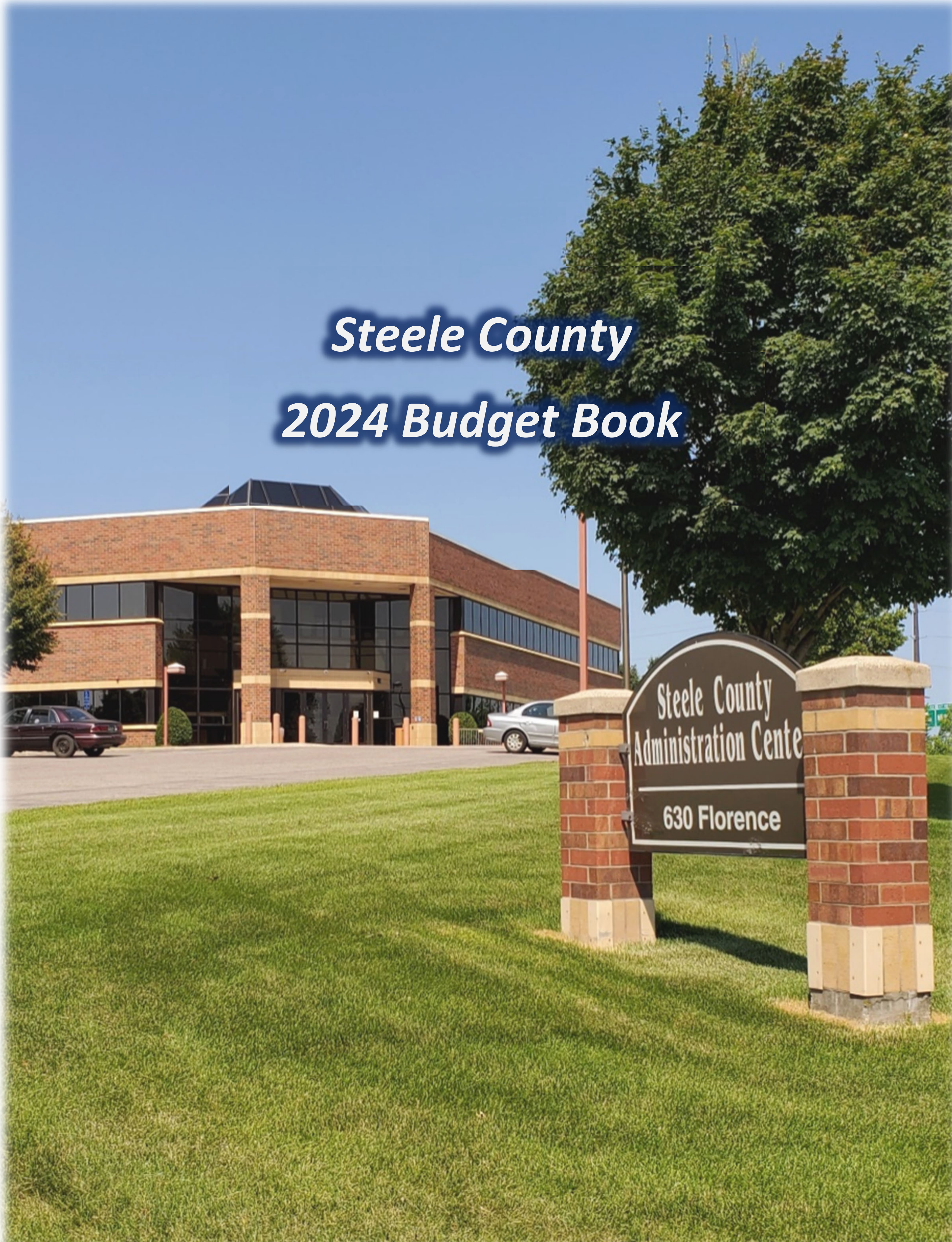
# Steele County

# 2024 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

| ***Title*** | ***Name*** | ***Email*** | ***Phone*** |
|---|---|---|---|
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| Finance Director | Catherine Piepho (Interim) | Catherine.Piepho@co.steele.mn.us | 507-444-7422 |
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## Table of Contents

### Introduction



### Property Tax & Assessments



### Account Descriptions



### Budget Summary Reports



### Department Narratives

***Budget Comparison by Function***

# *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 15, 2023

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

Steele County's 2024 budget and tax levy were established on December 12, 2023. The final 2024 budget was approved at $67,084,528 and the 2024 property tax levy at $29,394,452. This is a 4.9% increase in the net property tax levy compared to the 2023 budget. The budget increase is primarily due to increases in personnel costs and capital improvement projects slated for 2024.

The creation of the 2024 budget was the result of a process over several months that took into consideration a multi-year perspective, the resources available, established priorities, 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 2024 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 2024 using some reserves from recent federal funding sources. State revenue continues to lag behind program costs with the exception of some increased funding appropriated in the 2023 legislative session for Community Corrections and Public Safety programming.

With respect to Steele County's overall financial standing, the County received an upgrade to its bond rating from AA to AA+ in late 2023.

The 2024 budget:

- Adjusts for funding changes in state program aid, grants, and revenue reductions.
- Preserves the County's strong financial standing.
- 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 deliver 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 2024 budget.

Sincerely,

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 2021 population was 37,559 according to the Minnesota State Demographic Center.

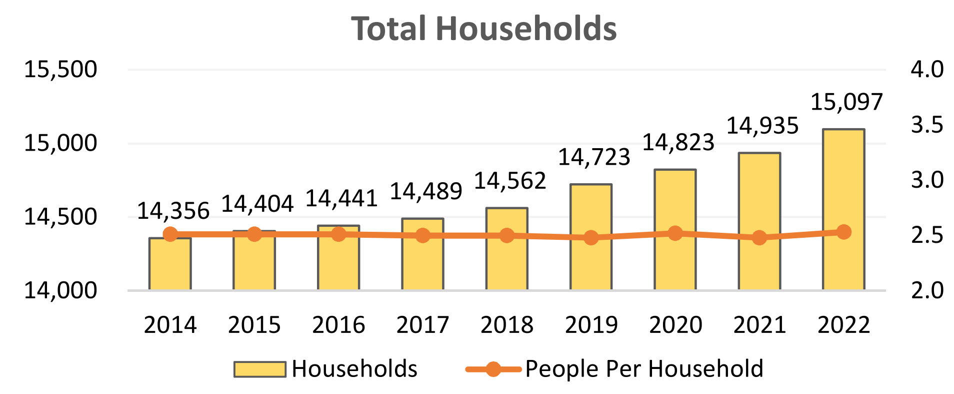
A total of four cities (Owatonna, Blooming Prairie, Ellendale and Medford) and thirteen townships (Aurora, Berlin, Blooming Prairie, Clinton Falls, Deerfield, Havana, Lemond, Medford, Meriden, Merton, Owatonna, Somerset and Summit) are located within the County.

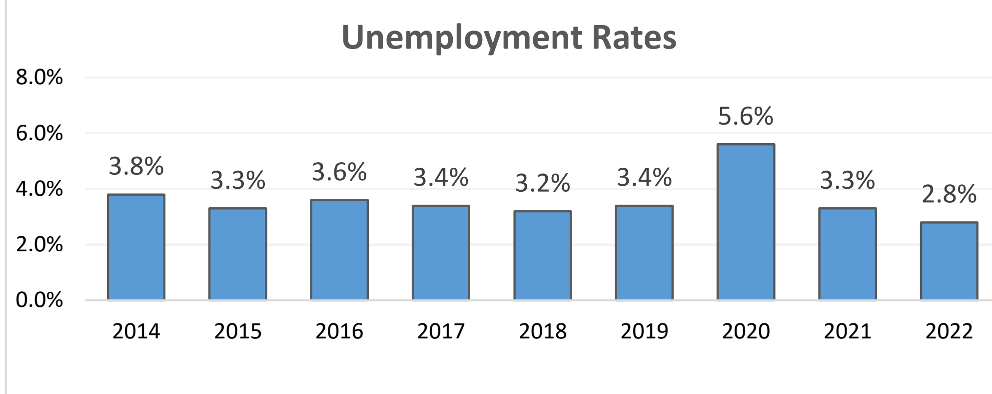
Steele County offers a rich blend of both urban and rural populations. Much of the landscape is comprised of agricultural farmland but the County also boosts a diversified number of commercial and industrial businesses. According to the Owatonna Chamber of Commerce, Steele County has one of the highest 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 manufacture), Owatonna School District 761 (public education), Bosch (tool manufacturer), Cybex (commercial fitness equipment), Daikin Applied (HVAC manufacturer), Wenger (music and theater 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.

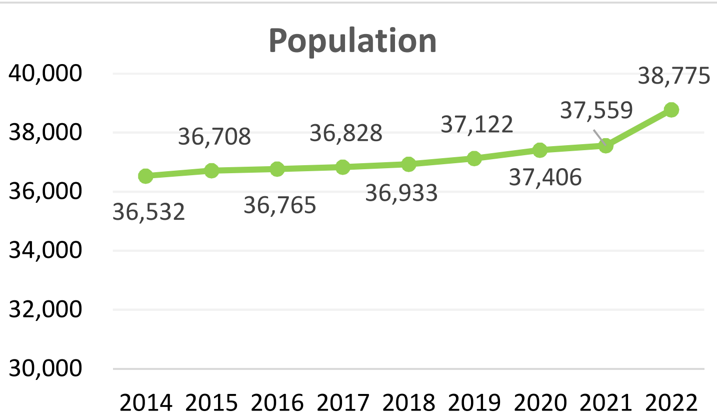
The County also boosts numerous recreational activities. Whether a runner, walker, biker, or cross county skier there are miles of trails available, including a mountain bike trail system. Parks located across the County offer everything from playgrounds, baseball/softball fields, natural springs, volleyball 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.

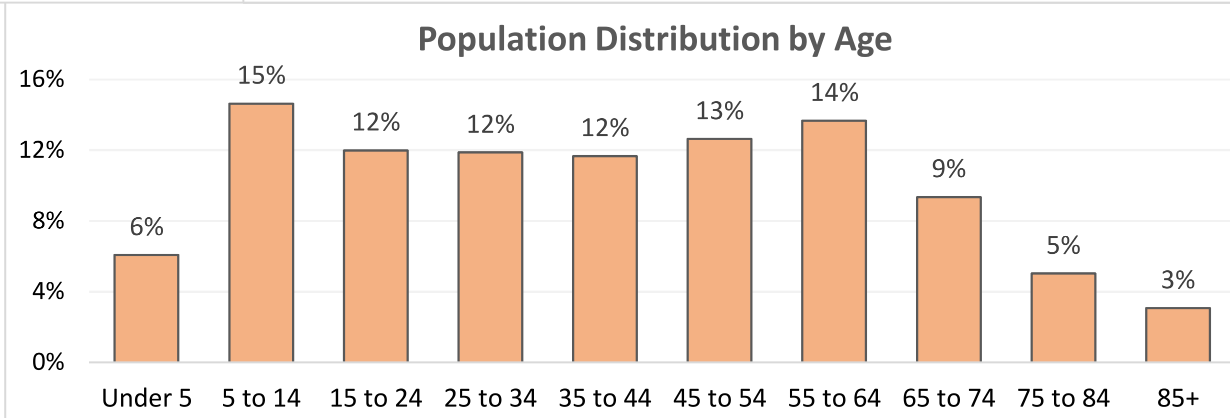
Owatonna is also home to the Steele County Free Fair, the largest county fair in Minnesota. The fair boasts over 100 food and drink vendors from more than 25 states and Canada, over 40 midway rides, free entertainment, and grandstand events. The Steele County Free Fair was named "One of the Top 200 Events in North America" by the Special Events Directory and Events Business News. The 2024 free fair is set to take place from August 13-18.

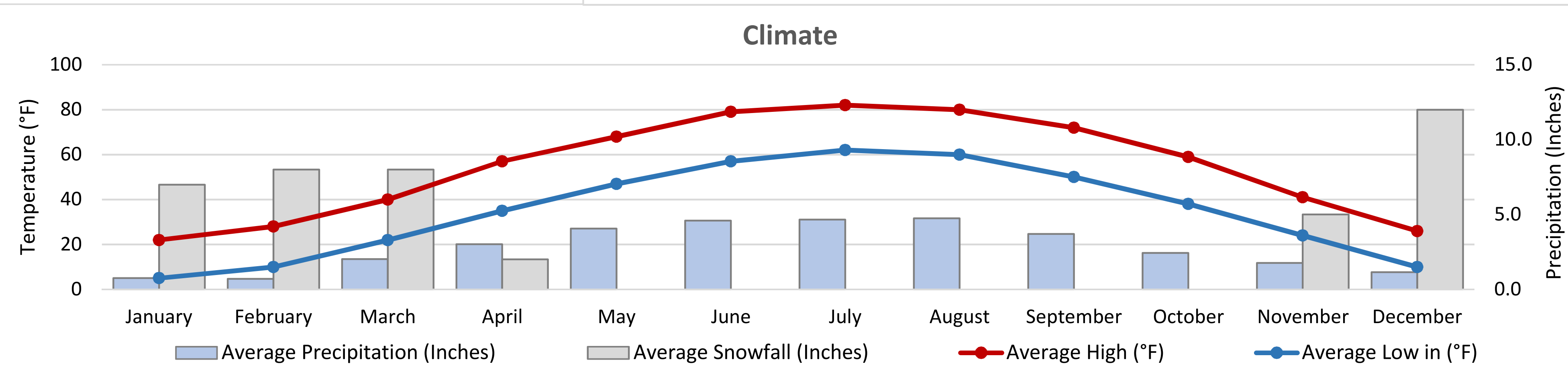
# *Steele County Profile*



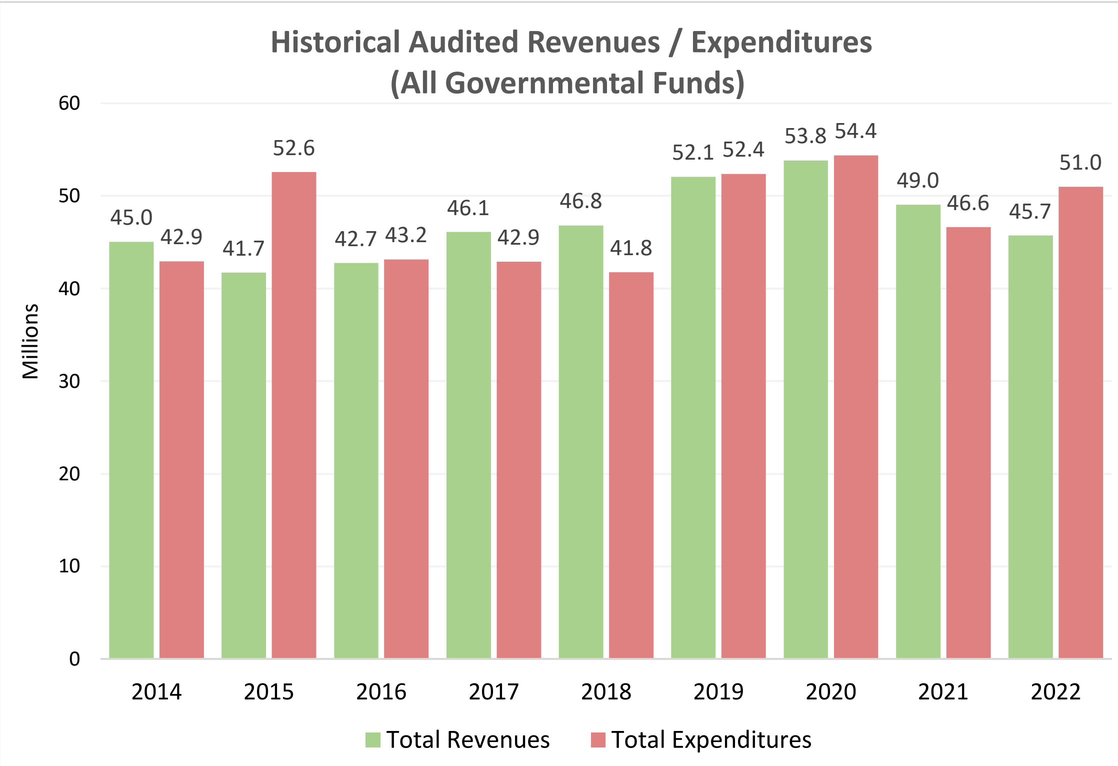



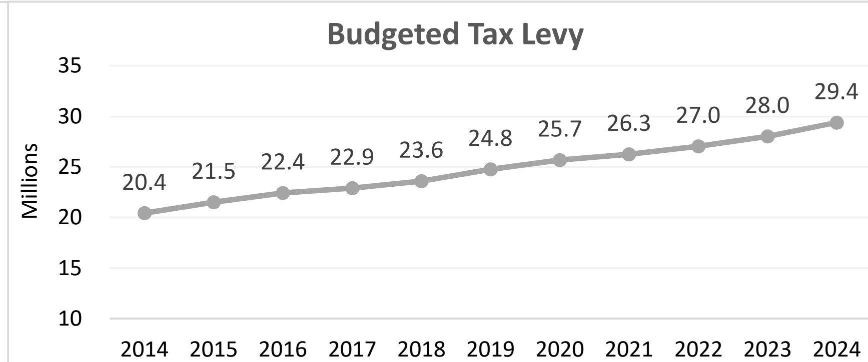



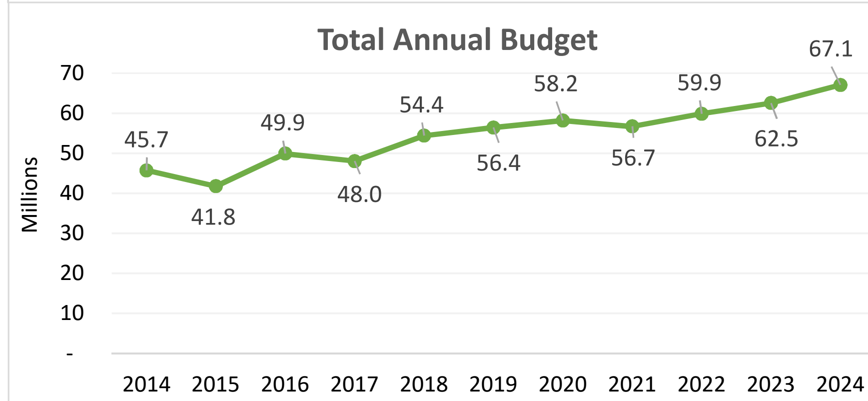



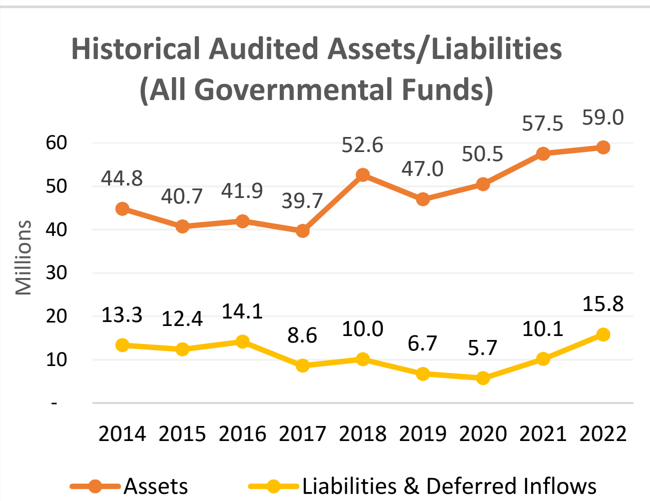

**Data Sources:** *Minnesota State Demographer - US Climate Data - MN Employment and Economic Development - Minnesota Compass*

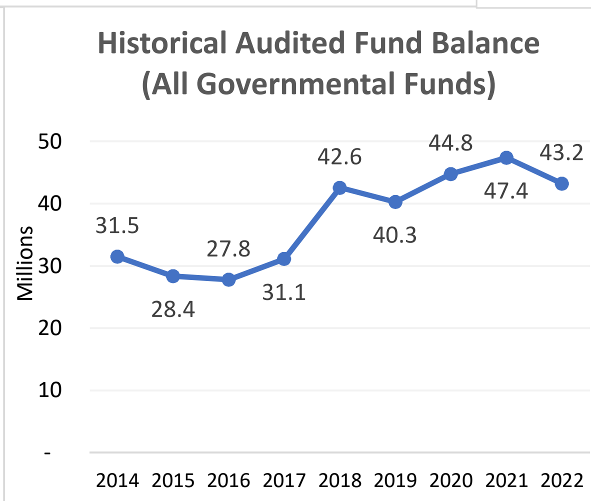
## *Steele County Finance Profile*

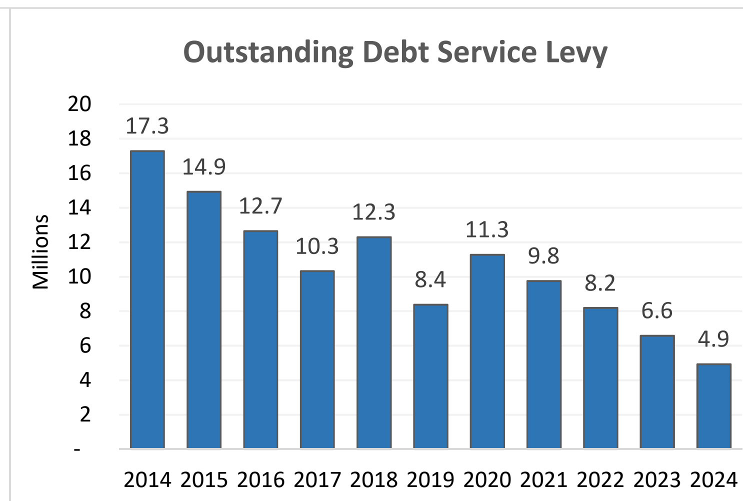


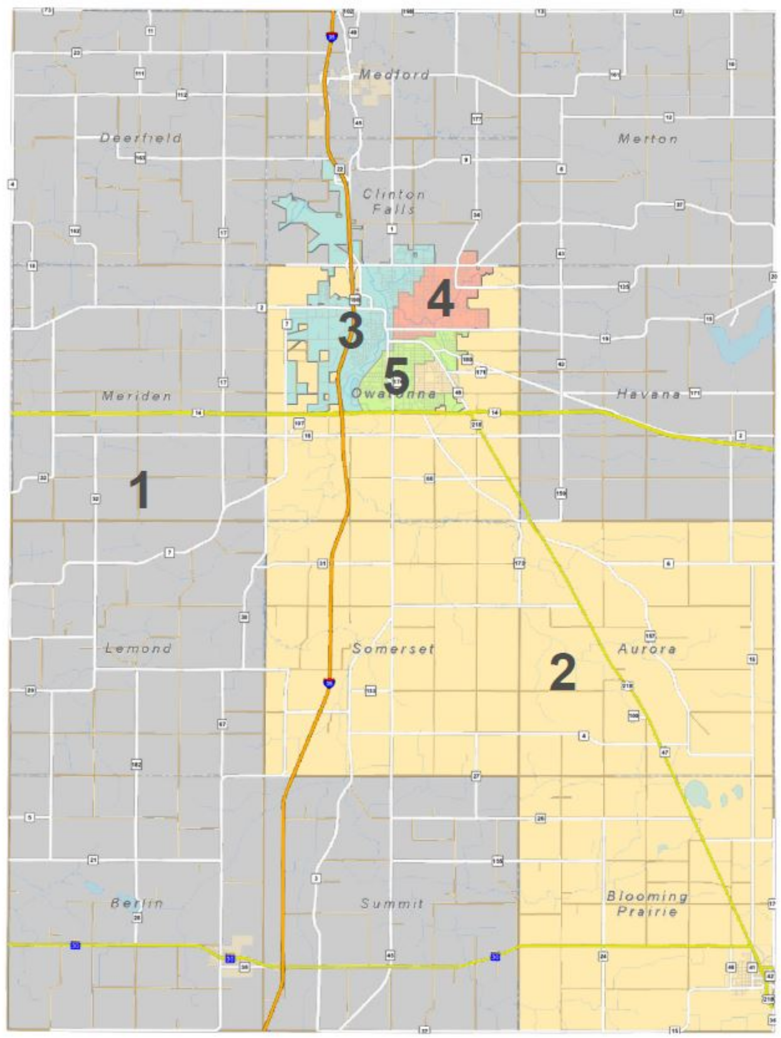




*Data Sources:* *Audited Financial Statements* *OpenGov - Online Financial Transparency Portal* *County Records*

**Elected Officials - Commissioners**


| District | Name | Email | Phone | Term Expires |
|---|---|---|---|---|
| District 1 | James Brady | James.Brady@co.steele.mn.us | 507-202-0804 | January 2027 |
| District 2 | John Glynn | John.Glynn@co.steele.mn.us | 507-475-0473 | January 2027 |
| 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*

**District 1:** *City of Ellendale, City of Medford, Berlin Township, Clinton Falls Township, Deerfield Township, Havana Township, Lemond Township, Medford Township, Meriden Township, Merton Township, Summit Township*
**District 2:** Owatonna 1st Ward - 2nd Precinct, *City of Blooming Prairie, Aurora Township, Blooming Prairie Township, Owatonna Township, Somerset Township*
**District 3:** *Owatonna 5th Ward - 1st Precinct, 3rd Ward - 1st Precinct, 3rd Ward - 2nd Precinct*
**District 4:** *Owatonna 5th Ward - 2nd Precinct, 2nd Ward - 1st Precinct, 2nd Ward - 2nd Precinct*
**District 5:** *4th Ward - 1st Precinct, 4th Ward - 2nd Precinct, 1st Ward - 1st Precinct*

**2020 Total Population:** 37,406
**Number of Districts:** 5
**Target Pop./District:** 7,481.2

District

1
2
3
4
5

| District | 2020 Redistrict Population |
|---|---|
| 1 | 6741 |
| 2 | 6888 |
| 3 | 7934 |
| 4 | 7927 |
| 5 | 7916 |
| Total | 37406 |

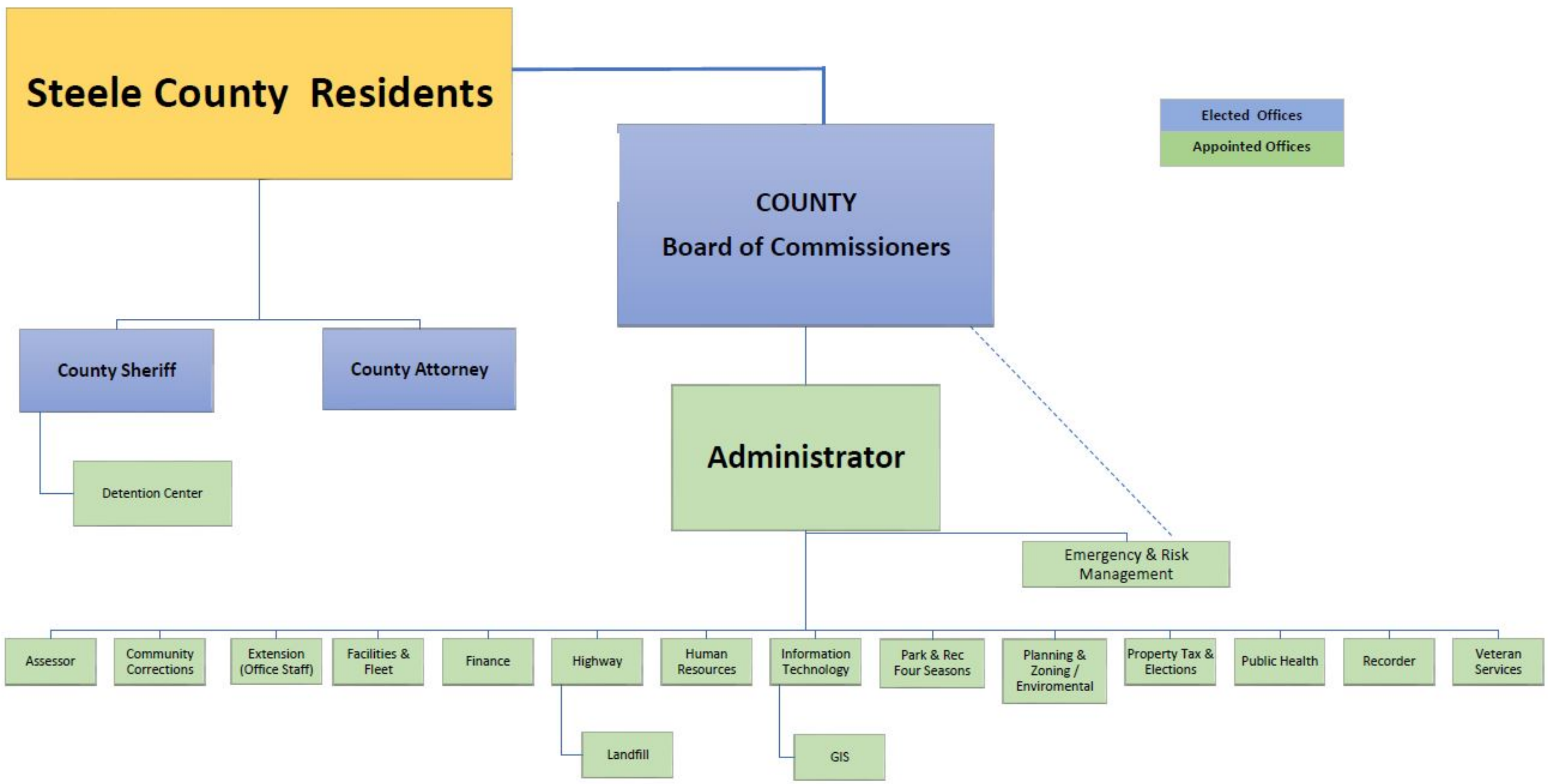
**Population statistics are based on the 2020 U.S. Census data that is currently available.**

4/12/2022

| Elected Officials | |
|---|---|
| **Office** | **Name** |
| County Attorney | Julia Forbes (Appointed) |
| District Judge-3rd Judicial District | Karen Duncan |
| District Chief Judge-3rd Judicial District | Joseph A. Bueltel |
| County Sheriff | Lon Thiele |
| County Surveyor | Scott Tuchtenhagen |

| Appointed Officials | |
|---|---|
| **Office** | **Name** |
| Assessor | Thomas Reineke |
| Building & Grounds | Jacob Rysavy |
| Community Corrections | Tim Schammel |
| Coroner | Dr. Kellyanna Moore |
| County Administrator | Scott Golberg |
| Detention Center | Anthony Buttera |
| Emergency Management | Kristen Sailer |
| Finance | Catherine Piepho (Interim) |
| Four Seasons / Park and Recreation | Steve Schroht |
| Highway Engineer | Gregory Ilkka |
| Human Resources | Julie Johnson |
| Information Technology | David Purscell |
| Planning and Zoning | Dale Oolman |
| Property Tax & Elections | Jennifer Mueller |
| Public Health | Amber Aaseth |
| Recorder | Rick Kvien |
| Veterans Service Officer | Rene Gilormini |

# Steele County Reporting Structure 2024



## *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 developers and a general timeline followed.

Each year, the County prepares both an operating and capital budget. A summary of each of these budgets is 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)
    - Budgets are now completed on an online platform (OpenGov) which has helped eliminate the need for various spreadsheets and manual entry of numbers.
- Initial budget requests due to the Finance Director

**July - August**

- The Finance Director and County Administrator meet with individual departments to review budget requests.
- A draft preliminary budget is compiled by the 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 Property Tax & Elections office calculates property tax rates based on the county, cities, townships and school districts preliminary tax levies.
- Truth in Taxation (TNT) notices are mailed 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 Finance 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 taxable 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 (i.e. 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 2024. 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, 2024 | May 15, 2024 | September 2, 2024 | October 15, 2024 | November 15, 2024 |
| Unpaid 2023 Property Tax become delinquent | 1st Half Real Estate tax due<br><br>1st Half Agriculture tax due | 1st Half Mobile Home tax due | 2nd Half Real Estate tax due | 2nd Half Agriculture tax due<br><br>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 |
| Actual to Budget | 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 |
| Cash Balances | 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

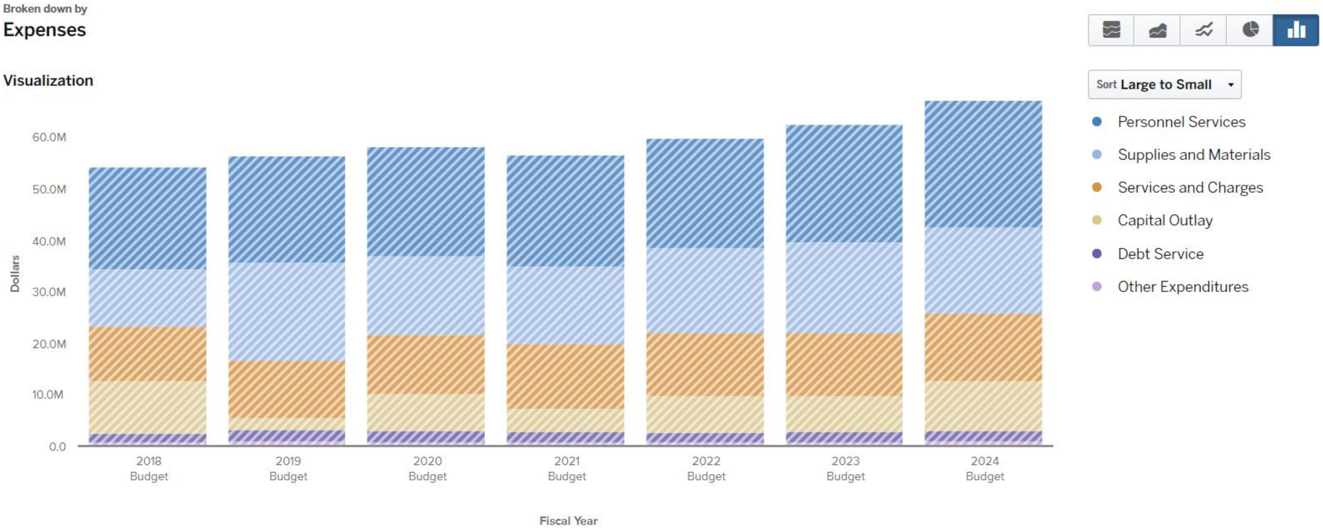
This report shows the historical and current budget numbers. Final budgets are the approved budgets passed by the Board of Commissioners in December. Preliminary budgets are draft budgets used to track the current year budget progression.

Updated On **6 Dec, 2023**

← Back | History ▾ | Reset

Broken down by
### Expenses

Visualization




## 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.

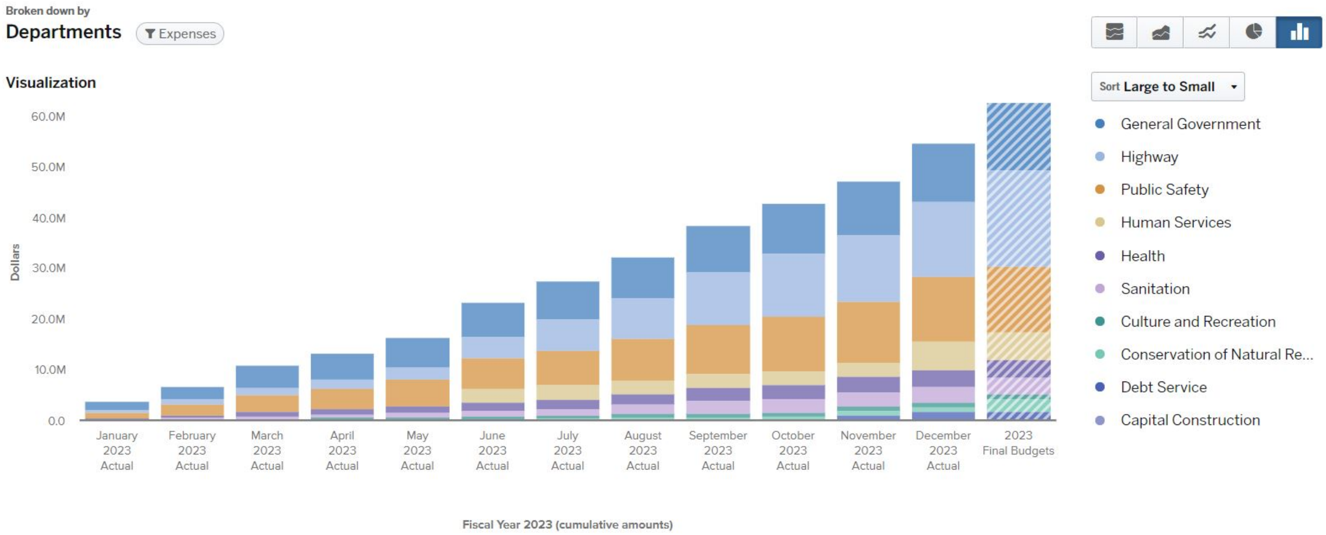
Updated On **28 Dec, 2023**

← Back | History ▾ | Reset

Broken down by
### Departments

Expenses

Visualization



# *Property Tax & Assessments*

### *Property Tax Changes*

When comparing property taxes over multiple years, one of the most common questions 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.** Every property within Steele County falls under multiple property tax jurisdictions depending on the property address. Some of the main tax jurisdictions include county, city, townships, and school districts. The property tax being paid to each jurisdiction is outlined on the property tax statement on lines six (6) through twelve (12). A property that is located in Owatonna will, for example, would see property tax that is owed from Steele County, City of Owatonna, and Owatonna School District (ISD 761). This will be different from a home located in Ellenedale, which would see tax owed from Steele County, City of Ellendale, and N.R.H.E.G. School District (ISD 2168).

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, voters decide to approve or deny a specific project or funding request. One of the most recent decisions made by voters of the County was to deny a $19.8M bond referendum to be used for Medford School District renovations, additions, and improvements. These projects, if 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) which can affect the property taxes that are owed.

The market value of properties are determined by the County Assessors office and value changes 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

Its important to note, however, that a increase in market value doesn't necessarily mean that more will be owed in property tax. Property tax is also affected by all other market values within a tax jurisdiction. A growing tax base (increasing market values or additional construction) can help mitigate an increase in property tax. Many taxing jurisdictions will often highlight increasing market values and new construction, because it can be indication of a growing tax base and help reduce the impact of a property tax levy increase. A shrinking tax base (caused from maybe a declining population or closing of a commercial business) 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 $50,000. 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's 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.

**Legislative changes.** Actions from both the state and federal government can cause impacts on local property taxes. One of the ways this can happen is from imposing new laws or mandates. 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, or school). Mandates can include items such as regulations on pollution control, cyber security, voter registration or required social service programs.

In addition to mandates, there can also be changes in the funding received from state and federal legislation. This can include funding increases, decreases, or unchanged funding. An increase in intergovernmental funding can help reduce the local governments tax levy, while funding reductions or no changes in the funding (to account for increased program expenditures) can put more burden on the local governments tax levy. Some example intergovernmental revenues received include County Program Aid (CPA), SCORE recycling grants, State Police Aid and Public Health funding received from both the state and federal government.

The State of Minnesota can also make changes to the regulations on property taxes. The state determines all the aspects of the property tax system including property tax due dates, penalty/interest rates on late or delinquent taxes, homestead exclusion amounts, and the property tax classification rates.

The property tax classification rates are used to calculate a properties total tax capacity. Tax capacity can be defined as the calculation of your share of property taxes based on taxable market value and class rates. Tax capacity is calculated by multiplying the the taxable market value (TMV) of a property by the Minnesota statutory class rate. This rate will vary based on the property classification determined by the county Assessors office. Some of the most common property classifications include residential, agriculture, commercial/industrial, and apartments. A residential property, for example, will have a 1.00% classification rate for taxable market values under 500,000; and 1.25% on the amount over $500,000. 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 property having the 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 | 45 % | 45 % | 45 % | 45 % |
| = Estimated Steele County Property Tax | $ 675 | $ 338 | $ 1,013 | $ 844 |

**Special Assessments.** Special assessments are charges imposed on real property to help pay for a local improvement. Some example special assessments include street improvements, sidewalks, county ditches, curbs, water lines, or septic systems. These 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 within city limits 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*

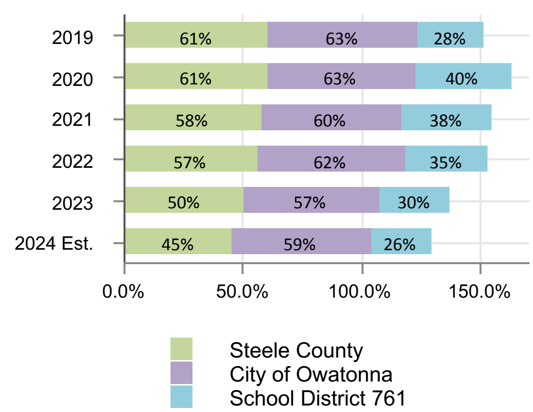
Property taxes are based on the taxable market value of a property and the property's classification. Table A outlines the Minnesota property tax class rates, payable for 2024. These rates are used to calculate a property's tax capacity. A residential homestead with a taxable market value of $250,000 would have a calculated tax capacity of $2,500 ($250,000 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). For example, if the county's tax levy was set at $45 and the total tax capacity was $100, the calculated tax rate would be 45% (45/100). A $250,000 residential homestead would have an estimated Steele County property tax totaling $1,125 ($2,500 tax capacity x 45% tax rate).

Depending on the property address, other property tax jurisdictions will be included on your property tax bill, 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 2024, the hypothetical composite tax rate would calculate to 130% (45% County, 59% City of Owatonna, and 26% School District 761). As a total, a $250,000 property would have estimated property taxes around $3,250 plus any voter approved referendums or special assessments. ($2,500 tax capacity x 130% composite tax rate).

Table A - Minnesota Property Tax Class Rates Payable in 2024

| 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% |

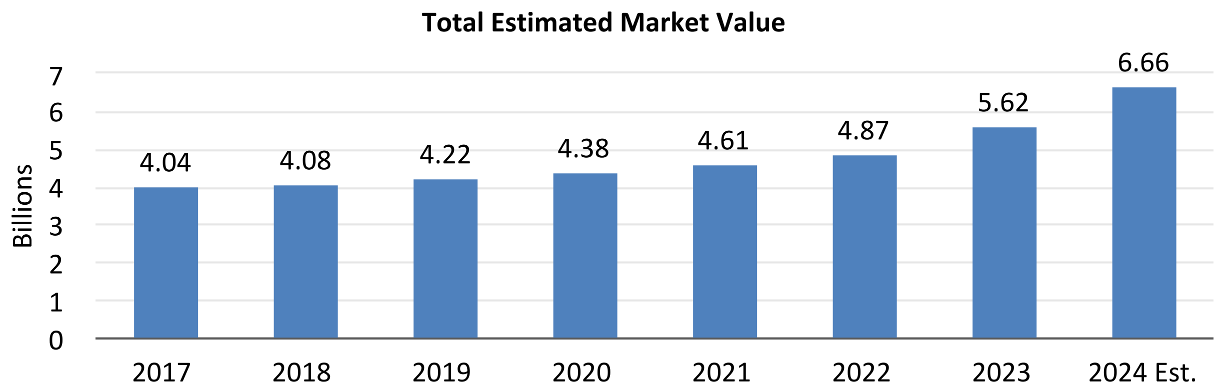
Figure A - This graph shows the historical tax rates for the City of Owatonna School District 761, broken down by the County, Owatonna, and School tax rates.



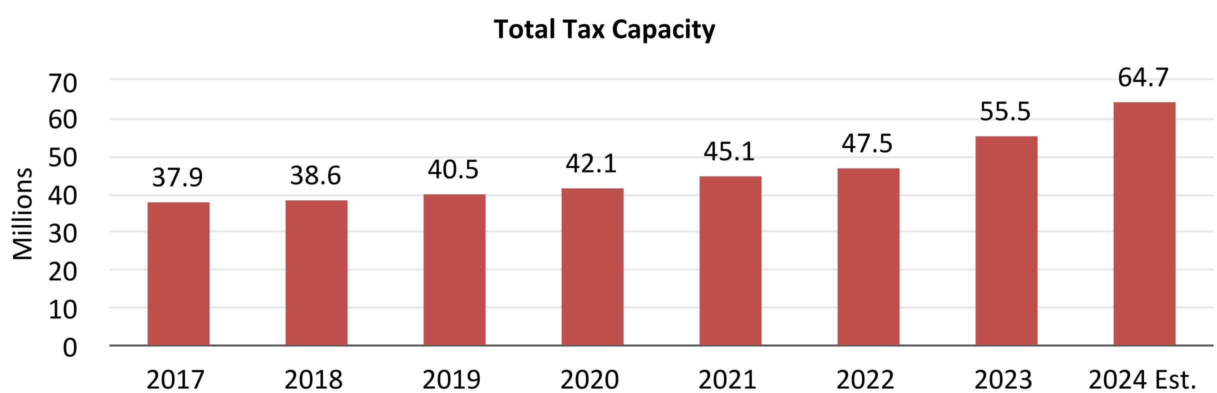

*This is a basic representation of how property taxes are calculated and is intended to provide general guidance and estimates only. This should not be a relied upon tool to calculate exact property taxes.*

### *Historical Assessment Data*

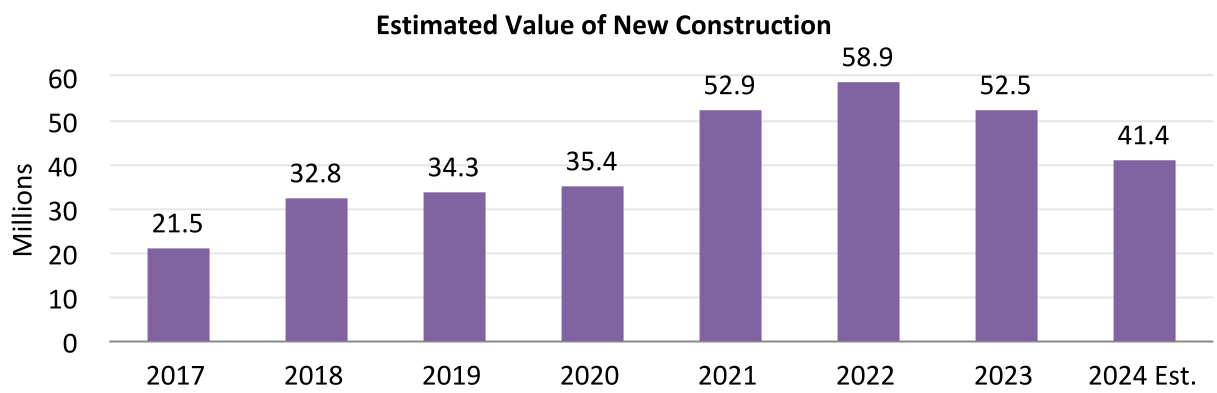
The chart below shows the total estimated market value of all the properties in Steele County. Market values change yearly based on the supply and demand of property within the County, and any new construction that has taken place. Overall, market values have seen dramatic increases since 2020 mainly due to the improving economy, additional construction, and a increased demand for real estate. For 2024 market values increased drastically over the prior year due to the extremely competitive market for real estate (including homes and agricultural land).




Taking all the taxable market values (estimated market value less any exclusions or exemptions) multiplied by the Minnesota Property Tax Class Rate 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 for this is that the tax capacity is used to calculate the overall tax rate (calculated by taking the tax levy divided by the tax capacity). Overall there have been steady increases in the tax capacity from 2020 forward from the improving economy and demand for real estate and agricultural land.

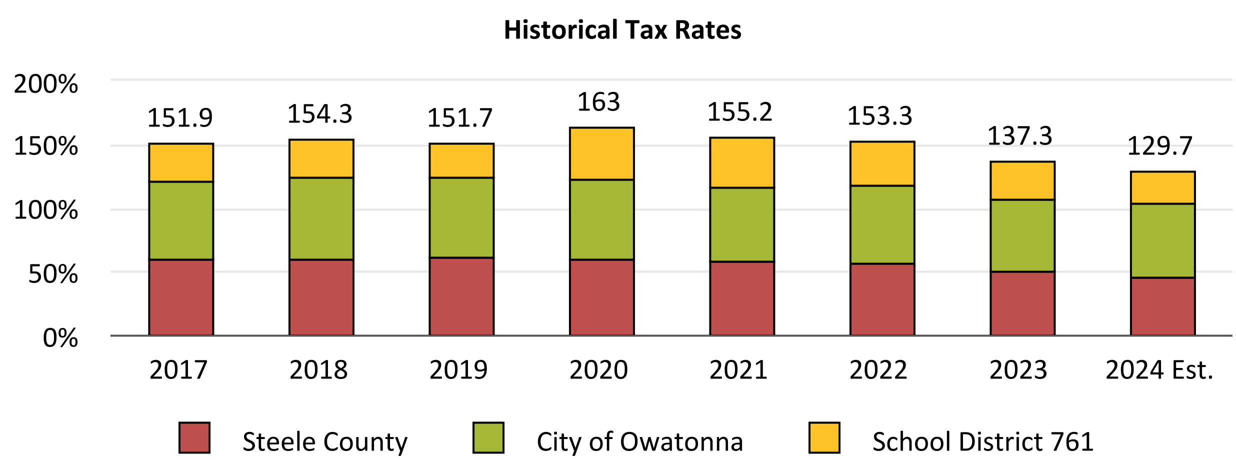


The chart below illustrates the estimated market value of new construction within Steele County. Its no surprise that fiscal years 2021-2023 had the largest value of new construction due to the historically low interest rates. In 2024 this number has dropped slightly but remains above the new construction totals from 2017-2020. Construction totals are beneficial to the County by helping contribute to an increase in tax capacity and helping reduce the overall County tax rate. Construction totals can vary yearly due to the demand for property within the County, the price of building materials, and loan interest rates.




### *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.

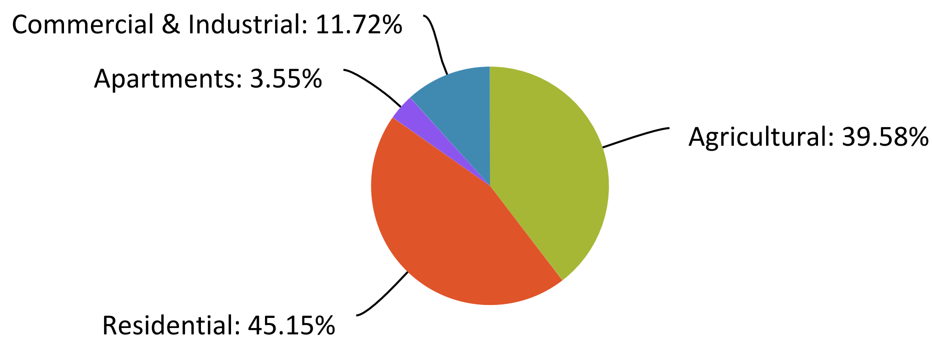



| Jurisdiction | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 Est. |
|---|---|---|---|---|---|---|---|---|
| Steele County | 59.8 % | 60.6 % | 60.7 % | 60.5 % | 57.8 % | 56.5 % | 50.1 % | 45.3 % |
| City of Owatonna | 61.4 % | 63.6 % | 63.3 % | 62.5 % | 59.5 % | 62.1 % | 57.3 % | 58.8 % |
| School District 761 | 30.7 % | 30.1 % | 27.7 % | 40.0 % | 37.9 % | 34.7 % | 29.9 % | 25.6 % |
| Composite Tax Rate | 151.9 % | 154.3 % | 151.7 % | 163.0 % | 155.2 % | 153.3 % | 137.3 % | 129.7 % |

### *2024 Property Values*

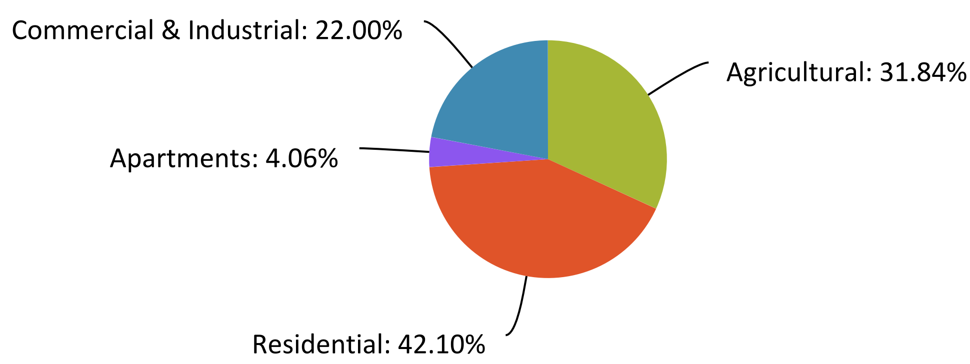
The pie graph below shows how property is valued in Steele County based on property classifications. The total estimated market value in Steele County is distributed by the following property types:

**2024 Steele County Estimated Market Value**

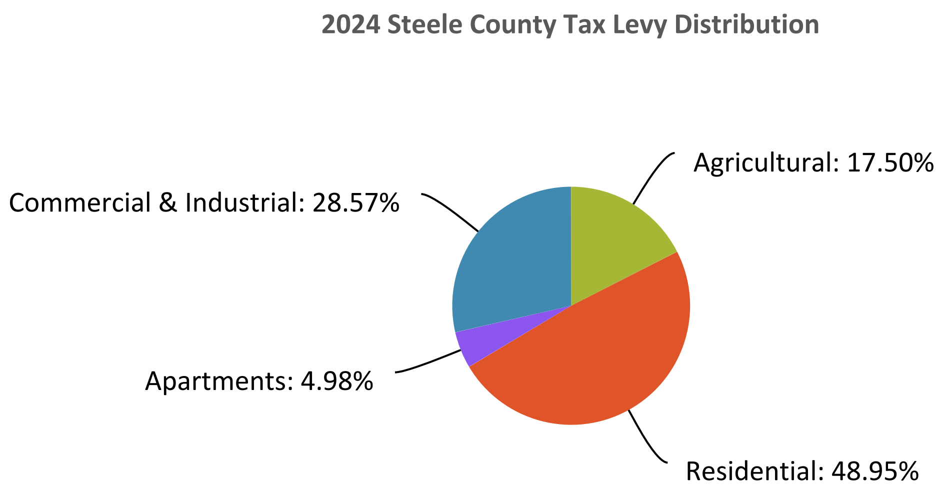



Multiplying the market values by the Minnesota Property Tax class rates equals the total tax capacity. The pie chart below shows how the tax capacity is distributed in Steele County by property type.

**2024 Steele County Tax Capacity**

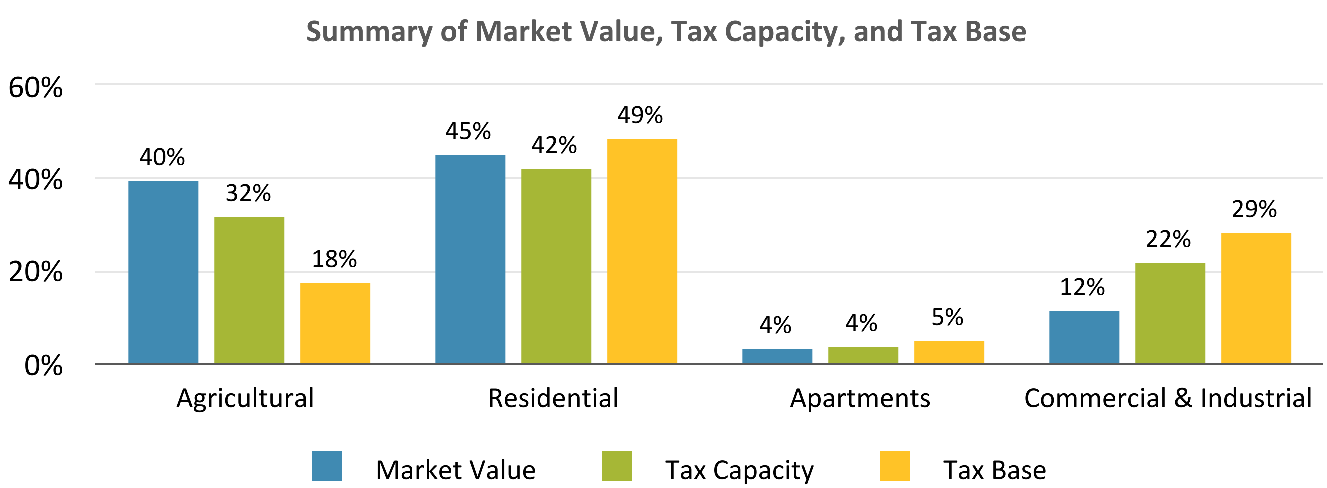


Steele County's property taxes payable are calculated by multiplying the tax capacity by the tax rate (tax levy/ total tax capacity). Below is the 2024 tax base, or how Steele County's property tax levy will be distributed by property type:

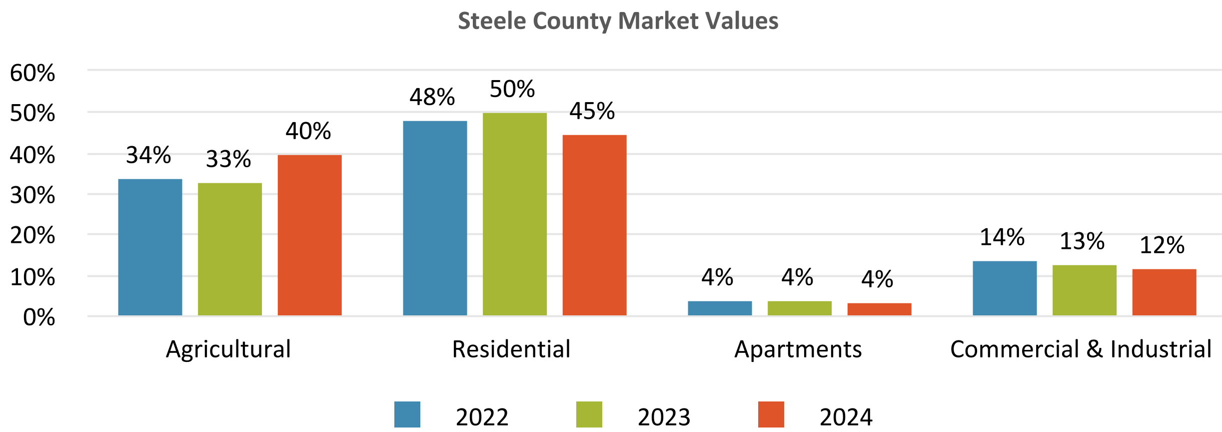


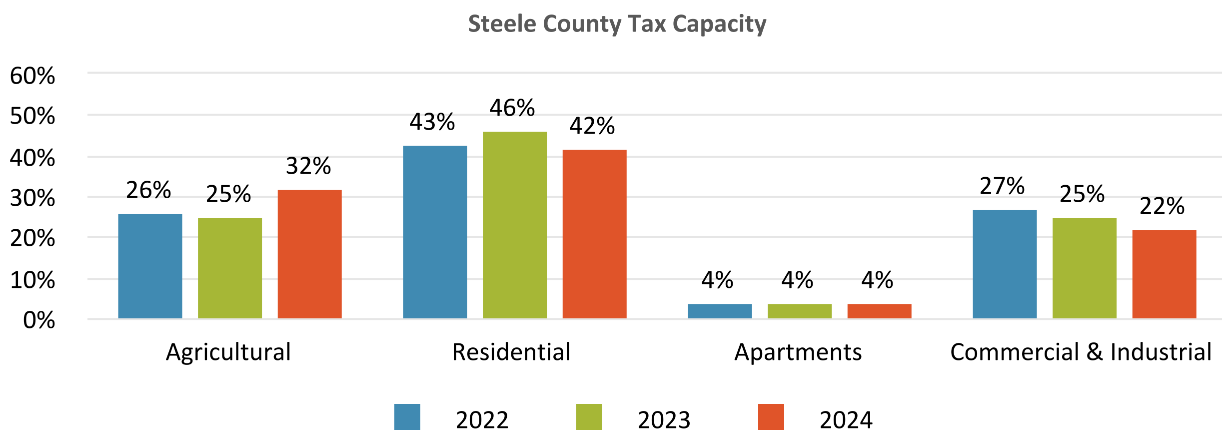

### *Summary*

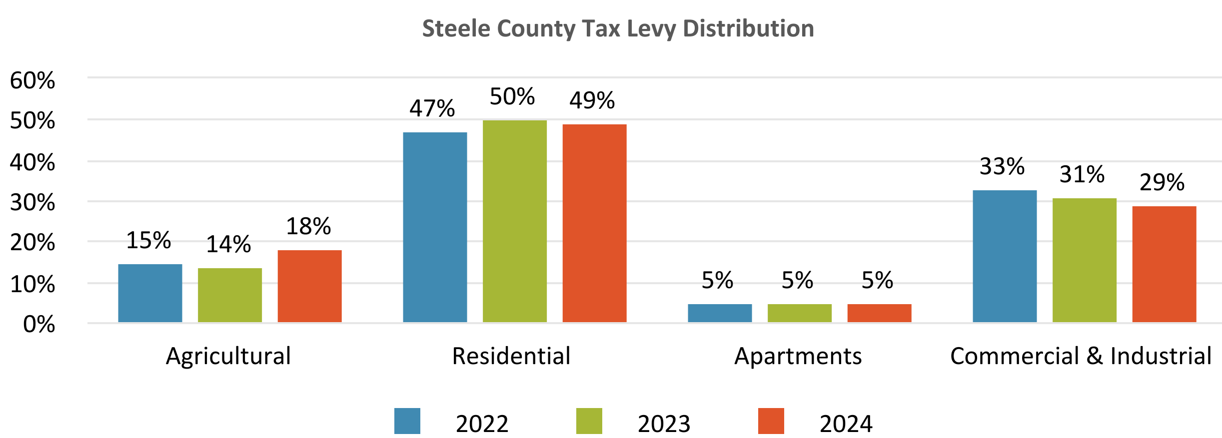
As shown in the three previous pie charts, we can note, for example, that the agricultural property class makes up 40% of the Steele County's estimated market value. When Minnesota class rates are applied, agricultural properties make up 32% of the total tax capacity. Finally, when tax rates are applied, agricultural properties account for 18% of the total tax base. Commercial & Industrial properties make up 12% of the market value but 22% of the tax capacity due to the higher statutory class rate. Once the tax rate is applied, commercial & industrial properties make up 29% 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 ***Opioid Settlement*** fund is a special revenue fund used to account for and report financial resources that are restricted from the National Opioid Settlement Fund for forward-looking strategies, programming, and services to abate the opioid endemic.

- 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.

# Revenue Account Descriptions

The table below outlines the major revenue categories of Steele County:

**Major Revenue Categories**

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget |
|---|---|---|---|---|---|---|
| Current Property Tax | $ 26,663,355 | $ 27,047,683 | $ 14,825,898 | $ 28,021,403 | $ 29,394,452 | $ 1,373,049 |
| Other Taxes & Assessments | 5,231,888 | 4,430,476 | 4,538,983 | 4,430,000 | 5,281,500 | 851,500 |
| Intergovernmental | 14,537,577 | 13,066,634 | 9,744,919 | 13,431,648 | 14,918,098 | 1,486,450 |
| Charges for Services | 6,824,754 | 8,135,869 | 4,842,050 | 8,219,308 | 7,454,868 | (764,440) |
| Investment Earnings | 1,684,952 | 312,500 | 2,028,327 | 315,000 | 315,000 | — |
| License, Permits, Fines and Contributions | 325,313 | 292,500 | 210,841 | 306,000 | 307,500 | 1,500 |
| Miscellaneous / Other Financing Sources | 8,927,913 | 6,576,196 | 2,779,659 | 7,819,534 | 9,413,110 | 1,593,576 |
| **Total Revenues** | **$ 64,195,752** | **$ 59,861,858** | **$ 38,970,677** | **$ 62,542,893** | **$ 67,084,528** | **$ 4,541,635** |

Overall, revenues are expected to increase by 7.3% over the prior year. A major portion of this increase is due to the miscellaneous/other financing sources, which includes the use of American Rescue Plan Act (ARPA) funds and the use of reserves from Highway, Capital Projects and Landfill. ARPA funds are being utilized for construction of a new Community Corrections facility next to the Attorney's office and an addition to the Detention Center for Sheriff operations. The County is also using fund balance reserves from Highway for parking lot replacements, capital project fund reserves for various equipment and building improvements, and Landfill reserves for the construction of a new garbage cell and equipment purchases.

Other revenue increases over the prior year include intergovernmental revenue and current property tax. Intergovernmental revenues increased over the previous year due to a combination of additional state funding passed by legislation and increases in expected bridge funds for highway construction projects. The current property tax levy increased over the prior year primarily due to increases in personnel services including the cost of living adjustment, a market salary adjustment, health insurance, retirement payouts, and new board approved position requests.

The following descriptions and charts provide greater insight to the County's revenue streams:

### *Current Property Tax*

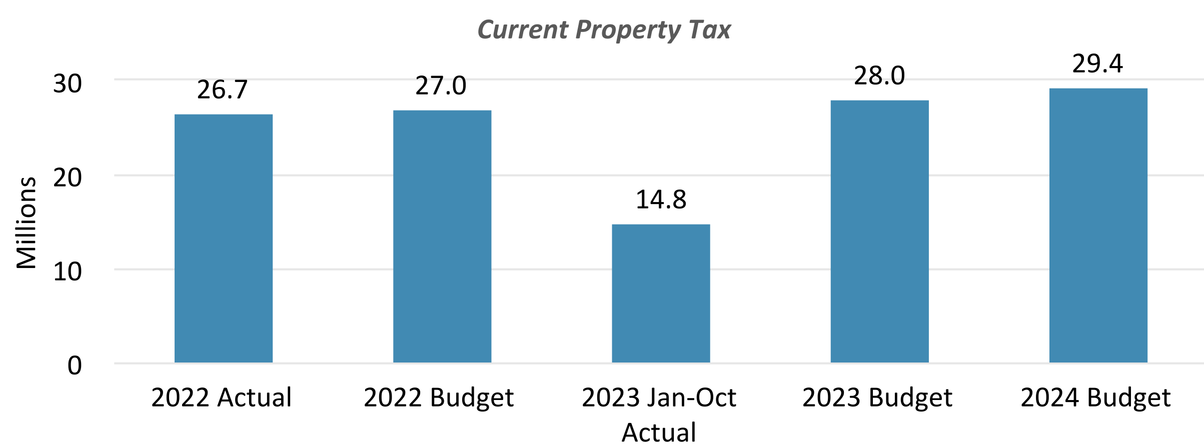
2024 Budget - $ 29,394,452

This category contains the total budgeted property tax levy for the current fiscal year, the amount of funding needed from County taxpayers to fund the County's ongoing services provided to the public.

A 4.9% increase in the property tax levy was approved by the board of commissioners for 2024. This levy increase is below the preliminary tax levy increase of county governments, which averaged 6.0%. Continued challenges include a highly competitive labor market, increasing volume and sophistication of cyber attacks, and inflation. Personnel service increases were a major portion of the 4.9% levy increase, which includes a cost of living adjustments, an additional market salary adjustment, additional approved positions, and expected retirement payouts. However, even with these ongoing challenges, the County has strived to keep the tax increase at a minimum. Over the last ten years, the County has maintained an average property tax levy increase of just 3.7%.

Another important factor to consider is the County's overall tax capacity, which can indicate the overall growth the County has experienced. County growth allows property tax to be distributed over a greater amount of market value, which can reduce the overall tax rate. This can help mitigate property tax levy increases and allow County taxpayers to see little or no change on Steele County's portion of property tax. Over the past five years, the County's tax rate has reduced from 60.5% in 2020 to just 43.3% in 2024.

A three year comparison chart of tax collections is outlined below. The County has historically had a very high collection rate of property taxes, on average collecting over 98% of current year levies. The current year 2023 levy collections appear low due the second and third tax settlement occurring in November and December.



### *Other Taxes & Assessments*

2024 Budget - $ 5,281,500

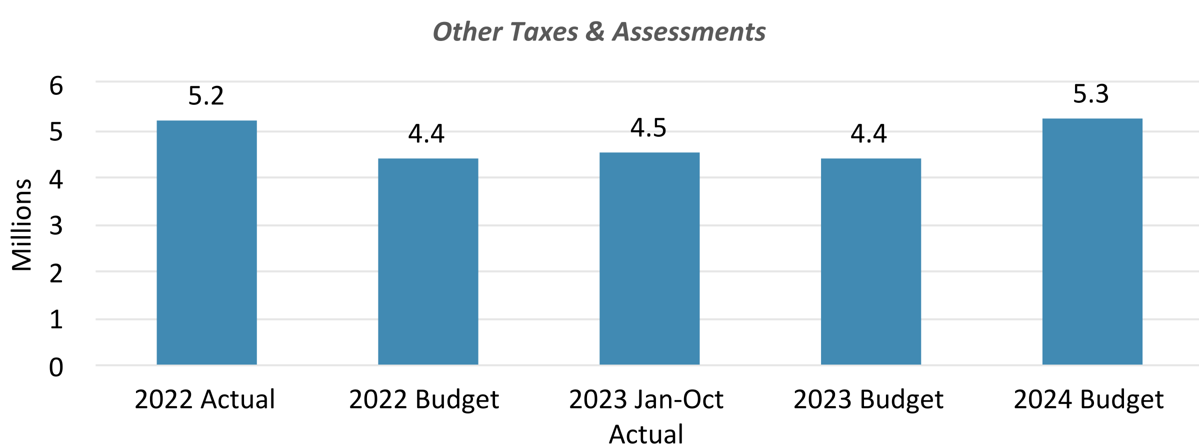
This category contains all other tax collections made by the County.

A majority of the tax collections in this category include sales and wheelage 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 having to raise the property tax levy.

Other major tax collections by the county include:

- Ditch special assessments that are levied to maintain the agriculture ditch system.
- Delinquent (non-current year) property tax collections.
- Penalty and interest collections on late or delinquent property tax.
- The County's portion of deed/mortgage tax that is collected based on property sales within the County.

A three year comparison chart of other taxes and assessment collections is outlined below. Actual collections exceeded budgeted collections in both 2022 and 2023 due to higher then anticipated sales tax collections. The County has seen increases in sales tax collections since 2020 likely due to the increase in local spending since the COVID-19 pandemic and inflation. The 2024 other taxes and assessment revenues increased by 19.2% primarily due to a budgeted increase in expected sales tax collections.



### *Intergovernmental*

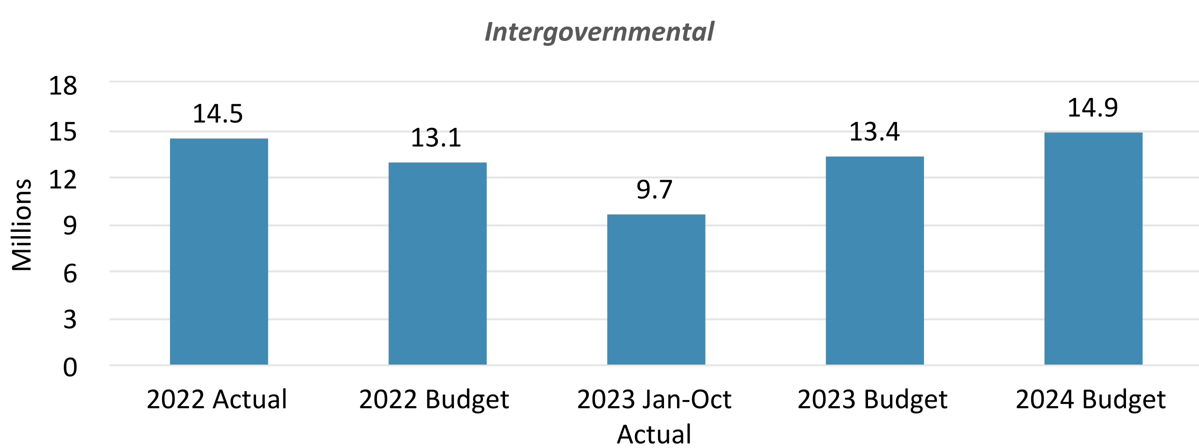
2024 Budget - $ 14,918,098

Intergovernmental revenues include state grants, federal grants, and other shared revenues between governmental entities.

A major portion of the County's intergovernmental revenues relate to the Highway department, receiving funds for ongoing road and bridge construction and maintenance. Other major intergovernmental revenue sources include:

- County Program Aid. A general purpose aid received by the State of Minnesota each year.
- Public Health grants to help promote the health and well-being of County citizens. Some example revenues include: Women, Infants, Children (WIC), Child and Teen Checkup (CTC), and Family Home Visiting Grants.
- Operational grants, including funds received by the state to help subsidize operating costs. Some example revenues include: State Police Aid, Department of Corrections (DOC) subsidy, and Select Committee on Recycling and the Environment (SCORE) grants.

A three year comparison chart of intergovernmental revenue is outlined below. 2022 actual revenue exceeded the budgeted revenue primarily due to the second American Rescue Plan Act (ARPA) fund payment, which totaled $3.6M. For 2024, intergovernmental revenues are expected to increase by 11.1% over the prior year. During the most recent legislative session the there was approval for additional state funding to be received by Minnesota Counties. Steele County is receiving an additional $635K in County Program Aid and an additional $438K in Community Correction DOC subsidy funding. Other revenue increases over the previous year include an additional $935K in Highway bridge funds for various bridge projects expected for completion in 2024.



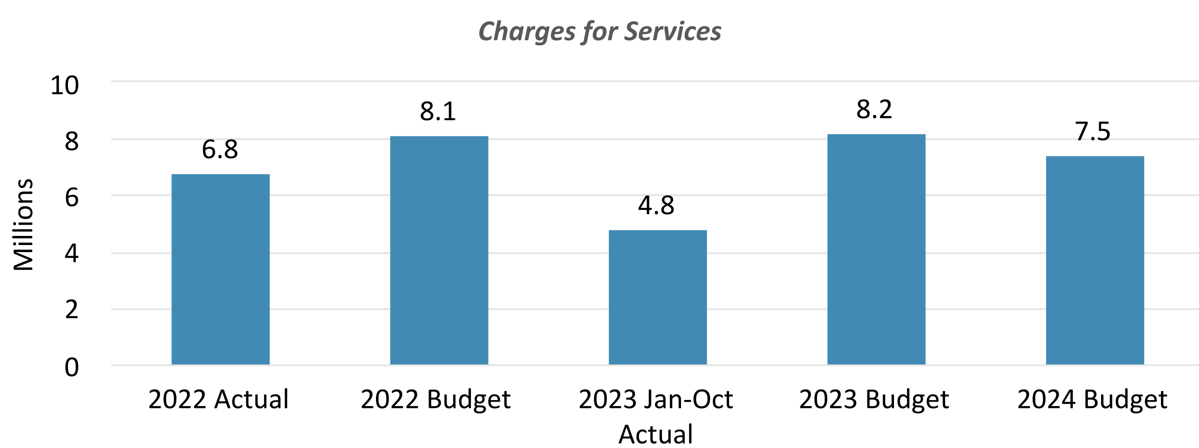
### *Charges for Services*

2024 Budget - $ 7,454,868

Charges for services include any revenues charged for services provided. Many these user charges come from following county functions:

- Sanitation - garbage and recycling fee collections.
- Highway - reimbursements for construction projects completed for other governments (ex. city or townships)
- Public Safety - revenues for contracted public safety enforcement, Law Enforcement Center (LEC) operating costs billed to the City of Owatonna, and Detention Center inmate boarding revenue.
- General Government - Recorders office fees and operating costs billed to Minnesota Prairie County Alliance for Human Resource and Information Technology services.
- Health - insurance reimbursements and vaccine shots.
- Culture and Recreation - hockey and skating fees.

A three year comparison chart of charges for service revenue is outlined below. Actual revenues appear to be falling short of budgeted revenues, but many times these variations are based on project costs. If projects are delayed or pushed out to another year both the revenue and expense fall short of the budget. In 2024, charges for service revenue deceased by 9.3% over the prior year. This decrease is primarily due to a reduction in Highway reimbursement revenue expected to be received in the upcoming year.



### *Investment Earnings*

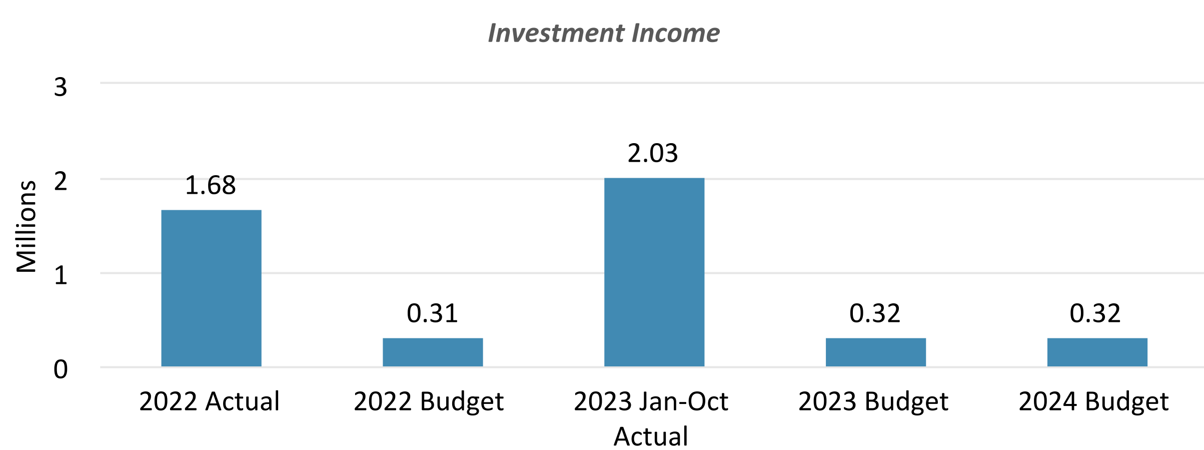
2024 Budget - $ 315,000

Investment earnings include interest collections from the County's checking accounts and investment earnings from the County's investment portfolio.

Due to the nature of the market and how quickly it can change, a conservative approach is made budgeting investment income. As an example, the checking account interest rate being received by the County at the end of October has changed drastically over the last five years, as outlined below:

- October 2019 - 1.94%
- October 2020 - 0.06%
- October 2021 - 0.02%
- October 2022 - 3.03%
- October 2023 - 5.41%

Due to these variations in the market the 2024 budgeted investment income is remaining consistent with the prior year.



### *License, Permits, Fines and Contributions*

2024 Budget - $ 307,500

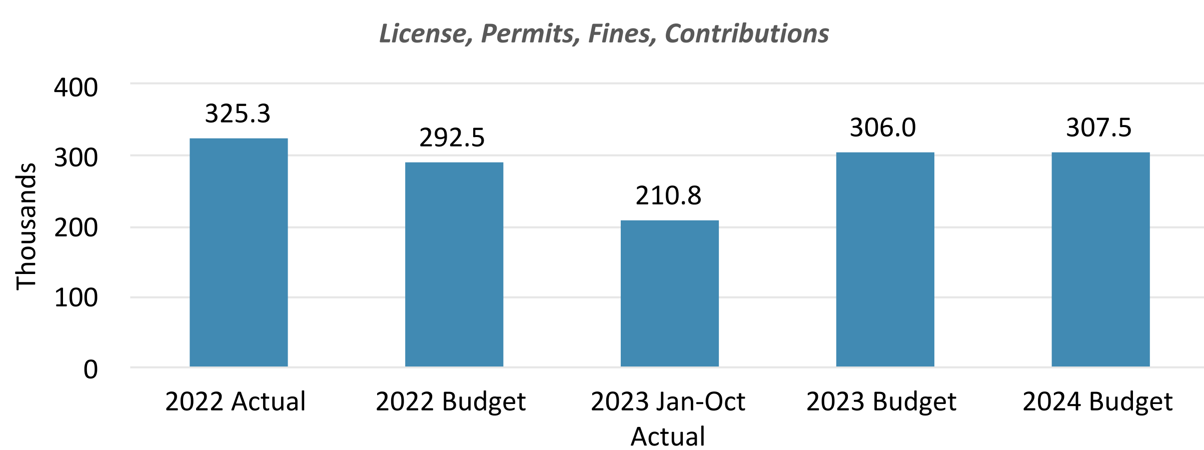
This combination category includes revenues received from license and permits, fines and forfeitures, and contributions.

License and permit revenue is mainly collected from Planning and Zoning, Auditors, Highway, and the Sheriff's office. This can include charges for building 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.

Annual budgeted contributions include a $100,000 utility reimbursement from the City of Owatonna. In return for this contribution, the City can utilize any dry floor space at no charge for Parks and Recreation programs and utilize either the small stage or showmobile at no charge (when available).

A three year comparison chart of license, permits, fines and contributions is outlined below. 2022 actual revenues have exceeded the budget primarily due higher then anticipated building permit purchases. The County has seen an increase in building permits since 2020, which have been fueled by the COVID-19 pandemic. In 2024, revenues are expected to unchanged over the previous year, increasing by just 0.5%.



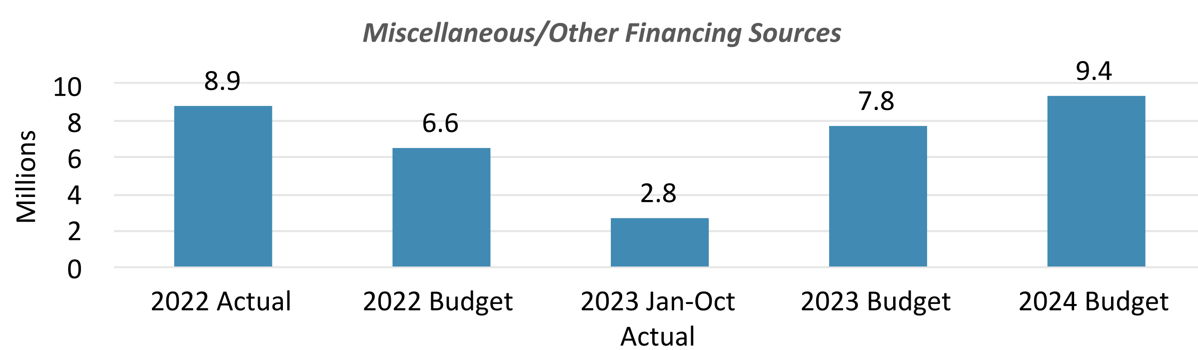
### *Miscellaneous/Other Financing Sources*

2024 Budget - $ 9,413,110

This category includes all miscellaneous revenues the county receives and any budgeted transfers in. The largest portion of the budgeted funds in this category are transfers in. These transfers are not from any outside revenue source, but instead reflects amounts transferred between county funds or the use of the County's prior year reserves (fund balance). The table below outlines the budgeted transfers in for budget years 2022 to 2024:

| Budgeted Transfers In for 2022-2024 | | | |
|---|---|---|---|
| **Description** | **2022 Budget** | **2023 Budget** | **2024 Budget** |
| American Rescue Plan Act (ARPA) Funds | $ 212,000 | $ 2,798,000 | $ 4,203,639 |
| Capital Projects Fund Reserves | — | — | 612,189 |
| General Fund Reserves - Capital Outlay | 4,125,000 | 1,482,500 | — |
| Other General Fund Reserves | 62,882 | 86,000 | 720,505 |
| Highway Reserves - Capital Outlay | 131,000 | 116,658 | 950,000 |
| Highway Reserves - Highway Projects | 776,484 | 1,580,000 | — |
| Other Highway Reserves | 76,750 | 69,000 | 69,000 |
| Landfill Reserves | 187,743 | 696,799 | 1,493,956 |
| Total Transfers In | $ 5,571,859 | $ 6,828,957 | $ 8,049,289 |

These transfers in are generally used for capital outlay expenditures, the use of prior year restricted fund balances, or the use of prior year savings. The remaining balance under this category mainly consists of rental income, lease income, rebates, security income, sale of assets, insurance dividends, or advertising income. A three year comparison chart of miscellaneous/other financing sources is outlined below. The 2022 actual revenue has exceed budgeted revenues due to a board approved transfer of $6.8M to the Capital Projects fund to restore the fund balance for capital projects budgeted with County reserves for fiscal years 2019 to 2022. The 2024 miscellaneous/other financing sources increased by 20.4% mainly due to the additional transfers in expected in the upcoming year including the use of APRA funds, capital projects funds, and Landfill funds. Other increases in comparison to the prior year include an estimated $600k being budgeted for sale of the Law Enforcement Center (LEC) building to the City of Owatonna.



# Expenditure Account Descriptions

The following table shows a three-year actual to budget history of Steele County's major expenditure categories.

**Major Expenditure Categories**

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget |
|---|---|---|---|---|---|---|
| Personnel Services | $ 20,657,754 | $ 21,208,589 | $ 17,960,217 | $ 22,825,676 | $ 24,462,068 | $ 1,636,392 |
| Supplies and Materials | 12,068,605 | 16,443,490 | 11,377,127 | 17,525,405 | 16,794,186 | (731,219) |
| Services and Charges | 11,461,525 | 12,252,561 | 7,894,893 | 12,287,614 | 13,025,920 | 738,306 |
| Capital Outlay | 5,037,569 | 7,188,972 | 4,159,686 | 7,021,100 | 9,802,600 | 2,781,500 |
| Debt Service | 1,875,800 | 1,914,638 | 140,896 | 1,916,943 | 1,911,130 | (5,813) |
| Other Expenditures | 7,241,544 | 853,608 | 1,307,178 | 966,155 | 1,088,624 | 122,469 |
| **Total Revenues** | **$ 58,342,797** | **$ 59,861,858** | **$ 42,839,997** | **$ 62,542,893** | **$ 67,084,528** | **$ 4,541,635** |

Overall, expenditures are expected to increase by 7.3% over the prior year. A majority of this increase is due personnel costs and capital outlay. Being a public service organization its no surprise that personnel services is the largest expense category of County. With just over 220 full-time and part-staff budgeted in the upcoming year factors including the cost of living adjustment (COLA), an additional market salary adjustment, step increases, payroll taxes, and health insurance premium increases will, in general, cause budgeted increases in personnel costs each year.

Capital outlay was the second largest increase for county expenditures which include the acquisition, construction, or improvement of county facilities or the purchase of major equipment. Major capital outlay expenditures included in the 2024 budget include a building addition to the Detention Center for Sheriff's Operations, construction of a Landfill garbage cell, and Highway equipment purchases.

The following charts and descriptions provide greater insight to the County's expenditure sources:

### *Personnel Services*

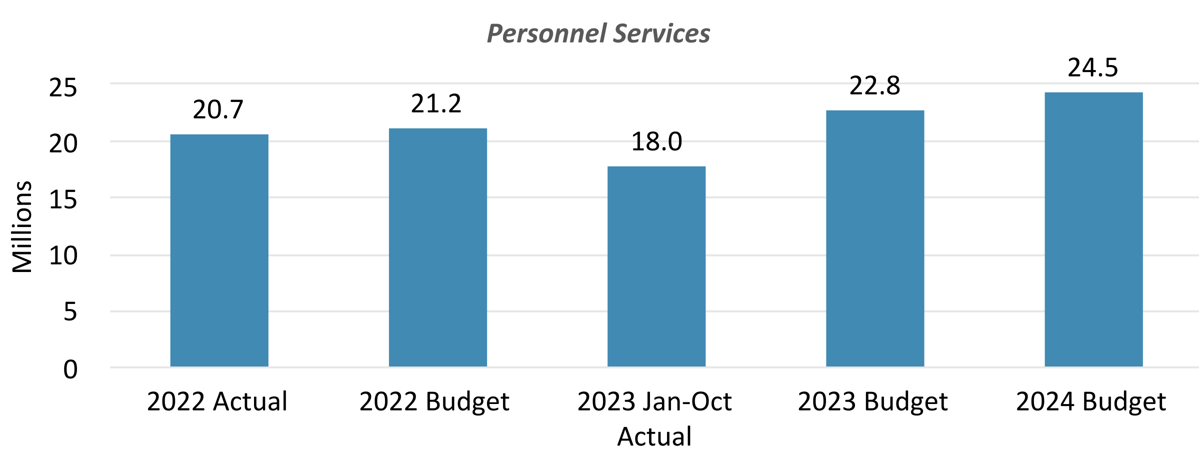
2024 Budget - $ 24,462,068

Personnel services includes all personnel related costs of the County.

A majority of the County's personnel services consist of full-time and part-time wages, payroll taxes (Social Security and Medicare), insurance costs (health, life, disability and worker's compensation), uniform allowance, and retirement benefits provided through the Public Employee Retirement Association (PERA).

This category is greatly affected by factors such as the number of full time equivalent (FTE) employees, cost of living adjustments (COLA), employee anniversary step increases, and health insurance premium increases. In total, 86.7% of personnel services costs in the 2024 budget consist of wages and overtime (72.7%) and health, life and disability insurance costs (14.0%). There was an overall increase in personnel services of 7.2% from the prior year due to the following reasons:

- In 2023 the County Board approved a market salary adjustment which included an additional 2% wage increase to all County employees in addition to a 3% Cost of Living Adjustment starting on 1/1/2024.
- Health insurance increased by 7.5% over the prior year, along with health insurance election changes that took place from 2023 to 2024.
- An additional 2.5 FTE's were added to the 2024 budget including positions in Geographic Information Systems (GIS), Community Corrections, Information Technology, and Human Resources.
- Expected retirements of directors increased personnel services to account for employment overlap and accrual payouts.



### *Supplies and Materials*

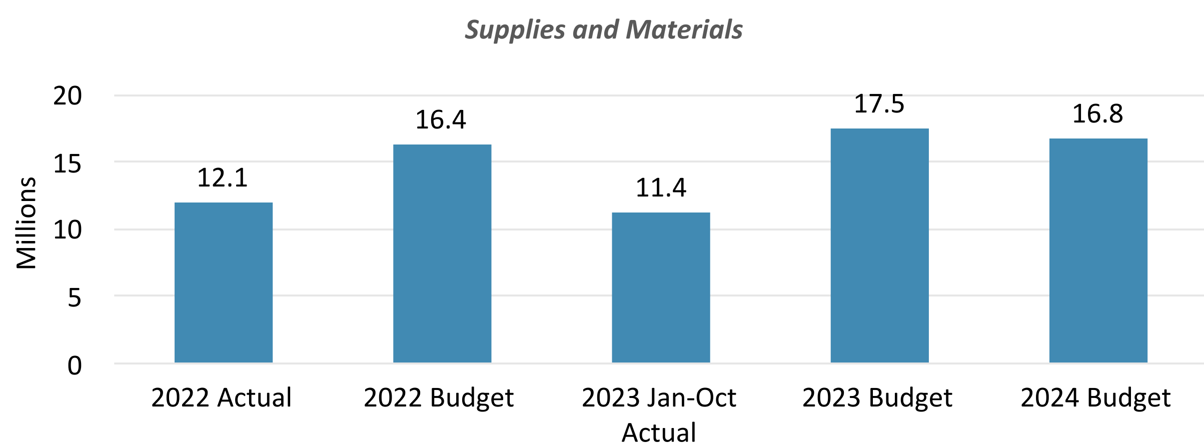
2024 Budget - $ 16,794,186

Some of the major expense categories under the supplies and materials category include:

- Highway construction and maintenance expenditures - overlaying, sealcoating, culvert replacements, and reconstruction/replacement of roads and bridges.
- General supplies - office supplies, road salt/sand, and janitorial supplies.
- Recycling program - cots associated with the Steele County Recycling program.
- Fuel - gas and diesel for fleet cars, squad cars, Highway/Landfill heavy equipment.
- Non-capitalized inventory - any asset or support cost with an individual value under $5,000. Examples could include tablets, computer monitors, office furniture, and small printers/copiers.

A three year comparison chart of supplies and materials is outlined below. Actual expenditures appear to be falling short of the budget in 2022 and 2023. This is mainly due to the there being road and bridge projects that are delayed, canceled, or the project crossing over multiple years.

In 2024 there is an overall decrease in supplies and materials of 4.2%. This overall decrease is due to decreases in expected road and bridge expenditures offset with expected increases in the Steele County recycling program.



### *Services and Charges*

2024 Budget - $ 13,025,920

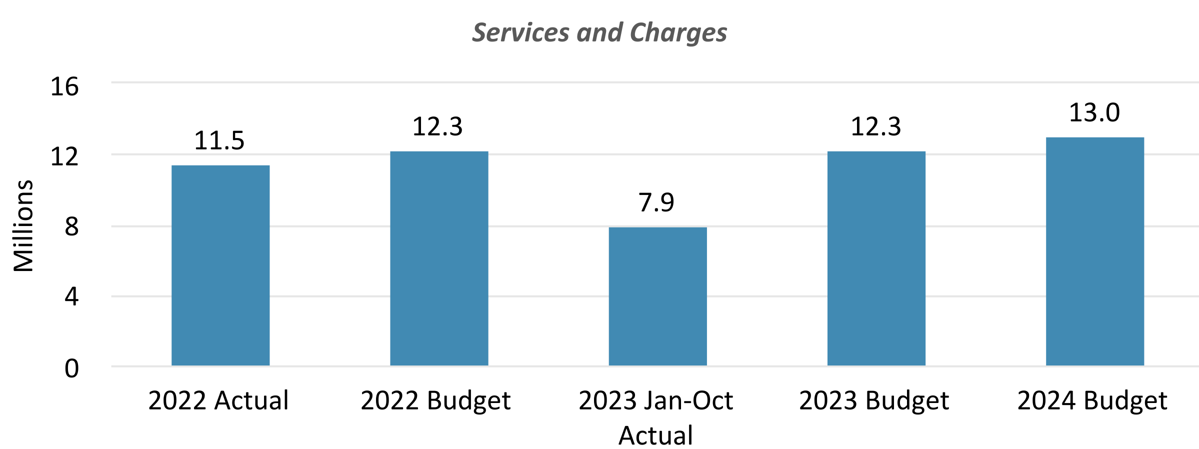
Services and Charges includes payments for goods or services provided. Some of the major services and charges expenditures include:

- Contract services. Two major contract service payments include the County's payments to joint powers organizations including Minnesota Prairie County Alliance and the Joint Dispatch E911 center.
- Equipment & Building Maintenance. Upkeep of County's facilities and equipment.
- Utilities. Including payments made to Owatonna Public Utilities.

A three year comparison chart of services and charges is outlined below. Actual expenditures can appear to be falling short of the budget in 2023 due to the timing of major contract service payments. Payments to Minnesota Prairie County Alliance are made in May and December, while the Joint Dispatch E911 Center payments are made quarterly.

In 2024, services and charges increased by 6.0% over the prior year. This increase is mainly due to the following increases:

- Contracted services - including payments made to Minnesota Prairie County Alliance and Joint Dispatch.
- District Court attorney fees - The fee for court-appointed attorneys to represent parties in child protection (CHIPS), commitment, and guardian/conservatorship cases was raised from $100 per hour to $150 per hour.
- Cyber security - A new requirement from the Federal Bureau of Investigation (FBI) and Bureau of Criminal Apprehension (BCA) for a SIEM (Security Information Event Management). A SIEM is an automation tool (software) to support near real-time analysis of events.



### *Capital Outlay*

2024 Budget - $ 9,802,600

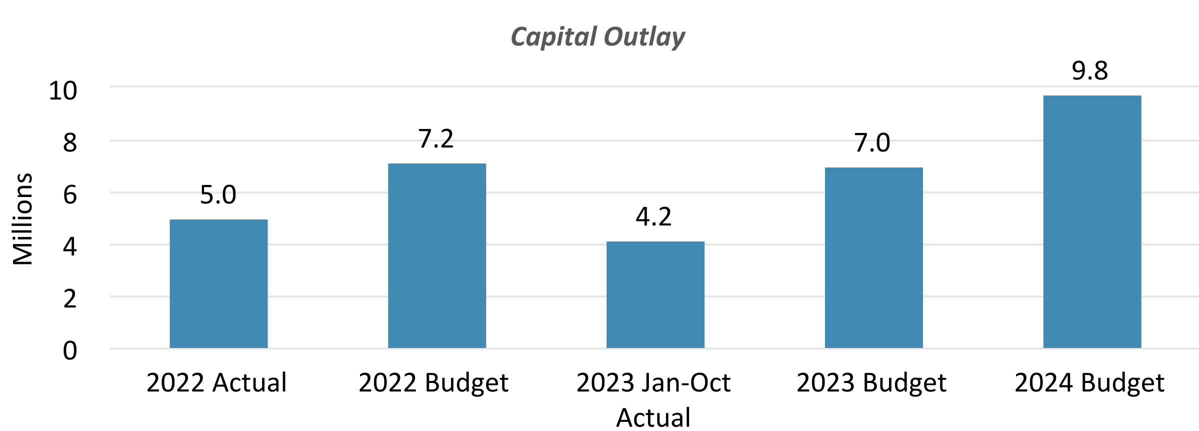
Capital outlay includes funds to acquire or upgrade capital assets such as land, buildings, improvements, and machinery/equipment. The County utilizes capital assets to provide services to citizens and at the close of 2022 the County had a total net investment in capital assets of $104M.

For a purchase to qualify as a fixed asset, the asset must meet all the following:

- 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, maintenance expense, or be a recurring expenditure.

Once delivered, installed, or construction is completed, a fixed asset is depreciated over their estimated useful lives, generally ranging from 3 to 50 years. In 2022, a total of $7.2 million was budget for capital outlay, with major projects including the purchase of a building maintenance shop, a wall for detention center pod separation, and courthouse HVAC improvements. in 2023, capital outlay decreased to $7.0 million. Major capital projects included the construction of a Community Corrections facility, a fairgrounds project to bury electrical wires underground, and courthouse front entrance/security improvements. For 2024, there is a total of $9.8 million budgeted for capital outlay. Major capital projects for the upcoming year include an addition to the Detention Center for Sheriff's operations, construction of a Landfill garbage cell, and parking lot replacements at the Courthouse and Administration building. Additional information on capital outlay requests can be found in the departmental budget narratives.

A three year comparison chart of capital outlay is outlined below. Actual expenditures appear to be falling short of the budget, mainly due to project delays and projects crossing into multiple years.



### *Debt Service*

| | | |
|---|---|---|
| 2024 Debt Service Levy - | $ | 1,865,663 |
| 2024 Non-Levied Debt - | $ | 45,467 |

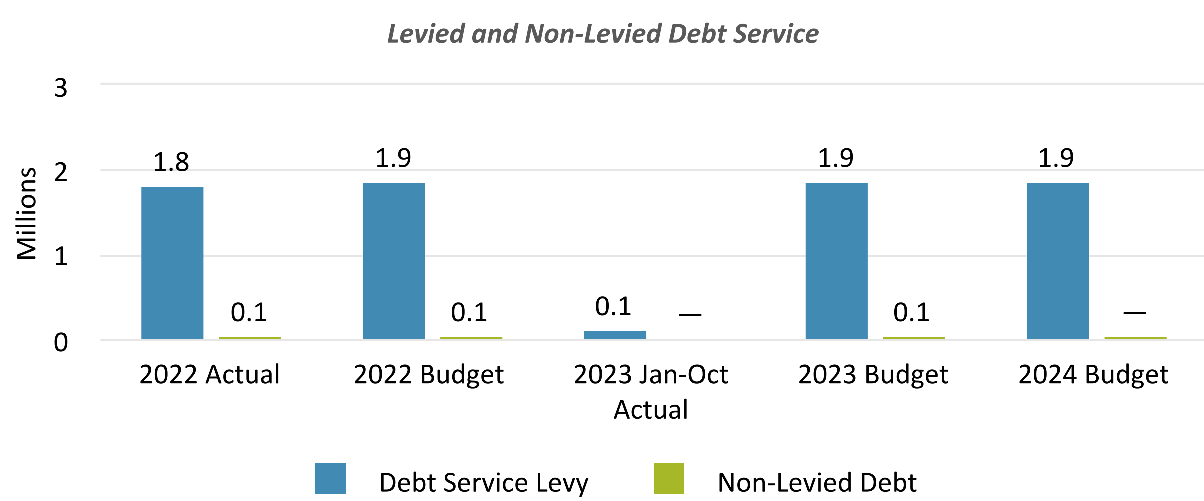
Debt service includes principal and interest payments on debt outstanding.

The County's debt service levy includes bond payments that are funded partly or entirely by property tax levy dollars. In 2024, there are three three outstanding bonds being paid by the debt service levy, including:

- 2015 Detention Center & Highway refunding bond
- 2018 Public Works Facility Construction bond
- 2020 Jail Bonds - to fund HVAC and LED lighting conversion

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 levy dollars, 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.

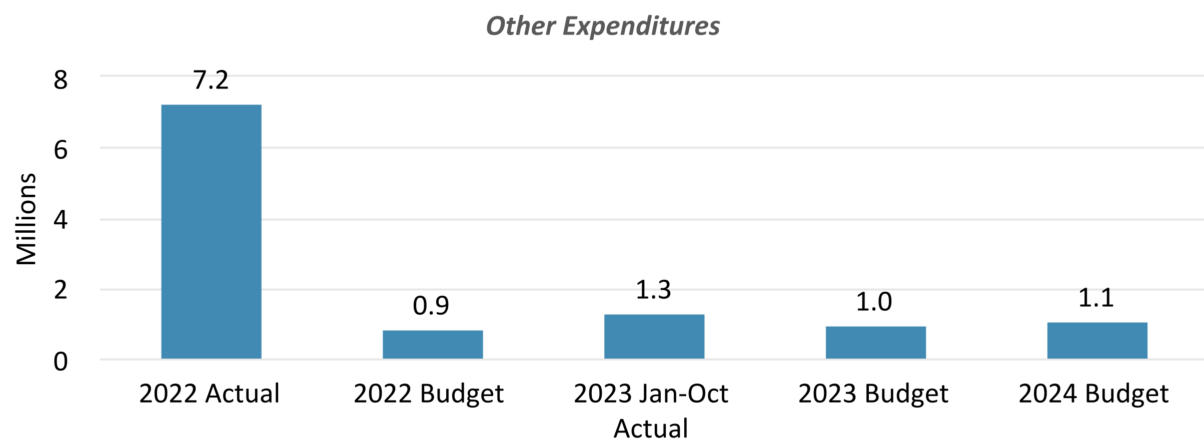


### *Other Expenditures*

2024 Budget - $ 1,088,624

This category includes all miscellaneous and general expenditures of the County or any general expenditures that do not fit in all other categories.

Major expense categories include budgeted depreciation at the Landfill, salary reimbursement payments, and any general expenditures. Below is a three year actual to budget comparison for other expenditures. The 2022 actual expenditures exceeded the budget due to a board approved transfer of $6.8M from the General fund to the Capital Projects fund to restore the fund balance for capital projects budgeted with County reserves for fiscal years 2019 to 2022. In 2024, other expenditures are expected to remain consistent with the the previous year.



# *Budget Summary Reports*

**RESOLUTION**

**Steele County**

**2024 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 2024 tax levy totaling $29,394,452. The 2024 tax levy and budget are detailed as follows:

| | Tax Levy | | Budget |
|---|---|---|---|
| General Government | $ 26,843,943 | | $ 35,625,694 |
| Road & Bridge | 2,865,820 | | 18,205,408 |
| Ditch Fund | — | | 300,000 |
| Bixby Sewer District | — | | 11,440 |
| Bonded Debt | 1,865,663 | | 1,865,663 |
| Capital Improvements | 389,772 | | 7,466,600 |
| Landfill | — | | 3,328,956 |
| Clean Water Partnership | — | | 45,467 |
| Other Trust Funds | — | | 300 |
| SUBTOTAL | 31,965,198 | | 66,849,528 |
| Public Library (excluding cities of Owatonna and Blooming Prairie) | 235,000 | | 235,000 |
| TOTAL TAX LEVY | 32,200,198 | | |
| Less: County Aid | (2,805,746) | TOTAL CERTIFIED | |
| TOTAL CERTIFIED TAX LEVY | **$ 29,394,452** | BUDGET | **$ 67,084,528** |

**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<br>Detention Center HVAC & LED Lighting | $ 355,650 | $ 373,433 |
| 2018A - G.O. CIP Bond<br>Public Works Facility Construction | 420,600 | 441,630 |
| 2015A - G.O. Refunding Bond<br>Detention Center & Road Bonds | 1,050,600 | 1,050,600 |
| Totals | $ 1,826,850 | $ 1,865,663 |

The above resolution was presented by Commissioner Brady who moved its adoption, duly seconded by Commissioner Krueger. Upon the vote being taken there were 5 Ayes, 0 Nays, and 0 absent and not voting.

STEELE COUNTY
BOARD OF COMMISSIONERS

John Glynn, 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 13th day of December 2022.

Laura Ihrke, Steele County Auditor

## *Steele County*

## *2024 Tax Levy and Budget*

**Comparative Tax Levies by Fund**

| Fund | 2024 Final Levy | 2023 Final Levy | $ Increase (Decrease) | % Change From 2023 |
|---|---|---|---|---|
| General Government | $ 24,834,346 | $ 23,622,713 | $ 1,211,633 | 5.1 % |
| Highway | 2,585,245 | 2,512,001 | 73,244 | 2.9 % |
| Debt Service | 1,669,261 | 1,711,589 | (42,328) | (2.5)% |
| General Fund Capital Improvements * | 305,600 | 175,100 | 130,500 | 74.5 % |
| Total Tax Levy | $ 29,394,452 | $ 28,021,403 | $ 1,373,049 | 4.9 % |

** Excludes the Law Enforcement Center Capital Outlay*

**Comparative Summary of Budgets and Tax Levies**

| Description | 2024 Final Levy | 2023 Final Levy | $ Increase (Decrease) | % Change From 2023 |
|---|---|---|---|---|
| Total Budget | $ 67,084,528 | $ 62,542,893 | $ 4,541,635 | 7.3 % |
| Less: Operating Revenues | 29,640,787 | 27,692,533 | 1,948,254 | 7.0 % |
| Less: Use of Reserves * | 8,049,289 | 6,828,957 | 1,220,332 | 17.9 % |
| Total Tax Levy | $ 29,394,452 | $ 28,021,403 | $ 1,373,049 | 4.9 % |

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

**Tax Levy Changes by Function**

| Function | 2024 Final Levy | 2023 Final Levy | $ Increase (Decrease) | % Change From 2023 |
|---|---|---|---|---|
| Public Safety | $ 10,800,291 | $ 10,509,470 | $ 290,821 | 2.8 % |
| Health and Human Services | 7,144,870 | 6,681,680 | 463,190 | 6.9 % |
| General Government | 5,847,130 | 5,463,855 | 383,275 | 7.0 % |
| Highway | 2,585,245 | 2,512,001 | 73,244 | 2.9 % |
| Debt Service Levy | 1,669,261 | 1,711,589 | (42,328) | (2.5)% |
| Capital Improvements | 305,600 | 175,100 | 130,500 | 74.5 % |
| All Other Functions | 1,042,055 | 967,708 | 74,347 | 7.7 % |
| Total Tax Levy | $ 29,394,452 | $ 28,021,403 | $ 1,373,049 | 4.9 % |

| # | Department | 2024 Final Budget Expenditures | 2024 Final Budget Revenues | 2024 Final Budget Levy Request | 2024 Final Budget % of Total Levy | 2023 Final Budget Expenditures | 2023 Final Budget Revenues | 2023 Final Budget Levy Request | 2023 Final Budget % of Total Levy |
|---|---|---|---|---|---|---|---|---|---|
| ***General Fund*** | | | | | | | | | |
| 3 | County Wide (Includes Public Library) | $ 742,168 | $ (3,394,096) | $ (2,651,928) | (9.0)% | $ 727,502 | $ (2,819,237) | $ (2,091,735) | (7.5)% |
| 5 | Board of Commissioners | 247,321 | — | 247,321 | 0.8 % | 231,496 | — | 231,496 | 0.8 % |
| 11 | District Court | 535,750 | — | 535,750 | 1.8 % | 364,750 | — | 364,750 | 1.3 % |
| 13 | Law Library | 15,000 | (15,000) | — | — % | 20,000 | (20,000) | — | — % |
| 31 | Administration | 341,095 | (10,255) | 330,840 | 1.1 % | 309,926 | (60,255) | 249,671 | 0.9 % |
| 32 | Human Resources | 614,201 | (232,500) | 381,701 | 1.3 % | 534,942 | (232,500) | 302,442 | 1.1 % |
| 41 | Property Tax & Elections | 600,112 | (29,000) | 571,112 | 1.9 % | 665,736 | (35,135) | 630,601 | 2.3 % |
| 44 | Finance | 645,874 | (12,300) | 633,574 | 2.2 % | 557,178 | (12,300) | 544,878 | 1.9 % |
| 61 | Information Technology (IT) | 814,232 | (264,000) | 550,232 | 1.9 % | 608,926 | (230,000) | 378,926 | 1.4 % |
| 62 | Central Services | 494,816 | (53,975) | 440,841 | 1.5 % | 439,366 | (49,775) | 389,591 | 1.4 % |
| 91 | County Attorney | 1,348,136 | (164,358) | 1,183,778 | 4.0 % | 1,315,001 | (158,861) | 1,156,140 | 4.1 % |
| 92 | Attorney Contingent Expense | 7,500 | — | 7,500 | — % | 7,500 | — | 7,500 | — % |
| 101 | Recorder | 501,089 | (250,000) | 251,089 | 0.9 % | 469,450 | (264,000) | 205,450 | 0.7 % |
| 102 | Surveyor | 35,000 | — | 35,000 | 0.1 % | 30,000 | — | 30,000 | 0.1 % |
| 103 | Assessor | 859,592 | (500) | 859,092 | 2.9 % | 762,388 | (500) | 761,888 | 2.7 % |
| 104 | Geographic Information Systems (GIS) | 200,658 | (4,600) | 196,058 | 0.7 % | 133,774 | (5,400) | 128,374 | 0.5 % |
| 105 | Planning & Zoning | 671,573 | (333,662) | 337,911 | 1.1 % | 618,331 | (304,527) | 313,804 | 1.1 % |
| 111 | Buildings and Grounds | 1,824,510 | (142,480) | 1,682,030 | 5.7 % | 1,775,908 | (160,480) | 1,615,428 | 5.8 % |
| 121 | Veteran's Service | 255,229 | — | 255,229 | 0.9 % | 244,651 | — | 244,651 | 0.9 % |
| 201 | Sheriff | 4,167,785 | (344,850) | 3,822,935 | 13.0 % | 3,998,332 | (460,250) | 3,538,082 | 12.6 % |
| 202 | Sheriff - Medford | — | (84,636) | (84,636) | (0.3)% | — | (81,774) | (81,774) | (0.3)% |
| 203 | Sheriff - Ellendale | — | (52,590) | (52,590) | (0.2)% | — | (51,058) | (51,058) | (0.2)% |
| 204 | Sheriff - Boat & Water | 3,148 | (2,476) | 672 | — % | 1,427 | (2,100) | (673) | — % |
| 207 | Sheriff Special Deputies | 104,810 | (30,000) | 74,810 | 0.3 % | 90,800 | (20,000) | 70,800 | 0.3 % |
| 208 | Coroner | 114,000 | — | 114,000 | 0.4 % | 110,000 | — | 110,000 | 0.4 % |
| 209 | Snowmobile Enforcement | 500 | — | 500 | — % | 500 | — | 500 | — % |
| 210 | Sheriff Posse | 15,590 | (7,500) | 8,090 | — % | 12,000 | (6,500) | 5,500 | — % |
| 251 | Detention Center | 4,508,516 | (239,200) | 4,269,316 | 14.5 % | 4,444,660 | (157,450) | 4,287,210 | 15.3 % |

Budgeted Tax Levy Calculation

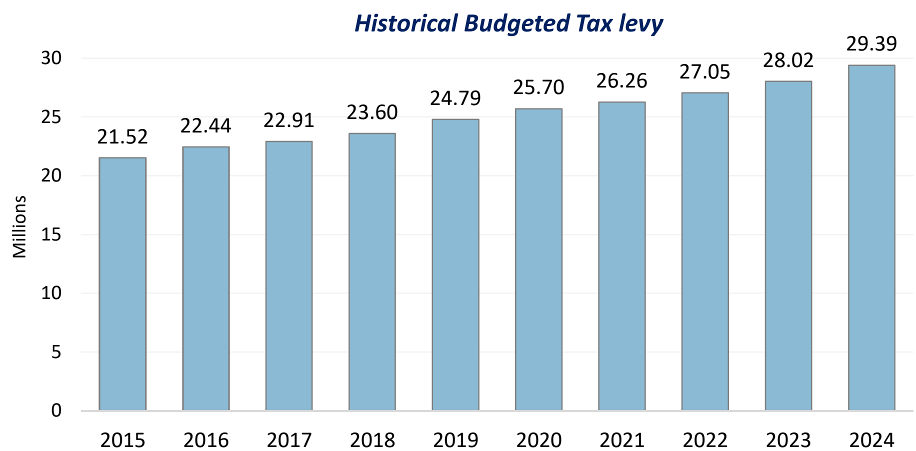
| # | Department | 2024 Final Budget Expenditures | 2024 Revenues | 2024 Levy Request | 2024 % of Total Levy | 2023 Final Budget Expenditures | 2023 Revenues | 2023 Levy Request | 2023 % of Total Levy |
|---|---|---|---|---|---|---|---|---|---|
| 252 | Community Corrections | 2,331,662 | (1,144,451) | 1,187,211 | 4.0 % | 1,885,779 | (698,568) | 1,187,211 | 4.2 % |
| 253 | Law Enforcement Center | 579,914 | (290,987) | 288,927 | 1.0 % | 1,062,432 | (740,150) | 322,282 | 1.2 % |
| 254 | Consolidated Dispatch (911 Center) | 1,005,288 | — | 1,005,288 | 3.4 % | 954,770 | — | 954,770 | 3.4 % |
| 255 | MNPrairie County Alliance | 5,779,314 | — | 5,779,314 | 19.7 % | 5,611,620 | — | 5,611,620 | 20.0 % |
| 281 | Emergency Management | 212,688 | (46,920) | 165,768 | 0.6 % | 237,456 | (70,836) | 166,620 | 0.6 % |
| 391 | Environmental Services | 1,038,578 | (1,038,578) | — | — % | 754,578 | (754,578) | — | — % |
| 481 | Public Health | 3,651,640 | (2,286,084) | 1,365,556 | 4.6 % | 3,347,204 | (2,277,144) | 1,070,060 | 3.8 % |
| 501 | Historical Society | 8,000 | — | 8,000 | — % | 8,000 | — | 8,000 | — % |
| 502 | Community Center | 17,200 | (6,000) | 11,200 | — % | 17,200 | (6,000) | 11,200 | — % |
| 521 | Park & Recreation | 370,820 | (22,550) | 348,270 | 1.2 % | 339,117 | (20,550) | 318,567 | 1.1 % |
| 550 | Four Seasons | 580,062 | (522,700) | 57,362 | 0.2 % | 526,219 | (494,500) | 31,719 | 0.1 % |
| 601 | County Ag Society | 72,500 | — | 72,500 | 0.2 % | 72,500 | — | 72,500 | 0.3 % |
| 602 | Extension | 409,823 | (100) | 409,723 | 1.4 % | 392,222 | (1,500) | 390,722 | 1.4 % |
| 606 | Soil Conservation | 135,000 | — | 135,000 | 0.5 % | 135,000 | — | 135,000 | 0.5 % |
| | Total General Fund | 35,860,694 | (11,026,348) | 24,834,346 | 84.5 % | 33,818,641 | (10,195,928) | 23,622,713 | 84.2 % |
| | ***Highway*** | | | | | | | | |
| 301 | Administration | 502,774 | (345,575) | 157,199 | 0.5 % | 487,836 | (293,769) | 194,067 | 0.7 % |
| 302 | Maintenance | 4,664,698 | (4,181,551) | 483,147 | 1.6 % | 5,403,153 | (4,956,836) | 446,317 | 1.6 % |
| 303 | Construction Expense | 678,407 | (18,000) | 660,407 | 2.2 % | 669,778 | (18,000) | 651,778 | 2.3 % |
| 304 | Equipment Maintenance & Shops | 1,677,492 | (393,000) | 1,284,492 | 4.4 % | 1,508,497 | (288,658) | 1,219,839 | 4.4 % |
| 305 | Town Road Allocation | 263,832 | (263,832) | — | — % | 365,546 | (365,546) | — | — % |
| 310 | Capital Construction | 10,418,205 | (10,418,205) | — | — % | 10,568,400 | (10,568,400) | — | — % |
| | Total Highway | 18,205,408 | (15,620,163) | 2,585,245 | 8.8 % | 19,003,210 | (16,491,209) | 2,512,001 | 9.0 % |
| | ***County Ditch Fund*** | | | | | | | | |
| 21 | County Ditches | 300,000 | (300,000) | — | — % | 300,000 | (300,000) | — | — % |
| | ***Bixby Maintenance Operations*** | | | | | | | | |
| 23 | Bixby Sewer Project | 11,440 | (11,440) | — | — % | 16,844 | (16,844) | — | — % |

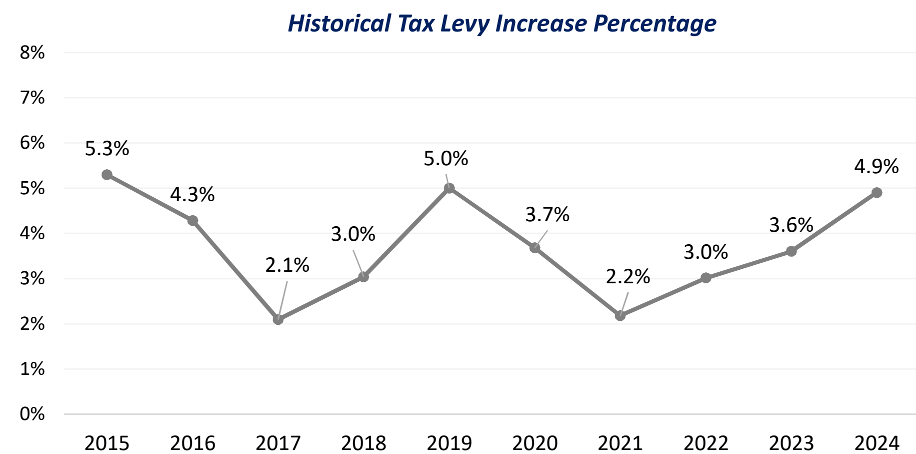
| # | Department | 2024 Final Budget Expenditures | 2024 Revenues | 2024 Levy Request | 2024 % of Total Levy | 2023 Final Budget Expenditures | 2023 Revenues | 2023 Levy Request | 2023 % of Total Levy |
|---|---|---|---|---|---|---|---|---|---|
| | ***Debt Service*** | | | | | | | | |
| 35 | Debt Service Levy | 1,865,663 | (196,402) | 1,669,261 | 5.7 % | 1,863,533 | (151,944) | 1,711,589 | 6.1 % |
| | ***Capital Improvements*** | | | | | | | | |
| 38 | General Fund Capital Expenditures | 7,466,600 | (7,161,000) | 305,600 | 1.0 % | 4,973,100 | (4,798,000) | 175,100 | 0.6 % |
| | ***Landfill*** | | | | | | | | |
| 398 | Solid Waste | 3,328,956 | (3,328,956) | — | — % | 2,521,799 | (2,521,799) | — | — % |
| | ***Clean Water Partnership Loan Program*** | | | | | | | | |
| 74 | Clean Water Partnership | 45,467 | (45,467) | — | — % | 45,466 | (45,466) | — | — % |
| | ***Other Trust Fund*** | | | | | | | | |
| 75 | Other Trusts | 300 | (300) | — | — % | 300 | (300) | — | — % |
| | ***Total*** | $ 67,084,528 | $ (37,690,076) | $ 29,394,452 | 100 % | $ 62,542,893 | $ (34,521,490) | $ 28,021,403 | 100 % |
| | | Total Property Tax Levy Increase | | $ 1,373,049 | | Total Property Tax Levy Increase | | $ 973,720 | |
| | | Tax Levy Percentage Increase | | 4.9 % | | Tax Levy Percentage Increase | | 3.6 % | |

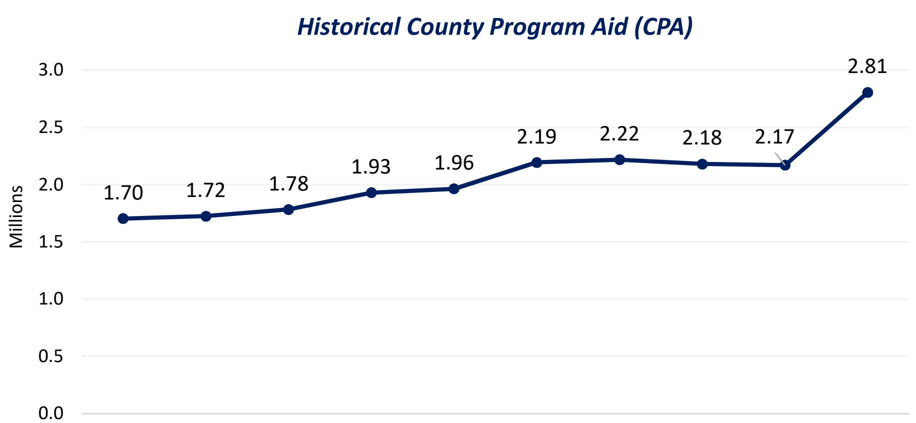
| | Steele County<br>Tax Levy Changes by Department | | | | |
|---|---|---|---|---|---|
| | | 2024 | 2023 | $$$ | %%% |
| # | Department | Levy Request | Levy Request | Change | Change |
| 481 | Public Health | 1,365,556 | 1,070,060 | 295,496 | 27.6 % |
| 201 | Sheriff | 3,769,781 | 3,481,377 | 288,404 | 8.3 % |
| 61 | Information Technology (IT) | 550,232 | 378,926 | 171,306 | 45.2 % |
| 11 | District Court | 535,750 | 364,750 | 171,000 | 46.9 % |
| 255 | MNPrairie County Alliance | 5,779,314 | 5,611,620 | 167,694 | 3.0 % |
| 38 | General Fund Capital Outlay | 305,600 | 175,100 | 130,500 | 74.5 % |
| 103 | Assessor | 859,092 | 761,888 | 97,204 | 12.8 % |
| 44 | Finance | 633,574 | 544,878 | 88,696 | 16.3 % |
| 31 | Administration | 330,840 | 249,671 | 81,169 | 32.5 % |
| 32 | Human Resources | 381,701 | 302,442 | 79,259 | 26.2 % |
| 10 | Highway | 2,585,245 | 2,512,001 | 73,244 | 2.9 % |
| 104 | Geographic Information Systems (GIS) | 196,058 | 128,374 | 67,684 | 52.7 % |
| 111 | Buildings and Grounds | 1,682,030 | 1,615,428 | 66,602 | 4.1 % |
| 62 | Central Services | 440,841 | 389,591 | 51,250 | 13.2 % |
| 254 | Consolidated Dispatch (911 Center) | 1,005,288 | 954,770 | 50,518 | 5.3 % |
| 101 | Recorder | 251,089 | 205,450 | 45,639 | 22.2 % |
| 521 | Parks & Recreation | 348,270 | 318,567 | 29,703 | 9.3 % |
| 91 | County Attorney | 1,191,278 | 1,163,640 | 27,638 | 2.4 % |
| 550 | Four Seasons | 57,362 | 31,719 | 25,643 | 80.8 % |
| 105 | Planning & Zoning | 337,911 | 313,804 | 24,107 | 7.7 % |
| 602 | Extension | 409,723 | 390,722 | 19,001 | 4.9 % |
| 5 | Board of Commissioners | 247,321 | 231,496 | 15,825 | 6.8 % |
| 121 | Veteran's Service | 255,229 | 244,651 | 10,578 | 4.3 % |
| 102 | Surveyor | 35,000 | 30,000 | 5,000 | 16.7 % |
| 208 | Coroner | 114,000 | 110,000 | 4,000 | 3.6 % |
| 252 | Community Corrections | 1,187,211 | 1,187,211 | — | — % |
| 502 | Community Center | 11,200 | 11,200 | — | — % |
| 601 | County Ag Society | 72,500 | 72,500 | — | — % |
| 501 | Historical Society | 8,000 | 8,000 | — | — % |
| 606 | Soil Conservation | 135,000 | 135,000 | — | — % |
| 281 | Emergency Management | 165,768 | 166,620 | (852) | (0.5)% |
| 251 | Detention Center | 4,269,316 | 4,287,210 | (17,894) | (0.4)% |
| 253 | Law Enforcement Center | 288,927 | 322,282 | (33,355) | (10.3)% |
| 35 | Debt Service Levy | 1,669,261 | 1,711,589 | (42,328) | (2.5)% |
| 41 | Property Tax & Elections | 571,112 | 630,601 | (59,489) | (9.4)% |
| 3 | County Wide (Including Public Library) | (2,651,928) | (2,091,735) | (560,193) | (26.8)% |
| | ***Grand Total*** | $ 29,394,452 | $ 28,021,403 | $ 1,373,049 | 4.9 % |

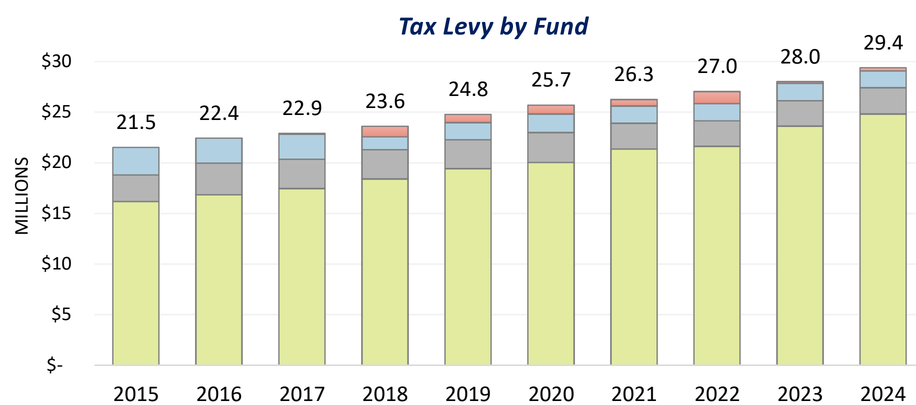
| # | Department | 2024 Levy Request | % of Total Levy | 2023 Levy Request | % of Total Levy | % Change 2023-2024 |
|---|---|---|---|---|---|---|
| | **Steele County** | | | | | |
| | **Departmental Tax Levy as a Percent of Total Tax Levy** | | | | | |
| 481 | Public Health | 1,365,556 | 4.6 % | 1,070,060 | 3.8 % | 0.8 % |
| 11 | District Court | 535,750 | 1.8 % | 364,750 | 1.3 % | 0.5 % |
| 61 | Information Technology (IT) | 550,232 | 1.9 % | 378,926 | 1.4 % | 0.5 % |
| 38 | General Fund Capital Outlay | 305,600 | 1.0 % | 175,100 | 0.6 % | 0.4 % |
| 201 | Sheriff | 3,769,781 | 12.8 % | 3,481,377 | 12.4 % | 0.4 % |
| 31 | Administration | 330,840 | 1.1 % | 249,671 | 0.9 % | 0.2 % |
| 32 | Human Resources | 381,701 | 1.3 % | 302,442 | 1.1 % | 0.2 % |
| 42 | Finance | 633,574 | 2.2 % | 544,878 | 1.9 % | 0.2 % |
| 104 | Geographic Information Systems (GIS) | 196,058 | 0.7 % | 128,374 | 0.5 % | 0.2 % |
| 103 | Assessor | 859,092 | 2.9 % | 761,888 | 2.7 % | 0.2 % |
| 101 | Recorder | 251,089 | 0.9 % | 205,450 | 0.7 % | 0.1 % |
| 62 | Central Services | 440,841 | 1.5 % | 389,591 | 1.4 % | 0.1 % |
| 550 | Four Seasons | 57,362 | 0.2 % | 31,719 | 0.1 % | 0.1 % |
| 521 | Parks & Recreation | 348,270 | 1.2 % | 318,567 | 1.1 % | — % |
| 105 | Planning & Zoning | 337,911 | 1.1 % | 313,804 | 1.1 % | — % |
| 5 | Board of Commissioners | 247,321 | 0.8 % | 231,496 | 0.8 % | — % |
| 254 | Consolidated Dispatch (911 Center) | 1,005,288 | 3.4 % | 954,770 | 3.4 % | — % |
| 102 | Surveyor | 35,000 | 0.1 % | 30,000 | 0.1 % | — % |
| 602 | Extension | 409,723 | 1.4 % | 390,722 | 1.4 % | — % |
| 501 | Historical Society | 8,000 | — % | 8,000 | — % | — % |
| 502 | Community Center | 11,200 | — % | 11,200 | — % | — % |
| 208 | Coroner | 114,000 | 0.4 % | 110,000 | 0.4 % | — % |
| 121 | Veteran's Service | 255,229 | 0.9 % | 244,651 | 0.9 % | — % |
| 601 | County Ag Society | 72,500 | 0.2 % | 72,500 | 0.3 % | — % |
| 606 | Soil Conservation | 135,000 | 0.5 % | 135,000 | 0.5 % | — % |
| 281 | Emergency Management | 165,768 | 0.6 % | 166,620 | 0.6 % | — % |
| 111 | Buildings and Grounds | 1,682,030 | 5.7 % | 1,615,428 | 5.8 % | — % |
| 91 | County Attorney | 1,191,278 | 4.1 % | 1,163,640 | 4.2 % | (0.1)% |
| 253 | Law Enforcement Center | 288,927 | 1.0 % | 322,282 | 1.2 % | (0.2)% |
| 10 | Highway | 2,585,245 | 8.8 % | 2,512,001 | 9.0 % | (0.2)% |
| 252 | Community Corrections | 1,187,211 | 4.0 % | 1,187,211 | 4.2 % | (0.2)% |
| 41 | Property Tax & Elections | 571,112 | 1.9 % | 630,601 | 2.3 % | (0.3)% |
| 255 | MNPrairie County Alliance | 5,779,314 | 19.7 % | 5,611,620 | 20.0 % | (0.4)% |
| 35 | Debt Service Levy | 1,669,261 | 5.7 % | 1,711,589 | 6.1 % | (0.4)% |
| 251 | Detention Center | 4,269,316 | 14.5 % | 4,287,210 | 15.3 % | (0.8)% |
| 3 | County Wide (Including Public Library) | (2,651,928) | (9.0)% | (2,091,735) | (7.5)% | (1.6)% |
| | ***Grand Total*** | $ 29,394,452 | 100.0 % | $ 28,021,403 | 100.0 % | — % |

| Historical Property Tax Levy | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Fund*** | ***2015*** | ***2016*** | ***2017*** | ***2018*** | ***2019*** | ***2020*** | ***2021*** | ***2022*** | ***2023*** | ***2024*** |
| General Government | $ 16,174,297 | $ 16,847,349 | $ 17,460,712 | $ 18,405,425 | $ 19,425,696 | $ 20,039,287 | $ 21,369,807 | $ 21,635,480 | $ 23,622,713 | $ 24,834,346 |
| Highway | 2,636,056 | 3,121,516 | 2,892,731 | 2,906,295 | 2,853,196 | 2,952,123 | 2,542,141 | 2,512,001 | 2,512,001 | 2,585,245 |
| Debt Service | 2,707,060 | 2,470,288 | 2,465,438 | 1,259,913 | 1,700,668 | 1,840,318 | 1,706,526 | 1,707,994 | 1,711,589 | 1,669,261 |
| Capital Improvements | - | - | 90,000 | 1,033,210 | 805,525 | 865,280 | 638,393 | 1,192,208 | 175,100 | 305,600 |
| Total Tax Levy | $ 21,517,413 | $ 22,439,153 | $ 22,908,881 | $ 23,604,843 | $ 24,785,085 | $ 25,697,008 | $ 26,256,867 | $ 27,047,683 | $ 28,021,403 | $ 29,394,452 |
| Percentage Increase | 5.3% | 4.3% | 2.1% | 3.0% | 5.0% | 3.7% | 2.2% | 3.0% | 3.6% | 4.9% |



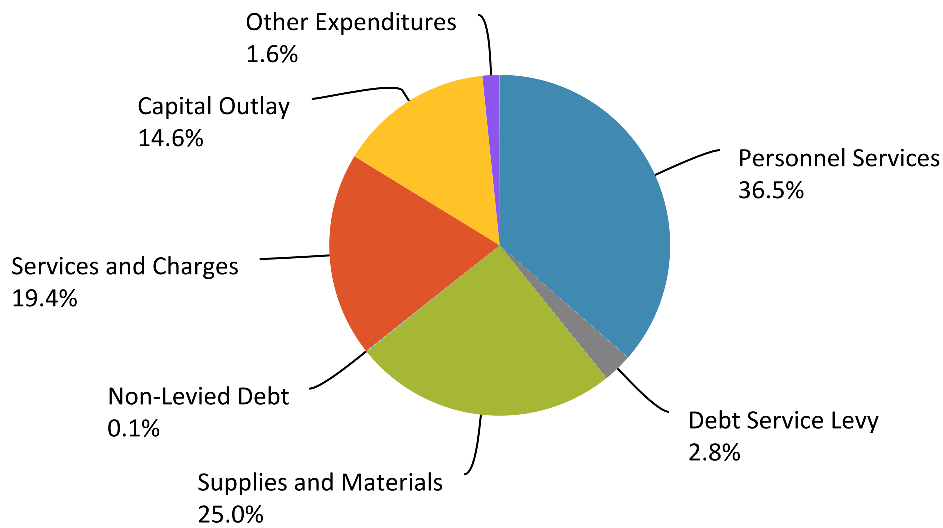



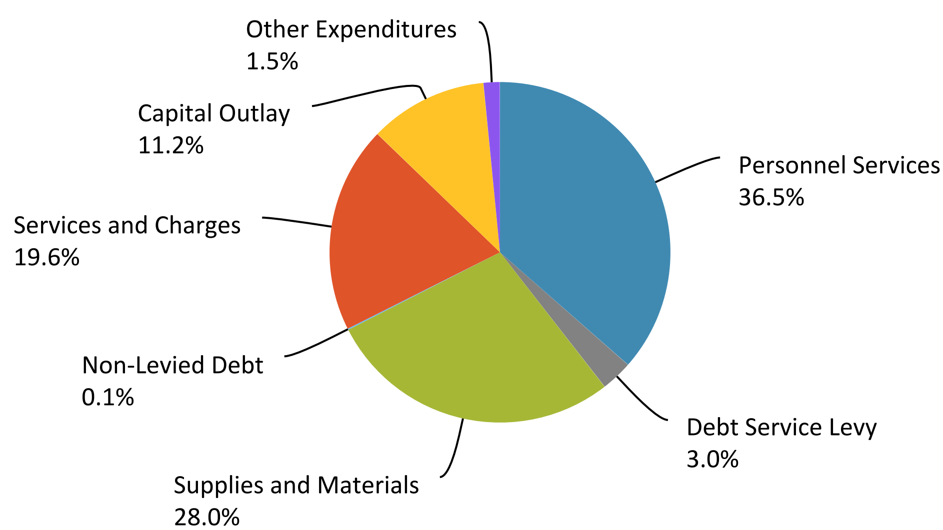
## *Steele County*

## *Comparison of Budgeted Expenditures*

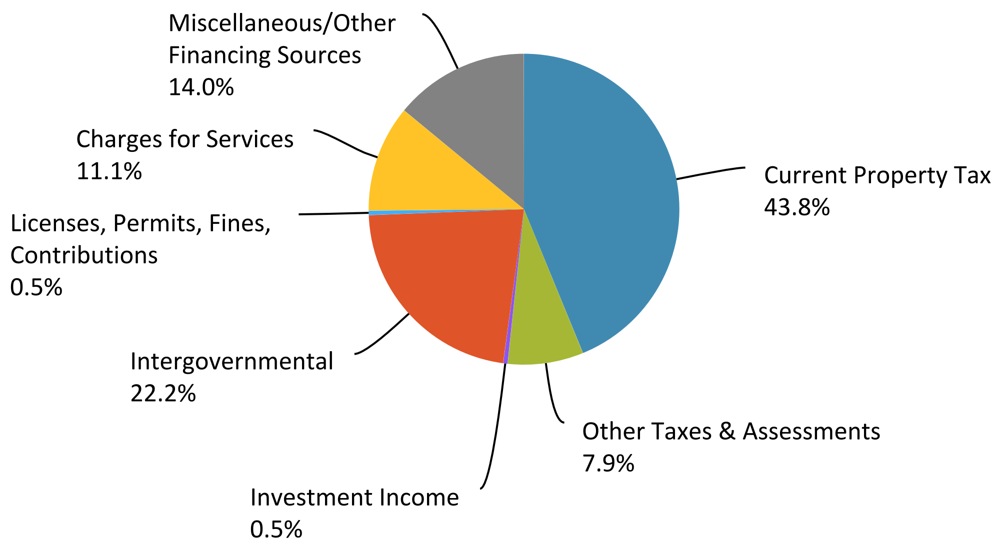
# *2024 Budget: $67,084,528*



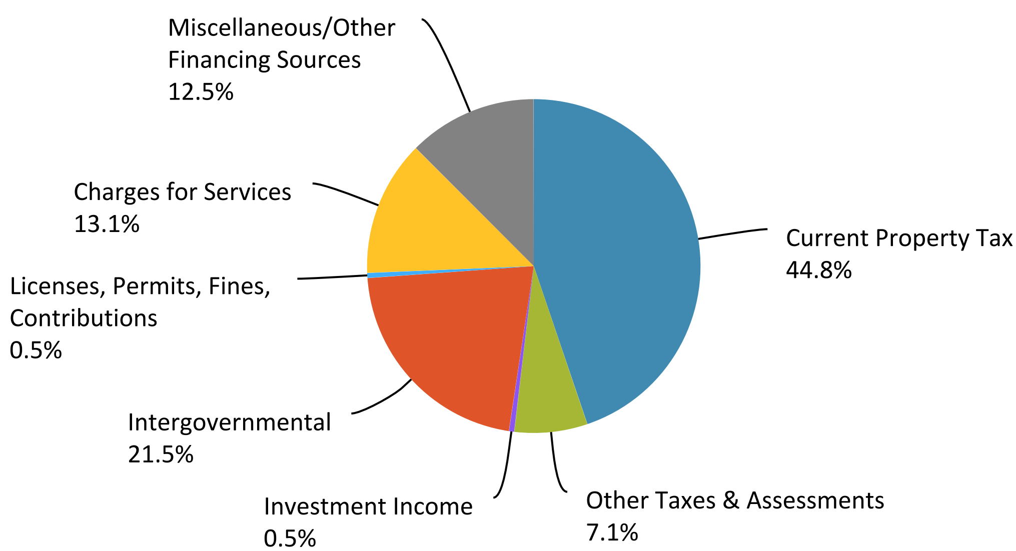

# *2023 Budget: $ 62,542,893*



## ***2024 Budget: $67,084,528***



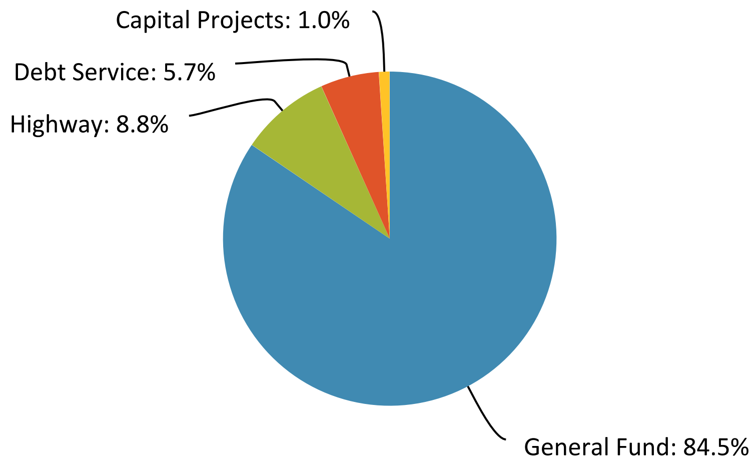

## ***2023 Budget: $ 62,542,893***



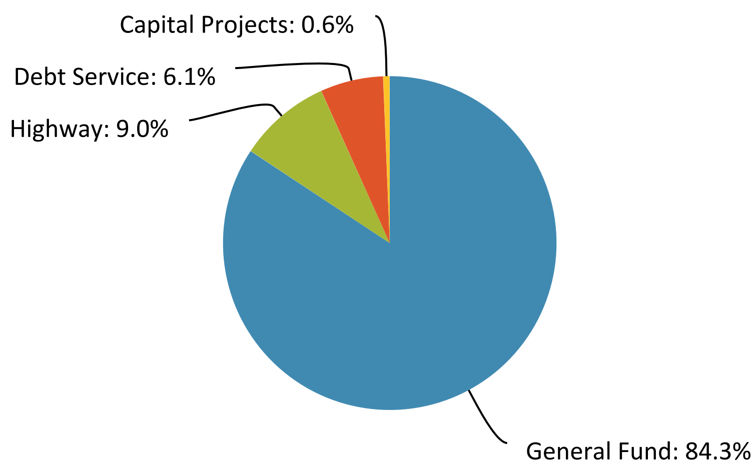
*Steele County*

*Comparison of Current Property Taxes*

## ***2024 Property Tax Levy: $ 29,394,452***




## ***2023 Property Tax Levy: $ 28,021,403***



| Function / Department | | 2019 Budget | 2020 Budget | 2021 Budget | 2022 Budget | 2023 Budget | 2024 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 | 4.50 | 0.50 |
| 41 | Property Tax & Elections | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 4.75 | (0.25) |
| 44 | Finance | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | — |
| 61 | Information Technology (IT) | 5.00 | 4.00 | 4.00 | 4.00 | 4.50 | 5.00 | 0.50 |
| 91 | County Attorney | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | — |
| 101 | Recorder | 5.38 | 5.38 | 5.00 | 5.00 | 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 | 1.75 | 0.75 |
| 105 | Planning & Zoning | 6.00 | 6.50 | 5.50 | 5.50 | 5.50 | 5.50 | — |
| 111 | Buildings and Grounds | 11.00 | 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 | 68.38 | 67.88 | 66.50 | 66.50 | 67.00 | 68.50 | 1.50 |
| Public Safety | | | | | | | | |
| 201 | Sheriff | 25.00 | 25.00 | 25.50 | 26.00 | 27.00 | 27.00 | — |
| 251 | Detention Center | 45.74 | 45.24 | 45.24 | 38.24 | 38.00 | 37.25 | (0.75) |
| 252 | Community Corrections | 16.50 | 16.50 | 16.00 | 16.00 | 16.00 | 16.75 | 0.75 |
| 253 | Law Enforcement Center | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | — |
| 281 | Emergency Management | 1.50 | 1.50 | 1.50 | 1.50 | 1.80 | 1.50 | (0.30) |
| | Total | 92.74 | 92.24 | 92.24 | 85.74 | 86.80 | 86.50 | (0.30) |
| Road and Bridge | | | | | | | | |
| 10 | Highway | 22.00 | 22.00 | 22.00 | 22.00 | 22.30 | 22.30 | — |
| Health | | | | | | | | |
| 481 | Public Health Nursing | 31.93 | 31.53 | 30.33 | 32.00 | 30.03 | 31.07 | 1.04 |
| Sanitation | | | | | | | | |
| 398 | Landfill | 5.75 | 5.75 | 5.75 | 5.75 | 6.75 | 6.75 | — |
| 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 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.00 | (0.50) |
| **Total Budgeted FTE's** | | 226.30 | 224.90 | 222.32 | 217.49 | 218.38 | 220.12 | 1.74 |

# *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. The commissioners 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.

### *2024 Goals/Objectives*

- Strategic Plan implementation
- Overall budget strategy development
- Capital project planning and implementation
- Policy review and adoption – personnel rules and policies
- Hiring on a new Administrator

### *Major Changes/Budget Commentary*

The Commissioners 2024 budget increased by $15,825 or 6.8% from the prior year primarily due to adjustments in personnel services. Personnel services increased $14,525 mainly due to wage changes (cost of living adjustment), additional payroll related taxes, and health insurance increases. The board approved a commissioners salary of $26,413 and a meeting per diem rate of $80.00 for 2024.

**Board of Commissioners**

**Comparative Budget Analysis**

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 216,862 | $ — | $ 231,496 | $ 247,321 | $ 15,825 | 6.8 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | — | — | — | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***—*** | ***216,862*** | ***—*** | ***231,496*** | ***247,321*** | ***15,825*** | **6.8 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 116,333 | 115,581 | 102,341 | 121,160 | 132,064 | 10,904 | 9.0 % |
| Health, Life and Disability Insurance | 69,003 | 69,066 | 60,146 | 72,258 | 74,898 | 2,640 | 3.7 % |
| PERA Contributions | 5,116 | 5,103 | 4,618 | 5,326 | 5,763 | 437 | 8.2 % |
| FICA / Medicare Tax | 3,426 | 3,317 | 3,018 | 3,462 | 3,746 | 284 | 8.2 % |
| Other Payroll Related Expenses | 12,371 | 12,335 | 19,083 | 16,590 | 16,850 | 260 | 1.6 % |
| **Total Personnel Services** | 206,249 | 205,402 | 189,206 | 218,796 | 233,321 | 14,525 | 6.6 % |
| Services & Charges | 8,641 | 10,060 | 6,461 | 11,000 | 12,000 | 1,000 | 9.1 % |
| Supplies & Materials | 2,624 | 1,300 | 2,720 | 1,600 | 1,900 | 300 | 18.8 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | 100 | — | 100 | 100 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***217,514*** | ***216,862*** | ***198,387*** | ***231,496*** | ***247,321*** | ***15,825*** | **6.8 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (217,514)*** | ***$ —*** | ***$ (198,387)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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 publicly 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.

***2023 Accomplishments***

- Capital projects planning/procurement
    - Sheriff’s Addition bid award/project commencement
    - Community Corrections new building design
    - Administrations Center renovations
- Strategic plan implementation
- Fleet vehicle policy
- Department structure/name changes – Property Tax & Elections, Finance

***2024 Goals/Objectives***

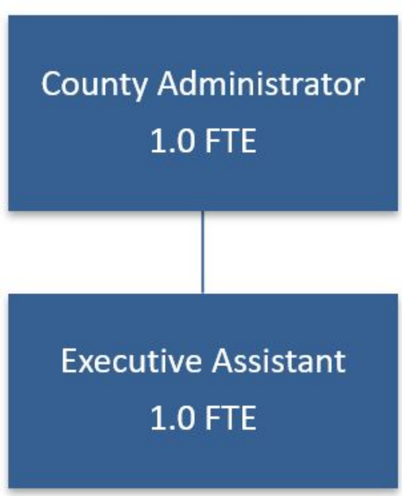
- Disposition of county property:  Old Highway Shop (south property), 26th Street lots
- Strategic Plan implementation
- Review and updating of policies and practices:
    - Personnel policies
- Fairgrounds underground electrical project
- Law library funds legislative initiative for courthouse security upgrades
- Master capital plan implementation/financing plan
- Hire new county administrator

***Major Changes/Budget Commentary***

The Administration 2024 budget increased $31,169 or 10.1% from the prior year primarily due to personnel service adjustments. Personnel Services increased $19,784 mainly due to wage changes (cost of living adjustments and anniversary step increases), additional payroll related taxes, and increases in expected health insurance costs. An additional $10,000 in personnel services was also budgeted within the department due to the current county administrator announcing his retirement in 2024. This additional personnel was budgeted to provide employment overlap for the new county administrator.

Operating charges for service revenue decreased by 83.0% over the previous year. Administration has historically received a wage reimbursement from the Steele County Landfill for the Administrators time overseeing Landfill operations and completing required reporting. Starting in 2023, a majority of the reporting and over site duties were switched to the Highway department. It was estimated that around 20% of the duties would be completed by Administration and 80% by Highway, so there was an overall decrease of $50,000 in this revenue category.

***Administration***
***2.0 FTE***



## Administration

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 228,287 | $ — | $ 249,671 | $ 330,840 | $ 81,169 | 32.5 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 60,355 | 60,255 | 10,000 | 60,255 | 10,255 | (50,000) | (83.0)% |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***60,355*** | ***288,542*** | ***10,000*** | ***309,926*** | ***341,095*** | ***31,169*** | **10.1 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 206,197 | 200,505 | 179,620 | 214,184 | 240,898 | 26,714 | 12.5 % |
| Health, Life and Disability Insurance | 48,076 | 47,484 | 42,295 | 50,856 | 53,820 | 2,964 | 5.8 % |
| PERA Contributions | 14,958 | 15,038 | 13,471 | 16,064 | 17,317 | 1,253 | 7.8 % |
| FICA / Medicare Tax | 14,759 | 14,837 | 12,874 | 15,850 | 17,087 | 1,237 | 7.8 % |
| Other Payroll Related Expenses | 118 | 328 | 1,207 | 1,022 | 1,073 | 51 | 5.0 % |
| **Total Personnel Services** | 284,108 | 278,192 | 249,467 | 297,976 | 330,195 | 32,219 | 10.8 % |
| Services & Charges | 5,153 | 8,650 | 3,104 | 9,150 | 8,100 | (1,050) | (11.5)% |
| Supplies & Materials | 1,152 | 1,200 | 1,285 | 2,300 | 2,300 | — | — % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 588 | 500 | 361 | 500 | 500 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***291,001*** | ***288,542*** | ***254,217*** | ***309,926*** | ***341,095*** | ***31,169*** | **10.1 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (230,646)*** | ***$ —*** | ***$ (244,217)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Human Resources

***Mission Statement***

Committed to supporting employees and organizational effectiveness

***Vision Statement***

Be champions for employee fulfillment and success

***Core Values***

- Collaborative
- Strategic
- Respectful
- Responsive
- Compassionate
- Integrity

***Department Description and Services Provided***

The Department provides comprehensive services to approximately 500 employees across 2 agencies: Steele County (275), Minnesota Prairie County Alliance (178). The Human Resources Department also provides some HR services to 26 employees at the Rice/Steele Consolidated 911 Dispatch Center as indicated by an asterik (*) 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
- Employee orientation & onboarding *
- Labor relations
- Contract negotiations and implementation for 8 bargaining units
- Training and organizational development programs
- Developing and maintaining job classification and compensation systems
- Benefits administration *
- Develop, oversee, and carry out personnel policies and rules
- Performance/talent management
- Leave administration *
- Worker’s compensation program
- Unemployment Program Oversight
- Compliance with laws and reporting requirements *
- Management of the human resource information system (HRIS) *
- Employee recognition programs
- Provide guidance and support to departments

### *2023 Highlights*

- Successful negotiations and implementation of 7 collective bargaining agreements
- Completed a limited scope market salary study in Fall 2023
- Board approved a 2% market salary adjustment for all regular employees, effective 1/1/24
- Offered monthly "bite-sized learning" training sessions to employees
- Summer picnic for employees
- Provided robust monthly employee newsletter
- Filled 79 vacancies (full-time & part-time) for Steele County and 26 for MNPrairie
- Completed 79 new employee orientations for Steele County and 26 MNPrairie
- Administered 15 benefit plans for MN Prairie/15 for Steele County/14 for Dispatch
- Continued post-COVID response through policy review/work, teleworking, risk prevention & mitigation planning, ongoing employee safety-security measures, and leave administration
- Increased employee engagement and education through wellness services and program initiatives
- Coordinated and provided 3 Supervisor/Department Head Training sessions
- Coordinated county-wide employee recognition/holiday event with 114 attendees
- Administered 57 employee leaves
- Administered and processed 24 Worker's Compensation claims
- Processed one grievance in Steele County that got dropped; No grievances filed in MNPrairie
- Completed 52 employee exit interviews
- Continued recruitment and retention strategy work
- Continued to implement CMS Covid-19 vaccine mandate for Public Health Department

### *Goals for 2024*

- Implement additional employee recruitment and retention strategies & programs in collaboration with strategic planning sub-committees and Board of Commissioners
- Update personnel rules & policies handbook
- Implement and administer the many new HR laws and requirements
- Provide exceptional customer service

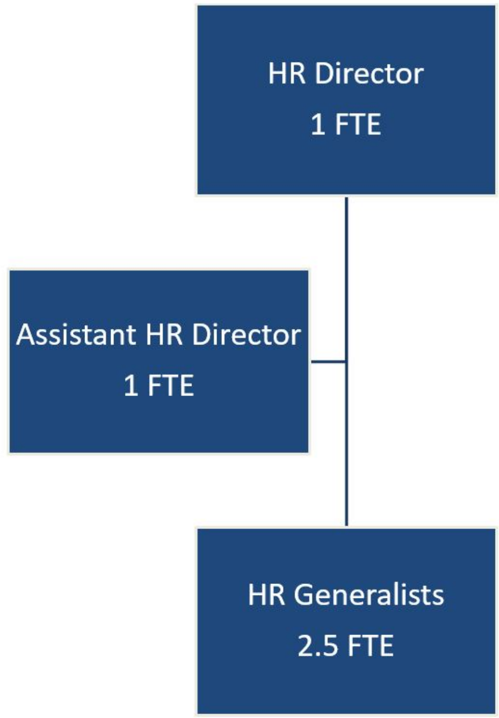
### *Major Changes/Budget Commentary*

Major factors for the 2024 budget include:

- Employee COLA/Step Movement
- Increase in health insurance premiums
- Placeholder for potential new hire (0.5 FTE)

Salary and benefit costs make up 96.5% of the 2024 budget for the Human Resources. The COLA, step movements, and health insurance costs are key significant factors making up the budget request. The 2024 budget also includes a placeholder for an additional 0.50 FTE with the final approval to be considered in 2024. The position is budgeted at 0.5 FTE for 2024 but would be expected to move to 1.0 FTE in 2025. Other changes within the department for 2024 include removing the employee wellness out of Human Resources and into Public Health.

***Human Resources***
***4.5 FTE***



## Human Resources

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 260,123 | $ — | $ 302,442 | $ 381,701 | $ 79,259 | 26.2 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | 1,625 | 7,500 | — | (7,500) | — % |
| Charges for Services | 233,923 | 225,000 | 124,082 | 225,000 | 232,500 | 7,500 | 3.3 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***233,923*** | ***485,123*** | ***125,707*** | ***534,942*** | ***614,201*** | ***79,259*** | **14.8 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 344,037 | 341,262 | 308,420 | 376,809 | 442,184 | 65,375 | 17.3 % |
| Health, Life and Disability Insurance | 71,139 | 71,256 | 62,187 | 74,772 | 83,919 | 9,147 | 12.2 % |
| PERA Contributions | 25,802 | 25,595 | 23,132 | 28,261 | 33,164 | 4,903 | 17.3 % |
| FICA / Medicare Tax | 24,780 | 25,254 | 22,189 | 27,884 | 32,722 | 4,838 | 17.4 % |
| Other Payroll Related Expenses | 543 | 456 | 441 | 416 | 412 | (4) | (1.0)% |
| **Total Personnel Services** | 466,301 | 463,823 | 416,369 | 508,142 | 592,401 | 84,259 | 16.6 % |
| Services & Charges | 10,292 | 10,300 | 7,144 | 10,300 | 10,800 | 500 | 4.9 % |
| Supplies & Materials | 2,137 | 2,000 | 4,845 | 7,500 | 2,000 | (5,500) | (73.3)% |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 9,971 | 9,000 | 8,520 | 9,000 | 9,000 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***488,701*** | ***485,123*** | ***436,878*** | ***534,942*** | ***614,201*** | ***79,259*** | **14.8 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (254,778)*** | ***$ —*** | ***$ (311,171)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Property Tax & Elections

### *Department Description and Services Provided*

In 2023, the County Board approved reorganizing the offices of the County Auditor and County Treasurer/ Finance to Property Tax & Elections (PT&E) and Finance, respectively. Due to the retirement of a long standing Auditor, the County Board and management reviewed the duties assigned to each of the offices and reallocated duties appropriate to each of the offices as related to their functions for the following reasons:

- To provide better customer service by having more defined offices
- To better align the skill sets with the work completed in both offices
- To maintain separate service counters for absentee voting, property tax collections, and county receipts

PT&E will handle more of the land use and records and election duties; while the Finance office will handle more of the financial related duties like account payables and receipting of revenues. Other duties that the Property Tax & Elections office will provide include the following:

- Elections administration
- Property tax calculations & settlements
- County ditch administration
- Delinquent tax collections – current year tax collections will still be completed by finance at this time
- Property transfers/splits/combinations
- Confessions of judgement & forfeitures
- Issuing licenses for dance, tobacco, auctioneers, 3.2 beer, liquor, dangerous dog, transient merchants, and peddlers
- Recording and preserving the board meeting minutes, resolutions, agreements and ordinances.

Also, Jennifer Mueller was hired as the PT&E director in November 2023. She worked in banking for over 25 years and has many years of experience in leadership and a passion for serving the public.

### *Mission Statement*

The mission of the Property Tax & Election department is to serve the tax, election, licensing and drainage needs of the County's stakeholders in an effective and efficient manner.

### *Goals/Objectives*

- Maintain election integrity
- Provide eligible voters the opportunity to vote
- Ensure compliance and accuracy in the calculation of property taxes
- Maintain integrity of ditch records
- Provide more cross training of employees
- Create efficiencies for improved workflows

### *Major Changes/Budget Commentary*

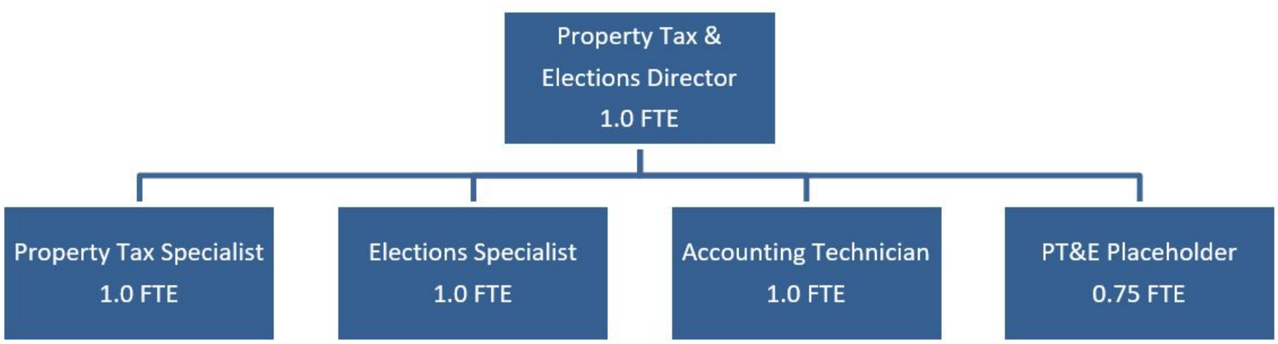
The PT&E 2024 budget decreased by $65,624 or 9.9% from the prior year. The decrease is the result from changes in personnel restructuring and other changes made (see below) from the recent reorganization of offices as mentioned above.

Personnel services decreased overall by $17,574 or 3.4% over the prior year mainly due to the changes with the director position as well decreasing the full-time equivalency (FTE) count by .25 FTE. Due to the changes in the department including the shifting of duties, the Director will be assessing the needs of the department over the next year and determine the level of staffing needed to deliver quality services.

Other operating expenditures decreased by $48,050 or 32.3% due to the following:

- Annual county audit costs being moved to Finance - ($80,000)
- Postage and publication costs for property tax statements being moved to Property Tax & Elections - $28,000
- Expected increase in election related supplies - $5,000

***Property Tax & Elections***
***4.75 FTE***



## Property Tax & Elections

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 576,179 | $ — | $ 630,601 | $ 571,112 | $ (59,489) | (9.4)% |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 32,292 | 6,135 | 13,551 | 6,135 | — | (6,135) | — % |
| Charges for Services | 17,403 | 14,500 | 6,829 | 16,000 | 16,000 | — | — % |
| Licenses and Permits | 4,865 | 6,500 | 4,010 | 5,000 | 5,000 | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | 4,000 | 29,456 | 8,000 | 8,000 | — | — % |
| ***Total Revenues*** | ***54,560*** | ***607,314*** | ***53,846*** | ***665,736*** | ***600,112*** | ***(65,624)*** | **(9.9)%** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 356,787 | 358,035 | 245,682 | 388,296 | 375,102 | (13,194) | (3.4)% |
| Health, Life and Disability Insurance | 58,330 | 68,697 | 50,620 | 71,889 | 71,081 | (808) | (1.1)% |
| PERA Contributions | 25,886 | 26,553 | 16,091 | 27,697 | 25,133 | (2,564) | (9.3)% |
| FICA / Medicare Tax | 26,288 | 26,494 | 17,023 | 28,734 | 27,757 | (977) | (3.4)% |
| Other Payroll Related Expenses | 570 | 465 | 770 | 520 | 489 | (31) | (6.0)% |
| **Total Personnel Services** | 467,861 | 480,244 | 330,186 | 517,136 | 499,562 | (17,574) | (3.4)% |
| Services & Charges | 79,662 | 81,750 | 72,543 | 92,550 | 41,500 | (51,050) | (55.2)% |
| Supplies & Materials | 60,430 | 44,520 | 18,691 | 55,250 | 58,250 | 3,000 | 5.4 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 13,105 | 800 | 32,747 | 800 | 800 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***621,058*** | ***607,314*** | ***454,167*** | ***665,736*** | ***600,112*** | ***(65,624)*** | **(9.9)%** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (566,498)*** | ***$ —*** | ***$ (400,321)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Finance

### *Department Description and Services Provided*

In 2023, the County Board approved reorganizing the offices of the County Auditor and County Treasurer/ Finance to Property Tax & Elections (PT&E) and Finance, respectively. Due to the retirement of a long standing Auditor, the County Board and management reviewed the duties assigned to each of the offices and reallocated duties appropriate to each of the offices as related to their functions for the following reasons:

- To provide better customer service by having more defined offices
- To better align the skill sets with the work completed in both offices
- To maintain separate service counters for absentee voting, property tax collections, and county receipts

PT&E will handle more of the land use and records and election duties; while the Finance office will handle more of the financial related duties like account payables and receipting of revenues.

The 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 Finance Director is appointed by the County Board and participates on various committees and boards, as directed by the Board.

The Finance 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 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
- Received an upgrade of the County’s GO bond rating from AA to AA+ from Standard & Poors

### *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 Annual Comprehensive Financial Report (ACFR), 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

### *2024 Budget Commentary*

The Finance 2024 budget increased by $88,696 or 15.9% from the prior year. Major drivers for this increase include the following:

- Annual audit costs being moved from Property Tax & Elections to Finance - $80,000
- Personnel service adjustments, including hiring a finance director - $34,196
- Postage and publication costs for property tax statements being moved to Property Tax & Elections - ($28,000)

## Finance

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 513,504 | $ — | $ 544,878 | $ 633,574 | $ 88,696 | 16.3 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 5,258 | 5,430 | — | 5,300 | 5,300 | — | — % |
| Charges for Services | 3,916 | 7,000 | 3,973 | 7,000 | 7,000 | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 45 | — | — | — | — | — | — % |
| ***Total Revenues*** | ***9,219*** | ***525,934*** | ***3,973*** | ***557,178*** | ***645,874*** | ***88,696*** | **15.9 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 317,309 | 326,547 | 294,870 | 353,636 | 357,918 | 4,282 | 1.2 % |
| Health, Life and Disability Insurance | 66,283 | 69,513 | 48,431 | 60,819 | 90,099 | 29,280 | 48.1 % |
| PERA Contributions | 23,734 | 24,491 | 19,153 | 26,523 | 26,844 | 321 | 1.2 % |
| FICA / Medicare Tax | 23,084 | 24,164 | 21,738 | 26,169 | 26,486 | 317 | 1.2 % |
| Other Payroll Related Expenses | 515 | 453 | 440 | 416 | 412 | (4) | (1.0)% |
| **Total Personnel Services** | 430,925 | 445,168 | 384,632 | 467,563 | 501,759 | 34,196 | 7.3 % |
| Services & Charges | 38,072 | 40,435 | 42,803 | 44,315 | 96,315 | 52,000 | 117.3 % |
| Supplies & Materials | 43,546 | 40,231 | 42,779 | 45,200 | 47,700 | 2,500 | 5.5 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | 100 | 235 | 100 | 100 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***512,543*** | ***525,934*** | ***470,449*** | ***557,178*** | ***645,874*** | ***88,696*** | **15.9 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (503,324)*** | ***$ —*** | ***$ (466,476)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Information Technology

### *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*

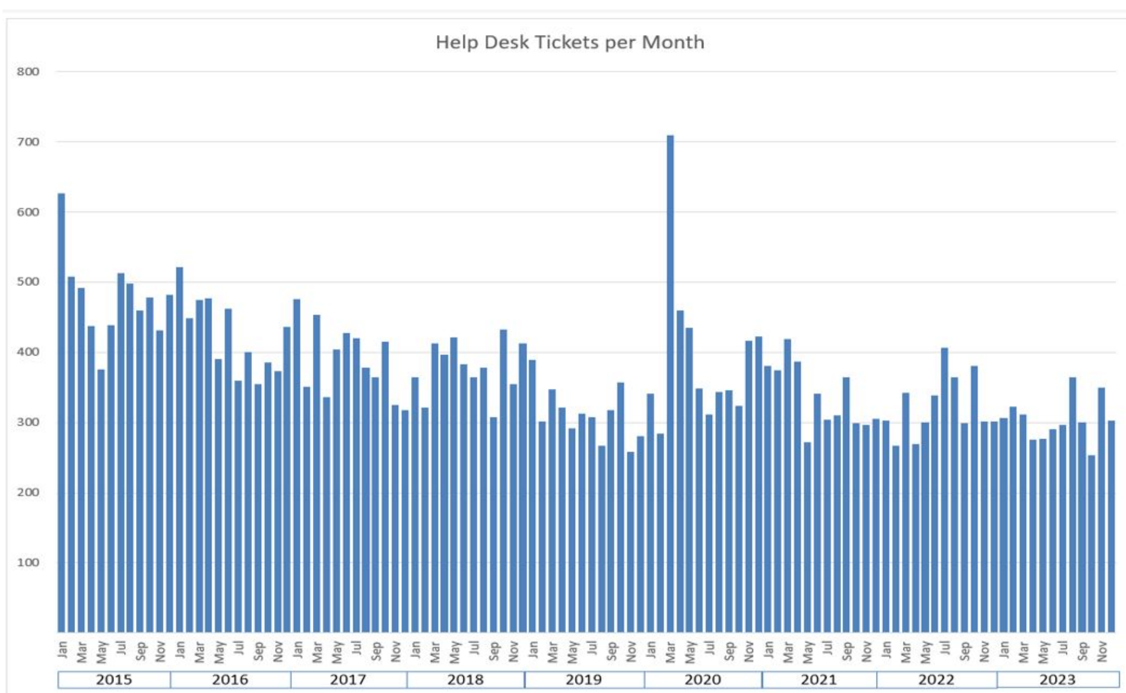
Be a recognized service leader by providing innovative solutions that exceed the expectations of Steele County and MNPrairie.

### *Department Description and Services Provided*

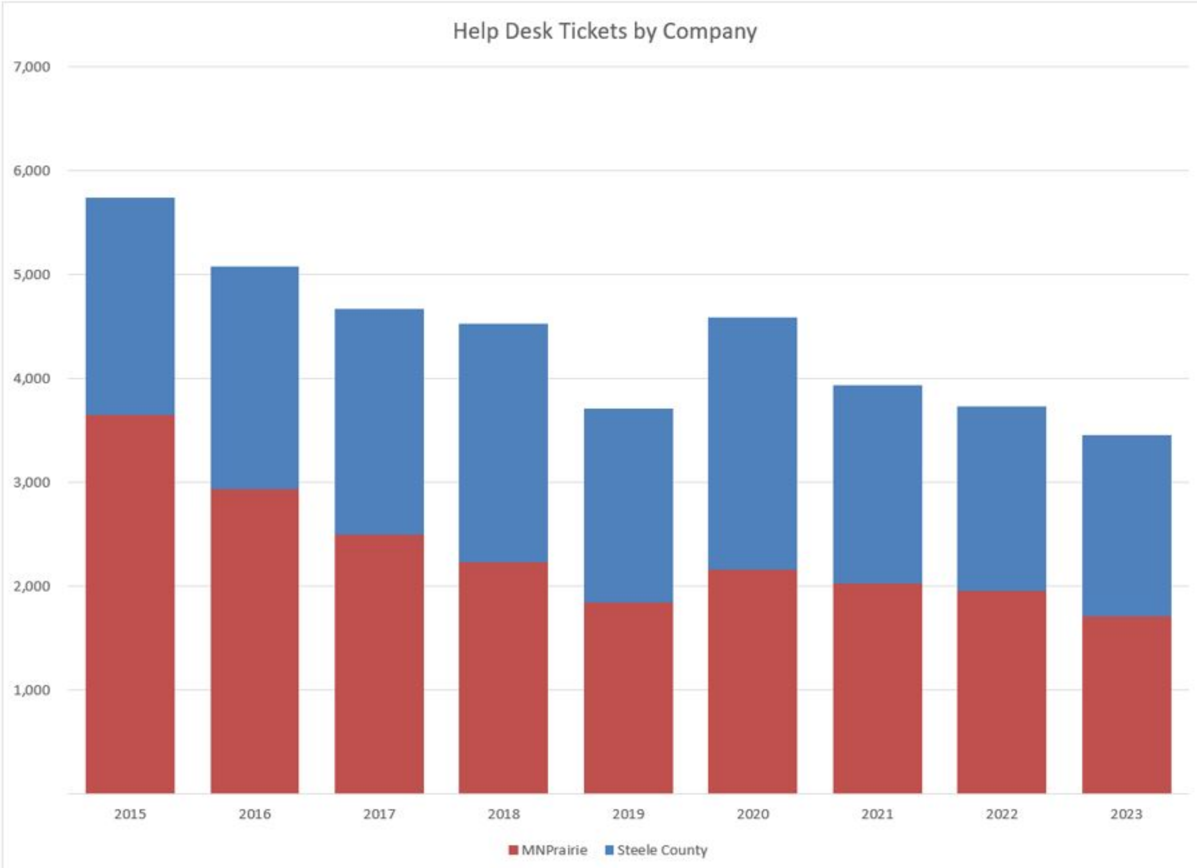
The Information Technology Department (IT) is responsible for most facets of digital technology in both Steele County and MNPrairie. We deliver technology consulting, implementation services and technical support to all County departments and MNPrairie. By thinking and working strategically we have assisted many departments in driving efficiency deep into their operations – implementing information technology which enables them to provide public services both efficiently and effectively.

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 24 x7 support for Law Enforcement and the Detention Center.

The IT Help Desk currently averages 305 support requests per month. Despite the increase in support requests at the beginning of the COVID 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 deploying 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:

- CJIS – Criminal Justice Information Systems (FBI & MN BCA)
- FTI – Federal Tax Information (IRS & MN DHS)
- HIPAA – Health Information Portability and Accountability Act (HHS OCR)

Other departments which process credit cards are subject to (PCI-DSS). Ensuring technical compliance with all of these standards is critical – both to properly protect data and to reduce the risk of fines and penalties for noncompliance.

### *Department Overview and Service Locations*

Between the two organizations we currently support 13 primary service locations, outlined below:

| Location | Address | City |
|---|---|---|
| Admin Center / MN Prairie - Steele | 630 Florence AVE | Owatonna |
| Alexander Building | 2655 Alexander St SW | 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.

### *Staff*

An appointed Director of Information Technology manages the department – currently consisting of four employees. The Assistant Directory is responsible for much of the project work and helps to ensure after hours support to our 24x7 departments. Our two person Help Desk staff has been able to consistently meet our response time goals and maintain a nearly 100% CSAT (Customer Satisfaction) score.

With the dramatic increase in cyber threats, we are budgeting for an additional full-time Network Security Analyst who will focus specifically on cyber defense as well as helping to support the Help Desk. The position will be added early in the spring.

### *Cyber Security*

Local government has been under brutal attack from threat actors in the United States and abroad. Our firewalls are blocking thousands of probing attempts each week – many from other parts of the world.
In the early days of 2023, we saw a 450% year-over-year increase in phishing attempts. Those trends continue. Threat actors are now leveraging Artificial Intelligence (Machine Leaning and Generative AI) to craft ever more convincing phishing emails.

To protect your data and services, we have proactively responded with both technology and people. While we cannot highlight the technical solutions here, we utilize services available State and Local government through our relationship with MN.IT (Minnesota State IT), MS-ISAC (Multi-State Information Sharing and Analysis Center), as well as other peer groups at the local, state, and federal levels to combat these new threats. We are also hiring a Network Security Analyst to focus specifically on tightening our defenses and responding when necessary. See more in the Budget Commentary.

### *Unfunded Mandates*

Occasionally, we receive requirements from various state and federal agencies. Many of them are well meaning – such as tools to enhance our CyberSecurity. Unfortunately, many such requirements do not include funding. For those, we need to budget and levy the cost. In those situations, we evaluate products to find solutions which meet the requirements in an efficient and effective manner.

One such example is a requirement from the FBI and MN BCA (Minnesota Bureau of Criminal Apprehension) to implement a SIEM (Security Information Event Management) system. A SIEM is an automation tool (software) to support near real-time analysis of potential cyber threats. Detecting potential threats and blocking them before they can do significant damage is the important goal. If you can't completely block the threat, minimizing the time the threat actor is on your network is essential. However, this unfunded mandate has the potential to be extremely expensive. We are working with the BCA (and other counties) to evaluate a variety of solution. We are still in the evaluation and selection process. As such we have budgeted $85,000 but are intending to find a solution which meets our requirements and needs but is less costly.

### *Major Changes/Budget Commentary*

The Information Technology budget is mainly comprised of personnel services. Historically this attributed to roughly 90% of annual budgeted expenditures. Many of technology expenditures including internet, phone, software and computers are coded to the individual department or out of the county's central services department. The central services department was created to provide a place to code costs that provide a more county-wide benefit. Therefore, changes to staffing have a significant impact on the overall IT budget.

The Information Technology 2024 budget increased by $205,306 or roughly 33.7% from the prior year. This increase is primarily due to personnel services which includes market rate adjustments, cost of living adjustments, employee anniversary step increases, and increases in health insurance and payroll taxes. In addition, the Network Security Analyst position, which budgeted for $50,000 in 2023 is now budgeted full time for 2024.

The other major expense is the unfunded mandate for the SIEM (mentioned previously). This is a substantial increase which we hope to mitigate somewhat by selecting a suitable lower-cost solution which still meets our requirements and security needs.

Contract revenue received from MNPrairie for IT services provided is based on the ratio of actual hours dedicated to either agency, which is increasing 14.8% due to the additional costs of the Network Security Analyst and their portion of the SIEM. While MNPrairie often generate more support requests, they typically take less time. We continue to use a budgeted allocation projection of 50% which appears to be close to actual. Most of our support is provided 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 | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 320,742 | $ — | $ 378,926 | $ 550,232 | $ 171,306 | 45.2 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 202,133 | 200,000 | 114,486 | 230,000 | 264,000 | 34,000 | 14.8 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***202,133*** | ***520,742*** | ***114,486*** | ***608,926*** | ***814,232*** | ***205,306*** | **33.7 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 350,676 | 345,562 | 310,601 | 407,157 | 497,416 | 90,259 | 22.2 % |
| Health, Life and Disability Insurance | 70,706 | 70,659 | 61,795 | 79,965 | 89,066 | 9,101 | 11.4 % |
| PERA Contributions | 25,848 | 25,917 | 23,295 | 30,537 | 37,306 | 6,769 | 22.2 % |
| FICA / Medicare Tax | 25,497 | 25,572 | 22,820 | 30,129 | 36,809 | 6,680 | 22.2 % |
| Other Payroll Related Expenses | 546 | 432 | 441 | 468 | 515 | 47 | 10.0 % |
| **Total Personnel Services** | 473,273 | 468,142 | 418,952 | 548,256 | 661,112 | 112,856 | 20.6 % |
| Services & Charges | 37,810 | 48,800 | 27,059 | 53,520 | 142,620 | 89,100 | 166.5 % |
| Supplies & Materials | 2,811 | 3,800 | 4,251 | 7,150 | 10,500 | 3,350 | 46.9 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***513,894*** | ***520,742*** | ***450,262*** | ***608,926*** | ***814,232*** | ***205,306*** | **33.7 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (311,761)*** | ***$ —*** | ***$ (335,776)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Central Services

### *Department Description*

The County's central services department acts as a cost center for many of the Information Technology related expenditures including telephone, software, cameras, computer replacements, and conferencing equipment. Revenue sources are mainly limited to departmental reimbursements that are paid from other funds (i.e. Highway or Landfill).

No County staff are budgeted from the Central Services department.

### *Major Changes/Budget Commentary*

The Central Services 2024 budget increased by $55,450 or 12.6% over the prior year. This increase is mainly due to the following factors:

- Additional wireless access points and security cameras at various locations - $29,200
- Cybersecurity software renewals including Multi Factor Authorization (MFA) - $21,500
- Increases in software costs for 2024 including Microsoft, Payroll/HR software, and County website - $11,800

## Central Services

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | — | 241,600 | — | 389,591 | 440,841 | 51,250 | 13.2 % |
| Other Taxes & Assessments | — | — | — | — | — | — | |
| Intergovernmental | — | — | — | — | — | — | |
| Charges for Services | — | — | — | — | — | — | |
| Licenses and Permits | — | — | — | — | — | — | |
| Fines and Forfeitures | — | — | — | — | — | — | |
| Investment Earnings | — | — | — | — | — | — | |
| Gifts and Contributions | — | — | — | — | — | — | |
| Miscellaneous / Other Financing Sources | 32,817 | 70,000 | 38,858 | 49,775 | 53,975 | 4,200 | 8.4 % |
| ***Total Revenues*** | ***32,817*** | ***311,600*** | ***38,858*** | ***439,366*** | ***494,816*** | ***55,450*** | **12.6 %** |
| **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 | 313,181 | 247,100 | 185,743 | 317,916 | 339,116 | 21,200 | 6.7 % |
| Supplies & Materials | 108,658 | 54,500 | 30,288 | 77,000 | 104,900 | 27,900 | 36.2 % |
| Capital Expenditures | — | — | — | — | — | — | |
| Other Expenditures | 32,503 | 10,000 | 86,640 | 44,450 | 50,800 | 6,350 | 14.3 % |
| Debt Service | — | — | — | — | — | — | |
| ***Total Expenditures*** | ***454,342*** | ***311,600*** | ***302,671*** | ***439,366*** | ***494,816*** | ***55,450*** | **12.6 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***(421,525)*** | — | ***(263,813)*** | — | — | — | |

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

# County Attorney

### *Department Description and Services Provided*

County Attorney Julia Forbes leads the SCAO, which is also staffed by five Assistant County Attorneys, three Legal Assistants, one Paralegal and one Victim Service Coordinator. The SCAO prosecutes criminal offenses that arise in Steele County, including as the contracted Owatonna City Attorney, represents petitioners in child protection, adult protection and child support matters and provides legal counsel to the County Board and Departments.

### *Mission Statement*

The Mission of the SCAO is shared with the Minnesota County Attorney's Association: To improve the quality of justice in Minnesota. In fulfilling this mission, the SCAO undertakes several justice-related initiatives that complement its day-to-day advocacy in numerous court proceedings. These include the SCAO demonstrating leadership in the areas of local and statewide operation of treatment courts, local and statewide juvenile justice and child protection policy and training, local and statewide criminal justice policy and training, prevention of domestic and sexual violence, law enforcement and attorney training, truancy and child protection advocacy.

### *Department Highlights*

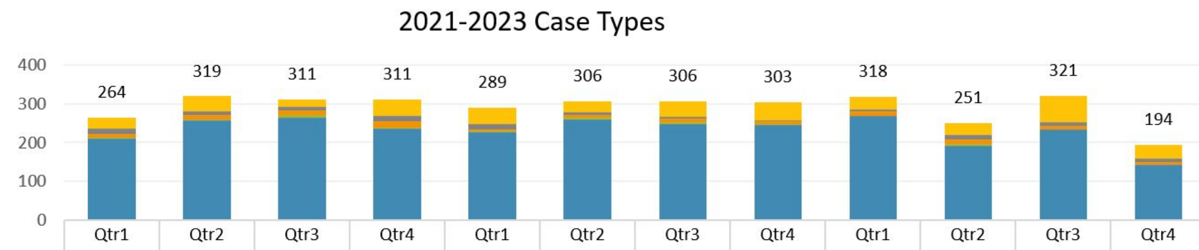
Despite this staff turnover, the SCAO has remained dedicated to providing exceptional service within our local justice system. Unlike many Minnesota counties, Steele County avoided a significant backlog of cases due to the pandemic by working to move cases to resolution during the pandemic, trying cases with safety modifications for jurors and the parties, and working with other justice system partners to keep cases moving. The chart below highlights just a few of the significant criminal cases that were charged and/or resolved during and shortly after the pandemic:

| Case Name | Conviction/Disposition & Date | Summary | Sentence |
|---|---|---|---|
| State v. Olson | First-Degree Controlled Substance<br>August 14, 2020 & June 9, 2022 | Possession of methamphetamine (nearly 12 ounces) | 9 years |
| State v. Forest | 2 counts First-Degree Criminal Sexual Conduct and Threats of Violence<br>November 13, 2020<br>Postconviction Order – June 22, 2023 | Extended sexual abuse of a minor by a family/household member. Defendant filed a postconviction challenge, which was decided in the State's favor in February of 2023. | 16.75 years |
| State v. Rivas | Felon in Possession of Firearm and First-Degree Burglary<br>February 3, 2021 | Burglary and theft of firearms from a residence in August of 2020 | 5.4 years |
| State v. Jaeger | Post-conviction proceeding on Attempted Second-Degree Murder<br>May - July 2021 | Defendant was convicted at trial of Attempted Second Degree Murder from June of 2017. He asserted that Detention Center violated his rights. After extended evidentiary hearing, Court found no violation by Detention Center and conviction was upheld. | 20 years |

| | | | |
|---|---|---|---|
| State v. Ret | Felon in Possession of Firearm<br>October 26, 2021 | Illegal possession of firearm by felon convicted of crime of violence. | 5 years |
| State v. Prince | First-Degree Burglary<br>November 23, 2021 | Illegal entry of a residence with an assault of a person inside | 5.8 years |
| State v. Hassan | Second-Degree Murder & Second-Degree Assault<br>January 13, 2022 | Altercation in Dartt's Park on July 12, 2020 ended in stabbing death | 16.75 years |
| State v. Reyes | Second-Degree Criminal Sexual conduct<br>January 26, 2022 | Sexual abuse of a child by a family/ household member | 7.5 years |
| State v. Alarcon | Attempted Third-Degree Criminal Sexual Conduct and Solicitation<br>February 15, 2022 | Online solicitation of minor, substantial steps toward engaging in sex in February of 2020 | 5.9 years |
| State v. Omar | Charged with First-Degree Assault; indefinitely committed as Mentally Ill & Dangerous February 25, 2022 | Stabbing at Owatonna Wal-Mart on January 25, 2020 | Indefinite commitment at Security Hospital |
| State v. Schultz & Juvenile | Second-Degree Assault (Drive-by-shooting)<br>February 28, 2022 | Drive-by-shooting at Dartt's Park on July 18, 2021; no injuries | 3 years |
| State v. Welsh | First-Degree Controlled Substance<br>May 4, 2022 | Possession of over 2 lbs. of methamphetamine in DOC house | 10.4 years |
| State v. Knutson | Aggravated Robbery, Felony Obstructing the Legal Process with Force,<br>May 12, 2022 | Assault with a BB gun in an attempt to take cash, obstructing with officers who arrested the defendant | 2.8 years |
| State v. Learn | First-Degree Criminal Sexual Conduct<br>June 22, 2022 | Extended sexual abuse of a minor by a family/household member | 12 years |
| State v. Klein | Second-Degree Criminal Sexual Conduct<br>December 14, 2022 | Sexual abuse of a minor | 9.9 years |
| State v. Haessig | Third-Degree Criminal Sexual Conduct<br>August 31, 2022 | Inter-familial sexual offense in 2021 | 6.33 years |
| State v. Masopust | Fourth-Degree Criminal Sexual Conduct<br>January 5, 2023 | Sexual abuse by a Youth Pastor | Probationary Sentence with local jail |
| State v. Juring | Second-Degree Criminal Sexual Conduct, Felony Domestic Assault<br>September 19, 2023 | Sexual abuse of a Minor, Domestic Assault against domestic partner | 26 years |
| State v. Wehr | Third-Degree Criminal Sexual Conduct<br>October 26, 2023 | Sexual assault of a physically helpless person | 4 years |
| State v. Burciaga | First-Degree Burglary<br>October 12, 2023 | Illegal entry of a residence with an assault of a person inside | Pending sentencing January 10, 2024 |

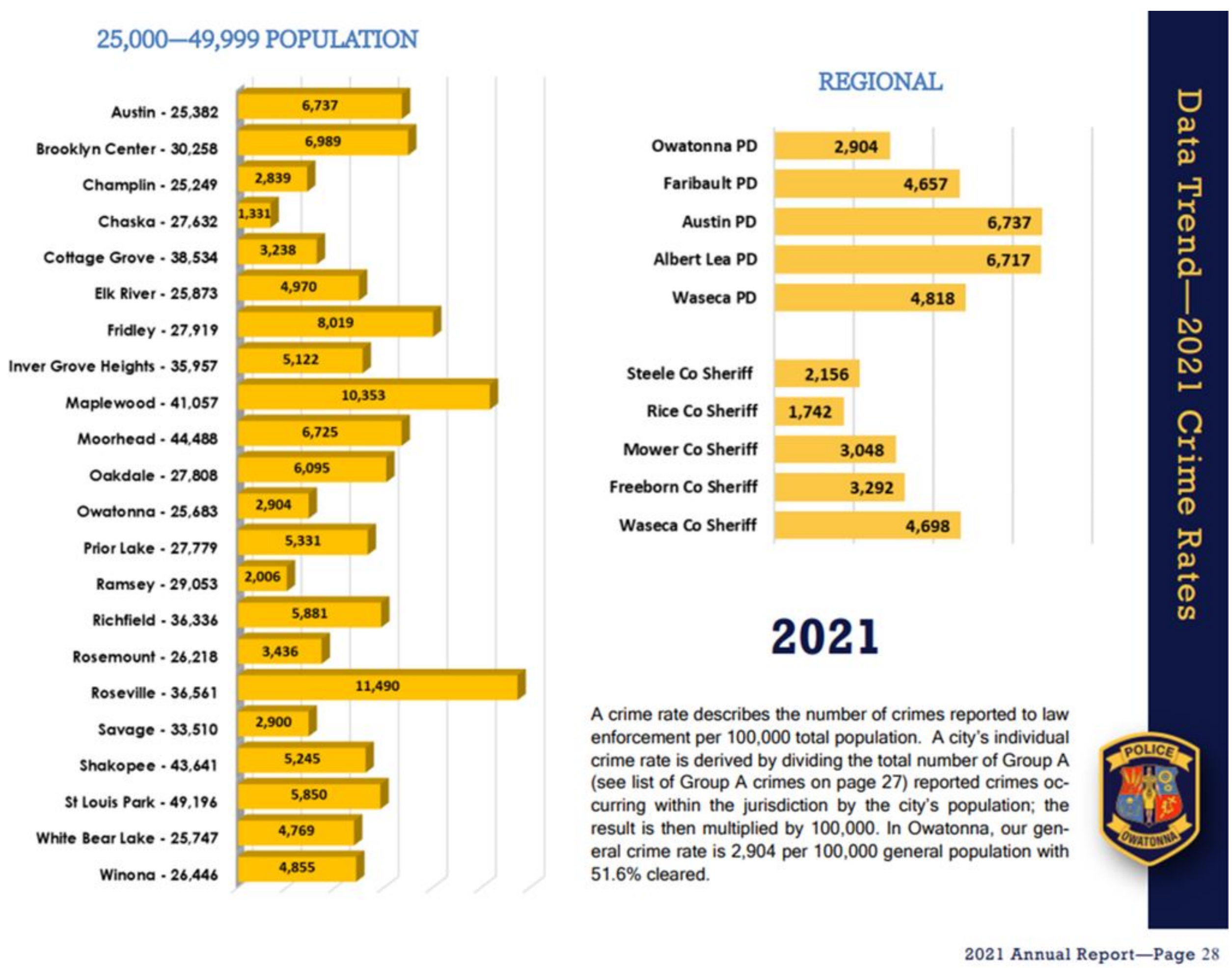
These and other successful case outcomes are due directly to the dedication and professionalism of the SCAO attorneys and staff. The next charts represent the cases the SCAO has opened since January of 2021.

## 2021-2023 Case Types




| | 2021 Qtr1 | 2021 Qtr2 | 2021 Qtr3 | 2021 Qtr4 | 2022 Qtr1 | 2022 Qtr2 | 2022 Qtr3 | 2022 Qtr4 | 2023 Qtr1 | 2023 Qtr2 | 2023 Qtr3 | 2023 Qtr4 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Juvenile Delinquency | 29 | 38 | 19 | 42 | 41 | 27 | 40 | 46 | 33 | 32 | 68 | 35 |
| CHIPS | 13 | 9 | 9 | 15 | 15 | 8 | 5 | 3 | 5 | 10 | 11 | 9 |
| Adult Protection | 10 | 12 | 12 | 15 | 3 | 7 | 8 | 7 | 11 | 12 | 8 | 6 |
| Other Civil | 1 | 2 | 6 | 4 | 4 | 4 | 5 | 1 | 1 | 5 | 0 | 0 |
| Adult Criminal | 211 | 258 | 265 | 235 | 226 | 260 | 248 | 246 | 268 | 192 | 234 | 144 |
| Total Case Types | 264 | 319 | 311 | 311 | 289 | 306 | 306 | 303 | 318 | 251 | 321 | 194 |

As the chart shows, criminal cases continue to represent a majority of the SCAO caseload. However, it is important to understand these numbers in context: Owatonna and Steele County enjoy a significantly lower crime rate than our regional neighbors and Owatonna has one of the lowest crime rates in Minnesota for cities its size (between 25,000 and 49,999). This data was reported in 2022 by the Owatonna Police Department:




*Data from the Owatonna Police Department for 2022 from the 2023 Annual Report is not yet available.*

### *Major Changes/Budget Commentary*

The Attorney's office 2024 budget increased by $33,135 or 6.6% from the prior year. As always, the largest expense category for the SCAO is personnel expense, accounting for 95.1% of the total 2024 budget request. The current 2024 personnel budget request is $1,289,630, or 1.9% more than what was budgeted for 2023. The transition of 5 experienced staff (4 attorneys, 1 paralegal) to other positions, and hiring their replacements has created a time of change within our office and to the financial bottom line. It is imperative for public safety to maintain consistent staffing.

The SCAO FTE positions has remained the same since 2006, even as the population has grown. As a result, the SCAO has one of the best per capita staffing levels in comparison to similarly-populated counties. When comparing County Attorney’s Offices in 20 counties with a population range of 47,862 (Goodhue) to 26,531 (Mille Lacs) the SCAO has a higher per capita staffing level than all but 3 of those counties, meaning that each SCAO employee serves more Steele County residents than in a high majority of similar sized counties.

The bottom line of the data discussed above is that the SCAO provides high quality service to Steele County in a fiscally responsible manner to provide great value to Steele County residents. This is accomplished through communication and coordination within the office, maintaining relationships with outside entities, and the dedication and commitment of all SCAO staff.

## County Attorney

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 1,209,352 | $ — | $ 1,163,640 | $ 1,191,278 | $ 27,638 | 2.4 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 156,810 | 148,450 | 130,359 | 153,861 | 159,358 | 5,497 | 3.6 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | 10,416 | 4,000 | 2,071 | 5,000 | 5,000 | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***167,226*** | ***1,361,802*** | ***132,430*** | ***1,322,501*** | ***1,355,636*** | ***33,135*** | **6.6 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 876,346 | 938,104 | 777,774 | 904,833 | 941,636 | 36,803 | 4.1 % |
| Health, Life and Disability Insurance | 200,287 | 224,553 | 159,184 | 223,659 | 205,893 | (17,766) | (7.9)% |
| PERA Contributions | 62,848 | 70,358 | 53,029 | 67,863 | 70,623 | 2,760 | 4.1 % |
| FICA / Medicare Tax | 62,528 | 69,419 | 53,282 | 66,958 | 69,681 | 2,723 | 4.1 % |
| Other Payroll Related Expenses | 1,835 | 2,046 | 1,996 | 1,783 | 1,797 | 14 | 0.8 % |
| **Total Personnel Services** | 1,203,844 | 1,304,480 | 1,045,265 | 1,265,096 | 1,289,630 | 24,534 | 1.9 % |
| Services & Charges | 40,076 | 30,322 | 34,483 | 29,405 | 36,006 | 6,601 | 22.4 % |
| Supplies & Materials | 23,038 | 19,000 | 21,082 | 20,000 | 22,000 | 2,000 | 10.0 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 22,295 | 8,000 | 10,360 | 8,000 | 8,000 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***1,289,253*** | ***1,361,802*** | ***1,111,190*** | ***1,322,501*** | ***1,355,636*** | ***33,135*** | **6.6 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (1,122,027)*** | ***$ —*** | ***$ (978,760)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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 precise records and indexes of over 150 document types for Steele County which are authorized, entitled or required by law to be recorded, including:

- Sale of real estate
- 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

The information filed is critical for our county offices, city officials, the State of Minnesota, the United States and nationwide independent businesses. As the fraudulent activities within real estate intensifies, we continue to use technology to alert our customers and ease their concerns over potential problems.

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 are authorized by the United States Department of State to accept and process applications for a U.S. passport. Our highest priority in the process is to be the first line of defense against fraudulent applications and subsequently helps in the protection of our national borders while still serving the needs of U.S citizens. Other services within our division include the processing of marriage applications, performing marriage ceremonies and filing of notary and ordination certificates.

We have offered wedding ceremonies at the County for the last few years. The number of ceremonies has continued to increase each year and so we are happy to provide this service to the couples.

### *Departmental Mission*

Once again, our mission remains the same. We offer superior customer service to every customer—addressing all their concerns we can do within the guidelines of the State of Minnesota. We have built a reputation for the office – each day we have individuals express that they did not expect the kind of complete and friendly service that they received from our office. The customer flow from other counties continues to expand for assistance with vital records and passports. It is our goal to cultivate their experience in our office---we will show them we care, we will go farther, try harder and sustain customer service.

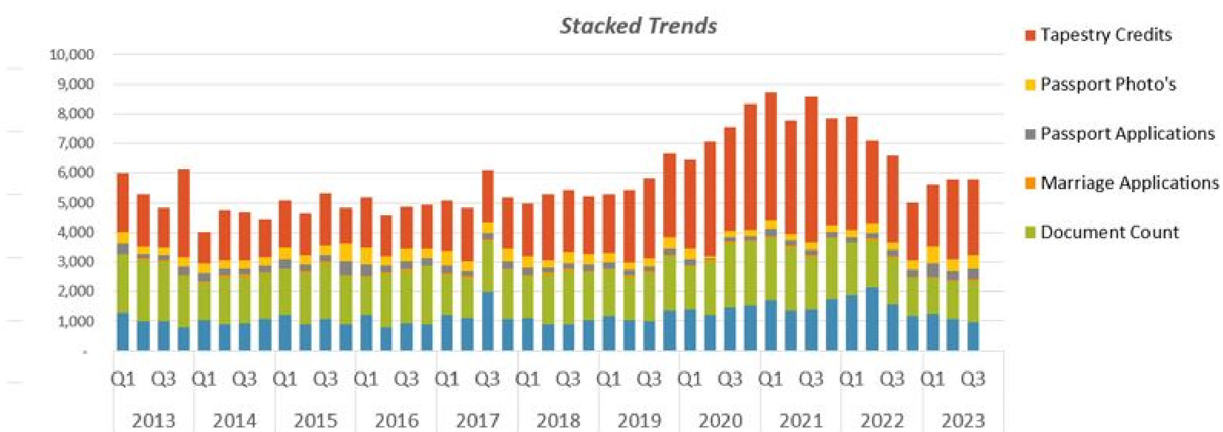
### *History*

Records in our office date back to 1855. All images have been digitized and we continue to expand the ability of easily retrieving the records. It may be a challenge at times to unravel the old records, but the response we have received from the professional community lets us know are efforts have not gone unnoticed.

### *2023 Accomplishments*

Through training, meetings, conferences and webinars, our team continues to enhance our skills used for our job. In return we are able to offer great assistance to our customer base.

### *Historical Data*




### *Major Changes/Budget Commentary*

The Recorders office 2024 budget increased by $31,639 or 6.7% from the prior year. This increase is almost entirely due to personnel services which increased by $31,839 due to wage adjustments, employee anniversary step increases, additional payroll taxes, and health insurance premium increases. Operating charges for service revenue decreased by 5.3% due to the decline in fees expected with the housing market slowing down from its peek after the COVID-19 pandemic and historically low mortgage interest rates.

The below comparative budget analysis includes activity for the Recorders technology and compliance fund in the actual data. These funds are part of the fee for recording documents but are restricted on how they can be spent. In general, funds need to be spent on updating or maintaining technology for the records office or remaining in compliance with the state regulations. Since these funds are restricted for use they are not budgeted causing fees and operating expenditures to appear higher then the budget.

We remain a consistently reliable asset to Steele County and continue to grow in our knowledge and abilities to help the community. For efficiency, our department collaborates with other departments and we are willing to work together for the betterment of the County and the employees of the organization. We are ready to see what 2024 has in store for us.

## Recorders

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 180,363 | $ — | $ 205,450 | $ 251,089 | $ 45,639 | 22.2 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 394,088 | 260,000 | 298,342 | 264,000 | 250,000 | (14,000) | (5.3)% |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***394,088*** | ***440,363*** | ***298,342*** | ***469,450*** | ***501,089*** | ***31,639*** | **6.7 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 328,774 | 331,898 | 297,865 | 354,333 | 380,586 | 26,253 | 7.4 % |
| Health, Life and Disability Insurance | 45,274 | 45,297 | 39,391 | 47,301 | 48,981 | 1,680 | 3.6 % |
| PERA Contributions | 24,658 | 24,892 | 22,340 | 26,575 | 28,544 | 1,969 | 7.4 % |
| FICA / Medicare Tax | 24,668 | 24,561 | 22,199 | 26,221 | 28,163 | 1,942 | 7.4 % |
| Other Payroll Related Expenses | 524 | 365 | 551 | 520 | 515 | (5) | (1.0)% |
| **Total Personnel Services** | 423,898 | 427,013 | 382,346 | 454,950 | 486,789 | 31,839 | 7.0 % |
| Services & Charges | 11,406 | 5,700 | 11,423 | 6,700 | 6,500 | (200) | (3.0)% |
| Supplies & Materials | 91,341 | 7,650 | 105,727 | 7,800 | 7,800 | — | — % |
| Capital Expenditures | 9,799 | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***536,444*** | ***440,363*** | ***499,496*** | ***469,450*** | ***501,089*** | ***31,639*** | **6.7 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (142,356)*** | ***$ —*** | ***$ (201,154)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Assessors Office

### *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.

### *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. As of October 2023, Steele County has 19,752 taxable parcels and 950 exempt and road right away 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 of property has a different classification rate associated with it. These classification percentages are set by the State Legislature.

***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 improves efficiency. 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 complex Minnesota property tax laws. 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.

- **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). This means that Two staff appraisers will be statutorily required to attain their AMA designation by the end of 2027.  Currently we have 1 Staff with SAMA – (Senior Accredited Minnesota Appraiser, 1 Staff with AMA, 1 Staff with CMA IQ (Certified Minnesota Appraiser, Income Qualified), 1 Staff as Trainee, 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: | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|
| Tax Year: | Pay 2020 | Pay 2021 | Pay 2022 | Pay 2023 | Pay 2024 Est. |
| Est. Market Value | 4,375,170,900 | 4,610,936,000 | 4,866,806,000 | 5,621,646,100 | 6,664,791,800 |
| Tax Capacity | 42,141,343 | 45,080,902 | 47,455,994 | 55,479,390 | 64,737,407 |
| Net New Improvements | 35,426,400 | 52,259,800 | 58,993,300 | 52,525,800 | 41,409,400 |
| Number of Parcels | 20,549 | 20,142 | 20,592 | 20,656 | 20,702 |
| Number of Permits | 2,650 | 2,472 | 2,506 | 2,596 | 2,477 |
| Level of Assessment Ratio - Residential | 92.2% | 93.8% | 93.2% | 91.2% | 92.3% |

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

### *Major Changes/Budget Commentary*

The Assessors office has historically been under budget each year and is funded almost entirely entirely by the property tax levy. The total property tax levy funding requirement was $761,888 for 2023, and the 2024 property tax levy requirement totals $859,092. This is an overall increase of 12.8%, as outlined below:

| | Assessors Office Budget | | | | Change in Budget |
|---|---|---|---|---|---|
| **Description** | **2024 Budget** | **% of Budget** | **2023 Budget** | **% of Budget** | |
| Property Tax Levy Request | $ 859,092 | 99.9 % | $ 761,888 | 99.9 % | 12.8 % |
| Operating Revenues | 500 | 0.1 % | 500 | 0.1 % | — % |
| Total Revenues | $ 859,592 | 100.0 % | $ 762,388 | 100.0 % | 12.7 % |
| | | | | | |
| Budgeted Personnel | $ 799,927 | 93.1 % | $ 717,388 | 94.1 % | 11.5 % |
| Budgeted Operating Costs | 59,665 | 6.9 % | 45,000 | 5.9 % | 32.6 % |
| Total Expenditures | $ 859,592 | 100.0 % | $ 762,388 | 100.0 % | 12.7 % |

The biggest increase in expenditures for the Assessors Office was personnel services, which increased by $82,539 or 11.5% over the prior year. This increase is due to personnel service adjustments including the Cost of Living Adjustment (COLA), merit/step increases, related payroll taxes, and healthcare premiums increases. In addition, during 2023, the Assessors office hired a Appraiser III position which was previously filled by an Appraiser I position.

Operating expenditures increased by $14,665 or 32.60% over the prior year. This increase in can primarily be contributed to the annual cost of our CAMA Tax System. Prior to 2024 the cost was paid by the Recorders compliance fund.

After personnel and CAMA Tax System expenses, the next largest expense item our department has is for conference and training. Each Appraiser must meet statutory training requirements to maintain appropriate licensure. We have two 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 July of 2024.

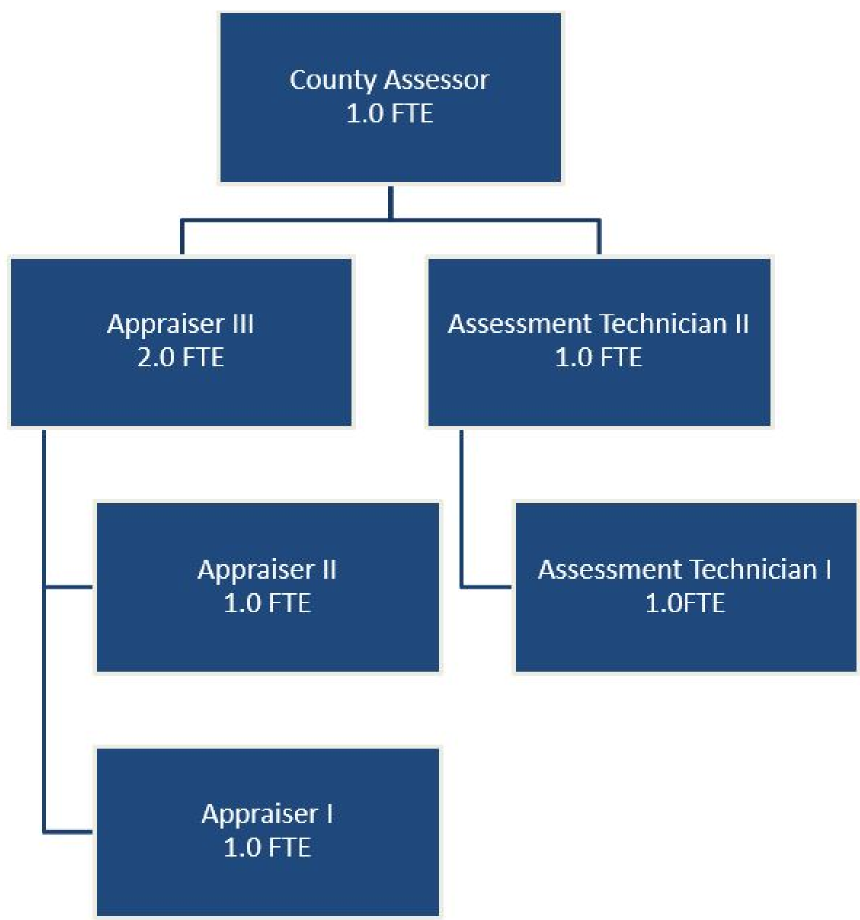
We have responded to our training resource challenges by taking as many on-line classes whenever possible, however, the State Board of Assessor still has many core classes that in person attendance is required.
We have an on-going partnership with Vanguard Appraisals for the purchase of software services 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 935 parcels annually with an

additional 335 inspected by the County Assessor.  We must rely on technical advancements to assist with the statutory requirements.  Our department utilizes Compliance Funds to purchase technology to enhance services and improve efficiency.

We continually look to leverage cloud-based solutions to assist our work in the field as well as provide property data for public consumption. Vanguard Appraisals 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.  In 2023, the assessor's website for property information was visited over 110,000 times.
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 | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 769,978 | $ — | $ 761,888 | $ 859,092 | $ 97,204 | 12.8 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 996 | 500 | 231 | 500 | 500 | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***996*** | ***770,478*** | ***231*** | ***762,388*** | ***859,592*** | ***97,204*** | **12.7 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 517,989 | 532,214 | 432,625 | 535,582 | 595,764 | 60,182 | 11.2 % |
| Health, Life and Disability Insurance | 94,467 | 116,275 | 74,574 | 97,056 | 111,828 | 14,772 | 15.2 % |
| PERA Contributions | 35,732 | 39,916 | 32,082 | 40,169 | 43,932 | 3,763 | 9.4 % |
| FICA / Medicare Tax | 36,829 | 39,384 | 31,126 | 39,633 | 43,347 | 3,714 | 9.4 % |
| Other Payroll Related Expenses | 6,885 | 7,689 | 5,878 | 4,948 | 5,056 | 108 | 2.2 % |
| **Total Personnel Services** | 691,902 | 735,478 | 576,285 | 717,388 | 799,927 | 82,539 | 11.5 % |
| Services & Charges | 21,049 | 28,500 | 20,772 | 38,100 | 50,590 | 12,490 | 32.8 % |
| Supplies & Materials | 5,432 | 6,500 | 2,266 | 6,900 | 9,075 | 2,175 | 31.5 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***718,383*** | ***770,478*** | ***599,323*** | ***762,388*** | ***859,592*** | ***97,204*** | **12.7 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (717,387)*** | ***$ —*** | ***$ (599,092)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Geographic Information Systems (GIS)

### *Mission Statement*

Conceptualize, create, and deploy insightful geospatial solutions that support the delivery of quality services and fiscal efficiencies.

### *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

### *2023 Accomplishments*

Utilizing existing licensing, the GIS Department created and deployed a township culvert inventory application suite. This suite of applications contains maps, apps, and tools to allow for field data collection and management of township road and driveway culverts. Based on the success of this project, the GIS Department has plans to deploy a similar solution for a Steele County Culvert inventory and inspection within the coming years. This solution will replace paper data collection with digital collection and archiving. This project provided the following core GIS support services; mapping/visualization, data management, field mobility, analytics, planning, decision support and sharing/collaboration.

Also, in 2023, Steele County GIS was able to provide 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 third year that 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.

### *2024 Goals*

The department goals for the upcoming year are:

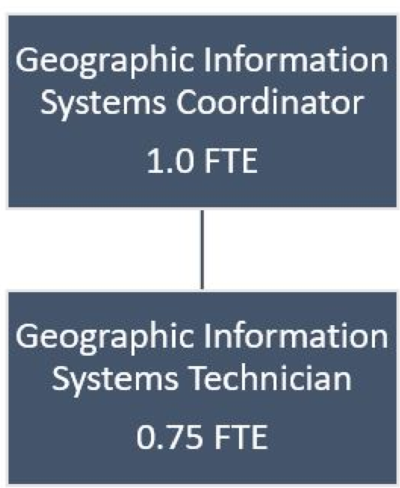
- Utilize the additional FTE to scale the enterprise GIS platform to allow more enterprise user contributions
- Continue to promote the efficiencies and cost savings provided by geospatial technologies to increase the saturation of GIS at an organizational level and provide geospatial solutions for departments with little to no GIS support.
- Continue progress on the NG911 project to meet the completion deadline.
- Continue progress on county wide culvert inventory for use with new LiDAR data products.
- Acquire or create and deploy products from the 2021 USGS 3DEP LiDAR collect.

### *Major Changes/Budget Commentary*

The 2024 GIS budget increased $66,884 or 50.0% from the prior year.The 2024 Geographic Information Systems department budget is being presented with two additional expenditures, compared to previous annual budget:

1. Additional Department FTE requests: With increased demands for GIS services, there has been a recognized need for an additional GIS department FTE. A 0.75 FTE is being added for 2024, total new cost of $55,839.
2. Light Detection and Ranging (LiDAR) Data Products: In 2021 the United States Geologic Survey (USGS) received federal grant dollars to acquire updated LiDAR data for the southeastern portion of Minnesota. Steele County will be working with a 3rd party vendor to produce a Digital Elevation Model (DEM) in the country coordinate system as well as one foot contour intervals. This is a onetime cost totaling $6,000.

***Geographic Information Systems***
***1.75 FTE***



## Geographic Information Systems (GIS)

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 96,572 | $ — | $ 128,374 | $ 196,058 | $ 67,684 | 52.7 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 4,686 | 4,500 | 3,190 | 5,200 | 4,600 | (600) | (11.5)% |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | 200 | — | 200 | — | (200) | — % |
| ***Total Revenues*** | ***4,686*** | ***101,272*** | ***3,190*** | ***133,774*** | ***200,658*** | ***66,884*** | **50.0 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 82,718 | 82,616 | 73,999 | 87,980 | 135,632 | 47,652 | 54.2 % |
| Health, Life and Disability Insurance | 4,752 | 35 | 19,599 | 24,575 | 33,109 | 8,534 | 34.7 % |
| PERA Contributions | 6,183 | 6,196 | 5,550 | 6,599 | 10,172 | 3,573 | 54.1 % |
| FICA / Medicare Tax | 6,235 | 6,114 | 5,132 | 6,511 | 10,037 | 3,526 | 54.2 % |
| Other Payroll Related Expenses | 131 | 106 | 110 | 104 | 103 | (1) | (1.0)% |
| **Total Personnel Services** | 100,019 | 95,067 | 104,390 | 125,769 | 189,053 | 63,284 | 50.3 % |
| Services & Charges | 2,196 | 4,605 | 5 | 6,905 | 11,005 | 4,100 | 59.4 % |
| Supplies & Materials | 324 | 1,600 | 243 | 1,100 | 600 | (500) | (45.5)% |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***102,539*** | ***101,272*** | ***104,638*** | ***133,774*** | ***200,658*** | ***66,884*** | **50.0 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (97,853)*** | ***$ —*** | ***$ (101,448)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Planning & Zoning

### *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.

### *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, feedlot program administration, agricultural inspection, water planning, aquatic invasive species prevention, oversight of the agricultural BMP loan program, 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.

- **Agricultural BMP Loan Program:** The AgBMP Loan Program provides funding from the MN Department of Agriculture thru private lending institutions for low-interest loans to rural landowners to encourage practices that prevent or reduce pollution problems identified by the local water plan.

- **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.

- **Low Income Septic Replacement Grants:** Provides a limited number of grants to low-income residents to replace failing septic systems.

- **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.

### *2023 Accomplishments*

- Implement electronic permitting software
- Solicit bids for curbside recycling collection contract
- Implement new vendor for curbside recycling collection
- Adoption of Le Sueur River One Watershed One Plan
- Enhance Watercraft Inspection Program

### *2024 Goals/Objectives*

- Develop Comprehensive Solid Waste plan
- Promote AgBMP program
- Improve electronic permit management.
- Improve web site functionality.

### *Historical Indicators*

| Description | 2020 | 2021 | 2022 | 2023 (Thru Oct) |
|---|---|---|---|---|
| Land Use Hearings | 39 | 35 | 21 | 12 |
| Parcel Subdivisions | 45 | 35 | 57 | 35 |
| Registered Feedlots | 233 | 192 | 190 | 191 |
| Pesticide Applicators Tests | 95 | 209 | 243 | 299 |
| Watercraft Inspections | — | 292 | 445 | 604 |
| Ag BMP loans approved ($ value) | 14,000 | — | 323,441 | 308,142 |
| Wells Sealed | 5 | 1 | 5 | 2 |
| Septic Permits | 51 | 46 | 48 | 34 |
| Septic Replacement Grants Awarded | 18,000 | 9,000 | 14,000 | 28,000 |
| Number of Building Permits | 487 | 397 | 411 | 263 |
| Valuation of Building Permits | 15.5 mil | 19.1 mil | 19.1 mil | 11.6 mil |

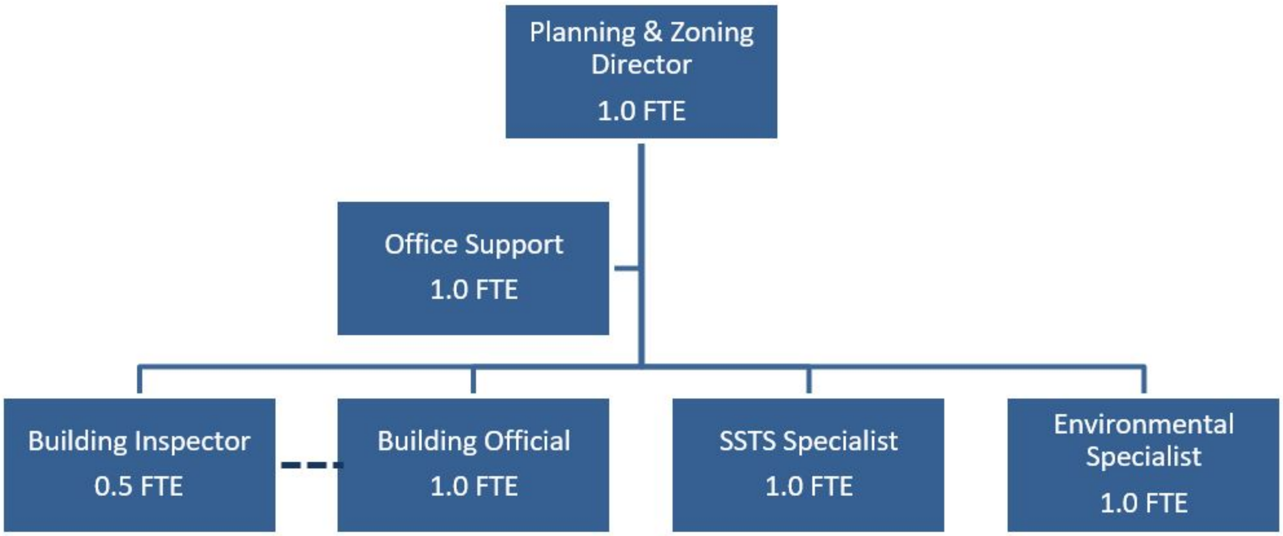
### *Major Changes/Budget Commentary*

The combined Planning and Zoning / Environmental services 2024 budget increased by $337,242 or 24.6% from the prior year. Some of the main drivers for this increase include:

- Steele County recycling contract - the contract for the recycling program expired and a new five year agreement was completed in 2023. The new contracted agreement with Thompson Sanitation increased the monthly payment by over 25% with inflation, fuel, and fee increases since the previous contract was signed in 2017 - $198,175
- Expected grant expenditures - increases in well sealing grant expense, grant payments to soil and water conservation district, and aquatic invasive species grant expenditures being accounted for under P&Z (previously was under County-Wide) - $77,975
- Personnel service adjustments - including cost of living adjustments, employee step increases, payroll related taxes, and health insurance increases - $43,960

*Planning & Zoning*

*5.5 FTE*



## Planning and Zoning

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 262,808 | $ — | $ 313,804 | $ 337,911 | $ 24,107 | 7.7 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 107,059 | 137,345 | 63,772 | 120,427 | 140,162 | 19,735 | 16.4 % |
| Charges for Services | 73,863 | 47,000 | 44,731 | 53,000 | 52,500 | (500) | (0.9)% |
| Licenses and Permits | 157,596 | 117,000 | 104,349 | 131,000 | 141,000 | 10,000 | 7.6 % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 14,071 | 100 | — | 100 | — | (100) | (100.0)% |
| ***Total Revenues*** | ***352,589*** | ***564,253*** | ***212,852*** | ***618,331*** | ***671,573*** | ***53,242*** | **8.6 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 369,324 | 375,212 | 343,244 | 396,484 | 432,899 | 36,415 | 9.2 % |
| Health, Life and Disability Insurance | 59,970 | 58,130 | 71,085 | 85,394 | 88,658 | 3,264 | 3.8 % |
| PERA Contributions | 26,753 | 28,141 | 25,002 | 29,736 | 31,879 | 2,143 | 7.2 % |
| FICA / Medicare Tax | 27,262 | 27,766 | 25,000 | 29,340 | 31,454 | 2,114 | 7.2 % |
| Other Payroll Related Expenses | 5,695 | 3,624 | 6,023 | 5,197 | 5,221 | 24 | 0.5 % |
| **Total Personnel Services** | 489,004 | 492,873 | 470,354 | 546,151 | 590,111 | 43,960 | 8.0 % |
| Services & Charges | 10,545 | 54,380 | 45,603 | 54,880 | 63,962 | 9,082 | 16.5 % |
| Supplies & Materials | 6,136 | 7,500 | 4,309 | 7,500 | 7,500 | — | — % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 12,298 | 9,500 | 8,583 | 9,800 | 10,000 | 200 | 2.0 % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***517,983*** | ***564,253*** | ***528,849*** | ***618,331*** | ***671,573*** | ***53,242*** | **8.6 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (165,394)*** | ***$ —*** | ***$ (315,997)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

**Environmental Services**

**Comparative Budget Analysis**

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ — | $ — | $ — | $ — | $ — | |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 152,980 | 152,045 | 54,826 | 134,578 | 137,578 | 3,000 | 2.2 % |
| Charges for Services | 614,316 | 614,000 | 321,752 | 615,000 | 895,000 | 280,000 | 45.5 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 1,375 | 5,000 | 8,771 | 5,000 | 6,000 | 1,000 | 20.0 % |
| ***Total Revenues*** | ***768,671*** | ***771,045*** | ***385,349*** | ***754,578*** | ***1,038,578*** | ***284,000*** | **37.6 %** |
| **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 | 46,196 | 110,045 | 38,136 | 51,878 | 136,703 | 84,825 | 163.5 % |
| Supplies & Materials | 637,238 | 661,000 | 566,189 | 702,700 | 901,875 | 199,175 | 28.3 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***683,434*** | ***771,045*** | ***604,325*** | ***754,578*** | ***1,038,578*** | ***284,000*** | **37.6 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ 85,237*** | ***$ —*** | ***$ (218,976)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

## Planning & Zoning / Environmental Services Combined

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 262,808 | $ — | $ 313,804 | $ 337,911 | $ 24,107 | 7.7 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 260,039 | 289,390 | 118,598 | 255,005 | 277,740 | 22,735 | 8.9 % |
| Charges for Services | 688,179 | 661,000 | 366,483 | 668,000 | 947,500 | 279,500 | 41.8 % |
| Licenses and Permits | 157,596 | 117,000 | 104,349 | 131,000 | 141,000 | 10,000 | 7.6 % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 15,446 | 5,100 | 8,771 | 5,100 | 6,000 | 900 | 17.6 % |
| ***Total Revenues*** | ***1,121,260*** | ***1,335,298*** | ***598,201*** | ***1,372,909*** | ***1,710,151*** | ***337,242*** | **24.6 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 369,324 | 375,212 | 343,244 | 396,484 | 432,899 | 36,415 | 9.2 % |
| Health, Life and Disability Insurance | 59,970 | 58,130 | 71,085 | 85,394 | 88,658 | 3,264 | 3.8 % |
| PERA Contributions | 26,753 | 28,141 | 25,002 | 29,736 | 31,879 | 2,143 | 7.2 % |
| FICA / Medicare Tax | 27,262 | 27,766 | 25,000 | 29,340 | 31,454 | 2,114 | 7.2 % |
| Other Payroll Related Expenses | 5,695 | 3,624 | 6,023 | 5,197 | 5,221 | 24 | 0.5 % |
| **Total Personnel Services** | 489,004 | 492,873 | 470,354 | 546,151 | 590,111 | 43,960 | 8.0 % |
| Services & Charges | 56,741 | 164,425 | 83,739 | 106,758 | 200,665 | 93,907 | 88.0 % |
| Supplies & Materials | 643,374 | 668,500 | 570,498 | 710,200 | 909,375 | 199,175 | 28.0 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 12,298 | 9,500 | 8,583 | 9,800 | 10,000 | 200 | 2.0 % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***1,201,417*** | ***1,335,298*** | ***1,133,174*** | ***1,372,909*** | ***1,710,151*** | ***337,242*** | **24.6 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (80,157)*** | ***$ —*** | ***$ (534,973)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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
- Community Corrections Building
- Detention Center
- Four Seasons Center
- Landfill
- Law Enforcement Center
- Public Works Facility
- Alexandria Building

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.

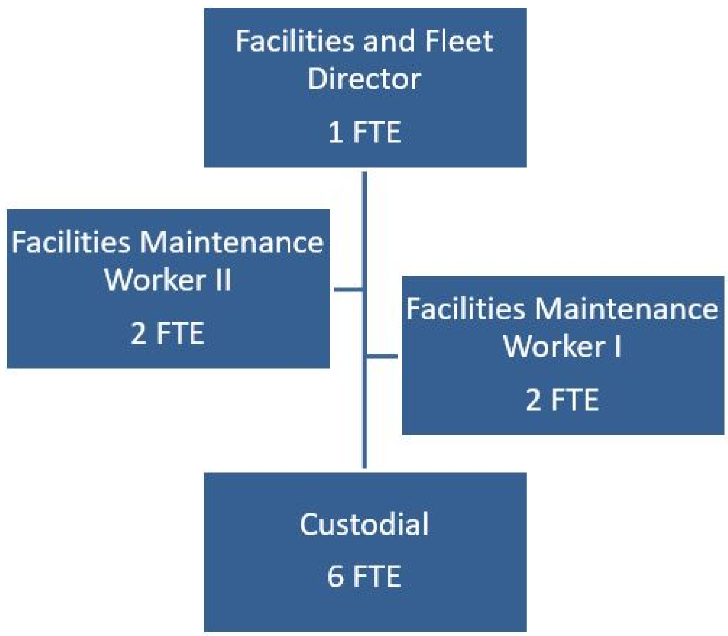
### *Goals/Objectives*

- 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 and launch Agile Fleet Software.

### *Major Changes/Budgetary Comments*

The Building & Grounds 2024 budget increased by $48,602 or 2.7% from the prior year. The main driver for this increase is personnel service adjustments - including cost of living adjustments, employee step increases, and health insurance elections. Expected revenue collections decreased by $18,000 due to rent no longer being charged for cleaning services at the Highway.

***Buildings & Grounds***
***11.0 FTE***



## Buildings and Grounds

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 1,462,235 | $ — | $ 1,615,428 | $ 1,682,030 | $ 66,602 | 4.1 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | — | — | — | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 84,329 | 142,480 | 103,740 | 160,480 | 142,480 | (18,000) | (11.2)% |
| ***Total Revenues*** | ***84,329*** | ***1,604,715*** | ***103,740*** | ***1,775,908*** | ***1,824,510*** | ***48,602*** | **2.7 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 568,704 | 597,599 | 547,456 | 649,379 | 702,112 | 52,733 | 8.1 % |
| Health, Life and Disability Insurance | 102,287 | 124,052 | 107,987 | 129,716 | 120,872 | (8,844) | (6.8)% |
| PERA Contributions | 42,143 | 44,220 | 40,965 | 48,328 | 52,283 | 3,955 | 8.2 % |
| FICA / Medicare Tax | 42,551 | 44,223 | 40,403 | 48,054 | 51,957 | 3,903 | 8.1 % |
| Other Payroll Related Expenses | 12,456 | 21,420 | 10,028 | 9,218 | 6,919 | (2,299) | (24.9)% |
| **Total Personnel Services** | 768,141 | 831,514 | 746,839 | 884,695 | 934,143 | 49,448 | 5.6 % |
| Services & Charges | 639,984 | 720,601 | 664,449 | 822,213 | 823,167 | 954 | 0.1 % |
| Supplies & Materials | 90,637 | 52,600 | 70,398 | 69,000 | 67,200 | (1,800) | (2.6)% |
| Capital Expenditures | — | — | 21,515 | — | — | — | — % |
| Other Expenditures | 3,689 | — | 451 | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***1,502,451*** | ***1,604,715*** | ***1,503,652*** | ***1,775,908*** | ***1,824,510*** | ***48,602*** | **2.7 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (1,418,122)*** | ***$ —*** | ***$ (1,399,912)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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 rebuttals and time-consuming appeals to the Board of Veterans Appeals (BVA), and when 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 43 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. *Stand for those who can't defend themselves.*

### *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 to remain fully certified and accredited by the DVA and MN-DVA.
- Work diligently towards preventing and/or eliminating veteran homelessness within Steele county.
- Timely and effectively develop, prepare, process, represent, and prosecute all claims in order to secure all available 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 independent, nursing homes, and 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 leader and an unbiased voice in providing advocacy for our county veterans' issues, and in the implementation of sustainable veteran initiatives to greatly improve the lives of our aging and disabled veterans.

### *2022 Completed Year Deliverables*

- 2,477 Open active cases (DVA data 2022)
- 79 New clients added (2022)
- 1,877 In-person office visits (2022)
- 688 Veterans receiving 10-100% SC Compensation (2022)
- 6 Veterans receiving NSC Pensions (2022)
- 37 Widows receiving DIC benefits (2022)
- $10,828,000* Paid to directly to county veterans in benefits (compensation and pensions), (DVA Data 2022)
- $650,000 Paid to county veterans/dependents for educational or vocational benefits (DVA Data 2022)
- $38,000 Life insurance benefits paid the veteran’s surviving spouses/beneficiaries (DVA Data 2022)
- $8,378,000 Medical benefits provided to county veterans (DVA Data 2022)
- 727 Unique medical patients (DVA Data 2021)
- Total combined county veteran’s benefits from the DVA in 2021 was $19,893,000 (DVA Data 2022)

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

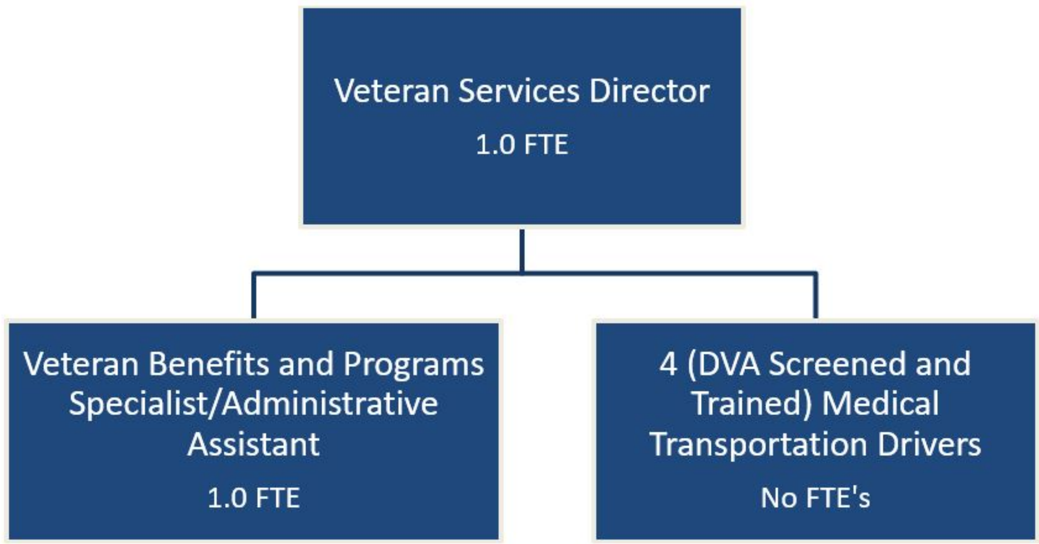
### *Glossary*

- 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 2024 budget increased by by $10,578 or 4.3% 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 | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 231,991 | $ — | $ 244,651 | $ 255,229 | $ 10,578 | 4.3 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 10,000 | — | 10,000 | — | — | — | — % |
| Charges for Services | — | — | — | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | 5,325 | — | 647 | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 500 | — | — | — | — | — | — % |
| ***Total Revenues*** | ***15,825*** | ***231,991*** | ***10,647*** | ***244,651*** | ***255,229*** | ***10,578*** | **4.3 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 165,057 | 174,783 | 148,980 | 184,483 | 194,444 | 9,961 | 5.4 % |
| Health, Life and Disability Insurance | 11,553 | 11,573 | 10,054 | 12,077 | 12,509 | 432 | 3.6 % |
| PERA Contributions | 11,575 | 11,429 | 10,442 | 12,156 | 12,903 | 747 | 6.1 % |
| FICA / Medicare Tax | 12,345 | 12,934 | 11,179 | 13,652 | 14,389 | 737 | 5.4 % |
| Other Payroll Related Expenses | 954 | 1,122 | 2,140 | 1,933 | 1,884 | (49) | (2.5)% |
| **Total Personnel Services** | 201,484 | 211,841 | 182,795 | 224,301 | 236,129 | 11,828 | 5.3 % |
| Services & Charges | 17,182 | 11,350 | 15,032 | 11,050 | 9,150 | (1,900) | (17.2)% |
| Supplies & Materials | 6,636 | 8,800 | 3,509 | 9,300 | 9,950 | 650 | 7.0 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***225,302*** | ***231,991*** | ***201,336*** | ***244,651*** | ***255,229*** | ***10,578*** | **4.3 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (209,477)*** | ***$ —*** | ***$ (190,689)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# District Court

### *Department Description and Services Provided*

Minnesota's trial courts are located throughout the 87 counties in the State and are organized into 10 Judicial Districts. Steele County 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 assistance from other county judges, 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) county 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/conservatorship 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 found innovative ways to conduct hearings remotely and was able to conduct business and avoid a major backlog of cases
- Now that we are on the other side of the pandemic, we are continuing to leverage remote hearings as attorneys and litigants responded that remote hearings are more convenient and allow them better access to justice.

### *Future Outlook*

The 3rd Judicial District and Steele County District Court have adopted a talent centric workplace culture, developing staff's individual knowledge and skills in order to efficiently process cases across county lines. We are experiencing the same workforce demographic challenges as other government and private employers. We are committed to the Judicial Branch's OneCourtMN vision of high quality, consistent, and convenient court administration services anywhere in the state and are developing strategies to retain and recruit high quality employees.

### *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.

### *Minnesota Judicial Branch oneCourtMN Vision*

High-quality, consistent and convenient court administration services anywhere in the state.

### *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 2024 budget increased by $171,000 or 46.9% from the prior year. In order to ensure effective legal representation for parties in child protection (CHIPS), commitment, and guardian/conservatorship cases, the 3rd Judicial District increased its per hour rate paid to court appointed attorneys from $100 to $150 on 1/1/2023. This change along with the increasing complexity and duration of cases are the reasons for the expected increase in 2024.

## District Court

## Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 310,750 | $ — | $ 364,750 | $ 535,750 | $ 171,000 | 46.9 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | 3,588 | — | — | — | — % |
| Charges for Services | 180 | — | 280 | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | — | — | — | — | — | — % |
| ***Total Revenues*** | ***180*** | ***310,750*** | ***3,868*** | ***364,750*** | ***535,750*** | ***171,000*** | **46.9 %** |
| **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 | 291,355 | 310,750 | 328,676 | 364,750 | 535,750 | 171,000 | 46.9 % |
| Supplies & Materials | — | — | — | — | — | — | — % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***291,355*** | ***310,750*** | ***328,676*** | ***364,750*** | ***535,750*** | ***171,000*** | **46.9 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (291,175)*** | ***$ —*** | ***$ (324,808)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# County-Wide

### *Department Description*

County-Wide acts as a cost center for any revenues or disbursements not allocated to individual funds or departments. Major revenue sources include items such as the general fund property tax levy, public library tax levy, County Program Aid (CPA), Paid in Lieu Taxes (PILT), rental income and investment earnings. Major expenditures include agency appropriations, the City of Owatonna Library tax reimbursement, capital contributions, transfers to other funds, and any unallocated personnel service or insurance expenditures.

No County staff are budgeted from the County-Wide department.

### *Major Changes/Budgetary Comments*

The County Wide 2024 budget increased by $14,666 or 2.6% over the prior year due to a combination of surplus and deficits. Major changes in comparison to the prior year include:

- Additional revenues to be received from County Program Aid - $464,683
- Additional budgeted revenues for Wind Tower Generation tax and penalty/interest collections on delinquent property tax - $195,000
- With the expected retirements of directors an increase in personnel services was made to account for accrual payouts - $110,000.

### *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 2024.

| ***Organization*** | ***Budgeted Funding*** |
|---|---|
| American Legion - Ellendale | $ 190 |
| American Legion - Owatonna | 1,721 |
| 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) | 15,000 |
| County Ag Society (Fair) | 42,500 |
| Crisis Resource Center | 10,000 |
| 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 |
| Owatonnna Library | 235,000 |
| Owatonna Partners for Economic Development | 7,000 |
| SE Emergency Medical Service | 5,000 |
| Semcac | 12,000 |
| Soil & Water Conservation District | 135,000 |
| Southern MN Initiative Foundation | 6,000 |
| Southern MN Tourism | 1,870 |
| Transitional Housing of Steele County | 10,000 |
| ***Total County Appropriations*** | $ 533,906 |

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

## County-Wide

## Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ 21,376,052 | $ (2,188,749) | $ 12,481,577 | $ (2,091,735) | $ (2,651,928) | $ (560,193) | 26.8 % |
| Other Taxes & Assessments | 368,285 | 49,000 | 434,340 | 45,000 | 246,000 | 201,000 | 446.7 % |
| Intergovernmental | 2,067,930 | 2,078,686 | 1,141,247 | 2,071,015 | 2,494,597 | 423,582 | 20.5 % |
| Charges for Services | — | — | — | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | 1,663,606 | 300,000 | 2,023,527 | 300,000 | 300,000 | — | — % |
| Gifts and Contributions | 190 | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 1,070,888 | 436,532 | 1,313,210 | 403,222 | 353,499 | (49,723) | (12.3)% |
| ***Total Revenues*** | ***26,546,951*** | ***675,469*** | ***17,393,901*** | ***727,502*** | ***742,168*** | ***14,666*** | **2.0 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | — | — | — | — | — | — | — % |
| Health, Life and Disability Insurance | — | — | — | — | — | — | — % |
| PERA Contributions | — | — | — | — | — | — | — % |
| FICA / Medicare Tax | 1,295 | — | — | — | — | — | — % |
| Other Payroll Related Expenses | 62,845 | 107,400 | 6,935 | 76,000 | 186,000 | 110,000 | 144.7 % |
| **Total Personnel Services** | 64,140 | 107,400 | 6,935 | 76,000 | 186,000 | 110,000 | 144.7 % |
| Services & Charges | 396,438 | 382,761 | 240,727 | 391,252 | 383,506 | (7,746) | (2.0)% |
| Supplies & Materials | 2,872 | — | — | 3,000 | — | (3,000) | — % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 5,950,008 | 185,308 | 1,061,967 | 257,250 | 172,662 | (84,588) | (32.9)% |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***6,413,458*** | ***675,469*** | ***1,309,629*** | ***727,502*** | ***742,168*** | ***14,666*** | **2.0 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ 20,133,493*** | ***$ —*** | ***$ 16,084,272*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

## ***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 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.

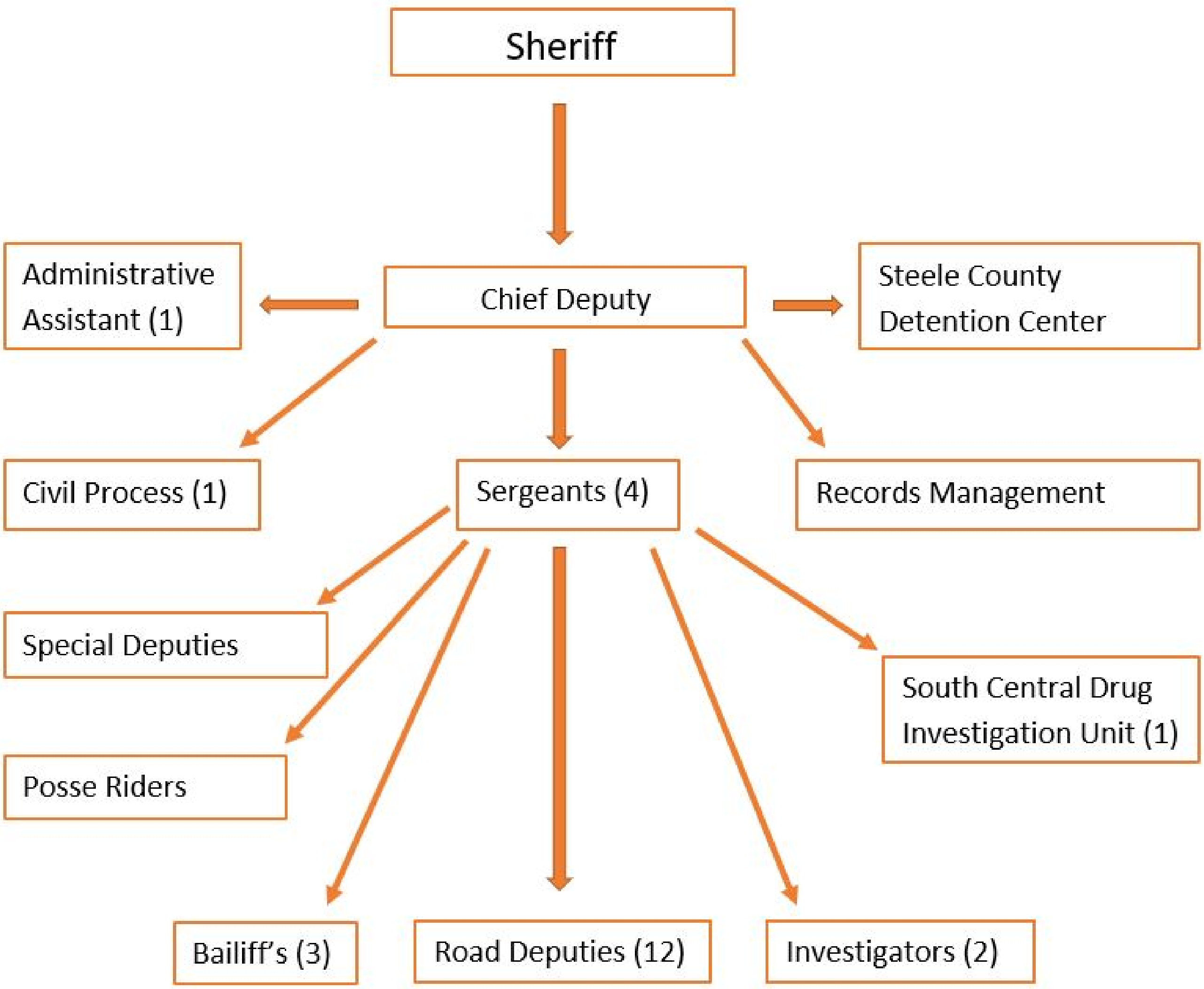
### *Goals / Objectives*

- 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
- 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)
- Competing against other agencies with recruitment and retention. At the date and time of this narrative, there are currently 165 other agencies with job openings in LE throughout the state with minimum people to select from. Hiring bonuses, stay packages, and other types of incentives are pushed by larger entities the SCSO can't compete against.

### *Organizational Chart*

The Steele County Sheriff's Office employs:

- 24 POST Licensed - employees. * POST = (Peace Officer Standards and Training).
- 1 Administrative Assistant.
- 1 Civil Process.
- 4 Records Positions (3 Records, 1 Supervisor) - Accounted for under LEC - costs shared with City of Owatonna.



### *Services Provided*

The Steele County Sheriff's Office is a statutory/constitutional office having exclusive powers and authority under state law and or state constitution.

The county Sheriff is elected and 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,
    - Courthouse,
    - Investigations,
    - 800 MHz.,
- Investigations
    - Follow up investigations,
    - Child ID Kits,
    - Project Lifesaver,
    - Child Protection,
    - Take It To The Box,
    - Evidence Technician,
- 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,
- 800 MHz ARMER
    - Radio System for the entire county,
    - SCSO, OPD, OPU, Fire Dept., BPPD, public schools, County Shop, Community Corrections, Rural Ambulance and Rural Fire, Landfill, etc.
- South Central Drug Investigative Unit
    - SCDIU,
    - SWAT,
- Water Patrol and Snowmobile Patrol
    - Boat Safety,
    - Snowmobile Certifications and Training,

*Geographic*

The SCSO provides public safety coverage to 432 square miles in 13 townships of Steele County.

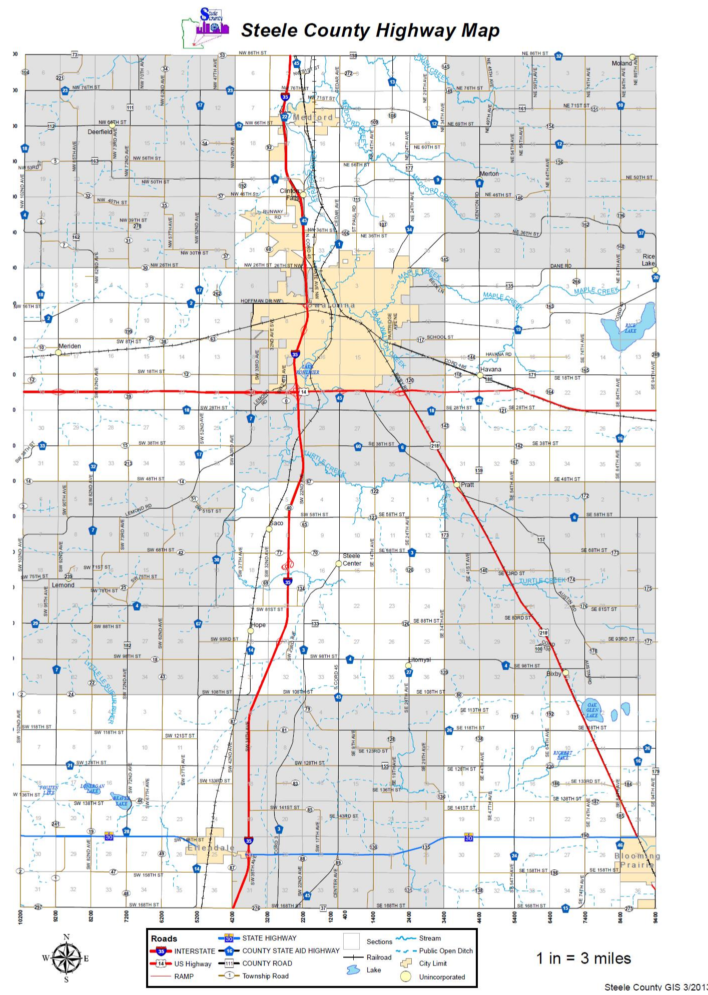
Also, contractual obligation provides public safety for two (2) cities, Medford, and Ellendale.

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%.

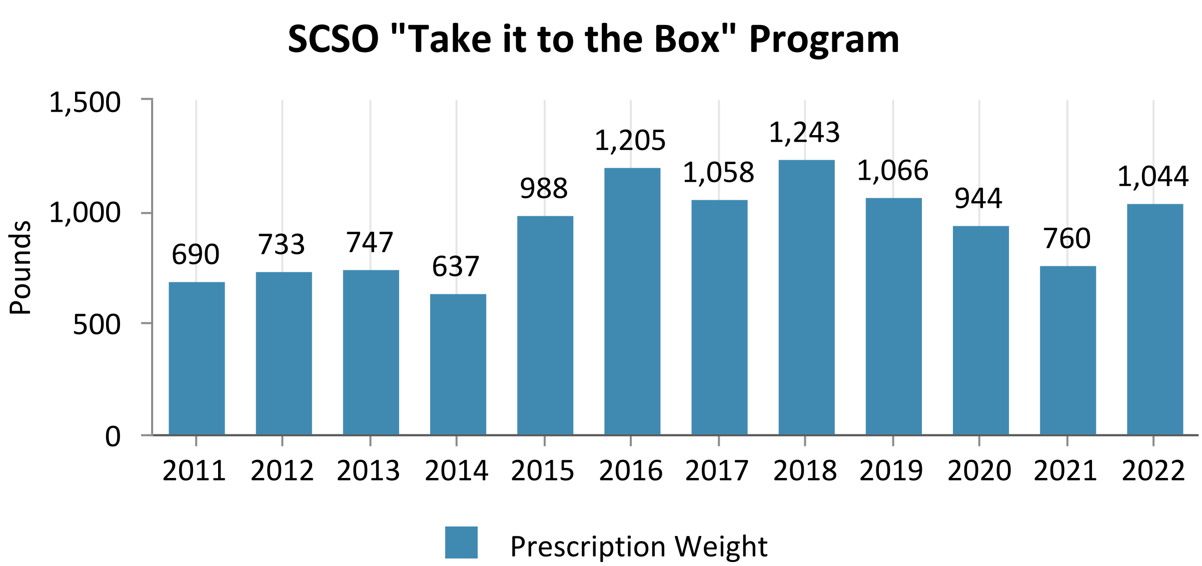
The contracts allow Steele County to increase the fees annually.

Other cities, such as Owatonna and Blooming Prairie provide their own Police Departments.



### *Steele County Take it to the Box Program*

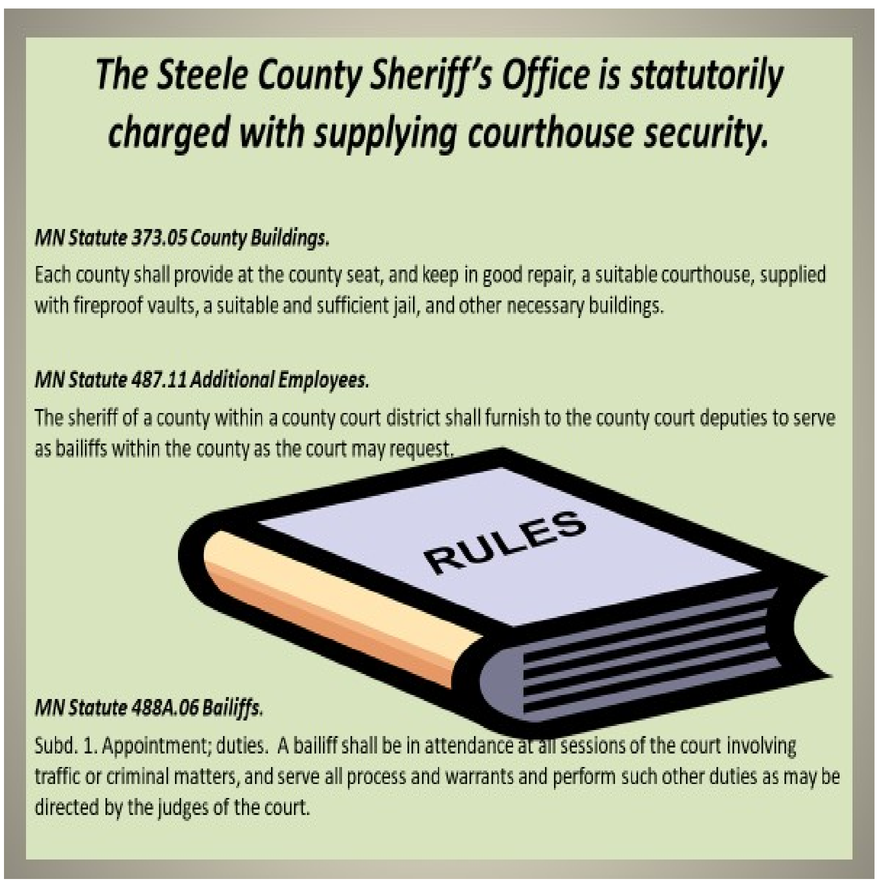
The **"Take It to The Box"** program began in 2011. It promotes the disposal of leftover prescriptions with 2 drop-off sites. 1 in Owatonna and 1 in Blooming Pairie. The Steele County Sheriff's Office has overseen the care and disposal of over 11,000 lbs. (5.5 Tons) of unused prescriptions.

### *Courthouse Security Division*

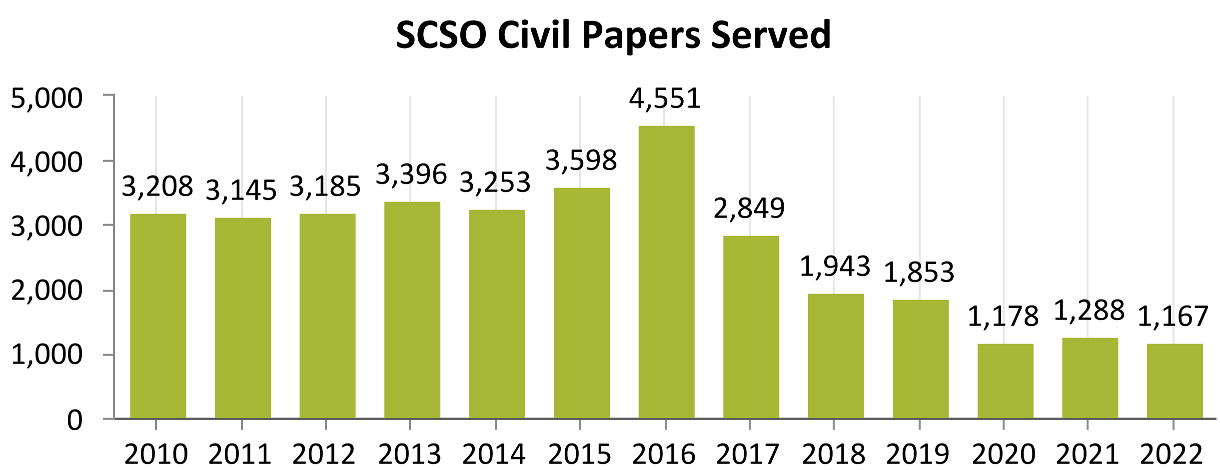
The SCSO has 3 licensed Deputies and 2 Special Deputies to assist with Courthouse Security.

**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!**



*Civil Papers*

The SCSO was averaging approximately 3,300 Civil Papers a year. That has since changed to averaging approximately 1,200 Civil Papers a year. Order for Protections, Evictions, Foreclosures, Subpoenas, Summons and Complaint, and Harassment for Restraining Orders achieve the highest type of papers served. The decline with paper services is likely due to more private sectors offering civil paper services.




Other types of Civil Process services consist of:

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

### *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.) |

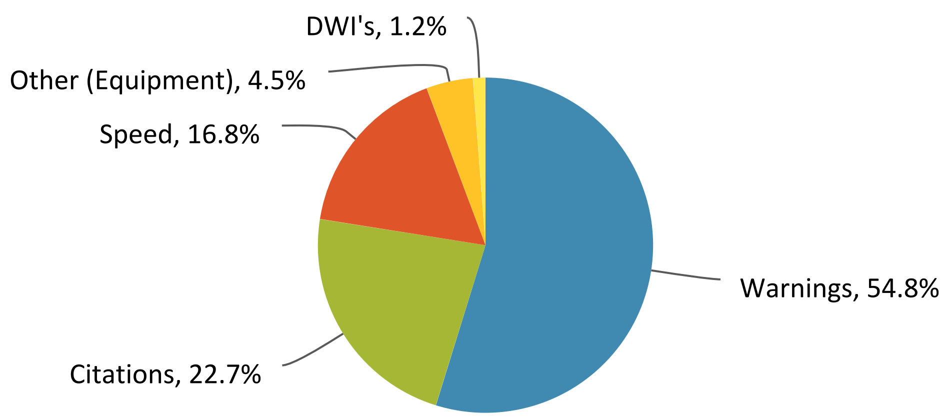
**** e-Filing with the Court is not our responsibility ****

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.

**2022 SCSO Traffic Stops**




- 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.


According to the Minnesota Department of Public Safety (DPS) Office of Traffic Safety, 392 people lost their lives in 2023 crashes.

**Fatalities on Minnesota Roadways**

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 YTD |
|---|---|---|---|---|---|---|
| Total Fatalities | 381 | 364 | 394 | 488 | 444 | 392 |

**The top four contributing factors for fatalities:**

Drunk driving

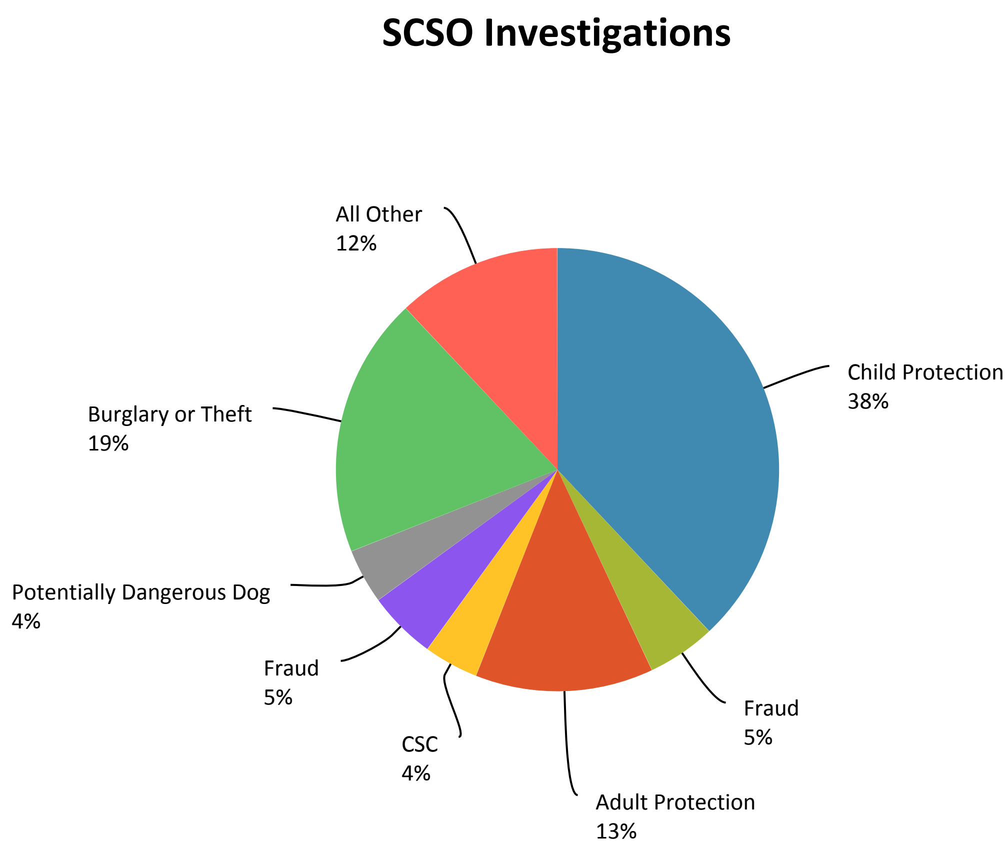
Speed

Unbuckled motorists

Distractions

### *Investigation Division*

The pie chart below outlines the most incidents of Investigations.




### *LEC Purchase and Possession Permits*

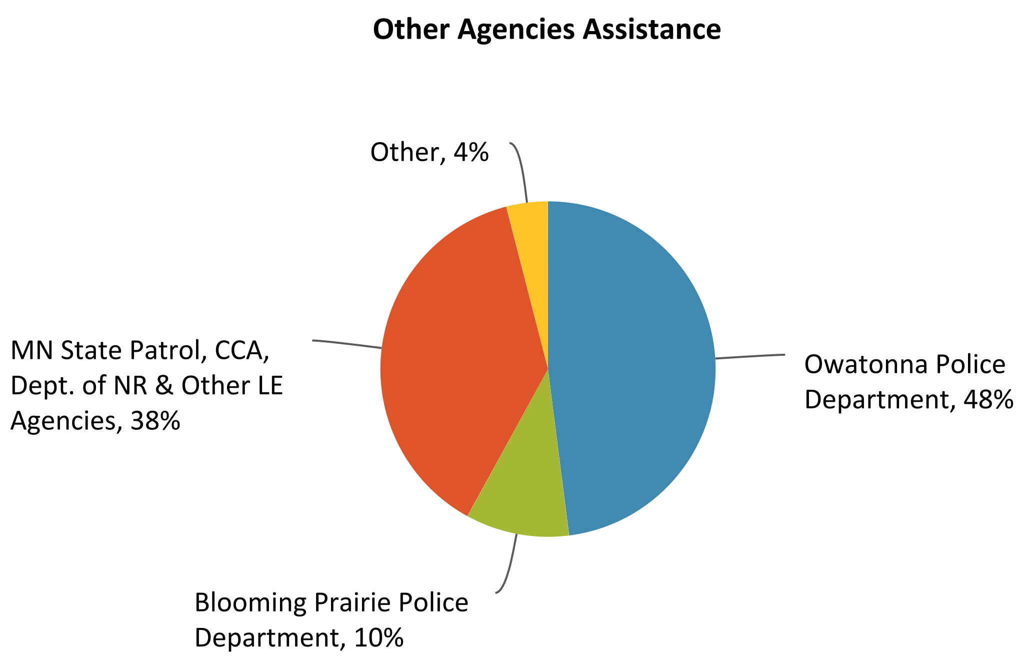
| Permit to Carry Fees<br>Effective 3/13/2019 | | |
|---|---|---|
| New Permit to Carry | $ | 100.00 |
| Renewal (90-0 days before expiration date) | $ | 75.00 |
| Renewal (1-30 days past expiration date) | $ | 85.00 |
| Veterans/Military Personnel** | $ | 25.00 |
| Steele County Active Law Enforcement**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

**Denotes you must provide proof of your credentials

*Assisting Other Agencies (Support Rolls)*

Throughout the year, LE agencies, and other entities, rely on each other for mutual aid support.

In 2022, the Steele County Sheriff's Office supplied mutual aid support to the below listed LE agencies and other entities 501 times.




*Major Changes / Budget Commentary*

The Sheriff's Office 2024 budget increased by $188,774 or 4.6% from the prior year. This budgeted increase is almost entirely due to personnel services including the Cost of Living Adjustments (COLA), an additional market salary adjustment, payroll related taxes, and health insurance increases.

Revenue decreases in comparison to the prior year include removal of a budgeted transfer in of $82,500 for the uses of handgun permit reserves to reimburse LEC wages and the elimination of a COPS more grant that is no longer expected to be received in 2024 for $40,000.

During 2023, the County was made aware the legislature will distribute a one-time Public Safety Aid package for Steele County, approximately $599,864 to be distributed at the end of 2023. There are stipulations on how this money can be used (i.e. squad cars and snowmobiles) and funds are not allowed to be used for remodeling or construction. So far this year the county has purchased eight squad cars and two snowmobiles with these funds. The remaining balance of the funds will be restricted and planned for use on handguns and body cameras in 2024.

## Sheriff

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 2,910,456 | $ — | $ 3,481,377 | $ 3,769,781 | $ 288,404 | 8.3 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 254,923 | 227,039 | 268,316 | 242,100 | 222,476 | (19,624) | (8.1)% |
| Charges for Services | 151,496 | 160,880 | 142,330 | 165,132 | 169,326 | 4,194 | 2.5 % |
| Licenses and Permits | 30,565 | 50,000 | 29,690 | 50,000 | 40,000 | (10,000) | (20.0)% |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 112,771 | 120,490 | 85,760 | 164,450 | 90,250 | (74,200) | (45.1)% |
| ***Total Revenues*** | ***549,755*** | ***3,468,865*** | ***526,096*** | ***4,103,059*** | ***4,291,833*** | ***188,774*** | **4.6 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 2,154,222 | 2,006,159 | 1,822,566 | 2,252,733 | 2,395,034 | 142,301 | 6.3 % |
| Health, Life and Disability Insurance | 420,568 | 402,991 | 344,283 | 463,039 | 479,095 | 16,056 | 3.5 % |
| PERA Contributions | 351,649 | 354,633 | 289,885 | 372,320 | 394,643 | 22,323 | 6.0 % |
| FICA / Medicare Tax | 43,730 | 43,494 | 36,615 | 44,376 | 47,869 | 3,493 | 7.9 % |
| Other Payroll Related Expenses | 81,660 | 58,644 | 54,884 | 58,578 | 60,876 | 2,298 | 3.9 % |
| **Total Personnel Services** | 3,051,829 | 2,865,921 | 2,548,233 | 3,191,046 | 3,377,517 | 186,471 | 5.8 % |
| Services & Charges | 385,946 | 429,959 | 445,977 | 718,713 | 696,316 | (22,397) | (3.1)% |
| Supplies & Materials | 162,404 | 160,485 | 153,009 | 180,350 | 200,000 | 19,650 | 10.9 % |
| Capital Expenditures | — | — | 366,731 | — | — | — | — % |
| Other Expenditures | 15,287 | 12,500 | 28,650 | 12,950 | 18,000 | 5,050 | 39.0 % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***3,615,466*** | ***3,468,865*** | ***3,542,600*** | ***4,103,059*** | ***4,291,833*** | ***188,774*** | **4.6 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (3,065,711)*** | ***$ —*** | ***$ (3,016,504)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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.

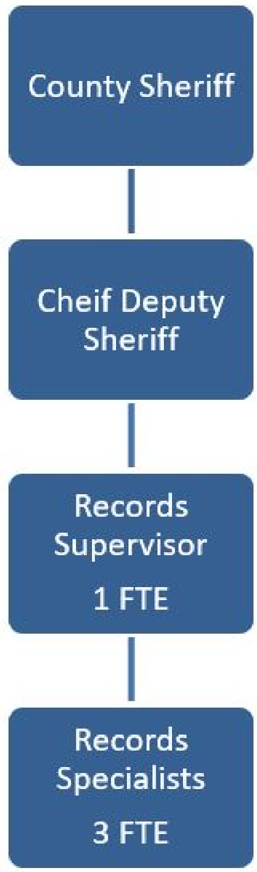
### *Mission Statement*

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 2024 budget decreased by $482,518 or 45.4% from the prior year, primary due to no capital projects being budgeted in the upcoming year. Since the County board approved a building addition onto the Detention Center for Sheriff's operations, its planned the County will move out of the LEC in late 2024 when the facility is completed. Since a planned move out date is expected, no capital projects were budgeted since its assumed the City will buyout the County and complete any desired capital projects. Discussions between the County and City have also suggested the County may enter a lease agreement with the City and rent half of the LEC space starting in 2024 until the facility is completed.

***Law Enforcement Center***
***4.0 FTE***



## Law Enforcement Center

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | $ Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 334,733 | $ — | $ 322,282 | $ 288,927 | $ (33,355) | (10.3)% |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 252,341 | 576,117 | 265,463 | 507,650 | 290,987 | (216,663) | (42.7)% |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | — | 250,000 | — | 232,500 | — | (232,500) | (100.0)% |
| ***Total Revenues*** | ***252,341*** | ***1,160,850*** | ***265,463*** | ***1,062,432*** | ***579,914*** | ***(482,518)*** | **(45.4)%** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 236,957 | 233,062 | 204,154 | 248,175 | 271,874 | 23,699 | 9.5 % |
| Health, Life and Disability Insurance | 43,773 | 44,883 | 35,974 | 46,863 | 48,519 | 1,656 | 3.5 % |
| PERA Contributions | 17,764 | 17,480 | 15,256 | 18,613 | 20,391 | 1,778 | 9.6 % |
| FICA / Medicare Tax | 17,949 | 17,247 | 15,480 | 18,365 | 20,118 | 1,753 | 9.5 % |
| Other Payroll Related Expenses | 20 | 328 | 441 | 416 | 412 | (4) | (1.0)% |
| **Total Personnel Services** | 316,463 | 313,000 | 271,305 | 332,432 | 361,314 | 28,882 | 8.7 % |
| Services & Charges | 68,198 | 112,150 | 65,134 | 136,300 | 88,900 | (47,400) | (34.8)% |
| Supplies & Materials | 12,498 | 14,700 | 11,319 | 13,700 | 14,700 | 1,000 | 7.3 % |
| Capital Expenditures | 6,778 | 606,000 | 264,254 | 465,000 | — | (465,000) | (100.0)% |
| Other Expenditures | 35,120 | 115,000 | 35,120 | 115,000 | 115,000 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***439,057*** | ***1,160,850*** | ***647,132*** | ***1,062,432*** | ***579,914*** | ***(482,518)*** | **(45.4)%** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (186,716)*** | ***$ —*** | ***$ (381,669)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

** 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 or injury.

### *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.

- 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.
- 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.
- 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.

### *2023 Events*

- Installed WiFi throughout the detention facility. This upgrade has allowed us to utilize already existing data connections to create digital signage for the housing units, change to a less expensive TV programming option, work toward implementing a process to allow inmates limited, supervised access to the internet. This infrastructure will give inmates access to Online GED/educational opportunities and online applications for employment once released from custody. WiFi connections have also allowed us to utilize tablets to conduct court and some programming inside the housing units, limiting the need for most detainee movement.
- In early spring, we completed our pod separation project. This project took 1 housing unit and split it in to 2, which allows us to supervise more detainee classifications with less staff. Making this adjustment will save the county roughly $500,000 a year in staff wages.
- Resumed Work release programming after a 3-year hiatus. The restart of this program will allow for detainees to complete their court ordered sentence.
- Increased our daily non contracted bed fee to $65.00 per day.

### *2024 Goals*

Become fully staffed so we can resume normal operations.

### *Facts/Figures*

- Bookings for 2023: 763 (12/1/2023)
- 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.

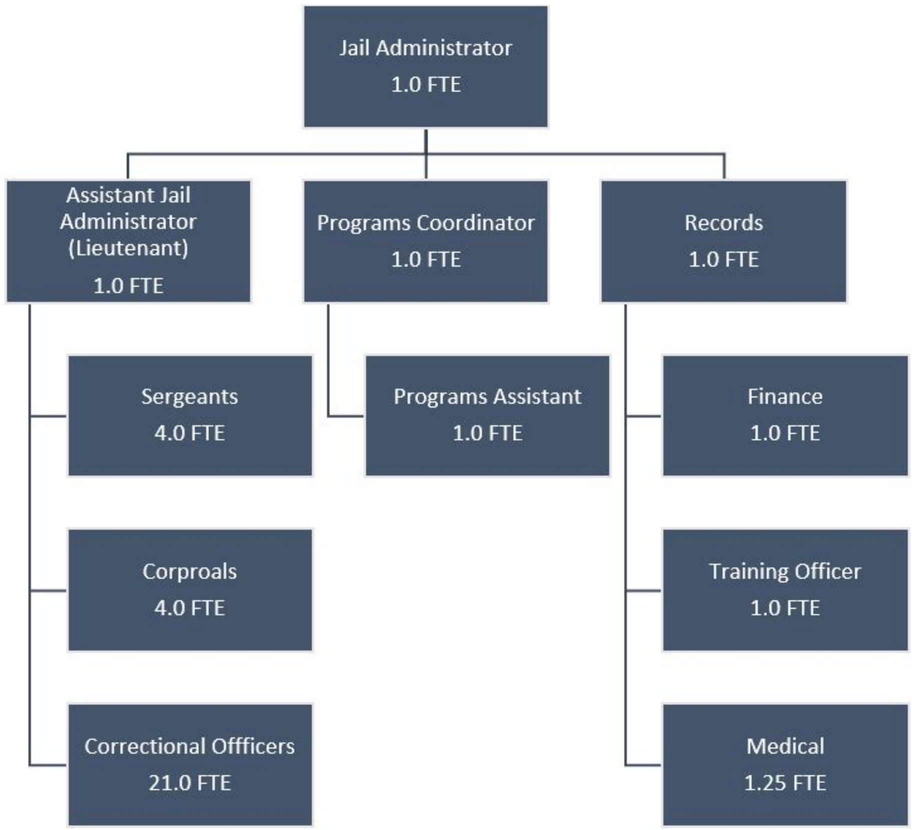
### *Major Changes/Budget Commentary*

The Detention Center 2024 budget increased by $63,856 or 1.4% from the prior year. This increase is almost entirely due to personnel services, which increased by $65,509 or 1.7% over the previous year. Personnel service increases include the cost of living adjustment, step increases, and additional payroll taxes. This increase is lower than what is typically expected in personnel services mainly due to the Detention Center and Public health sharing a nursing position for medical at the Detention Center. This reduced the previously 1.0 FTE to a 0.25 FTE for the 2024 budget. Other favorable personnel service reductions in comparison to the prior year include health insurance elections made for the upcoming budget and a expected reduction in workers compensation costs.

Charges for service revenue increased overall by 67.4% over the previous year due to the anticipated boarding revenues to be received from Waseca County for housing inmates. This revenue increase decreased the funding need for the property tax levy by 0.4% in comparison to the prior year.

***Detention Center***

***37.25 FTE***



## Detention Center

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 3,761,422 | $ — | $ 4,287,210 | $ 4,269,316 | $ (17,894) | (0.4)% |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 219,233 | 458,550 | 103,496 | 136,950 | 229,200 | 92,250 | 67.4 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 16,530 | 21,000 | 3,125 | 20,500 | 10,000 | (10,500) | (51.2)% |
| ***Total Revenues*** | ***235,763*** | ***4,240,972*** | ***106,621*** | ***4,444,660*** | ***4,508,516*** | ***63,856*** | **1.4 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 2,557,777 | 2,645,132 | 2,000,726 | 2,853,718 | 2,944,682 | 90,964 | 3.2 % |
| Health, Life and Disability Insurance | 449,844 | 516,907 | 346,301 | 529,699 | 497,357 | (32,342) | (6.1)% |
| PERA Contributions | 218,829 | 235,455 | 170,761 | 242,481 | 252,306 | 9,825 | 4.1 % |
| FICA / Medicare Tax | 189,417 | 205,582 | 147,752 | 211,175 | 217,907 | 6,732 | 3.2 % |
| Other Payroll Related Expenses | 73,554 | 82,531 | 72,427 | 82,859 | 73,189 | (9,670) | (11.7)% |
| **Total Personnel Services** | 3,489,421 | 3,685,607 | 2,737,967 | 3,919,932 | 3,985,441 | 65,509 | 1.7 % |
| Services & Charges | 252,164 | 236,365 | 151,742 | 244,728 | 251,075 | 6,347 | 2.6 % |
| Supplies & Materials | 231,006 | 317,000 | 218,346 | 278,000 | 270,000 | (8,000) | (2.9)% |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 12,956 | 2,000 | 780 | 2,000 | 2,000 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***3,985,547*** | ***4,240,972*** | ***3,108,835*** | ***4,444,660*** | ***4,508,516*** | ***63,856*** | **1.4 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (3,749,784)*** | ***$ —*** | ***$ (3,002,214)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Community Corrections

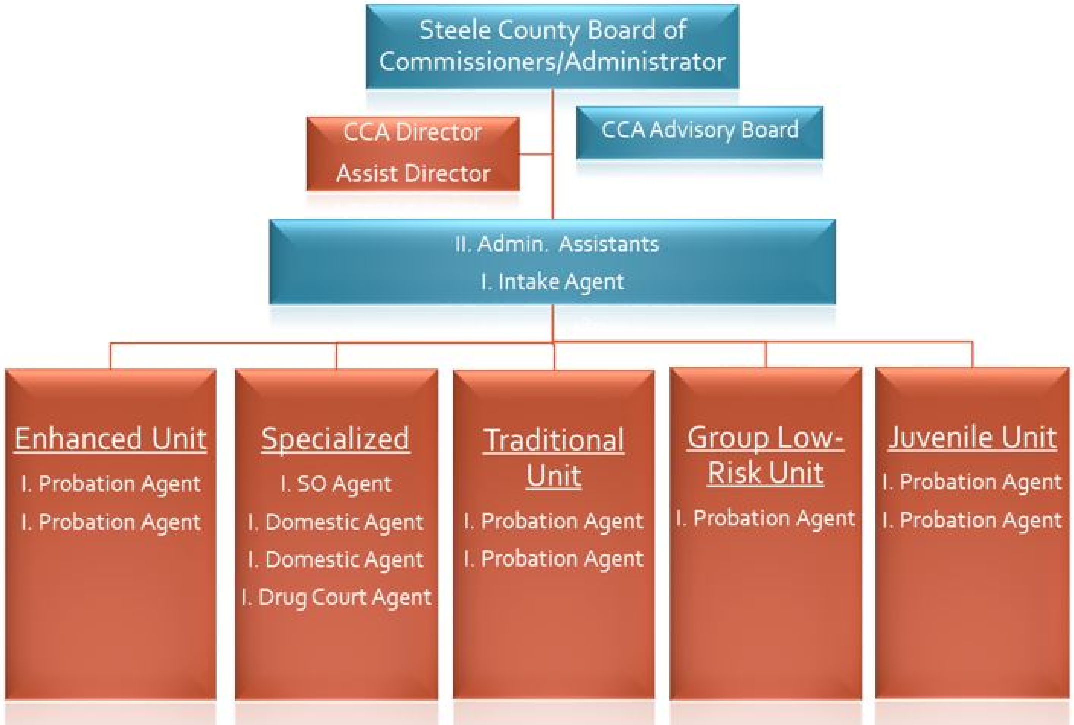
### Mission

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.

### *Department Description and Services Provided*




### *Organization and Description of Services*

Community Corrections reports directly to the Steele County Administrator. The department provides a variety of services to Steele County along with the Steele County District 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.

### *Staff*

| *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 provide services of operational procedures of intake, 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. | 8.75 |
| 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 |

### *2023 Highlights*

In review, our goal moving into 2023 was to create a more formalized strategic planning process to guide and prioritize our work. We wanted to develop a strategic plan that plotted a road map for our department which was driven by research along with feedback from our staff. We created a process in which our lead probation officers facilitated feedback sessions to gather input and carried that information into several working sessions as a leadership team to develop and finalize a formal, two-year strategic plan. This plan incorporates goals and action steps from the pillars of our evidence-based practice model with an added and much-needed department wellness addition.

In addition, one of our Lead Probation Officers, Samantha Ahrens, developed a peer-led Carey Guide Case Management coaching process for our department. This coaching process will strengthen our department's evidence-based case management skills and provide quality assurance and feedback to our officers who strive to hone their case management.

In late 2023, our department implemented a quality assurance tool called the "Client Contact Plan" for our probation officer's office and field client contacts. This contact plan provides our officers and management with expected vs. actual outcomes regarding our client contacts in the office and the field. This data will provide our officers and leadership with data on how officers are doing with their client contact standards. This quality assurance data will also lead to more contextual meetings with our staff to create better outcomes for our clients, opportunity for coaching and safety for the community.

Lastly, there were various changes due to the latest legislative session that will affect community supervision, specifically Community Corrections Agencies across the state. Most notably, the legislature increased funding to Community Corrections Agencies. Steele County Community Correction's state subsidy increased from $612,668 to $1,051,251, a substantial increase in funding. Along with this funding comes a litany of new data requirements, supervision standards, and quality assurance measures. Statewide advisory councils are currently being formulated to create statewide uniform practice and outcome measures for agencies to implement and collect across the state. This unprecedented funding arrives with remarkable changes and expectations, and we are very excited about the opportunities to create more positive change with the population we work with. We are also very fortunate to have an extremely talented, resilient team dedicated to their work and this community and prepared for the task!

### *2024 Goals and Objectives*

As we transition into the new year, we will review staff feedback, practice models, strategic plans, and department data to guide our work. Moving into 2024, we also plan to gather the strengths of our staff and, with a private facilitator, conduct department strength mapping. Strength mapping will create a more robust department culture and guide us in creating a more effective performance evaluation process and coaching model for our department. Lastly, as we transition into the new year, we have an exciting new Community Correction Building Project we have been working on throughout 2023. Through this process, we are very excited to see our touring of various facilities, staff ideas/feedback, and planning starting to become a reality. The building will provide closer proximity to our clientele and closer proximity to the courthouse for our staff. Most importantly, the new building space will offer a much-needed upgrade in security, where our team will have a secure working area separate from the public.

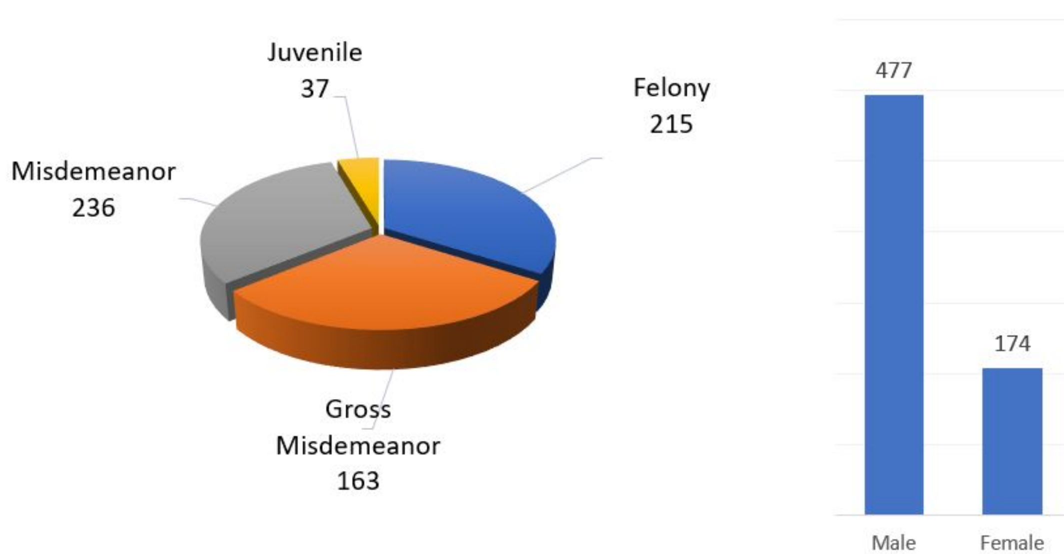
*Below are projected exterior renderings, provided by WOLD Architects and Engineers*


### *Data / Key Performance Indicators*

#### *Probation Survey Reports*

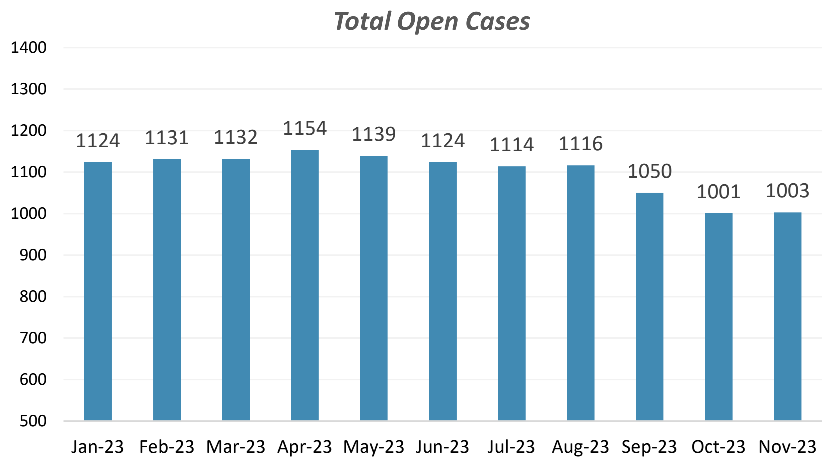
The following graph represents 2022 Probation Survey Reports data and only displays offenders on active probation supervision and is not inclusive of duties by agents regarding supervised release, pre-sentence, pre-trial, diversion or monitoring cases.

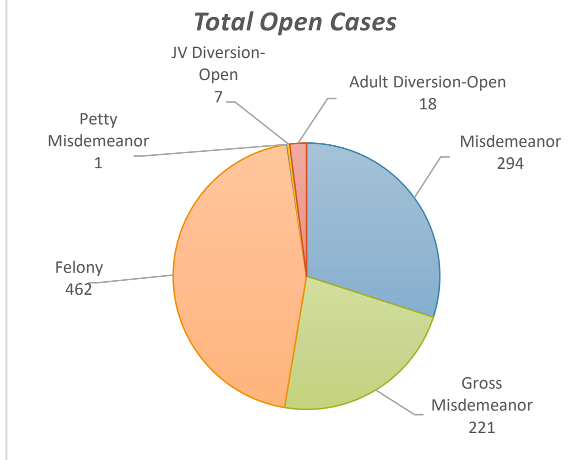
***2022 Community Corrections Year end Offense Classification Data – 651 Total***

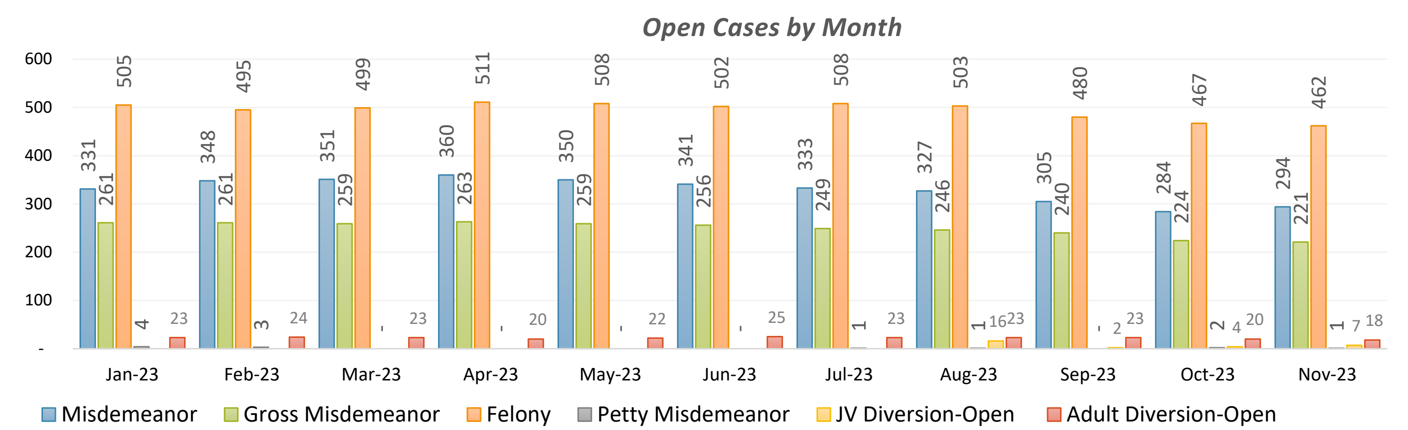


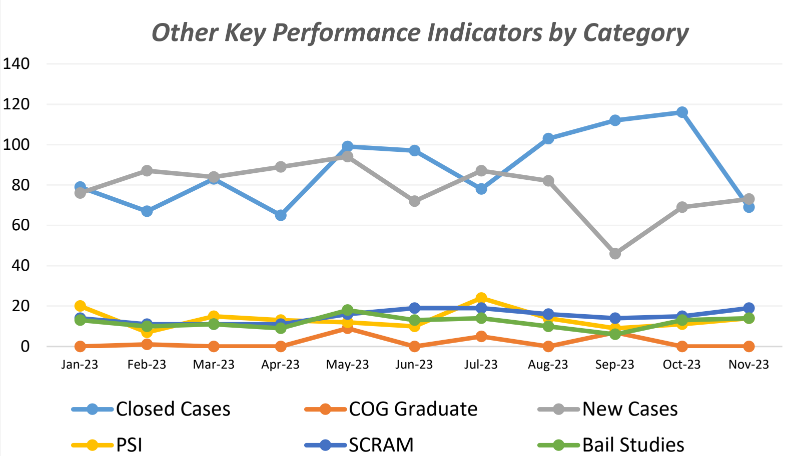

Source: MN 2022 Probation Survey "County Data" Appendix B

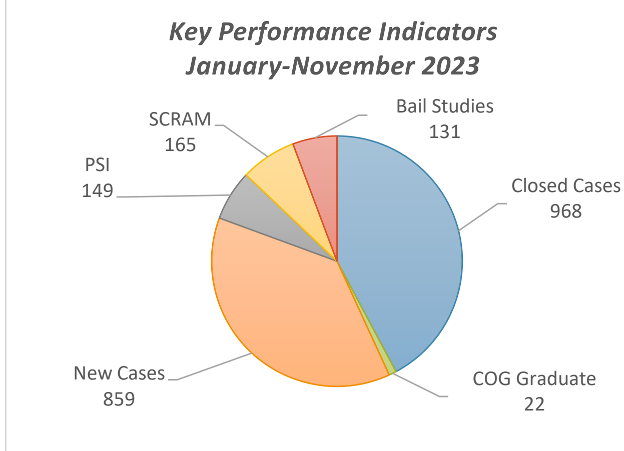
# Community Corrections Dashboard

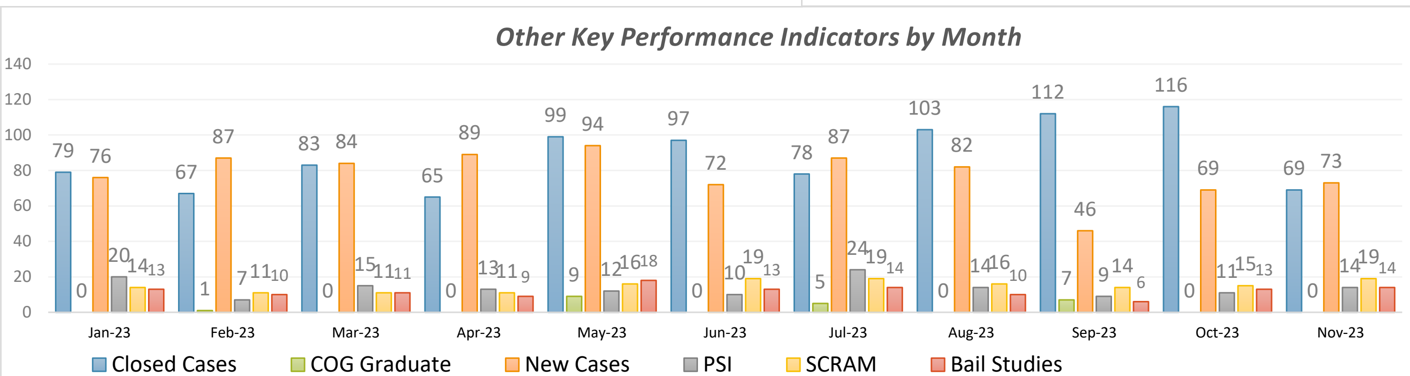


### *Field Visit Outcome Data*

The data below reflects 1,631 field visit attempts for 2023; of the 66% where we contacted the client in the field, the compliance rate was 95%. In addition, we also collect field visit data regarding daytime, and nighttime visits (shown below) along with data collected showing differences in weekday and weekend field visits (not included).



### *January – November 2023 Field Visit Data*

*Visits Before 7PM*

| Total Field Visits | Contact Made | No Contact | Compliant Contact | Not Compliant |
|---|---|---|---|---|
| 976 | 642 | 321 | 563 | 41 |
| Percentage: | 66% | 34% | 94% | 6% |

*Visits After 7PM*

| Total Field Visits | Contact Made | No Contact | Compliant Contact | Not Compliant |
|---|---|---|---|---|
| 655 | 441 | 214 | 424 | 20 |
| Percentage: | 67% | 33% | 96% | 4% |

***Case Management Skill Building Data***

Below is data collected on our high and very high-risk clients assigned to our electronic 'Tools on Devices-Carey Group' case management system. Our Agents assess clients for criminogenic risk/need and case-manage to change behaviors by providing insight and skills. This research-based approach limits future criminal activity, promotes public safety, and reduces recidivism. Below is some higher-level 2023 year-to-date data reflecting; the number of specific case management tools completed, the number of pending tools, and the number of active clients in our case management system.

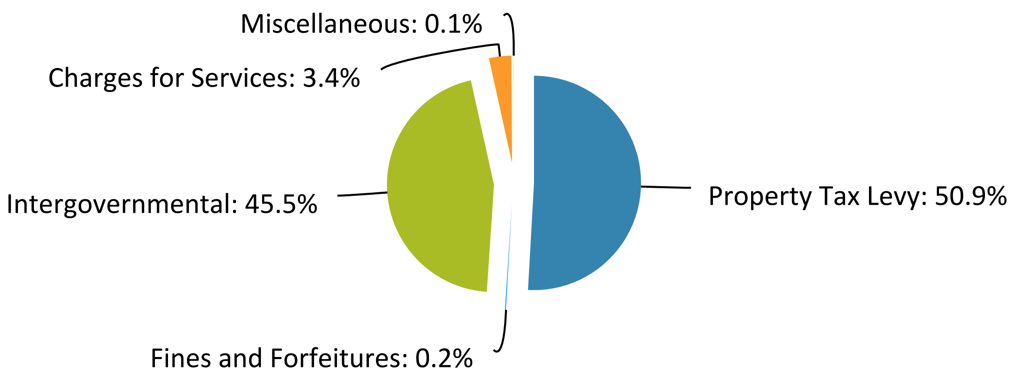
**1568** Tools Completed

**365** Tools Pending Completion

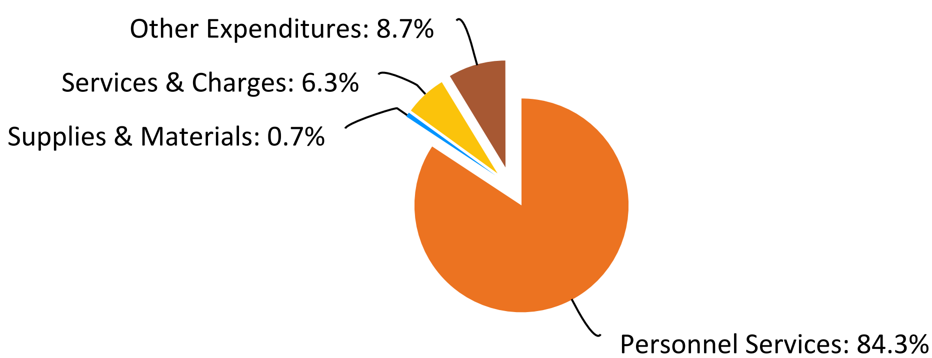
**183** Active Clients

### *Department Budget*

| *2024 Revenues* | Amount | % |
|---|---|---|
| Property Tax Levy | $ 1,187,211 | 50.9% |
| Intergovernmental | 1,060,251 | 45.5% |
| Charges for Services | 79,200 | 3.4% |
| Fines and Forfeitures | 3,500 | 0.2% |
| Miscellaneous | 1,500 | 0.1% |
| ***Total*** | $ 2,331,662 | 100.0% |




| *2024 Expenditures* | Amount | % |
|---|---|---|
| Personnel Services | $ 1,965,444 | 84.3% |
| Services & Charges | 147,101 | 6.3% |
| Supplies & Materials | 16,360 | 0.7% |
| Other Expenditures | 202,757 | 8.7% |
| ***Total*** | $ 2,331,662 | 100.0% |



### *Budget Overview*

As we move into 2024, our goal is to be as fiscally responsible as possible with our budget. Furthermore, transitioning into 2024 and as stated above, our goal is to continuously improve our practice model, strategically map and prioritize our goals as a department to be as purposeful and strategic as possible. Our expenditures are driven by the balance of providing public safety to the community and cost-effective service delivery by providing our staff with the field equipment along with case management tools needed to promote public safety and invoke change in the people we supervise.

The the Community Corrections 2024 budget increased by $445,883 or 23.6% from the prior year. Significant budget changes in comparison to the prior year include:

- Board approval of a new Community Corrections position, budgeted at 0.75 FTE in 2024 and shifting to 1.0 FTE in 2025 - $105,189
- Personnel service adjustments including cost of living adjustment, market salary adjustment, step increases, and health insurance increases - $128,300
- An budgeted "transfer out" of funds being included in the other expenditures, which was input to have the property tax levy requirement net zero over the previous year. These surplus CCA funds are to be used for the construction of the new facility by the County Attorney's office - $199,257
- During the last legislative session there was an increase in funding to Community Corrections Agencies. This increased the expected intergovernmental revenues by $438,583

Even with these significant changes mentioned above, the required property tax levy funding request has remained unchanged from 2023 to 2024.

## Community Corrections

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 1,130,766 | $ — | $ 1,187,211 | $ 1,187,211 | $ — | — % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 624,990 | 621,668 | 665,505 | 621,668 | 1,060,251 | 438,583 | 70.5 % |
| Charges for Services | 85,958 | 67,100 | 92,294 | 73,400 | 79,200 | 5,800 | 7.9 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | 4,100 | 2,000 | 3,700 | 2,000 | 3,500 | 1,500 | 75.0 % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 1,600 | 1,000 | 1,700 | 1,500 | 1,500 | — | — % |
| ***Total Revenues*** | ***716,648*** | ***1,822,534*** | ***763,199*** | ***1,885,779*** | ***2,331,662*** | ***445,883*** | **23.6 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 1,306,523 | 1,276,764 | 1,079,828 | 1,324,572 | 1,490,789 | 166,217 | 12.5 % |
| Health, Life and Disability Insurance | 188,863 | 187,306 | 164,887 | 196,462 | 238,014 | 41,552 | 21.2 % |
| PERA Contributions | 95,257 | 95,757 | 80,987 | 99,343 | 111,809 | 12,466 | 12.5 % |
| FICA / Medicare Tax | 95,248 | 94,481 | 79,106 | 98,018 | 110,318 | 12,300 | 12.5 % |
| Other Payroll Related Expenses | 18,893 | 17,940 | 15,572 | 13,560 | 14,514 | 954 | 7.0 % |
| **Total Personnel Services** | 1,704,784 | 1,672,248 | 1,420,380 | 1,731,955 | 1,965,444 | 233,489 | 13.5 % |
| Services & Charges | 136,816 | 134,926 | 121,939 | 138,464 | 147,101 | 8,637 | 6.2 % |
| Supplies & Materials | 6,981 | 8,360 | 5,274 | 8,360 | 16,360 | 8,000 | 95.7 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 2,802 | 7,000 | 2,932 | 7,000 | 202,757 | 195,757 | 2796.5 % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***1,851,383*** | ***1,822,534*** | ***1,550,525*** | ***1,885,779*** | ***2,331,662*** | ***445,883*** | **23.6 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (1,134,735)*** | ***$ —*** | ***$ (787,326)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Emergency & Risk Management

### *Department Description*

The Steele County Emergency & Risk Management Department includes a full-time department director responsible for Emergency Management & Risk Management, and 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.

### *Services Provided*

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 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 recovery to disaster in Steele County. The core goals of the emergency management programs are to establish and maintain the procedures, plans, resources, and roles to coordinate the development and implementation of the County Emergency Operations Plan (EOP). This mandated plan addresses all-hazards including effects 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 to reduce or eliminate future losses due to disaster. 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 emergency 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 for Steele County. 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 also serves as the primary contact for the Minnesota Counties Insurance Trust (MCIT). The department staff is responsible for the program oversight of the Steele County Risk Management Program and the property/casualty insurance program.

### *Emergency Management Logo*

Steele County Emergency & Risk Management takes a systematic approach where each arrow represents one phase of a comprehensive process:

- Mitigation — Actions involve lasting, often permanent, reduction of exposure to, probability of, or potential loss from hazard events. This can also be considered Prevention — Actions involve taking preventive measures from human hazards to provide more permanent protection from disasters; however, not all disasters can be prevented. The risk of loss of life and injury can be limited with environmental planning and design standards.
- Preparedness — Since emergencies often evolve rapidly, preparedness involves planning for emergency actions and securing the resources to support them.
- Response — When an incident occurs, response represents the time-sensitive actions to save lives and property.
- Recovery — After the initial response, recovery is the effort to restore infrastructure and the social and economic life of a community to normal.

There is not beginning or end to the process. Mitigation and Preparedness are ongoing efforts to identify hazards and prepare for them. Response and Recovery actions are the result of an event occurring. The recovery process includes mitigation actions as part of the preparation for the next event.

### *Major Changes/Budget Commentary*

The Emergency & Risk Management Department budget includes expenses for the full-time County Emergency & Risk Management Director and the two part-time Deputy Director positions. The personnel and operating budget include expenses for administration, management, and oversight for emergency management supporting legislation requirements located in MN State Statute Chapter 12 and the federal Stafford Act. It also includes expenses for the county safety program supporting legislation requirements located in MN State Statute Chapter 182 and 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.

The Emergency & Risk Management 2024 budget decreased by $24,768 or 10.4% from the prior year. The main reason for this decrease is the 2023 budget including an additional hazard mitigation grant, which included additional intergovernmental revenue, staff time, and supplies.

The current year 2023 actual data includes additional spending under the capital outlay and supplies and materials due to an unexpected grant that the County was made aware of in mid 2023. This Emergency Management American Rescue Plan Grant was leftover funds from 2022, but purchases had to be made within the year. The County used these additional funds to purchase facility upgrades/improvements on the Alexandria street property purchased at the beginning of 2023.

***Emergency & Risk Management***
***1.50 FTE***

## Emergency & Risk Management

## Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 151,642 | $ — | $ 166,620 | $ 165,768 | $ (852) | (0.5)% |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 19,720 | 43,898 | 37,818 | 70,836 | 40,915 | (29,921) | (42.2)% |
| Charges for Services | — | — | — | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 3,753 | — | 2,000 | — | 6,005 | 6,005 | — % |
| ***Total Revenues*** | ***23,473*** | ***195,540*** | ***39,818*** | ***237,456*** | ***212,688*** | ***(24,768)*** | **(10.4)%** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 129,632 | 120,964 | 109,620 | 143,835 | 137,047 | (6,788) | (4.7)% |
| Health, Life and Disability Insurance | 427 | 450 | 375 | 462 | 486 | 24 | 5.2 % |
| PERA Contributions | 9,371 | 9,072 | 8,222 | 10,788 | 10,279 | (509) | (4.7)% |
| FICA / Medicare Tax | 9,917 | 8,952 | 8,435 | 10,644 | 10,142 | (502) | (4.7)% |
| Other Payroll Related Expenses | (555) | 282 | 3,290 | 2,754 | 2,910 | 156 | 5.7 % |
| **Total Personnel Services** | 148,792 | 139,720 | 129,942 | 168,483 | 160,864 | (7,619) | (4.5)% |
| Services & Charges | 26,151 | 33,620 | 18,290 | 41,218 | 28,819 | (12,399) | (30.1)% |
| Supplies & Materials | 6,911 | 9,000 | 38,438 | 9,250 | 7,000 | (2,250) | (24.3)% |
| Capital Expenditures | — | — | 93,322 | — | — | — | — % |
| Other Expenditures | 13,218 | 13,200 | 7,419 | 18,505 | 16,005 | (2,500) | (13.5)% |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***195,072*** | ***195,540*** | ***287,411*** | ***237,456*** | ***212,688*** | ***(24,768)*** | **(10.4)%** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (171,599)*** | ***$ —*** | ***$ (247,593)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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 historical value exceeding $177 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 over sixty 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 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 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 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*

| | *2024 Budget* | *2023 Budget* | *Difference* | *% Change* |
|---|---|---|---|---|
| **Approved Total Budget** | $ 18,205,408 | $ 19,003,210 | $ (797,802) | (4.2)% |
| **Approved Property Tax Levy** | 2,585,245 | 2,512,001 | 73,244 | 2.9 % |

The 2024 Highway budget decreased by $797,802 or 4.2% from the prior year. This decrease is due to multiple surpluses and deficits but the primary changes include:

- Increases in expected sales tax collections - likely driven from increases in local spending since COVID-19 and inflation (since the sales tax is calculated on a percentage basis) - $642,024
- intergovernmental revenue increases due to additional bridge funding sources, federal funds and County Program Aid - $1,395,111
- Decrease in expected charges for service revenue for projects completed for other governmental entities (city/townships) - ($1,395,000)
- Removal of budgeted transfer in for use of prior year sales tax revenue - ($1,550,000)
- Personnel service adjustments - including cost of living adjustment, step increases, additional payroll taxes, and health insurance increases - $115,395
- Reduction in annual project expenditures budgeted in 2024 vs 2023 - ($1,425,195)
- Increases in capital equipment purchase expected for 2024 - $178,000 (this increase is expected to be covered entirely by estimated equipment trade in, no levy impact).

## Highway

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ 2,505,807 | $ 2,512,001 | $ 1,346,406 | $ 2,512,001 | $ 2,585,245 | $ 73,244 | 2.9 % |
| Other Taxes & Assessments | 4,529,520 | 4,081,476 | 3,911,448 | 4,085,000 | 4,735,500 | 650,500 | 15.9 % |
| Intergovernmental | 6,219,376 | 8,645,407 | 6,299,770 | 7,957,505 | 9,398,331 | 1,440,826 | 18.1 % |
| Charges for Services | 1,493,037 | 2,255,987 | 590,281 | 2,667,546 | 1,401,832 | (1,265,714) | (47.4)% |
| Licenses and Permits | 10,570 | 8,000 | 7,980 | 8,000 | 8,000 | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 20,953 | 991,734 | 7,966 | 1,773,158 | 76,500 | (1,696,658) | (95.7)% |
| ***Total Revenues*** | ***14,779,263*** | ***18,494,605*** | ***12,163,851*** | ***19,003,210*** | ***18,205,408*** | ***(797,802)*** | **(4.2)%** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 1,521,147 | 1,514,994 | 1,359,184 | 1,663,032 | 1,754,757 | 91,725 | 5.5 % |
| Health, Life and Disability Insurance | 365,754 | 385,398 | 341,958 | 431,309 | 450,358 | 19,049 | 4.4 % |
| PERA Contributions | 109,160 | 117,374 | 98,733 | 120,227 | 126,544 | 6,317 | 5.3 % |
| FICA / Medicare Tax | 108,741 | 120,768 | 96,677 | 123,065 | 129,113 | 6,048 | 4.9 % |
| Other Payroll Related Expenses | 48,622 | 85,966 | 45,836 | 83,273 | 75,529 | (7,744) | (9.3)% |
| **Total Personnel Services** | 2,153,424 | 2,224,500 | 1,942,388 | 2,420,906 | 2,536,301 | 115,395 | 4.8 % |
| Services & Charges | 365,694 | 952,786 | 394,602 | 401,524 | 397,236 | (4,288) | (1.1)% |
| Supplies & Materials | 9,961,330 | 14,566,055 | 9,742,824 | 15,497,780 | 14,410,871 | (1,086,909) | (7.0)% |
| Capital Expenditures | 662,851 | 751,264 | 344,731 | 683,000 | 861,000 | 178,000 | 26.1 % |
| Other Expenditures | 1,000,000 | — | — | — | — | — | |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***14,143,299*** | ***18,494,605*** | ***12,424,545*** | ***19,003,210*** | ***18,205,408*** | ***(797,802)*** | **(4.2)%** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ 635,964*** | ***$ —*** | ***$ (260,694)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

Steele County, Minnesota

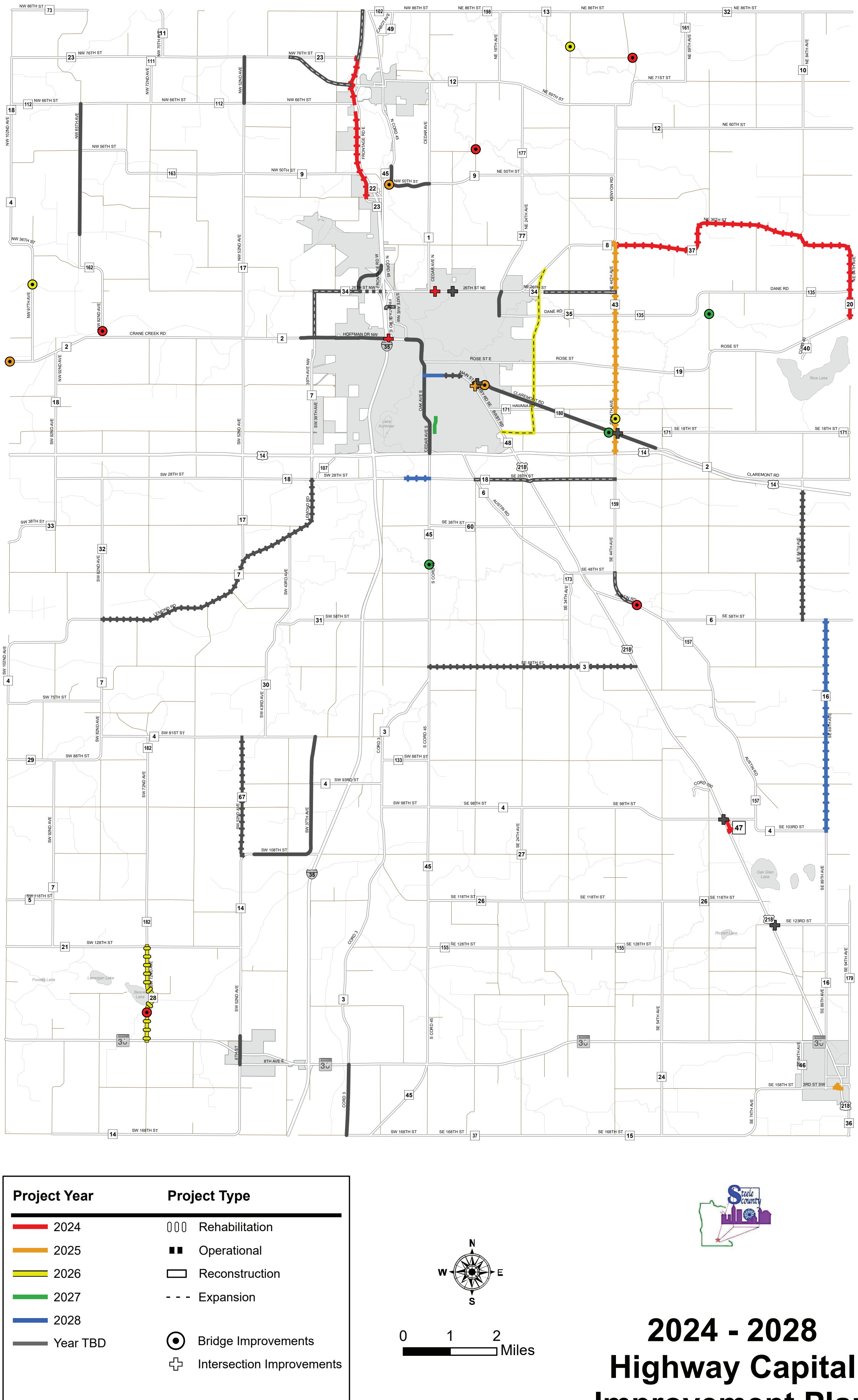
*Capital Improvement Plan*

**2024** thru **2028**

# PROJECTS & FUNDING SOURCES BY DEPARTMENT

| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **Road & Bridge** | | | | | | | |
| 2024 Construction Projects | RB-24-01 | 12,643,205 | | | | | 12,643,205 |
| Motor Grader and Plow Equipment | RB-24-02 | 416,000 | 416,000 | | | | 832,000 |
| Hot Box Trailer w/Hoist and Handy Andy | RB-24-03 | 60,000 | | | | | 60,000 |
| Mini Backhoe With Two Buckets | RB-24-04 | 120,000 | | | | | 120,000 |
| 1000 Gallon Emulsion Trailer | RB-24-05 | 45,000 | | | | | 45,000 |
| Tail Gate Shouldering Machine | RB-24-06 | 25,000 | | | | | 25,000 |
| Ford F550 with Box, Hoist, Plow | RB-24-07 | 100,000 | | | | | 100,000 |
| Skid Steer Power Box Rake | RB-24-08 | 15,000 | | | | | 15,000 |
| 800 Gallon Hydro Seeder | RB-24-09 | 60,000 | | | | | 60,000 |
| Snow Pusher for Payloader | RB-24-10 | 20,000 | | | | | 20,000 |
| 2025 Construction Projects | RB-25-01 | | 21,024,000 | | | | 21,024,000 |
| John Deere 650J Dozer/Excavator | RB-25-02 | | 300,000 | | | 200,000 | 500,000 |
| Ford F350 Pickup | RB-25-03 | | 65,000 | | | | 65,000 |
| Ford F250 Pickup | RB-25-04 | | 40,000 | | | | 40,000 |
| Hydro Swing Mower | RB-25-05 | | 60,000 | | | | 60,000 |
| 2026 Construction Projects | RB-26-01 | | | 14,390,000 | | | 14,390,000 |
| Tandem Dump and Plow Truck | RB-26-02 | | | 570,000 | 285,000 | 285,000 | 1,140,000 |
| Midland Shoulder Machine | RB-26-03 | | | 100,000 | | | 100,000 |
| 2027 Construction Projects | RB-27-01 | | | | 11,150,000 | | 11,150,000 |
| Ford F150 Pickup | RB-27-02 | | | | 90,000 | | 90,000 |
| Four Yard Payloader | RB-27-03 | | | | 230,000 | | 230,000 |
| Ford F550 Crew Cab | RB-27-04 | | | | 60,000 | 65,000 | 125,000 |
| 24" Milling Machine | RB-27-05 | | | | 20,000 | | 20,000 |
| Towmaster LoBoy Trailer | RB-27-06 | | | | 65,000 | | 65,000 |
| 2028 Construction Projects | RB-28-01 | | | | | 13,535,000 | 13,535,000 |
| Ingersall Sheeps Foot w/radio | RB-28-02 | | | | | 135,000 | 135,000 |
| | **Road & Bridge Total** | **13,504,205** | **21,905,000** | **15,060,000** | **11,900,000** | **14,220,000** | **76,589,205** |
| ***Bridge Bonds/Township Bridge*** | | 1,768,205 | 4,615,000 | 1,130,000 | 430,000 | 325,000 | 8,268,205 |
| ***Federal Funds*** | | 884,500 | 495,000 | 4,000,000 | | | 5,379,500 |
| ***Grants*** | | | 500,000 | | | | 500,000 |
| ***Levy*** | | 606,000 | 657,500 | 635,000 | 694,500 | 642,500 | 3,235,500 |
| ***Other County/Municipal Local*** | | 660,000 | 1,746,750 | 430,000 | 335,000 | 2,842,500 | 6,014,250 |
| ***Sales Tax*** | | 3,745,500 | 6,919,000 | 3,975,000 | 5,085,000 | 4,717,500 | 24,442,000 |
| ***State Aid*** | | 4,815,000 | 4,501,250 | 4,105,000 | 4,550,000 | 4,900,000 | 22,871,250 |
| ***TBD*** | | | 1,497,000 | | | | 1,497,000 |
| ***Trade in*** | | 255,000 | 223,500 | 35,000 | 55,500 | 42,500 | 611,500 |
| ***Wheelage Tax*** | | 770,000 | 750,000 | 750,000 | 750,000 | 750,000 | 3,770,000 |

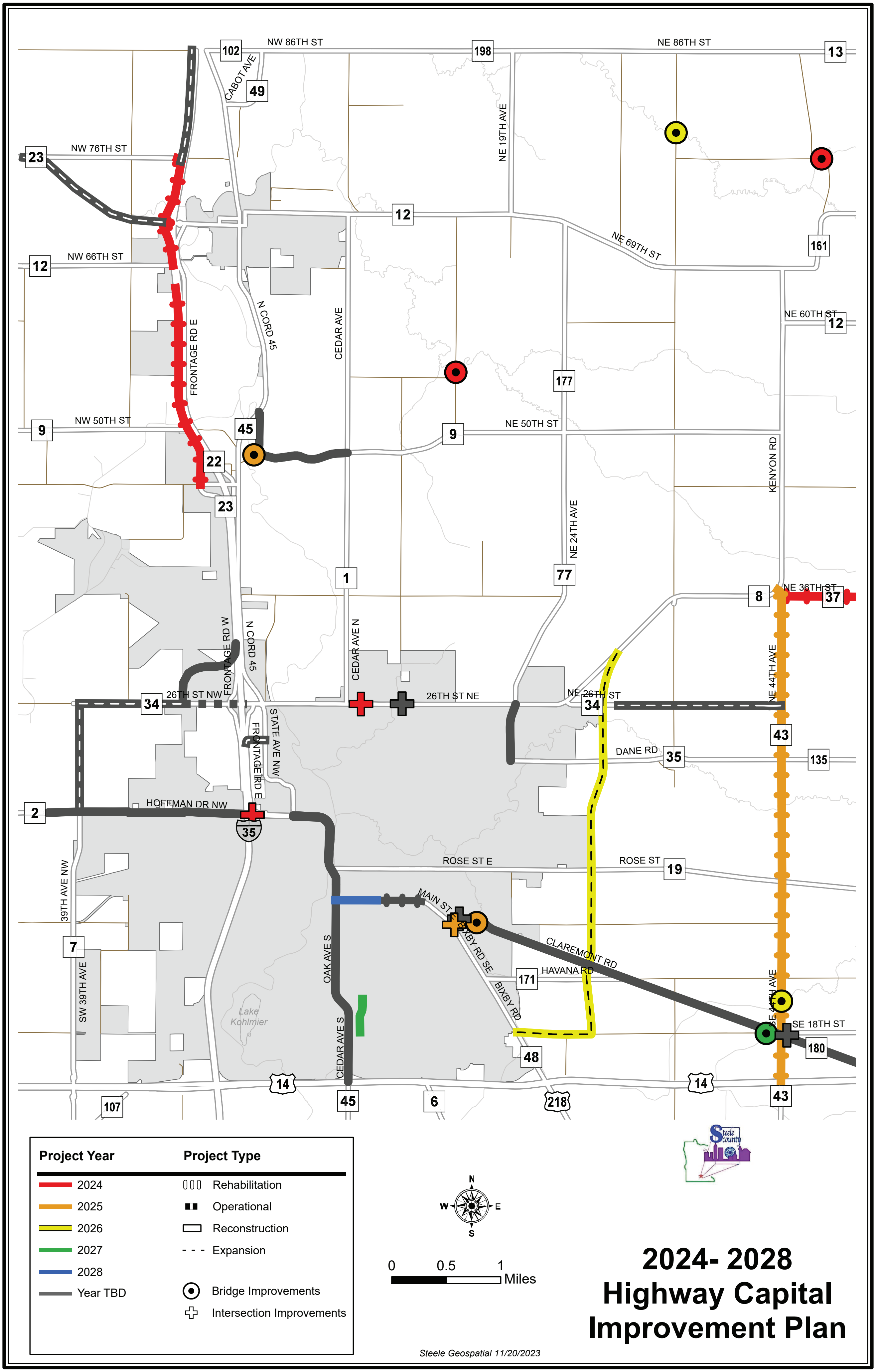
| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| | ***Road & Bridge Total*** | 13,504,205 | 21,905,000 | 15,060,000 | 11,900,000 | 14,220,000 | 76,589,205 |
| | **Grand Total** | 13,504,205 | 21,905,000 | 15,060,000 | 11,900,000 | 14,220,000 | 76,589,205 |




# 2024 - 2028 Highway Capital Improvement Plan

*Steele Geospatial 11/20/2023*

# 2024- 2028 Highway Capital Improvement Plan



## 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 74524 - NE 14th Ave over Medford Cr | | | | | 10,000 | | | | | | | 395,000 | | 405,000 |
| Bridge 74562 - CR 162 over Crane Creek | 818,205 | | | | | 160,000 | | | | | | | | 978,205 |
| Bridge 89080 - CSAH 28 over Unnamed Ditch | 100,000 | | | | | | 200,000 | | | | | | | 300,000 |
| Bridge 92779 - CSAH 6 over unnamed ditch | 100,000 | | | | | | 150,000 | | | | | | | 250,000 |
| Bridge L5798 - NE 76th St over Rush Creek | | | | | 10,000 | | | | | | | 305,000 | | 315,000 |
| County-wide Concrete Patching | | | | | | 250,000 | | | | | | | | 250,000 |
| County-wide Maintenance Overlays | | | | | | 400,000 | | 900,000 | | | | | | 1,300,000 |
| County-wide Seal Coat | | | | | | 60,000 | | | | | | | 750,000 | 810,000 |
| CSAH 12 & CSAH 23 (NW 66th St to NW 76th St) | | | | | | | 350,000 | | 350,000 | | | | | 700,000 |
| CSAH 2 - Hoffman Dr at I-35 Signal Maintenance | | | | 55,000 | 60,000 | | 65,000 | | | | | | | 180,000 |
| CSAH 23 (CSAH 34 to CSAH 17)Culvert Pipe Lining | | | | | | 200,000 | | | | | | | | 200,000 |
| CSAH 28 (TH 30 to CSAH 21) | | | | | | | 400,000 | | | | | | | 400,000 |
| CSAH 34 at Landmark Dr | | | | | | 75,000 | | | | | | | | 75,000 |
| CSAH 37 (CSAH 8 to CSAH 19) | | | | | 400,000 | 500,000 | 2,400,000 | | | | | | | 3,300,000 |
| CSAH 43 (US 14 to CSAH 8) | | | | | | 500,000 | | | | | | | | 500,000 |
| Rural Intersection Lighting | | 769,500 | | | | 85,500 | | | | | | | | 855,000 |
| Design Engineering | | | | | | | | | | | | | | |
| Bridge 4686 - CR 180 over Izaak Walton Cr | | | | | 75,000 | 225,000 | | | | | | | | 300,000 |
| Bridge L5573 - Twp 95 over Straight River | | | | | | | | | | | | 70,000 | | 70,000 |
| Bridge No. TBD. - CSAH 18 over Crane Creek | | | | | | 60,000 | | | | | | | | 60,000 |
| CR 180 at Canadian Pacific Railway Crossing | | | | | 7,500 | 22,500 | | | | | | | | 30,000 |
| CSAH 28 (Beaver Lake Rd S to Beaver Lake Rd N) | | | | | | 300,000 | | | | | | | | 300,000 |
| East Side Corridor | | | | | 30,000 | 570,000 | | | | | | | | 600,000 |
| Preliminary Engineering | | | | | | | | | | | | | | |
| County Road Safety Plan | | 115,000 | | | | 30,000 | | | | | | | | 145,000 |
| CSAH 2/CSAH 43/CR 171 (East)/CR 180 | | | | | | 150,000 | | | | | | | | 150,000 |
| Right of Way | | | | | | | | | | | | | | |
| Bridge 4686 - CR 180 over Izaak Walton Cr | | | | | 12,500 | 37,500 | | | | | | | | 50,000 |
| Bridge 74563 - CSAH 43 over Ditch | | | | | | 5,000 | | | | | | | | 5,000 |
| Bridge 89080 - CSAH 28 over Unnamed Ditch | | | | | | 2,500 | | | | | | | | 2,500 |
| Bridge 92779 - CSAH 6 over unnamed ditch | | | | | | 2,500 | | | | | | | | 2,500 |
| CSAH 28 (Beaver Lake Rd S to Beaver Lake Rd N) | | | | | | 100,000 | | | | | | | | 100,000 |
| Utility | | | | | | | | | | | | | | |
| CSAH 28 (Beaver Lake Rd S to Beaver Lake Rd N) | | | | | | 10,000 | | | | | | | | 10,000 |
| **2024 Total** | **1,018,205** | **884,500** | | **55,000** | **605,000** | **3,745,500** | **3,565,000** | **900,000** | **350,000** | | | **770,000** | **750,000** | **12,643,205** |

## 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 4686 - CR 180 over Izaak Walton Cr | 4,000,000 | | | | 750,000 | 2,250,000 | | | | | | | | 7,000,000 |
| Bridge 88497-Waseca CSAH 14/CSAH 2 over Stream | | | | | 425,000 | | 175,000 | | | | | | | 600,000 |
| Bridge L5573 - Twp 95 over Straight River | | | | | | | | | | | | 600,000 | | 600,000 |
| County Wide Rumble Strips | | 180,000 | | | | 20,000 | | | | | | | | 200,000 |
| County-wide Maintenance Overlays | | | | | | 400,000 | | 900,000 | | | | | | 1,300,000 |
| County-wide Seal Coat | | | | | | 100,000 | | | | | | | 750,000 | 850,000 |
| CR 180 at Canadian Pacific Railway Crossing | | 315,000 | | | 8,750 | | 26,250 | | | | | | | 350,000 |
| CSAH 12 & CSAH 23 (NW 66th St to NW 76th St) | | | | | 150,000 | | | | | | | | | 150,000 |
| CSAH 15 (2nd Ave SE to US 218) | | | | | | | | | 400,000 | | | | | 400,000 |
| CSAH 16 (CSAH 4 to CSAH 6) | | | | | | | 650,000 | | | | | | | 650,000 |
| CSAH 16 (CSAH 6 to TH 14) | | | | | | | 250,000 | | | | | | | 250,000 |
| CSAH 28 (Beaver Lake Rd S to Beaver Lake Rd N) | | | | | 173,000 | | 1,000,000 | | | 500,000 | 1,497,000 | | | 3,170,000 |
| CSAH 43 (US 14 to CSAH 8) | | | | | | 1,000,000 | 1,100,000 | | | | | | | 2,100,000 |
| CSAH 47 (Bixby Lane) | | | | | | 500,000 | | | | | | | | 500,000 |
| Design Engineering | | | | | | | | | | | | | | |
| Bridge 95786 - SE 18th St over ditch | | | | | 10,000 | | | | | | | 15,000 | | 25,000 |
| CR 174 Elm Ave (18th St SE to Park St) | | | | | | 54,000 | | | | | | | | 54,000 |
| CSAH 2/CSAH 43/CR 171 (East)/CR 180 | | | | | | 150,000 | | | | | | | | 150,000 |
| CSAH 48 Main St (Oak Ave to Grove Ave) | | | | | 125,000 | 375,000 | | | | | | | | 500,000 |
| East Side Corridor | | | | | 15,000 | 285,000 | | | | | | | | 300,000 |
| Right of Way | | | | | | | | | | | | | | |
| CSAH 48 Main St (Oak Ave to Grove Ave) | | | | | | 75,000 | | | | | | | | 75,000 |
| East Side Corridor | | | | | 75,000 | 1,425,000 | | | | | | | | 1,500,000 |
| Utility | | | | | | | | | | | | | | |
| East Side Corridor | | | | | 15,000 | 285,000 | | | | | | | | 300,000 |
| **2025 Total** | **4,000,000** | **495,000** | | | **1,746,750** | **6,919,000** | **3,201,250** | **900,000** | **400,000** | **500,000** | **1,497,000** | **615,000** | **750,000** | **21,024,000** |

## 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 74507 - NE 34th Ave over Rush Cr | | | | | 10,000 | | | | | | | 415,000 | | 425,000 |
| Bridge 74563 - CSAH 43 over Ditch | 315,000 | | | | | | 415,000 | | | | | | | 730,000 |
| Bridge No. TBD. - CSAH 18 over Crane Creek | 400,000 | | | | | | 400,000 | | | | | | | 800,000 |
| County-wide Maintenance Overlays | | | | | | 400,000 | | 900,000 | | | | | | 1,300,000 |
| County-wide Seal Coat | | | | | | 100,000 | | | | | | | 750,000 | 850,000 |
| CSAH 28 (TH 30 to CSAH 21) | | | | | | | 1,000,000 | | | | | | | 1,000,000 |
| East Side Corridor | | 4,000,000 | | | 410,000 | 3,400,000 | 1,390,000 | | | | | | | 9,200,000 |
| Design Engineering | | | | | | | | | | | | | | |
| Bridge 6743 - CSAH 45 over Turtle Creek | | | | | | 65,000 | | | | | | | | 65,000 |
| Traffic Signal Emergency Vehicle Preemption | | | | | 10,000 | 10,000 | | | | | | | | 20,000 |
| **2026 Total** | **715,000** | **4,000,000** | | | **430,000** | **3,975,000** | **3,205,000** | **900,000** | | | | **415,000** | **750,000** | **14,390,000** |

## 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2027 | | | | | | | | | | | | | | |
| Construction | | | | | | | | | | | | | | |
| Bridge 95786 - SE 18th St over ditch | | | | | 10,000 | | | | | | | 240,000 | | 250,000 |
| Bridge L8592 - NE 64th Ave over Maple Cr | | | | | 10,000 | | | | | | | 190,000 | | 200,000 |
| County-wide Concrete Patching | | | | | | 250,000 | | | | | | | | 250,000 |
| County-wide Maintenance Overlays | | | | | | 400,000 | | 900,000 | | | | | | 1,300,000 |
| County-wide Seal Coat | | | | | | 100,000 | | | | | | | 750,000 | 850,000 |
| 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) | | | | | | | 200,000 | | | | | | | 200,000 |
| East Side Corridor | | | | | 315,000 | 3,585,000 | 3,400,000 | | | | | | | 7,300,000 |
| Right of Way | | | | | | | | | | | | | | |
| CSAH 2/CSAH 43/CR 171 (East)/CR 180 | | | | | | 200,000 | | | | | | | | 200,000 |
| Utility | | | | | | | | | | | | | | |
| CSAH 2/CSAH 43/CR 171 (East)/CR 180 | | | | | | 10,000 | | | | | | | | 10,000 |
| **2027 Total** | | | | | **335,000** | **5,085,000** | **3,650,000** | **900,000** | | | | **430,000** | **750,000** | **11,150,000** |

## Annual Project Expenditures and Funding

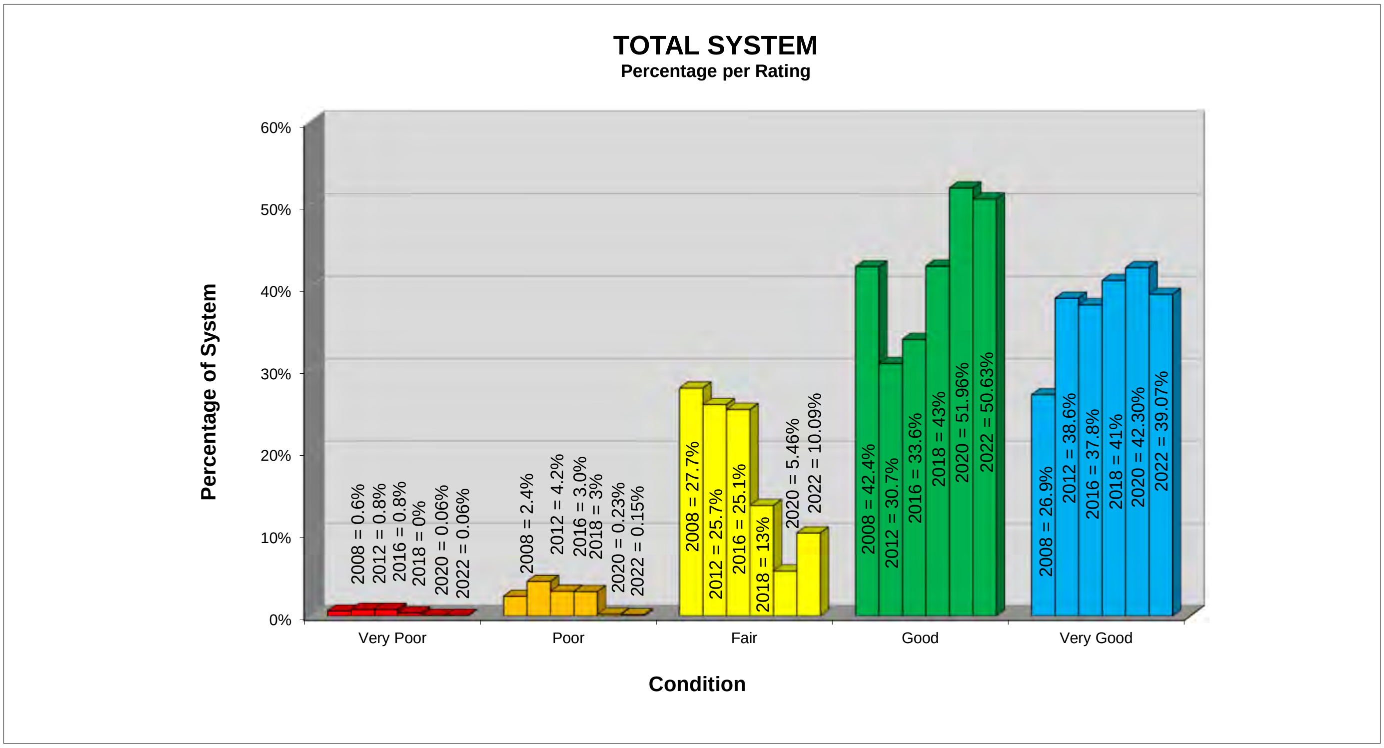
| | Bridge Funding - Fund 29 | Federal Funds | Fund Balance | MnDOT Local Partnership Program | Other Local | Sales Tax Revenue | State Aid | State Aid Maintenance | State Aid Municipal | State Park Funds | To Be Determined | Township Bridge | Wheelage Tax Revenue | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2028 | | | | | | | | | | | | | | |
| Construction | | | | | | | | | | | | | | |
| Bridge 6743 - CSAH 45 over Turtle Creek | 325,000 | | | | | 225,000 | 200,000 | | | | | | | 750,000 |
| County-wide Maintenance Overlays | | | | | | 400,000 | | 900,000 | | | | | | 1,300,000 |
| County-wide Seal Coat | | | | | | 100,000 | | | | | | | 750,000 | 850,000 |
| CSAH 16 (CSAH 4 to CSAH 6) | | | | | | | 2,100,000 | | | | | | | 2,100,000 |
| CSAH 18 (UPRR to CSAH 45) | | | | | | 230,000 | | | | | | | | 230,000 |
| CSAH 48 Main St (Oak Ave to Grove Ave) | | | | | 1,650,000 | 3,350,000 | 1,600,000 | | | | | | | 6,600,000 |
| Traffic Signal Emergency Vehicle Preemption | | | | | 100,000 | | 100,000 | | | | | | | 200,000 |
| Preliminary Engineering | | | | | | | | | | | | | | |
| CSAH 2 (CSAH 7 to I-35) | | | | | | 300,000 | | | | | | | | 300,000 |
| CSAH 23 (CSAH 34 to Airport) Realignment | | | | | 37,500 | 112,500 | | | | | | | | 150,000 |
| Utility | | | | | | | | | | | | | | |
| CSAH 48 Main St (Oak Ave to Grove Ave) | | | | | 1,055,000 | | | | | | | | | 1,055,000 |
| **2028 Total** | **325,000** | | | | **2,842,500** | **4,717,500** | **4,000,000** | **900,000** | | | | | **750,000** | **13,535,000** |

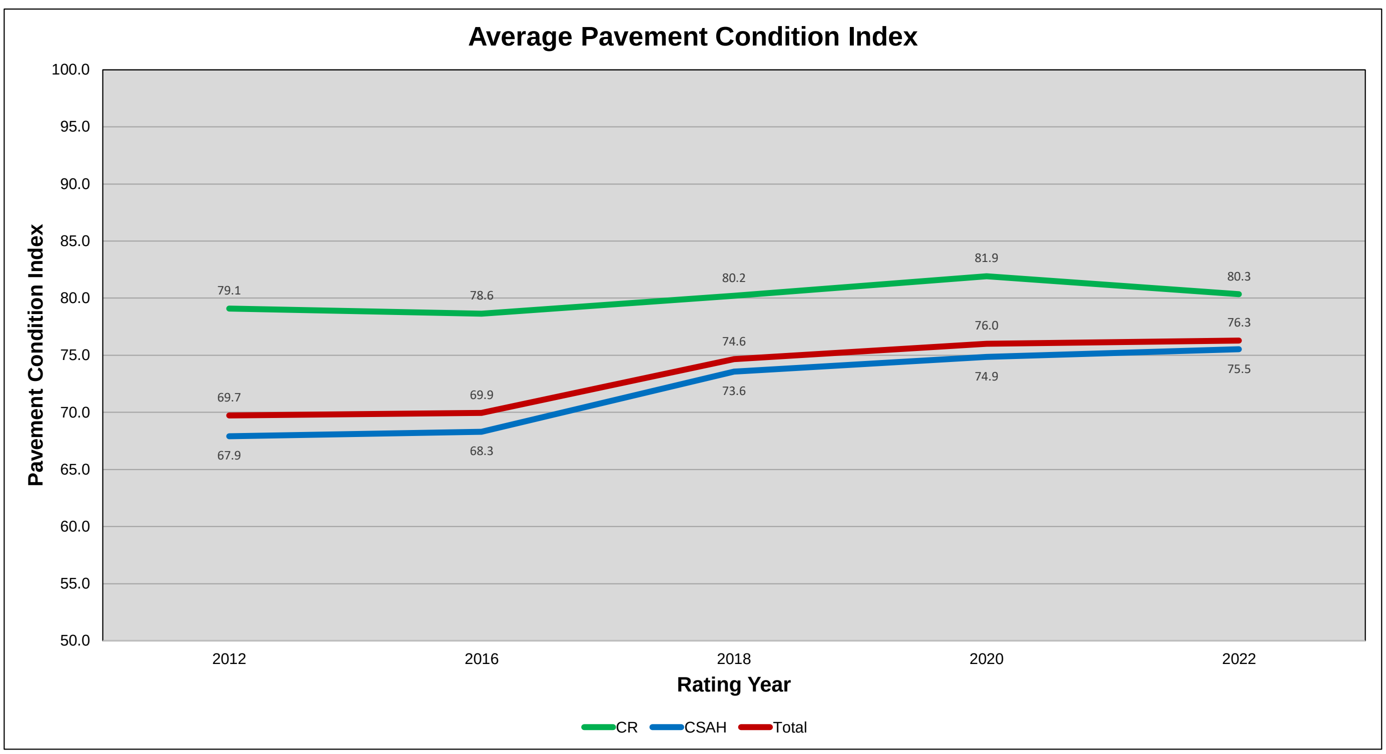
**Unscheduled Projects**

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.

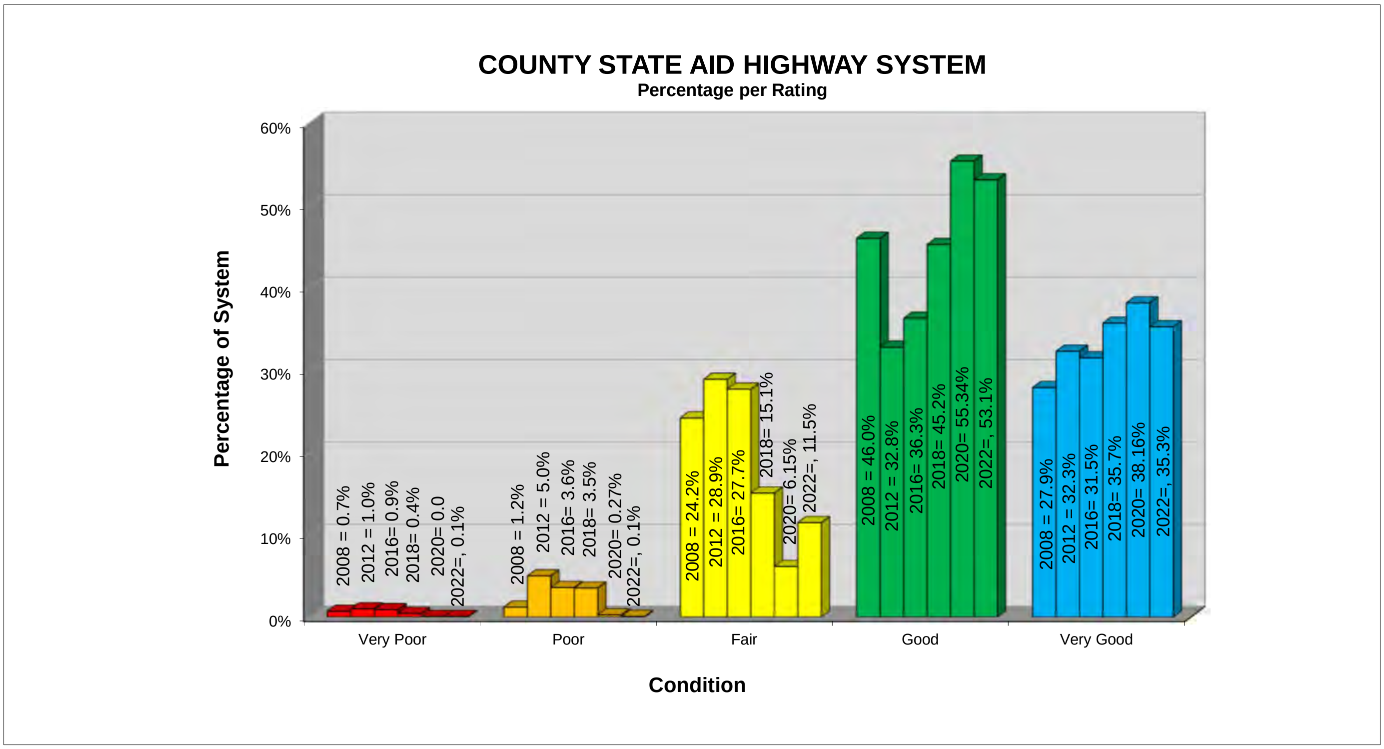
| Project Name | Project Type | Length | Unscheduled Amount |
|---|---|---|---|
| CR 162 (NW 30th St to CR 112) | Rural Reconstruction | 2.8 | 4,700,000 |
| CR 180 (CSAH 48 to East of CSAH 43) | Rural Reconstruction | 4 | 8,000,000 |
| CR 190 Realignment | Safety | 0.2 | 860,000 |
| CSAH 14 (2300 ft east of CSAH 67 to CSAH 4) | Rural Reconstruction | 2.5 | 4,275,000 |
| CSAH 14 (CSAH 38-8th Ave to 148th St) | Urban Reconstruction | 0.7 | 2,200,000 |
| CSAH 16 (CSAH 6 to TH 14) | Rehabilitation | 3 | 1,550,000 |
| 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 2 (CSAH 7 to I-35) | Urban Reconstruction | 1.9 | 10,600,000 |
| CSAH 2/CSAH 43/CR 171 (East)/CR 180 | Safety | 1.25 | 2,385,000 |
| CSAH 23 (CSAH 17 to CSAH 12) Realignment | Expansion | 0 | 3,700,000 |
| CSAH 23 (CSAH 34 to Airport) Realignment | Rural Reconstruction | 0 | 3,530,000 |
| CSAH 26 at US 218 | Safety | 0.3 | 300,000 |
| CSAH 3 (CSAH 45 to 24th Ave) | Rehabilitation | 4.4 | 2,240,000 |
| CSAH 3 (Freeborn Co to MN 30) | Rural Reconstruction | 1.5 | 3,300,000 |
| CSAH 34 (24th Ave to CR 190 E. Frontage Rd) | Operational | 0.7 | 6,040,000 |
| CSAH 34 (CSAH 8 to CSAH 43) | Expansion | 1.5 | 3,800,000 |
| 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 4 at US 218 | Safety | 0 | 400,000 |
| CSAH 45 (TH 14 to State Ave) | Urban Reconstruction | 2.5 | 12,550,000 |
| CSAH 48 - Main St (Grove Ave to Chambers Ave) | Rehabilitation | 0.4 | 2,400,000 |
| CSAH 48 at CR 180 Intersection Improvement | Safety | 0.3 | 1,420,000 |
| CSAH 6 at US 218 | Safety | 1 | 2,200,000 |
| CSAH 67 (CSAH 14 to CSAH 4) | Rehabilitation | 2.6 | 1,350,000 |
| 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 |
| West Frontage Road Extension | Expansion | 1 | 2,500,000 |
| | | | **$ 104,375,000** |

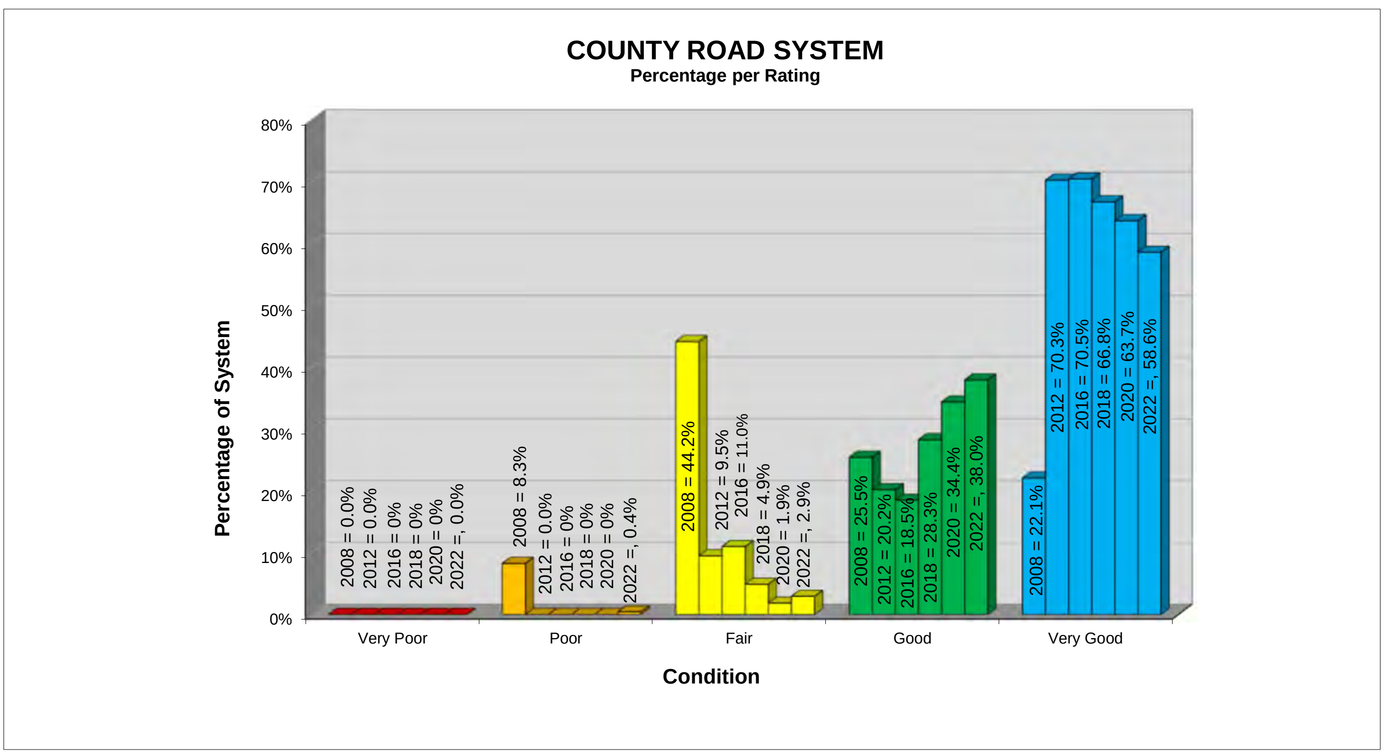
# Steele County Pavement Conditions



# Steele County Pavement Conditions



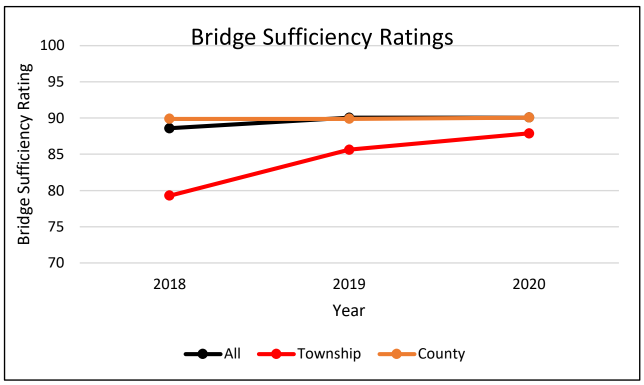
# Bridge Sufficiency Ratings/Local Planning Index & Bridge Conditions

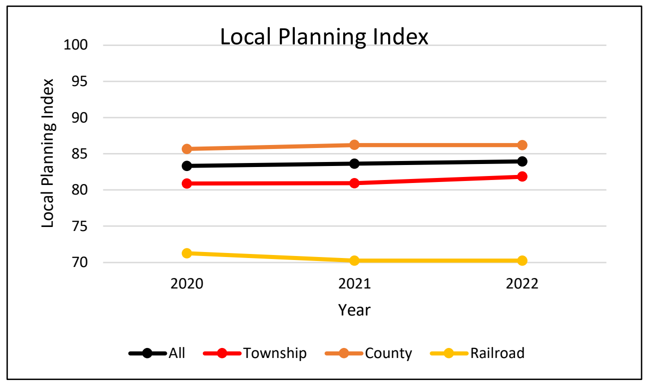
In 2020, MnDOT changed the bridge rating system from "Sufficiency Ratings" to "Local Planning Index". Both measure the bridge's condition on a 0-100 point scale, but have differing calculations. In the table below, the Sufficiency Rating and Local Planning Index are shown for comparison.

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

| LPI | | | | | |
|---|---|---|---|---|---|
| 2020 | | 2021 | | 2022 | |
| Number | Average Rating** | Number | Average Rating** | Number | Average Rating** |
| 128 | 83.3 | 128 | 83.6 | 128 | 84.0 |
| 51 | 80.9 | 51 | 80.9 | 51 | 81.8 |
| 73 | 85.7 | 73 | 86.2 | 73 | 86.2 |
| 4 | 71.3 | 4 | 70.3 | 4 | 70.3 |

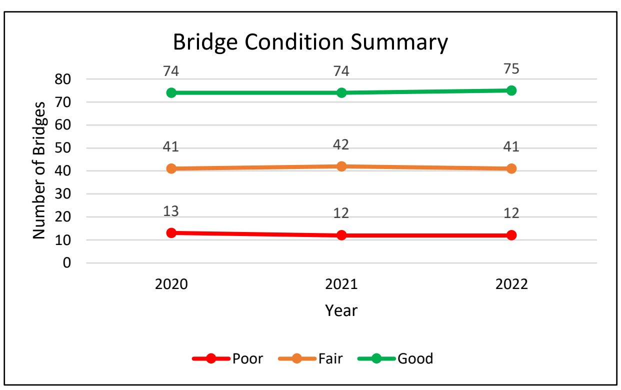
Notes:
2018 Two township bridges reconstructed
2019 Three private access bridges were removed from the inventory
*Does not include railroad bridges
**LPIs for Railroad bridges are not relevant to replacement or rehabilitation funding criteria
2020 Added 2 bridges (CSAH 43 and CSAH 18), replacing less than 10' structures




**Bridge Condition Summary**

| | 2020 | | | | 2021 | | | | 2022 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Condition | All | County | Township | Railroad | All | County | Township | Railroad | All | County | Township | Railroad |
| Poor | 13 | 5 | 5 | 3 | 12 | 4 | 5 | 3 | 12 | 4 | 5 | 3 |
| Fair | 41 | 23 | 17 | 1 | 42 | 24 | 17 | 1 | 41 | 24 | 16 | 1 |
| Good | 74 | 45 | 29 | 0 | 74 | 45 | 29 | 0 | 75 | 45 | 30 | 0 |




Bridges are rated Poor, Fair, or Good based on their National Bridge Inventory (NBI) condition as follows:

| | |
|---|---|
| Poor | NBI 0-4 |
| Fair | NBI 5-6 |
| Good | NBI 7-9 |

# *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 practices this in several ways by embedding these strategies and tactics in program areas.

The six areas of Public Health responsibility are:

1. Assure an adequate local public health infrastructure.
2. Promote healthy communities and healthy behavior.
3. Prevent the spread of infectious disease.
4. Protect against environmental health hazards.
5. Prepare for and respond to disasters and assist communities in recovery.
6. Assure the quality and accessibility of health services.

The staff consists of 27 full time employees and 10 part time and contracted employees with various professional backgrounds and skill areas.

***Vision Statement***

Healthy People in Healthy Communities

***Mission Statement***

Promote wellness, prevent disease and protect the health of individuals, families and communities.

***2023 Review***

***Program Areas***

**Family Home Visiting -** This includes health promotion visits to promote effective parenting and child growth and development. Staff continue to utilize evidence-influenced family home visiting practices in addition to evidence-based models of family home visiting. These practices enhance parent/child relationships, reduce childhood injury, positively affect child development, improve home safety, and promote school readiness. 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.

Data:

- The Strong Foundations program staff made 546 visits to 54 clients from 28 families during November 2022 through October 2023.
- Maternal Child Health: 251 visits to 179 clients from 137 families
- Strong Foundations: 546 visits to 54 clients from 28 families
- TANF: 475 visits to 56 clients from 35 families

**Follow Along Program -** Steele County Public Health continues to manage a computerized child development tracking program for children birth to three years old. Parents receive written information regarding age specific developmental play activities, follow-up, and referral for children with developmental concerns.

Data:

- Currently there are 78 families that are enrolled in the Follow Along Program.

**Childcare Consultation**

Steele County Public Health provides consultation services to 3-day care centers in Steele County. Services include review of records, curriculum, assessment of environment, staff development, nutritional guidelines, policies, and procedures.

Data:

- Public health nursing staff made 35 childcare consultations during November 2022 through October, 2023.

**School Health**

Steele County Public Health provides contracted school health services to the Medford School District to provide Licensed School Nurse oversite.

Data:

- Public health nursing staff made 19 school visits during November 2022 through October 2023.

**Home Care**

Home Care provides services within individuals' homes. Examples of programs include Assessment visits, patient education, blood pressure checks, caring for wounds, giving injections and immunizations, assisting with activities of daily life, homemaking, and rehabilitation back to prior levels of function after an illness or injury. The goal is to provide the least restrictive safe environment for the longest period.

Data:

- Public health staff made 4,898 home care visits to 107 clients during November 2022 through October 2023.

**Long Term Care**

The area formerly known as Adult Health Services has been divided into two different areas: Home Care and Long-Term Care. Long Term Care conducts service coordination by assisting Steele County residents to locate and utilize community-based resources. Examples of services provided by Long Term Care are: MNCHOICE assessments, case management, and care coordination.

Data:

- Public health staff made 3,884 long term care visits/contacts to 399 clients during November 2022 through October 2023.

**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, school nurse consultation, child seat education, health fairs, health assessments, wellness programs, C&TC program, Youth Tobacco Prevention, and the Statewide Health Improvement Program (SHIP).

**Child and Teen Checkups Outreach**

Child and Teen Checkups is a program funded through the Minnesota Department of Human Services and designed for children ages 0 to 21 on Medical Assistance health care plans. Public Health provides C&TC outreach to encourage health care at regular intervals, and early intervention if health problems are discovered.

In 2021 the Minnesota legislature passed a proposal to give integrated health partnerships an opportunity to partner in Child and Teen Checkups outreach efforts. These changes will affect Steele County in 2024.

Data:

- C&TC contacts made through October, 2023 are 3, 830.

**Car Seat Education**

Steele County Public Health contracts with both South Country Health Alliance and BluePlus to provide access to car seats for eligible Steele County families receiving Medical Assistance through those health plans. We have 2 staff that are certified car seat technicians, who provide education on the proper use and installation of car seats.

Data:

- Car seat education visits made through October 2023 were 83, and car seat distribution was 77.

**Special Supplemental Nutrition Program for Women, Infants and Children (WIC)**

The Special Supplemental Nutrition Program for Women, Infants and Children provides income eligible families at nutritional risk with nutrition education, health care referrals and supplemental foods.

Data:

- The participant total for WIC clients through October 2023 was 6,221.

**Statewide Health Improvement Program**

The goal of the Statewide Health Improvement Partnership (Ship) is to help Minnesotans live longer, healthier lives by preventing risk factors for chronic disease. SHIP makes it easier for Minnesotans to choose healthier behaviors by making policy, system, and environmental changes in the places where people live, learn, work, and play.

**Commercial Tobacco Prevention and Control**

Funding for this program comes from Minnesota Tobacco Use Prevention and Minnesota Statewide Tobacco Cessation Services. The goal is to reduce e-cigarette use among youth in Steele County by engaging and mobilizing Steele County youth as essential partners in the Steele County Youth Advisory Council (YAC) to raise awareness and change social norms and behaviors around youth e-cigarettes.

Data:

- Recruitment of at least 20 students to formulate a Steele County Youth Advisory. YAC held quarterly events to build community capacity and awareness around tobacco prevention and reduction on lung health and mental well-being. Work with media to expand campaign awareness and knowledge within the community.

**Disease Prevention and Control**

Monitoring the occurrence of infectious diseases, developing strategies for preventing and controlling disease and working to put those strategies into action.

Data:

- Public health staff gave 2,105 immunizations to 1,196 clients during November 2022 through October, 2023.

**Environmental Health**

Environment Health is protecting against environmental health hazards by addressing aspects of the environment that pose risks to human health, such as monitoring air and water quality developing policies and programs to reduce exposure to environmental health risks. Promoting healthy environments and identifying and mitigating environmental risks such as food and water borne diseases, radiation, occupational health hazards and public health nuisances.

Steele county provides ongoing education on various topics along with distribution of radon kits, water test kits and assessments on Public Health Nuisances.

Data:

- A total of 43 radon kits and 56 water testing kits were given out through October 2023.

### *Financial Information*

Steele County Public Health is in a continuous process of maximizing resources to meet the needs of our community. 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 multiple revenue sources. A number of these grants and payments are based on reimbursement.

Budgeting for Public Health Services in 2024 present challenges and strengths in the following areas:

Funding streams are becoming more complex and restrictive. Reimbursement rates are not keeping up with the cost of service. Staff turnover contributes to hiring, orientation and training costs which has led to decreases in revenue. The general cost of doing business, such as utilities, health insurance, and health technology costs, have continued to increase our costs.

| Nov 2022 - Oct 2023<br>Grant Revenues (Cash Basis) | | |
|---|---|---|
| **Grants** | **Revenues** | **Types of Funds** |
| Women Infant & Children (WIC) | $ 231,747 | Federal |
| Local Public Health Grant (LPHG) | 180,390 | State |
| Statewide Health Improvement Partnership (SHIP) | 122,208 | State |
| Child & Teen Checkups (CTC) | 108,598 | Federal/State |
| Temporary Aid to Needy Families (TANF) | 41,949 | Federal |
| Perinatal Hep B | 450 | State |
| Birth Defects/Early Hearing Detection | 1,650 | Federal/State |
| COVID - 19 Funding | 31,903 | Federal/State |
| Refugee Health | 1,297 | State |
| Maternal Child Health and Follow Along | 38,351 | Federal |
| Public Health Emergency Preparedness | 34,615 | Federal |
| *Strong Foundations | 87,283 | State |
| *Tobacco Grant | 107,725 | State |
| CDC Workforce | 27,833 | Federal |
| **Total Grant Revenues 2023 (Cash Basis)** | **$ 1,015,999** | |

### *In Conclusion*

The 2024 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 | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 1,070,060 | $ — | $ 1,070,060 | $ 1,365,556 | $ 295,496 | 27.6 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | 1,182,107 | 951,394 | 935,834 | 1,292,640 | 1,137,914 | (154,726) | (12.0)% |
| Charges for Services | 775,929 | 815,730 | 678,157 | 805,270 | 1,143,970 | 338,700 | 42.1 % |
| Licenses and Permits | — | — | — | — | — | — | |
| Fines and Forfeitures | — | — | — | — | — | — | |
| Investment Earnings | — | — | — | — | — | — | |
| Gifts and Contributions | — | — | — | — | — | — | |
| Miscellaneous / Other Financing Sources | 3,108 | 168,300 | 20,102 | 179,234 | 4,200 | (175,034) | (97.7)% |
| ***Total Revenues*** | ***1,961,144*** | ***3,005,484*** | ***1,634,093*** | ***3,347,204*** | ***3,651,640*** | ***304,436*** | **9.1 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 1,838,787 | 2,042,101 | 1,782,455 | 2,238,204 | 2,459,434 | 221,230 | 9.9 % |
| Health, Life and Disability Insurance | 338,591 | 335,419 | 378,212 | 453,923 | 485,047 | 31,124 | 6.9 % |
| PERA Contributions | 133,186 | 167,557 | 131,085 | 167,865 | 184,457 | 16,592 | 9.9 % |
| FICA / Medicare Tax | 133,349 | 165,324 | 127,917 | 165,626 | 181,999 | 16,373 | 9.9 % |
| Other Payroll Related Expenses | 21,338 | 16,168 | 22,689 | 27,291 | 21,637 | (5,654) | (20.7)% |
| **Total Personnel Services** | 2,465,251 | 2,726,569 | 2,442,358 | 3,052,909 | 3,332,574 | 279,665 | 9.2 % |
| Services & Charges | 213,794 | 210,051 | 154,555 | 191,255 | 220,836 | 29,581 | 15.5 % |
| Supplies & Materials | 106,294 | 68,664 | 75,706 | 102,740 | 98,230 | (4,510) | (4.4)% |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 4,785 | 200 | 1,855 | 300 | — | (300) | (100.0)% |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***2,790,124*** | ***3,005,484*** | ***2,674,474*** | ***3,347,204*** | ***3,651,640*** | ***304,436*** | **9.1 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (828,980)*** | ***$ —*** | ***$ (1,040,381)*** | ***$ —*** | ***$ —*** | ***$ —*** | — % |

**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 highway 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. tipping fees)
- To ensure operational safety and protection of the surrounding ecosystems
- To meet or exceed all federal, state and local regulations
- To use the latest and most advanced landfill technology
- To efficiently manage waste in the active fill areas to maximize air space
- To serve customers respectfully and courteously
- Construct garbage cell to extend the life expectancy of the Landfill

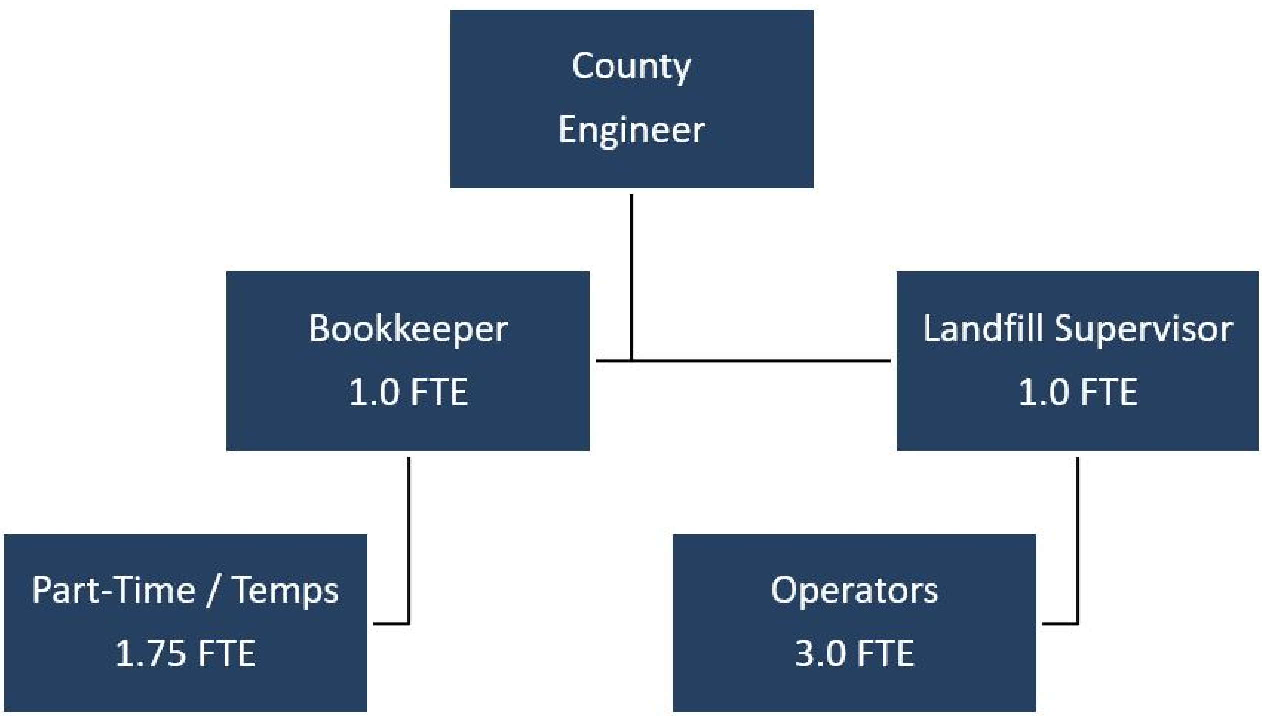
### *Key Indicators*

| ***Indicator*** | ***Actual*** | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| ***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 | 32,309 |
| Landfill Demolition Tonnage | 5,810 | 4,926 | 5,633 | 5,633 | 4,364 | 6,361 | 3,353 | 3,216 |

### *Changes/Budget Commentary*

The Landfill 2024 budget increased by $807,157 or 32.8% from the prior year. The primary reason for this increase is capital outlay with the expected construction of the additional landfill garbage cell. The construction of this cell is estimated at $1,000,000; along with additional engineering & surveying costs. Capital equipment purchases budgeted for 2024 include a leachate truck and tank, side by side, and hydroseeder. Since the Landfill operates as an Enterprise Fund, funding is to be provided from the current year user tipping fees and prior year equity/fund balance.

***Landfill***
***6.75 FTE***



## Landfill

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ — | $ — | $ — | $ — | $ — | — % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 1,662,485 | 1,800,000 | 1,533,289 | 1,800,000 | 1,800,000 | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | 13,545 | 12,500 | — | 15,000 | 15,000 | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 21,623 | 207,743 | 25,037 | 706,799 | 1,513,956 | 807,157 | 114.2 % |
| ***Total Revenues*** | ***1,697,653*** | ***2,020,243*** | ***1,558,326*** | ***2,521,799*** | ***3,328,956*** | ***807,157*** | **32.0 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 318,168 | 319,051 | 313,522 | 376,117 | 415,291 | 39,174 | 10.4 % |
| Health, Life and Disability Insurance | 46,925 | 44,883 | 49,788 | 71,426 | 62,125 | (9,301) | (13.0)% |
| PERA Contributions | 21,338 | 23,929 | 21,621 | 28,209 | 31,147 | 2,938 | 10.4 % |
| FICA / Medicare Tax | 23,803 | 23,610 | 23,140 | 27,833 | 30,731 | 2,898 | 10.4 % |
| Other Payroll Related Expenses | 7,923 | 10,812 | 8,798 | 9,163 | 8,352 | (811) | (8.9)% |
| **Total Personnel Services** | 418,157 | 422,285 | 416,869 | 512,748 | 547,646 | 34,898 | 6.8 % |
| Services & Charges | 510,506 | 337,583 | 329,659 | 338,676 | 416,185 | 77,509 | 22.9 % |
| Supplies & Materials | 390,669 | 273,875 | 162,375 | 291,375 | 408,125 | 116,750 | 40.1 % |
| Capital Expenditures | 80,157 | 507,500 | 1,209,482 | 900,000 | 1,475,000 | 575,000 | 63.9 % |
| Other Expenditures | 6,786 | 479,000 | 6,220 | 479,000 | 482,000 | 3,000 | 0.6 % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***1,406,275*** | ***2,020,243*** | ***2,124,605*** | ***2,521,799*** | ***3,328,956*** | ***807,157*** | **32.0 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ 291,378*** | ***$ —*** | ***$ (566,279)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

Steele County, Minnesota

*Capital Improvement Plan*

**2024** thru **2028**

# PROJECTS & FUNDING SOURCES BY DEPARTMENT

| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **Landfill** | | | | | | | |
| Landfill Expansion - Cell Construction | LF-24-01 | 1,000,000 | 1,000,000 | | | | 2,000,000 |
| New Leachate Truck and Tank | LF-24-02 | 370,000 | | | | | 370,000 |
| Side by Side | LF-24-03 | 30,000 | | | | | 30,000 |
| Hydroseeder | LF-24-04 | 75,000 | | | | | 75,000 |
| Trash Compactor | LF-25-01 | | 750,000 | | | | 750,000 |
| Sweeper Attachment for Skid-Steer | LF-25-02 | | 6,000 | | | | 6,000 |
| Excavator from Highway | LF-25-04 | | 50,000 | | | | 50,000 |
| Used Ford Pickup - Highway | LF-25-05 | | 5,000 | | | | 5,000 |
| Skidloader Grapple/rock bucket | LF-25-06 | | 8,000 | | | | 8,000 |
| Mack Tandem Truck - From Highway | LF-26-01 | | | 20,000 | | | 20,000 |
| Landfill Roll Off Truck | LF-26-02 | | | 165,000 | | | 165,000 |
| Landfill Closure/Capping MSW | LF-26-03 | | | 1,000,000 | | | 1,000,000 |
| New Vac Truck | LF-27-01 | | | | 370,000 | | 370,000 |
| 1 Ton Plow Truck | LF-27-02 | | | | 65,000 | | 65,000 |
| Lawn Mower | LF-28-01 | | | | | 20,000 | 20,000 |
| | **Landfill Total** | **1,475,000** | **1,819,000** | **1,185,000** | **435,000** | **20,000** | **4,934,000** |
| ***Landfill Reserves / Fees*** | | 1,460,000 | 1,769,000 | 1,165,000 | 435,000 | 20,000 | 4,849,000 |
| ***Trade in*** | | 15,000 | 50,000 | 20,000 | | | 85,000 |
| | ***Landfill Total*** | **1,475,000** | **1,819,000** | **1,185,000** | **435,000** | **20,000** | **4,934,000** |
| | **Grand Total** | **1,475,000** | **1,819,000** | **1,185,000** | **435,000** | **20,000** | **4,934,000** |

# *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

### *2023 Highlights*

- Another successful season for Steele County Blades Junior Hockey Team
- Repainting of the exterior of the East Arena
- Continued replacement of locker room rubber flooring
- Successful Dry Floor season with numerous events
- Very successful Steele County Free Fair
- Very successful regular ice season with many ice hours sold
- Sold the most ice hours ever for the summer ice season
- Sold the most advertising inside the Four Seasons Centre
- Submitted grant to Owatonna Foundation for the purchase of an Electric Ice Resurfacer
- Preparing for / finalizing an extremely busy 2024 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*

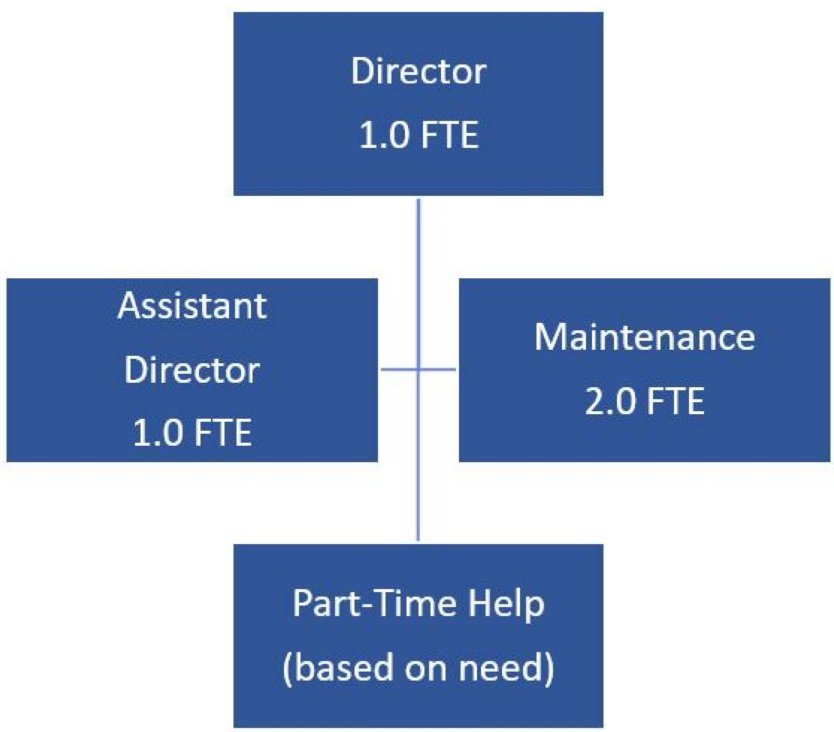
The Four Seasons 2024 budget increased by $53,843 or 10.2% from the prior year. Personnel services increased by $22,540 due to full time wage adjustments, additional seasonal help for events, and additional payroll taxes. The operating budget saw an overall increase of $31,303 due to increases in parking lot maintenance and supplies.

The 2024 budgeted capital outlay for the Four Seasons is $124,500, including:

- Old Lobby, Conference Room, Restrooms Remodel - $90,000
- Batteries for existing Electric Zamboni - $15,000
- Tables / Storage Carts - $13,000
- Upstairs Furnace - $6,500

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 | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 22,571 | $ — | $ 31,719 | $ 57,362 | $ 25,643 | 80.8 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 385,643 | 375,800 | 367,961 | 386,200 | 411,700 | 25,500 | 6.6 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | 100,000 | 100,000 | 57,123 | 100,000 | 100,000 | — | — % |
| Miscellaneous / Other Financing Sources | 4,570 | 12,300 | 14,704 | 8,300 | 11,000 | 2,700 | 32.5 % |
| ***Total Revenues*** | ***490,213*** | ***510,671*** | ***439,788*** | ***526,219*** | ***580,062*** | ***53,843*** | **10.2 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 202,019 | 191,555 | 171,247 | 201,933 | 221,298 | 19,365 | 9.6 % |
| Health, Life and Disability Insurance | 22,700 | 22,697 | 19,755 | 23,705 | 24,545 | 840 | 3.5 % |
| PERA Contributions | 14,132 | 14,348 | 12,170 | 15,145 | 16,597 | 1,452 | 9.6 % |
| FICA / Medicare Tax | 15,305 | 14,156 | 12,973 | 14,943 | 16,376 | 1,433 | 9.6 % |
| Other Payroll Related Expenses | 5,274 | 10,719 | 4,693 | 4,282 | 3,732 | (550) | (12.8)% |
| **Total Personnel Services** | 259,430 | 253,475 | 220,838 | 260,008 | 282,548 | 22,540 | 8.7 % |
| Services & Charges | 158,510 | 188,796 | 173,830 | 191,111 | 219,414 | 28,303 | 14.8 % |
| Supplies & Materials | 66,335 | 68,400 | 57,783 | 75,100 | 78,100 | 3,000 | 4.0 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***484,275*** | ***510,671*** | ***452,451*** | ***526,219*** | ***580,062*** | ***53,843*** | **10.2 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ 5,938*** | ***$ —*** | ***$ (12,663)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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

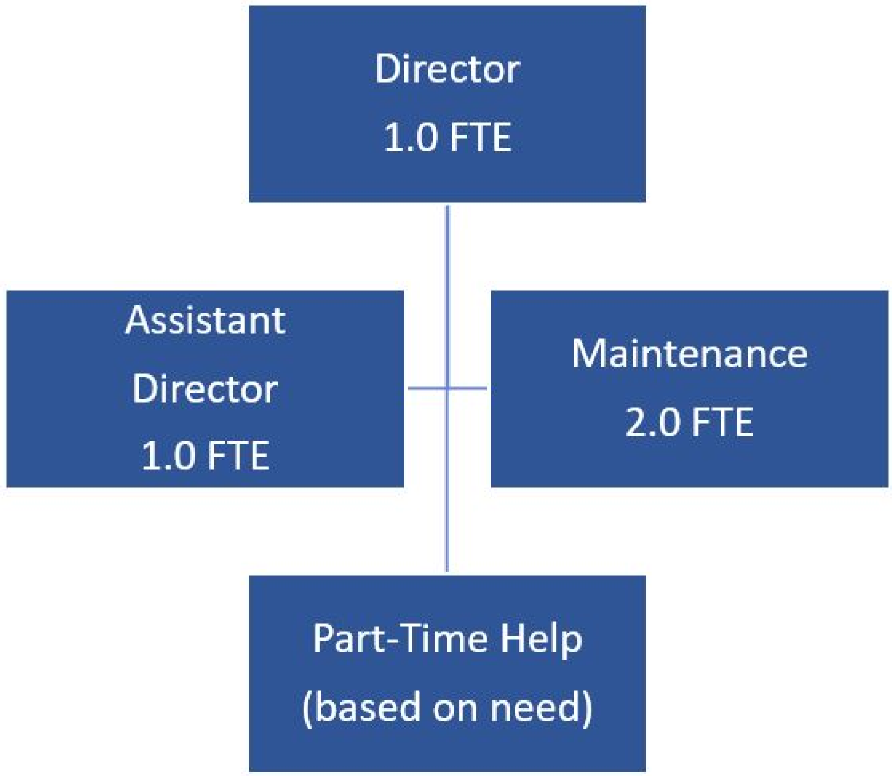
### *2023 Highlights*

- Continuing to look at major park improvements with the reconstruction of County Road 28 scheduled for 2025
- Working with the WHKS Architect team on design of major park improvements for Beaver Lake in 2025
- Beaver Lake Park usage was again very high during the summer due to the warm / dry summer

### *Major Changes/Budget Commentary*

The Parks and Recreation 2024 budget increased by $31,703 or 9.3% from the prior year. This increase is primarily due to personnel services including full time wage adjustments, additional seasonal staff, and payroll taxes.

***Four Seasons/Parks & Recreation***
***4.0 FTE***



## Parks and Recreation

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 308,476 | $ — | $ 318,567 | $ 348,270 | $ 29,703 | 9.3 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 14,909 | 10,000 | 8,945 | 14,000 | 15,500 | 1,500 | 10.7 % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 4,505 | 6,550 | 7,895 | 6,550 | 7,050 | 500 | 7.6 % |
| ***Total Revenues*** | ***19,414*** | ***325,026*** | ***16,840*** | ***339,117*** | ***370,820*** | ***31,703*** | **9.3 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 188,381 | 172,382 | 169,540 | 183,655 | 203,764 | 20,109 | 10.9 % |
| Health, Life and Disability Insurance | 35,751 | 35,777 | 31,240 | 37,505 | 38,945 | 1,440 | 3.8 % |
| PERA Contributions | 12,385 | 12,899 | 13,186 | 13,774 | 15,282 | 1,508 | 10.9 % |
| FICA / Medicare Tax | 13,813 | 12,727 | 12,446 | 13,590 | 15,079 | 1,489 | 11.0 % |
| Other Payroll Related Expenses | 4,163 | — | 4,311 | 4,282 | 3,732 | (550) | (12.8)% |
| **Total Personnel Services** | 254,493 | 233,785 | 230,723 | 252,806 | 276,802 | 23,996 | 9.5 % |
| Services & Charges | 64,722 | 77,991 | 51,036 | 72,611 | 78,518 | 5,907 | 8.1 % |
| Supplies & Materials | 11,849 | 13,250 | 14,134 | 13,700 | 15,500 | 1,800 | 13.1 % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 26,479 | — | — | — | — | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***357,543*** | ***325,026*** | ***295,893*** | ***339,117*** | ***370,820*** | ***31,703*** | **9.3 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (338,129)*** | ***$ —*** | ***$ (279,053)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# Community Center

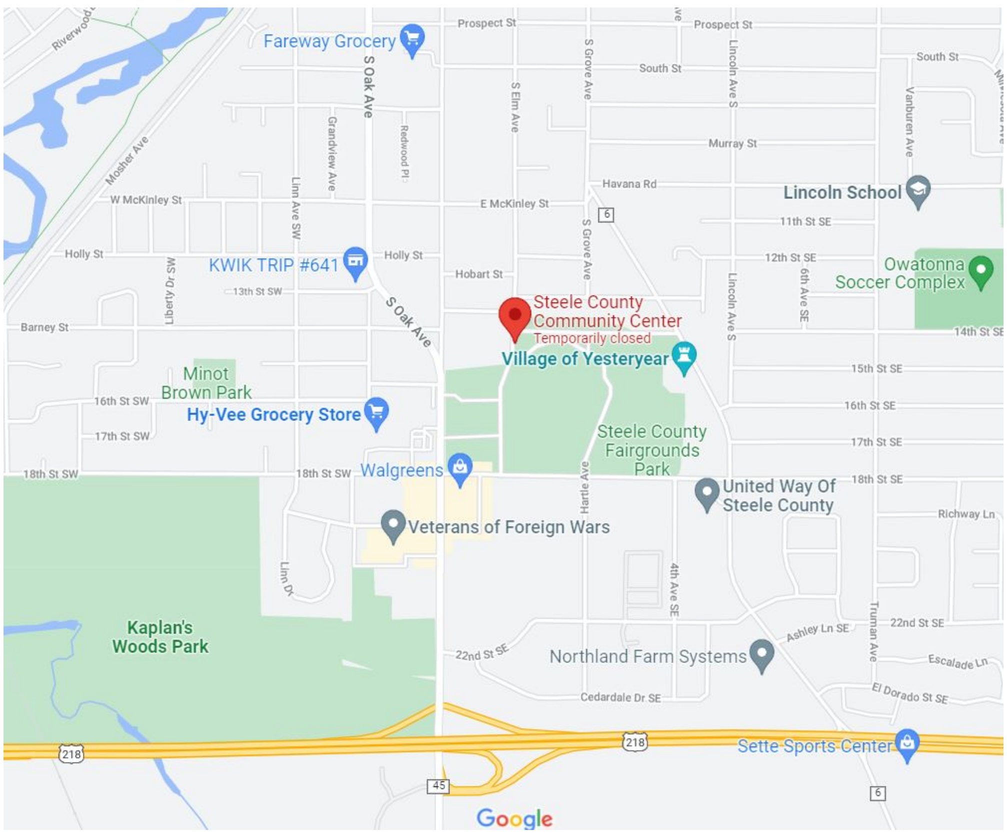
### *Department Description and Services Provided*

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 2024 budget remained unchanged from the previous year. The budget for the Community Center is relativity small overall with utilities, cleaning and upkeep being the main spending during the year.

## Community Center

## Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 10,700 | $ — | $ 11,200 | $ 11,200 | $ — | — % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | — | — | — | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 7,475 | 6,000 | 5,285 | 6,000 | 6,000 | — | — % |
| ***Total Revenues*** | ***7,475*** | ***16,700*** | ***5,285*** | ***17,200*** | ***17,200*** | **—** | **— %** |
| **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 | 15,381 | 15,700 | 12,539 | 16,200 | 16,200 | — | — % |
| Supplies & Materials | — | 500 | 1,779 | 500 | 500 | — | — % |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | 375 | 500 | — | 500 | 500 | — | — % |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***15,756*** | ***16,700*** | ***14,318*** | ***17,200*** | ***17,200*** | **—** | **— %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (8,281)*** | ***$ —*** | ***$ (9,033)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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
- 0.35 FTE Master Gardener Program Coordinator
- 0.55 FTE Principal Administrative Professional (0.5 FTE for 47 weeks and 1.0 FTE for 5 weeks)

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 1.0 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.

### *2022 Accomplishments & Milestones*

Delivered educational programming to community members using in person events and virtual opportunities. Examples include:

- There are 10 4-H Community Clubs in Steele County - all of which are led by dedicated adult volunteers. 4-H community clubs meet monthly to learn about a variety of project areas, participate in fun and engaging recreation, give youth a chance to build leadership skills through officer positions, and complete projects that improve their communities. In Steele County 4-H, clubs are making a difference in their communities.
- STEM in Schools: Every student at NRHEG Elementary had a 4-H experience this school year. Each month a new Engineering challenge was presented, and youth had the opportunity to design, build, and test a variety of experiments.
- There are over 120 screened adult volunteers in Steele County 4-H. Volunteers helped support over 615 youth this past year within hands-on learning in various project areas in 117 different programs.
- “Annie’s Project” a 6-week intensive farm business management course focused on the business aspects of farming, was held in Owatonna and provided business-oriented education to 13 farm women
- 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.
- The Master Gardeners held an informational night for community gardeners to learn about resources for gardening and offered monthly educational sessions to build the skills of others.
- Master Gardener Booth at the Steele County Fair offered “Good and Bad Bug“ information geared mainly toward youth, but educated adults as well
- The Pollinator Garden at the County Extension office was revamped and revised to provide a better landscape and educational opportunity.
- Plant labels for identification have been added to the Rain garden plants at the Steele County Fairgrounds.

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, a monthly email newsletter went out to approximately 350 Steele and 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.
- Monthly newspaper articles relating to pertinent gardening information are written for the 2 local area papers.

### *2023 Challenges*

- 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 numerous 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 continues 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.

### *2024 Goals/Objectives*

- Increase new 4-H member enrollment by 10%
- Retain 100% of Steele County 4-H Cloverbuds.
- 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 2024 budget increased by $17,601 or 4.5% from the prior year. Significant changes in the 2024 budget include:

- Removal of a 0.5 FTE office support specialist position (previously budgeted in 2023), which is to be covered by additional contracted support services from the University of Minnesota Extension - ($29,596)
- Increases in contract services paid the University of Minnesota Extension for support staff - $48,777

Overall, personnel services and contract services (FTE staff that are supported through the Extension office) comprise of 96.4% of the department budget.

## University of Minnesota Extension Office

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ — | $ 379,551 | $ — | $ 390,722 | $ 409,723 | $ 19,001 | 4.9 % |
| Other Taxes & Assessments | — | — | — | — | — | — | — % |
| Intergovernmental | — | — | — | — | — | — | — % |
| Charges for Services | 3,758 | 1,500 | — | 1,500 | — | (1,500) | (100.0)% |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 29 | — | — | — | 100 | 100 | — % |
| ***Total Revenues*** | ***3,787*** | ***381,051*** | ***—*** | ***392,222*** | ***409,823*** | ***17,601*** | **4.5 %** |
| **Expenditures** | | | | | | | |
| *Personnel Services* | | | | | | | |
| Wages and Overtime | 88,086 | 88,234 | 65,148 | 91,766 | 69,451 | (22,315) | (24.3)% |
| Health, Life and Disability Insurance | 23,354 | 23,349 | 20,476 | 24,585 | 25,583 | 998 | 4.1 % |
| PERA Contributions | 6,596 | 6,618 | 4,817 | 6,882 | 5,209 | (1,673) | (24.3)% |
| FICA / Medicare Tax | 6,393 | 6,529 | 4,546 | 6,791 | 5,139 | (1,652) | (24.3)% |
| Other Payroll Related Expenses | 139 | 112 | 220 | 208 | 103 | (105) | (50.5)% |
| **Total Personnel Services** | 124,568 | 124,842 | 95,207 | 130,232 | 105,485 | (24,747) | (19.0)% |
| Services & Charges | 237,795 | 244,609 | 188,335 | 250,140 | 297,988 | 47,848 | 19.1 % |
| Supplies & Materials | 12,219 | 11,000 | 6,590 | 11,250 | 6,250 | (5,000) | (44.4)% |
| Capital Expenditures | — | — | — | — | — | — | — % |
| Other Expenditures | — | 600 | 324 | 600 | 100 | (500) | (83.3)% |
| Debt Service | — | — | — | — | — | — | — % |
| ***Total Expenditures*** | ***374,582*** | ***381,051*** | ***290,456*** | ***392,222*** | ***409,823*** | ***17,601*** | **4.5 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ (370,795)*** | ***$ —*** | ***$ (290,456)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

**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 2024 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 2024, $278,250 and $95,183 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 2024, $367,500 and $74,130 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 2024, $1,030,000 and $20,600 are budgeted for principle and interest, respectively.

### *Major Changes/Budget Commentary*

The Debt Service 2024 budget increased by $2,130 or 0.1% from the prior year, per the bond amortization schedules. The overall property tax levy funding requirement decreased by 2.5% due to the expected increase in intergovernmental County Program Aid to be received in the upcoming year.

## Debt Service Levy

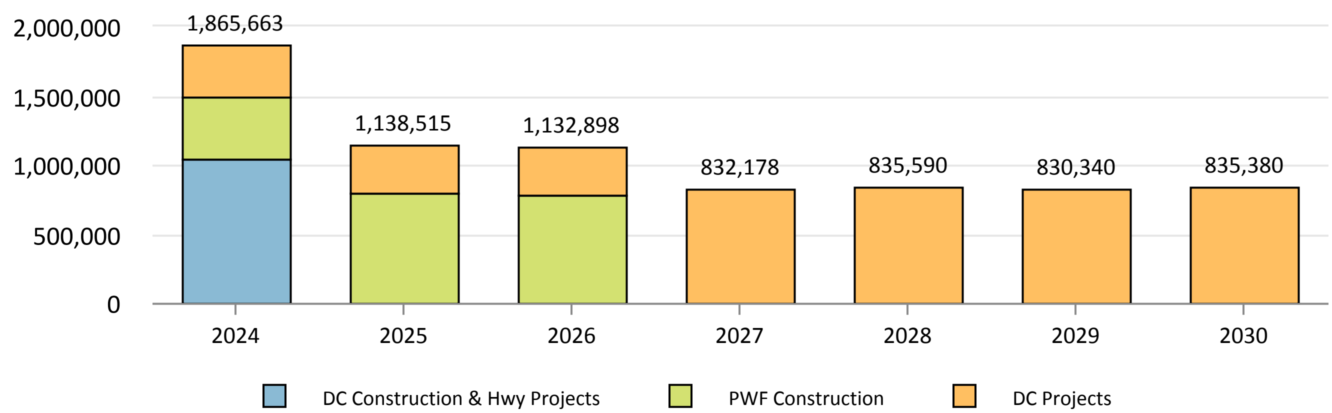
### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | $ 1,694,357 | $ 1,707,994 | $ 912,234 | $ 1,711,589 | $ 1,669,261 | $ (42,328) | (2.5)% |
| Other Taxes & Assessments | 10,501 | — | 16,364 | — | — | — | — % |
| Intergovernmental | 155,724 | 152,587 | 75,279 | 151,944 | 196,402 | 44,458 | 29.3 % |
| Charges for Services | — | — | — | — | — | — | — % |
| Licenses and Permits | — | — | — | — | — | — | — % |
| Fines and Forfeitures | — | — | — | — | — | — | — % |
| Investment Earnings | — | — | — | — | — | — | — % |
| Gifts and Contributions | — | — | — | — | — | — | — % |
| Miscellaneous / Other Financing Sources | 50,404 | — | — | — | — | — | — % |
| ***Total Revenues*** | ***1,910,986*** | ***1,860,581*** | ***1,003,877*** | ***1,863,533*** | ***1,865,663*** | ***2,130*** | **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 | 1,830,588 | 1,860,581 | 117,319 | 1,863,533 | 1,865,663 | 2,130 | 0.1 % |
| ***Total Expenditures*** | ***1,830,588*** | ***1,860,581*** | ***117,319*** | ***1,863,533*** | ***1,865,663*** | ***2,130*** | **0.1 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ 80,398*** | ***$ —*** | ***$ 886,558*** | ***$ —*** | ***$ —*** | ***$ —*** | **— %** |

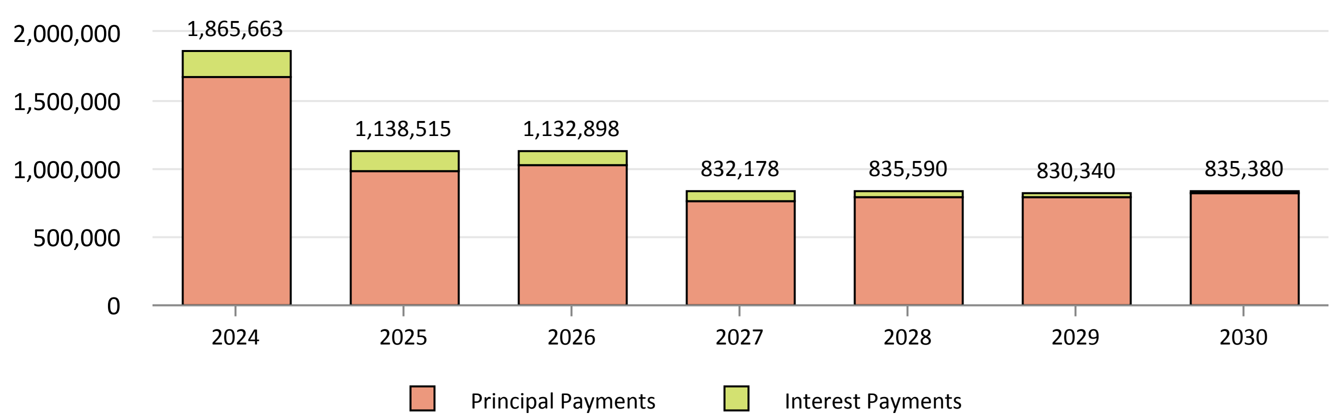
**Reflects the actual and theoretical budgeted property tax requirement*

| *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* | |
| 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 | $ 1,030,000 | $ 20,600 | $ 1,853,250 | $ 163,590 | $ 3,974,250 | $ 428,874 | $ 7,470,564 |

## 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 |
| 2023 | | | | 1,030,000 |
| 2024 | 1,050,600 | 20,600 | 1,030,000 | — |
| Total | $ 1,050,600 | $ 20,600 | $ 1,030,000 | |

| *2018 Public Works Facility Construction* | | | | |
|---|---|---|---|---|
| Year | Total Payment | Interest Payment | Principal Reduction | Principal Balance Outstanding |
| 2023 | | | | 2,194,500 |
| 2024 | 441,630 | 74,130 | 367,500 | 1,827,000 |
| 2025 | 794,430 | 59,430 | 735,000 | 1,092,000 |
| 2026 | 780,780 | 30,030 | 750,750 | 341,250 |
| Total | $ 2,016,840 | $ 163,590 | $ 1,853,250 | |

| *2020 Detention Center HVAC and LED Lighting Conversion* | | | | |
|---|---|---|---|---|
| Year | Total Payment | Interest Payment | Principal Reduction | Principal Balance Outstanding |
| 2023 | | | | 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 | $ 4,403,124 | $ 428,874 | $ 3,974,250 | |

# *Capital Improvements*

# Capital Improvements

### *Department Description*

The Capital Improvements fund was historically 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 now includes 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 or upgrade capital 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 general repair, maintenance cost, or recurring expenditure.

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 2024 budget decreased by $2,493,500 or 50.1% from the prior year. This increase is the result of various surpluses and deficits in budgeted capital projects from 2023 to 2024. There is a total of $7,466,600 budgeted under the capital improvements fund for the upcoming year. Some large projects include an addition to the Detention Center for Sheriff's operations, additional costs for the construction of Community Corrections facility, and parking lot replacements at the Administration Building & Courthouse.

Financing for the 2024 capital improvements fund includes the use of Capital Project fund reserves ($696,361), Highway reserves ($950,000), American Rescue Plan Act (ARPA) funds ($4,203,639), the use of surplus fund from the Sheriff and Community Corrections ($711,000), the estimated sale price of the Law Enforcement Center to the City of Owatonna ($600,000), and the property tax levy ($305,600). Detailed reports of the budgeted capital improvements and funding sources can be found on the pages following the comparative budget analysis.

## Capital Improvements

### Comparative Budget Analysis

| Revenues | 2022 Actual | 2022 Budget | 2023 Jan - Oct | 2023 Budget | 2024 Budget | $ Change in Budget | % Change in Budget |
|---|---|---|---|---|---|---|---|
| Current Property Tax Requirement* | 1,087,139 | 1,192,208 | 85,680 | 175,100 | 305,600 | 130,500 | 74.5 % |
| Other Taxes and Assessments | 2,920 | — | 8,606 | — | — | — | — % |
| Intergovernmental | 3,701,989 | 45,000 | 107,073 | 750,000 | 84,172 | (665,828) | (88.8)% |
| Investment Earnings | 787 | — | — | — | — | — | — % |
| Transfers In / Use of County Reserves | 6,817,237 | 4,087,000 | 900,000 | 4,048,000 | 6,476,828 | 2,428,828 | 60.0 % |
| Miscellaneous / Other Financing Sources | 463,910 | — | 170,281 | — | 600,000 | 600,000 | — % |
| ***Total Revenues*** | ***12,073,982*** | ***5,324,208*** | ***1,271,640*** | ***4,973,100*** | ***7,466,600*** | ***2,493,500*** | **50.1 %** |
| **Capital Requests** | | | | | | | |
| Administration Building | — | — | — | — | 730,000 | 730,000 | — % |
| Annex Building | — | — | — | 360,000 | — | (360,000) | (100.0)% |
| Attorney | — | — | — | — | 80,000 | 80,000 | — % |
| Alexandria Building | — | — | — | — | 145,000 | 145,000 | — % |
| Building and Grounds | 398,251 | 1,602,500 | 976,005 | — | 70,000 | 70,000 | — % |
| Community Center | — | — | — | 10,000 | 55,000 | 45,000 | 450.0 % |
| Community Corrections | 15,835 | 234,500 | 95,883 | 2,438,000 | 560,000 | (1,878,000) | (77.0)% |
| Courthouse | 1,666,501 | 2,250,000 | 30,049 | 530,000 | 470,000 | (60,000) | (11.3)% |
| Detention Center | 2,006,440 | 1,000,000 | 487,932 | — | — | — | — % |
| Emergency Management | — | — | — | — | 50,000 | 50,000 | — % |
| Fairgrounds | — | — | — | 1,500,000 | — | (1,500,000) | (100.0)% |
| Four Seasons | 188,522 | 180,000 | 20,029 | 110,000 | 124,500 | 14,500 | 13.2 % |
| Information Technology | 52,839 | 57,208 | 4,674 | 25,100 | 31,100 | 6,000 | 23.9 % |
| Sheriff | — | — | 245,078 | — | 5,151,000 | 5,151,000 | — % |
| ***Total Expenditures*** | ***4,328,388*** | ***5,324,208*** | ***1,859,650*** | ***4,973,100*** | ***7,466,600*** | ***2,493,500*** | **50.1 %** |
| ***Net Expenditures (Over) Under Revenues*** | ***$ 7,745,594*** | ***$ —*** | ***$ (588,010)*** | ***$ —*** | ***$ —*** | ***$ —*** | |

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

# PROJECTS & FUNDING SOURCES BY DEPARTMENT

| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **Admin Building** | | | | | | | |
| Parking Lot Replacement/Reconstruction | SCAC-24-01 | 730,000 | | | | | 730,000 |
| Install Generator | SCAC-26-01 | | | 600,000 | | | 600,000 |
| Replace Ballasted Rubber Roof | SCAC-27-01 | | | | 400,000 | | 400,000 |
| **Admin Building Total** | | **730,000** | | **600,000** | **400,000** | | **1,730,000** |
| ***General Fund Reserves*** | | | | 600,000 | | | 600,000 |
| ***Highway Reserves*** | | 730,000 | | | | | 730,000 |
| ***Levy*** | | | | | 400,000 | | 400,000 |
| ***Admin Building Total*** | | **730,000** | | **600,000** | **400,000** | | **1,730,000** |
| **Alexander Building** | | | | | | | |
| Facility Improvements | AX-24-01 | 145,000 | | | | | 145,000 |
| **Alexander Building Total** | | **145,000** | | | | | **145,000** |
| ***Capital Project Fund Reserves*** | | 145,000 | | | | | 145,000 |
| ***Alexander Building Total*** | | **145,000** | | | | | **145,000** |
| **Annex Building** | | | | | | | |
| Annex Remodel/Addition | AX-23-01 | | | | 10,000,000 | | 10,000,000 |
| **Annex Building Total** | | | | | **10,000,000** | | **10,000,000** |
| ***TBD*** | | | | | 10,000,000 | | 10,000,000 |
| ***Annex Building Total*** | | | | | **10,000,000** | | **10,000,000** |
| **Attorney** | | | | | | | |
| Exterior Doors & Security Card Access | COB-24-01 | 30,000 | | | | | 30,000 |
| Attorney Office Carpeting | COB-24-02 | 50,000 | | | | | 50,000 |
| **Attorney Total** | | **80,000** | | | | | **80,000** |
| ***Capital Project Fund Reserves*** | | 80,000 | | | | | 80,000 |
| ***Attorney Total*** | | **80,000** | | | | | **80,000** |
| **Auditor/Elections** | | | | | | | |

| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| Election Equipment | AE-25-01 | | 250,000 | | | | 250,000 |
| **Auditor/Elections Total** | | | **250,000** | | | | **250,000** |
| ***TBD*** | | | 250,000 | | | | 250,000 |
| ***Auditor/Elections Total*** | | | **250,000** | | | | **250,000** |
| **Buildings & Maintenance** | | | | | | | |
| Mower and Broom | BM-24-01 | 60,000 | | | | | 60,000 |
| Snowplow | BM-24-02 | 10,000 | | | | | 10,000 |
| **Buildings & Maintenance Total** | | **70,000** | | | | | **70,000** |
| ***Capital Project Fund Reserves*** | | 70,000 | | | | | 70,000 |
| ***Buildings & Maintenance Total*** | | **70,000** | | | | | **70,000** |
| **Community Center** | | | | | | | |
| Remove Retaining Wall | CC-24-01 | 55,000 | | | | | 55,000 |
| **Community Center Total** | | **55,000** | | | | | **55,000** |
| ***Capital Project Fund Reserves*** | | 55,000 | | | | | 55,000 |
| ***Community Center Total*** | | **55,000** | | | | | **55,000** |
| **Community Corrections** | | | | | | | |
| Building Addition for CCA - Additional Funds | CCA-23-01 | 560,000 | | | | | 560,000 |
| **Community Corrections Total** | | **560,000** | | | | | **560,000** |
| ***CCA Surplus Funds*** | | 560,000 | | | | | 560,000 |
| ***Community Corrections Total*** | | **560,000** | | | | | **560,000** |
| **Courthouse** | | | | | | | |
| Parking Lot/Sidewalk/Step Repair | CH-23-01 | 220,000 | | | | | 220,000 |
| Generator Replacement | CH-24-01 | 250,000 | | | | | 250,000 |
| Secured Front Entrance | CH-25-01 | | 350,000 | | | | 350,000 |
| Courthouse Security Equipment | CH-25-02 | | 100,000 | | | | 100,000 |
| Replace Remaining Single Pane Windows | CH-27-01 | | | | 150,000 | | 150,000 |
| **Courthouse Total** | | **470,000** | **450,000** | | **150,000** | | **1,070,000** |
| ***Capital Project Fund Reserves*** | | 100,000 | | | | | 100,000 |
| ***Highway Reserves*** | | 220,000 | | | | | 220,000 |
| ***Law Library Reserves*** | | | 100,000 | | | | 100,000 |
| ***Levy*** | | 150,000 | 350,000 | | 150,000 | | 650,000 |
| ***Courthouse Total*** | | **470,000** | **450,000** | | **150,000** | | **1,070,000** |

| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **Detention Center** | | | | | | | |
| Replace Parking Lot | DC-26-01 | | | 700,000 | | | 700,000 |
| Exterior Wall Wash and Seal | DC-27-01 | | | | 75,000 | | 75,000 |
| Roof Replacement - Modified Built-Up | DC-27-02 | | | | 1,500,000 | | 1,500,000 |
| **Detention Center Total** | | | | **700,000** | **1,575,000** | | **2,275,000** |
| ***Levy*** | | | | | 1,575,000 | | 1,575,000 |
| ***TBD*** | | | | 700,000 | | | 700,000 |
| ***Detention Center Total*** | | | | **700,000** | **1,575,000** | | **2,275,000** |
| **Emergency Management** | | | | | | | |
| Emergency Notification/Panic Alarms | CW-24-01 | 50,000 | | | | | 50,000 |
| **Emergency Management Total** | | **50,000** | | | | | **50,000** |
| ***Capital Project Fund Reserves*** | | 50,000 | | | | | 50,000 |
| ***Emergency Management Total*** | | **50,000** | | | | | **50,000** |
| **Fairgrounds** | | | | | | | |
| Fairgrounds Hard Surfacing | FG-25-01 | | 900,000 | | | | 900,000 |
| **Fairgrounds Total** | | | **900,000** | | | | **900,000** |
| ***Highway Reserves*** | | | 900,000 | | | | 900,000 |
| ***Fairgrounds Total*** | | | **900,000** | | | | **900,000** |
| **Four Seasons** | | | | | | | |
| Upstairs Furnace | FS-24-02 | 6,500 | | 7,000 | | | 13,500 |
| Old Lobby / Front Room Upgrades | FS-24-03 | 90,000 | | | | | 90,000 |
| Batteries for Electric Zamboni | FS-24-05 | 15,000 | | | | 17,000 | 32,000 |
| Tables / Chairs / Storage Carts | FS-24-06 | 13,000 | | 19,500 | | | 32,500 |
| Water Storage Tank | FS-25-01 | | 15,000 | | | | 15,000 |
| Replace Roof - Both Arenas | FS-25-02 | | 1,500,000 | | | | 1,500,000 |
| Locker Rooms 5-8 Doors | FS-25-03 | | 7,500 | | | | 7,500 |
| Four Hanging Furnaces | FS-25-04 | | 20,000 | | | | 20,000 |
| Paint Exterior West Arena | FS-25-05 | | 60,000 | | | | 60,000 |
| Electric Zamboni | FS-25-06 | | 160,000 | | | | 160,000 |
| Locker Rooms 1-4 Doors | FS-26-01 | | | 7,500 | | | 7,500 |
| Install Key Card System | FS-26-02 | | | 25,000 | | | 25,000 |
| Basement Dehumidification System | FS-26-03 | | | 15,000 | | | 15,000 |
| New Floor / Boards in West Rink | FS-26-04 | | | 900,000 | | | 900,000 |
| Parking Lot Repairs | FS-26-05 | | | 40,000 | | 40,000 | 80,000 |
| Main Entrance Remodel | FS-27-01 | | | | 70,000 | | 70,000 |
| Two Basement Furnaces | FS-27-02 | | | | 15,000 | | 15,000 |
| Exterior Doors | FS-27-03 | | | | 25,000 | | 25,000 |

| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| Upgrade Roof Top RTU's | FS-27-04 | | | | 100,000 | | 100,000 |
| Upstairs Mezzanine Remodel | FS-27-05 | | | | 50,000 | | 50,000 |
| Paint Interior East Arena | FS-27-06 | | | | 60,000 | | 60,000 |
| New Sound System | FS-28-01 | | | | | 200,000 | 200,000 |
| | **Four Seasons Total** | **124,500** | **1,762,500** | **1,014,000** | **320,000** | **257,000** | **3,478,000** |
| ***General Fund Reserves*** | | | 1,150,000 | | | | 1,150,000 |
| ***Grants*** | | | 80,000 | | | | 80,000 |
| ***Levy*** | | 124,500 | 532,500 | 1,014,000 | 320,000 | 257,000 | 2,248,000 |
| | ***Four Seasons Total*** | **124,500** | **1,762,500** | **1,014,000** | **320,000** | **257,000** | **3,478,000** |
| **Information Technology** | | | | | | | |
| Switch Replacements & Upgrades | IT-23-01 | 19,100 | | | | | 19,100 |
| Copier Replacements | IT-23-02 | 12,000 | 12,000 | 6,000 | 6,000 | 12,000 | 48,000 |
| Virtual Hosts | IT-27-01 | | | | 40,000 | | 40,000 |
| | **Information Technology Total** | **31,100** | **12,000** | **6,000** | **46,000** | **12,000** | **107,100** |
| ***Levy*** | | 31,100 | 12,000 | 6,000 | 46,000 | 12,000 | 107,100 |
| | ***Information Technology Total*** | **31,100** | **12,000** | **6,000** | **46,000** | **12,000** | **107,100** |
| **Parks and Recreation** | | | | | | | |
| Beaver Lake Park Upgrades | PR-25-01 | | 500,000 | | | | 500,000 |
| Showmobile Upgrades | PR-25-02 | | 25,000 | | | | 25,000 |
| Replace Small Stage | PR-28-01 | | | | | 150,000 | 150,000 |
| | **Parks and Recreation Total** | | **525,000** | | | **150,000** | **675,000** |
| ***Grants*** | | | 500,000 | | | | 500,000 |
| ***Levy*** | | | 25,000 | | | 150,000 | 175,000 |
| | ***Parks and Recreation Total*** | | **525,000** | | | **150,000** | **675,000** |
| **Sheriff** | | | | | | | |
| Handguns | SO-24-01 | 30,000 | | | | | 30,000 |
| Body Cameras | SO-24-02 | 121,000 | | | | | 121,000 |
| Sheriff Office Construction | SO-24-03 | 4,300,000 | | | | | 4,300,000 |
| Sheriff Office Fees, Testing, Plans, Contingency | SO-24-04 | 700,000 | | | | | 700,000 |
| | **Sheriff Total** | **5,151,000** | | | | | **5,151,000** |
| ***ARPA Funds*** | | 4,203,639 | | | | | 4,203,639 |
| ***Capital Project Fund Reserves*** | | 196,361 | | | | | 196,361 |
| ***Public Safety Aid Funding*** | | 151,000 | | | | | 151,000 |
| ***Sale of LEC*** | | 600,000 | | | | | 600,000 |
| | ***Sheriff Total*** | **5,151,000** | | | | | **5,151,000** |

| Department | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| | **Grand Total** | **7,466,600** | **3,899,500** | **2,320,000** | **12,491,000** | **419,000** | **26,596,100** |

Steele County, Minnesota

*Capital Improvement Plan*

**2024** thru **2028**

# PROJECTS BY FUNDING SOURCE

| Source | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **ARPA Funds** | | | | | | | |
| Sheriff Office Construction | *SO-24-03* | 4,203,639 | | | | | *4,203,639* |
| **ARPA Funds Total** | | **4,203,639** | | | | | ***4,203,639*** |
| **Capital Project Fund Reserves** | | | | | | | |
| Facility Improvements | *AX-24-01* | 145,000 | | | | | *145,000* |
| Mower and Broom | *BM-24-01* | 60,000 | | | | | *60,000* |
| Snowplow | *BM-24-02* | 10,000 | | | | | *10,000* |
| Remove Retaining Wall | *CC-24-01* | 55,000 | | | | | *55,000* |
| Generator Replacement | *CH-24-01* | 100,000 | | | | | *100,000* |
| Exterior Doors & Security Card Access | *COB-24-01* | 30,000 | | | | | *30,000* |
| Attorney Office Carpeting | *COB-24-02* | 50,000 | | | | | *50,000* |
| Emergency Notification/Panic Alarms | *CW-24-01* | 50,000 | | | | | *50,000* |
| Sheriff Office Construction | *SO-24-03* | 96,361 | | | | | *96,361* |
| Sheriff Office Fees, Testing, Plans, Contingency | *SO-24-04* | 100,000 | | | | | *100,000* |
| **Capital Project Fund Reserves Total** | | **696,361** | | | | | ***696,361*** |
| **CCA Surplus Funds** | | | | | | | |
| Building Addition for CCA - Additional Funds | *CCA-23-01* | 560,000 | | | | | *560,000* |
| **CCA Surplus Funds Total** | | **560,000** | | | | | ***560,000*** |
| **General Fund Reserves** | | | | | | | |
| Replace Roof - Both Arenas | *FS-25-02* | | 1,100,000 | | | | *1,100,000* |
| Electric Zamboni | *FS-25-06* | | 50,000 | | | | *50,000* |
| Install Generator | *SCAC-26-01* | | | 600,000 | | | *600,000* |
| **General Fund Reserves Total** | | | **1,150,000** | **600,000** | | | ***1,750,000*** |
| **Grants** | | | | | | | |
| Electric Zamboni | *FS-25-06* | | 80,000 | | | | *80,000* |
| Beaver Lake Park Upgrades | *PR-25-01* | | 500,000 | | | | *500,000* |
| **Grants Total** | | | **580,000** | | | | ***580,000*** |
| **Highway Reserves** | | | | | | | |
| Parking Lot/Sidewalk/Step Repair | *CH-23-01* | 220,000 | | | | | *220,000* |
| Fairgrounds Hard Surfacing | *FG-25-01* | | 900,000 | | | | *900,000* |
| Parking Lot Replacement/Reconstruction | *SCAC-24-01* | 730,000 | | | | | *730,000* |
| **Highway Reserves Total** | | **950,000** | **900,000** | | | | ***1,850,000*** |

| Source | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **Law Library Reserves** | | | | | | | |
| Courthouse Security Equipment | *CH-25-02* | | 100,000 | | | | *100,000* |
| **Law Library Reserves Total** | | | **100,000** | | | | ***100,000*** |
| **Levy** | | | | | | | |
| Generator Replacement | *CH-24-01* | 150,000 | | | | | *150,000* |
| Secured Front Entrance | *CH-25-01* | | 350,000 | | | | *350,000* |
| Replace Remaining Single Pane Windows | *CH-27-01* | | | | 150,000 | | *150,000* |
| Exterior Wall Wash and Seal | *DC-27-01* | | | | 75,000 | | *75,000* |
| Roof Replacement - Modified Built-Up | *DC-27-02* | | | | 1,500,000 | | *1,500,000* |
| Upstairs Furnace | *FS-24-02* | 6,500 | | 7,000 | | | *13,500* |
| Old Lobby / Front Room Upgrades | *FS-24-03* | 90,000 | | | | | *90,000* |
| Batteries for Electric Zamboni | *FS-24-05* | 15,000 | | | | 17,000 | *32,000* |
| Tables / Chairs / Storage Carts | *FS-24-06* | 13,000 | | 19,500 | | | *32,500* |
| Water Storage Tank | *FS-25-01* | | 15,000 | | | | *15,000* |
| Replace Roof - Both Arenas | *FS-25-02* | | 400,000 | | | | *400,000* |
| Locker Rooms 5-8 Doors | *FS-25-03* | | 7,500 | | | | *7,500* |
| Four Hanging Furnaces | *FS-25-04* | | 20,000 | | | | *20,000* |
| Paint Exterior West Arena | *FS-25-05* | | 60,000 | | | | *60,000* |
| Electric Zamboni | *FS-25-06* | | 30,000 | | | | *30,000* |
| Locker Rooms 1-4 Doors | *FS-26-01* | | | 7,500 | | | *7,500* |
| Install Key Card System | *FS-26-02* | | | 25,000 | | | *25,000* |
| Basement Dehumidification System | *FS-26-03* | | | 15,000 | | | *15,000* |
| New Floor / Boards in West Rink | *FS-26-04* | | | 900,000 | | | *900,000* |
| Parking Lot Repairs | *FS-26-05* | | | 40,000 | | 40,000 | *80,000* |
| Main Entrance Remodel | *FS-27-01* | | | | 70,000 | | *70,000* |
| Two Basement Furnaces | *FS-27-02* | | | | 15,000 | | *15,000* |
| Exterior Doors | *FS-27-03* | | | | 25,000 | | *25,000* |
| Upgrade Roof Top RTU's | *FS-27-04* | | | | 100,000 | | *100,000* |
| Upstairs Mezzanine Remodel | *FS-27-05* | | | | 50,000 | | *50,000* |
| Paint Interior East Arena | *FS-27-06* | | | | 60,000 | | *60,000* |
| New Sound System | *FS-28-01* | | | | | 200,000 | *200,000* |
| Switch Replacements & Upgrades | *IT-23-01* | 19,100 | | | | | *19,100* |
| Copier Replacements | *IT-23-02* | 12,000 | 12,000 | 6,000 | 6,000 | 12,000 | *48,000* |
| Virtual Hosts | *IT-27-01* | | | | 40,000 | | *40,000* |
| Showmobile Upgrades | *PR-25-02* | | 25,000 | | | | *25,000* |
| Replace Small Stage | *PR-28-01* | | | | | 150,000 | *150,000* |
| Replace Ballasted Rubber Roof | *SCAC-27-01* | | | | 400,000 | | *400,000* |
| **Levy Total** | | **305,600** | **919,500** | **1,020,000** | **2,491,000** | **419,000** | ***5,155,100*** |
| **Public Safety Aid Funding** | | | | | | | |
| Handguns | *SO-24-01* | 30,000 | | | | | *30,000* |
| Body Cameras | *SO-24-02* | 121,000 | | | | | *121,000* |
| **Public Safety Aid Funding Total** | | **151,000** | | | | | ***151,000*** |
| **Sale of LEC** | | | | | | | |
| Sheriff Office Fees, Testing, Plans, Contingency | *SO-24-04* | 600,000 | | | | | *600,000* |
| **Sale of LEC Total** | | **600,000** | | | | | ***600,000*** |

| Source | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **TBD** | | | | | | | |
| Election Equipment | *AE-25-01* | | 250,000 | | | | *250,000* |
| Annex Remodel/Addition | *AX-23-01* | | | | 10,000,000 | | *10,000,000* |
| Replace Parking Lot | *DC-26-01* | | | 700,000 | | | *700,000* |
| **TBD Total** | | | **250,000** | **700,000** | **10,000,000** | | ***10,950,000*** |
| **GRAND TOTAL** | | **7,466,600** | **3,899,500** | **2,320,000** | **12,491,000** | **419,000** | ***26,596,100*** |

# Steele County, Minnesota

## *Capital Improvement Plan*

**2024** thru **2028**

# PROJECTS BY CATEGORY

| Category | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **Building Improvements** | | | | | | | |
| Remove Retaining Wall | CC-24-01 | 55,000 | | | | | *55,000* |
| Secured Front Entrance | CH-25-01 | | 350,000 | | | | *350,000* |
| Replace Remaining Single Pane Windows | CH-27-01 | | | | 150,000 | | *150,000* |
| Exterior Doors & Security Card Access | COB-24-01 | 30,000 | | | | | *30,000* |
| Attorney Office Carpeting | COB-24-02 | 50,000 | | | | | *50,000* |
| Exterior Wall Wash and Seal | DC-27-01 | | | | 75,000 | | *75,000* |
| Roof Replacement - Modified Built-Up | DC-27-02 | | | | 1,500,000 | | *1,500,000* |
| Old Lobby / Front Room Upgrades | FS-24-03 | 90,000 | | | | | *90,000* |
| Replace Roof - Both Arenas | FS-25-02 | | 1,500,000 | | | | *1,500,000* |
| Locker Rooms 5-8 Doors | FS-25-03 | | 7,500 | | | | *7,500* |
| Paint Exterior West Arena | FS-25-05 | | 60,000 | | | | *60,000* |
| Locker Rooms 1-4 Doors | FS-26-01 | | | 7,500 | | | *7,500* |
| New Floor / Boards in West Rink | FS-26-04 | | | 900,000 | | | *900,000* |
| Main Entrance Remodel | FS-27-01 | | | | 70,000 | | *70,000* |
| Exterior Doors | FS-27-03 | | | | 25,000 | | *25,000* |
| Upstairs Mezzanine Remodel | FS-27-05 | | | | 50,000 | | *50,000* |
| Paint Interior East Arena | FS-27-06 | | | | 60,000 | | *60,000* |
| Replace Small Stage | PR-28-01 | | | | | 150,000 | *150,000* |
| Replace Ballasted Rubber Roof | SCAC-27-01 | | | | 400,000 | | *400,000* |
| **Building Improvements Total** | | **225,000** | **1,917,500** | **907,500** | **2,330,000** | **150,000** | ***5,530,000*** |
| **Buildings** | | | | | | | |
| Annex Remodel/Addition | AX-23-01 | | | | 10,000,000 | | *10,000,000* |
| Building Addition for CCA - Additional Funds | CCA-23-01 | 560,000 | | | | | *560,000* |
| Beaver Lake Park Upgrades | PR-25-01 | | 500,000 | | | | *500,000* |
| Sheriff Office Construction | SO-24-03 | 4,300,000 | | | | | *4,300,000* |
| Sheriff Office Fees, Testing, Plans, Contingency | SO-24-04 | 700,000 | | | | | *700,000* |
| **Buildings Total** | | **5,560,000** | **500,000** | | **10,000,000** | | ***16,060,000*** |
| **Equipment: Copiers** | | | | | | | |
| Copier Replacements | IT-23-02 | 12,000 | 12,000 | 6,000 | 6,000 | 12,000 | *48,000* |
| **Equipment: Copiers Total** | | **12,000** | **12,000** | **6,000** | **6,000** | **12,000** | ***48,000*** |
| **Land improvements** | | | | | | | |
| Parking Lot/Sidewalk/Step Repair | CH-23-01 | 220,000 | | | | | *220,000* |
| Replace Parking Lot | DC-26-01 | | | 700,000 | | | *700,000* |
| Fairgrounds Hard Surfacing | FG-25-01 | | 900,000 | | | | *900,000* |
| Parking Lot Repairs | FS-26-05 | | | 40,000 | | 40,000 | *80,000* |
| Parking Lot Replacement/Reconstruction | SCAC-24-01 | 730,000 | | | | | *730,000* |
| **Land improvements Total** | | **950,000** | **900,000** | **740,000** | | **40,000** | ***2,630,000*** |

| Category | Project # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|---|---|---|---|---|---|---|
| **Machinery and Equipment** | | | | | | | |
| Election Equipment | AE-25-01 | | 250,000 | | | | *250,000* |
| Facility Improvements | AX-24-01 | 145,000 | | | | | *145,000* |
| Mower and Broom | BM-24-01 | 60,000 | | | | | *60,000* |
| Snowplow | BM-24-02 | 10,000 | | | | | *10,000* |
| Generator Replacement | CH-24-01 | 250,000 | | | | | *250,000* |
| Courthouse Security Equipment | CH-25-02 | | 100,000 | | | | *100,000* |
| Emergency Notification/Panic Alarms | CW-24-01 | 50,000 | | | | | *50,000* |
| Upstairs Furnace | FS-24-02 | 6,500 | | 7,000 | | | *13,500* |
| Batteries for Electric Zamboni | FS-24-05 | 15,000 | | | | 17,000 | *32,000* |
| Tables / Chairs / Storage Carts | FS-24-06 | 13,000 | | 19,500 | | | *32,500* |
| Water Storage Tank | FS-25-01 | | 15,000 | | | | *15,000* |
| Four Hanging Furnaces | FS-25-04 | | 20,000 | | | | *20,000* |
| Electric Zamboni | FS-25-06 | | 160,000 | | | | *160,000* |
| Install Key Card System | FS-26-02 | | | 25,000 | | | *25,000* |
| Basement Dehumidification System | FS-26-03 | | | 15,000 | | | *15,000* |
| Two Basement Furnaces | FS-27-02 | | | | 15,000 | | *15,000* |
| Upgrade Roof Top RTU's | FS-27-04 | | | | 100,000 | | *100,000* |
| New Sound System | FS-28-01 | | | | | 200,000 | *200,000* |
| Switch Replacements & Upgrades | IT-23-01 | 19,100 | | | | | *19,100* |
| Virtual Hosts | IT-27-01 | | | | 40,000 | | *40,000* |
| Showmobile Upgrades | PR-25-02 | | 25,000 | | | | *25,000* |
| Install Generator | SCAC-26-01 | | | 600,000 | | | *600,000* |
| Handguns | SO-24-01 | 30,000 | | | | | *30,000* |
| Body Cameras | SO-24-02 | 121,000 | | | | | *121,000* |
| **Machinery and Equipment Total** | | **719,600** | **570,000** | **666,500** | **155,000** | **217,000** | ***2,328,100*** |
| **GRAND TOTAL** | | **7,466,600** | **3,899,500** | **2,320,000** | **12,491,000** | **419,000** | ***26,596,100*** |

# *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 2024, Steele County’s share of the Minnesota Prairie County Alliance total tax levy was 45.25%. Steele County's portion of the tax levy increased by 3.0%, as outlined below:

| *2024 Budget* | *2023 Budget* | *Dollar Change* | *% Change* |
|---|---|---|---|
| 5,779,314 | 5,611,620 | 167,694 | 3.0% |

### *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 over 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 2024, Steele County's share of the tax levy was 35.8%. Steele County's portion of the tax levy decreased by 5.3%, as outlined below:

| ***2024 Budget*** | ***2023 Budget*** | ***Dollar Change*** | ***% Change*** |
|---|---|---|---|
| 1,005,288 | 954,770 | 50,518 | 5.3% |

## *Budget Comparison by Function*

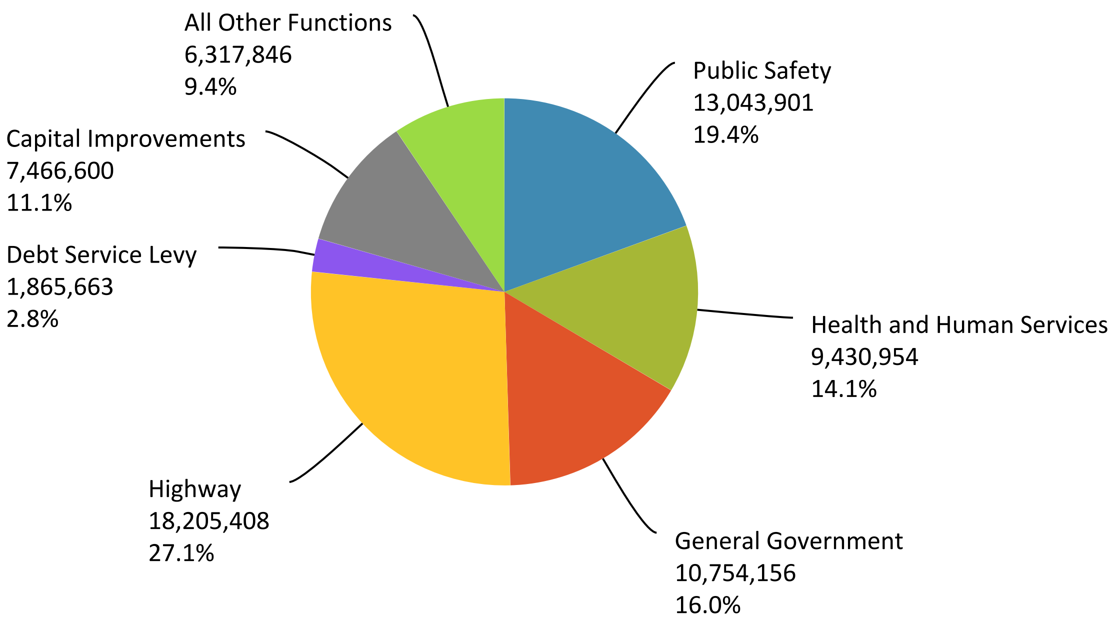
| # | Department | Budgeted Tax Levy by Function<br>2024 Final Budget<br>Expenditures | Revenues | Levy Requested | % of Levy | 2023 Final Budget<br>Expenditures | Revenues | Levy Requested | % of Levy |
|---|---|---|---|---|---|---|---|---|---|
| ***General Government*** | | | | | | | | | |
| 3 | County Wide (Including Public Library) | $ 742,168 | $ (3,394,096) | $ (2,651,928) | (9.0)% | $ 727,502 | $ (2,819,237) | $ (2,091,735) | (7.5)% |
| 5 | Board of Commissioners | 247,321 | — | 247,321 | 0.8 % | 231,496 | — | 231,496 | 0.8 % |
| 11 | District Court | 535,750 | — | 535,750 | 1.8 % | 364,750 | — | 364,750 | 1.3 % |
| 13 | Law Library | 15,000 | (15,000) | — | — % | 20,000 | (20,000) | — | — % |
| 31 | Administration | 341,095 | (10,255) | 330,840 | 1.1 % | 309,926 | (60,255) | 249,671 | 0.9 % |
| 32 | Human Resources | 614,201 | (232,500) | 381,701 | 1.3 % | 534,942 | (232,500) | 302,442 | 1.1 % |
| 41 | Property Tax & Elections | 600,112 | (29,000) | 571,112 | 1.9 % | 665,736 | (35,135) | 630,601 | 2.3 % |
| 44 | Finance | 645,874 | (12,300) | 633,574 | 2.2 % | 557,178 | (12,300) | 544,878 | 1.9 % |
| 61 | Information Technology (IT) | 814,232 | (264,000) | 550,232 | 1.9 % | 608,926 | (230,000) | 378,926 | 1.4 % |
| 62 | Central Services | 494,816 | (53,975) | 440,841 | 1.5 % | 439,366 | (49,775) | 389,591 | 1.4 % |
| 91 | County Attorney | 1,355,636 | (164,358) | 1,191,278 | 4.1 % | 1,322,501 | (158,861) | 1,163,640 | 4.2 % |
| 101 | Recorder | 501,089 | (250,000) | 251,089 | 0.9 % | 469,450 | (264,000) | 205,450 | 0.7 % |
| 103 | Assessor | 859,592 | (500) | 859,092 | 2.9 % | 762,388 | (500) | 761,888 | 2.7 % |
| 102 | Surveyor | 35,000 | — | 35,000 | 0.1 % | 30,000 | — | 30,000 | 0.1 % |
| 104 | Geographic Information Systems (GIS) | 200,658 | (4,600) | 196,058 | 0.7 % | 133,774 | (5,400) | 128,374 | 0.5 % |
| 105 | Planning & Zoning | 671,573 | (333,662) | 337,911 | 1.1 % | 618,331 | (304,527) | 313,804 | 1.1 % |
| 111 | Buildings and Grounds | 1,824,510 | (142,480) | 1,682,030 | 5.7 % | 1,775,908 | (160,480) | 1,615,428 | 5.8 % |
| 121 | Veteran's Service | 255,229 | — | 255,229 | 0.9 % | 244,651 | — | 244,651 | 0.9 % |
| 75 | Other Trusts | 300 | (300) | — | — % | 300 | (300) | — | — % |
| | Total | 10,754,156 | (4,907,026) | 5,847,130 | 19.9 % | 9,817,125 | (4,353,270) | 5,463,855 | 19.5 % |
| ***Public Safety*** | | | | | | | | | |
| 201 | Sheriff | 4,291,833 | (522,052) | 3,769,781 | 12.8 % | 4,103,059 | (621,682) | 3,481,377 | 12.4 % |
| 208 | Coroner | 114,000 | — | 114,000 | 0.4 % | 110,000 | — | 110,000 | 0.4 % |
| 251 | Detention Center | 4,508,516 | (239,200) | 4,269,316 | 14.5 % | 4,444,660 | (157,450) | 4,287,210 | 15.3 % |
| 252 | Community Corrections | 2,331,662 | (1,144,451) | 1,187,211 | 4.0 % | 1,885,779 | (698,568) | 1,187,211 | 4.2 % |
| 253 | Law Enforcement Center | 579,914 | (290,987) | 288,927 | 1.0 % | 1,062,432 | (740,150) | 322,282 | 1.2 % |
| 254 | Consolidated Dispatch (911 Center) | 1,005,288 | — | 1,005,288 | 3.4 % | 954,770 | — | 954,770 | 3.4 % |
| 281 | Emergency Management | 212,688 | (46,920) | 165,768 | 0.6 % | 237,456 | (70,836) | 166,620 | 0.6 % |
| | Total | 13,043,901 | (2,243,610) | 10,800,291 | 36.7 % | 12,798,156 | (2,288,686) | 10,509,470 | 37.5 % |

| # | Department | 2024 Final Budget | | | | 2023 Final Budget | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Expenditures | Revenues | Levy Requested | % of Levy | Expenditures | Revenues | Levy Requested | % of Levy |
| ***Highway*** | | | | | | | | | |
| 10 | Highway | 18,205,408 | (15,620,163) | 2,585,245 | 8.8 % | 19,003,210 | (16,491,209) | 2,512,001 | 9.0 % |
| ***Sanitation*** | | | | | | | | | |
| 391 | Environmental Services | 1,038,578 | (1,038,578) | — | — % | 754,578 | (754,578) | — | — % |
| 398 | Landfill - Enterprise | 3,328,956 | (3,328,956) | — | — % | 2,521,799 | (2,521,799) | — | — % |
| | Total | 4,367,534 | (4,367,534) | — | — % | 3,276,377 | (3,276,377) | — | — % |
| ***Health and Human Services*** | | | | | | | | | |
| 481 | Public Health | 3,651,640 | (2,286,084) | 1,365,556 | 4.6 % | 3,347,204 | (2,277,144) | 1,070,060 | 3.8 % |
| 255 | MNPrairie County Alliance | 5,779,314 | — | 5,779,314 | 19.7 % | 5,611,620 | — | 5,611,620 | 20.0 % |
| | Total | 9,430,954 | (2,286,084) | 7,144,870 | 24.3 % | 8,958,824 | (2,277,144) | 6,681,680 | 23.8 % |
| ***Culture and Recreation*** | | | | | | | | | |
| 501 | Historical Society | 8,000 | — | 8,000 | — % | 8,000 | — | 8,000 | — % |
| 502 | Community Center | 17,200 | (6,000) | 11,200 | — % | 17,200 | (6,000) | 11,200 | — % |
| 521 | Parks & Recreation | 370,820 | (22,550) | 348,270 | 1.2 % | 339,117 | (20,550) | 318,567 | 1.1 % |
| 550 | Four Seasons | 580,062 | (522,700) | 57,362 | 0.2 % | 526,219 | (494,500) | 31,719 | 0.1 % |
| | Total | 976,082 | (551,250) | 424,832 | 1.4 % | 890,536 | (521,050) | 369,486 | 1.3 % |
| ***Conservation of Natural Resources*** | | | | | | | | | |
| 601 | County Ag Society | 72,500 | — | 72,500 | 0.2 % | 72,500 | — | 72,500 | 0.3 % |
| 602 | Extension | 409,823 | (100) | 409,723 | 1.4 % | 392,222 | (1,500) | 390,722 | 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 | 11,440 | (11,440) | — | — % | 16,844 | (16,844) | — | — % |
| 74 | Clean Water Partnership | 45,467 | (45,467) | — | — % | 45,466 | (45,466) | — | — % |
| | Total | 974,230 | (357,007) | 617,223 | 2.1 % | 962,032 | (363,810) | 598,222 | 2.1 % |

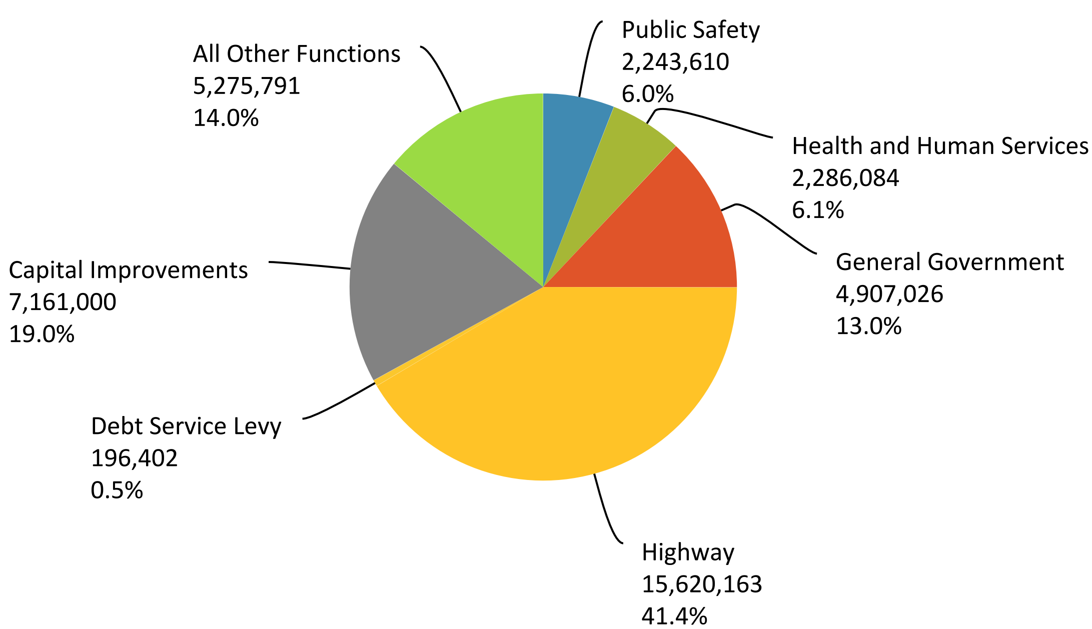
| # | Department | 2024 Final Budget Expenditures | 2024 Final Budget Revenues | 2024 Final Budget Levy Requested | 2024 Final Budget % of Levy | 2023 Final Budget Expenditures | 2023 Final Budget Revenues | 2023 Final Budget Levy Requested | 2023 Final Budget % of Levy |
|---|---|---|---|---|---|---|---|---|---|
| ***Capital Improvements*** | | | | | | | | | |
| 38 | General Fund Capital Outlay | 7,466,600 | (7,161,000) | 305,600 | 1.0 % | 4,973,100 | (4,798,000) | 175,100 | 0.6 % |
| ***Debt Service*** | | | | | | | | | |
| 35 | Debt Service Levy | 1,865,663 | (196,402) | 1,669,261 | 5.7 % | 1,863,533 | (151,944) | 1,711,589 | 6.1 % |
| | ***Totals*** | $ 67,084,528 | $ (37,690,076) | $ 29,394,452 | 100.0 % | $ 62,542,893 | $ (34,521,490) | $ 28,021,403 | 100.0 % |

| Function | 2024 Budget Summary By Function Expenditures | 2024 Revenues | 2024 Tax Levy | 2024 % Total Levy | 2023 Budget Summary By Function Expenditures | 2023 Revenues | 2023 Tax Levy | 2023 % Total Levy |
|---|---|---|---|---|---|---|---|---|
| Public Safety | $ 13,043,901 | $ (2,243,610) | $ 10,800,291 | 36.7 % | $ 12,798,156 | $ (2,288,686) | $ 10,509,470 | 37.5 % |
| Health and Human Services | 9,430,954 | (2,286,084) | 7,144,870 | 24.3 % | 8,958,824 | (2,277,144) | 6,681,680 | 23.8 % |
| General Government | 10,754,156 | (4,907,026) | 5,847,130 | 19.9 % | 9,817,125 | (4,353,270) | 5,463,855 | 19.5 % |
| Highway | 18,205,408 | (15,620,163) | 2,585,245 | 8.8 % | 19,003,210 | (16,491,209) | 2,512,001 | 9.0 % |
| Debt Service Levy | 1,865,663 | (196,402) | 1,669,261 | 5.7 % | 1,863,533 | (151,944) | 1,711,589 | 6.1 % |
| Capital Improvements | 7,466,600 | (7,161,000) | 305,600 | 1.0 % | 4,973,100 | (4,798,000) | 175,100 | 0.6 % |
| Conservation of Natural Resources | 974,230 | (357,007) | 617,223 | 2.1 % | 962,032 | (363,810) | 598,222 | 2.1 % |
| Culture and Recreation | 976,082 | (551,250) | 424,832 | 1.4 % | 890,536 | (521,050) | 369,486 | 1.3 % |
| Sanitation | 4,367,534 | (4,367,534) | — | — % | 3,276,377 | (3,276,377) | — | — % |
| Total | $ 67,084,528 | $ (37,690,076) | $ 29,394,452 | 100.0 % | $ 62,542,893 | $ (34,521,490) | $ 28,021,403 | 100.0 % |

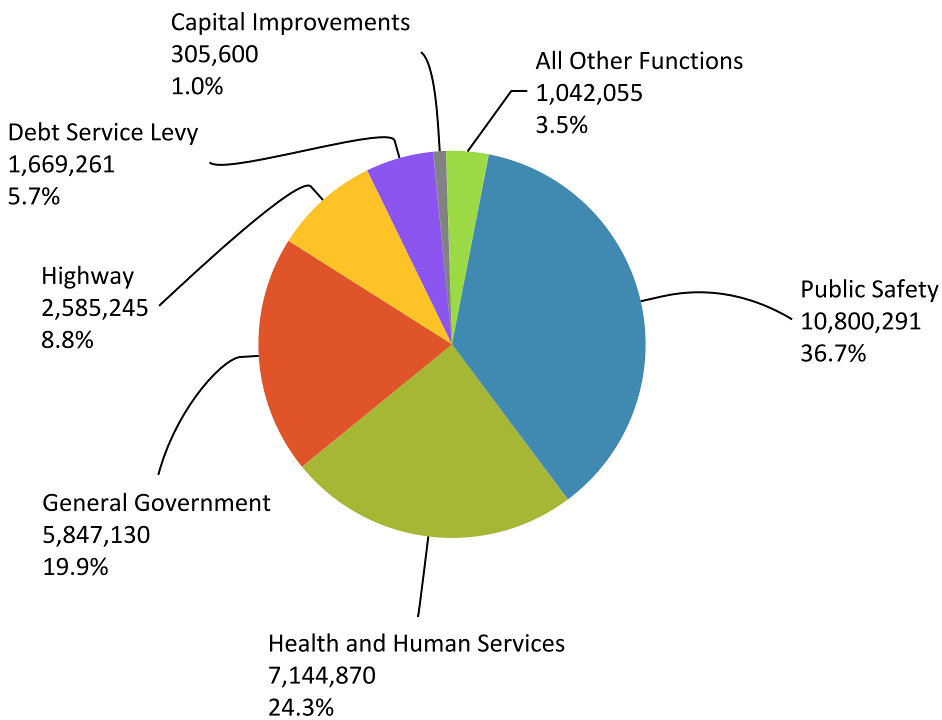
## 2024 Expenditures by Function



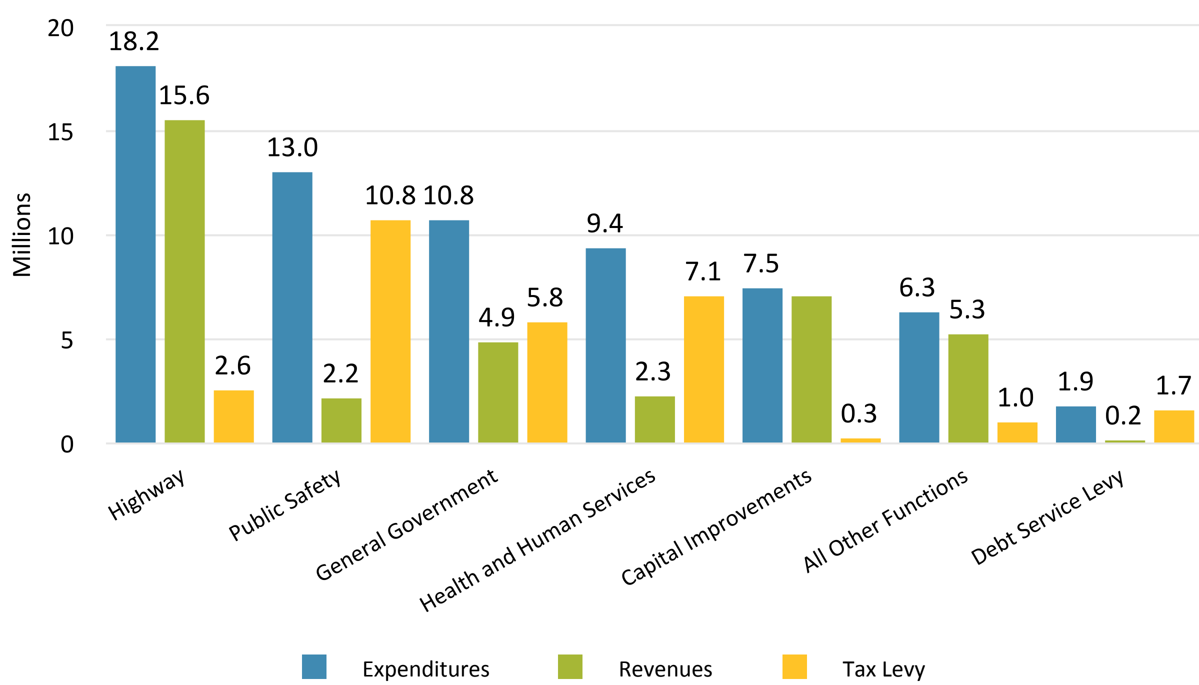

## 2024 Revenues by Function



## 2024 Tax Levy by Function




## 2024 Expenditures, Revenues, and Tax Levy by Function



# Steele County's 2024 Property Tax Levy

## *$ 29.4 Million*

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


| Highway | Health | Public Safety | Debt Service | Human Services | General Government | GF Capital Projects | All Other Functions |
|---|---|---|---|---|---|---|---|
| 8.8¢ | 4.7¢ | 36.7¢ | 5.7¢ | 19.7¢ | 19.9¢ | 1.0¢ | 3.5¢ |