and implementation of COVID-19 Pandemic Emergency policies and protocols

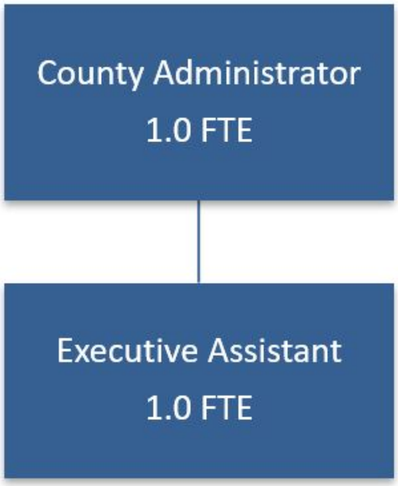
2022 Goals/Objectives

- Disposition of county property: Old Highway Shop, 26th Street lots
- Change Auditor and Treasurer positions from elected to appointed
- Implementation of federal COVID testing/vaccine mandate
- Strategic Plan implementation
- Review and updating of policies and practices:
    - Fleet vehicle usage/mileage reimbursement
    - Personnel policies
- Updating of fairgrounds leases
- Law library funds spending plan
- Master capital plan financing plan

Major Changes/Budget Commentary

The Administration 2022 budget increased $22,829 or 8.6% from the prior year, primarily due to personnel service adjustments. Personnel Services increased $21,829 mainly due to wage adjustments and health insurance elections for the upcoming year.

Administration
2.0 FTE



Administration

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 207,171	$ —	$ 205,458	$ 228,287	$ 22,829	11.1 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	60,685	60,255	60,255	60,255	60,255	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	3	—	—	—	— %
Total Revenues	***60,685***	***267,426***	***60,258***	***265,713***	***288,542***	***22,829***	**8.6 %**
Expenditures							
Personnel Services							
Wages and Overtime	187,054	189,400	159,656	190,675	200,505	9,830	5.2 %
Health, Life and Disability Insurance	36,013	35,850	33,061	36,924	47,484	10,560	28.6 %
PERA Contributions	13,569	14,300	11,974	14,301	15,038	737	5.2 %
FICA / Medicare Tax	13,363	14,100	11,426	14,109	14,837	728	5.2 %
Other Payroll Related Expenses	326	326	354	354	328	(26)	(7.3)%
Total Personnel Services	250,325	253,976	216,471	256,363	278,192	21,829	8.5 %
Services & Charges	5,629	11,750	1,692	7,650	8,650	1,000	13.1 %
Supplies & Materials	730	1,200	1,475	1,200	1,200	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	456	500	324	500	500	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***257,140***	***267,426***	***219,962***	***265,713***	***288,542***	***22,829***	**8.6 %**
Net Expenditures (Over) Under Revenues	***$ (196,455)***	***$ —***	***$ (159,704)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Human Resources

Mission Statement

The mission of the Steele County Human Resources Department is to be a strategic partner in the selection, development and retention of high-quality employees through:

- Competitive compensation and benefits
- Effective training programs
- Fair and equitable treatment
- An exceptional work environment and culture
- Succession planning and knowledge transfer
- Competent and compassionate HR staff

Vision Statement

Be an employer of choice in the County and region.

Department Description and Services Provided

The Human Resources Department provides comprehensive services to over 500 employees across 2 agencies: Steele County (310), Minnesota Prairie County Alliance (176). The Human Resources Department also provides limited HR services to the 25 employees at the Rice/Steele Consolidated 911 Dispatch Center as indicated by * below. The Department includes 4.0 staff FTE's. It's imperative that our greatest asset – our human capital, provide a high return on investment, making the role of the department critical to the overall success of the organization.

The Human Resources Department is responsible for the following county-wide services & programs:

- Recruitment and selection of employees (recruitment/scoring/interviewing/backgrounding/offers)
- Employee orientation & onboarding *
- Labor relations (proactive action w/union & employees/progressive discipline/grievances)
- Contract negotiations and implementation for 6 bargaining units
- Training and organizational development programs
- Developing and maintaining job classification and compensation systems
- Benefits administration *
- Carry out personnel policies and rules
- Performance/talent management (PIP's/discipline/coaching)
- Leave administration (documentation/monitor timesheets/tracking/coordinate w/payroll) *
- Worker's compensation program (training/file claims/accident file reports/reporting)
- Unemployment Program Oversight (file claims/participate in hearings/reporting)

- Compliance with laws and reporting requirements (ACA/OSHA/EEO/Pay Equity) *
- Management of the human resource information system (HRIS) *
- Safety programming, training and documentation coordination and oversight
- Employee recognition programs
- Liability, property and auto insurance programs (compile schedules/file claims/training/reporting)
- Provide guidance and support to departments

2021 Highlights

- Developed and adopted telecommuting policy
- Continued response to COVID-19 health pandemic with implementation of new policies, teleworking, employee safety/security, reopening planning, leave administration and employer contact tracing responsibilities
- Completed contract negotiations and implementation with all six (6) bargaining units
- Contract negotiations completed and implementation of first, new contract with Probation Officer bargaining unit
- Filled 29 vacancies (full-time & part-time) for Steele County and 21 for MNPrairie
- Completed new employee orientations for Steele County, MNPrairie and 911 Dispatch
- Administered 15 benefit plans for MN Prairie/14 for Steele County/12 for Dispatch
- Developed and conducted 4 Supervisor Training sessions
- Administered employee leaves (FMLA/Personal/Medical/Parental/COVID)
- Administered and processed Worker’s Compensation programs (injury reports)
- No grievances filed in Steele County or MNPrairie
- Coordinated successful virtual county-wide employee recognition event
- Completed 14 employee exit interviews
- Working on OSHA ETS implementation for Covid-19 vaccine mandate/testing requirements

Goals for 2022

- Update Personnel Rules & Policies Handbook
- Implement employee “stay interviews”
- Implement OSHA ETS on Covid-19 vaccine mandate and testing requirements
- Evaluate and refine telecommuting process & procedures
- Explore & develop a “Leaders at All Levels” training program for county-wide staff
- Continue work on strategic plan Workforce/Workplace sub-committee key areas
- Conduct a market salary survey, review all classification ratings and research compensation strategies to address lagging wages in some areas
- Develop and implement higher-level content for enhanced monthly supervisor training program
- Provide exceptional customer service

Major Changes/Budget Commentary

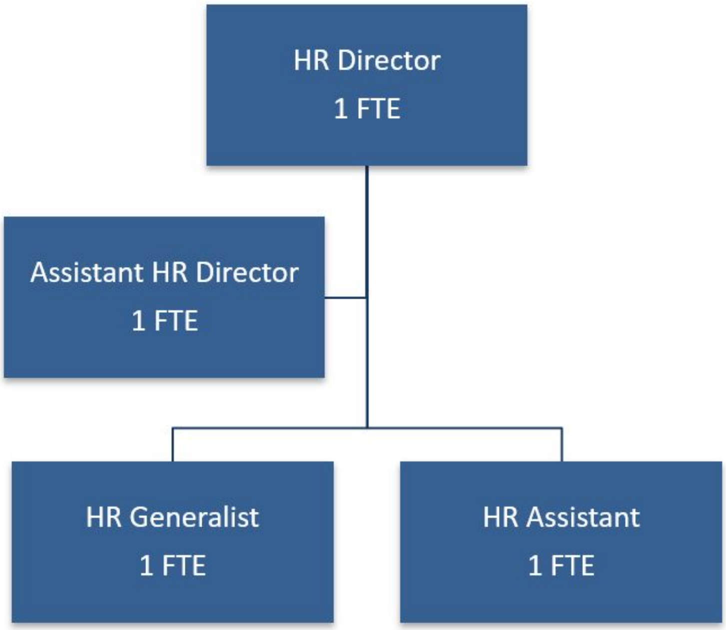
- COLA/Step Movement
- Change in Cost Allocation Formula w/MNPrairie

Salary and benefit costs make up the largest portion of the budget for the department. The COLA and step movement are the key significant factors making up the budget request in terms of personnel costs.

A new agreement and cost allocation methodology was reached with MN Prairie County Alliance for contracted HR Services for 2021 – 2025. The new cost allocation methodology is expected to decrease the revenue received by Steele County from MNPrairie by approximately $20,000 per year.

Operating line-item expenditures for the HR Department remain stable with the exception of training being a priority in 2022 due to deferred training in 2020 & 2021 as a result of the Covid-19 health pandemic. One other additional expense beginning in 2022 is an annual maintenance fee for the Laserfiche EDMS system that was purchased with CARES funding. The other factors remain stable in the budget for the department for 2022.

Human Resources
4 FTE



Human Resources

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 200,096	$ —	$ 229,938	$ 260,123	$ 30,185	13.1 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	229,233	245,000	128,884	245,000	225,000	(20,000)	(8.2)%
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***229,233***	***445,096***	***128,884***	***474,938***	***485,123***	***10,185***	**2.1 %**
Expenditures							
Personnel Services							
Wages and Overtime	318,119	318,500	263,962	334,764	341,262	6,498	1.9 %
Health, Life and Disability Insurance	70,479	59,150	57,125	74,556	71,256	(3,300)	(4.4)%
PERA Contributions	23,854	23,900	18,652	25,107	25,595	488	1.9 %
FICA / Medicare Tax	22,244	23,700	18,487	24,773	25,254	481	1.9 %
Other Payroll Related Expenses	446	446	488	488	456	(32)	(6.6)%
Total Personnel Services	435,142	425,696	358,714	459,688	463,823	4,135	0.9 %
Services & Charges	2,932	10,400	2,209	7,750	10,300	2,550	32.9 %
Supplies & Materials	4,059	3,000	1,665	2,500	2,000	(500)	(20.0)%
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	5,166	6,000	2,658	5,000	9,000	4,000	80.0 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***447,299***	***445,096***	***365,246***	***474,938***	***485,123***	***10,185***	**2.1 %**
Net Expenditures (Over) Under Revenues	***$ (218,066)***	***$ —***	***$ (236,362)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Auditor & Elections

Department Description and Services Provided

Throughout the year the Auditors office handles various duties, including:

- Calculation of property tax rates
- Delinquent real estate tax collections and tax settlements
- Property transfers
- County ditch administration of 30 ditches
- Issuing licenses for dance, tobacco, auctioneers, 3.2 beer, liquor, body art establishment, transient merchants, and peddlers
- Dangerous dog administration
- Sale of the Steele County plat book
- Processing of accounts payable and receivable
- Preparing year end reports including 1099's
- Researching, preparing and holding tax forfeited property sales annually
- Serving as the clerk to the County Board, preparing and preserving the minutes, resolutions, agreements and ordinances.
- Election administration, including voter registration, absentee ballots, and ballot counting.

The County Auditor is an elected position and is a member of the Board of Appeal & Equalization, serves on the County Canvassing Board and the Extension Committee, as required by statute, as well as interacts with County residents, local, state and federal agencies.

Mission Statement

The mission of Steele County's Auditor/Elections Department is to serve the financial, tax, election, licensing and drainage needs of the County's stakeholders in an effective and efficient manner.

Goals/Objectives

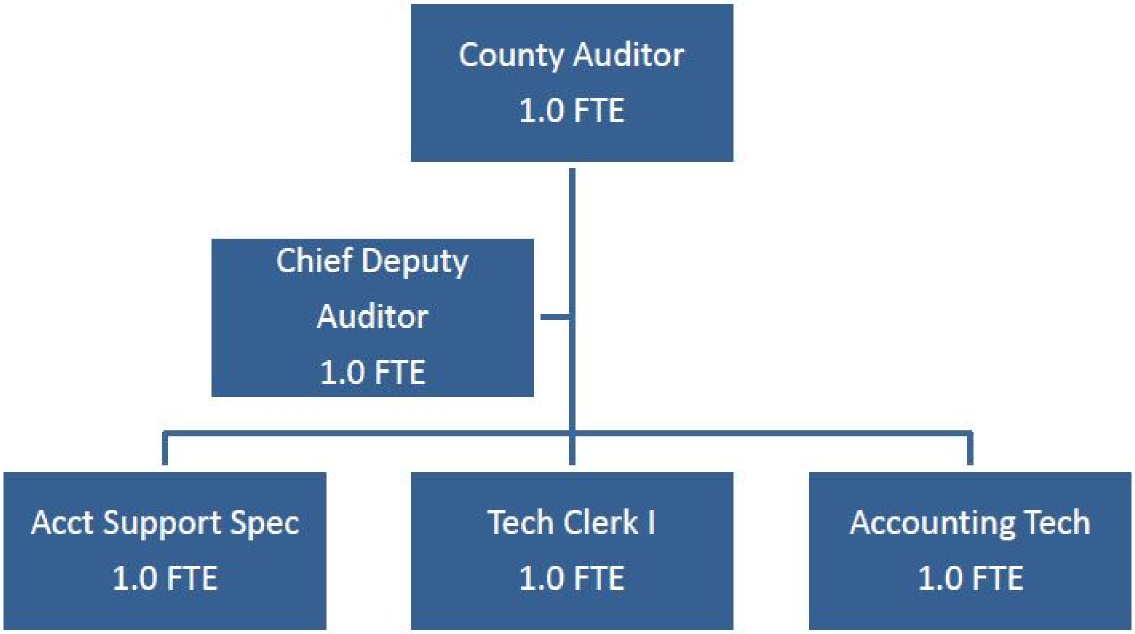
- Collect receipts and disburse payments in an accurate, timely manner
- Keep the accounting procedures and policies updated
- Record ditch right of ways and maintain integrity of ditch records
- Provide more cross training of employees
- Provide eligible voters the opportunity to vote
- Maintain election integrity

Major Changes/Budget Commentary

The Auditor & Elections combined 2022 budget decreased by of $13,916 or 2.2% from the prior year. Personnel services saw an overall decrease of $786 due to an employee retirement and rehire expected in 2022 and health insurance rate reductions from the prior year. Operating expenditures saw an overall decrease of $13,130 due to a decrease in expected election expense in the coming year.

Auditor/Elections

5.0 FTE



Auditor

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	—	529,509	—	537,962	541,748	3,786	0.7 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	20,503	14,000	5,851	14,000	13,500	(500)	(3.6)%
Licenses and Permits	4,535	7,000	1,640	6,000	6,500	500	8.3 %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***25,038***	***550,509***	***7,491***	***557,962***	***561,748***	***3,786***	**0.7 %**
Expenditures							
Personnel Services							
Wages and Overtime	310,000	339,200	290,159	348,845	354,035	5,190	1.5 %
Health, Life and Disability Insurance	58,484	83,800	59,849	72,189	68,697	(3,492)	(4.8)%
PERA Contributions	23,250	25,500	21,762	26,163	26,553	390	1.5 %
FICA / Medicare Tax	22,417	25,700	20,945	25,815	26,198	383	1.5 %
Other Payroll Related Expenses	459	459	500	500	465	(35)	(7.0)%
Total Personnel Services	414,610	474,659	393,215	473,512	475,948	2,436	0.5 %
Services & Charges	53,794	65,400	61,248	75,200	75,300	100	0.1 %
Supplies & Materials	10,446	10,100	8,983	9,100	10,200	1,100	12.1 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	270	350	200	150	300	150	100.0 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***479,120***	***550,509***	***463,646***	***557,962***	***561,748***	***3,786***	**0.7 %**
Net Expenditures (Over) Under Revenues	***(454,082)***	**—**	***(456,155)***	**—**	**—**	**—**	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Auditor Elections

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 60,950	$ —	$ 45,268	$ 34,431	$ (10,837)	(23.9)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	25,764	—	—	—	6,135	6,135	#DIV/0!
Charges for Services	1,378	5,000	6	10,000	1,000	(9,000)	(90.0)%
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	38,320	200	18,487	8,000	4,000	(4,000)	(50.0)%
Total Revenues	***65,462***	***66,150***	***18,493***	***63,268***	***45,566***	***(17,702)***	**(28.0)%**
Expenditures							
Personnel Services							
Wages and Overtime	41,552	7,000	332	7,000	4,000	(3,000)	(42.9)%
Health, Life and Disability Insurance	964	—	—	—	—	—	— %
PERA Contributions	445	—	—	—	—	—	— %
FICA / Medicare Tax	3,157	—	26	518	296	(222)	(43)%
Other Payroll Related Expenses	—	—	—	—	—	—	— %
Total Personnel Services	46,118	7,000	358	7,518	4,296	(3,222)	(42.9)%
Services & Charges	4,693	6,100	81	5,700	6,450	750	13.2 %
Supplies & Materials	81,301	50,050	13,447	50,050	34,320	(15,730)	(31.4)%
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	18,039	3,000	—	—	500	500	100.0 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***150,151***	***66,150***	***13,886***	***63,268***	***45,566***	***(17,702)***	**(28.0)%**
Net Expenditures (Over) Under Revenues	***$ (84,689)***	***$ —***	***$ 4,607***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Auditor/Elections Combined

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 590,459	$ —	$ 583,230	$ 576,179	$ (7,051)	(1.2)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	25,764	—	—	—	6,135	6,135	#DIV/0!
Charges for Services	21,881	19,000	5,857	24,000	14,500	(9,500)	(39.6)%
Licenses and Permits	4,535	7,000	1,640	6,000	6,500	500	8.3 %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	38,320	200	18,487	8,000	4,000	(4,000)	(50.0)%
Total Revenues	***90,500***	***616,659***	***25,984***	***621,230***	***607,314***	***(13,916)***	**(2.2)%**
Expenditures							
Personnel Services							
Wages and Overtime	351,552	346,200	290,491	355,845	358,035	2,190	0.6 %
Health, Life and Disability Insurance	59,448	83,800	59,849	72,189	68,697	(3,492)	(4.8)%
PERA Contributions	23,695	25,500	21,762	26,163	26,553	390	1.5 %
FICA / Medicare Tax	25,574	25,700	20,971	26,333	26,494	161	0.6 %
Other Payroll Related Expenses	459	459	500	500	465	(35)	(7.0)%
Total Personnel Services	460,728	481,659	393,573	481,030	480,244	(786)	(0.2)%
Services & Charges	58,487	71,500	61,329	80,900	81,750	850	1.1 %
Supplies & Materials	91,747	60,150	22,430	59,150	44,520	(14,630)	(24.7)%
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	18,309	3,350	200	150	800	650	433.3 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***629,271***	***616,659***	***477,532***	***621,230***	***607,314***	***(13,916)***	**(2.2)%**
Net Expenditures (Over) Under Revenues	***$ (538,771)***	***$ —***	***$ (451,548)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Treasurer/Finance

Department Description and Services Provided

The Treasurer/Finance Office is part of the administrative branch of County government and interacts with county departments, county residents, vendors, bond rating agencies, local government, state and federal agencies, school districts and special districts. The County Treasurer is an elected official and appointed by the County Board to also serve as Steele County's Finance Director. The Treasurer/Finance Director also participates on various committees and boards, as directed by the Board.

The Treasurer's Office is responsible to have cash available to pay County obligations, deposit collected funds in a depository account and invest excess funds in an investment account as allowed by Minnesota State Statute 118A. The Office also collects all County revenues including tax payments on 19,000 real estate parcels and more than 4,800 mobile home properties.

The Finance Office has the responsibilities to prepare, analyze, present, and monitor the County's annual budget as well as maintain and inform the County Board on the financial health of the County. The Office also prepares financial reports for the Rice Steele Dispatch Center ("Dispatch") and provides financial information to the County's independent Certified Public Accountants who prepare the annual financial statements for Steele County and Dispatch.

Mission Statement

The mission of Steele County's Treasurer/Finance Office is to serve with integrity and respect.

Department Highlights

- Collected over 98% of levied taxes annually
- Participated in the annual standard measures program with the State of Minnesota
- Received unmodified or "clean" opinion audits for both Steele County and Rice-Steele Consolidated Dispatch
    - Only five audit adjustments were made for the Steele County audit, three less than the prior year's audit.
- New software used for the entire year – MirrorImage – first implemented in mid – 2020
    - MirrorImage is a software with a scanner that allows for quicker processing of tax payments and electronic depositing of checks. The software also keeps scanned records of checks for research purposes.
- 2nd year using OpenGov Budget Builder – more streamlined budgeting process - eliminated redundancies and reducing input error

Goals/Objectives

- Cash management – effectively and efficiently manage county investments
- Update, create and promote financial policies and guidelines that contribute to the County fiscal stability and internal control
- Provide timely and useful financial information to stakeholders
- Collect and distribute tax payments efficiently and accurately to the various governmental agencies
- Provide continuous education and training to staff
- Continuously assessing procedures and processes to achieve efficiencies
- Provide financial data and analysis to bond rating agencies to maintain Steele County's current AA rating by Standard & Poor's
- Continually work towards preparing a Comprehensive Annual Financial Report (CAFR), a set of U.S. government financial statements comprising of the County's financial report that complies with the accounting requirements set by the Governmental Accounting Standards Board

2022 Budget Commentary

The Treasurer / Finance 2022 budget increased $57,509 or 12.3% from the prior year. Major drivers for this increase include the following:

- Employee annual wage adjustments, including payroll taxes and benefits - $7,656
- Health insurance election changes - $20,030
- Mailing of property tax statements including Truth-in-Taxation notices - $16,000
    - These costs have historically been paid out of the recorder's compliance fund; however, upon further review from the Compliance Fund committee, the committee concluded these expenditures should be levied as it was deemed not meeting the standards of the MN State Statute relating to the use of the Compliance Fund (MN State Statute 357.182 subd. 7).
- New software - DebtBook, a software to help implement a new accounting standard - Governmental Accounting Standards Board (GASB) Statement No. 87: Leases - $7,250
    - The new accounting lease standard will require major changes in the way governments account for a variety of lease arrangements. Historically, lease payments were expensed as they were paid but the new accounting lease standard will require all leases, including both the lessee and lessor arrangements, to be recognized as a lease liability and a corresponding intangible right-to-use asset.
- Additional training for payroll specialist and new accounting staff - $3,825, including travel

Treasurer / Finance

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 462,170	$ —	$ 454,995	$ 513,504	$ 58,509	12.9 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	5,196	5,150	—	5,430	5,430	—	— %
Charges for Services	6,868	6,000	4,074	8,000	7,000	(1,000)	(12.5)%
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	2	—	—	—	—	—	— %
Total Revenues	***12,066***	***473,320***	***4,074***	***468,425***	***525,934***	***57,509***	**12.3 %**
Expenditures							
Personnel Services							
Wages and Overtime	327,990	324,800	281,576	319,882	326,547	6,665	2.1 %
Health, Life and Disability Insurance	47,221	47,570	39,873	49,483	69,513	20,030	40.5 %
PERA Contributions	24,311	24,500	20,191	23,992	24,491	499	2.1 %
FICA / Medicare Tax	23,985	24,100	20,915	23,672	24,164	492	2.1 %
Other Payroll Related Expenses	450	450	606	606	453	(153)	(25.2)%
Total Personnel Services	423,957	421,420	363,161	417,635	445,168	27,533	6.6 %
Services & Charges	15,434	20,850	13,949	19,290	40,435	21,145	109.6 %
Supplies & Materials	32,660	31,050	34,374	31,400	40,231	8,831	28.1 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	30	—	—	100	100	—	—
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***472,081***	***473,320***	***411,484***	***468,425***	***525,934***	***57,509***	**12.3 %**
Net Expenditures (Over) Under Revenues	***$ (460,015)***	***$ —***	***$ (407,410)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

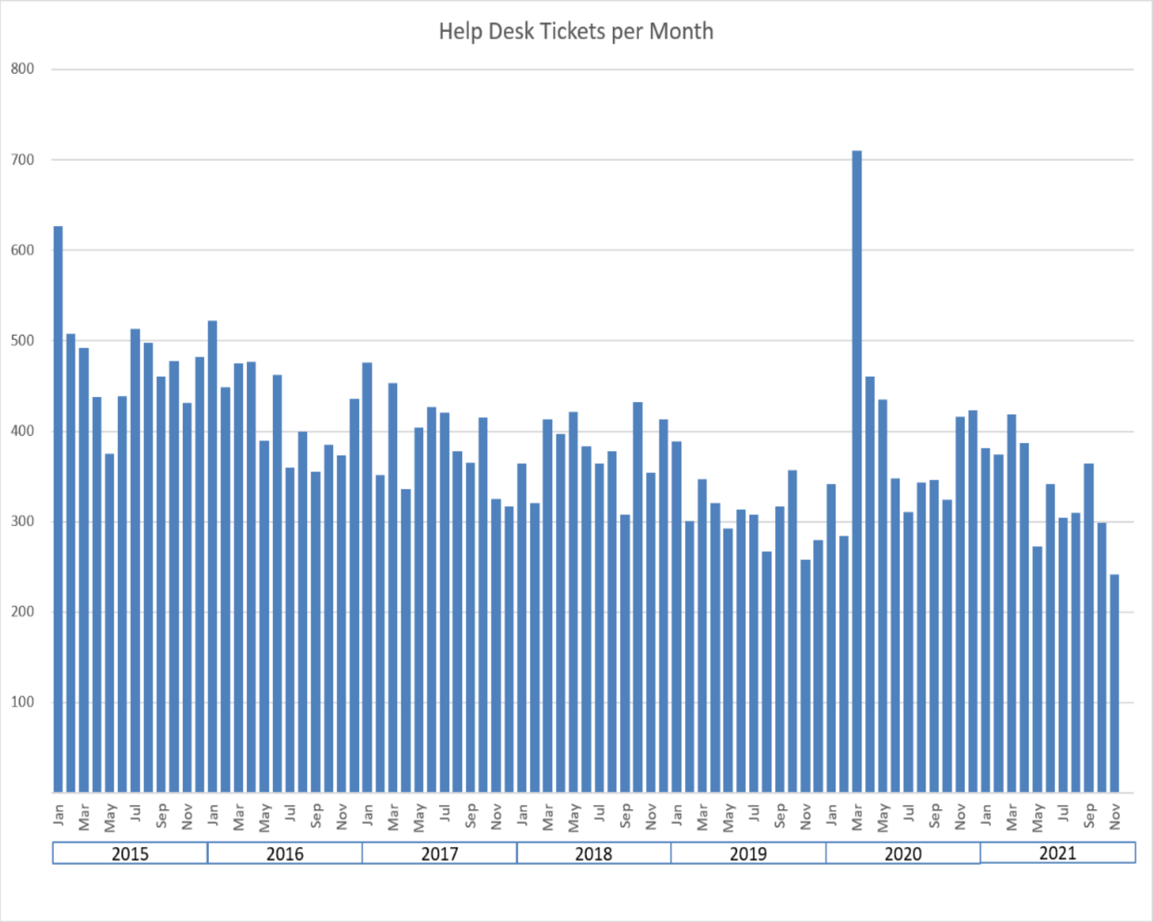
Information Technology

Department Description and Services Provided

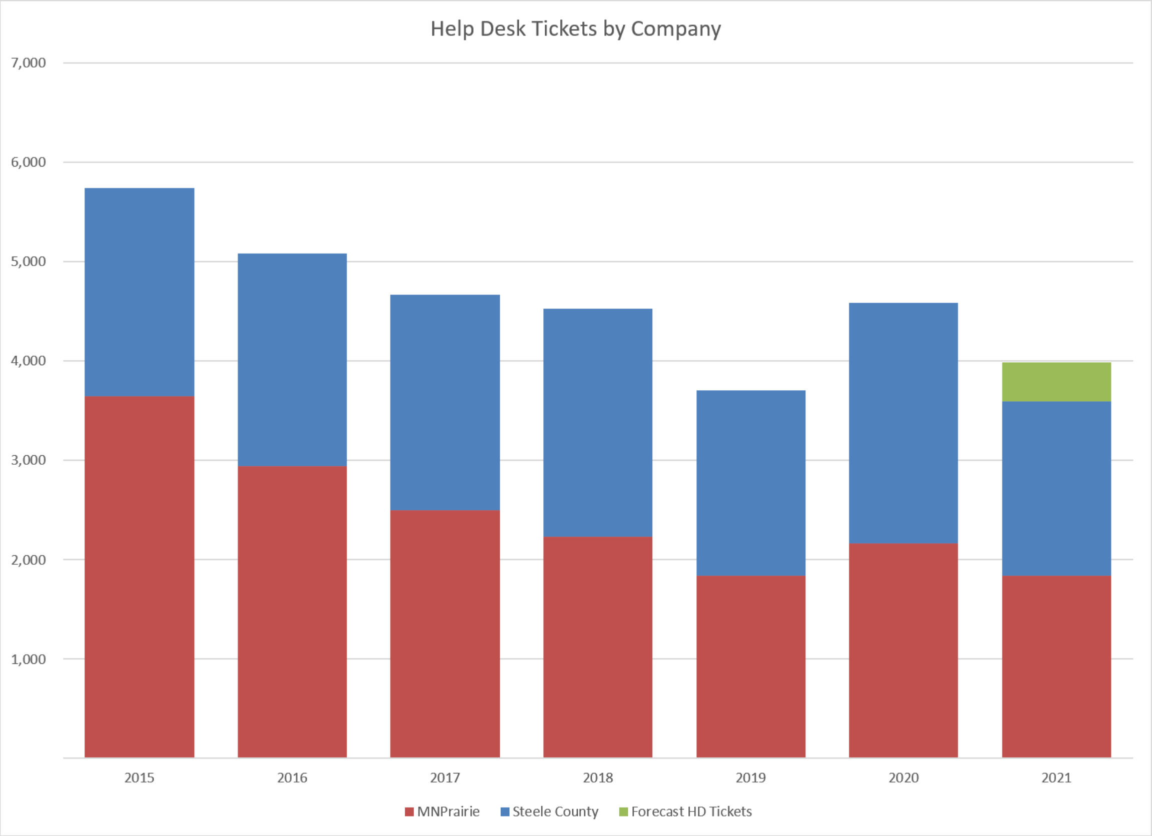
The Information Technology Department (IT) is responsible for most facets of digital technology in both Steele County and MNPrairie. We deliver technology consulting, implementation services and technical support to all County departments and MNPrairie. By thinking and working strategically we have assisted many departments in driving efficiency deep into their operations – implementing information technology which enables them to provide public services both efficiently and effectively. The department is composed of four full time staff including an appointed Director of Information Technology, one assistant director and two network support specialists.

Services include a Help Desk providing support for all the county computers, communications, networks, systems and software applications from 7:30 am to 5:00 pm, Monday thru Friday, plus 24x7 support for Law Enforcement and the Detention Center.

The IT Help Desk currently average 340 support requests per month. Despite the increase in support requests at the beginning of the COVID-19 pandemic they have been trending downwards over the past several years.



The past several years have also seen a closer balance between Steele County and MNPrairie support requests.



Other services provided by the Information Technology Department include:

- Support Steele County and MNPrairie staff by answering technology support questions and devising solutions to their problems;
- Support, configure, maintain, and enhance existing systems and networks as well as deploy new hardware and software;
- Provide technical guidance and consultation to end users regarding Information Technology projects and purchases;
- Research and devise strategies for the further utilization of automation and new technologies to enhance the quality and productivity of Steele County and MNPrairie operations;
- Test, monitor, and maintain computer programs and systems, including coordinating the installation of computer programs and systems;
- Confer with departments regarding the nature of the information processing or computation needs a computer program is to address;
- Coordinate and link various computer systems within the county to increase compatibility so information can be shared;
- Develop, document, and implement policies and procedures designed to foster the efficient and secure utilization of Steele County technology investment;

- Focus on improving network security;
- Provide Security Awareness Training – including anti-phishing training.

Several departments fall under specific standards mandated by federal and state agencies (HIPAA, CJIS, and FTI) as well as banking trade groups (PCI-DSS). Ensuring technical compliance with these standards is critical – both to properly protect data and to reduce the risk of fines and penalties for non-compliance.

Mission Statement

Provide technology leadership, collaboration, innovative solutions and a commitment to excellence enabling Steele County and MNPrairie to fulfill their mission and goals – providing quality services to the citizens we serve both efficiently and effectively.

Goals/Objectives

Be a recognized service leader by providing innovative solutions that exceed the expectations of Steele County and MNPrairie.

Department Overview

Steele County Information Technology department supports the following:

- Approximately 460 Users
- 500 Workstations (Desktops / Laptops / Tablets)
- 40+ Servers (physical and virtual)
- 30+ Network Switches
- 8 Firewalls

Changes due to COVID-19

During 2020 and again in 2021, we responded very quickly to protect our Steele County and MNPrairie employees – many of whom were working from home. Alternative funding sources such as CRF (COVID Relief Fund) were used throughout the year to enhance the ability of our staff to work remotely – including tools to improve the ability of our IT department remotely supporting staff.

Several projects were delayed / postponed due to the lower number of employees physically working in the buildings. We were also very cautious with budgeted projects until we new the actual impact on tax revenue
We used CRF to equip most conference rooms to support remote meetings. During several larger meetings we were able to divide attendees between multiple conference rooms – which we tied together electronically to support the larger crowd sizes while still providing social distancing.

We also used CRF funds to enhance cybersecurity which was under a great deal of attack during both 2020 and 2021. Unfortunately, this new level of cyber-attacks has yet to subside and will likely be the new normal.

Service Locations

12 Locations, outlined below:

Location	Address	City
Admin Center / MN Prairie - Steele	630 Florence AVE	Owatonna
Annex	635 Florence AVE	Owatonna
Community Corrections	631 N Cedar AVE	Owatonna
County Attorney	303 S Cedar AVE	Owatonna
Courthouse	111 E Main ST	Owatonna
Detention Center	2500 Alexander ST	Owatonna
Four Seasons Center	1525 S Elm AVE	Owatonna
Landfill	9420 SE SE 64th AVE	Blooming Praire
LEC (Law Enforcement Center)	204 E Pearl ST	Owatonna
MNPrairie — Dodge	22 E 6th ST	Mantorville
MNPrairie — Waseca	299 SW Johnson AVE	Waseca
Public Works	3000 Hoffman DR	Owatonna

In addition, we also support all mobile telecommunication and broadband services for remote users, including Sheriff squads and Highway engineering.

Major Changes/Budget Commentary

Most of the costs and benefits which IT provides are realized in other departments or CS (Central Services). Of what is remaining, wages, payroll taxes, and benefits account for roughly 90% of annual expenses.

The Information Technology 2022 budget increased by $4,688 or roughly 0.9% from the prior year. Personnel services saw a overall net increase of $1,918 due to annual wage adjustments and additional payroll taxes but these increases were offset from employee heath insurance elections and reduced health insurance rates. Operating expenditures increased by $2,770 mainly coming from decisions to restore categories previously reduced during the heart of the COVID pandemic.

Actual contract revenue from MNPrairie was lower than expected in both 2020 and 2021. Therefore, we have decreased our budgeted allocation projection to 50% which appears to be close to actual, resulting in a $60,000 revenue reduction from MNPraire and a 25.3% increase in the property tax levy request. We are a victim of our own success. We have been able to complete more and more support remotely which allows us to close support requests more quickly and dramatically reduces drive time to Dodge and Waseca locations.

Information Technology

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 232,013	$ —	$ 256,054	$ 320,742	$ 64,688	25.3 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	198,241	260,000	95,155	260,000	200,000	(60,000)	(23.1)%
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	134	—	—	—	—	—	— %
Total Revenues	***198,375***	***492,013***	***95,155***	***516,054***	***520,742***	***4,688***	**0.9 %**
Expenditures							
Personnel Services							
Wages and Overtime	315,050	312,400	276,995	328,499	345,562	17,063	5.2 %
Health, Life and Disability Insurance	87,014	86,650	73,654	88,311	70,659	(17,652)	(20.0)%
PERA Contributions	23,392	23,500	20,775	24,637	25,917	1,280	5.2 %
FICA / Medicare Tax	22,049	23,200	19,410	24,309	25,572	1,263	5.2 %
Other Payroll Related Expenses	433	433	468	468	432	(36)	(7.7)%
Total Personnel Services	447,938	446,183	391,302	466,224	468,142	1,918	0.4 %
Services & Charges	32,095	41,830	63,213	46,030	48,800	2,770	6.0 %
Supplies & Materials	4,700	4,000	5,740	3,800	3,800	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***484,733***	***492,013***	***460,255***	***516,054***	***520,742***	***4,688***	**0.9 %**
Net Expenditures (Over) Under Revenues	***$ (286,358)***	***$ —***	***$ (365,100)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Recorders

Department Description and Services Provided

The Steele County Recorder/Registrar of Titles carries the responsibility of preserving complete and accurate records of all real estate transactions involving property in Steele County, including:

- Sale of real estate and mortgages
- Mechanic's liens
- Tax and other liens
- Easements
- Agreements
- Contracts
- Divorce settlements
- Survivorship rights
- Power of attorney
- Mortgage satisfactions
- Foreclosure proceedings
- Platting of real estate property
- Veteran's discharge documents

Equally important in our office is to maintain the birth and death vital records for Steele County while working with the Minnesota Department of Health. We are also an accredited acceptance agency for the US Department of State and have the authority to accept and process applications for a U.S. passport and to be the first line of defense against fraudulent applications. Other services within our department include processing of marriage applications, performing marriage ceremonies and filing of notary and ordination certificates.

Departmental Mission

Our mission always remains the same. Our greatest ambition is to continue to offer the general public and professional community the ultimate in customer service when assisting them. Our high-quality level of service helps build trust with the community. Our department has been told that there is a high comfort level when visiting our office.

History

The history of our land records began in 1855 with the creation of Steele County. Our records have evolved from every document being completely handwritten into books to all records being digitized and immediately available to the public.

2021 Accomplishments and Changes Due to the Covid-19 Pandemic

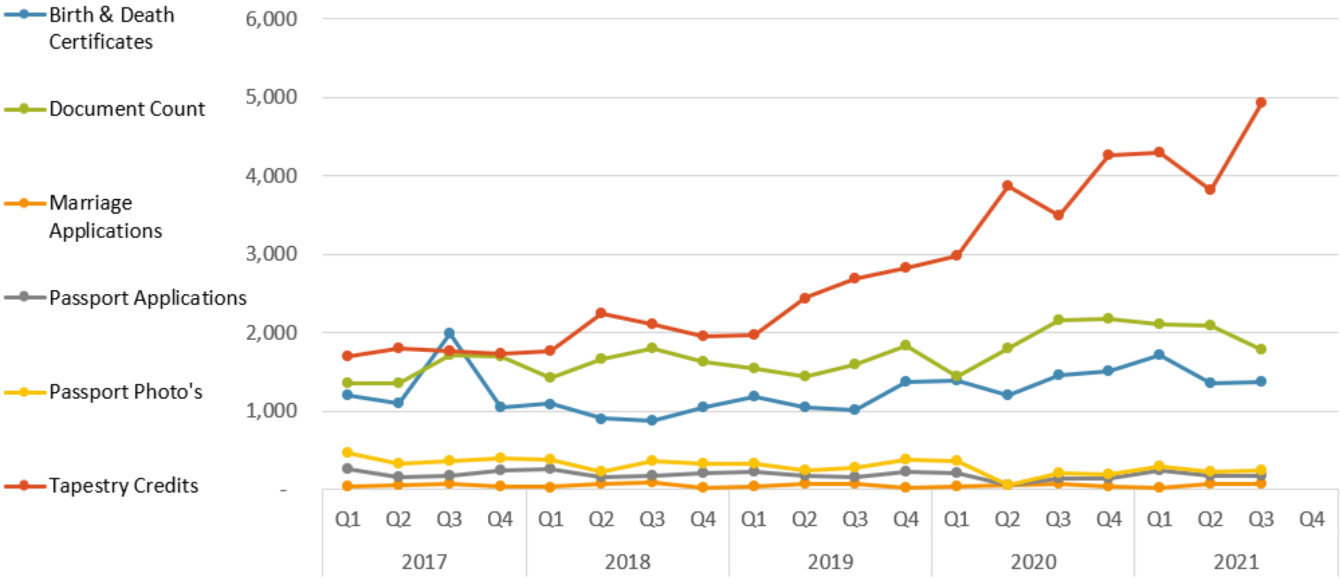
During the pandemic, we have set goals for ourselves and some were mandated by the State and our local officials. We are pleased to say we have met and exceeded the goals of the operational level of our department. Although, some services may be in a different technique. We have utilized an appointment scheduling tool to help us limit the number of people at our counter and still give the customer a great experience. Researchers are permitted to come into the office. We have been able to provide the data they required by assisting them with their research and providing them access to our scanned records. We are in the process of digitizing our tract indexes to provide researchers with the ultimate quality of images. These images will be available to our online subscribers within the next year.

It is essential to our community that the business of our office remain intact during this Covid-19 period. Therefore, as a precaution, we have two deputies working full-time from home. Two other deputies and the Recorder are working in the office. Should it become necessary for the in-office individuals to spend time at home, we have the back-up of the other two deputies to come in and provide the services of our department in the office.

2022 Goals

Our goal for 2022 is to continue to offer exceptional service to our County, complete the digitizing of our tract indexes and have the indexes available online for our Laredo and Tapestry customers and continue to grow as a professional family and team.

Historical Data



Major Changes/Budget Commentary

The Recorders office 2022 budget increased by $17,336 or 4.1% from the prior year. This increase is primarily due to personnel services which saw an overall increase of $14,336 from wage adjustments, additional payroll taxes, and health insurance adjustments. Other operating expenditures increased $3,000 due to increases in office supplies and membership dues from the prior year. These increases in expenditures are offset overall with a budgeted increase in Charges for Services revenue, reducing the required property tax levy of the Recorders office by $7,664 or 4.1% overall.

We will close out 2021 with the gratification of being able to continue serving our community and look forward to working together as a first-class team in the Recorder/Registrar of Titles office in 2022.

Recorders

Comparative Budget Analysis

Revenues	**2020** **Actual**	**2020** **Budget**	**2021** **Jan - Oct**	**2021** **Budget**	**2022** **Budget**	**$ Change** **in Budget**	**% Change** **in Budget**
Current Property Tax Requirement*	$ —	$ 183,135	$ —	$ 188,027	$ 180,363	$ (7,664)	(4.1)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	423,275	235,000	396,020	235,000	260,000	25,000	10.6 %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***423,275***	***418,135***	***396,020***	***423,027***	***440,363***	***17,336***	**4.1 %**
Expenditures							
Personnel Services							
Wages and Overtime	293,645	313,800	265,809	317,725	331,898	14,173	4.5 %
Health, Life and Disability Insurance	46,066	46,150	39,512	47,217	45,297	(1,920)	(4.1)%
PERA Contributions	22,010	23,600	19,936	23,829	24,892	1,063	4.5 %
FICA / Medicare Tax	21,943	23,300	19,637	23,511	24,561	1,050	4.5 %
Other Payroll Related Expenses	435	435	395	395	365	(30)	(7.6)%
Total Personnel Services	384,099	407,285	345,289	412,677	427,013	14,336	3.5 %
Services & Charges	8,635	5,200	6,909	5,200	5,700	500	9.6 %
Supplies & Materials	57,804	5,650	87,978	5,150	7,650	2,500	48.5 %
Capital Expenditures	68,929	—	44,338	—	—	—	— %
Other Expenditures	—	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***519,467***	***418,135***	***484,514***	***423,027***	***440,363***	***17,336***	**4.1 %**
Net Expenditures (Over) Under Revenues	***$ (96,192)***	***$ —***	***$ (88,494)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Assessors Office

Department Description and Services Provided

The Assessor's Office is responsible for placing an estimate of market value and classifying each property every year as of the assessment date, January 2nd. There are currently 19,875 taxable parcels and 717 exempt parcels. The values and classifications are used in conjunction with other factors for determining real estate taxes payable in the following year.

We follow professional assessment and appraisal standards to provide a real estate appraisal practice that is both accurate and uniform in its application. All assessment practices are consistent with the standards established by Minnesota Statutes, the International Association of Assessing Officers with guidance from the Minnesota Department of Revenue.

The Minnesota Statutes specifically require assessors to view each parcel of real estate to appraise its market value. Property values change continuously with changing market conditions. In addition to market changes, numerous physical changes affect the value of land and buildings. All factors are considered in estimating the value of property. This requires physical inspection of all property subject to assessment. Assessors are statutorily required to physically inspect 20% of the properties each year.

Information on the sales of real estate is of paramount importance to the assessor in a market-based property tax system. The Department of Revenue requires all county assessors to utilize a specified time period for sales analysis. This time-period is for 12 months from October 1st to September 30th preceding the assessment date. The statutory standards require each county to be assessed between 90% and 105% of market value.

We will continue to utilize aerial imagery to improve accuracy when determining acreage for differing land types for each agricultural and rural properties. Enhanced aerial imagery allows the staff appraisers to review these land types and associated acreages with the property owner. The use of aerial imagery saves on mileage and travel expenses.

The assessor also determines the classification based upon the use of each parcel. For instance, property may be residential homestead (owner-occupied), residential non-homestead, multi family, agricultural, or commercial/ industrial. Each classification is assessed at a different percentage of market value. These classification percentages are set by the State Legislature.

Mission Statement

The mission of the Steele County Assessor's Office is to serve the taxpayers of Steele County by uniformly valuing and classifying real property in an accurate, equitable and cost-effective manner as prescribed by the statutes of the State of Minnesota.

Vision Statement

The vision of the Steele County Assessor's Office is to establish a stable and defensible tax base. We foster trust between the taxpayers and local government by improving pubic and government access to property records through the website and GIS applications. We will enhance taxpayer understanding of the assessment process and property taxation. We will be knowledgeable about the real estate market and defend the assessment in Minnesota Tax Court. The staff will be well trained and certified as required by statute. We will partner with assessors to develop standardized assessment practices and to provide continued high quality, cost effective educational opportunities for assessors.

Goals/Objectives

- **Financial:** Leverage training and technology to improve service delivery without adding staff. Develop measurements that are transparent and meaningful. Mobile technology allows the appraisers to enter data while in the field which greatly reduces data entry. The mobile "office" allows the appraiser to answer taxpayer questions while at the property. Create data warehousing to allow to access to CAMA as well as all county data through GIS application. Create interface with appropriate county and city databases to improve knowledge base and reduce redundancies in data entry. Leverage the Compliance Fund as permitted under statute to advance technology. Continue to value all new construction annually and assist city/county planners with economic development.

- **Communications:** During "door to door" 20% physical inspections, improve relations and help tax payers understand the system (brochure). Enhance website to disseminate property information to taxpayers and the commercial real estate industry. Expand capabilities to retrieve data from enhanced GIS web-site functionality. Overarching goal to allow for internet notification of taxpayers for alerts about property tax information. In 2020, the assessor's website for property information was visited over 122,000 times.

- **Service Delivery:** Analyze and verify market activity through reported certificates of real estate value to improve accuracy and uniformity. Maintain statutory assessed value to sale ratios of 90%-105% and co-efficient of dispersion under 15. In many instances, State funding to local units of government, including school districts, is directly related to this relationship between assessed values to sale prices. Statutory requirement to perform physically inspections of 20% of the properties on an annual basis.

- **Technology:** Expand web presents in converting to new assessor website through CAMA vendor. Develop GIS mapping of CAMA data for mobile applications. Continue to convert CAMA data to enhance internal and external reporting. Collaborate with Steele County Planning and Zoning and City of Owatonna Building Inspection Division to upload permit data in compatible format. Collaborate with Land Records Division Departments in creating a shared data warehouse to disseminate data through a single web portal via GIS to governmental agencies and the public to facilitate real estate commerce.

- **Talent**: Annual training to comply with statutory licensing requirements for assessment personnel and for continuous professional improvement. Legislation requires that any assessment personnel that appraises or classifies property must attain a licensing level of Accredited Minnesota Assessor (AMA). Currently, the requirement is for Certified Minnesota Assessor (CMA), this means that four staff appraisers will be statutorily required to attain this AMA designation. Perform annual staff performance review, including weekly staff meetings and monthly one-on-one interviews.

- **Structure:** Collaborate with Land Records departments to share data and improve processes, eliminate redundancies and provide continuity of services. Develop a proactive process for analyzing land records management that best serves the Steele County community.

Key Indicators

Assessment Year:	2018	2019	2020	2021	2022
Tax Year:	Pay 2019	Pay 2020	Pay 2021	Pay 2022 Est.	Pay 2023 Est.
Est. Market Value	4,217,107,000	4,375,170,900	4,610,936,000	4,867,528,100	4,840,000,000
Tax Capacity	40,489,842	42,141,343	45,080,902	47,507,600	47,954,300
Net New Improvements	34,304,100	35,426,400	52,259,800	58,993,300	55,000,000
Number of Parcels	21,511	20,549	20,142	20,592	20,100
Number of Permits	2,905	2,650	2,472	2,506	2,800
Level of Assessment Ratio - Residential	92.4%	92.2%	93.8%	93.2%	94.0%

The Assessor's Office is located on the first floor of the Steele County Administration Center 630 Florence Ave Owatonna, MN 55060.

Major Changes/Budget Commentary

The Assessors office has historically been under budget each year. Personnel services (wages, payroll taxes and benefits) make up 95.5% of the departmental budget. In comparison to the 2021 budget, there was an overall decrease in personnel services of $1,937 or 0.3%. This decrease is primarily due to staffing changes and a reduction in health insurance rates expected in the coming year. The assistant county assessor left the county in late 2020 and was replaced by an in-house appraiser at a lower pay grade. This switch, along with the elected health insurance elections and reduced insurance rates exceeded the budgeted increase in wage adjustments and additional payroll taxes.

The remaining 4.5% consists of the operating budget, which increased $1,900 from $33,100 to 35,000. The largest expense in this portion of the budget is for conference and training. Each Appraiser must meet statutory training requirements to maintain appropriate licensure. We have three Appraisers with 0-4 years of experience.

Each appraiser must be licensed by the State Board of Assessor's according to the work being performed and years of experience. Legislation requires all Appraisers to attain a designation of Certified Minnesota Assessor (CMA) within 3 years of the date of hire and become Accredited (AMA) within the next five years. Each appraiser will be required to attain 60 hours of training in a four-year cycle. The new four-year training cycle began in June of 2020. We have responded to our training resource challenges by taking as many online classes as much possible, however, the State Board of Assessor still has many core classes that in person attendance is required.

Land Records Departments are leveraging the Compliance Fund to purchase technology to enhance services and improve efficiency. The mass appraisal software is paid through this fund to alleviate dependence on the General Fund obligation.

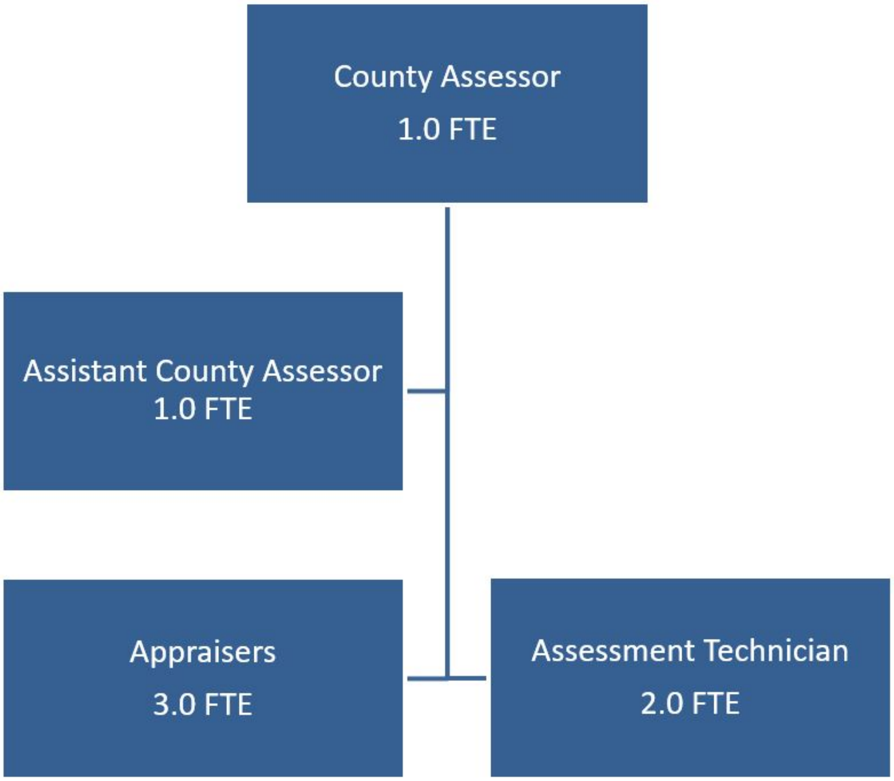
We have an on-going partnership with Vanguard Appraisals for the purchase of software services to be utilized as our Computer Assisted Mass Appraisal (CAMA) software. The CAMA system is the foundation of the mass appraisal process and helps us to attain our strategic objectives of improving the accuracy and uniformity of the annual assessment in a cost-effective manner. Appraisers are utilizing tablets to complete the required quintile field inspections. On average, each appraiser is required to physically inspect 824 parcels annually. This included the County and Assistant County Assessor. This parcel count burden is high in relation to surrounded counties and well above industry standards. We must relay on technical advancements to assist with the statutory requirements.

We continually look to leverage cloud-based solutions to assist our work in the field as well as provide property data for public consumption. The software vendor provides web services that allow property data searches including sales, property characteristics and assessment information. The enhanced web service will contribute to the overall transparency of the assessment process which will improve the public trust.
Assessor's Department works closely with GIS to provide analytical appraisal tools by interfacing the base maps with property and assessment data.

Data accuracy is a critical aspect of the mass appraisal process. This helps to establish ensure integrity and trust with taxpayers. Many property owners and business professionals rely upon the accuracy of the assessment data.

Assessor's Office

7.0 FTE



Assessors

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 748,175	$ —	$ 770,015	$ 769,978	$ (37)	— %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	1,358	500	381	500	500	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***1,358***	***748,675***	***381***	***770,515***	***770,478***	***(37)***	**— %**
Expenditures							
Personnel Services							
Wages and Overtime	495,945	501,200	421,923	516,651	532,214	15,563	3.0 %
Health, Life and Disability Insurance	133,803	131,510	92,293	135,499	116,275	(19,224)	(14.2)%
PERA Contributions	37,175	37,600	30,821	38,749	39,916	1,167	3.0 %
FICA / Medicare Tax	34,087	37,100	29,309	38,232	39,384	1,152	3.0 %
Other Payroll Related Expenses	7,490	7,565	8,161	8,284	7,689	(595)	(7.2)%
Total Personnel Services	708,500	714,975	582,507	737,415	735,478	(1,937)	(0.3)%
Services & Charges	17,693	27,400	18,856	26,600	28,500	1,900	7.1 %
Supplies & Materials	2,047	6,300	2,806	6,500	6,500	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***728,240***	***748,675***	***604,169***	***770,515***	***770,478***	***(37)***	**— %**
Net Expenditures (Over) Under Revenues	***$ (726,882)***	***$ —***	***$ (603,788)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Geographic Information Systems (GIS)

Department Description and Services Provided

Within Steele County, the GIS department provides geospatial technologies to support the service delivery needs of the organization. This is accomplished through the following core GIS support services:

- Mapping & visualization
- Data management
- Field mobility
- Monitoring
- Analytics
- Design & planning
- Decision support
- Constituent engagement
- Sharing & collaboration

The GIS department uses the above mentioned services to support the following county functions:

- Public information dissemination
- Community services
- Emergency management
- Environmental services
- Public health
- Land records
- Public safety
- Parks & recreation
- Planning & development
- Public works & transportation

Mission Statement

Conceptualize, create, and deploy insightful geospatial solutions that support providing quality services in a respectful and fiscally responsible way.

2021 Accomplishments

New in 2021, the GIS department launched a series of internal web-based GIS applications to streamline the 5-year Highway Capital Improvement Plan (CIP) workflow. Enabled by Esri Enterprise licensing, these applications have provided efficiencies unseen in prior annual CIP's.

The first applications primary use is for project input. Utilizing existing data layers, such as pavement conditions, average annual daily traffic, crashes/fatalities, etc., engineering staff can analyze existing criteria to target and prioritize upcoming CIP projects. The remaining applications are dashboards, providing at a glance statistics pertaining to short/long term project funding and expenditures.

These applications provide the following core GIS support services; mapping/visualization, data management, analytics, planning, decision support and sharing/collaboration.

Also, in 2021, Steele County GIS was able to break new ground with near real-time imagery. In collaboration with the Steele County Sheriff and the Owatonna Police department, GIS staff was able to mosaic and rectify drone captured imagery of the Steele County Free Fair. Once mosaiced and rectified, the drone imagery was overlaid with the US National Grid. This enabled sheriff and fair staff to utilize a universal grid when responding to a variety of situations throughout the duration of the fair. This was the first-time aerial imagery of a completely setup Steele County Free Fair has been rectified in coordinate space. This project provided the following core GIS support services; mapping/visualization, data management, field mobility, analytics, planning, decision support and sharing/collaboration.

2022 Goals

The department goals for the upcoming year are:

- Scale the enterprise GIS platform to allow more enterprise user contributions
- Continue to promote the efficiencies and cost savings provided by geospatial technologies to increase the saturation of GIS at an organizational level

Major Changes/Budget Commentary

The 2022 GIS budget decreased $36,370 or 26.4% from the prior year. This decrease is mainly due to the net adjustments in personnel services and two significant operating expenditures being moved from the GIS department to the Recorder's compliance fund. Personnel services increased by $4,355 or 4.8% due to wage increases along with payroll taxes and benefits associated with those wages, and going forward, the maintenance cost of a GIS software ($38,500) and ProWest Maintenance ($3,700) that had been historically levied will be paid out of the Recorder's compliance fund starting in 2022.

The Steele County GIS department receives direct revenue from land records process fees. Land Records process fees are collected on parcel splits, platting/subdividing, and rural addressing. The budgeted 2022 revenues collections remained consistent with the 2021 budget at $4,500.

Geographic Information Systems
1.0 FTE

Geographic Information Systems Coordinator

1.0 FTE

Geographic Information Systems (GIS)

Comparative Budget Analysis

	2020	2020	2021	2021	2022	$ Change	% Change
Revenues	**Actual**	**Budget**	**Jan - Oct**	**Budget**	**Budget**	**in Budget**	**in Budget**
Current Property Tax Requirement*	$ —	$ 95,484	$ —	$ 132,942	$ 96,572	$ (36,370)	(27.4)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	4,089	4,500	4,509	4,500	4,500	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	1,019	—	—	200	200	—	— %
Total Revenues	***5,108***	***99,984***	***4,509***	***137,642***	***101,272***	***(36,370)***	**(26.4)%**
Expenditures							
Personnel Services							
Wages and Overtime	77,179	75,300	69,938	78,820	82,616	3,796	4.8 %
Health, Life and Disability Insurance	44	50	34	35	35	—	— %
PERA Contributions	5,788	5,650	5,245	5,912	6,196	284	4.8 %
FICA / Medicare Tax	5,904	5,580	5,350	5,832	6,114	282	4.8 %
Other Payroll Related Expenses	104	104	113	113	106	(7)	(6.2)%
Total Personnel Services	89,019	86,684	80,680	90,712	95,067	4,355	4.8 %
Services & Charges	8,589	11,600	38,518	45,280	4,605	(40,675)	(89.8)%
Supplies & Materials	719	1,700	146	1,650	1,600	(50)	(3.0)%
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***98,327***	***99,984***	***119,344***	***137,642***	***101,272***	***(36,370)***	**(26.4)%**
Net Expenditures (Over) Under Revenues	***$ (93,219)***	***$ —***	***$ (114,835)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Planning & Zoning

Department Description and Services Provided

The Planning & Zoning Department administers land use ordinances and environmental programs in the county. Major areas of responsibility include comprehensive planning and land use ordinance administration, feedlots program administration, agricultural inspection, water planning, aquatic invasive species prevention, subsurface sewage treatment systems program administration, managing the Bixby Subordinate Sewer District, building permitting and inspection, recycling program, and serving on the Owatonna Partners for Economic Development committee.

- **Planning and Zoning:** Responsibilities include overseeing the development, implementation, and enforcement of the comprehensive land use plan, zoning ordinance, shoreland ordinance, floodplain ordinance, solid waste ordinance, and the subdivision ordinance. This area also includes working with the Planning Commission and Board of Adjustments in the processing of conditional use permits, Interim use permits, variances, rezoning requests, and plats.

- **Feedlot:** Responsibilities involve the administration of the Minnesota Rules Chapter 7020 (State Animal Feedlot Rules) and the Steele County feedlot ordinance. Duties include the permitting, registration, and inspection of animal feedlots, and the education of livestock producers and those in the livestock industry in the utilization of best management practices to protect water quality.

- **County Agricultural Inspector:** Enforcement of the MN State noxious weed laws, and the MN seed laws. This area also coordinates the testing of pesticide and fertilizer applicators in the county for the MN Department of Ag.

- **Aquatic Invasive Species Prevention:** Implementing the county's aquatic invasive species plan preventing the spread of aquatic invasive species in area lakes and rivers through inspections, education, and monitoring.

- **Solid Waste & Recycling Program:** This program coordinates and promotes recycling in Steele County thru residential recycling pick up and rural recycling drop-off locations.

- **Water Resource Management:** This program is responsible for the development and administration of the Steele County Water Plan and coordinating involvement in regional One Watershed One Plans for the Cannon, Cedar, Zumbro and LeSueur Rivers. Local programs have included such activities as the Abandon Well Sealing Cost-share Program and the Agricultural Best Management Practices Loan Program.

- **Riparian Buffer Enforcement:** Responsibilities include enforcement of the MN Riparian Buffer Law requiring buffers on protected waters and public ditches in the county.

- **Septic Program:** Responsibilities include administration of Minnesota Rules Chapters 7080 – 7083 (Subsurface Sewage Treatment Systems) and the Steele County Wastewater Treatment Ordinance thru the permitting and inspecting of new subsurface wastewater treatment systems.

- **Bixby Subordinate Sewer District:** Responsibilities include overseeing the operation and maintenance of the Bixby Community wastewater collection and treatment system.

- **Building Inspection:** Responsibilities include administration of the State building code thru the issuance of building permits and the inspections of new construction in the rural areas of the county and by contract with the municipalities of Blooming Prairie. Ellendale, and Medford.

- **Owatonna Partners for Economic Development (OPED):** Responsibilities include serving as the county representative for OPED dedicated to economic development in the Owatonna area. OPED is comprised of the City of Owatonna, Owatonna Public Utilities, Owatonna Area Chamber of Commerce and Tourism, Owatonna Area Business Development Center, and Steele County.

Mission Statement

To plan for and guide land use and land use development in the county in a manner that carries out the polices of the comprehensive plan enacted to protect the public health, safety, convenience and general welfare of its citizens.

Goals/Objectives

- Provide services in a safe manner utilizing technology, and best management practices in all aspects of public interaction.
- Improve electronic permit submittal process and permit management.
- Update and implement aquatic invasive species program plan and activities.
- Provide training and cross training of new and existing staff.
- Review and renew service delivery contracts.

Major Changes/Budget Commentary

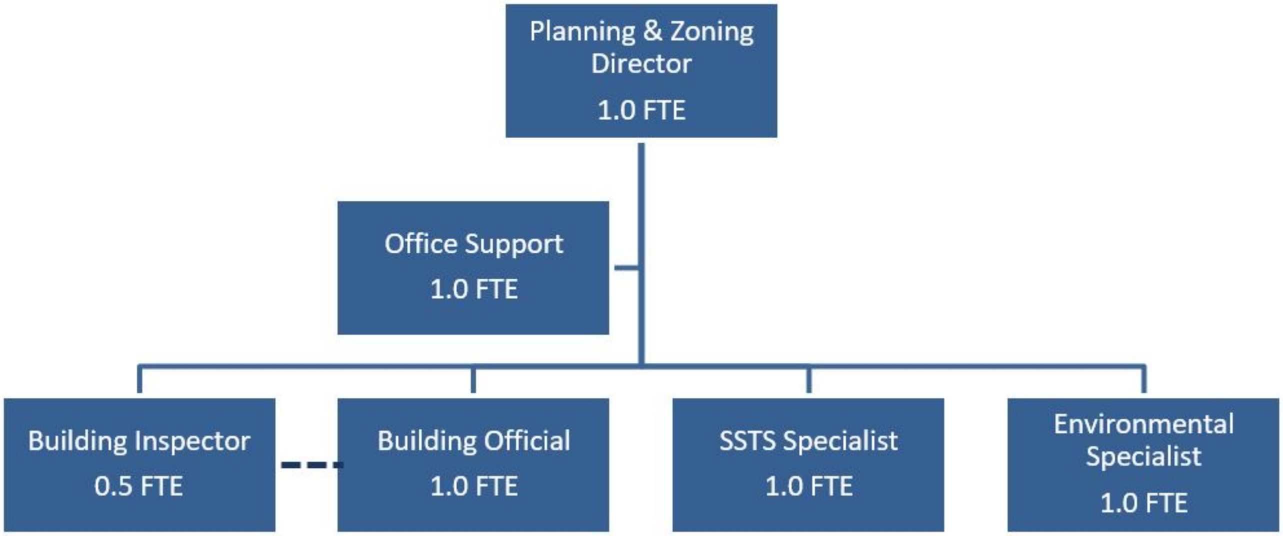
The Planning and Zoning office 2022 budget increased by $42,564 or 8.2% from the prior year, mainly due to increases in personnel services and grant expenditures. Personnel services saw an overall increase of $7,884 or 1.6% from wage adjustments and additional payroll taxes, however these increases were offset from elected health insurance coverage for the upcoming year. Operating expenditures saw an overall increase of $34,680 mainly from additional grant expenditures expected to be paid to the Soil and Water Conservation District (SWCD). in 2022, the Buffer Enforcement Grant was budgeted for the full amount that is expected to be received, with a portion of that payment going to the SWCD for program administration. In 2021, the grant was budgeted net of the payment to the SWCD. Revenues also saw an additional increase from a portion of the

SCORE Recycling grant being allocated partly to the Planning and Zoning department to account for staff time spent on the required reporting.

The Environmental Services department saw an overall increase of $45,745 or 6.3% from the prior year. Services and charges increased by $32,745 due to increases in expected membership dues and the development of a water plan. Supplies and materials saw an increase of $13,000 due to an expected increase in the Steele County Recycling Program contract with Waste Management.

Planning & Zoning

5.5 FTE



Planning and Zoning

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 328,740	$ —	$ 270,587	$ 262,808	$ (7,779)	(2.9)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	153,605	156,359	40,150	93,502	137,345	43,843	46.9 %
Charges for Services	60,054	46,000	56,942	46,000	47,000	1,000	2.2 %
Licenses and Permits	146,057	114,500	159,784	111,500	117,000	5,500	4.9 %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	1,990	100	419	100	100	—	— %
Total Revenues	***361,706***	***645,699***	***257,295***	***521,689***	***564,253***	***42,564***	**8.2 %**
Expenditures							
Personnel Services							
Wages and Overtime	339,802	384,800	287,217	354,189	375,212	21,023	5.9 %
Health, Life and Disability Insurance	67,625	98,200	56,369	74,114	58,130	(15,984)	(21.6)%
PERA Contributions	24,533	28,900	21,213	26,564	28,141	1,577	5.9 %
FICA / Medicare Tax	24,373	28,500	20,744	26,210	27,766	1,556	5.9 %
Other Payroll Related Expenses	4,200	4,199	3,912	3,912	3,624	(288)	(7.4)%
Total Personnel Services	460,533	544,599	389,455	484,989	492,873	7,884	1.6 %
Services & Charges	59,368	86,900	18,491	22,500	54,380	31,880	141.7 %
Supplies & Materials	3,620	7,500	2,240	7,500	7,500	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	11,916	6,700	12,359	6,700	9,500	2,800	41.8 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***535,437***	***645,699***	***422,545***	***521,689***	***564,253***	***42,564***	**8.2 %**
Net Expenditures (Over) Under Revenues	***$ (173,731)***	***$ —***	***$ (165,250)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Environmental Services

Comparative Budget Analysis

Revenues	**2020 Actual**	**2020 Budget**	**2021 Jan - Oct**	**2021 Budget**	**2022 Budget**	**$ Change in Budget**	**% Change in Budget**
Current Property Tax Requirement*	$ —	$ (77,100)	$ —	$ (35,745)	$ —	$ 35,745	(100.0)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	133,134	176,000	52,704	151,045	152,045	1,000	0.7 %
Charges for Services	614,752	600,000	312,871	605,000	614,000	9,000	1.5 %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	8,887	4,800	4,844	5,000	5,000	—	— %
Total Revenues	***756,773***	***703,700***	***370,419***	***725,300***	***771,045***	***45,745***	**6.3 %**
Expenditures							
Personnel Services							
Wages and Overtime	—	—	—	—	—	—	
Health, Life and Disability Insurance	—	—	—	—	—	—	
PERA Contributions	—	—	—	—	—	—	
FICA / Medicare Tax	—	—	—	—	—	—	
Other Payroll Related Expenses	—	—	—	—	—	—	
Total Personnel Services	—	—	—	—	—	—	
Services & Charges	30,647	96,600	9,222	77,300	110,045	32,745	42.4 %
Supplies & Materials	635,737	607,000	517,493	648,000	661,000	13,000	2.0 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	100	—	—	—	—	
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***666,384***	***703,700***	***526,715***	***725,300***	***771,045***	***45,745***	**6.3 %**
Net Expenditures (Over) Under Revenues	***$ 90,389***	***$ —***	***$ (156,296)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Planning & Zoning / Environmental Services Combined

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 251,640	$ —	$ 234,842	$ 262,808	$ 27,966	11.9 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	286,739	332,359	92,854	244,547	289,390	44,843	18.3 %
Charges for Services	674,806	646,000	369,813	651,000	661,000	10,000	1.5 %
Licenses and Permits	146,057	114,500	159,784	111,500	117,000	5,500	4.9 %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	10,877	4,900	5,263	5,100	5,100	—	— %
Total Revenues	***1,118,479***	***1,349,399***	***627,714***	***1,246,989***	***1,335,298***	***88,309***	**7.1 %**
Expenditures							
Personnel Services							
Wages and Overtime	339,802	384,800	287,217	354,189	375,212	21,023	5.9 %
Health, Life and Disability Insurance	67,625	98,200	56,369	74,114	58,130	(15,984)	(21.6)%
PERA Contributions	24,533	28,900	21,213	26,564	28,141	1,577	5.9 %
FICA / Medicare Tax	24,373	28,500	20,744	26,210	27,766	1,556	5.9 %
Other Payroll Related Expenses	4,200	4,199	3,912	3,912	3,624	(288)	(7.4)%
Total Personnel Services	460,533	544,599	389,455	484,989	492,873	7,884	1.6 %
Services & Charges	90,015	183,500	27,713	99,800	164,425	64,625	64.8 %
Supplies & Materials	639,357	614,500	519,733	655,500	668,500	13,000	2.0 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	11,916	6,800	12,359	6,700	9,500	2,800	41.8 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***1,201,821***	***1,349,399***	***949,260***	***1,246,989***	***1,335,298***	***88,309***	**7.1 %**
Net Expenditures (Over) Under Revenues	***$ (83,342)***	***$ —***	***$ (321,546)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Buildings & Grounds

Department Description and Services Provided

The Building & Grounds Department is responsible for the custodial and maintenance of Steele County facilities. The 11 FTE Staff provide provide services to 300,000+ square feet of building space, including:

- Administration Building
- Annex Building
- Attorney's Office
- Courthouse
- Community Center
- Detention Center
- Four Seasons Center
- Landfill
- Law Enforcement Center
- Public Works Facility

In addition, the Building and Grounds department maintains the County's motor vehicle fleet and assists with the preparation county's Capital Improvement Plan (CIP) by indicating future improvements or needed capital projects for County facilities. These capital projects are generally budgeted out of the County's Capital Project fund and can include boiler replacements, facility additions or remodels.

Mission Statement

Operate and maintain Steele County facilities and equipment efficiently to optimize the health, safety, and productivity of Steele County employees and residents.

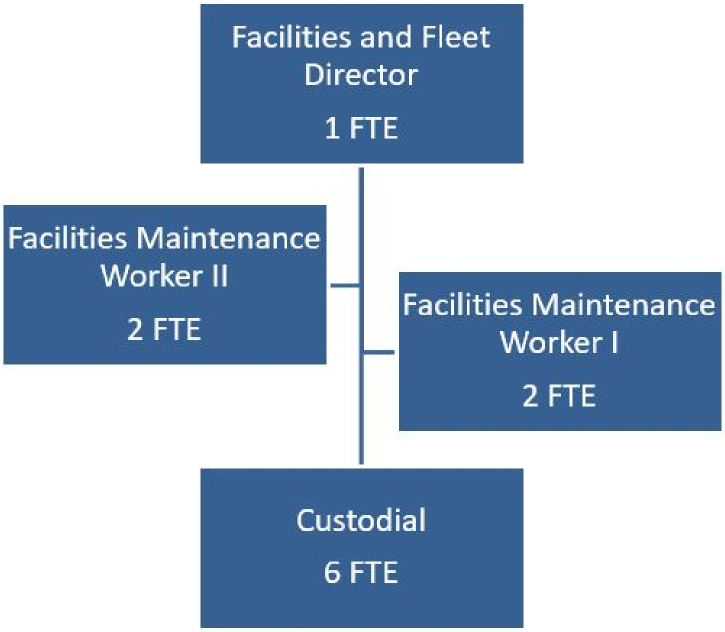
Goals/Objectives

- Provide a clean, safe working environment for County staff
- Increase operational efficiency and effectiveness of County buildings.
- Take advantage of new or upgraded technologies, as appropriate.
- Reduce unscheduled maintenance or outages by increasing preventive maintenance.
- Maintain County motor vehicle fleet.

Major Changes/Budgetary Comments

The Building & Grounds 2022 budget decreased by $35,460 or 2.2% from the prior year. Personnel services, overall, decreased by $39,235 primarily due to a $50,000 wage reduction being added to the department to account for open positions and employment gaps. This $50,000 decrease netted to an overall decrease of $39,235 with adjustments to COLA, additional payroll taxes and changes in health insurance elections. Operating charges and supplies saw an overall increase of $1,888 mainly due to budgeted increases in non-capitalized inventory and decreases in expected grounds maintenance.

Buildings & Grounds
11.0 FTE



Buildings and Grounds

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 1,453,360	$ —	$ 1,497,695	$ 1,462,235	$ (35,460)	(2.4)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	—	—	—	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	63,100	142,480	65,898	142,480	142,480	—	— %
Total Revenues	***63,100***	***1,595,840***	***65,898***	***1,640,175***	***1,604,715***	***(35,460)***	**(2.2)%**
Expenditures							
Personnel Services							
Wages and Overtime	588,052	596,300	472,414	634,911	597,599	(37,312)	(5.9)%
Health, Life and Disability Insurance	109,799	128,500	94,337	118,712	124,052	5,340	4.5 %
PERA Contributions	42,106	43,300	34,857	47,018	44,220	(2,798)	(6.0)%
FICA / Medicare Tax	43,301	43,300	35,027	46,984	44,223	(2,761)	(5.9)%
Other Payroll Related Expenses	21,290	21,290	24,105	23,124	21,420	(1,704)	(7.4)%
Total Personnel Services	804,548	832,690	660,740	870,749	831,514	(39,235)	(4.5)%
Services & Charges	574,282	733,200	561,623	726,226	720,601	(5,625)	(0.8)%
Supplies & Materials	39,051	29,950	32,498	43,200	52,600	9,400	21.8 %
Capital Expenditures	80,500	—	13,683	—	—	—	— %
Other Expenditures	188	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***1,498,569***	***1,595,840***	***1,268,544***	***1,640,175***	***1,604,715***	***(35,460)***	**(2.2)%**
Net Expenditures (Over) Under Revenues	***$ (1,435,469)***	***$ —***	***$ (1,202,646)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Veterans Services

Department Description and Services Provided

The Steele County Veteran Services Officer (CVSO), a mandated position I.A.W. Minnesota Statute 197.60 serves as the legal representative for the county's veterans and their dependents regarding all veteran and military affairs. The CVSO serves as a liaison, a counsel, and a legal representative in the tedious process of preparation and submission of claims for federal and state benefits. The CVSO also prepares complicated, legal binding, and time-consuming appeals to the Board of Veterans Appeals (BVA), and if required, appeals to the Court of Veterans Appeals. Minnesota Statute 197.60 requires at least a half-time County Veteran Services Officer (CVSO) in each county, based upon the county's veteran population. Steele County's veteran population mandates a minimum of one full-time Veteran Services Officer, an appointed Department Head position. As a Department Head, the Veteran Services Officer represents the county's veteran population, enforces federal and state laws and mandates, and enforces all regulations pertaining to veterans' rights and their benefits. The Steele County Veteran Services Officer, a veteran himself, has a combined experience of 41 years in military and veteran's affairs.

Mission Statement

Provide unmatched legal representation, counseling, mentorship, assistance, and support for our county veterans and their dependents, with the highest level of integrity.

Goals/Objectives

- Complete all required or mandatory training, seminars, testing, workshops, and conferences provided by Federal and State Veterans' Affairs Administrations, and the National Association of Veteran Service Officers in order to best remain certified and accredited by the DVA and MN-DVA.
- Work diligently towards preventing and/or eliminating veteran homelessness within Steele county.
- Effectively represent, develop, prepare, process, and prosecute all claims to secure all benefits for which each veteran qualifies for.
- Provide outreach to the veterans and dependents in Blooming Prairie and Ellendale. Visit veterans and dependents residing at all county-wide nursing/assisted living facilities. Perform in-home visits when warranted, due to health, disabilities, or transportation barriers.
- Maintain all mandated accreditations, licensing, and certifications, as required by MN statues, the DVA, the MN DVA, the MN State Grants Manuals and Regulations, the Social Security Administration, and the Federal Data Management and Privacy laws and regulations.
- Continue to be a tireless leader and an unbiased voice in advocating for our county veterans' issues, and in the implementation of sustainable veteran initiatives to greatly improve the lives of our aging and disabled veterans.

Facts/Figures

- 2,214 Open active cases (DVA data 2020)
- 75 New clients added (2020)
- 914 In-person office visits (2020)
- 596 Veterans receiving SC Compensation (as of 2018-Data not yet available for 2020)
- 12 Veterans receiving NSC Pensions (as of 2018-Data not yet available for 2020)
- 24 Widows receiving DIC benefits (2020)
- $9,076,000* Paid to directly to county veterans in benefits (compensation and pensions), (DVA Data 2020)
- $589,000 Paid to county veterans/dependents for educational or vocational benefits (DVA Data 2020)
- $138,000 Life insurance benefits paid the veteran’s surviving spouses/beneficiaries (DVA Data 2020)
- 723 Unique medical patients (DVA Data 2020)
- $7,619,000 Medical benefits provided to county veterans (DVA Data 2020)
- Total combined county veteran’s benefits from the DVA in 2020 was $17,422,000 (DVA Data 2020)

*(Comp/Pension only, does not include medical care and educational benefits)

Glossary

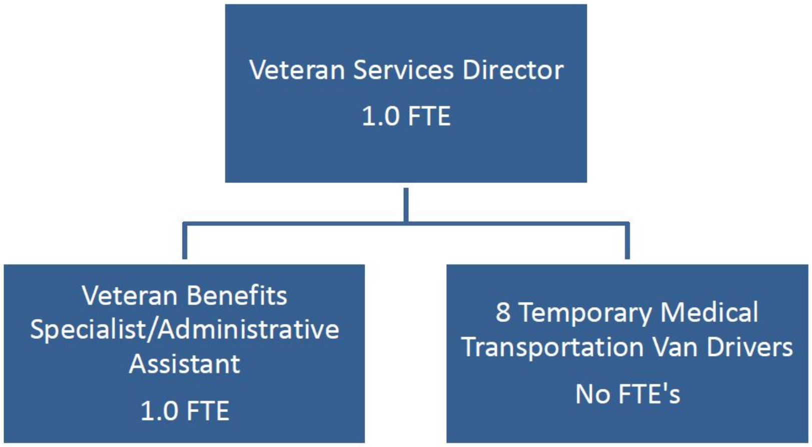
- SC – Service connected
- NSC – Non-Service connected
- DIC – Dependent Indemnity Compensation
- DVA – Department of Veterans Affairs
- MN DVA – MN Department of Veteran Affairs
- VBMS – Veteran Benefits Management System
- DOD – Department of Defense
- DFAS – Defense Finance and Accounting Services

Major Changes/Budget Commentary

The Veterans Services 2021 budget increased by by $7,649 or 3.4% from the prior year. This increase is due to personnel services including wage adjustments, additional payroll taxes, and health insurance changes.

Veterans Services

2.0 FTE



Veterans Services

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 217,120	$ —	$ 224,342	$ 231,991	$ 7,649	3.4 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	10,000	—	10,000	—	—	—	— %
Charges for Services	—	—	—	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	25	—	75	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***10,025***	***217,120***	***10,075***	***224,342***	***231,991***	***7,649***	**3.4 %**
Expenditures							
Personnel Services							
Wages and Overtime	148,432	161,700	134,473	167,599	174,783	7,184	4.3 %
Health, Life and Disability Insurance	11,804	11,805	10,065	12,089	11,573	(516)	(4.3)%
PERA Contributions	10,754	10,500	9,534	10,890	11,429	539	4.9 %
FICA / Medicare Tax	11,004	12,000	9,997	12,402	12,934	532	4.3 %
Other Payroll Related Expenses	1,115	1,115	1,212	1,212	1,122	(90)	(7.4)%
Total Personnel Services	183,109	197,120	165,281	204,192	211,841	7,649	3.7 %
Services & Charges	12,993	11,300	12,503	11,350	11,350	—	— %
Supplies & Materials	4,865	8,700	5,038	8,800	8,800	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***200,967***	***217,120***	***182,822***	***224,342***	***231,991***	***7,649***	**3.4 %**
Net Expenditures (Over) Under Revenues	***$ (190,942)***	***$ —***	***$ (172,747)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

District Court

Department Description and Services Provided

Most cases begin in Minnesota's District Courts. Minnesota currently has 296 District Court judges who hear everything from traffic tickets, to civil and family conflicts, to child protection cases, to first degree murder trials. Some district courts may have separate divisions, such as criminal, civil, probate, family and juvenile courts. Each district is managed by a chief judge and assistant chief judge, assisted by a judicial district administrator. A court administrator is responsible for the day-to-day operations in each county.

Minnesota's trial courts are located throughout the 87 counties in the State and are organized into 10 Judicial Districts. Steele County's District Court is in the 3rd Judicial District and is located in downtown Owatonna at 111 East Main Street. There are two elected judges seated in Steele County, a court administrator, and 10 court administration and judicial staff on site who, with additional assistance from senior/retired judges and court staff on remote districtwide case processing teams, handle about 6,000 case filings per year.

In Steele County, the District Court is a cost center representing the county's required share of costs related to cases filed. These costs are comprised of primarily court appointed attorneys, juvenile detention services, medical exams, expert witnesses, and guardian/conservator costs. There are no FTE (full-time equivalent) employees for this department. Judicial and court administration staff wages are paid by the State of Minnesota Judicial Branch.

Attorney fees are primarily for court-appointed attorneys to represent parties in child protection (CHIPS), commitment, and guardian/conservator cases. The cases are becoming more complex and taking longer to dispose of due to more children per family, multiple fathers per family, mental illness factors, and insufficient volume of community resources to support needed programming.

Working Together

Steele County District Court is working actively with justice partners, service providers, schools, and others in support of the mission of the Branch.

- The Steele Waseca Drug Court has been very effective in reducing recidivism by helping those convicted of crimes be successful in treatment, obtain employment, and reunite with family while saving taxpayers the cost of additional incarceration.
- A districtwide Veterans Court has now been implemented to recognize the sacrifices made by and special needs of veterans who enter the criminal justice system.
- During the pandemic, the Court has found innovative ways to conduct hearings remotely and has implemented CDC protocols to keep employees and court users safe when appearing in person at the Courthouse.

Future Outlook

The 3rd Judicial District and Steele County District Court are adopting a talent centric workplace culture, developing staff's individual knowledge and skills to process cases across county lines, to prepare us for the workforce demographic challenges ahead and advance the Judicial Branch's OneCourtMN vision of high quality, consistent, and convenient court administration services anywhere in the state.

Minnesota 3rd Judicial District Mission Statement

The 3rd Judicial District is committed to efficient, effective and proper administration of justice through collaboration, innovation, and dedication to the people we serve.

Minnesota Judicial Branch Mission Statement

To provide justice through a system that assures equal access for the fair and timely resolution of cases and controversies.

Minnesota Judicial Branch Vision

The general public and those who use the court system will refer to it as accessible, fair, consistent, responsive, free of discrimination, independent, and well managed.

Additional Information

Visit the Minnesota Judicial Branch website at http://www.mncourts.gov to learn more about our mission, vision, and strategic plan. There are many online resources available to assist the public, our government partners, attorneys, jurors, and other court users.

Major Changes/Budgetary Comments

The District Court 2022 budget decreased by by $5,000 or 1.6% from the prior year. Projecting the expenditures for the Courts is challenging because the County doesn't have control over case filings and expenses related to those case filings. In addition, with the COVID-19 pandemic, expenditures could see an increase from 2020 and 2021 levels due to court operations returning to more pre-pandemic levels.

In 2022, Steele County District Court will continue to meet the challenges of the pandemic by conducting the majority of hearings remotely and providing service to court users by electronic means whenever possible. The safety of staff and court users is a priority as we continue to do the business of the Court.

District Court

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 389,530	$ —	$ 315,750	$ 310,750	$ (5,000)	(1.6)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	260	220	340	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	1,000	—	—	—	—	— %
Total Revenues	***260***	***390,750***	***340***	***315,750***	***310,750***	***(5,000)***	**(1.6)%**
Expenditures							
Personnel Services							
Wages and Overtime	—	—	—	—	—	—	— %
Health, Life and Disability Insurance	—	—	—	—	—	—	— %
PERA Contributions	—	—	—	—	—	—	— %
FICA / Medicare Tax	—	—	—	—	—	—	— %
Other Payroll Related Expenses	—	—	—	—	—	—	— %
Total Personnel Services	—	—	—	—	—	—	— %
Services & Charges	240,863	390,750	239,795	315,750	310,750	(5,000)	(1.6)%
Supplies & Materials	—	—	1,933	—	—	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***240,863***	***390,750***	***241,728***	***315,750***	***310,750***	***(5,000)***	**(1.6)%**
Net Expenditures (Over) Under Revenues	***$ (240,603)***	***$ —***	***$ (241,388)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Other General Government

Departments Included Within Other General Government

This section includes:

- County Wide
- Central Services

Department Description

County Wide and Central Services act as cost centers for any revenues or disbursements not allocated to individual funds or departments.

County-Wide revenue sources include items such as the general fund property tax levy, public library tax levy, County Program Aid (CPA), rental income and investment earnings. Major expenditures include agency appropriations, the City of Owatonna Library tax reimbursement, capital contributions, and any unallocated personnel service or insurance expenditures.

Central Services major expenditures include billings for telephone, postage, equipment and software maintenance, and non-capitalized inventory. Some recurring expenditures (including telephone, software, and computer replacements) are allocated here since they provide a county wide benefit. Other expenditures, including postage, are paid out of this account and then allocated out to each individual fund or department based on monthly usage. Revenue sources for central services include departmental reimbursements that are paid from other departments.

No County staff are budgeted from the County-Wide or Central Services department.

Agency Appropriations

Appropriations are requested each year from various organizations providing economic development, memorial day support, ambulance support, and operational support. Below is a list of each individual request and budgeted funding for 2022.

Organization	***Budgeted Funding***
American Legion - Ellendale	$ 190
American Legion - Owatonna	1,720
Blooming Prairie Ambulance	5,000
Blooming Prairie Servicemen's Club	125
City of Blooming Prairie	5,000
City of Ellendale	5,000
City of Medford	5,000
Community Pathways (Food Shelf/Clothesline)	12,000
County Ag Society	42,500
Crisis Resource Center	10,000
Drug Court	54,400
Ellendale Ambulance	5,000
Farm America	500
Healthy Seniors	10,000
Historical Society	8,000
Humane Society	5,000
Owatonna Area Business Development Center	4,000
Owatonna Partners for Economic Development	5,000
SE Emergency Medical Service	5,000
Semcac	10,000
Soil & Water Conservation District	135,000
Southern MN Initiative Foundation	6,000
Southern MN Tourism	1,829
Transitional Housing of Steele County	10,000
Total County Appropriations	$ 346,264

All appropriations are paid out of County-Wide except County Ag Society, Drug Court, Historical Society, and Soil & Water conservation District which have separate departments designated for these payments.

Other General Government

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ 20,268,145	$ (2,671,470)	$ 11,196,719	$ (2,212,663)	$ (2,188,749)	$ 23,914	(1.1)%
Other Taxes & Assessments	403,580	47,000	240,071	49,000	49,000	—	— %
Intergovernmental	6,670,322	2,514,938	5,300,221	2,020,946	2,078,686	57,740	2.9 %
Charges for Services	—	—	6	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	465,300	300,000	516,412	300,000	300,000	—	— %
Gifts and Contributions	150	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	426,785	427,870	175,252	482,337	436,532	(45,805)	(9.5)%
Total Revenues	***28,234,282***	***618,338***	***17,428,681***	***639,620***	***675,469***	***35,849***	**5.6 %**
Expenditures							
Personnel Services							
Wages and Overtime	—	—	—	—	—	—	— %
Health, Life and Disability Insurance	—	—	—	—	—	—	— %
PERA Contributions	(1,109)	—	—	—	—	—	— %
FICA / Medicare Tax	284	—	623	—	—	—	— %
Other Payroll Related Expenses	60,762	106,400	68,617	112,400	107,400	(5,000)	(4.4)%
Total Personnel Services	59,937	106,400	69,240	112,400	107,400	(5,000)	(4.4)%
Services & Charges	1,634,347	355,057	1,029,287	350,371	382,761	32,390	9.2 %
Supplies & Materials	80,872	—	16,884	—	—	—	— %
Capital Expenditures	718,443	—	—	—	—	—	— %
Other Expenditures	218,280	156,881	155,425	176,849	185,308	8,459	4.8 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***2,711,879***	***618,338***	***1,270,836***	***639,620***	***675,469***	***35,849***	**5.6 %**
Net Expenditures (Over) Under Revenues	***$ 25,522,403***	***$ —***	***$ 16,157,845***	***$ —***	***$ —***	***$ —***	

**Reflects the actual property tax collected (for general fund) and the theoretical budgeted property tax requirement.*

Central Services

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 190,371	$ —	$ 182,371	$ 241,600	$ 59,229	32.5 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	—	—	—	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	34,347	63,729	78,961	63,729	70,000	6,271	9.8 %
Total Revenues	***34,347***	***254,100***	***78,961***	***246,100***	***311,600***	***65,500***	**26.6 %**
Expenditures							
Personnel Services							
Wages and Overtime	—	—	—	—	—	—	— %
Health, Life and Disability Insurance	—	—	—	—	—	—	— %
PERA Contributions	—	—	—	—	—	—	— %
FICA / Medicare Tax	—	—	—	—	—	—	— %
Other Payroll Related Expenses	—	—	—	—	—	—	— %
Total Personnel Services	—	—	—	—	—	—	— %
Services & Charges	244,072	182,600	250,267	182,600	247,100	64,500	35.3 %
Supplies & Materials	23,836	54,500	105,898	54,500	54,500	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	13,639	17,000	9,971	9,000	10,000	1,000	11.1 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***281,547***	***254,100***	***366,136***	***246,100***	***311,600***	***65,500***	**26.6 %**
Net Expenditures (Over) Under Revenues	***$ (247,200)***	***$ —***	***$ (287,175)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Public Safety

Sheriff's Office

"To Protect with Courage, To Serve with Honor and Compassion"

Department Description

The Steele County Sheriff's Office (SCSO) is responsible for public safety activity in and around the unincorporated areas of Steele County. The SCSO also plays a major role in activities throughout the entire county.

The SCSO is also responsible for enforcing boat and water safety and snowmobile safety throughout Steele County.

The operating budget allows the SCSO to carry out its mission and deliver high quality yet efficient services to citizens in all areas of public safety.

The budget process provides the County Board and its management staff an opportunity to annually re-examine the services provided within the County.

Mission Statement

The Steele County Sheriff's Office is dedicated to protecting and serving the citizens of Steele County and support their quality of life. We will coordinate the efforts of emergency and support services to provide the highest level of responsiveness possible. We hold ourselves accountable for our actions and take pride in a professional level of service and fairness to all.

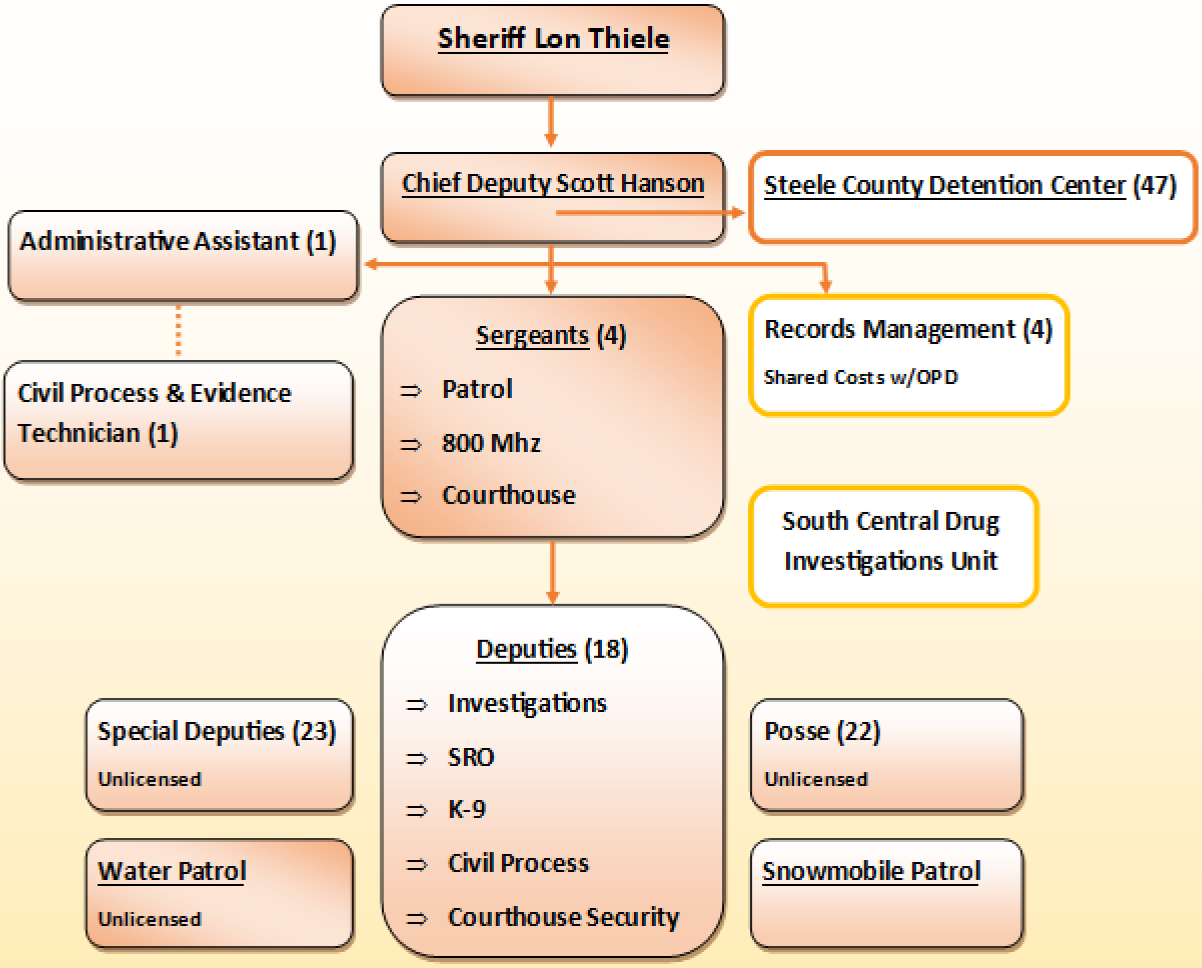
Goals / Objectives

- Maintain a low crime rate and increase more efficient and effective patrols,
- Provide professional, community oriented public relations, (community policing)
- Develop and educate well-trained staff members and promote public safety,
- Continue with the Fleet Enterprise program, lowering the costs associated with owning a squad car by leasing squad cars,
- Continue the 800 MHz ARMER radio system project,
- Increase security enhancing public safety at the courthouse,
- Increase school security in the contractual towns (Ellendale and Medford),

Divisions

The SCSO is currently comprised of 24 POST (Peace Officer Standards and Training) Licensed Law Enforcement full time employees (FTE). At full strength there are 22 Special Deputies, 22 Posse Riders, 4 Records Staff, 1 Administrative Assistant, and 1 Civil Process Assistant.

ORGANIZATIONAL CHART



MISSION STATEMENT

The Steele County Sheriff's Office is dedicated to protect and serve the citizen's of Steele County and support their quality of life. Coordinate the efforts of the emergency and support services to provide the highest level of responsiveness possible. We hold ourselves accountable for our actions and take pride in a professional level of service and fairness to all.

CORE VALUES

Fairness—*We treat all people impartially, with consideration and compassion. We are equally responsive to our employees and the communities we serve.*

Integrity—*We are committed to the highest performance standards, ethical conduct and truthfulness in all our duties. We hold ourselves accountable for our actions and pride in a professional level of service and fairness to all.*

Honesty—*The members of the Steele County Sheriff's Office will be truthful and trustworthy at all times.*

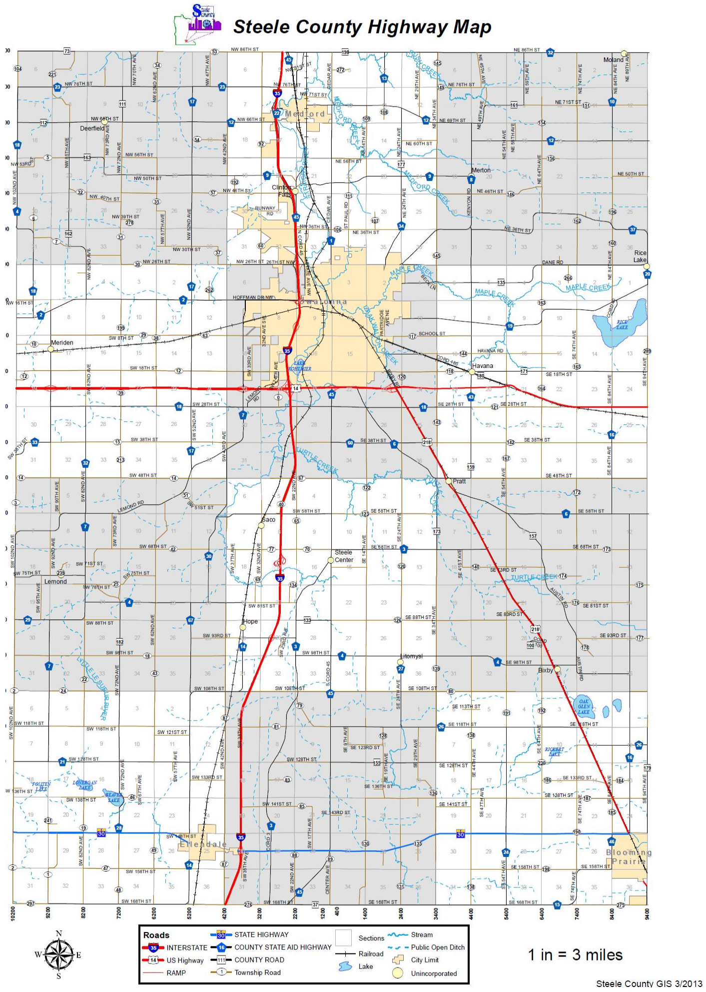
Services Provided

The internal operation of the office of sheriff is the sole responsibility of the elected sheriff. The office is a statutory/constitutional office having exclusive powers and authority under state law and or state constitution.

The elected county sheriff is statutorily the highest-ranking official in the county and manages or coordinates the following programs/divisions within the Steele County Sheriff's Office.

- Sergeants
    - Patrol Supervisor,
    - Traffic Enforcement,
    - Courthouse Supervisor,
    - Investigations Supervisor,
    - Supervisor of 800 MHz.,
- Investigations
    - Follow up investigations,
    - Child ID Kits,
    - Project Lifesaver,
    - Child Protection,
- Patrol Deputies
    - Traffic Enforcement,
    - School Security (Medford & Ellendale),
    - Warrants,
    - T.Z.D. (Towards Zero Deaths),
    - P.O.R.'s (Predatory Offender Registrations),
- Courthouse Security
    - Bailiff's,
    - Juror attendants,
- Civil Division
    - Civil Process,
    - Take It To The Box,
- 800 MHz ARMER
    - Radio System for the entire county,
    - SCSO, OPD, OPU, Fire Dept., BPPD, public schools, County Shop, Landfill, etc.
- South Central Drug Investigative Unit
    - SCDIU,
    - SWAT,
- Water Patrol,
    - Boat Safety,
- Snowmobile Patrol

Geographic



Steele County MN consists of 13 townships and 432 square miles of Public Safety coverage. It is 24 miles long and 18 miles wide.

There are two (2) cities that the Sheriff's Office is contractually obligated to provide public safety coverage.
Medford, which is located on the North side of the county and Ellendale, which is located on the South side of the county.

The city of **Medford** is approximately 6 miles north of Owatonna. The SCSO is contracted to provide 4.28 public safety hours a day. The annual contract increase is 3.5%.

The city of **Ellendale** is approximately 18 miles south of Owatonna. The SCSO is contracted to provide 2.71 public safety hours a day. The annual contract increase is 3%.

Owatonna and Blooming Prairie have their own Police Departments. The PD's are assisted by the SCSO as needed with mutual aid.

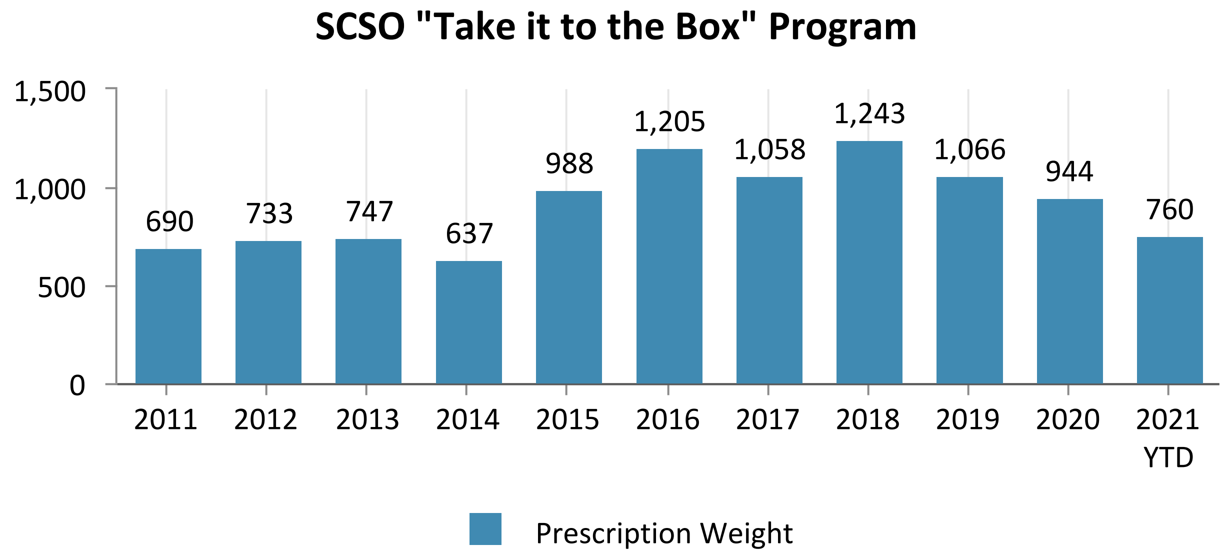
Steele County Take it to the Box Program

The **"Take It to The Box"** program began in 2011. It promotes the disposal of leftover prescriptions with 2 drop-off sites. 1 in Owatonna and 1 in BP. The Steele County Sheriff's Office has overseen the care and disposal of over 10,000 lbs. (5 Tons) of unused prescriptions.

*2021 statistics are not completed at the time of this report. (760 lbs to Nov.)


2011 = 690 lbs.
2012 = 733 lbs.
2013 = 747 lbs.
2014 = 637 lbs.
2015 = 988 lbs.
2016 = 1,205 lbs.
2017 = 1,058 lbs.
2018 = 1,243 lbs.
2019 = 1,066 lbs.
2020 = 944 lbs.
2021 = 760 lbs.

Total = 10,071 lbs.



800 MHZ Armer Radio System

The SCSO ARMER Sergeant is responsible for tuning over 530 radios for the ARMER System. The amount of radios is spread throughout the SCSO, OPD, OPU, Fire Departments in the County, Public Schools, County Highway, Landfill, etc.

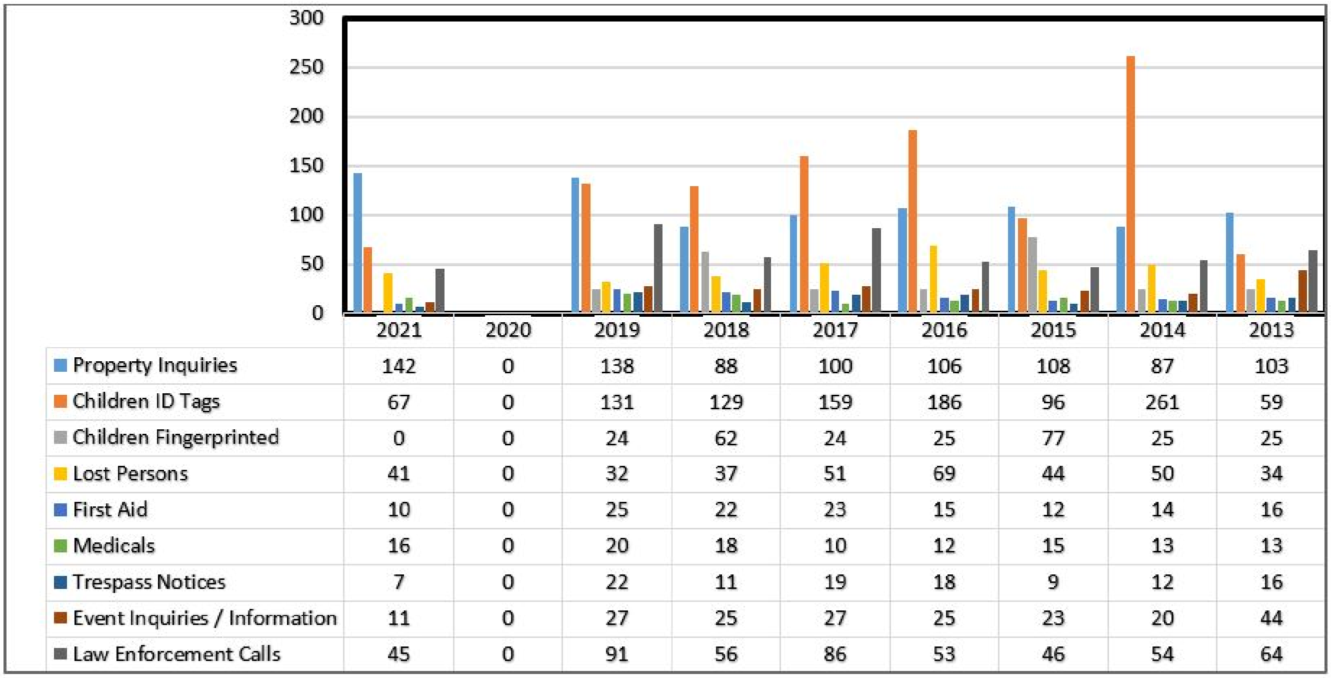
Displayed to the right are 3 models of portable radios. Even though the two older radios have lasted past the life span. They are still utilized as a cache of encrypted radios yet today.

Planning for the future:

The replacement radios pictured to the right were purchased from the CARES Act fund.

The CARES fund allowed $263,000.00 to be subtracted from the SCSO future capital improvement plan.

Steele County Free Fair Calls for Services

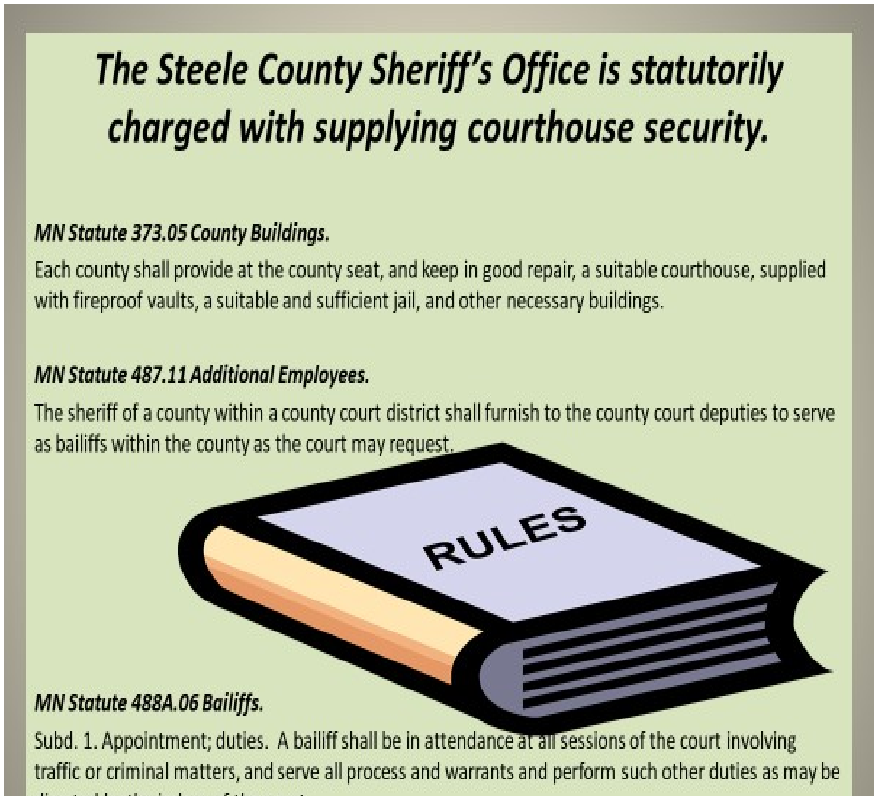


	2021	2020	2019	2018	2017	2016	2015	2014	2013
■ Property Inquiries	142	0	138	88	100	106	108	87	103
■ Children ID Tags	67	0	131	129	159	186	96	261	59
■ Children Fingerprinted	0	0	24	62	24	25	77	25	25
■ Lost Persons	41	0	32	37	51	69	44	50	34
■ First Aid	10	0	25	22	23	15	12	14	16
■ Medicals	16	0	20	18	10	12	15	13	13
■ Trespass Notices	7	0	22	11	19	18	9	12	16
■ Event Inquiries / Information	11	0	27	25	27	25	23	20	44
■ Law Enforcement Calls	45	0	91	56	86	53	46	54	64

Due to COVID-19 the 2020 SCFF was canceled.

Courthouse Security Division

The SCSO has 3 licensed Deputies and 2 Special Deputies to assist with Courthouse Security. **PRIOR TO ENTRY INTO THE STEELE COUNTY COURTHOUSE, YOU MAY BE SUBJECTED TO A SEARCH BY A METAL DETECTOR. POSSESSION OF A DANGEROUS WEAPON IN A COURTHOUSE IS A FELONY!**



The Steele County Sheriff's Office is statutorily charged with supplying courthouse security.

MN Statute 373.05 County Buildings.

Each county shall provide at the county seat, and keep in good repair, a suitable courthouse, supplied with fireproof vaults, a suitable and sufficient jail, and other necessary buildings.

MN Statute 487.11 Additional Employees.

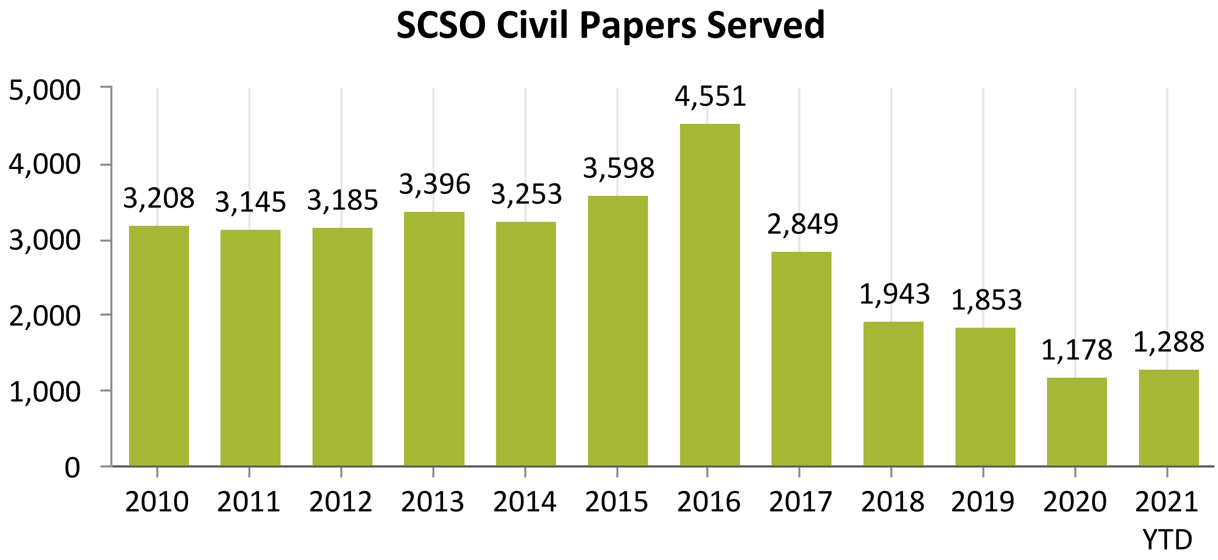
The sheriff of a county within a county court district shall furnish to the county court deputies to serve as bailiffs within the county as the court may request.

MN Statute 488A.06 Bailiffs.

Subd. 1. Appointment; duties. A bailiff shall be in attendance at all sessions of the court involving traffic or criminal matters, and serve all process and warrants and perform such other duties as may be directed by the judges of the court.

Civil Papers

The SCSO averages approximately 3,300 Civil Papers a year. Order for Protections, Evictions, Foreclosures, Subpoenas, Summons and Complaint, and Harassments achieve the highest type of papers served.



Although there has been a decrease in paper services the last few years. The amount of papers services in 2020 and 2021 have reduced significantly due to COVID-19 and some different guidelines.

Other types of civil process services

- Summons and Complaints
- Motions
- Order to Show Cause
- Garnishment Summons
- Subpoenas
- Notice of Cancellation of Contract for Deed
- Writ of Recovery and Order to Vacate
- Domestic Abuse
- Unlawful Detainer/Eviction Action
- Levy on Funds at a Financial Institution
- Executions – Personal Property
- Receiving Process Forms
- Conciliation Court Documents
- Mortgage Foreclosure
- Summons and Petition
- Method of Service
- Affidavit and Order in Supplementary Proceedings
- Land Title Summons
- Notice of Condemnation (Eminent Domain)
- Summons and Complaint in Eviction Actions (Unlawful Detainer)
- Harassment Restraining Order
- Levy on Earnings
- Executions – Real Property
- Tax Forfeited Land
- UCC Sale
- District Court/Order for Seizure Documents
- Mechanics Lien Sales

Civil Process Fees and Procedures

The Steele County Board of Commissioners approved the following fee schedule on January 27, 2015, to be effective immediately:

Paper Service	$75.00 - Flat Rate per individual served/per case
Copies	$0.25 - per page side
Foreclosure/Sheriff Sales	$100.00
Fail to Notify/Postpone/Cancel	$75.00
Intent to Redeem	$100.00
Redemptions	$250.00
Deputy Fees	$75.00 / Hour (evictions, inventories, etc.)

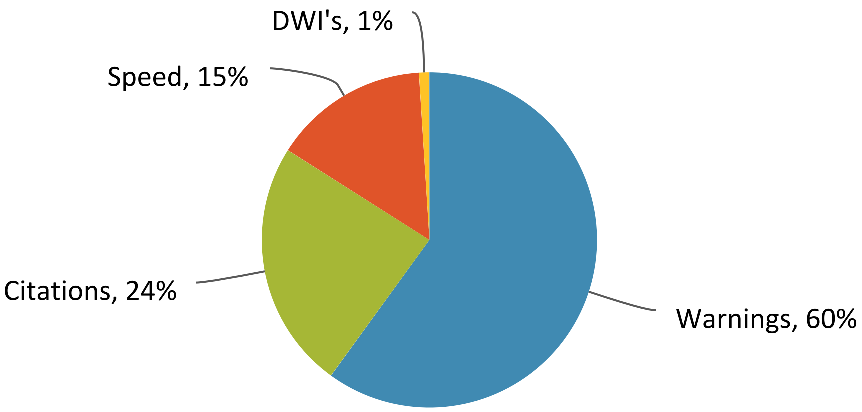
**** e-Filing with the Court is not our responsibility ****

The Civil Process Office shall no longer forward papers to the Court to be filed.

Patrol Division

The SCSO averages approximately 4,000 traffic stops a year.

2021 YTD SCSO Traffic Stops = 3,470



- The sheriff’s office also coordinates efforts with other local, state, and federal agencies to meet the common objective of public safety.

Towards Zero Deaths

The Steele County Sheriff’s Office proudly participates in the Towards Zero Deaths Campaign yearly. Below is our 2021 annual photo shoot with most of the SE TZD participants showing support for the program. This year it was in Goodhue County at the Zumbrota Covered Bridge.

According to the Minnesota Department of Public Safety (DPS) Office of Traffic Safety, 497 people lost their lives in 2021 crashes (preliminary data). The 2025 Goal is to reduce traffic-related deaths to 225 or fewer.

Fatalities on Minnesota Roadways

	2018	2019	2020	2021
Total Fatalities	381	364	397	497

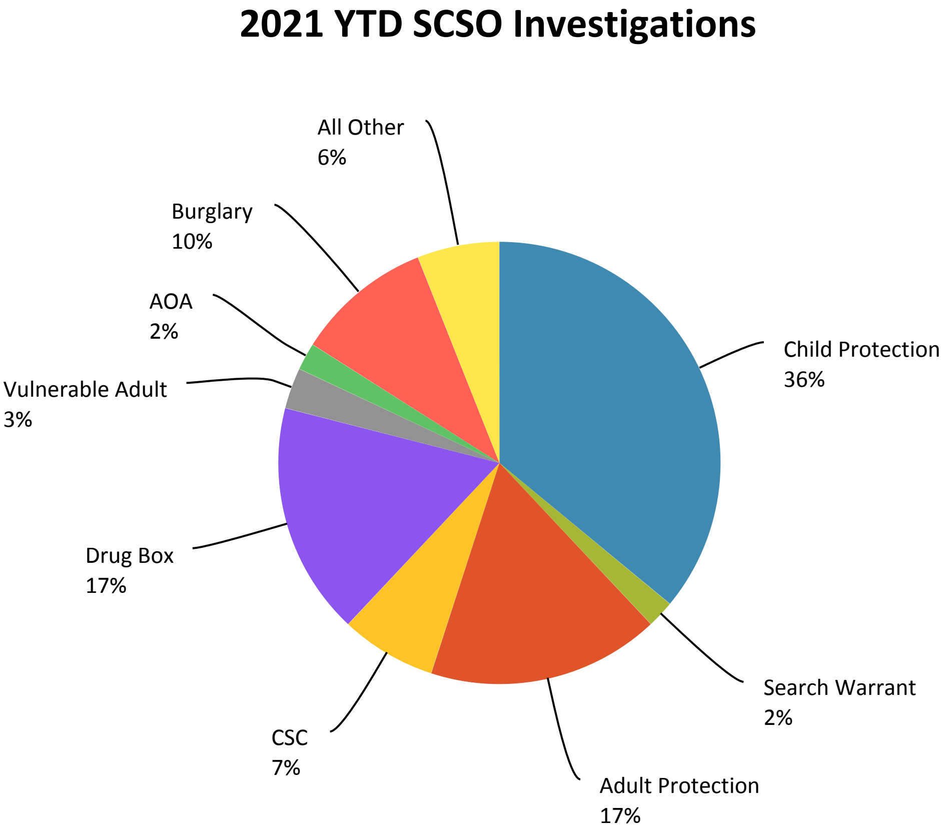
The top four contributing factors for fatalities:

Drunk driving
Speed
Unbuckled motorists
Distractions

*NOTE: The Steele County Sheriff’s Office will absorb 4 (four)
additional miles of roadway with the opening of the new highway 14 project.

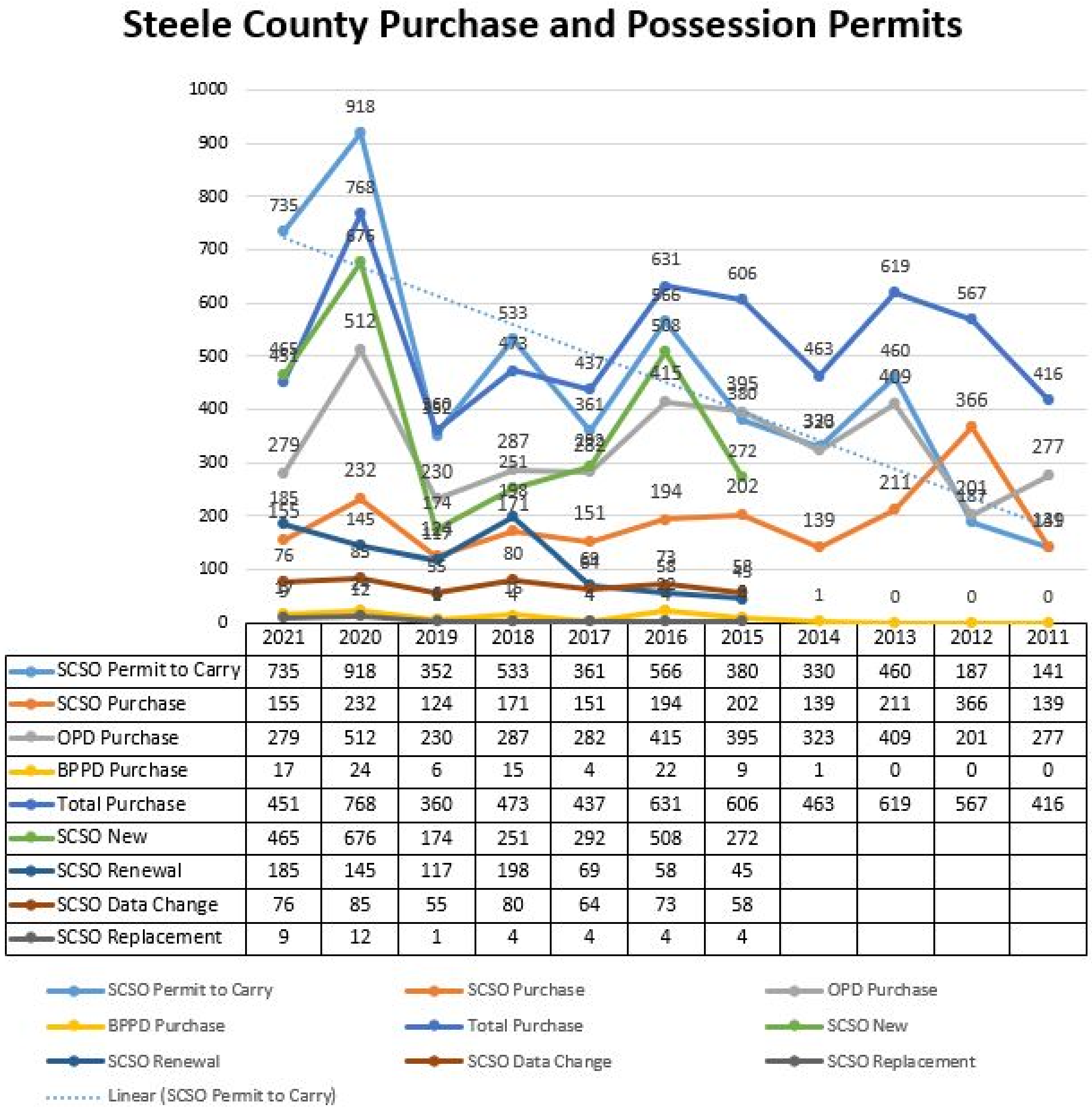
Investigation Division

The pie chart below outlines the most incidents of Investigations.



LEC Purchase and Possession Permits

2021 numbers are YTD (11-15-2021)



Steele County Purchase and Possession Permits

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
SCSO Permit to Carry	735	918	352	533	361	566	380	330	460	187	141
SCSO Purchase	155	232	124	171	151	194	202	139	211	366	139
OPD Purchase	279	512	230	287	282	415	395	323	409	201	277
BPPD Purchase	17	24	6	15	4	22	9	1	0	0	0
Total Purchase	451	768	360	473	437	631	606	463	619	567	416
SCSO New	465	676	174	251	292	508	272				
SCSO Renewal	185	145	117	198	69	58	45				
SCSO Data Change	76	85	55	80	64	73	58				
SCSO Replacement	9	12	1	4	4	4	4				

Permit to Carry Fees Effective 3/13/2019		
New Permit to Carry	$	100.00
Renewal (90-0 days before expiration date)	$	75.00
Renewal (1-30 days past expiration date)	$	85.00
Veterans/Military Personnel**	$	25.00
Steele County Active Law Enforcement**	$	10.00
Steele County Retired Law Enforcement **	$	25.00
Data Change/Replacement Card	$	10.00

**Denotes you must provide proof of your credentials

Major Changes / Budget Commentary

The Sheriff's Office 2022 budget increased by $81,062 or 2.4% from the prior year. The primary reason for this increase is due to operating budget changes, which increased by $102,988. Some of the major changes from the prior year include:

- The expected cost for the South Central Drug Investigative Unit (SCDIU) - $66,800.
- increases in property and liability insurance - $22,604.
- Increase in non-capitalized inventory - $15,000.

Personnel Services saw an overall decrease of $21,926 or 0.8% from the prior year. This change comes from there being a $150,000 wage reduction to account for potential employment gaps. This figure was calculated based on historical budget to actual personnel services.

Sheriff

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 2,758,571	$ —	$ 2,860,394	$ 2,910,456	$ 50,062	1.8 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	197,423	180,000	204,221	202,845	227,039	24,194	11.9 %
Charges for Services	142,239	183,281	143,161	186,764	160,880	(25,884)	(13.9)%
Licenses and Permits	65,045	35,000	48,315	35,000	50,000	15,000	42.9 %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	74,297	77,700	58,261	102,800	120,490	17,690	17.2 %
Total Revenues	***479,004***	***3,234,552***	***453,958***	***3,387,803***	***3,468,865***	***81,062***	2.4 %
Expenditures							
Personnel Services							
Wages and Overtime	1,805,522	2,001,300	1,644,058	2,045,310	2,006,159	(39,151)	(1.9)%
Health, Life and Disability Insurance	357,419	353,560	334,580	404,708	402,991	(1,717)	(0.4)%
PERA Contributions	298,766	326,200	268,821	336,123	354,633	18,510	5.5 %
FICA / Medicare Tax	35,725	41,303	33,282	41,625	43,494	1,869	4.5 %
Other Payroll Related Expenses	58,692	62,389	55,746	60,081	58,644	(1,437)	(2.4)%
Total Personnel Services	2,556,124	2,784,752	2,336,487	2,887,847	2,865,921	(21,926)	(0.8)%
Services & Charges	303,831	299,600	279,812	326,556	429,959	103,403	31.7 %
Supplies & Materials	156,341	129,700	114,926	154,900	160,485	5,585	3.6 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	8,169	20,500	10,328	18,500	12,500	(6,000)	(32.4)%
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***3,024,465***	***3,234,552***	***2,741,553***	***3,387,803***	***3,468,865***	***81,062***	2.4 %
Net Expenditures (Over) Under Revenues	***$ (2,545,461)***	***$ —***	***$ (2,287,595)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Law Enforcement Center

Department Description and Services Provided

The Steele County Sheriff's Office maintains a joint records department with the Owatonna Police Department which is located at the Law Enforcement Center (LEC) building on 204 East Pearl Street, Owatonna, Minnesota. The LEC is responsible for the maintenance and distribution of all reports and citations generated by both entities. The 25,000-square foot building is owned equally by the City of Owatonna and Steele County.

The expenses of the LEC are paid in full by the County, and the City of Owatonnna is billed for half of the costs on a quarterly basis.

Mission Statement

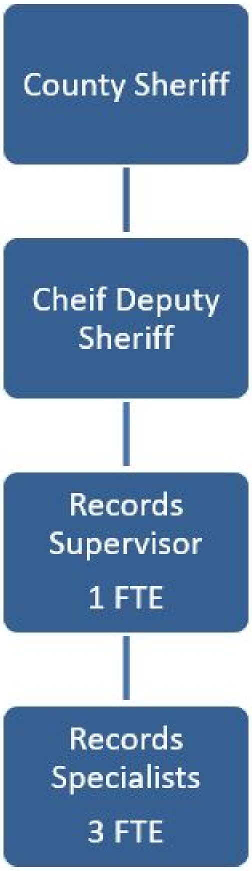
The mission of LEC is to maintain accurate records and serve the public in a friendly and efficient manner.

Major Changes/Budget Commentary

The Law Enforcement Center 2022 budget increased by $322,726 or 38.5% from the prior year, primary due to operating and capital expenditures. Services and charges increased $23,900 due to a budgeted increase in equipment and building maintenance, which were increased based on prior year actuals. Capital outlay increased by $305,100 mainly from a generator replacement. Historically, capital projects have been budgeted out of the capital projects fund, but the cost is now recognized under the LEC for billing purposes (since half the costs are shared between the County and City). Revenues saw an overall increase of 38.5% from the County using $250,000 in prior year reserves to fund the purchase of the generator and additional reimbursements from the City of Owatonna.

Law Enforcement Center

4.0 FTE



Steele County, Minnesota

Capital Improvement Plan

2022 thru **2026**

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	Total
Law Enforcement Center							
Replace Two RTU's	LEC-22-01	100,000					100,000
Replace Water Heater	LEC-22-02	6,000					6,000
Replace Generator/Main Gear	LEC-22-03	500,000					500,000
Replace Roof	LEC-23-01		200,000				200,000
Replace EIFS with Steele Panels	LEC-23-02		160,000				160,000
Temperature Controls (BAS)	LEC-25-01				85,000		85,000
Replace Mini Split (Center Roof)	LEC-25-02				10,000		10,000
Replace Hand Railings and Steps	LEC-25-03				15,000	15,000	30,000
Building Envelope Repairs (Caulking)	LEC-25-04				10,000		10,000
Replace Leaking Windows	LEC-25-05				120,000		120,000
Concrete Replacement	LEC-25-06				16,000		16,000
LED Conversion	LEC-26-01					120,000	120,000
Law Enforcement Center Total		**606,000**	**360,000**		**256,000**	**135,000**	**1,357,000**
Levy		53,000	180,000		128,000	67,500	428,500
Reimbursement		303,000	180,000		128,000	67,500	678,500
Reserves		250,000					250,000
Law Enforcement Center Total		**606,000**	**360,000**		**256,000**	**135,000**	**1,357,000**
Grand Total		**606,000**	**360,000**		**256,000**	**135,000**	**1,357,000**

Law Enforcement Center

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	$ Change in Budget
Current Property Tax Requirement*	$ —	$ 249,928	$ —	$ 409,570	$ 334,733	$ (74,837)	(18.3)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	235,582	259,200	247,571	428,554	576,117	147,563	34.4 %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	250,000	250,000	— %
Total Revenues	***235,582***	***509,128***	***247,571***	***838,124***	***1,160,850***	***322,726***	38.5 %
Expenditures							
Personnel Services							
Wages and Overtime	200,282	236,800	189,343	224,395	233,062	8,667	3.9 %
Health, Life and Disability Insurance	38,612	46,050	34,315	60,087	44,883	(15,204)	(25.3)%
PERA Contributions	14,556	17,800	14,201	16,830	17,480	650	3.9 %
FICA / Medicare Tax	14,840	17,700	14,241	16,606	17,247	641	3.9 %
Other Payroll Related Expenses	328	328	356	356	328	(28)	(7.9)%
Total Personnel Services	268,618	318,678	252,456	318,274	313,000	(5,274)	(1.7)%
Services & Charges	78,814	59,750	74,121	88,250	112,150	23,900	27.1 %
Supplies & Materials	9,802	15,700	18,251	15,700	14,700	(1,000)	(6.4)%
Capital Expenditures	80,692	—	4,718	300,900	606,000	305,100	101.4 %
Other Expenditures	35,120	115,000	35,000	115,000	115,000	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***473,046***	***509,128***	***384,546***	***838,124***	***1,160,850***	***322,726***	38.5 %
Net Expenditures (Over) Under Revenues	***$ (237,464)***	***$ —***	***$ (136,975)***	***$ —***	***$ —***	***$ —***	

** Reflects the theoretical budgeted property tax requirement, not actual tax collected.*

Detention Center

Department Description

The Steele County Detention Center operates in conjunction with the Steele County Sheriff's Office and is located at 2500 Alexander St in Owatonna MN. Our agency's focus is to provide a necessary public safety need while being a responsible steward to the taxpayers of Steele County. The detention center provides temporary housing for the following individuals:

- Individuals that are criminally charged and are being prosecuted
- Sentenced inmates that have up to 1 year to serve
- Sentenced inmates that are allowed work release
- Inmates boarded with us by local and state agencies

The inmates boarded with us from outside agencies allow us to generate revenue to offset many of the operating costs that come when providing a public service. Our Agency works closely with both local jurisdictions and the Minnesota Department of Corrections to provide secure housing for detainees. This ensures that public safety is optimized by holding potentially dangerous individuals in custody while they face prosecution or serve a court mandated sentence.

The detention center is staffed 24 hours a day, 365 days a year and complies with all parameters of state mandated staffing guidelines. Within these guidelines, the detention center staff undergo mandatory training on a wide variety of topics to ensure that all inmates, staff and the public are safe. Being well trained allows our staff to better communicate with inmates and address any problems that may be pressing, allowing them to be proactive rather than reactive, thus reducing unnecessary costs.

Services Provided

The Steele County Detention Center provides many services that benefit the community and the residents of Steele County. The base service provided by the detention is safe and secure detention for individuals that pose a significant risk to the community. While detained, we provide inmates with their basic needs to ensure they remain safe. Along with providing for the detainee's basic needs, we also provide an array of programming while in custody. This programming ranges from on-site treatment to job skills to parenting class. The goal of this programming is to instill positive life skills that will assist them in being successful upon release which will in turn make our community safer and more prosperous. Outside of the detention setting, we provide services and assistance to partner agencies. We conduct transports for both civil and criminal cases, conduct urine analysis tests for Steele Waseca Drug Court and provide a fingerprint service for the public. Along with conducting transports, we also oversee the majority of court hearings within the detention center via the Zoom platform. Managing these hearings allows us to reduce costs in transportation, limit risk of detainee escape, and limit detainees to possible COVID 19 exposures while in the general public.

Department Mission

The mission of the Steele County Detention Center is to provide for the safe and humane housing of individuals committed to our custody. Management and staff priorities include employee development, strategic planning, training, safety of our staff and the public we serve while maintaining fiscal responsibility and accountability. The Detention Center takes a Program based approach to incarceration with the end goal to reduce recidivism and return subjects to the community with better skills to cope with everyday challenges.

Vision Statement

The vision of the Steele County Detention Center is to assist in maintaining a low crime rate for the residents of Steele County. The role the detention center plays is 3 tiered.

1. The first tier is staff focused. Staff utilize an inmate management philosophy that removes an adversarial style and replaces it with a professional coaching style. This approach helps us address any negative behavior in a productive way. It also gives a community that may view law enforcement in a negative light, something positive in their daily interactions with staff.
2. The second tier is our programming approach. Through this approach we are attempting to provide skills that will assist the detainees in curbing any negative behavior, and in turn, remain out of the detention setting in the future.
3. The third tier is the effect of programming. All people who come through our doors are a father, mother, brother, sister, son or daughter. Utilizing a programs-based approach will have a trickle down effect and will hopefully end the familiar cycle of incarceration thus lowering overall crime rates, making Steele County safe for our citizens.

2021 Milestones

Over the course of 2021, the Steele County Detention Center has seen many milestones. While most of the milestones were celebrated, there were events that tried both the detention staff and leadership groups alike.

- Continued operating restrictions due to the COVID 19 Pandemic. These restrictions, while stressful for both staff and detainees, have allowed us to operate the facility in a safe and effective manner. Over the course of 2020 and 2021, we have been able to limit the number of positive cases to under 5 with no major outbreaks. We continue to implement mask restrictions within the secure area of the facility in order to limit any potential spread in the event a Detention Center staff is positive.

- Implementing the closure of our Minimum security housing unit was a moment in this year’s timeline that was bittersweet. Over the course of 2021, we observed a continual drop in the number of individuals being arrested and the number of detainees we are housing. In June of this year, the decision was made to temporarily suspend the use of our minimum housing unit in an attempt to operate the facility in the most fiscally responsible way possible. This closure effectively reduced the need for additional overtime shifts and allowed us to suspend the hiring of an additional 6 correctional officers and 1 programs assistant. Making this adjustment will save county taxpayers an estimated $500,000 in budgeted wages alone.

- This year has also ushered in the beginning design phases of 2 approved projects. First, we have began the design phase of our security infrastructure equipment. This project will outfit the detention center with upgraded cameras, intercoms, and security software. This upgrade will allow us to better observe, respond and assist not only detainees within the facility, but also partner agencies when requesting vital information. The second part of this project has brought the design phase of a security wall, separating our Male Medium Housing Unit into 2 separate housing areas. With the addition of this security wall, the Detention Center will be able to house all needed classification of detainees while employing less officers. Both of these projects are slated for a 2022 completion.

- Over the last year, we have added programming for our detainee population. This new programming is geared at not only reducing recidivism, but growing detainees into productive members of the community and their families. The first of these programs is through a partnership with workforce development inc. to conduct job skills training while in the facility. This program aims to address not only unemployment, but underemployment as well. Participants in this program learn skills that put them in positions to enter careers that are historically higher wage and offer stability for the long term. The second program that has been implemented is called Decision Points. This program is a collaborative effort between the Steele County Detention Center and DFO Community Corrections. Through the offered curriculum, detainees work through decision making skills and explore how and why they make decisions and tools to adjust for the future.

2022 Goals

- Finalizing the upgrade to our security infrastructure.
- Finalizing the construction of the male medium wall, effectively splitting the unit to allow us to operate more efficiently.
- Begin to transition out of some of the more restrictive measures brought on by the COVID-19 pandemic.
- Begin upgrades to in-unit programming.
- Upgrade detainee visitation and telephone services.

Facts/Figures

- Bookings for 2021: 1076 (11/18/2021)
- Total building site 18.63 acres that accommodates building, parking, and room for expansion.
- Total structure: 58,575 square feet
- Secure jail area: 50,469 square feet
- Typical cell size: single, 70 square feet; double bunk, 90 square feet
- 154 Bed Approved Capacity; 138 Bed operational Capacity. (Currently 48 beds less due to unit closure)
- 100 + cameras to monitor the interior and exterior of the facility.
- There are 367 doors in the facility
- 110,000 blocks were used for interior walls of the jail, core filled with concrete.

- 125 parking spaces.
- 39 major subcontractors
- 70 % of total building costs paid to subcontractors and suppliers from Steele, Mower, Freeborn, Olmsted and Faribault counties.
- Building project required 62,000 hours of trade labor.

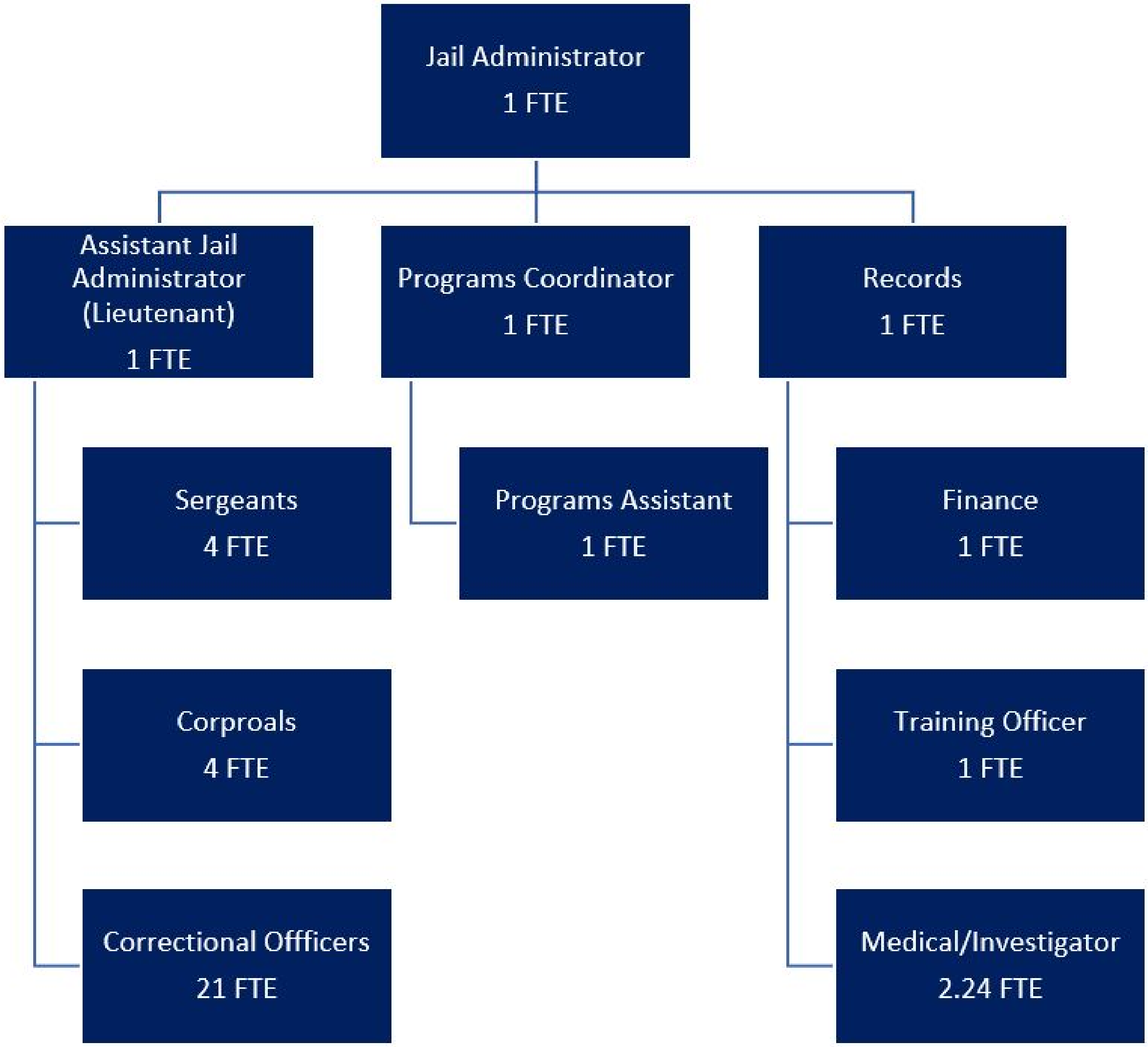
Major Changes/Budget Commentary

The Detention Center 2022 budget decreased by $642,939 or 13.2% from the prior year, primarily due to the following reasons:

- Revenue reductions: There is a projected decrease of $450,000 in boarding revenues, which are received when housing inmates from other jurisdictions. The reason for this drastic decrease is based on a decrease of inmates that are being sentenced to prison and held on low level crimes throughout county facilities.
- Decreases in personnel services: due to the lower number of inmates currently at the Detention Center closing one of the three pods at the Detention Center, there were a total of seven vacant positions removed from the 2022 budget. This included six correctional officer positions and one programs assistant. In addition, based on historical budget to actual data, there was an additional $133,000 in wage reductions added to the Detention Center to account for employment gaps.
- Decreases in the operating budget: The detention center is decreasing overall operating line item expenditures due to COVID-19 and an overall lowered population. We are striving to keep taxpayer money responsibly spent and adhere to making every dollar go as far as possible.

Detention Center

38.24 FTE



Detention Center

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 3,526,717	$ —	$ 3,904,841	$ 3,761,422	$ (143,419)	(3.7)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	736,728	1,195,070	383,596	958,070	458,550	(499,520)	(52.1)%
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	23,558	25,000	22,994	21,000	21,000	—	— %
Total Revenues	***760,286***	***4,746,787***	***406,590***	***4,883,911***	***4,240,972***	***(642,939)***	(13.2)%
Expenditures							
Personnel Services							
Wages and Overtime	2,754,922	3,022,300	2,230,247	3,098,548	2,645,132	(453,416)	(14.6)%
Health, Life and Disability Insurance	522,453	551,180	441,563	628,500	516,907	(111,593)	(17.8)%
PERA Contributions	236,096	257,900	190,248	262,695	235,455	(27,240)	(10.4)%
FICA / Medicare Tax	201,755	226,400	162,660	229,626	205,582	(24,044)	(10.5)%
Other Payroll Related Expenses	84,709	90,307	69,605	90,833	82,531	(8,302)	(9.1)%
Total Personnel Services	3,799,935	4,148,087	3,094,323	4,310,202	3,685,607	(624,595)	(14.5)%
Services & Charges	241,433	234,700	159,518	237,709	236,365	(1,344)	(0.6)%
Supplies & Materials	278,640	362,000	211,223	334,000	317,000	(17,000)	(5.1)%
Capital Expenditures	34,229	—	—	—	—	—	(11.7)%
Other Expenditures	612	2,000	124	2,000	2,000	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***4,354,849***	***4,746,787***	***3,465,188***	***4,883,911***	***4,240,972***	***(642,939)***	(13.2)%
Net Expenditures (Over) Under Revenues	***$ (3,594,563)***	***$ —***	***$ (3,058,598)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Community Corrections

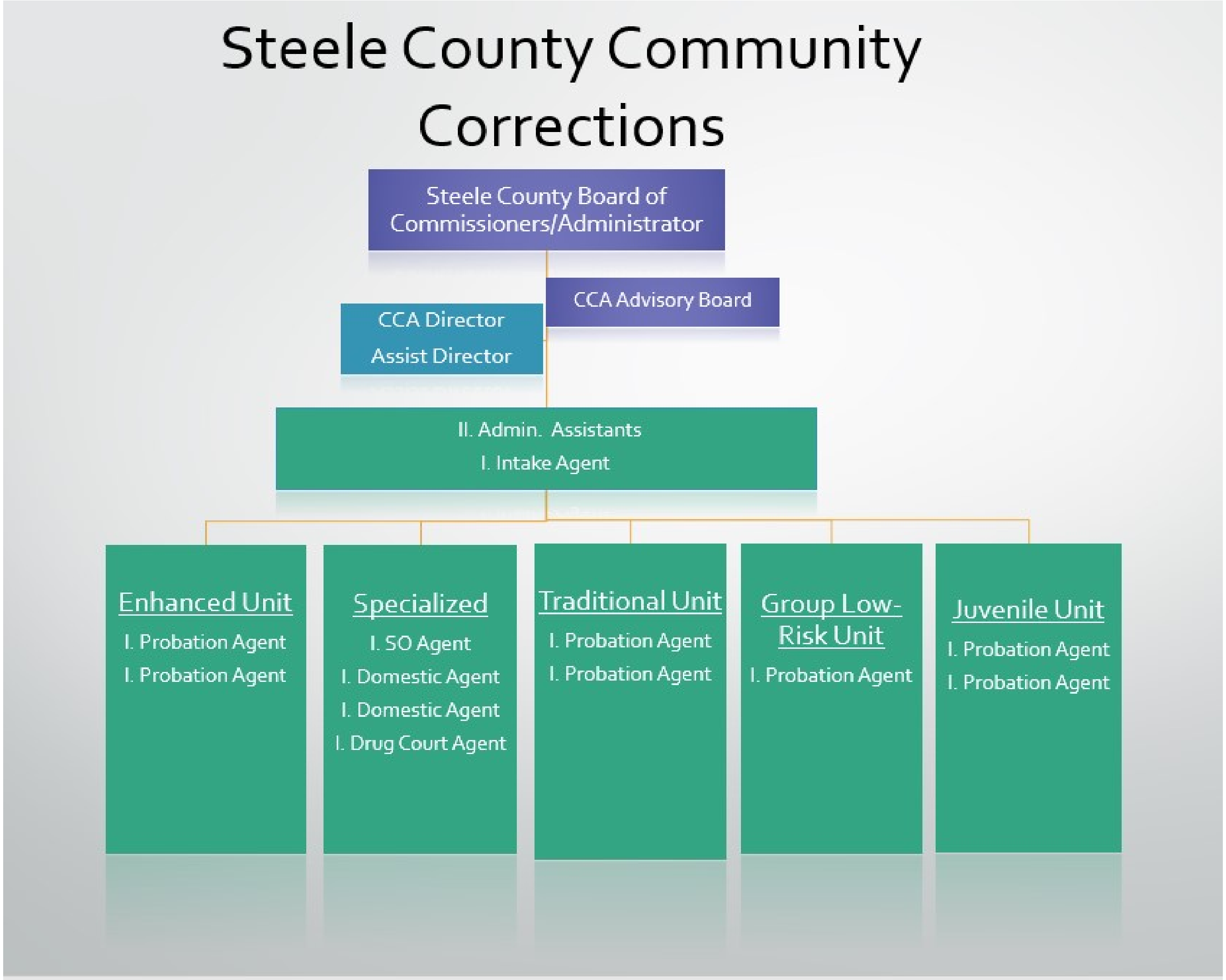
Mission

To enhance the safety of all citizens by facilitating and promoting adherence to evidence based and restorative practice.

Vision

To reduce recidivism within our Criminal Justice System.
Our goal is to work with our local stakeholders and other Minnesota Correctional Agencies to promote positive change amongst the people we work with.

Organizational Chart



Organization and Description of Services

County Administration is responsible for the overall management of Steele County Community Corrections. Community Corrections is within the Community Services Division and under direction of the Community Services Director. The department provides a variety of services to the Steele County Court. These services include investigative, program and probation supervisory services for adult and juvenile offenders.

Corrections management staff provide oversight, and direct and monitor all aspects of the department. Management is also responsible for administering the comprehensive plan under the direction of the advisory board. Corrections acts as liaison to other agencies; Corrections directs offender supervision, programming, personnel functions, planning, research, budget preparation and financial reporting. The Intake Unit provides receptionist duties, collects offender fees, processes departmental invoices, maintains records in CSTS, assists in the preparation of financial and data reports, provides inventory management, provides support services for all department staff, assists with PSI's, risk assessments and facilitates file movement to appropriate units.

Program Area	***Description***	***FTE's***
Supervisory	Director and Assistant Director employed as the Department Head and Supervisor to oversee the correctional operations in Steele County and serve as the liaison with the CCA Advisory Board, Steele County Board of Commissioners and stakeholders.	2.0
Administrative	Administrative Assistants and a Probation Program Assistant provide services and operational procedures of intake and office management of files and Agent/client communications.	2.0
Specialty Court Agent	Corrections Agent to provide full-time services to the Steele County Drug Court.	1.0
Adult Probation Services	Corrections Agents to supervise adult offenders sentenced to probation in Steele County and supervised release offenders accepted to supervision in Steele County.	8.0
Juvenile Probation Services	Corrections Agents that supervise and provide services to juveniles sentenced to probation and diversion in Steele County.	2.0
Intake Services	Corrections Agent that assists with PSI's, risk assessments, inter/intra state transfers and file facilitation per structure.	1.0

2021 Highlights

Since our Community Corrections Conversion, which took place on July 1, 2017, our department has been working diligently to create a Correctional Continuum which provides a balance of field supervision and case management. In 2019 our management team focused heavily on evidence-based “implementation science”. Implementation of EBP is a continuous process and our goal for 2020 and transitioning into 2021 was to continue to provide our team with evidence-based tools, peer learning, along with accountability to the process. The highlights and goals relating to “ EBP implementation” and what we have incorporated thus far are; EBP Community of Practice, Coaching, SMART Chrono implementation, peer facilitated and gender specific Cognitive Behavioral Programming, Carey Group Electronic Guides/Tools on Devices case management system, a Peer case review EBP screening team, in-house Motivational Interviewing Training/Boosters, Management EBP case reviews and stakeholder education. These very specific EBP initiatives formulate the implementation of EBP into our department and are built into our ‘Steele County Career Development Process’ where our staff are promoted up classifications based on their years of service along with individualized use of specific EBP practices.

As we transitioned into the COVID Pandemic we were forced to implement several changes to our procedures, practices, and overall service delivery. These changes were implanted to ensure the health and safety of our staff along with the public, while also maintaining the integrity of our supervision and promoting community safety. At the onset of the pandemic most of the department staff worked remotely and only the Administrative Assistants and the Agent of the Day reported in person to the office daily. Client meetings moved to a virtual platform or were conducted over the telephone. In person meetings with clients were limited to very high-risk clients or those who have struggled to follow through with other supervision approaches. Our department's field presence increased during the pandemic as probation officers conduct visits on their clients outside of the clients' residences or at their places of employment. In fact, our Agents were in the field so regularly that our department averaged two field visit occurrences a week in the year of 2021. Agent facilitated COG Skills programming moved to a virtual platform as well. The Federal CARES Act funds provided an opportunity for SCCC to advance our Case Management system through the purchase of Electronic Carey Guide licenses and Tools on Device licenses. These licenses have allowed the agents to continue to engage their clients in case planning and skill building even as meetings continue to occur virtually.

Furthermore, and as the pandemic wanes we have transition staff back to the department along with more staff/client in-person meetings. Through more in person attendance this has increased our in-person client meetings, management staff one on ones and management staff unit and Probation Officer III leadership meetings as well. We have also worked with Administration to formally approve specific Community Corrections positions for potential teleworking capabilities in the future.

Lastly, we believe it is worth mentioning that we are very much impressed with our staff and the resiliency that they have shown since our Community Corrections Conversion and through the challenges faced through the COVID-19 pandemic. It has been impressive to see them adjust during very challenging times while also showcasing their dedication to community safety and Steele County.

2022 Goals and Objectives

First our department is very much goal oriented and since our conversion we have set several goals that align with our Vision and Mission. These goals have been individualized through our employee evaluation process but have also been goals set through our supervising units and management team. Moving into 2022 our Management Team has set a goal to start to create an EBP Practice Model with staff along with the goal of strategic planning. In setting several goals surrounding implementation we believe it's important to now step back and review our practice and set goals for 'Continuous Quality Improvement' and fidelity to EBP. To get this process initiated we have shared a rough draft of our Practice Model with staff along with sharing Steele County's new Mission, Vision and Core Values to lead us in our vision casting.

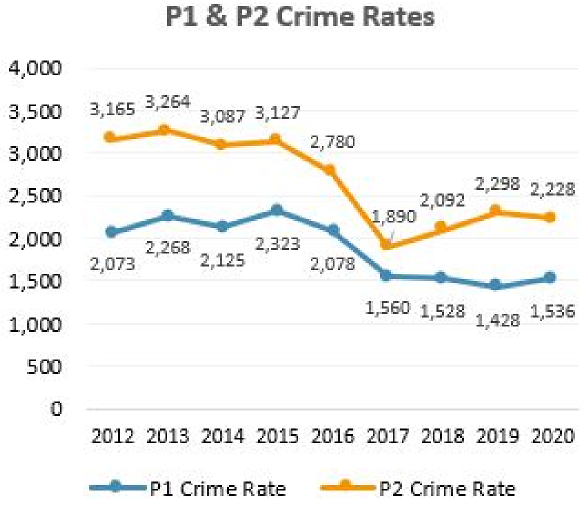
Data / Key Performance Indicators

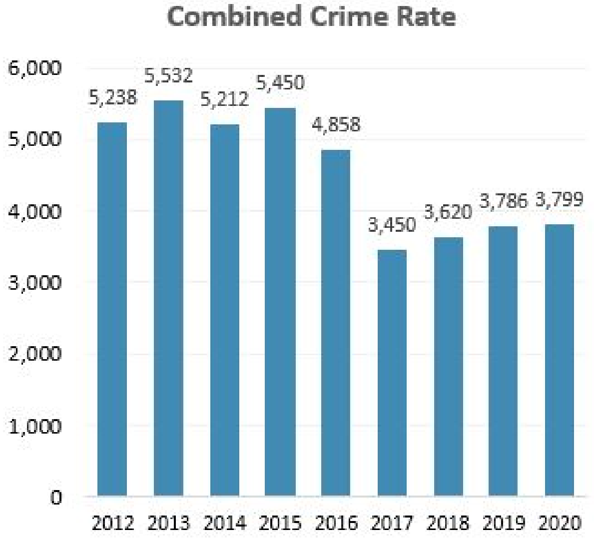
Crime Rate per 100,000 Inhabitants and percentage cleared

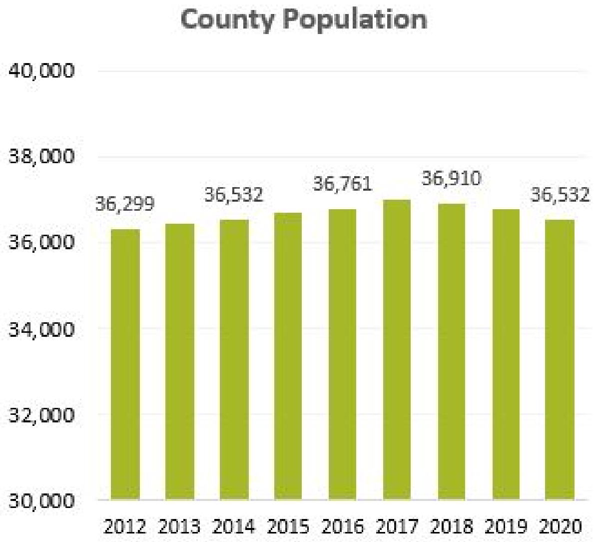
Year	Population	P1 Crime Rate	P2 Crime Rate	Combined	% Cleared
2012	36,299	2,073	3,165	5,238	54%
2013	36,417	2,268	3,264	5,532	50%
2014	36,532	2,125	3,087	5,212	57%
2015	36,708	2,323	3,127	5,450	52%
2016	36,761	2,078	2,780	4,858	56%
2017	36,992	1,560	1,890	3,450	57%
2018	36,910	1,528	2,092	3,620	55%
2019	36,770	1,428	2,298	3,718	55%
2020	36,532	1,536	2,228	3,764	48%

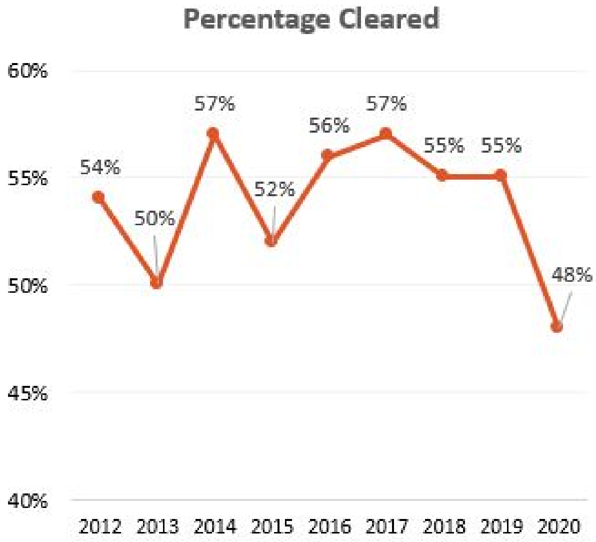
Source: 2012-2020 Bureau of Criminal Apprehension Uniform Crime Report

CLEARANCE RATE - The clearances reported for the year divided by the offenses reported for the year.





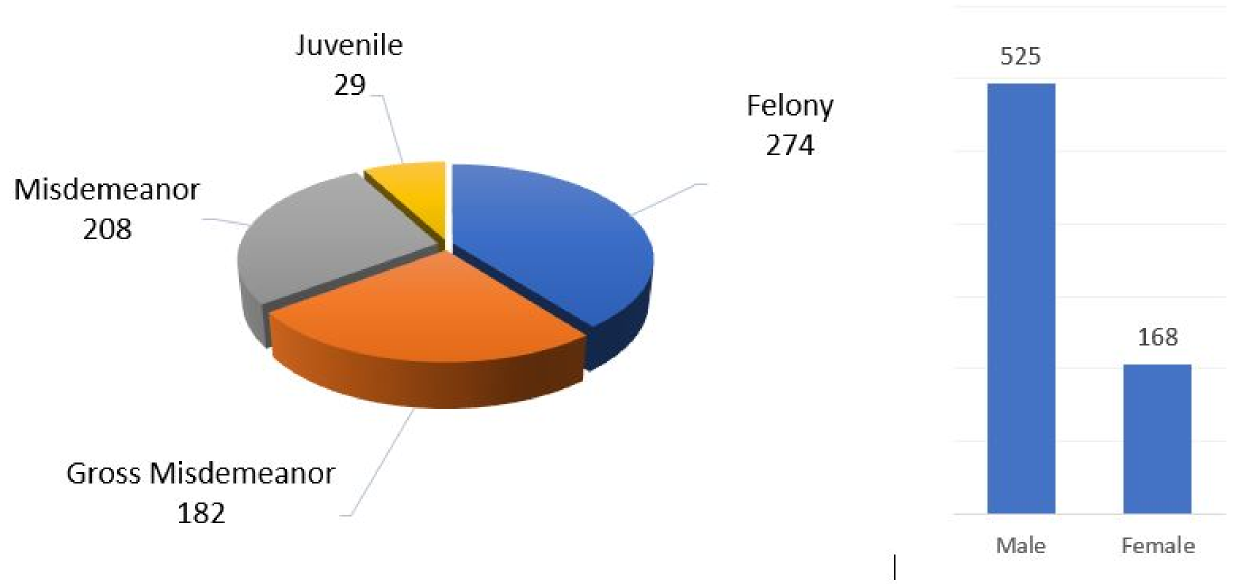




Probation Survey Reports

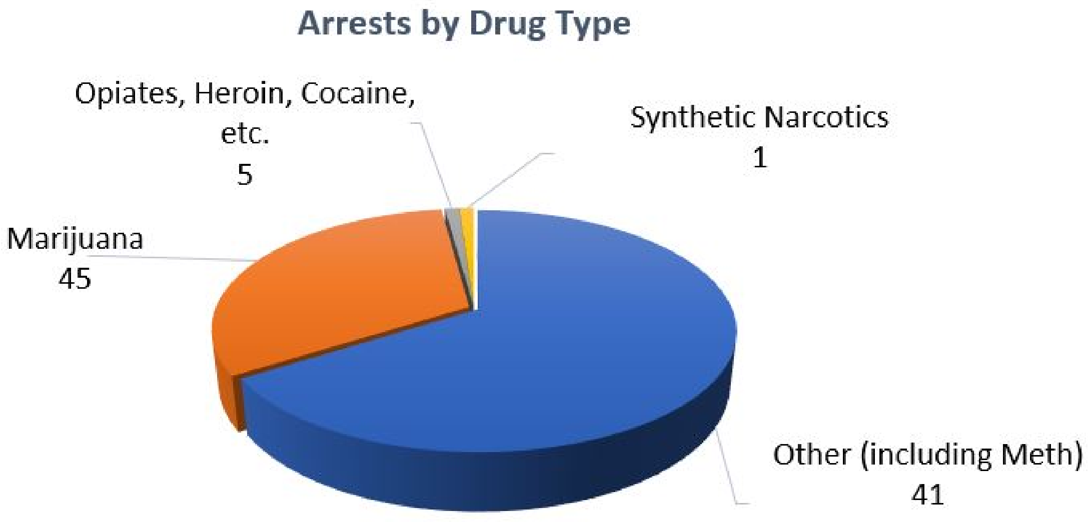
The following graph represents 2020 Probation Survey Reports data and only displays offenders on active probation supervision and is not inclusive of duties by agents regarding supervised release, pre-sentence, pre-trial, diversion or monitoring cases.

Steele County Offense Classifications – 733 Total



Source: MN 2020 Probation Survey "County Data" Appendix B

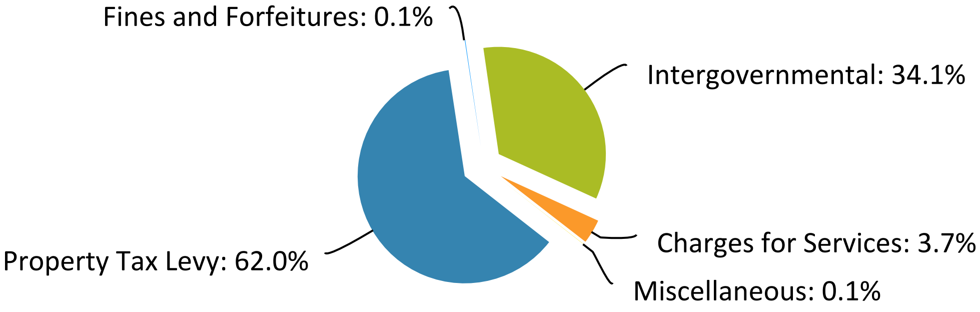
Steele County 2020 Drug Abuse Arrests by Agency – 94 Total



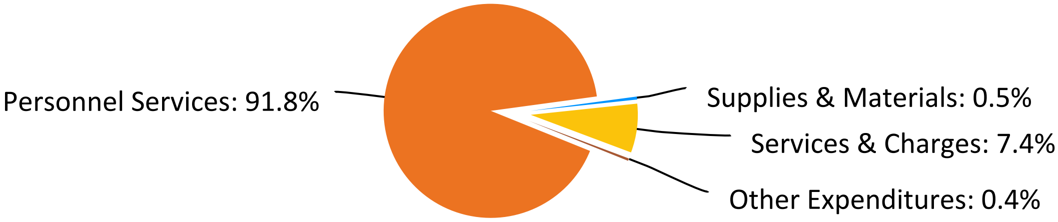
Source: 2020 Bureau of Criminal Apprehension Uniform Crime Report

Department Budget

2021 Revenues	***Amount***	***%***
Property Tax Levy	$ 1,130,766	62.0%
Intergovernmental	621,668	34.1%
Charges for Services	67,100	3.7%
Fines and Forfeitures	2,000	0.1%
Miscellaneous	1,000	0.1%
Total	$ 1,822,534	100.0%



2021 Expenditures	***Amount***	***%***
Personnel Services	$ 1,672,248	91.8%
Services & Charges	134,926	7.4%
Supplies & Materials	8,360	0.5%
Other Expenditures	7,000	0.4%
Total	$ 1,822,534	100.0%



Budget Overview

As we move into 2022, our goal is to be as fiscally responsible as possible with our budget as we rebound from the pandemic. Furthermore, transitioning into 2022 and as stated above, it is our goal to always improve our practice model and systematically set goals as a department to be as purposeful and strategic as we can. Our expenditures are driven by the balance of providing public safety to the community, a service delivery system that is cost effective, along with providing the case management tools to our team to invoke change in the people we supervise.

The Community Corrections 2022 budget increased by $23,546 or 1.3% from the prior year, mainly due to increases in personnel services. Personnel services saw an overall increase of $28,081 or 1.7% due to wage adjustments and additional payroll taxes, however these increases were offset from reduced health insurance rates and elected insurance coverages for the upcoming year.

Community Corrections

Comparative Budget Analysis

	2020	2020	2021	2021	2022	$ Change	% Change
Revenues	**Actual**	**Budget**	**Jan - Oct**	**Budget**	**Budget**	**in Budget**	**in Budget**
Current Property Tax Requirement*	$ —	$ 1,115,108	$ —	$ 1,116,809	$ 1,130,766	$ 13,957	1.2 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	618,984	621,579	466,807	617,079	621,668	4,589	0.7 %
Charges for Services	61,100	61,775	92,864	62,100	67,100	5,000	8.1 %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	2,600	2,000	2,425	2,000	2,000	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	900	500	750	1,000	1,000	—	— %
Total Revenues	***683,584***	***1,800,962***	***562,846***	***1,798,988***	***1,822,534***	***23,546***	1.3 %
Expenditures							
Personnel Services							
Wages and Overtime	1,168,040	1,189,300	1,009,549	1,217,869	1,276,764	58,895	4.8 %
Health, Life and Disability Insurance	237,192	241,030	185,740	222,514	187,306	(35,208)	(15.8)%
PERA Contributions	86,750	89,200	75,211	91,153	95,757	4,604	5.1 %
FICA / Medicare Tax	84,441	88,100	73,290	90,122	94,481	4,359	4.8 %
Other Payroll Related Expenses	20,020	22,020	20,009	22,509	17,940	(4,569)	(20.3)%
Total Personnel Services	1,596,443	1,629,650	1,363,799	1,644,167	1,672,248	28,081	1.7 %
Services & Charges	123,845	146,812	112,567	136,821	134,926	(1,895)	(1.4)%
Supplies & Materials	6,875	14,500	5,769	11,000	8,360	(2,640)	(24.0)%
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	1,576	10,000	1,299	7,000	7,000	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***1,728,739***	***1,800,962***	***1,483,434***	***1,798,988***	***1,822,534***	***23,546***	1.3 %
Net Expenditures (Over) Under Revenues	***$ (1,045,155)***	***$ —***	***$ (920,588)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Emergency & Risk Management

Department Description

On March 9, 2021, the Steele County Board of Commissioners created the new Emergency & Risk Management Department. The department includes a full-time department director responsible for Emergency & Risk Management, and is also the designated County Safety Officer. In addition, includes two part-time deputy directors to assist with department responsibilities. The department serves all county departments and employees, municipalities, businesses, and residents of Steele County.

The Emergency & Risk Management Department fulfills requirements mandated by Minnesota State Statute Chapter 12 Emergency Management and federal laws by the Robert T. Stafford Disaster Relief Act and Emergency Assistance Act. The department director and staff provide leadership, planning and coordination of the emergency management focus areas in prevention, mitigation, preparedness, response, and recover to disaster in Steele County. They also oversee the development and implementation of the County Emergency Operations Plan (EOP) which addresses all-hazards including affects of disasters to all municipalities and the citizens of Steele County. The staff also oversees the development and implementation of the Steele County All-Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) approved plan enables Steele County to apply for funding for mitigation projects. In addition, Emergency Management develops and maintains the Steele County Threat Hazard Identification Risk Assessment (THIRA). The THIRA is used for planning to protect critical infrastructure and evaluate response capabilities. These plans are available for review on the Steele County Emergency Management web portal.

The Emergency & Risk Management Department fulfills state and federal Occupational Safety & Health Administration (OSHA) standards and regulations. Staff oversee and monitor the Steele County Safety Program and Safety Committee. The Safety Program involves partnering with and supporting Steele County Administration, county departments, directors, supervisors, managers, and employees with written compliance policies, programs, documentation, reporting and training.

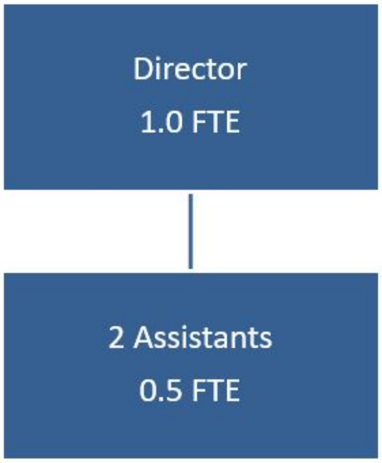
The Emergency & Risk Management Department Director serves as the primary contact for the Minnesota Counties Insurance Trust. The department is responsible for the Steele County Risk Management Program and oversees the property/casualty insurance program oversight.

Major Changes/Budget Commentary

The Emergency & Risk Management departmental budget increased by $97,594 or 99.6% from the prior year. Personnel services increased by $65,262 or 87.6% to account for the full-time director position that started in mid 2021. Operating expenditures increased by $32,332 or 137.7% to account for:

- Additional administration, management, and oversight for emergency management supporting legislation requirements located in MN State Statute Chapter 12.
- The county safety program supporting legislation requirements located in MN State Statute Chapter 182.
- State and federal OSHA standards and programs, and the county risk management and loss prevention programs supporting legislation requirements located in MN State Statute Chapter 466.

Emergency & Risk Management
1.50 FTE



Emergency Management

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 74,230	$ —	$ 67,031	$ 151,642	$ 84,611	126.2 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	25,000	24,915	30,915	43,898	12,983	42.0 %
Charges for Services	—	—	—	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***—***	***99,230***	***24,915***	***97,946***	***195,540***	***97,594***	99.6 %
Expenditures							
Personnel Services							
Wages and Overtime	63,341	69,500	72,516	64,539	120,964	56,425	87.4 %
Health, Life and Disability Insurance	—	—	104	—	450	450	— %
PERA Contributions	4,728	4,900	5,439	4,840	9,072	4,232	87.4 %
FICA / Medicare Tax	4,845	5,200	5,548	4,776	8,952	4,176	87.4 %
Other Payroll Related Expenses	280	280	303	303	282	(21)	(6.9)%
Total Personnel Services	73,194	79,880	83,910	74,458	139,720	65,262	87.6 %
Services & Charges	11,453	7,600	17,262	15,088	33,620	18,532	122.8 %
Supplies & Materials	2,733	6,750	1,211	4,900	9,000	4,100	83.7 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	5,000	330	3,500	13,200	9,700	277.1 %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***87,380***	***99,230***	***102,713***	***97,946***	***195,540***	***97,594***	99.6 %
Net Expenditures (Over) Under Revenues	***$ (87,380)***	***$ —***	***$ (77,798)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Highway

Highway

Mission Statement

The Steele County Highway Department provides a safe, efficient, coordinated transportation system that is responsive to community values and meets the needs of all users within resource limitations.

Department's Description and Services Provided

The Highway Department is responsible for the management of capital infrastructure with a value exceeding $155 million. This infrastructure consists of the highway system and appurtenances, buildings, land and highway equipment.

The highway infrastructure consists of over 377 centerline miles including 132 bridges, countless culverts, about a dozen traffic signal systems and more than 6,600 signs. The highway system is categorized by funding source. County State Aid Highways (CSAH) consist of 303 miles. Gas tax revenue is distributed by the State of Minnesota to assist in the construction and maintenance of these highways. County Roads (CR) consist of 75 miles. The local property tax levy was the sole source of funding for the construction and maintenance of these roads until the County Board implemented a local option wheelage tax effective January 1, 2014 and a sales tax for transportation effective April 1, 2015. The wheelage tax was increased by the County Board from $10 to $20 per vehicle effective in 2018. This allows the county to increase its investments in county highways and bridges without increasing the local property tax levy.

Highway Department buildings consist of the new Public Works facility at 6000 Hoffman Drive.

The highway equipment consists of sixty-five major units including eleven snowplow trucks, an excavator, a dozer, two motor graders, two loaders, and several pickups and smaller equipment. Major attachments for the various pieces of equipment account for an additional twenty pieces of equipment.

The Department is administered by an appointed County Engineer and is broken down into administrative, engineering, maintenance and shop functional areas. While the functional areas provide distinct services, collaboration and coordination throughout the department, with other county departments, and external agencies is standard operating procedure.

The administrative staff of four employees (two are half-time) is responsible for oversight and administration of all department services including customer service, permit processing, cost accounting and financial reporting, billing, payroll, policy development and collaboration. In addition, they are responsible for planning, programming, and budgeting both maintenance and capital expenses, and administering construction contracts and right-of-way acquisition.

The engineering staff of four employees is primarily responsible for survey, design, construction inspection, materials sampling and testing and other project administration for all highway and bridge construction projects.

Additional services include assisting in the review and processing of utility, oversize load vehicle, and access permits pursuant to County policy. Bridge safety inspections for all bridges on the County and Township road systems are performed consistent with State and Federal rules. The engineering staff advises the thirteen townships on bridge maintenance and oversees township bridge replacement projects, as well as providing general engineering advice.

The maintenance staff of fifteen employees is primarily responsible for snow and ice removal, pavement maintenance, roadside drainage repairs and improvements, gravel road surfacing and grading, traffic sign installation and replacement, roadside mowing, and brush and noxious weed control. Additional services include managing and repairs of the department's fleet of heavy equipment and vehicles. The maintenance staff manages sign repairs and replacement for eleven townships on a contract basis.

Goals/Objectives

- Deliver the projects included in the budget year of the 5-year CIP.
- Maintain acceptable levels of service for highway maintenance operations.
- Maintain an effective pavement preservation program to maximize past highway investments.
- Maintain an effective traffic sign management program to maximize safety and comply with Federal regulations.
- Update the capital improvement program for highways and bridges on an annual basis.
- Collaborate both internally and externally to improve service delivery and build relationships.
- Pursue outside funding opportunities for highway and bridge improvements.

Major Changes/Budget Commentary

The Highway Departments work and services provided are funded through a variety of local, state and federal taxes and programs.

	2022 Budget	*2021 Budget*	*Difference*	*% Change*
Approved Total Budget	18,494,605	17,926,246	$ 568,359	3.2 %
Approved Property Tax Levy	2,512,001	2,542,141	$ (30,140)	(1.2)%

The 2022 Highway budget increased by $568,359 or 3.2% from the prior year. The main reason for this increase is due to 2022 construction projects. There was an increase in budgeted construction payments but a decrease in the preliminary design and engineering costs.

Personnel services decreased by $65,958 or 2.9% overall the the prior year. Based on historical budget to actual data, $117,000 in wage reductions were added to the Highway to account for employment gaps. In addition, there was a reduction in health insurance costs of 5.2% due to employee health insurance elections and reduced health insurance rates.

The proposed property tax levy for 2022 saw an overall decrease of 1.2% from the prior year. The primary reason for this decrease is due to personnel services service decreases as mentioned above.

Highway

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ 2,686,355	$ 2,952,123	$ 1,348,206	$ 2,542,141	$ 2,512,001	$ (30,140)	(1.2)%
Other Taxes & Assessments	3,943,871	3,289,400	3,452,713	3,928,800	4,081,476	152,676	3.9 %
Intergovernmental	7,095,128	6,798,813	6,340,804	7,762,689	8,645,407	882,718	11.4 %
Charges for Services	381,264	2,682,000	765,951	1,698,200	2,255,987	557,787	32.8 %
Licenses and Permits	9,170	12,000	8,400	8,000	8,000	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	134,316	1,268,500	9,060	1,986,416	991,734	(994,682)	(50.1)%
Total Revenues	***14,250,104***	***17,002,836***	***11,925,134***	***17,926,246***	***18,494,605***	***568,359***	**3.2 %**
Expenditures							
Personnel Services							
Wages and Overtime	1,451,716	1,521,531	1,268,357	1,565,905	1,514,994	(50,911)	(3.3)%
Health, Life and Disability Insurance	366,856	379,190	308,136	406,608	385,398	(21,210)	(5.2)%
PERA Contributions	104,137	112,888	91,047	112,419	117,374	4,955	4.4 %
FICA / Medicare Tax	101,792	112,640	89,564	115,877	120,768	4,891	4.2 %
Other Payroll Related Expenses	50,752	91,752	51,236	89,649	85,966	(3,683)	(4.1)%
Total Personnel Services	2,075,253	2,218,001	1,808,340	2,290,458	2,224,500	(65,958)	(2.9)%
Services & Charges	741,330	628,793	800,579	1,772,792	952,786	(820,006)	(46.3)%
Supplies & Materials	11,469,033	13,546,042	8,006,528	13,261,996	14,566,055	1,304,059	9.8 %
Capital Expenditures	704,517	610,000	430,379	601,000	751,264	150,264	25.0 %
Other Expenditures	1,100,888	—	—	—	—	—	
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***16,091,021***	***17,002,836***	***11,045,826***	***17,926,246***	***18,494,605***	***568,359***	**3.2 %**
Net Expenditures (Over) Under Revenues	***$ (1,840,917)***	***$ —***	***$ 879,308***	***$ —***	***$ —***	***$ —***	

**Reflects the actual and theoretical budgeted property tax requirement*

Steele County, Minnesota

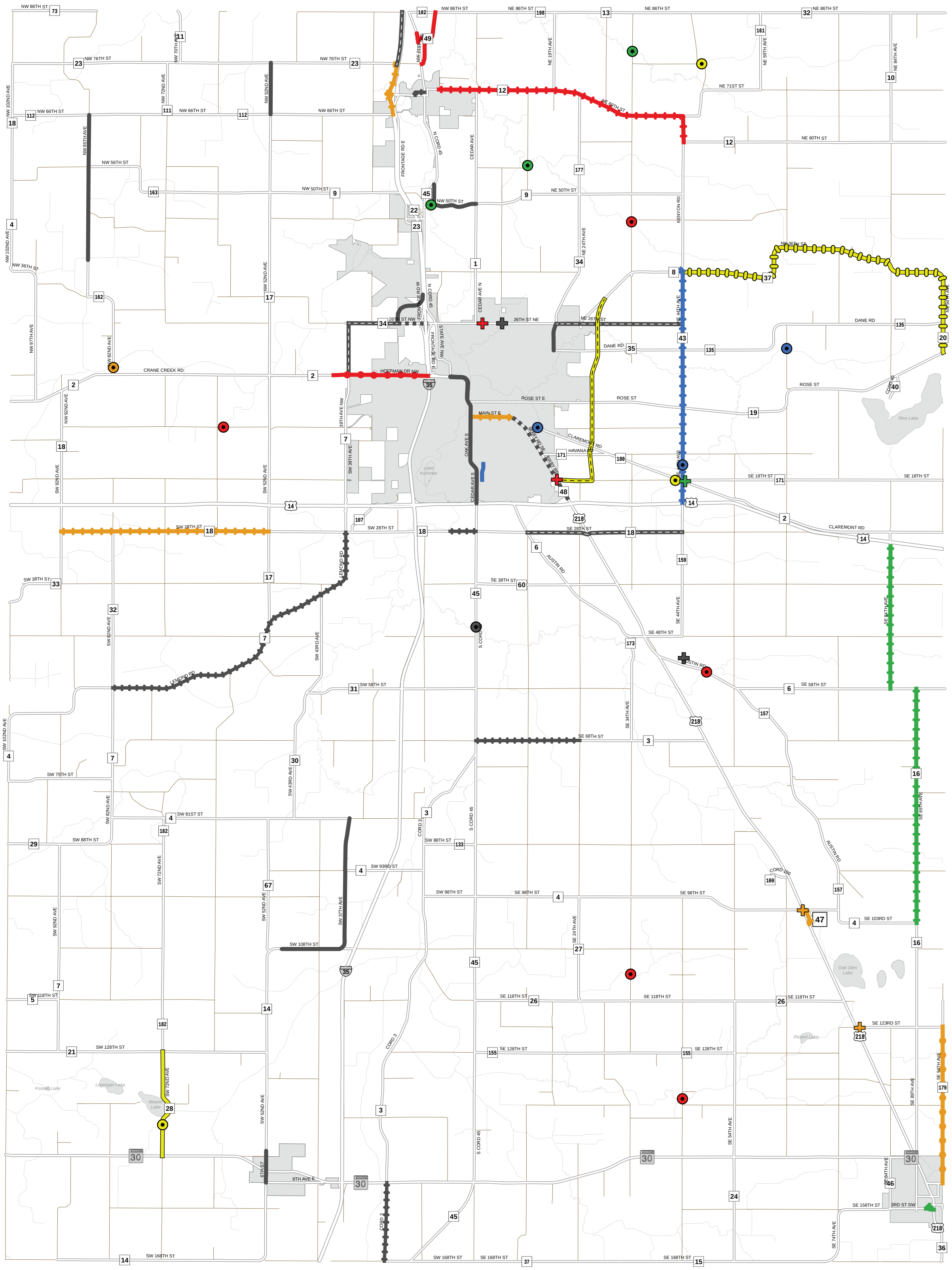
Capital Improvement Plan

2022 thru **2026**

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	Total
Road & Bridge							
2022 Construction Projects	RB-22-01	13,235,100					13,235,100
John Deere 644H Payloader	RB-22-02	223,434					223,434
T770 Bobcat Trac-steer	RB-22-03	75,000					75,000
10 Ft. Schulte Mower	RB-22-04	30,000					30,000
Sno-Go Snow Blower	RB-22-05	60,000					60,000
Forestry Head	RB-22-06	27,830					27,830
Utility Vehicle and Trailer	RB-22-07	25,000					25,000
Tandem Dump and Plow Truck	RB-22-08	265,000	280,000			570,000	1,115,000
Ford F150 Pickup Engineering	RB-22-09	45,000	45,000				90,000
2023 Construction Projects	RB-23-01		10,400,900				10,400,900
Dura-Patcher	RB-23-02		70,000				70,000
Bobcat S650 Skid-Steer	RB-23-03		60,000				60,000
Ford F350 Pickup	RB-23-04		45,000		65,000		110,000
T40 Tilt Bed Tandem Trailer	RB-23-05		12,000				12,000
Felling FT10 Trailer	RB-23-06		20,000				20,000
Rosco 4820 Broom	RB-23-07		70,000				70,000
2024 Construction Projects	RB-24-01			12,795,000			12,795,000
Chassis for Distributor Tank	RB-24-02			80,000			80,000
Sullair Trailer Air Compressor	RB-24-03			50,000			50,000
JD 240DLC Excavator	RB-24-04			265,000			265,000
Ford Edge - Engineering	RB-24-05			40,000			40,000
Towmaster SL Trailer	RB-24-06			20,000			20,000
Garwood Tandem Dump Trailer	RB-24-07			85,000			85,000
2025 Construction Projects	RB-25-01				11,659,000		11,659,000
John Deere 650J Dozer	RB-25-02				100,000		100,000
Highliner Hydro Swing Mower	RB-25-03				60,000		60,000
SD 70 Sheep-foot	RB-25-04				75,000		75,000
Hot Box Patcher - Trailer	RB-25-05				30,000		30,000
Ford F250 Pickup	RB-25-06				40,000		40,000
Motor Grader and Plow Equipment	RB-25-07				265,000		265,000
2026 Construction Projects	RB-26-01					16,110,000	16,110,000
Midland Shoulder Machine	RB-26-02					50,000	50,000
	Road & Bridge Total	**13,986,364**	**11,002,900**	**13,335,000**	**12,294,000**	**16,730,000**	**67,348,264**
Bridge Bonds/Township Bridge		795,000	815,000	480,000	385,000	1,105,000	3,580,000
Federal Funds		384,140	354,400	2,000,000	2,000,000		4,738,540
Levy		547,764	556,000	502,000	571,500	585,000	2,762,264
MnDot Local Partnership			250,000				250,000
Other County/Municipal Local		1,705,000	650,000	1,060,000	552,500	1,220,000	5,187,500

Department	Project #	2022	2023	2024	2025	2026	Total
Reserves		433,500	2,500				436,000
Sales Tax		3,530,460	3,634,000	2,710,000	3,256,500	3,445,000	16,575,960
State Aid		5,780,000	4,357,000	6,207,000	5,127,000	5,002,000	26,473,000
TBD						5,000,000	5,000,000
Trade in		72,500	46,000	38,000	63,500	35,000	255,000
Wheelage Tax		738,000	338,000	338,000	338,000	338,000	2,090,000
	Road & Bridge Total	**13,986,364**	**11,002,900**	**13,335,000**	**12,294,000**	**16,730,000**	**67,348,264**
	Grand Total	**13,986,364**	**11,002,900**	**13,335,000**	**12,294,000**	**16,730,000**	**67,348,264**



Project Year	Project Type
🟥 2022	▯▯▯ Rehabilitation
🟧 2023	▪▪ Operational
🟨 2024	▭ Reconstruction
🟩 2025	- - - Expansion
🟦 2026	○○ Maintenance/Resurface
⬛ Year TBD	⦿ Bridge Improvements
	✚ Intersection Improvements

2022 - 2026 Highway Capital Improvement Plan

Steele Geospatial 11/3/2021

Annual Project Expenditures and Funding

	Bridge Funding - Fund 29	Federal Funds	Fund Balance	MnDOT Local Partnership Program	Other Local	Sales Tax Revenue	State Aid	State Aid Maintenance	State Aid Municipal	State Park Funds	To Be Determined	Township Bridge	Wheelage Tax Revenue	Grand Total
2022														
Construction														
34th Avenue SE Bridge (Replaces <10ft)					20,000							180,000		200,000
Bridge 74504 - SE 44th Ave over Straight River					20,000							180,000		200,000
Bridge 92779 - CSAH 6 over unnamed ditch	75,000						100,000							175,000
Bridge 95975 - SW 8th St over Ditch					20,000							180,000		200,000
Bridge L3951 - NE 34th Ave over Medford Cr					20,000							180,000		200,000
County-wide Maintenance Overlays						320,000		980,000						1,300,000
County-wide Seal Coat													738,000	738,000
CSAH 12 (Union Pacific Railroad to CSAH 8)						2,215,000								2,215,000
CSAH 2 (CSAH 7 to I-35)					225,000	675,000								900,000
CSAH 34 at Landmark Dr			50,000											50,000
CSAH 37 (CSAH 8 to CSAH 19)					50,000		400,000							450,000
CSAH 48 at 18th Street SE Roundabout					1,200,000		600,000							1,800,000
CSAH 49 (CSAH 45 to CR 198)							3,700,000							3,700,000
Curve Delineation		184,140				20,460								204,600
Signal Maintenance and Upgrades			100,000		100,000									200,000
Design Engineering														
CSAH 28 (CSAH 21 to TH 30)						150,000								150,000
CSAH 48 - Main St (CSAH 45 to Chambers Ave)					50,000	150,000								200,000
Preliminary Engineering														
CSAH 43/CR 171 (East)/CR 180			150,000											150,000
East Side Corridor (29th Ave)		200,000												200,000
Right of Way														
Bridge 92779 - CSAH 6 over unnamed ditch			2,500											2,500
2022 Total	**75,000**	**384,140**	**302,500**		**1,705,000**	**3,530,460**	**4,800,000**	**980,000**				**720,000**	**738,000**	**13,235,100**

Annual Project Expenditures and Funding

	Bridge Funding - Fund 29	Federal Funds	Fund Balance	MnDOT Local Partnership Program	Other Local	Sales Tax Revenue	State Aid	State Aid Maintenance	State Aid Municipal	State Park Funds	To Be Determined	Township Bridge	Wheelage Tax Revenue	Grand Total
2023														
Construction														
Bridge 74513 - CR 162 over Crane Creek	720,000					130,000								850,000
County Wide Rumble Strips		354,400					40,000							394,400
County-wide Maintenance Overlays								1,300,000						1,300,000
County-wide Seal Coat								52,000					338,000	390,000
CR 179 (Dodge CR L)					150,000	150,000								300,000
CSAH 16 (CSAH 4 to CSAH 6)						144,000								144,000
CSAH 16 (CSAH 6 to TH 14)							75,000							75,000
CSAH 18 (CSAH 33 to CSAH 17)							1,540,000							1,540,000
CSAH 23 (CSAH 12 west to CSAH 12 east)							600,000							600,000
CSAH 26 at US 218				150,000			150,000							300,000
CSAH 4 at US 218				100,000			100,000							200,000
CSAH 47 (Bixby Lane)						400,000								400,000
CSAH 48 - Main St (CSAH 45 to Chambers Ave)					500,000	1,000,000	500,000							2,000,000
Design Engineering														
Bridge 74507 - NE 34th Ave over Rush Cr												25,000		25,000
Bridge 95786 - SE 18th St over ditch												25,000		25,000
Bridge L5573 - Twp 95 over Straight River												20,000		20,000
Bridge L5798 - NE 76th St over Rush Creek												25,000		25,000
CSAH 43/CR 171 (East)/CR 180						150,000								150,000
East Side Corridor (29th Ave)						600,000								600,000
Right of Way														
Bridge 89080 - CSAH 28 over Unnamed Ditch			2,500											2,500
CSAH 28 (CSAH 21 to TH 30)						100,000								100,000
CSAH 4 at US 218						200,000								200,000
East Side Corridor (29th Ave)						650,000								650,000
Utility														
CSAH 28 (CSAH 21 to TH 30)						10,000								10,000
East Side Corridor (29th Ave)						100,000								100,000
2023 Total	**720,000**	**354,400**	**2,500**	**250,000**	**650,000**	**3,634,000**	**3,005,000**	**1,352,000**				**95,000**	**338,000**	**10,400,900**

Annual Project Expenditures and Funding

	Bridge Funding - Fund 29	Federal Funds	Fund Balance	MnDOT Local Partnership Program	Other Local	Sales Tax Revenue	State Aid	State Aid Maintenance	State Aid Municipal	State Park Funds	To Be Determined	Township Bridge	Wheelage Tax Revenue	Grand Total
2024														
Construction														
Bridge 89080 - CSAH 28 over Unnamed Ditch	75,000						100,000							175,000
Bridge 95786 - SE 18th St over ditch					20,000							155,000		175,000
Bridge L5573 - Twp 95 over Straight River					20,000							70,000		90,000
Bridge L5798 - NE 76th St over Rush Creek					20,000							155,000		175,000
County-wide Maintenance Overlays								1,300,000						1,300,000
County-wide Seal Coat								52,000					338,000	390,000
CSAH 28 (CSAH 21 to TH 30)						2,000,000	0			1,000,000				3,000,000
CSAH 37 (CSAH 8 to CSAH 19)					300,000		2,200,000							2,500,000
East Side Corridor (29th Ave)		2,000,000			500,000		1,500,000							4,000,000
Signal Maintenance and Upgrades					200,000	200,000								400,000
Design Engineering														
Bridge 4686 - CR 180 over Izaak Walton Cr						300,000								300,000
Bridge 74519 - CSAH 43 over Ditch							50,000							50,000
Bridge 74524 - NE 14th Ave over Medford Cr												25,000		25,000
Right of Way														
Bridge 74519 - CSAH 43 over Ditch							5,000							5,000
CSAH 43/CR 171 (East)/CR 180						200,000								200,000
Utility														
CSAH 43/CR 171 (East)/CR 180						10,000								10,000
2024 Total	**75,000**	**2,000,000**			**1,060,000**	**2,710,000**	**3,855,000**	**1,352,000**		**1,000,000**		**405,000**	**338,000**	**12,795,000**

Annual Project Expenditures and Funding

	Bridge Funding - Fund 29	Federal Funds	Fund Balance	MnDOT Local Partnership Program	Other Local	Sales Tax Revenue	State Aid	State Aid Maintenance	State Aid Municipal	State Park Funds	To Be Determined	Township Bridge	Wheelage Tax Revenue	Grand Total
2025														
Construction														
Bridge 74507 - NE 34th Ave over Rush Cr					20,000							180,000		200,000
Bridge 74524 - NE 14th Ave over Medford Cr					20,000							180,000		200,000
County-wide Maintenance Overlays								1,300,000						1,300,000
County-wide Seal Coat								52,000					338,000	390,000
CSAH 15 (2nd Ave SE to US 218)									200,000					200,000
CSAH 16 (CSAH 4 to CSAH 6)						800,000	700,000							1,500,000
CSAH 16 (CSAH 6 to TH 14)						500,000	500,000							1,000,000
CSAH 43 (US 14 to CSAH 8)						200,000								200,000
CSAH 43/CR 171 (East)/CR 180						1,000,000	875,000							1,875,000
East Side Corridor (29th Ave)		2,000,000			500,000		1,500,000							4,000,000
Design Engineering														
Bridge 6743 - CSAH 45 over Turtle Creek						65,000								65,000
Bridge L8592 - NE 64th Ave over Maple Cr												25,000		25,000
CR 174 Elm Ave (18th St SE to Park St)						54,000								54,000
CSAH 23 (CSAH 34 to Airport) Realignment						150,000								150,000
East Side Corridor (29th Ave)						300,000								300,000
Preliminary Engineering														
CSAH 23 (CSAH 34 to Airport) Realignment						150,000								150,000
Right of Way														
Bridge 4686 - CR 180 over Izaak Walton Cr					12,500	37,500								50,000
2025 Total		**2,000,000**			**552,500**	**3,256,500**	**3,575,000**	**1,352,000**	**200,000**			**385,000**	**338,000**	**11,659,000**

Annual Project Expenditures and Funding

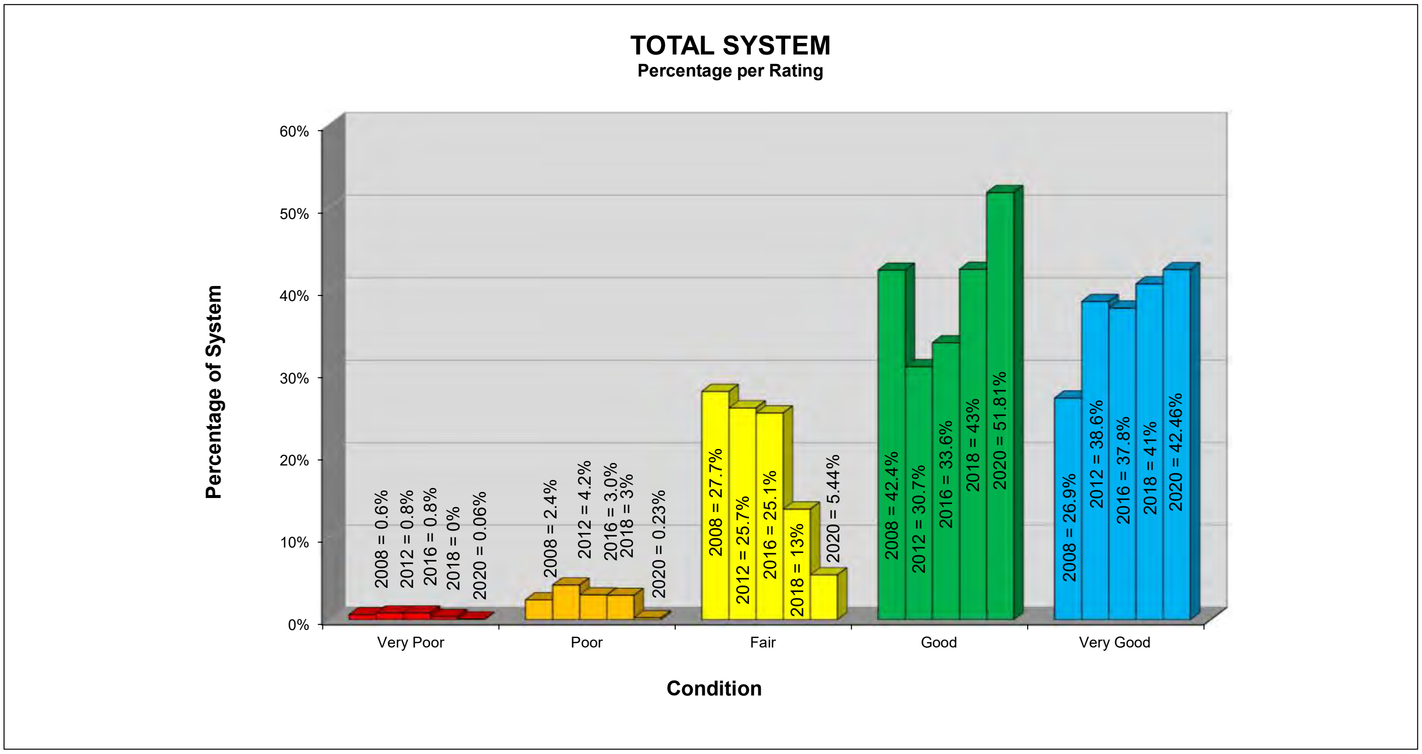
	Bridge Funding - Fund 29	Federal Funds	Fund Balance	MnDOT Local Partnership Program	Other Local	Sales Tax Revenue	State Aid	State Aid Maintenance	State Aid Municipal	State Park Funds	To Be Determined	Township Bridge	Wheelage Tax Revenue	Grand Total
2026														
Construction														
Bridge 4686 - CR 180 over Izaak Walton Cr	300,000				250,000	750,000					5,000,000			6,300,000
Bridge 74519 - CSAH 43 over Ditch	125,000						320,000							445,000
Bridge L8592 - NE 64th Ave over Maple Cr					20,000							180,000		200,000
County-wide Maintenance Overlays								1,300,000						1,300,000
County-wide Seal Coat								52,000					338,000	390,000
CR 174 Elm Ave (18th St SE to Park St)						540,000								540,000
CSAH 18 (UPRR to CSAH 45)						50,000								50,000
CSAH 3 (CSAH 45 to 24th Ave)						75,000								75,000
CSAH 3 (Freeborn Co to MN 30)						50,000								50,000
CSAH 43 (US 14 to CSAH 8)						1,000,000	1,080,000							2,080,000
East Side Corridor (29th Ave)	500,000				750,000		2,250,000							3,500,000
Signal Maintenance and Upgrades					200,000	200,000								400,000
Design Engineering														
CSAH 34 (Future CSAH 7 to 24th Ave NW)						150,000								150,000
CSAH 7 (CSAH 2 to CSAH 34)						150,000								150,000
Right of Way														
CSAH 23 (CSAH 34 to Airport) Realignment						480,000								480,000
2026 Total	**925,000**				**1,220,000**	**3,445,000**	**3,650,000**	**1,352,000**			**5,000,000**	**180,000**	**338,000**	**16,110,000**

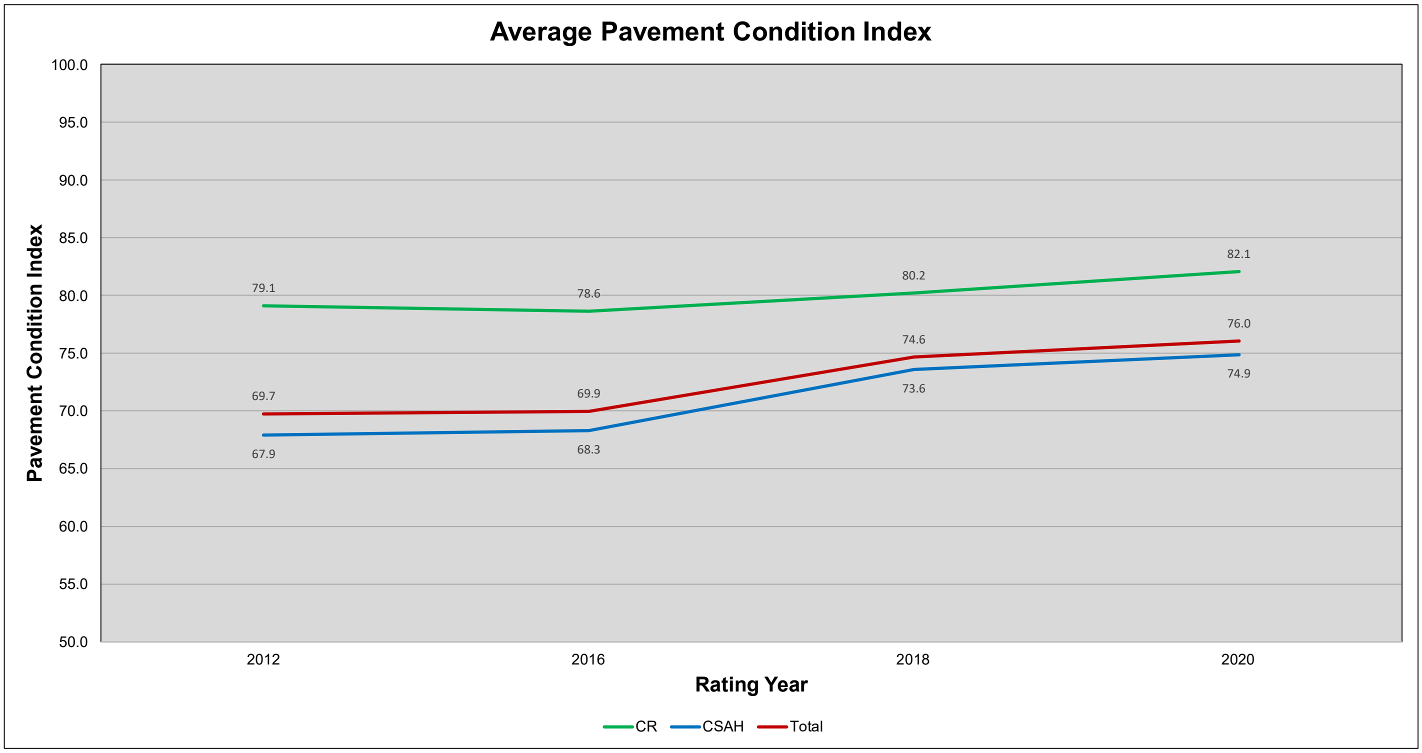
Unscheduled Projects

These are projects that are not programmed for construction in this five-year plan. They are projects that have been identified as a current or future need from various sources such as the 20-year Transportation Plan, corridor studies, public and staff input, etc. Some of the projects may have the initial engineering costs programmed in the five-year plan and could be implemented soon after. Other projects may not currently meet the criteria to be implemented at this time or lack funding or other priorities.

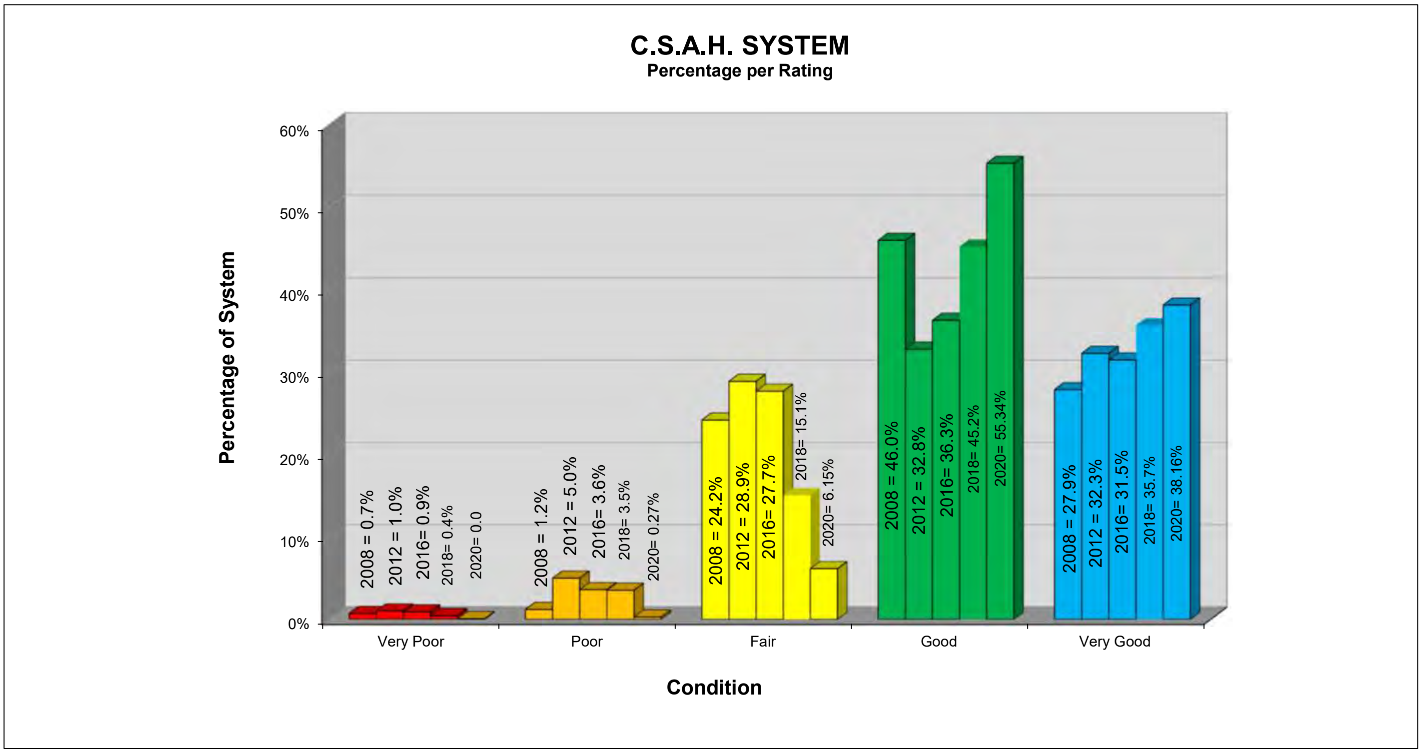
Project Name	Project Type	Length	Unscheduled Amount
Bridge 6743 - CSAH 45 over Turtle Creek	Bridge Replacement	0	600,000
CR 162 (NW 30th St to CR 112)	Rural Reconstruction	2.8	4,700,000
CSAH 14 (2300 ft east of CSAH 67 to CSAH 4)	Rural Reconstruction	2.5	4,275,000
CSAH 14 (CSAH 38 8th Ave to 1448th St)	Urban Reconstruction	0.7	2,200,000
CSAH 17 (CSAH 12 to CSAH 23)	Rural Reconstruction	1	1,700,000
CSAH 18 (CSAH 6 to CSAH 43)	Expansion	3	6,725,000
CSAH 18 (UPRR to CSAH 45)	Rehabilitation	0.55	270,000
CSAH 20 (1st Ave NW)	Rehabilitation	0.25	100,000
CSAH 23 (CSAH 34 to Airport) Realignment	Rural Reconstruction	0	3,530,000
CSAH 3 (CSAH 45 to 24th Ave)	Rehabilitation	2	875,000
CSAH 3 (Freeborn Co to MN 30)	Rehabilitation	1.5	650,000
CSAH 34 (24th Ave to CR 190 E. Frontage Rd)	Operational	0.7	6,040,000
CSAH 34 (Future CSAH 7 to 24th Ave NW)	Expansion	1	1,920,000
CSAH 34 at St Paul Road	Operational	NA	1,650,000
CSAH 4 (CSAH 14 to 32 Ave)	Urban Reconstruction	1	4,280,000
CSAH 45 (TH 14 to State Ave)	Urban Reconstruction	2.5	12,550,000
CSAH 48 (US 218 to Chambers Ave)	Operational	2.14	1,700,000
CSAH 6 at US 218	Safety	1	2,200,000
CSAH 7 (CSAH 2 to CSAH 34)	Expansion	1	1,980,000
CSAH 7 (CSAH 32 to CSAH 18)	Rehabilitation	6.1	900,000
CSAH 8 Kenyon Rd (CSAH 35 to CSAH 34)	Urban Reconstruction	0.6	2,840,000
CSAH 9 (CSAH 45 to CSAH 1)	Rural Reconstruction	1.2	2,080,000
Future CSAH 34 (CSAH 8 to CSAH 43)	Expansion	2.6	9,080,000
West Frontage Road Extension	Expansion	1	2,000,000
			74,845,000

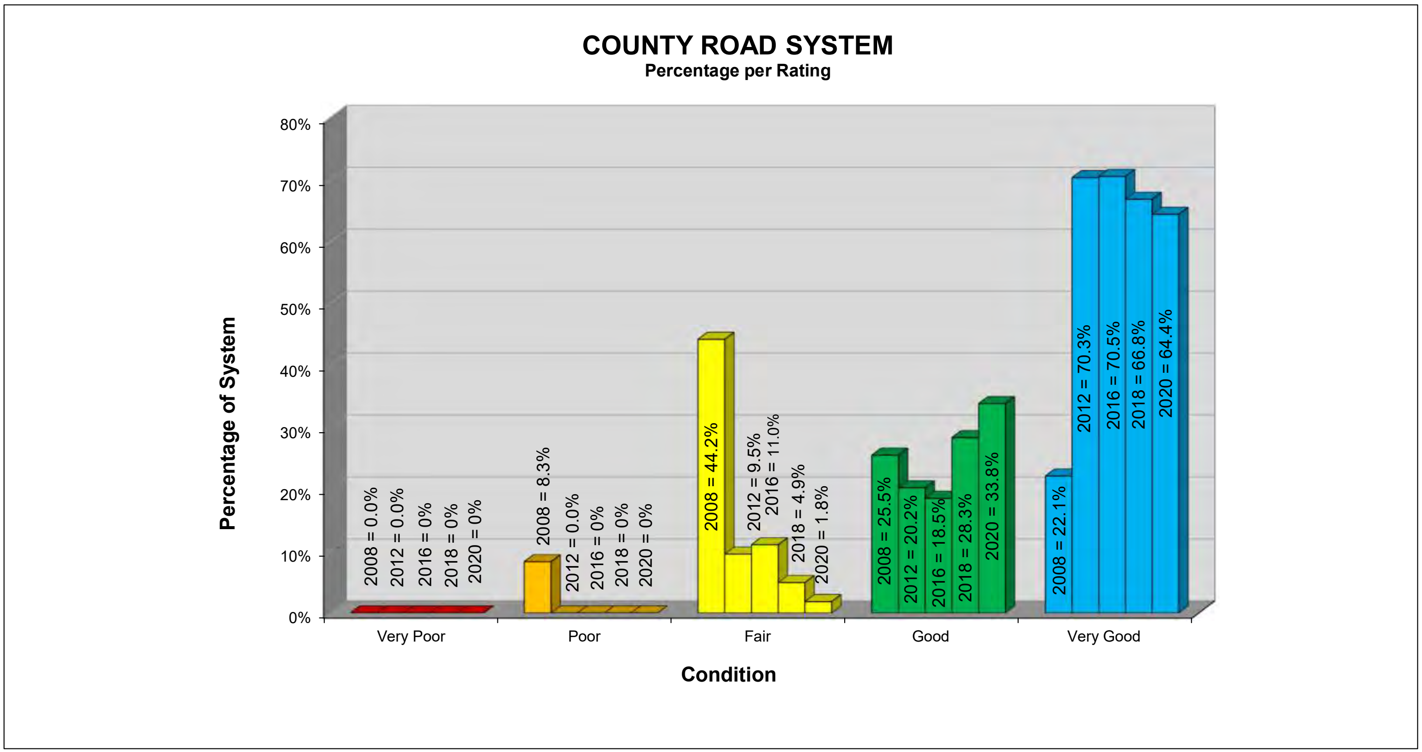
Steele County Pavement Conditions





Steele County Pavement Conditions





Bridge Sufficiency Ratings/Local Planning Index

In 2020, MnDOT changed the bridge rating system from "Sufficiency Ratings" to "Local Planning Index". Both measure the bridge's condition on a 1-100 point scale, but have differing calculations. In the table below, the Sufficiency Rating and Local Planning Index are shown for comparison. The LPI uses a more risk based approach than the Sufficiency Rating, factoring both the consequence of a service interruption and the probability of service interruption.

	Sufficiency Rating						LPI	
Bridge Owner	2018		2019		2020		2020	
	Number	Average Rating *	Number	Average Rating *	Number	Average Rating *	Number	Average Rating
All	129	88.6	126	90.0	128	90.1	128	83.3
Township	54	79.3	51	85.6	51	87.9	51	80.9
County	71	89.9	71	89.9	73	90.1	73	85.7
Railroad	4	-	4	-	4	-	4	71.3

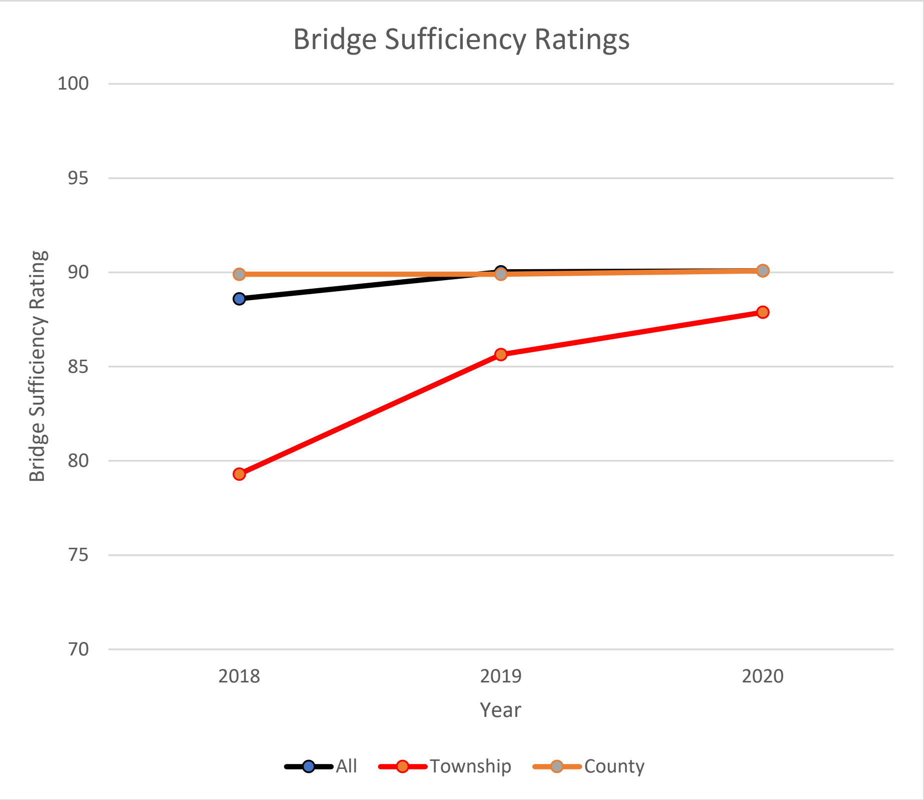
Notes:

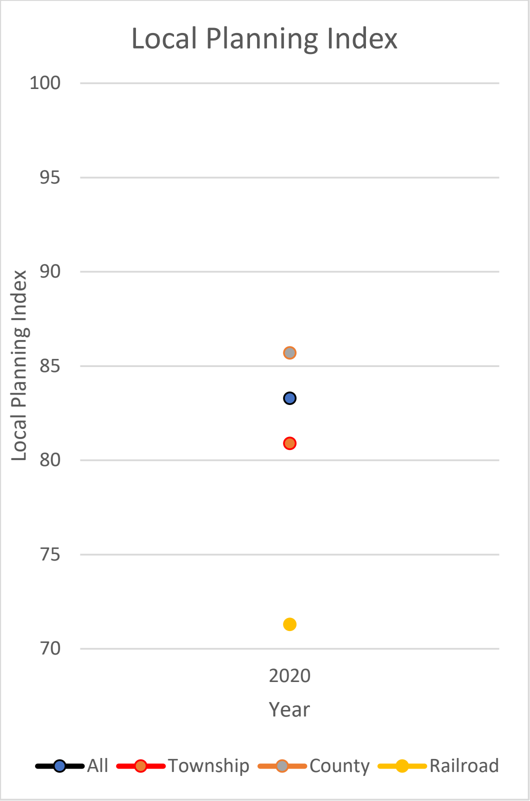
2018 Two township bridges reconstructed

2019 Three private access bridges were removed from the inventory

*Does not include railroad bridges

2020 Added 2 bridges (CSAH 43 and CSAH 18), replacing less than 10' structures





Health

Public Health

General Description

The Steele County Public Health Department exists to assure the health and well-being of all people of Steele County using the principles of planning, promotion, prevention, early intervention and care. As such, public health is an investment in healthy people and healthy communities. The department does this in a number of ways embedded in the program areas below using strategies and tactics that include: immunizations clinics in various locations around the county, Women, Infant and Children (WIC) food vouchers children under age five plus physical screening and education, help with medications, individual care, homemaker/home health care services, car seat distribution and training, emergency preparedness, obesity prevention, physical therapy, just to name a few.

The staff consists of 27 permanent employees and 17 part time and contracted employees with various professional backgrounds and skill areas.

Vision Statement

Healthy People in Healthy Communities

Mission Statement

Steele County Public Health's mission is to promote wellness, prevent disease and protect the health of individuals, families and communities.

2021 Review

In March 2020 the Public Health Department declared a Public Health Emergency in response to the COVID-19 Pandemic. The response to the Pandemic continued into 2021 and it is anticipated it will go on into 2022. As a result, many staff have been reassigned some of their duties to respond to the emergency. Alongside this response, the Department has continued to conduct "normal" services and operations; especially client-based services (home health, assessments, family home visiting, WIC, immunizations, etc.). Primary response roles have been the following: holding mass vaccination clinics, partnering with businesses, schools and long-term care facilities to conduct vaccinations; providing essential services to positive cases that are isolated, case and trace investigation of positive cases, outreach to employers with cluster cases, working with testing facilities, working with healthcare providers and long-term care facilities and providing resources (information, PPE, fit testing). We expect this response to continue into 2022.

Dodge and Steele Counties are equal parts of the Dodge-Steele Community Health Board and currently share the Administrator and the CHB Accountant. Over this past year many projects have been worked on through partnerships with both Departments to include: annual reporting to Minnesota Department of Health, PH-Doc coding alignment, and the Emergency Response to the COVID-19 Pandemic. On a regular basis staff from both counties work closely within program areas and learn best practices to improve efficiencies. Efforts to work together will continue, as this has been a quite positive relationship thus far. In March 2020, the Public Health Departments went in to the Emergency Response to the COVID-19 Pandemic. The Emergency Operations and Incident Command System were activated and continue to be activated. The Departments have been responsible for the following major duties as follows: Case and Trace Investigation; Essential Services; Vaccine Planning and Management; Testing and Testing Events; advising Businesses, Schools and Congregate Care Entities; Targeted Outreach to Populations and Public Information and holding Mass Vaccination Clinics. This has been a challenging time and it is expected to continue into 2022.

Program Areas

Family Health Services

Programs and services are intended to strengthen and maintain the health of individuals and families in Steele County, especially families with young children. The focus is on prevention, education and support to promote a high level of wellness. Examples of programs Include: Woman, Infant and Child (WIC), Child and Teen Checkups (C&TC), Maternal and Child Health (MCH), Family Connections, and Follow Along.

Adult Health Services

Service Coordination, by assisting Steele County residents to locate and utilize community-based resources, is provided to persons of all ages who are living in the community. The goal is to provide the least restrictive safe environment for the longest period of time. Examples of programs include: Assessment visits, patient education, blood pressure checks, caring for wounds, giving injections and immunizations, assisting with daily activities, care coordination, case management, and assistance in transitioning from and illness or injury to recovery.

Health Promotion

Promoting health includes community and individual health education and collaboration with community partners/agencies/organizations. Examples of outreach include: screening clinics, day care consultation, child seat education, health fairs, health assessments, wellness programs, and the Statewide Health Improvement Program (SHIP).

Disease Prevention and Control

Infectious disease prevention and control includes activities of detecting acute and communicable disease, developing and implementing prevention of disease transmission, and implementing control measures during outbreaks.

Emergency Preparedness

Public Health Preparedness improves our readiness to respond swiftly and effectively to significant public health threats.

Goals/Objectives

Areas of Public Health Responsibility

The following are the areas of responsibilities for all local public health departments in Minnesota, as defined by the Public Health Act (Minn. Stat. 145A):

- Assure Adequate Local Public Health Infrastructure
- Promote Healthy Communities & Healthy Behaviors
- Prevent the Spread of Communicable Disease
- Protect Against Environmental Health Hazards
- Prepare For and Respond to Emergencies
- Assure Health Services

Under this umbrella of responsibilities, an assessment was done and three planning documents were created for a 5-year time period (2015-19) for the Dodge-Steele Community Health Board. They are as follows: The 2020-2024 Strategic Plan, The 2020-2024 Community Health Improvement Plan (CHIP) and the Quality Improvement (QI) Plan. This forms a basis and direction for much of the work we do on a daily basis. Goals and objectives were created under these plans.

Changes/Budget Commentary

Steele County Public Health is in a continuous process of maximizing resources to meet the needs of our residents. We bill to third party reimbursement sources whenever possible and utilize Federal, State and Local Grant resources. Steele County Public Health is unique in the breadth of services and programs it must offer in that it receives payments from over 30+ revenue sources. A number of these are grant based and payment is based on performance or delivery. In fact, approximately 1/3 of the revenue is obtained from grant funding. Budgeting for Public Health Services in 2022 present challenges and strengths in the following areas:

Revenue

- Funding streams are becoming more complex and restrictive.
- The Local Public Health Grant, the most flexible form of funding for Local Public Health Agencies, was increased and included in the State's general budget. This was a big "lift" to begin assisting in building up the Local Public Health Infrastructure.
- Other State/Federal Grant funding remained stable or decreased as program costs increase. Grants require more reporting, often resulting in higher administrative costs.

- Some funding has come through the Federal CARES Act, Centers for Disease Control and the Minnesota Department of Health for the Pandemic Response that will continue until December 2023.

Staffing

- Although staffing has become more stable this past year, some turnover in staff has contributed to hiring, orientation and training costs which has led to decreases in revenue.
    - Due to there being on-going turnover, wages were decreased by $192,000 to account for employment gaps that could happen during the year. This figure was calculated based on historical budget to actual personnel services.
- Existing staff are reassigned to grants and programs, as needed, to maximize use of grant funding and to use existing staff efficiently.
- Staff have had duties temporarily reassigned to the Emergency Response to the COVID-19 Pandemic and as this response continues some staff may experience fatigue and burnout.

Cost of Doing Business

- Rent, utilities, health insurance, health technology costs along with the COVID-19 Pandemic have continued to increase our costs.

In Conclusion

The 2022 Steele County Public Health budget is one that represents clear goals, strong programming with an excellent staff and only a slight increase in the overall cost to taxpayers, well under projected medical inflation and very consistent with what counties spend on public health across the state.

Public & Community Health

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 1,205,232	$ —	$ 1,193,924	$ 1,070,060	$ (123,864)	(10.4)%
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	1,061,712	912,354	947,474	912,354	951,394	39,040	4.3 %
Charges for Services	793,706	812,930	709,698	814,930	815,730	800	0.1 %
Licenses and Permits	—	—	—	—	—	—	
Fines and Forfeitures	—	—	—	—	—	—	
Investment Earnings	—	—	—	—	—	—	
Gifts and Contributions	—	—	—	—	—	—	
Miscellaneous / Other Financing Sources	18,795	27,500	5,564	27,500	168,300	140,800	512.0 %
Total Revenues	***1,874,213***	***2,958,016***	***1,662,736***	***2,948,708***	***3,005,484***	***56,776***	**1.9 %**
Expenditures							
Personnel Services							
Wages and Overtime	1,862,428	2,007,016	1,626,129	2,033,690	2,042,101	8,411	0.4 %
Health, Life and Disability Insurance	341,932	351,937	256,644	315,475	335,419	19,944	6.3 %
PERA Contributions	136,877	150,465	118,051	152,526	167,557	15,031	9.9 %
FICA / Medicare Tax	134,182	148,313	118,671	150,494	165,324	14,830	9.9 %
Other Payroll Related Expenses	14,739	15,354	14,039	16,849	16,168	(681)	(4.0)%
Total Personnel Services	2,490,158	2,673,085	2,133,534	2,669,034	2,726,569	57,535	2.2 %
Services & Charges	173,832	205,540	138,100	206,383	210,051	3,668	1.8 %
Supplies & Materials	95,296	77,526	53,404	71,526	68,664	(2,862)	(4.0)%
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	147	1,865	1,000	1,765	200	(1,565)	(88.7)%
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***2,759,433***	***2,958,016***	***2,326,038***	***2,948,708***	***3,005,484***	***56,776***	**1.9 %**
Net Expenditures (Over) Under Revenues	***$ (885,220)***	***$ —***	***$ (663,302)***	***$ —***	***$ —***	***$ —***	— %

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Sanitation

Landfill

Department Description and Services Provided

Steele County owns and operates the Steele County Landfill located along Hwy. 218 between Owatonna and Blooming Prairie. The landfill accepts mixed solid wastes, industrial wastes, demolition debris and asbestos-containing material for disposal. In addition, during May through September, the landfill also accepts hazardous wastes from homes for proper disposal free of charge.

The landfill also has a recycling station where residents may recycle numerous types of papers, cans and bottles, used motor oil and used oil filters free of charge. For various fees, the landfill also accepts appliances, electronics (computers, TVs, DVD players, VCRs), tires, and clean concrete/bituminous for recycling.

Mission Statement

To serve the needs of the community by responsibly managing its waste

Goals/Objectives

- To provide a waste facility that supports its operational and capital needs with self-generating revenue (i.e. tip fees)
- To ensure operational safety and protection of the surrounding ecosystems
- To meet or exceed all federal, state and local regulations
- To use advanced landfill technology
- To efficiently manage waste in the active fill areas to maximize air space
- To serve customers respectfully and courteously

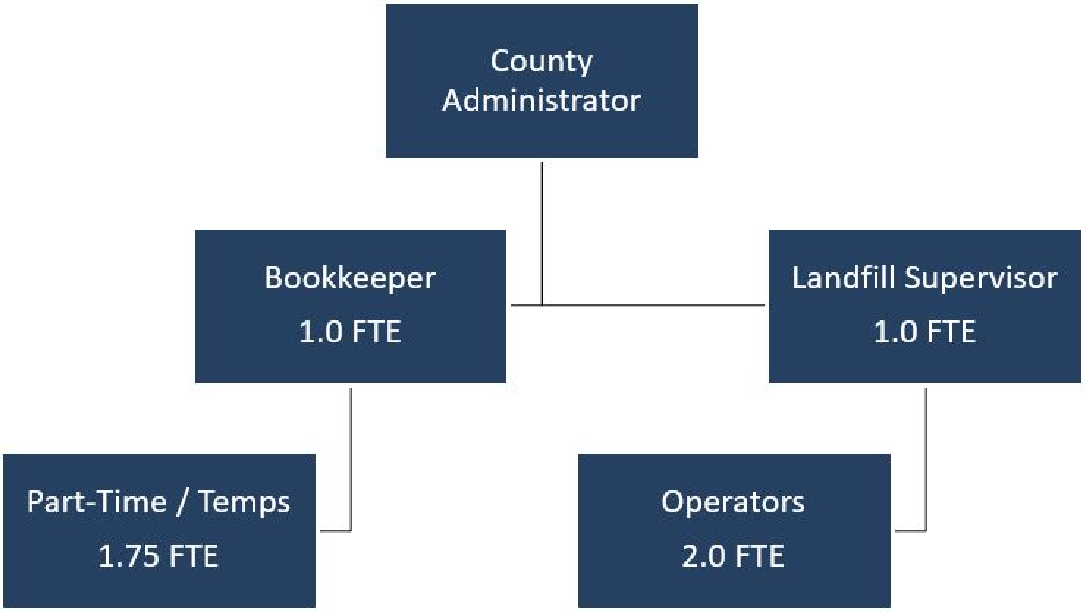
Key Indicators

Indicator				***Actual***				***Projected***
Description	***2015***	***2016***	***2017***	***2018***	***2019***	***2020***	***2021***	***2022***
Landfill Mixed Waste Tonnage	44,770	48,539	39,329	37,579	39,674	40,132	38,386	38,500
Landfill Demolition Tonnage	5,810	4,926	5,633	5,633	4,364	6,361	3,353	4,000

Changes/Budget Commentary

The Landfill 2022 budget decreased by $133,728 or 6.2% from the prior year. The primary reason for this decrease is capital outlay. Expected capital projects for 2022 include equipment purchases (skid steer and security cameras) and also Landfill improvements (closure costs and venting). Other changes in the Landfill's 2022 budget include personnel service increases due to wage adjustments and additional payroll taxes.

Landfill
5.75 FTE



Steele County, Minnesota

Capital Improvement Plan

2022 thru **2026**

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	Total
Landfill							
Skid Steer	LF-22-01	50,000					50,000
Demo Closure Phase 3 A/B	LF-22-02	200,000					200,000
MSW Phase 1 & 2 (Venting)	LF-22-03	250,000					250,000
Security Cameras	LF-22-04	7,500					7,500
Cat D6N Dozer	LF-23-01		550,000				550,000
Excavator	LF-23-02		150,000				150,000
Land Purchase - Landfill Expansion	LF-24-01			200,000			200,000
Compactor	LF-25-01				600,000		600,000
Landfill Roll Off Truck	LF-26-01					75,000	75,000
	Landfill Total	**507,500**	**700,000**	**200,000**	**600,000**	**75,000**	**2,082,500**
Landfill Reserves / Fees		487,500	640,000	200,000	550,000	75,000	1,952,500
Trade in		20,000	60,000		50,000		130,000
	Landfill Total	**507,500**	**700,000**	**200,000**	**600,000**	**75,000**	**2,082,500**
	Grand Total	**507,500**	**700,000**	**200,000**	**600,000**	**75,000**	**2,082,500**

Landfill

Comparative Budget Analysis

Revenues	**2020 Actual**	**2020 Budget**	**2021 Jan - Oct**	**2021 Budget**	**2022 Budget**	**$ Change in Budget**	**% Change in Budget**
Current Property Tax Requirement*	$ —	$ —	$ —	$ —	$ —	$ —	— %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	2,114,132	1,800,000	1,680,910	1,800,000	1,800,000	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	12,677	10,000	—	10,000	12,500	2,500	25.0 %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	6,490	178,270	1,677	343,971	207,743	(136,228)	(39.6)%
Total Revenues	***2,133,299***	***1,988,270***	***1,682,587***	***2,153,971***	***2,020,243***	***(133,728)***	**(6.2)%**
Expenditures							
Personnel Services							
Wages and Overtime	300,871	297,000	253,503	306,255	319,051	12,796	4.2 %
Health, Life and Disability Insurance	45,970	46,050	39,184	47,067	44,883	(2,184)	(4.6)%
PERA Contributions	21,890	22,300	18,356	22,969	23,929	960	4.2 %
FICA / Medicare Tax	22,522	22,100	18,978	22,663	23,610	947	4.2 %
Other Payroll Related Expenses	11,291	10,745	11,997	11,670	10,812	(858)	(7.4)%
Total Personnel Services	402,544	398,195	342,018	410,624	422,285	11,661	2.8 %
Services & Charges	311,040	325,075	275,339	342,972	337,583	(5,389)	(1.6)%
Supplies & Materials	190,017	241,000	152,858	271,375	273,875	2,500	0.9 %
Capital Expenditures	295,595	545,000	376,019	650,000	507,500	(142,500)	(21.9)%
Other Expenditures	6,743	479,000	5,956	479,000	479,000	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***1,205,939***	***1,988,270***	***1,152,190***	***2,153,971***	***2,020,243***	***(133,728)***	**(6.2)%**
Net Expenditures (Over) Under Revenues	***$ 927,360***	***$ —***	***$ 530,397***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Culture and Recreation

Four Seasons

Department Description and Services Provided

The Four Seasons Centre, located on the Steele County Fairgrounds, was built in 1972 for use by all residents of Steele County. An expansion of the facility was completed in the spring of 2000, providing users with expanded opportunities for ice related activities and dry floor events.

The multi-purpose complex consists of two connected buildings with 30,000 and 20,000 square feet of floor space that also serve as ice rinks. A hospitality area, usable also as a meeting space, overlooks both exhibit floors. An additional meeting room is also available.

Mission Statement

The Four Seasons Civic Centre is dedicated to providing its user groups and guests a clean facility and safe environment for dry floor events, as well as ice related activities. This objective will be accomplished by reacting to user feedback and offering exceptional customer service, carried out with honesty and integrity.

Goals/Objectives

- Train management and staff to be aware of customers' needs and to provide equal access to all facilities
- Maintain membership and abide by the policies and guidelines established with the Minnesota Ice Arena Managers Association and Serving The American Rinks Association
- Increase marketing efforts to utilize the use/rent of the Four Season's facility to its fullest capacity
- Prepare and operate within the means of the County's operating budget
- Collaborate with the Owatonna Area Tourism to host conventions and other local tourism events
- Continue to operate as close to normal as possible during these trying times due to the COVID 19 pandemic

2021 Highlights

- Another successful season for Steele County Blades Junior Hockey Team
- Replacement of outside front retaining wall
- Replacement of one original water heater in West Arena
- Ice season extended into mid – April due to COVID 19
- Some 2021 Early Dry Floor Events canceled due to the COVID 19 Pandemic
- Dry Floor events were held with restrictions / limitations, beginning late April
- Successful Steele County Free Fair operated as close to normal as possible despite COVID 19
- Continued ice operations as close to normal as possible while following MN Dept of Health and CDC guidelines due to the COVID 19 pandemic
- Preparing for / finalizing an extremely busy 2022 dry floor season

- Continuation of City of Owatonna / Steele County Agreement. The City of Owatonna will provide utilities up to 100k to the Four Seasons Centre. In return, The City of Owatonna will utilize any dry floor space at no charge (when available) for Park and Recreation programs. The City will also have use of either the Small Stage or Showmobile at no charge when available. Steele County will reimburse the City of Owatonna for all nonresident fees both adult and youth for all Park and Recreation programs.

Major Changes/Budget Commentary

The Four Seasons 2022 budget increased by $17,706 or 3.6% from the prior year. Personnel services increased by $8,660 due to wage adjustments and additional payroll taxes. The operating budget saw an overall increase of $9,046 due to increases in insurance, utilities, and non-capitalized inventory.

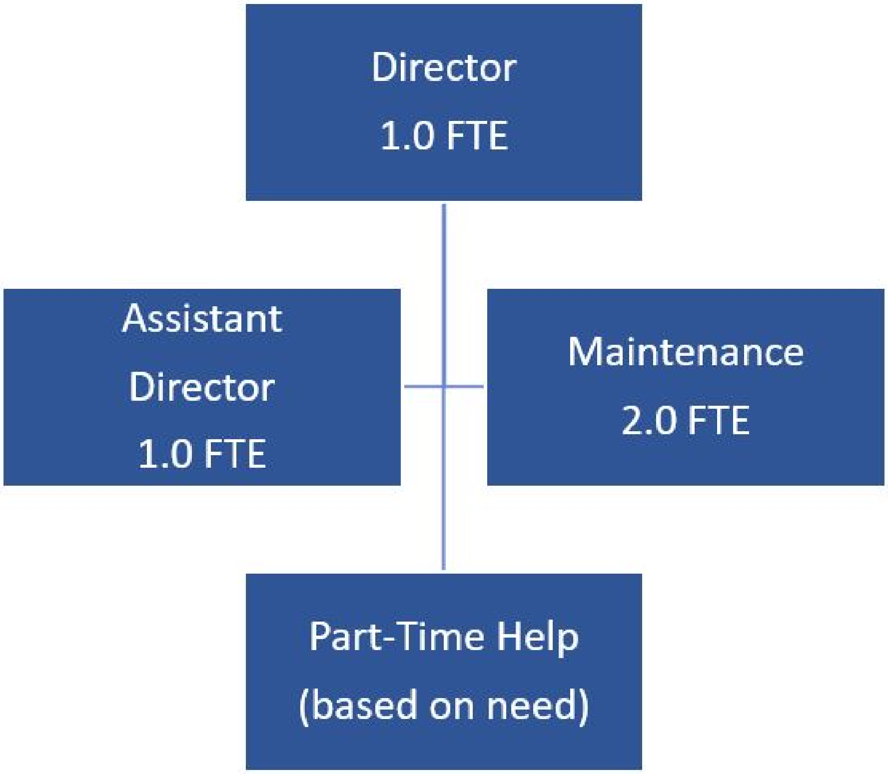
The comparative budget analysis below shows can show the effects that COVID-19 had on the Four Seasons. In 2020 and 2021 dry floor revenue and ice revenue has been down due to the cancellation of events.

The 2022 budgeted capital outlay for the Four Seasons is $180,000, including:

- Compressor Replacement - $20,000
- Basement water heaters, sump pumps, upstairs water storage tank replacement - $50,000
- East rink condensing tower / refrigerant replacement - $90,000 (50% grant funding available)
- West locker room flooring replacement - $20,000

These capital costs are recognized under the Capital Improvements section of the budget book.

Four Seasons/Parks & Recreation
4.0 FTE



Four Seasons

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 9,848	$ —	$ 9,915	$ 22,571	$ 12,656	127.6 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	340,511	375,600	256,626	375,700	375,800	100	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	100,000	100,000	100,000	100,000	100,000	—	— %
Miscellaneous / Other Financing Sources	210	5,850	8,430	7,350	12,300	4,950	67.3 %
Total Revenues	***440,721***	***491,298***	***365,056***	***492,965***	***510,671***	***17,706***	**3.6 %**
Expenditures							
Personnel Services							
Wages and Overtime	173,518	182,550	155,806	182,025	191,555	9,530	5.2 %
Health, Life and Disability Insurance	23,206	23,400	19,789	23,765	22,697	(1,068)	(4.5)%
PERA Contributions	12,108	13,687	10,867	13,821	14,348	527	3.8 %
FICA / Medicare Tax	13,007	13,961	11,734	13,636	14,156	520	3.8 %
Other Payroll Related Expenses	11,070	11,750	11,568	11,568	10,719	(849)	(7.3)%
Total Personnel Services	232,909	245,348	209,764	244,815	253,475	8,660	3.5 %
Services & Charges	168,746	179,250	157,529	181,700	188,796	7,096	3.9 %
Supplies & Materials	49,927	66,700	62,377	66,450	68,400	1,950	2.9 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	77	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***451,659***	***491,298***	***429,670***	***492,965***	***510,671***	***17,706***	**3.6 %**
Net Expenditures (Over) Under Revenues	***$ (10,938)***	***$ —***	***$ (64,614)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Parks and Recreation

Department Description and Services Provided

The Steele County Parks and Recreation Department operates and maintains two County Parks. These Parks include: Beaver Lake Park and the Straight River Canoe landing in Clinton Falls. Steele County Parks and Recreation also maintains and operates the Four Seasons Centre located on the Steele County Fairgrounds. Steele County Parks and Recreation also maintains and operates the two mobile stages. These stages may be rented out and/or used at multiple events held inside the Four Seasons Centre or on the Steele County Fairgrounds.

Mission Statement

Steele County Parks and Recreation is committed to providing all the residents of Steele County with quality County parks and facilities through continued parkland enhancement and building improvements. Steele County Parks and Recreation will achieve this commitment by reacting to the demands of park user groups and through ongoing internal and external needs assessments of parks and facilities.

Goals/Objectives

- Train management and staff to be aware of customers' needs and to provide equal access to all facilities
- Maintain two county parks to provide a safe, clean recreational area for visitors to enjoy
- Work closely with the MN D.N.R. in regards to any concerns involving Beaver Lake
- Work closely with the Beaver Lake Water Corporation in regards to any concerns involving Beaver Lake
- Maintain membership to MN Parks and Recreation Association
- Prepare and operate within the means of the County's operating budget

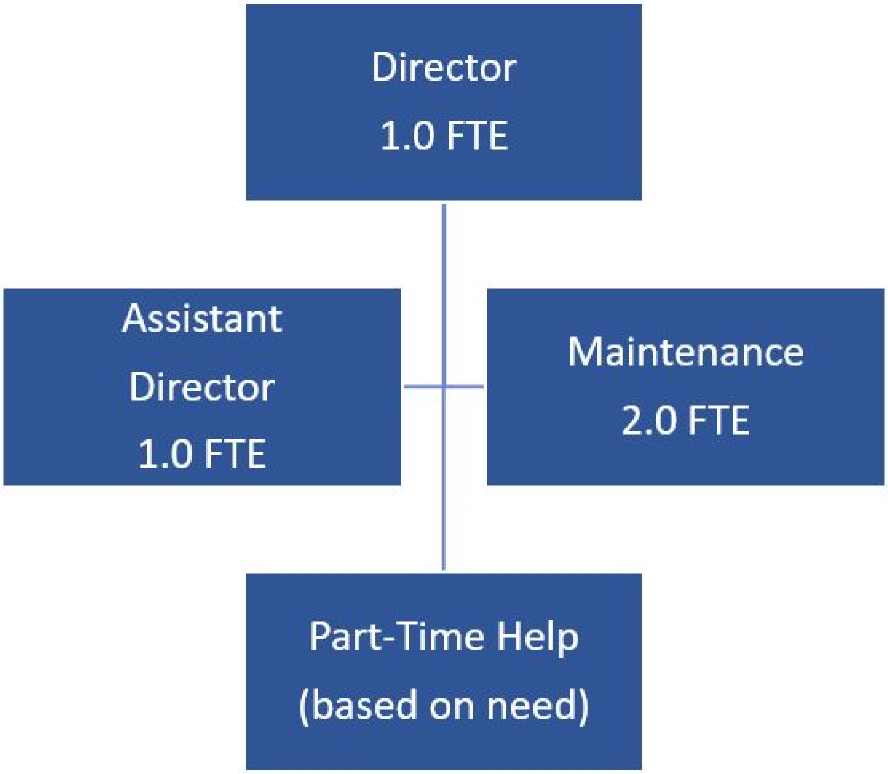
2021 Highlights

- Walking Trail widening / clean up at Beaver Lake Park
- Painting of the interior of the beach house bathrooms / change rooms
- Beginning to look at major park improvements with the reconstruction of County Road 28 scheduled for 2024
- Beaver Lake Park usage was again very high during the summer due to the COVID 19 pandemic.

Major Changes/Budget Commentary

The Parks and Recreation 2022 budget increased by $20,435 or 6.7% from the prior year. This increase is primarily due to personnel services including wage adjustments, payroll taxes, and changes in health insurance elections for the upcoming year.

Four Seasons/Parks & Recreation
4.0 FTE



Parks and Recreation

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 280,470	$ —	$ 290,541	$ 308,476	$ 17,935	6.2 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	8,819	10,000	9,402	7,500	10,000	2,500	33.3 %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	2,739	8,050	5,753	6,550	6,550	—	— %
Total Revenues	***11,558***	***298,520***	***15,155***	***304,591***	***325,026***	***20,435***	**6.7 %**
Expenditures							
Personnel Services							
Wages and Overtime	142,208	155,700	126,284	165,475	172,382	6,907	4.2 %
Health, Life and Disability Insurance	23,170	23,220	19,755	23,717	35,777	12,060	50.8 %
PERA Contributions	9,753	11,700	8,932	12,456	12,899	443	3.6 %
FICA / Medicare Tax	10,611	12,000	9,350	12,290	12,727	437	3.6 %
Other Payroll Related Expenses	—	—	—	—	—	—	— %
Total Personnel Services	185,742	202,620	164,321	213,938	233,785	19,847	9.3 %
Services & Charges	54,882	81,900	43,279	78,403	77,991	(412)	(0.5)%
Supplies & Materials	12,785	14,000	5,918	12,250	13,250	1,000	8.2 %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	26,328	—	—	—	—	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***279,737***	***298,520***	***213,518***	***304,591***	***325,026***	***20,435***	**6.7 %**
Net Expenditures (Over) Under Revenues	***$ (268,179)***	***$ —***	***$ (198,363)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Community Center

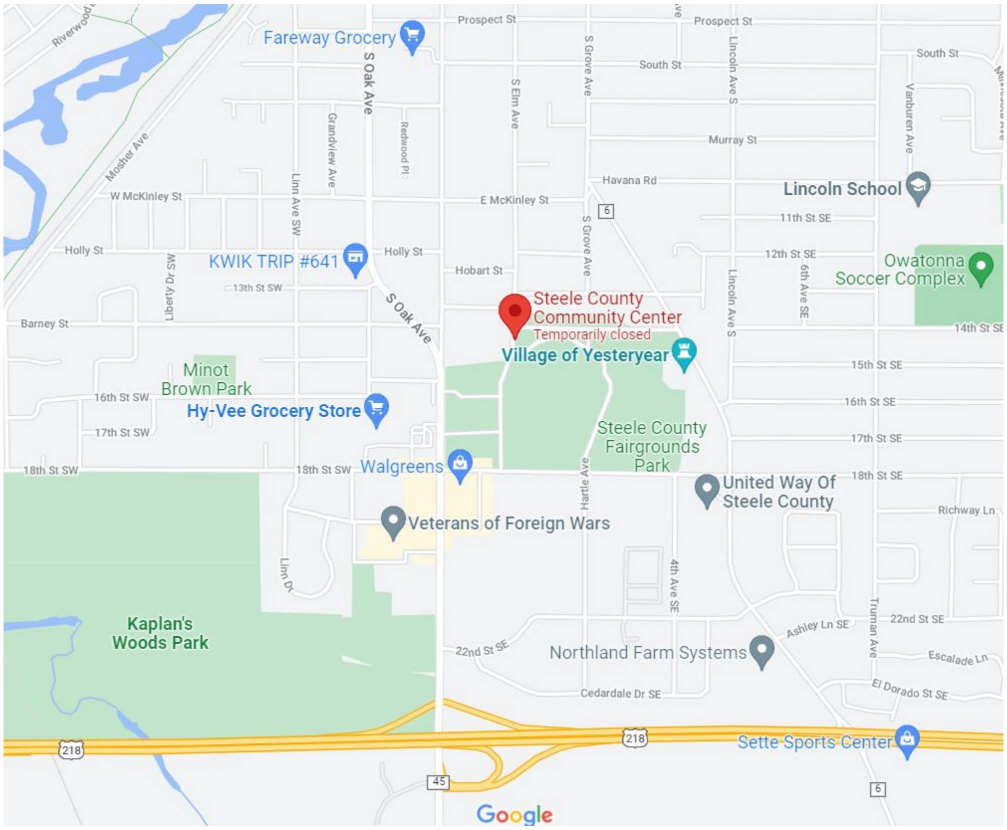
Department Description and Services Provided

The Steele County Community Center is located on the north entrance of the fairgrounds at 1380 S Elm Ave, Owatonna, MN 55060. The center is utilized during the Steele County Free Fair, election voting and public meetings. In addition, the Community Center can also be rented by the public for various events including birthdays, graduations, or any other get-togethers.

The rental of the community center is coordinated by the Steele County Extension department, who can be reached at 507-444-7685.

Location

1380 S Elm Ave, Owatonna, MN 55060.



Budget Commentary

The Community Center 2022 budget increased by $1,750 or 11.7% from the prior year. This increase is mainly due to increases in utilities and grounds maintenance expected in the upcoming year.

Community Center

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 13,750	$ —	$ 8,950	$ 10,700	$ 1,750	19.6 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	—	—	—	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	3,200	6,000	1,500	6,000	6,000	—	— %
Total Revenues	***3,200***	***19,750***	***1,500***	***14,950***	***16,700***	***1,750***	**11.7 %**
Expenditures							
Personnel Services							
Wages and Overtime	—	—	—	—	—	—	— %
Health, Life and Disability Insurance	—	—	—	—	—	—	— %
PERA Contributions	—	—	—	—	—	—	— %
FICA / Medicare Tax	—	—	—	—	—	—	— %
Other Payroll Related Expenses	—	—	—	—	—	—	— %
Total Personnel Services	—	—	—	—	—	—	— %
Services & Charges	8,367	14,000	9,398	14,200	15,700	1,500	10.6 %
Supplies & Materials	3,665	5,750	—	750	500	(250)	(33.3)%
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	1,500	—	—	—	500	500	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***13,532***	***19,750***	***9,398***	***14,950***	***16,700***	***1,750***	**11.7 %**
Net Expenditures (Over) Under Revenues	***$ (10,332)***	***$ —***	***$ (7,898)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Conservation of Natural Resources

Extension Office

Department Description and Services Provided

University of Minnesota Extension is an outreach arm of the University of Minnesota, ensuring University of Minnesota research and knowledge is readily available to the residents of Minnesota. Today's most pressing issues cross state and world boundaries, requiring strong partnerships, focused investments and diverse perspectives from multiple disciplines.

- Extension is in every county
- 65% of Extension faculty and staff work in Greater Minnesota
- Over 35,000 trained volunteers multiply our reach

Fifteen regional offices are strategically located in communities across the state, funded through state and federal funds, and house various Extension Educators. These regional and statewide based educators provide programming, research and operational support to the staff in county offices.

Local county offices, such as University of Minnesota Extension - Steele County, are funded by county dollars. The Regional Director based in the Rochester Regional Office has responsibilities for departmental operations. This department provides access to Extension programming for county residents, with educational staff contracted through the University of Minnesota. Educational programs are offered in group settings, one-on-one contacts, mass communications, distance learning, self-learning opportunities and collaborative efforts including families, youth, seniors, food producers, communities and organizations.

Department Structure

University of Minnesota Extension - Steele County is led by Regional Director Lisa Dierks who has an authorized staffing level of:

- 2.0 FTE 4-H/Youth Development Extension Educators
- 0.5 FTE Agriculture Production System Extension Educator
- 0.125 FTE Master Gardener Program Coordinator

These positions are paid by and supported thru Steele County tax dollars. In addition, the Regional Educator for SNAP Education (Nutrition & Health) who works in Waseca & Steele County has office & storage space within the department. The 1.5 FTE Administrative Support Assistants who provide valuable support are Steele County employees.

Mission Statement

Make a difference by connecting community needs and University resources to address critical issues in Minnesota.

2021 Accomplishments & Milestones

- Delivered educational programming to community members using in person events and virtual opportunities. Some examples include:
    - Direct outreach to Steele County farmers to notify about resources and events as opportunities arose
    - Multiple avenues were provided to farmers to recertify for Private Pesticide Application: physical tests acquired at the office, online tests, an online course, and Zoom workshops to provide education while maintaining safety
    - Programming for farmers took place over the radio, online, through mailings, and in-person when possible
    - 4-H youth participants were active at the Steele County Free Fair, Regional Camps and virtual project workshops
- Utilized print and radio media to provide education and programming updates
    - 4-H participants were emailed a weekly newsletter to keep our families informed of opportunities
    - For the agricultural community, another monthly email newsletter went out to approximately 240 Steele or Rice County residents to update them on timely topics and upcoming educational events.
    - Weekly radio interviews featuring local agriculture topics as well as monthly Extension highlights and traditional ag programming have been utilized to reach local farmers.
- Increased use of social media such as Facebook live videos to reach new audiences.
    - Due to the pandemic, the Master Gardeners were not meeting face-to-face to provide education to local gardeners by visiting their gardens. Facebook afforded us a path to have gardeners visit ours. "Master Gardener Minutes" are short, live educational videos exploring personal gardens and what was happening in them. 43 videos were posted and reached 4,700 viewers over the spring and summer months.
- Ensured COVID Safety protocols as outlined by Steele County and the University of Minnesota were in place for all in person events. Trained volunteers in protocols to ensure safety for participants.

2021 Challenges

- The current challenge of considerations related to COVID-19 requires Extension staff to consider how programming needs can be met safely but still in an engaging manner. Extension staff & volunteers for all program areas are developing new educational tools and resources to continue Extension and educational services.
- Finding the best way to communicate to both youth and adults can be challenging with ever changing technology. Each group utilizes various communication sources differently whether it is through social media, websites, newsletter or email.
- Commitment of time for both youth and adults continues to be a challenge. Because of this, newly enrolled 4-H families continue to show an interest in participating, but with less commitment. In

response, Extension continues to explore various opportunities to expand programming with short-term club or event designs that provide a quality 4-H experience while allowing more flexibility in participation.

- As a volunteer-run program, ensuring quality 4-H experiences continue to be a challenge that demands extensive staff attention and support. Providing additional training for volunteers is another solution to this challenge. Training and volunteer management requires Extension 4-H Extension Educator staff resources.

2022 Goals

- Explore and reach new audiences in the Latino community by establishing a 4-H Club.
- Increase new member enrollment by 85% by the end of 2021-2022 (From 54 new members in 2020-2021 to 100 new members in 2021-2022)
- Retain 90% of Steele County 4-H members in 2020-2021 for the 2021-2022 4-H year. (90% of 416 members=374)
- Address agriculture topics identified as important - farm financial management, farm transitions, farm safety, soil health & pest management
- Increase recruitment efforts for 4-H and Master Gardener volunteers
- Increase educational programming - in person, virtual or in media - to continue to share valuable knowledge with Steele County residents

Budget Commentary

The Extension office 2022 budget increased by $23,372 or 6.5% from the prior year. This increase is due to changes in personnel services (including wages adjustments and elected health insurance coverage) plus increases in contract services paid the University of Minnesota Extension. Overall, personnel services and contract services (FTE staff that are supported through the Extension office) comprise of 94.6% of the department budget.

University of Minnesota Extension Office

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ —	$ 352,869	$ —	$ 357,679	$ 379,551	$ 21,872	6.1 %
Other Taxes & Assessments	—	—	—	—	—	—	— %
Intergovernmental	—	—	—	—	—	—	— %
Charges for Services	2,977	—	1,045	—	1,500	1,500	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	149	—	—	—	— %
Total Revenues	***2,977***	***352,869***	***1,194***	***357,679***	***381,051***	***23,372***	**6.5 %**
Expenditures							
Personnel Services							
Wages and Overtime	78,053	79,737	67,928	83,639	88,234	4,595	5.5 %
Health, Life and Disability Insurance	11,419	11,400	9,733	11,722	23,349	11,627	99.2 %
PERA Contributions	5,854	5,980	5,095	6,273	6,618	345	5.5 %
FICA / Medicare Tax	5,778	5,900	5,119	6,189	6,529	340	5.5 %
Other Payroll Related Expenses	110	110	120	120	112	(8)	(6.7)%
Total Personnel Services	101,214	103,127	87,995	107,943	124,842	16,899	15.7 %
Services & Charges	212,163	238,042	162,321	238,136	244,609	6,473	2.7 %
Supplies & Materials	9,445	11,000	5,229	11,000	11,000	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	700	—	600	600	—	— %
Debt Service	—	—	—	—	—	—	— %
Total Expenditures	***322,822***	***352,869***	***255,545***	***357,679***	***381,051***	***23,372***	**6.5 %**
Net Expenditures (Over) Under Revenues	***$ (319,845)***	***$ —***	***$ (254,351)***	***$ —***	***$ —***	***$ —***	

**Reflects the theoretical budgeted property tax requirement, not actual property tax collected*

Debt Service

Debt Service Levy

Department Description

Debt Service includes the bonded debt funded entirely by the property tax levy. Currently three bonds are being paid in 2022 by the debt service levy, including:

2020 General Obligation Jail Bonds

- On January 9, 2020, the County issued $4,505,000 in General Obligation Bonds, Series 2020A. The proceeds are designated for an HVAC and LED lighting conversion at the Detention Center.
- For 2022, $252,000 and $110,775 are budgeted for principle and interest, respectively.

2018 General Obligation Capital Improvement Bonds

- On March 27, 2018, the County issued $3,190,000 in General Obligation Bonds, Series 2018A. The proceeds are designated for the construction of the Public Works Facility.
- For 2022, $341,250 and $98,018 are budgeted for principle and interest, respectively.

2015 General Obligation Refunding Bonds

- On October 29, 2015, the County issued $9,720,000 in General Obligation Refunding Bonds, Series 2015A for the current refunding of the Series 2005A General Obligations Jail Crossover Refunding Bonds maturing in 2024 and the Series 2009A General Obligation Bonds maturing in 2017.
- The 2005A bonds were originally issued for the construction of the Steele County Detention Center, and the 2009A bonds proceeds were designated for Highway Projects.
- For 2022, $1,000,000 and $58,538 are budgeted for principle and interest, respectively.

Major Changes/Budget Commentary

The Debt Service 2022 budget decreased by $1,175 or 0.1% from the prior year, per the bond amortization schedules. The debt service levy will stay consistent around $1.86M until 2025 when the 2015 general obligation refunding bonds will be paid in full.

Debt Service Levy

Comparative Budget Analysis

	2020	2020	2021	2021	2022	$ Change	% Change
Revenues	**Actual**	**Budget**	**Jan - Oct**	**Budget**	**Budget**	**in Budget**	**in Budget**
Current Property Tax Requirement*	$ 1,674,239	$ 1,840,318	$ 901,316	$ 1,706,526	$ 1,707,994	$ 1,468	0.1 %
Other Taxes & Assessments	12,034	—	5,872	—	—	—	— %
Intergovernmental	164,048	—	73,372	155,230	152,587	(2,643)	— %
Charges for Services	—	—	—	—	—	—	— %
Licenses and Permits	—	—	—	—	—	—	— %
Fines and Forfeitures	—	—	—	—	—	—	— %
Investment Earnings	—	—	—	—	—	—	— %
Gifts and Contributions	—	—	—	—	—	—	— %
Miscellaneous / Other Financing Sources	—	—	—	—	—	—	— %
Total Revenues	***1,850,321***	***1,840,318***	***980,560***	***1,861,756***	***1,860,581***	***(1,175)***	**(0.1)%**
Expenditures							
Personnel Services							
Wages and Overtime	—	—	—	—	—	—	— %
Health, Life and Disability Insurance	—	—	—	—	—	—	— %
PERA Contributions	—	—	—	—	—	—	— %
FICA / Medicare Tax	—	—	—	—	—	—	— %
Other Payroll Related Expenses	—	—	—	—	—	—	— %
Total Personnel Services	—	—	—	—	—	—	— %
Services & Charges	—	—	—	—	—	—	— %
Supplies & Materials	—	—	—	—	—	—	— %
Capital Expenditures	—	—	—	—	—	—	— %
Other Expenditures	—	—	—	—	—	—	— %
Debt Service	2,042,066	1,840,318	148,644	1,861,756	1,860,581	(1,175)	(0.1)%
Total Expenditures	***2,042,066***	***1,840,318***	***148,644***	***1,861,756***	***1,860,581***	***(1,175)***	**(0.1)%**
Net Expenditures (Over) Under Revenues	***$ (191,745)***	***$ —***	***$ 831,916***	***$ —***	***$ —***	***$ —***	**— %**

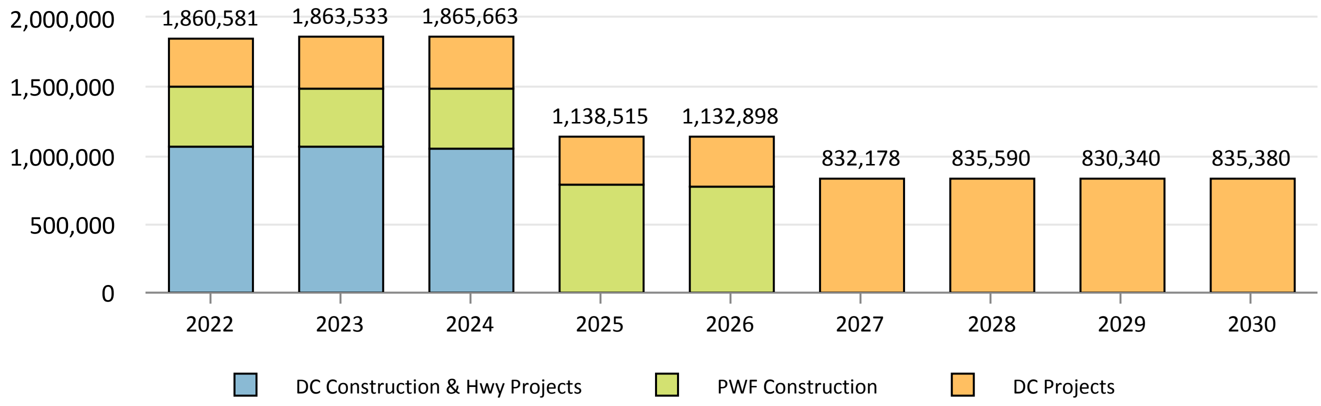
**Reflects the actual and theoretical budgeted property tax requirement*

Steele County

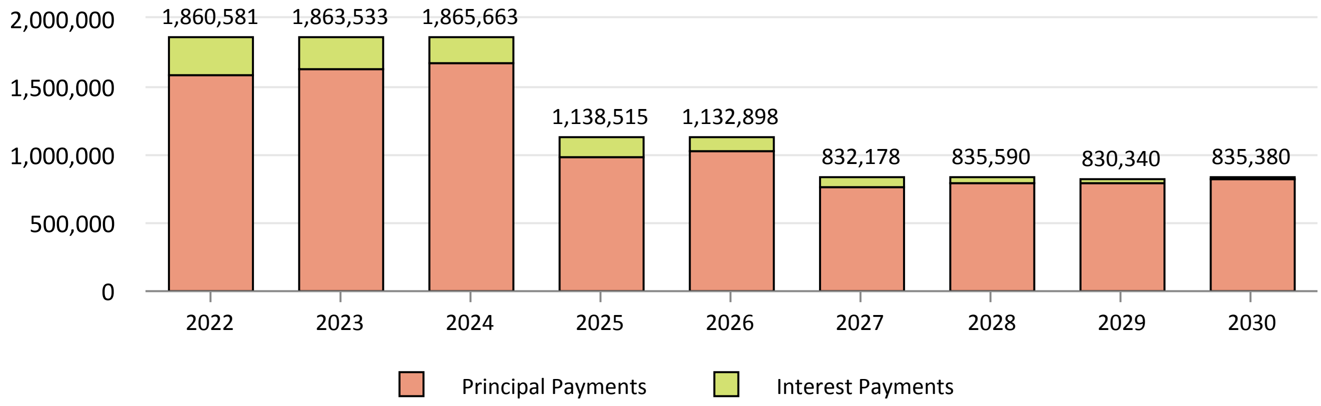
Summary of Outstanding Debt

Issued For	2015 Detention Center Construction & Highway		2018 Public Works Facility Construction		2020 Detention Center HVAC and LED Lighting Conversion		Principal and Interest Outstanding
Year	*Principal*	*Interest*	*Principal*	*Interest*	*Principal*	*Interest*	
2022	$ 1,000,000	$ 58,538	$ 341,250	$ 98,018	$ 252,000	$ 110,775	$ 1,860,581
2023	1,025,000	38,538	341,250	87,780	267,750	103,215	1,863,533
2024	1,030,000	20,600	367,500	74,130	278,250	95,183	1,865,663
2025	—	—	735,000	59,430	257,250	86,835	1,138,515
2026	—	—	750,750	30,030	273,000	79,118	1,132,898
2027	—	—	—	—	761,250	70,928	832,178
2028	—	—	—	—	787,500	48,090	835,590
2029	—	—	—	—	798,000	32,340	830,340
2030	—	—	—	—	819,000	16,380	835,380
Totals	$ 3,055,000	$ 117,676	$ 2,535,750	$ 349,388	$ 4,494,000	$ 642,864	$ 11,194,678

Total Debt Service Outstanding



Total Debt Service Outstanding



Bond Amortization Schedules

2015 Detention Center Construction & Highway

Year	Total Payment	Interest Payment	Principal Reduction	Principal Balance Outstanding
2021				3,055,000
2022	1,058,538	58,538	1,000,000	2,055,000
2023	1,063,538	38,538	1,025,000	1,030,000
2024	1,050,600	20,600	1,030,000	—
Total	$ 3,172,676	$ 117,676	$ 3,055,000	

2018 Public Works Facility Construction

Year	Total Payment	Interest Payment	Principal Reduction	Principal Balance Outstanding
2021				2,535,750
2022	439,268	98,018	341,250	2,194,500
2023	429,030	87,780	341,250	1,853,250
2024	441,630	74,130	367,500	1,485,750
2025	794,430	59,430	735,000	750,750
2026	780,780	30,030	750,750	—
Total	$ 2,885,138	$ 349,388	$ 2,535,750	

2020 Detention Center HVAC and LED Lighting Conversion

Year	Total Payment	Interest Payment	Principal Reduction	Principal Balance Outstanding
2021				4,494,000
2022	362,775	110,775	252,000	4,242,000
2023	370,965	103,215	267,750	3,974,250
2024	373,433	95,183	278,250	3,696,000
2025	344,085	86,835	257,250	3,438,750
2026	352,118	79,118	273,000	3,165,750
2027	832,178	70,928	761,250	2,404,500
2028	835,590	48,090	787,500	1,617,000
2029	830,340	32,340	798,000	819,000
2030	835,380	16,380	819,000	—
Total	$ 5,136,864	$ 642,864	$ 4,494,000	

Capital Improvements

Capital Improvements

Department Description

The Capital Improvements fund has historically been used for multi-year construction projects including the Detention Center, Administration Building, and Public Works Facility. Funding for these projects generally consisted of bond proceeds, state and federal intergovernmental revenues, reimbursements, or transfers from other funds. However, starting in 2018, Steele County has now started to include general fund capital outlay requests under the capital improvements fund. This change separates operating expenditures from the capital outlay expenditures, allowing the County to better monitor the capital outlay budget during the year. In addition, it allows for easier year-end financial reporting since capital costs are located on a separate line item from operating costs on the fund financial statements.

Capital expenditures are funds used by the County to acquire, upgrade and maintain physical asses such as property, buildings, technology, or equipment. Since these assets or projects generally have high acquisition costs, it's important for Steele County to plan and prioritize which assets to acquire each year using a Capital Improvement Plan (CIP). The CIP is a long-range plan designed to address the immediate and long-term capital asset needs of an organization. For an asset to be considered a capital asset all the following tests must be met:

1) Asset must have an individual value over $5,000.
2) Asset is to be used in County operations.
3) Asset must have a life greater than one year.
4) Asset cannot be classified as a repair or maintenance cost.

To help manage the capital outlay requests the county has utilized the Capital Improvement Plan (CIP) software Plan-It. The software manages all capital outlay requests and generates various reports including projects by department, cost, or funding source.

Major Changes/Budget Commentary

The Capital Improvements fund 2022 budget increased by $2,355,815 or 79.4% from the prior year. There is a total of $5,324,208 budgeted under the capital improvements fund for the upcoming year. Some large projects include various courthouse improvements, Detention Center wall, and a maintenance/evidence storage shop.

Financing for the 2022 capital improvements fund includes the use of County reserves ($3,875,000), American Rescue Plan Act (ARPA) funds ($212,000), grants ($45,000), and the property tax levy ($1,192,208).

Detailed reports of the budgeted capital improvements and funding sources can be found following the comparative budget analysis.

Capital Improvements

Comparative Budget Analysis

Revenues	2020 Actual	2020 Budget	2021 Jan - Oct	2021 Budget	2022 Budget	$ Change in Budget	% Change in Budget
Current Property Tax Requirement*	$ 788,241	$ 865,280	$ 352,263	$ 638,393	$ 1,192,208	$ 553,815	86.8 %
Intergovernmental	212,876	—	28,655	88,703	45,000	(43,703)	(49.3)%
Investment Earnings	19,404	—	45	—	—	—	— %
State Bond Bill & Bond Proceeds	4,674,126	4,581,241	—	—	—	—	— %
Transfers In / Use of County Reserves	1,100,000	609,940	—	2,241,297	4,087,000	1,845,703	82.3 %
Miscellaneous / Other Financing Sources	178,132	—	70,407	—	—	—	— %
Total Revenues	***6,972,779***	***6,056,461***	***451,370***	***2,968,393***	***5,324,208***	***2,355,815***	79.4 %
Capital Requests							
Courthouse	516,390	129,317	137,459	650,000	2,250,000	1,600,000	246.2 %
Attorney	—	—	—	—	234,500	234,500	— %
Building and Grounds	662,801	921,123	241,206	224,500	1,602,500	1,378,000	613.8 %
Sheriff	23,394	73,400	—	—	—	—	— %
Detention Center	4,398,555	4,706,241	470,546	1,921,000	1,000,000	(921,000)	(47.9)%
Information Technology	29,396	127,200	28,708	61,748	57,208	(4,540)	(7.4)%
Public Health Nursing	5,475	8,000	—	—	—	—	— %
Four Seasons / Parks & Recreation	53,190	70,000	14,735	30,000	180,000	150,000	500.0 %
Fairgrounds	—	21,180	81,145	81,145	—	(81,145)	(100.0)%
Public Works Facility	3,424	—	—	—	—	—	— %
Total Expenditures	***5,692,625***	***6,056,461***	***973,799***	***2,968,393***	***5,324,208***	***2,355,815***	79.4 %
Net Expenditures (Over) Under Revenues	***$ 3,189,561***	***$ —***	***$ (1,689,509)***	***$ —***	***$ —***	***$ —***	

**Reflects the actual and theoretical budgeted property tax requirement*

Steele County, Minnesota

Capital Improvement Plan

2022 thru **2026**

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	Total
Admin Building							
Fix Patio and Retaining Wall	SCAC-22-01	23,000					23,000
Remodel LL and Mail Room, Carpeting LL	SCAC-22-02	425,000					425,000
Install Handicap Accessible Entrance	SCAC-24-01			10,000			10,000
Parking Lot Replacement	SCAC-25-01				427,000		427,000
Install Generator	SCAC-26-01					1,200,000	1,200,000
Replace Ballasted Rubber Roof	SCAC-26-02					400,000	400,000
Admin Building Total		**448,000**		**10,000**	**427,000**	**1,600,000**	**2,485,000**
Levy		23,000		10,000	427,000	400,000	860,000
Reserves		425,000				1,200,000	1,625,000
Admin Building Total		**448,000**		**10,000**	**427,000**	**1,600,000**	**2,485,000**
Annex Building							
Annex Complete Remodel	AX-23-01		360,000	4,140,000			4,500,000
Annex Building Total			**360,000**	**4,140,000**			**4,500,000**
ARPA Funds			360,000	4,140,000			4,500,000
Annex Building Total			**360,000**	**4,140,000**			**4,500,000**
Attorney							
Exterior Doors	COB-22-01	10,000					10,000
Security Card Access	COB-22-02	12,500					12,500
Building Addition for CCA	COB-22-03	212,000	2,438,000				2,650,000
Water Heater Replacement	COB-24-01			6,000			6,000
Attorney Total		**234,500**	**2,438,000**	**6,000**			**2,678,500**
ARPA Funds		212,000	2,438,000				2,650,000
Levy		22,500		6,000			28,500
Attorney Total		**234,500**	**2,438,000**	**6,000**			**2,678,500**
Community Center							
Lighting Upgrade - Community Center	CC-25-02				35,000		35,000
Community Center Total					**35,000**		**35,000**
Levy					35,000		35,000

Department	Project #	2022	2023	2024	2025	2026	Total
Community Center Total					**35,000**		**35,000**
County Wide							
Enterprise Fleet Leasing	CW-22-01	154,500	154,500	154,500	154,500	154,500	772,500
County Wide Total		**154,500**	**154,500**	**154,500**	**154,500**	**154,500**	**772,500**
Levy		154,500	154,500	154,500	154,500	154,500	772,500
County Wide Total		**154,500**	**154,500**	**154,500**	**154,500**	**154,500**	**772,500**
Courthouse							
Courthouse Chiller	CH-22-01	299,000					299,000
Boiler, Associated Piping, & Asbestos Abatement	CH-22-02	281,800					281,800
New AHU's, VAV's, and Controls	CH-22-03	1,669,200					1,669,200
Parking Lot/Sidewalk/Step Repair	CH-23-01		80,000				80,000
Secured Front Entrance	CH-23-02		250,000				250,000
Courthouse Security Equipment	CH-23-03		100,000				100,000
Fin Tube Radition	CH-24-01			120,000			120,000
Replace Remaining Single Pane Windows	CH-25-01				150,000		150,000
Courthouse Total		**2,250,000**	**430,000**	**120,000**	**150,000**		**2,950,000**
Levy			330,000	120,000	150,000		600,000
Reserves		2,250,000	100,000				2,350,000
Courthouse Total		**2,250,000**	**430,000**	**120,000**	**150,000**		**2,950,000**
Detention Center							
Wall - Pod Separation	DC-22-01	1,000,000					1,000,000
Build Maintenance Shop & Evidence Storage	DC-22-02	1,000,000					1,000,000
Replacement of Plumbing Fixtures	DC-25-01				150,000		150,000
Lock Replacements	DC-25-02				10,000	10,000	20,000
Replace Parking Lot	DC-26-01					350,000	350,000
Replace Windows	DC-26-02					150,000	150,000
Roof Replacement - Modified Built-Up	DC-26-03					1,500,000	1,500,000
Office Carpet	DC-26-04					10,000	10,000
Exterior Wall Wash and Seal	DC-26-05					75,000	75,000
Kitchen Equipment	DC-26-06					25,000	25,000
Water Heater Replacement	DC-26-07					50,000	50,000
Detention Center Total		**2,000,000**			**160,000**	**2,170,000**	**4,330,000**
Levy		800,000			160,000	2,170,000	3,130,000
Reserves		1,200,000					1,200,000
Detention Center Total		**2,000,000**			**160,000**	**2,170,000**	**4,330,000**
Fairgrounds							
Bury Wires Underground	FG-25-01				1,000,000		1,000,000
Fairgrounds Hard Surfacing	FG-26-01					900,000	900,000

Department	Project #	2022	2023	2024	2025	2026	Total
Fairgrounds Total					**1,000,000**	**900,000**	**1,900,000**
Reserves					1,000,000	900,000	1,900,000
Fairgrounds Total					**1,000,000**	**900,000**	**1,900,000**
Four Seasons							
Compressor	FS-20-03	20,000					20,000
Basement Water Heaters, Sump Pumps, Storage Tank	FS-22-01	50,000					50,000
West Lockerooms & Bathroom Flooring	FS-22-02	20,000	20,000				40,000
Condensing Tower - East Rink	FS-22-03	60,000					60,000
East Rink R22 Conversion	FS-22-04	30,000					30,000
Repaint/Reseal East Rink Exterior	FS-23-01		110,000				110,000
Electric Zamboni	FS-23-02		150,000				150,000
East Entrance Remodel & Asbestos Abatement	FS-23-03		90,000				90,000
Replace Parking and Alley way	FS-24-01			250,000			250,000
Basement Dehumidification System	FS-25-01				10,000		10,000
Replace Tile in West Lobby	FS-25-02				20,000		20,000
Upgrade Roof Top RTU's	FS-25-03				25,000		25,000
Install Key Card System	FS-25-04				20,000		20,000
Replace Roof	FS-25-05				1,400,000		1,400,000
Four Seasons Total		**180,000**	**370,000**	**250,000**	**1,475,000**		**2,275,000**
Grants		45,000	75,000				120,000
Levy		135,000	295,000	250,000	675,000		1,355,000
Reserves					800,000		800,000
Four Seasons Total		**180,000**	**370,000**	**250,000**	**1,475,000**		**2,275,000**
Information Technology							
SAN (Storage Area Network)	IT-21-01	28,708					28,708
Copier Replacements	IT-22-01	6,000	6,000	12,000	12,000	6,000	42,000
Switch Replacements & Upgrades	IT-22-02	22,500	19,100	19,100			60,700
Virtual Hosts	IT-23-01		40,000				40,000
Information Technology Total		**57,208**	**65,100**	**31,100**	**12,000**	**6,000**	**171,408**
Levy		57,208	65,100	31,100	12,000	6,000	171,408
Information Technology Total		**57,208**	**65,100**	**31,100**	**12,000**	**6,000**	**171,408**
Parks and Recreation							
Replace Beaver Lake Pavilion	PR-24-01			40,000			40,000
Replace Small Stage	PR-24-02			150,000			150,000
Parks and Recreation Total				**190,000**			**190,000**
Levy				190,000			190,000
Parks and Recreation Total				**190,000**			**190,000**

Department	Project #	2022	2023	2024	2025	2026	Total
Public Works Building							
EOC/EM Renovate Hwy Upper Level	PWF-24-04		800,000				800,000
Public Works Building Total			**800,000**				**800,000**
Reserves			800,000				800,000
Public Works Building Total			**800,000**				**800,000**
Sheriff							
Handguns	SO-23-01		20,000				20,000
Body Cams	SO-24-01			100,000			100,000
Sheriff Total			**20,000**	**100,000**			**120,000**
Levy			20,000	100,000			120,000
Sheriff Total			**20,000**	**100,000**			**120,000**
Grand Total		**5,324,208**	**4,637,600**	**5,001,600**	**3,413,500**	**4,830,500**	**23,207,408**

Steele County, Minnesota

Capital Improvement Plan

2022 thru **2026**

PROJECTS BY FUNDING SOURCE

Source	Project #	2022	2023	2024	2025	2026	Total
ARPA Funds							
Annex Complete Remodel	*AX-23-01*		360,000	4,140,000			*4,500,000*
Building Addition for CCA	*COB-22-03*	212,000	2,438,000				*2,650,000*
ARPA Funds Total		**212,000**	**2,798,000**	**4,140,000**			***7,150,000***
Grants							
Condensing Tower - East Rink	*FS-22-03*	30,000					*30,000*
East Rink R22 Conversion	*FS-22-04*	15,000					*15,000*
Electric Zamboni	*FS-23-02*		75,000				*75,000*
Grants Total		**45,000**	**75,000**				***120,000***
Levy							
Lighting Upgrade - Community Center	*CC-25-02*				35,000		*35,000*
Parking Lot/Sidewalk/Step Repair	*CH-23-01*		80,000				*80,000*
Secured Front Entrance	*CH-23-02*		250,000				*250,000*
Fin Tube Radition	*CH-24-01*			120,000			*120,000*
Replace Remaining Single Pane Windows	*CH-25-01*				150,000		*150,000*
Exterior Doors	*COB-22-01*	10,000					*10,000*
Security Card Access	*COB-22-02*	12,500					*12,500*
Water Heater Replacement	*COB-24-01*			6,000			*6,000*
Enterprise Fleet Leasing	*CW-22-01*	154,500	154,500	154,500	154,500	154,500	*772,500*
Wall - Pod Separation	*DC-22-01*	800,000					*800,000*
Replacement of Plumbing Fixtures	*DC-25-01*				150,000		*150,000*
Lock Replacements	*DC-25-02*				10,000	10,000	*20,000*
Replace Parking Lot	*DC-26-01*					350,000	*350,000*
Replace Windows	*DC-26-02*					150,000	*150,000*
Roof Replacement - Modified Built-Up	*DC-26-03*					1,500,000	*1,500,000*
Office Carpet	*DC-26-04*					10,000	*10,000*
Exterior Wall Wash and Seal	*DC-26-05*					75,000	*75,000*
Kitchen Equipment	*DC-26-06*					25,000	*25,000*
Water Heater Replacement	*DC-26-07*					50,000	*50,000*
Compressor	*FS-20-03*	20,000					*20,000*
Basement Water Heaters, Sump Pumps, Storage Tank	*FS-22-01*	50,000					*50,000*
West Lockerooms & Bathroom Flooring	*FS-22-02*	20,000	20,000				*40,000*
Condensing Tower - East Rink	*FS-22-03*	30,000					*30,000*
East Rink R22 Conversion	*FS-22-04*	15,000					*15,000*
Repaint/Reseal East Rink Exterior	*FS-23-01*		110,000				*110,000*
Electric Zamboni	*FS-23-02*		75,000				*75,000*
East Entrance Remodel & Asbestos Abatement	*FS-23-03*		90,000				*90,000*
Replace Parking and Alley way	*FS-24-01*			250,000			*250,000*
Basement Dehumidification System	*FS-25-01*				10,000		*10,000*
Replace Tile in West Lobby	*FS-25-02*				20,000		*20,000*
Upgrade Roof Top RTU's	*FS-25-03*				25,000		*25,000*

Source	**Project #**	**2022**	**2023**	**2024**	**2025**	**2026**	**Total**
Install Key Card System	*FS-25-04*				20,000		*20,000*
Replace Roof	*FS-25-05*				600,000		*600,000*
SAN (Storage Area Network)	*IT-21-01*	28,708					*28,708*
Copier Replacements	*IT-22-01*	6,000	6,000	12,000	12,000	6,000	*42,000*
Switch Replacements & Upgrades	*IT-22-02*	22,500	19,100	19,100			*60,700*
Virtual Hosts	*IT-23-01*		40,000				*40,000*
Replace Beaver Lake Pavilion	*PR-24-01*			40,000			*40,000*
Replace Small Stage	*PR-24-02*			150,000			*150,000*
Fix Patio and Retaining Wall	*SCAC-22-01*	23,000					*23,000*
Install Handicap Accessible Entrance	*SCAC-24-01*			10,000			*10,000*
Parking Lot Replacement	*SCAC-25-01*				427,000		*427,000*
Replace Ballasted Rubber Roof	*SCAC-26-02*					400,000	*400,000*
Handguns	*SO-23-01*		20,000				*20,000*
Body Cams	*SO-24-01*			100,000			*100,000*
Levy Total		**1,192,208**	**864,600**	**861,600**	**1,613,500**	**2,730,500**	***7,262,408***
Reserves							
Courthouse Chiller	*CH-22-01*	299,000					*299,000*
Boiler, Associated Piping, & Asbestos Abatement	*CH-22-02*	281,800					*281,800*
New AHU's, VAV's, and Controls	*CH-22-03*	1,669,200					*1,669,200*
Courthouse Security Equipment	*CH-23-03*		100,000				*100,000*
Wall - Pod Separation	*DC-22-01*	200,000					*200,000*
Build Maintenance Shop & Evidence Storage	*DC-22-02*	1,000,000					*1,000,000*
Bury Wires Underground	*FG-25-01*				1,000,000		*1,000,000*
Fairgrounds Hard Surfacing	*FG-26-01*					900,000	*900,000*
Replace Roof	*FS-25-05*				800,000		*800,000*
EOC/EM Renovate Hwy Upper Level	*PWF-24-04*		800,000				*800,000*
Remodel LL and Mail Room, Carpeting LL	*SCAC-22-02*	425,000					*425,000*
Install Generator	*SCAC-26-01*					1,200,000	*1,200,000*
Reserves Total		**3,875,000**	**900,000**		**1,800,000**	**2,100,000**	***8,675,000***
GRAND TOTAL		**5,324,208**	**4,637,600**	**5,001,600**	**3,413,500**	**4,830,500**	***23,207,408***

Steele County, Minnesota

Capital Improvement Plan

2022 thru **2026**

PROJECTS BY CATEGORY

Category	Project #	2022	2023	2024	2025	2026	Total
Building Improvements							
Lighting Upgrade - Community Center	CC-25-02				35,000		*35,000*
New AHU's, VAV's, and Controls	CH-22-03	1,669,200					*1,669,200*
Secured Front Entrance	CH-23-02		250,000				*250,000*
Fin Tube Radition	CH-24-01			120,000			*120,000*
Replace Remaining Single Pane Windows	CH-25-01				150,000		*150,000*
Exterior Doors	COB-22-01	10,000					*10,000*
Wall - Pod Separation	DC-22-01	1,000,000					*1,000,000*
Replacement of Plumbing Fixtures	DC-25-01				150,000		*150,000*
Replace Windows	DC-26-02					150,000	*150,000*
Roof Replacement - Modified Built-Up	DC-26-03					1,500,000	*1,500,000*
Office Carpet	DC-26-04					10,000	*10,000*
Exterior Wall Wash and Seal	DC-26-05					75,000	*75,000*
Move Extension to Community Center	E-22-05	0					*0*
West Lockerooms & Bathroom Flooring	FS-22-02	20,000	20,000				*40,000*
Repaint/Reseal East Rink Exterior	FS-23-01		110,000				*110,000*
East Entrance Remodel & Asbestos Abatement	FS-23-03		90,000				*90,000*
Replace Tile in West Lobby	FS-25-02				20,000		*20,000*
Replace Roof	FS-25-05				1,400,000		*1,400,000*
EOC/EM Renovate Hwy Upper Level	PWF-24-04		800,000				*800,000*
Remodel LL and Mail Room, Carpeting LL	SCAC-22-02	425,000					*425,000*
Install Handicap Accessible Entrance	SCAC-24-01			10,000			*10,000*
Replace Ballasted Rubber Roof	SCAC-26-02					400,000	*400,000*
Building Improvements Total		**3,124,200**	**1,270,000**	**130,000**	**1,755,000**	**2,135,000**	***8,414,200***
Buildings							
Annex Complete Remodel	AX-23-01		360,000	4,140,000			*4,500,000*
Building Addition for CCA	COB-22-03	212,000	2,438,000				*2,650,000*
Build Maintenance Shop & Evidence Storage	DC-22-02	1,000,000					*1,000,000*
Replace Beaver Lake Pavilion	PR-24-01			40,000			*40,000*
Buildings Total		**1,212,000**	**2,798,000**	**4,180,000**			***8,190,000***
Equipment: Copiers							
Copier Replacements	IT-22-01	6,000	6,000	12,000	12,000	6,000	*42,000*
Equipment: Copiers Total		**6,000**	**6,000**	**12,000**	**12,000**	**6,000**	***42,000***
Land improvements							
Parking Lot/Sidewalk/Step Repair	CH-23-01		80,000				*80,000*
Replace Parking Lot	DC-26-01					350,000	*350,000*
Bury Wires Underground	FG-25-01				1,000,000		*1,000,000*
Fairgrounds Hard Surfacing	FG-26-01					900,000	*900,000*
Replace Parking and Alley way	FS-24-01			250,000			*250,000*
Fix Patio and Retaining Wall	SCAC-22-01	23,000					*23,000*
Parking Lot Replacement	SCAC-25-01				427,000		*427,000*

Category	Project #	2022	2023	2024	2025	2026	Total
Land improvements Total		**23,000**	**80,000**	**250,000**	**1,427,000**	**1,250,000**	***3,030,000***
Machinery and Equipment							
Courthouse Chiller	CH-22-01	299,000					*299,000*
Boiler, Associated Piping, & Asbestos Abatement	CH-22-02	281,800					*281,800*
Courthouse Security Equipment	CH-23-03		100,000				*100,000*
Security Card Access	COB-22-02	12,500					*12,500*
Water Heater Replacement	COB-24-01			6,000			*6,000*
Lock Replacements	DC-25-02				10,000	10,000	*20,000*
Kitchen Equipment	DC-26-06					25,000	*25,000*
Water Heater Replacement	DC-26-07					50,000	*50,000*
Compressor	FS-20-03	20,000					*20,000*
Basement Water Heaters, Sump Pumps, Storage Tank	FS-22-01	50,000					*50,000*
Condensing Tower - East Rink	FS-22-03	60,000					*60,000*
East Rink R22 Conversion	FS-22-04	30,000					*30,000*
Electric Zamboni	FS-23-02		150,000				*150,000*
Basement Dehumidification System	FS-25-01				10,000		*10,000*
Upgrade Roof Top RTU's	FS-25-03				25,000		*25,000*
Install Key Card System	FS-25-04				20,000		*20,000*
Temp Placeholder	GB-22-03	0					*0*
SAN (Storage Area Network)	IT-21-01	28,708					*28,708*
Switch Replacements & Upgrades	IT-22-02	22,500	19,100	19,100			*60,700*
Virtual Hosts	IT-23-01		40,000				*40,000*
Replace Small Stage	PR-24-02			150,000			*150,000*
Install Generator	SCAC-26-01					1,200,000	*1,200,000*
Handguns	SO-23-01		20,000				*20,000*
Body Cams	SO-24-01			100,000			*100,000*
Machinery and Equipment Total		**804,508**	**329,100**	**275,100**	**65,000**	**1,285,000**	***2,758,708***
Vehicles							
Enterprise Fleet Leasing	CW-22-01	154,500	154,500	154,500	154,500	154,500	*772,500*
Vehicles Total		**154,500**	**154,500**	**154,500**	**154,500**	**154,500**	***772,500***
GRAND TOTAL		**5,324,208**	**4,637,600**	**5,001,600**	**3,413,500**	**4,830,500**	***23,207,408***

Steele County Joint Powers

Steele County Joint Powers

Department Description and Services Provided

Joint Powers operate as separate entities from Steele County, preparing their own budgets and tax levy requests that are approved by the governing board. The total tax levy is then split between different counties based on population and/or estimated market value.

Minnesota Prairie County Alliance

Beginning in 2015 Dodge, Steele and Waseca County Human Services began operations as Minnesota Prairie County Alliance. The merger consolidates many administrative activities that are currently duplicated across the three agencies. A deeper bench of staff and increased specialization will improve responsiveness and enhance focus on the prevention and early intervention measures that can thwart problems before they arise. MNPrairie will allow the member counties to stretch their tax dollars further and improve the safety and wellness of their communities.

MNPrairie offers a wide variety of services to help people meet their basic needs and live as independently as possible while retaining their dignity. The broad program areas include:

- **Social Services** include child and adult protection; mental health services; adoption; family day care and foster care licensing; elderly and disability waivered services; chemical dependency services; and care coordination services for South Country Health Alliance members.

- **Income Maintenance** provides assistance such as food support, cash benefits and health care coverage through Medical Assistance to eligible families and individuals.

- **Child Support** for both custodial and non-custodial parents in the establishment and enforcement of child support payments, childcare and medical support.

In Steele County, MNPrairie occupies the second floor of the Steele County Administration Center. The tax levy is split between Steele, Waseca, and Dodge Counties using a combination of population and estimated market values. For 2022, Steele County’s share of the Minnesota Prairie County Alliance total tax levy was 44.20%. Steele County's portion of the tax levy increased by 2.1%, as outlined below:

2022 Budget	*2021 Budget*	*Dollar Change*	*% Change*
5,579,438	5,463,475	115,963	2.1%

Joint Dispatch Operations (911 Center)

Rice and Steele County partnered in 1996 to create the Rice/Steele 911 Center (RSC). The RSC serves as a 911 Public Safety Answering Point (PSAP) and provides emergency dispatch services (police, sheriff, fire and emergency medical) to approximately 100,000 residents between the two counties.

The dispatch center occupies a space in Steele County’s Law Enforcement Center building at 204 East Pearl Street. Each year the budgeted tax levy request is split between Steele and Rice County to fund operations. The contributions by each county is based on census population data. For 2022, Steele County’s share of the tax levy was 35.80%. Steele County's portion of the tax levy decreased by 3.4%, as outlined below:

2022 Budget	***2021 Budget***	***Dollar Change***	***% Change***
880,169	911,605	(31,436)	(3.4)%

Budget Comparison by Function

Budgeted Tax Levy by Function

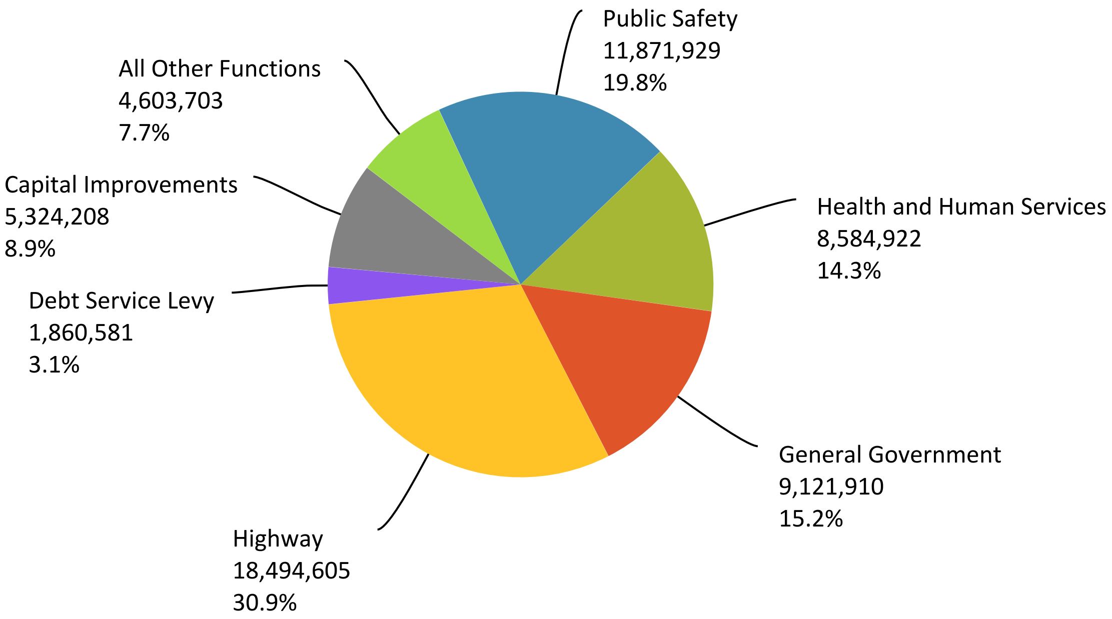
#	Department	2022 Final Budget				2021 Final Budget			
		Expenditures	Revenues	Levy Requested	% of Levy	Expenditures	Revenues	Levy Requested	% of Levy
General Government									
3	County Wide (Including Public Library)	$ 675,469	$ (2,864,218)	$ (2,188,749)	(8.1)%	$ 639,620	$ (2,852,283)	$ (2,212,663)	(8.4)%
5	Board of Commissioners	216,862	—	216,862	0.8 %	216,859	—	216,859	0.8 %
11	District Court	310,750	—	310,750	1.1 %	315,750	—	315,750	1.2 %
13	Law Library	20,000	(20,000)	—	— %	36,000	(36,000)	—	— %
31	Administration	288,542	(60,255)	228,287	0.8 %	265,713	(60,255)	205,458	0.8 %
32	Human Resources	485,123	(225,000)	260,123	1.0 %	474,938	(245,000)	229,938	0.9 %
041/063	Auditor / Elections	607,314	(31,135)	576,179	2.1 %	621,230	(38,000)	583,230	2.2 %
042-044	Treasurer / Financial Administration	525,934	(12,430)	513,504	1.9 %	468,425	(13,430)	454,995	1.7 %
61	Information Technology (IT)	520,742	(200,000)	320,742	1.2 %	516,054	(260,000)	256,054	1.0 %
62	Central Services	311,600	(70,000)	241,600	0.9 %	246,100	(63,729)	182,371	0.7 %
091-092	County Attorney	1,361,802	(152,450)	1,209,352	4.5 %	1,306,840	(147,122)	1,159,718	4.4 %
94	Drug Court	54,400	—	54,400	0.2 %	—	—	—	— %
101	Recorder	440,363	(260,000)	180,363	0.7 %	423,027	(235,000)	188,027	0.7 %
103	Assessor	770,478	(500)	769,978	2.8 %	770,515	(500)	770,015	2.9 %
102	Surveyor	30,000	—	30,000	0.1 %	30,000	—	30,000	0.1 %
104	Geographic Information Systems (GIS)	101,272	(4,700)	96,572	0.4 %	137,642	(4,700)	132,942	0.5 %
105	Planning & Zoning	564,253	(301,445)	262,808	1.0 %	521,689	(251,102)	270,587	1.0 %
111	Buildings and Grounds	1,604,715	(142,480)	1,462,235	5.4 %	1,640,175	(142,480)	1,497,695	5.7 %
121	Veteran's Service	231,991	—	231,991	0.9 %	224,342	—	224,342	0.9 %
75	Other Trusts	300	(300)	—	— %	300	(300)	—	— %
	Total	9,121,910	(4,344,913)	4,776,997	17.7 %	8,855,219	(4,349,901)	4,505,318	17.2 %
Public Safety									
201	Sheriff	3,468,865	(558,409)	2,910,456	10.8 %	3,387,803	(527,409)	2,860,394	10.9 %
208	Coroner	102,999	—	102,999	0.4 %	90,000	—	90,000	0.3 %
251	Detention Center	4,240,972	(479,550)	3,761,422	13.9 %	4,883,911	(979,070)	3,904,841	14.9 %
252	Community Corrections	1,822,534	(691,768)	1,130,766	4.2 %	1,798,988	(682,179)	1,116,809	4.3 %
253	Law Enforcement Center	1,160,850	(826,117)	334,733	1.2 %	838,124	(428,554)	409,570	1.6 %
254	Joint Dispatch (E-911 Center)	880,169	—	880,169	3.3 %	911,605	—	911,605	3.5 %
281	Emergency Management	195,540	(43,898)	151,642	0.6 %	97,946	(30,915)	67,031	0.3 %
	Total	11,871,929	(2,599,742)	9,272,187	34.3 %	12,008,377	(2,648,127)	9,360,250	35.6 %

#	Department	2022 Final Budget				2021 Final Budget			
		Expenditures	Revenues	Levy Requested	% of Levy	Expenditures	Revenues	Levy Requested	% of Levy
Highway									
10	Highway	18,494,605	(15,982,604)	2,512,001	9.3 %	17,926,246	(15,384,105)	2,542,141	9.7 %
Sanitation									
391	Environmental Services	771,045	(771,045)	—	— %	725,300	(761,045)	(35,745)	(0.1)%
398	Landfill - Enterprise	2,020,243	(2,020,243)	—	— %	2,153,971	(2,153,971)	—	— %
	Total	2,791,288	(2,791,288)	—	— %	2,879,271	(2,915,016)	(35,745)	(0.1)%
Health and Human Services									
481-482	Public and Community Health	3,005,484	(1,935,424)	1,070,060	4.0 %	2,948,708	(1,754,784)	1,193,924	4.5 %
255	MNPrairie County Alliance	5,579,438	—	5,579,438	20.6 %	5,463,475	—	5,463,475	20.8 %
	Total	8,584,922	(1,935,424)	6,649,498	24.6 %	8,412,183	(1,754,784)	6,657,399	25.4 %
Culture and Recreation									
501	Historical Society	8,000	—	8,000	— %	8,000	—	8,000	— %
502	Community Center	16,700	(6,000)	10,700	— %	14,950	(6,000)	8,950	— %
521	Parks & Recreation	325,026	(16,550)	308,476	1.1 %	304,591	(14,050)	290,541	1.1 %
550	Four Seasons	510,671	(488,100)	22,571	0.1 %	492,965	(483,050)	9,915	— %
	Total	860,397	(510,650)	349,747	1.3 %	820,506	(503,100)	317,406	1.2 %
Conservation of Natural Resources									
601	County Ag Society	72,500	—	72,500	0.3 %	72,500	—	72,500	0.3 %
602	Extension	381,051	(1,500)	379,551	1.4 %	357,679	—	357,679	1.4 %
606	Soil Conservation	135,000	—	135,000	0.5 %	135,000	—	135,000	0.5 %
21	County Ditch	300,000	(300,000)	—	— %	300,000	(300,000)	—	— %
23	Bixby Sewer	18,000	(18,000)	—	— %	16,631	(16,631)	—	— %
74	Clean Water Partnership	45,467	(45,467)	—	— %	111,800	(111,800)	—	— %
	Total	952,018	(364,967)	587,051	2.2 %	993,610	(428,431)	565,179	2.2 %

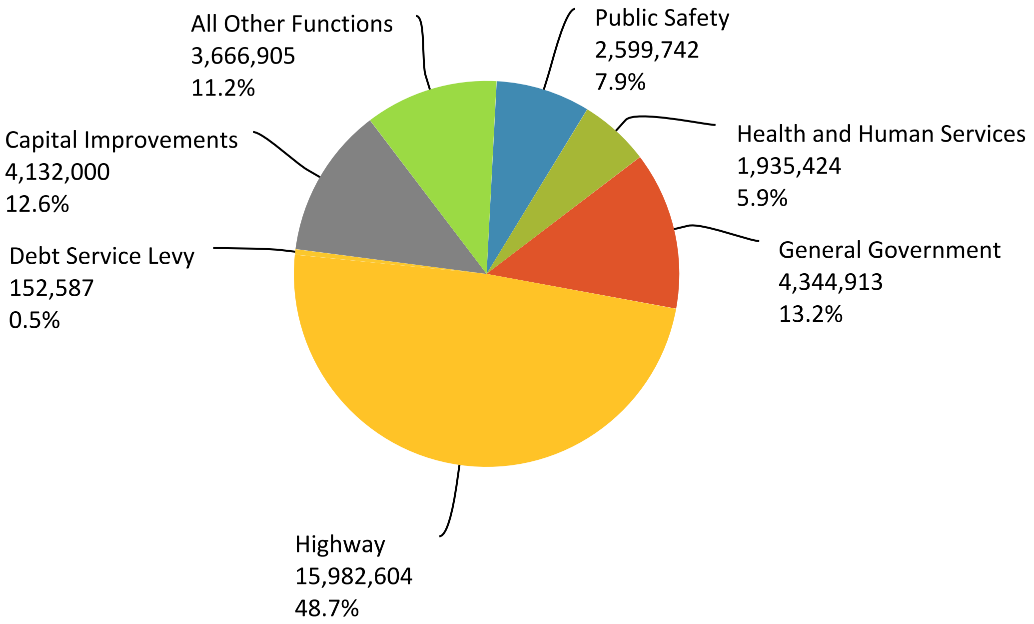
#	Department	2022 Final Budget				2021 Final Budget			
		Expenditures	Revenues	Levy Requested	% of Levy	Expenditures	Revenues	Levy Requested	% of Levy
Capital Improvements									
38	General Fund Capital Outlay	5,324,208	(4,132,000)	1,192,208	4.4 %	2,968,393	(2,330,000)	638,393	2.4 %
Debt Service									
35	Debt Service Levy	1,860,581	(152,587)	1,707,994	6.3 %	1,861,756	(155,230)	1,706,526	6.5 %
	Totals	$ 59,861,858	$ (32,814,175)	$ 27,047,683	100.0 %	$ 56,725,561	$ (30,468,694)	$ 26,256,867	100.0 %

Function	2022 Budget Summary By Function				2021 Budget Summary By Function			
	Expenditures	Revenues	Tax Levy	% Total Levy	Expenditures	Revenues	Tax Levy	% Total Levy
Public Safety	$ 11,871,929	$ (2,599,742)	$ 9,272,187	34.3 %	$ 12,008,377	$ (2,648,127)	$ 9,360,250	35.6 %
Health and Human Services	8,584,922	(1,935,424)	6,649,498	24.6 %	8,412,183	(1,754,784)	6,657,399	25.4 %
General Government	9,121,910	(4,344,913)	4,776,997	17.7 %	8,855,219	(4,349,901)	4,505,318	17.2 %
Highway	18,494,605	(15,982,604)	2,512,001	9.3 %	17,926,246	(15,384,105)	2,542,141	9.7 %
Debt Service Levy	1,860,581	(152,587)	1,707,994	6.3 %	1,861,756	(155,230)	1,706,526	6.5 %
Capital Improvements	5,324,208	(4,132,000)	1,192,208	4.4 %	2,968,393	(2,330,000)	638,393	2.4 %
Conservation of Natural Resources	952,018	(364,967)	587,051	2.2 %	993,610	(428,431)	565,179	2.2 %
Culture and Recreation	860,397	(510,650)	349,747	1.3 %	820,506	(503,100)	317,406	1.2 %
Sanitation	2,791,288	(2,791,288)	—	— %	2,879,271	(2,915,016)	(35,745)	(0.1)%
Total	$ 59,861,858	$ (32,814,175)	$ 27,047,683	100.0 %	$ 56,725,561	$ (30,468,694)	$ 26,256,867	100.0 %

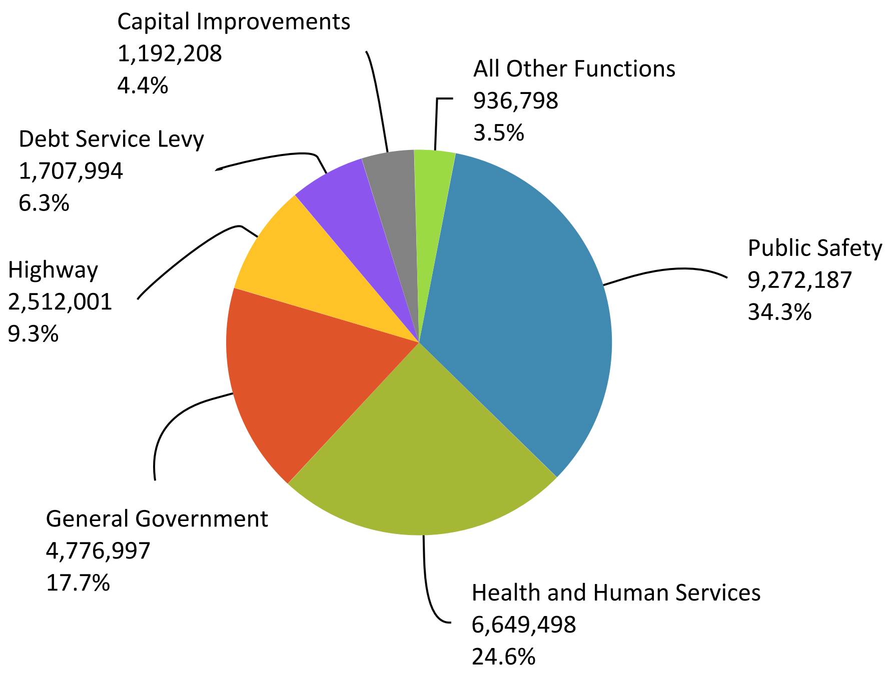
2022 Expenditures by Function



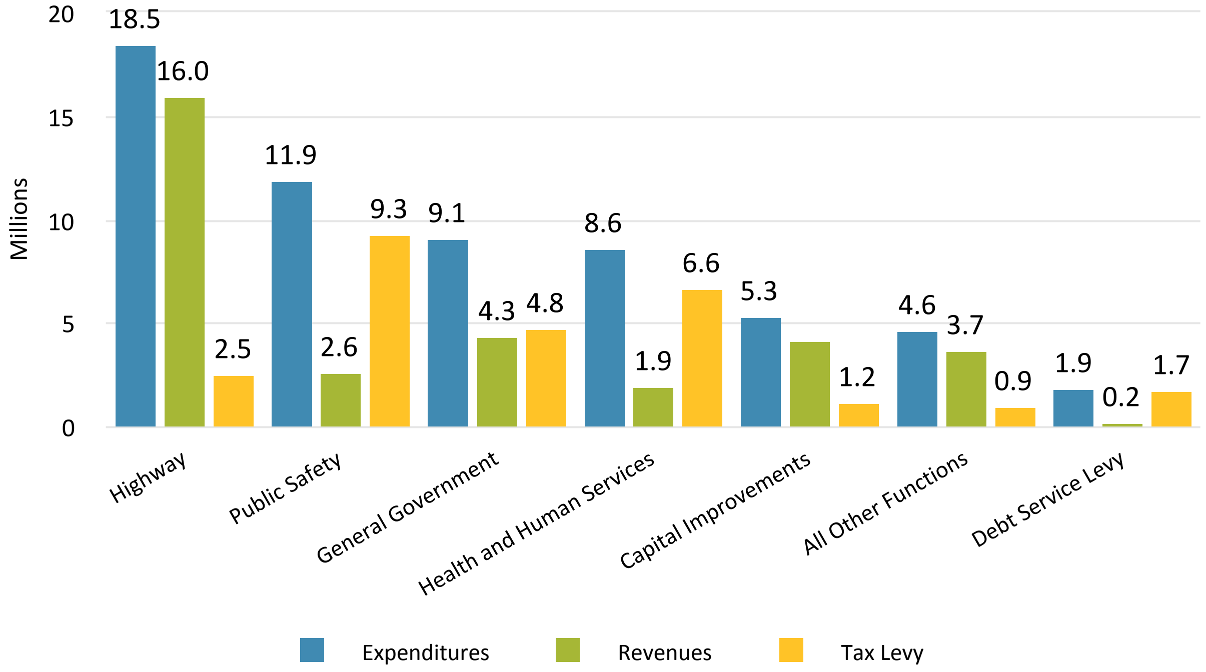
2022 Revenues by Function



2022 Tax Levy by Function



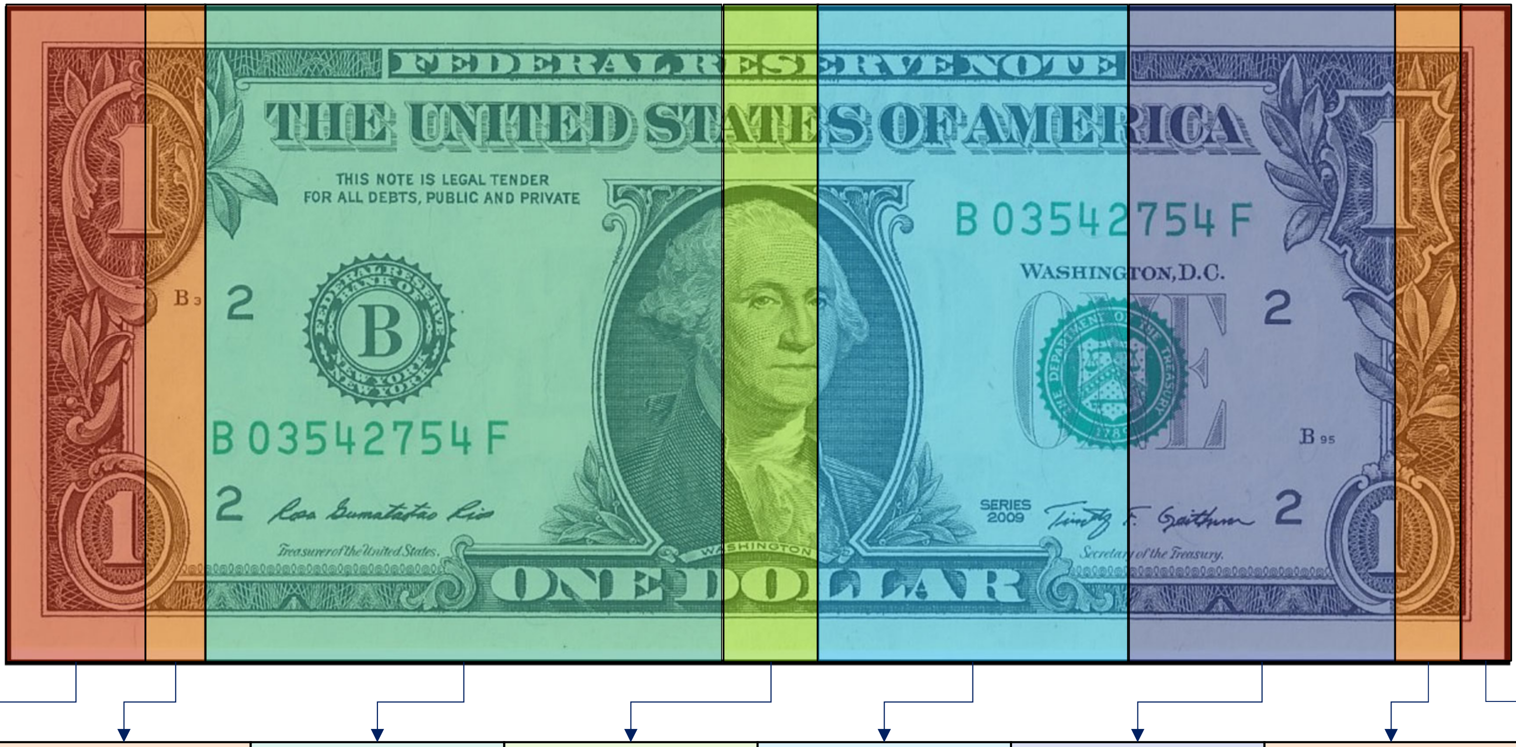
2022 Expenditures, Revenues, and Tax Levy by Function



Steele County’s 2022 Property Tax Levy

$ 27.04 Million

How does the County plan to spend each tax dollar received?



Highway **9.3¢**	**Health** **4.0¢**	**Public Safety** **34.3¢**	**Debt Service** **6.3¢**	**Human Services** **20.6¢**	**General Government** **17.7¢**	**GF Capital Projects** **4.4¢**	**All Other Functions** **3.4¢**