Steele County

2025 Budget Book

Welcome to the 2025 Steele County Budget Book

The Finance and Administration office is pleased to present the 2025 Budget Budget book, an annual publication to give a comprehensive overview of the upcoming budget and tax levy.

County Mission Statement

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

County Vision Statement

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

Learn about the County Budget Process

Click the image above learn about the county budgeting process.

Learn about Property Taxes

Click the image above to learn more about property taxes and why they can change from year to year.

Jump to the Table of Contents

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Letter to Commissioners

STEELE COUNTY
Administration

Administration Center
630 Florence Ave. ● P.O. Box 890
Owatonna, MN 55060
Ph. 507.444.7400 ● Fax 507.444.7470

Renae Fry - *County Administrator*

December 13, 2024

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

Steele County's 2025 budget and tax levy were established on December 12, 2024. The final 2025 budget was approved at $70,753,408 and the 2025 property tax levy at $30,303,710. This is a 3.1% increase in the net property tax levy compared to the 2025 budget. The budget increase is primarily due to increases in personnel costs and rising costs in supplies, utilities and building materials.

The creation of the 2025 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 2025 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 2025 using some reserves from recent federal funding sources. State revenue continues to lag behind program costs with the exception of some increases in County Program Aid.

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 2025 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 2025 budget.

Sincerely,

Renae Fry
County Administrator

About Steele County

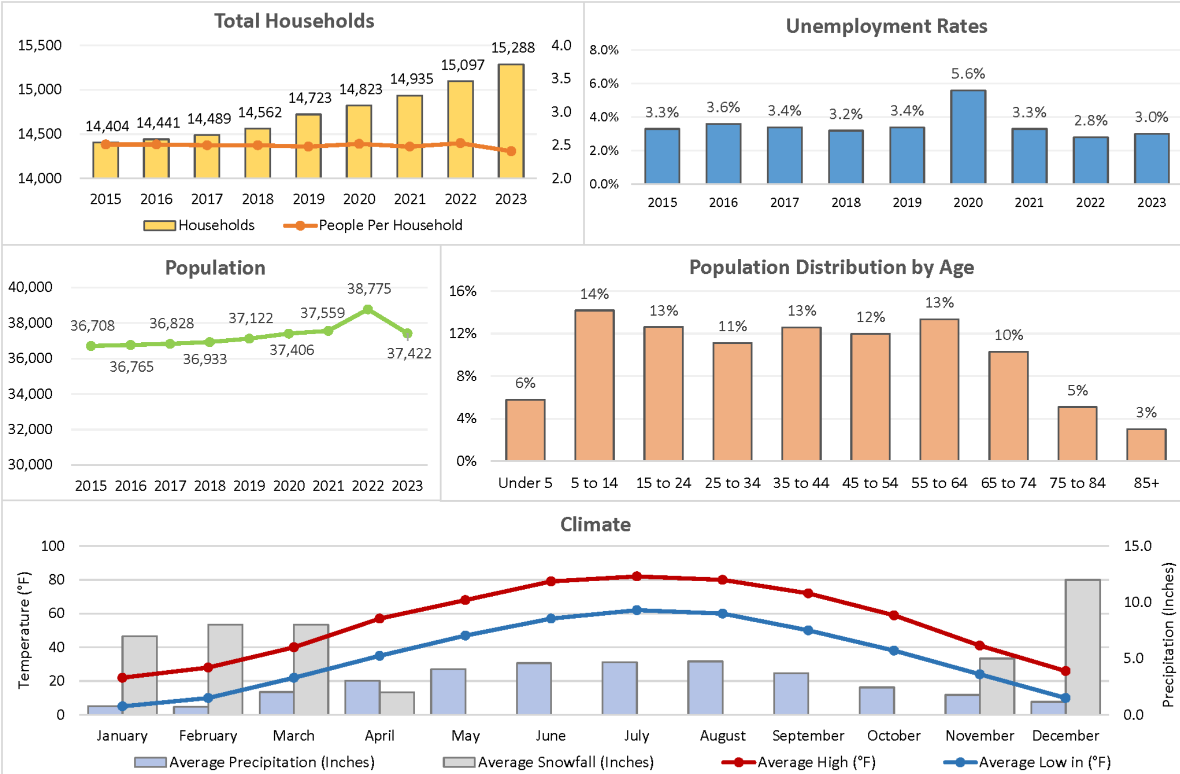
Located in southern Minnesota, Steele County offers a unique composition of agriculture crops/livestock, a flourishing commercial/industrial sector, and a wide variety of parks and recreational activities. The County was officially organized on February 20, 1855, and named in honor of Franklin Steele, 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 2023 population was 37,422 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 Centre, River Springs Water Park, public library, two breweries, bowling alley, movie theater, tennis center, Performing Arts Center, 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 2025 free fair is set to take place from August 12-17.

Steele County Profile

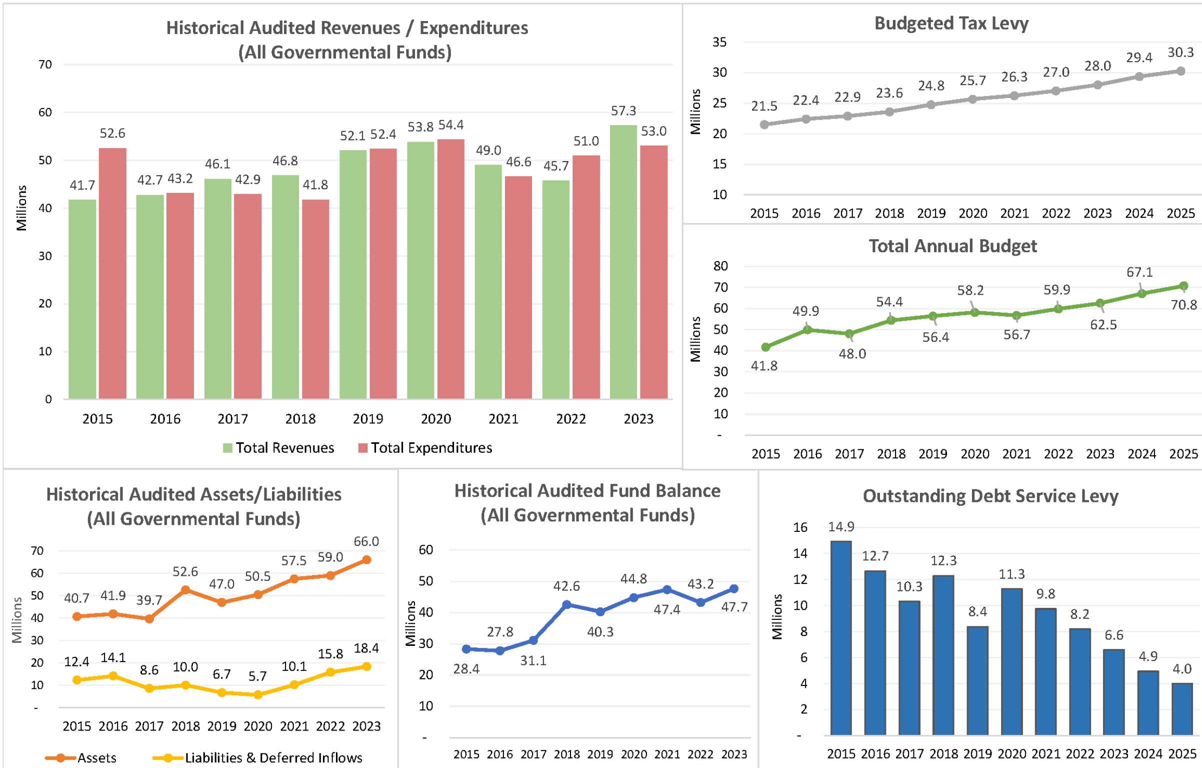
Steele County Profile



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

Steele County Finance Profile

Steele County Finance Profile



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

Report Prepared by

Steele County Administration and Finance Office

Renae Fry

County Administrator

renae.fry@steelecountymn.gov

Candi Lemarr

County Finance Director

candi.lemarr@steelecountymn.gov

Jonathan Walstrom

Financial Analyst

jonathan.walstrom@steelecountymn.gov

Steele County Officials

Elected and appointed officials across the County

County Commissioners

District 1 - James Brady

Email: james.brady@steelecountymn.gov

Phone: 507-202-0804

Term Expires: January 2027

District 2 - John Glynn

Email: john.glynn@steelecountymn.gov

Phone: 507-475-0473

Term Expires: January 2027

District 3 - Rick Gnemi

Email: rick.gnemi@steelecountymn.gov

Phone: 507-444-7427

Term Expires: January 2025

District 4 - Jim Abbe

Email: jim.abbe@steelecountymn.gov

Phone: 507-444-7478

Term Expires: January 2025

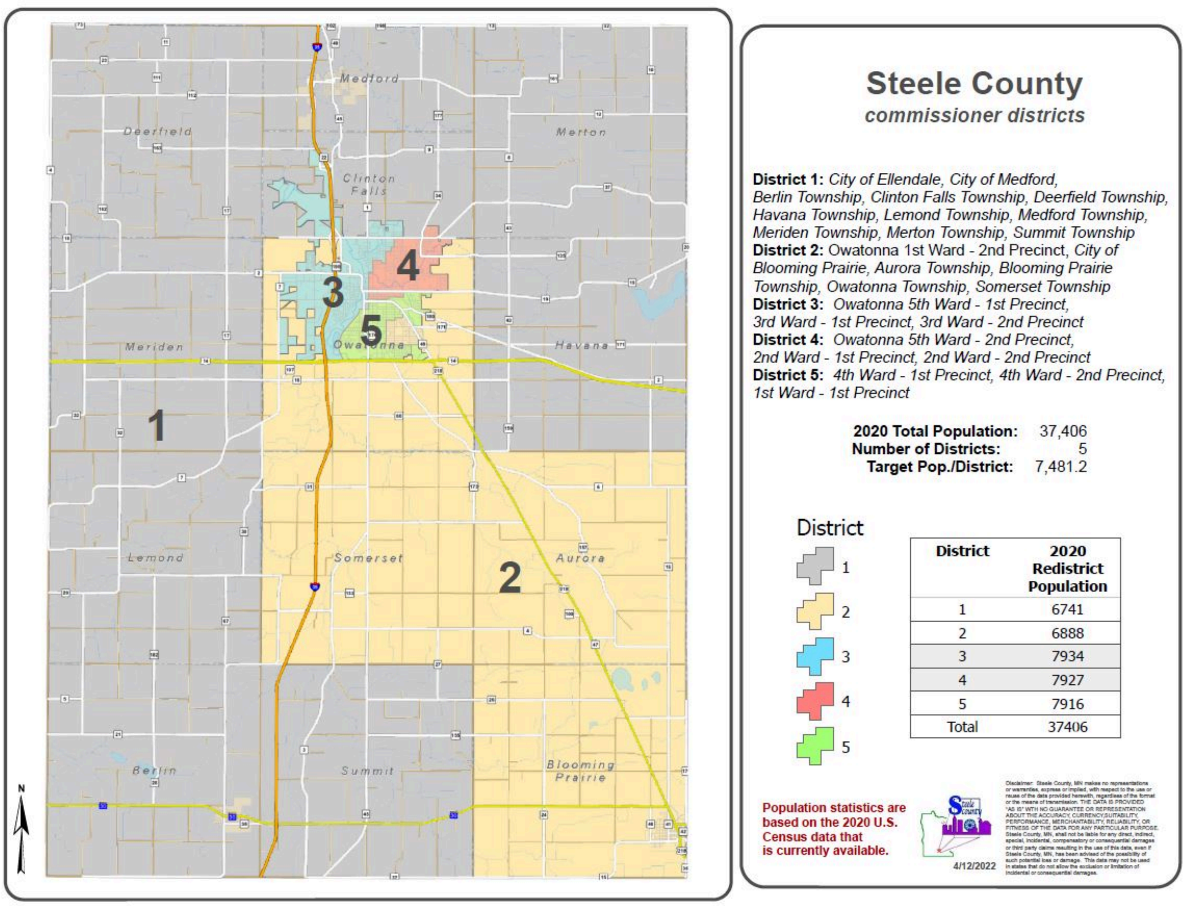
District 5 - Greg Krueger

Email: greg.krueger@steelecountymn.gov

Phone: 507-413-0692

Term Expires: January 2025

Commissioner District Map



Elected County Officials

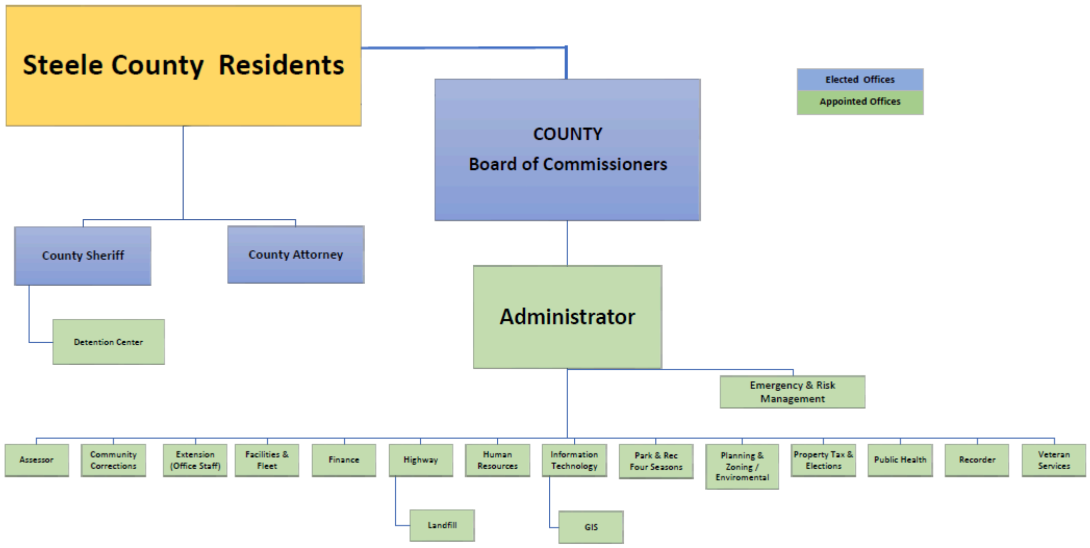
Office	Name
County Attorney	Robert Jarrett (Appointed)

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 County Officials

Office	Name
Assessor	Brian Anderson
Community Corrections	Tim Schammel
Coroner	Dr. Kellyanna Moore
County Administrator	Renae Fry
Court Administrator	Stacy Ashley
Emergency Management	Kristen Sailer
Facilities and Fleet	Jacob Rysavy
Finance	Candi Lemarr
Four Seasons/Park and Recreation	Steve Schroht
Highway Engineer	Paul Sponholz
Information Technology	David Purscell
Planning and Zoning	Dale Oolman
Property Tax & Elections	Jennifer Mueller
Public Health	Amber Aaseth
Recorder	Rick Kvien
Veterans Services	Rene Gilormini

Steele County Organizational Structure 2025



Steele County

County Budgeting and Property Tax Levy

A dive into the County budgeting process and the property tax levy

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 calendar 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, Sheriff, Public Health, Finance, Highway, etc.
- Department heads project estimated expenditures and revenues to be collected the following year.
  - Expenditures include personnel services, supplies, operating services, and debt service payments.
  - Revenues include intergovernmental (federal, state, local) funds, license, permits, and fees.

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, county reserves, or reimbursements)
- A CIP provides Steele County with high quality infrastructure, equipment, and technology. These improvements help promote:
  - Increased efficiency
  - Increases in safety
  - Reduced 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 must allocate 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 office meets with individual departments to review budget requests.
- A draft preliminary budget is compiled by the Finance Director and presented 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 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 Changes" section which outlines why property taxes can fluctuate in any given year.

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 2025. 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.

<table>
<tr><th colspan="5">Property Tax Due Dates</th></tr>
<tr><th>January 1, 2025</th><th>May 15, 2025</th><th>September 1, 2025</th><th>October 15, 2025</th><th>November 17, 2025</th></tr>
<tr><td rowspan="2">Unpaid 2024 Property Tax Becomes Delinquent</td><td>1st Half Real Estate Tax Due</td><td>1st Half Mobile Home Tax Due</td><td>2nd Half Real Estate Tax Due</td><td>2nd Half Agriculture Tax Due</td></tr>
<tr><td>1st Half Agriculture Tax Due</td><td></td><td></td><td>2nd Half Mobile Home Tax Due</td></tr>
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Steele County

Property Tax Levy Changes & Calculation

Some details on your why your property tax bill can change from year to year

Tax Levy 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:

- Property tax levy changes
- Referendums
- Market value changes
- Legislative changes
- 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	44%	44%	44%	44%
= Estimated Steele County Property Tax	$ 660	$ 330	$ 990	$ 825

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 2025. These rates are used to calculate a property's tax capacity. A residential homestead with a taxable market value of $300,000 would have a calculated tax capacity of $3,000 ($300,000 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 $44 and the total tax capacity was $100, the calculated tax rate would be 44% (44/100). A 300,000 residential homestead would have an estimated Steele County property tax totaling $1,320 ($3,000 tax capacity x 44% tax rate).

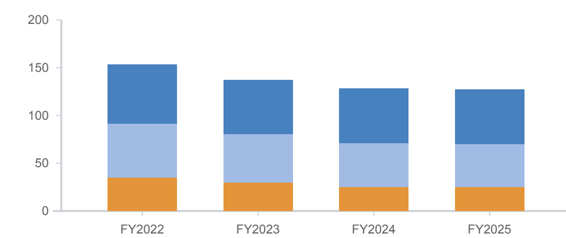
Table A - Minnesota Property Tax Class Rates Payable in 2025

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 $3,500,000	0.50%
Over $3,500,000	1.00%
Apartments (4 or more units)	1.25%

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 2025, the hypothetical composite tax rate would calculate to 127.5% (43.9% County, 58.1% City of Owatonna, and 25.5% School District 761). As a total, a $300,000 property would have estimated property taxes around $3,825 ($3,000 tax capacity x 127.5% composite tax rate) plus any voter approved referendums or special assessments.

Figure A - Tax Rate History

Tax Rate History for City of Owatonna



127.475

Tax Jurisdiction in FY2025

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.

Steele County

2025 Property Values

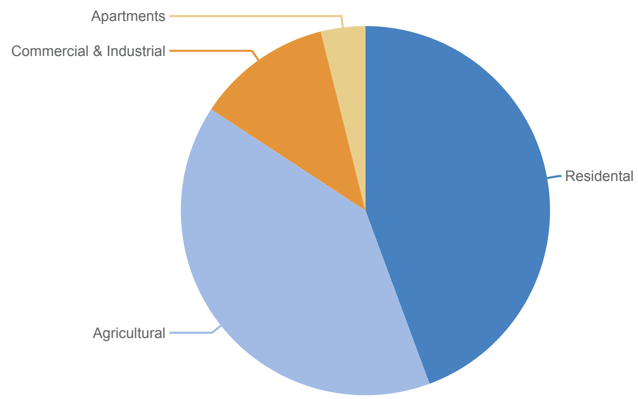
A dive into current and historical property values across the County

Estimated Market 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:

2025 Estimated Market Values (EMV)

Data Updated Dec 02, 2024, 7:01 PM



100%

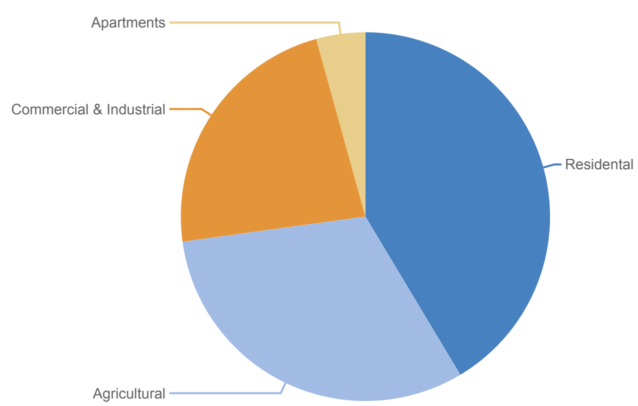
Description from FY2025

Tax Capacity

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:

2025 Tax Capacity

Data Updated Dec 02, 2024, 7:01 PM



100%

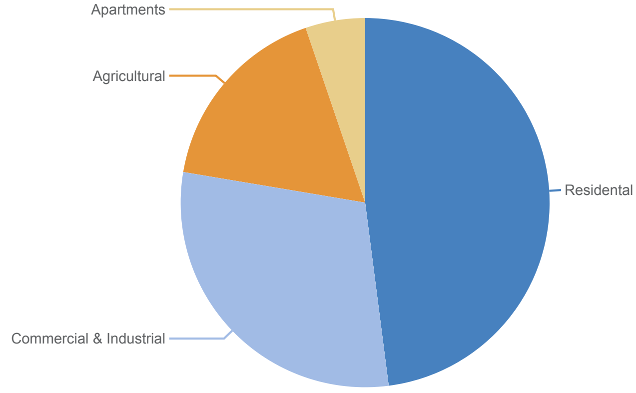
Description from FY2025

Tax Base

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 2025 tax base, or how Steele County's property tax levy will be distributed by property type:

2025 Tax Base

Data Updated Dec 02, 2024, 7:01 PM



100%

Description from FY2025

Summary

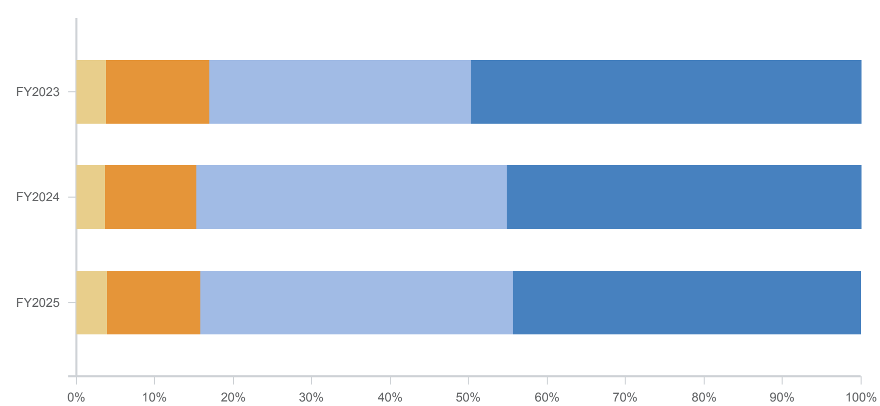
As shown in the three previous pie charts, we can note, for example, that the agricultural property class makes up 40% of the Steele County's estimated market value. When Minnesota class rates are applied, agricultural properties make up 31% of the total tax capacity. Finally, when tax rates are applied, agricultural properties account for 17% of the total tax base. Commercial & Industrial properties make up 12% of the market value but 23% of the tax capacity due to the higher statutory class rate. Once the tax rate is applied, commercial & industrial properties make up 30% of the total tax base. The charts below show a summary of the distribution of market value, tax capacity, and the overall tax base for the last three tax years.

Historical Market Value by Classification

Estimated Market Value History

Dark blue is residential, light blue is agricultural, orange is commercial & industrial, tan color is apartments.

Data Updated Dec 02, 2024, 7:01 PM



100%

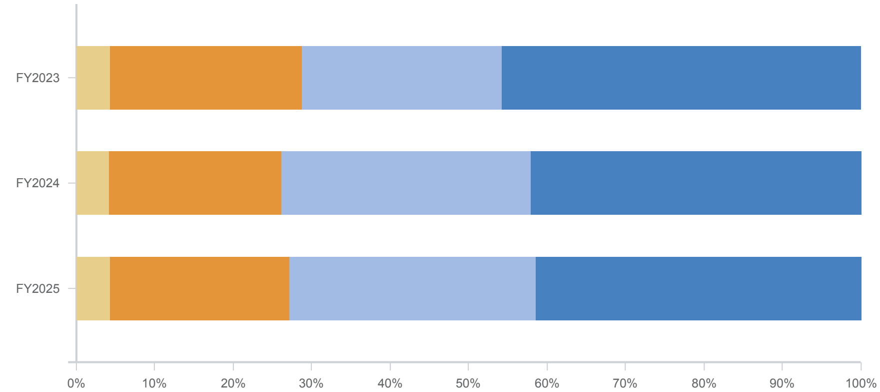
Description in FY2025

Historical Tax Capacity by Classification

Tax Capacity History

Dark blue is residential, light blue is agricultural, orange is commercial & industrial, tan color is apartments.

Data Updated Dec 02, 2024, 7:01 PM



100%

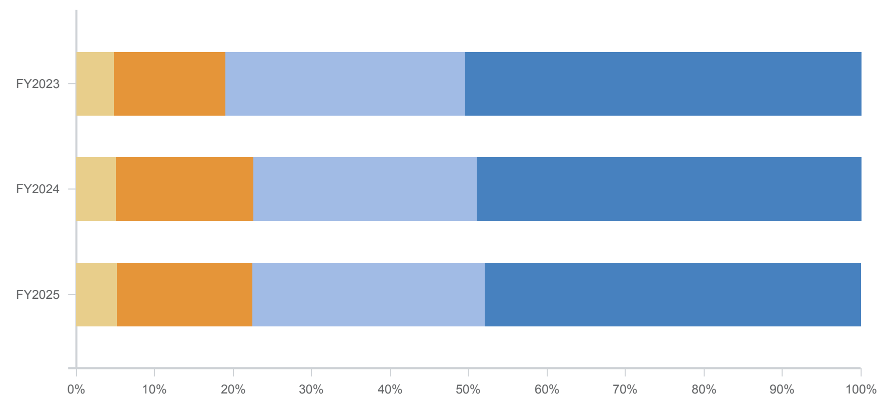
Description in FY2025

Historical Tax Base by Classification

Tax Base History

Dark blue is residential, light blue is agricultural, orange is commercial & industrial, tan color is apartments.

Data Updated Dec 02, 2024, 7:01 PM



100%

Description in FY2025

Steele County

Historical Assessment Data

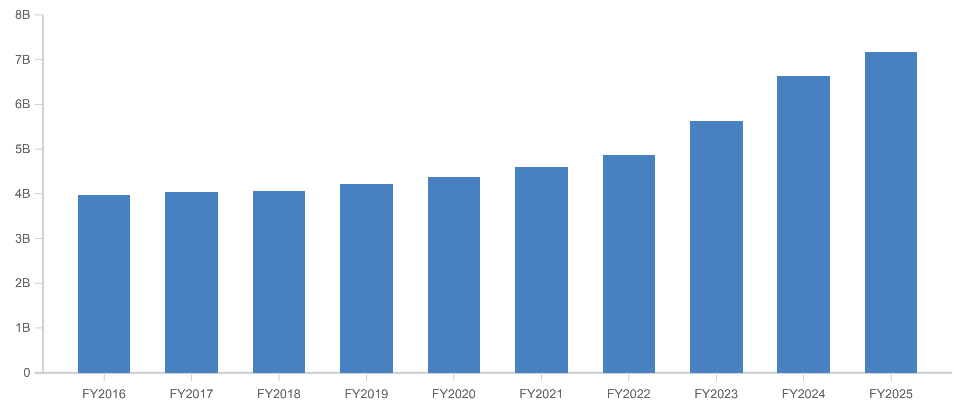
A historical view of market values, tax capacity, new construction, and tax rates in Steele County

Estimated Market Value

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 increased dramatically since 2020 mainly due to the improving economy, additional construction, and a increased demand for real estate. For 2025 market value growth slowed in comparison to 2024, but still increased 7.9% due to the extremely competitive market for real estate (including homes and agricultural land) and additional construction.

Estimated Market Value

Data Updated Oct 23, 2024, 3:14 PM



7,161,486,900

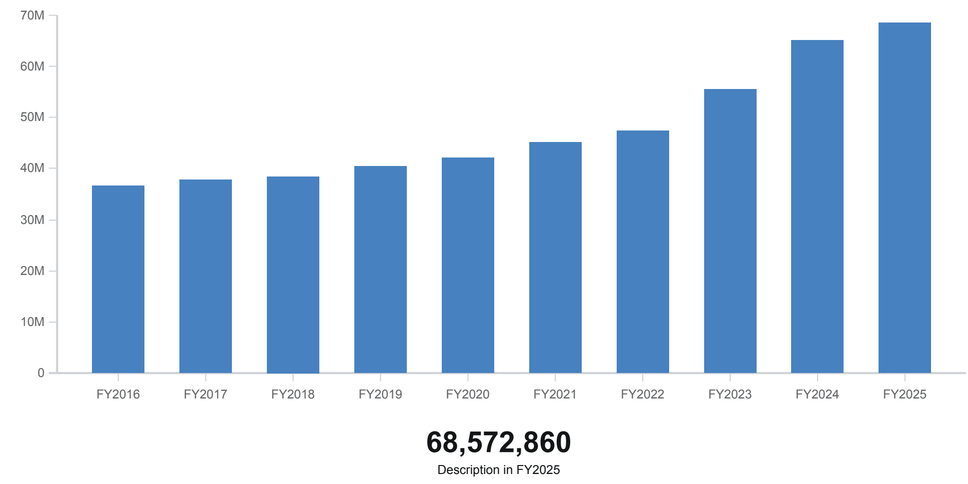
Description in FY2025

Tax Capacity

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 due to the improving economy and demand for real estate and agricultural land.

Total Tax Capacity

Data Updated Oct 23, 2024, 3:14 PM

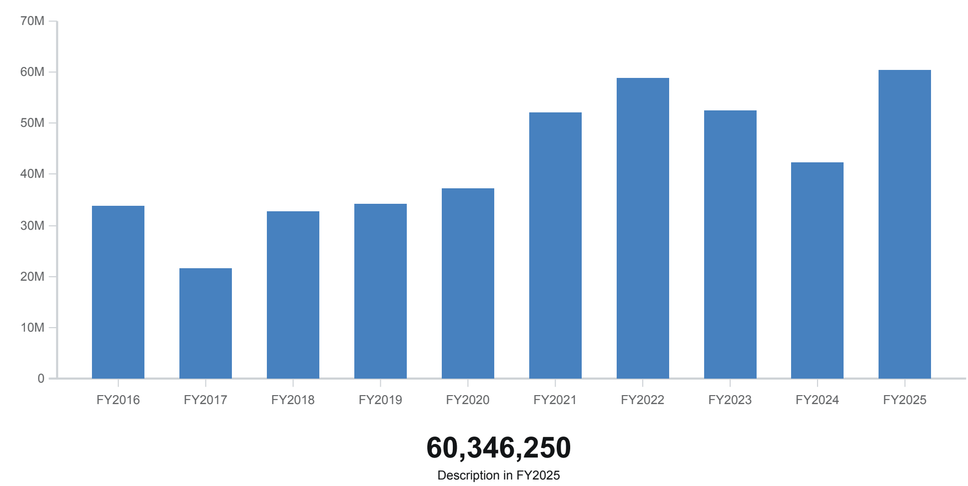


Estimated Value of New Construction

The chart below illustrates the estimated market value of new construction within Steele County. Its no surprise that fiscal years 2021-2023 had some of the largest value of new construction due to the historically low interest rates due to the COVID-19 pandemic. In 2025, new construction totals increased and even surpassed the 2022 levels, mainly due to the construction of new apartment complexes. 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.

EMV of New Construction

Data Updated Oct 23, 2024, 3:14 PM

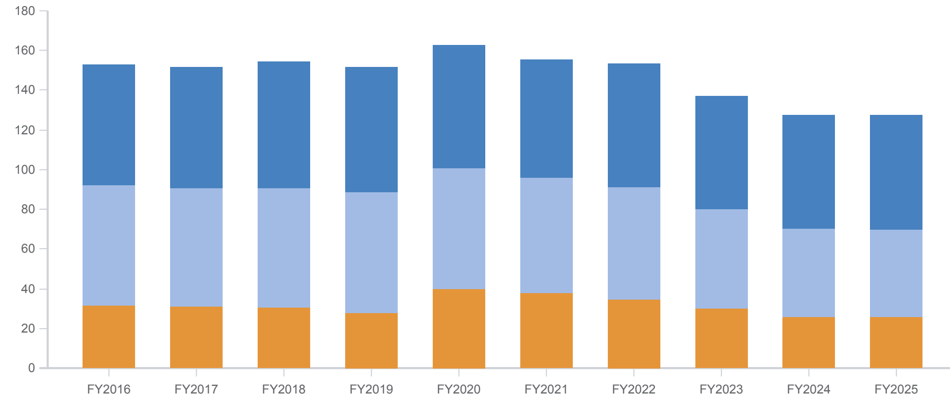


Property Tax Rates

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.

City of Owatonna Tax Rate History

Data Updated Oct 23, 2024, 3:08 PM



127.475

Tax Jurisdiction in FY2025

Tax Rate History - 4 Year

Tax Jurisdiction	FY2022	FY2023	FY2024	FY2025
Ratio				
City of Owatonna	62.098	57.305	57.623	58.112
Steele County	56.467	50.055	44.758	43.861
School District 761	34.674	29.88	25.411	25.502
RATIO	**153.239**	**137.24**	**127.792**	**127.475**

Fund Descriptions

A look into the Governmental, Enterprise, and Fiduciary Funds the County maintains

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:

- **General Fund** - 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.
- **Highway** - 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.
- **Opioid Settlement -** 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.
- **Ditch** - 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.
- **Homelessness & Housing** - a special revenue fund to account for funds distributed from the State of Minnesota for local homeless prevention aid and housing affordability aid. The funds are being held in a trust by Minnesota Prairie County Alliance and the County will receive a quarterly bill for services provided.
- **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.
- **Capital Projects** - 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:

- **Solid Waste** - 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 -** 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

A look into the major revenue sources for Steele County

Steele County Revenues

Steele County Revenue Sources

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Revenue Sources							
Current Property Tax	$27,595,943	$28,021,403	$15,649,900	$29,394,452	$30,303,710	$909,258	3.1%
Other Taxes & Assessments	$5,595,581	$4,430,000	$3,812,560	$5,281,500	$5,265,500	($16,000)	(0.3%)
Intergovernmental	$12,539,888	$13,431,648	$9,940,676	$14,918,098	$16,728,517	$1,810,419	12.1%
Licenses and Permits	$159,791	$194,000	$146,610	$194,000	$186,000	($8,000)	(4.1%)
Charges for Services	$6,452,328	$8,219,308	$5,196,586	$7,454,868	$7,239,839	($215,029)	(2.9%)
Miscellaneous/Other Financing Sources	$3,070,834	$7,819,534	$3,243,061	$9,413,110	$10,587,842	$1,174,732	12.5%
Fines and Forfeits	$8,627	$12,000	$12,726	$13,500	$12,000	($1,500)	(11.1%)
Investment Income	$2,442,030	$315,000	$2,250,451	$315,000	$330,000	$15,000	4.8%
Gifts and Contributions	$100,647	$100,000	$99,925	$100,000	$100,000	$0	0.0%
REVENUE SOURCES TOTAL	**$57,965,669**	**$62,542,893**	**$40,352,495**	**$67,084,528**	**$70,753,408**	**$3,668,880**	**5.5%**

Overall, revenues are expected to increase by 5.5% over the prior year. Some of the major revenue changes in comparison to the prior year include increases in intergovernmental revenues, miscellaneous/other financing sources, and additional property tax levy funding.

Intergovernmental revenue increased by $1.8M mainly from an increase in the amount state aid funding expected to be received by Highway department in the upcoming year. In addition, Public Health intergovernmental revenues also increased due to new new grant funding sources including a Response Sustainability Grant (RSG) and Foundational Public Health Responsivity (FPHR) grant.

Miscellaneous/other financing sources increased by $1.2M mainly due to the budgeted use of county reserves for capital projects. The primary fund balance reserves are coming from the general fund, landfill, and highway. Major projects budgeted for County reserve use in the upcoming year include a roof replacement at the Four Seasons, a new Rice-Steele Consolidated dispatch building, construction of a new Landfill garbage cell, and the use of historical sales tax funding for the Highway department east side corridor project.

Finally, the current property tax levy increased by $0.9M over the prior year, primarily due to increases in personnel services including the cost of living adjustment, health insurance premiums, and additional payroll related taxes.

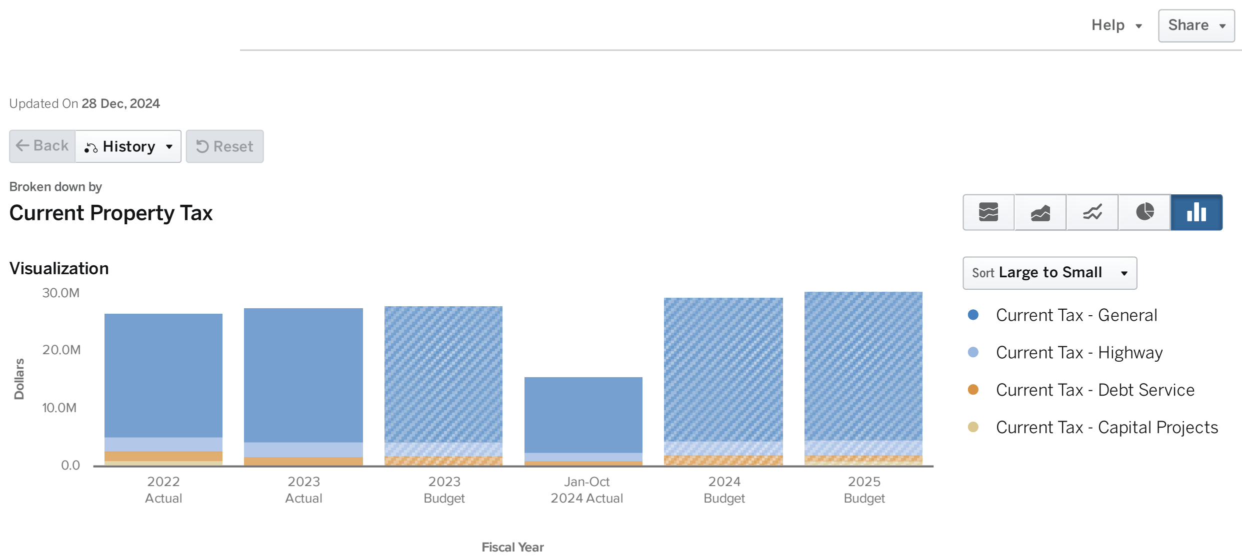
The following descriptions and charts provide greater insight to the County's revenue streams:

Current Property Tax

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 3.1% increase in the property tax levy was approved by the board of commissioners for 2025. This levy increase is below the preliminary tax levy increase of county governments, which averaged 6.4%. Continued challenges facing the County include a highly competitive labor market, increasing volume and sophistication of cyber attacks, inflation, and health insurance premium increases. Personnel service increases were a major portion of the 3.1% levy increase, which includes a cost of living adjustment, merit/step increases, health insurance premiums, payroll taxes, and workers compensation. 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 3.5%.

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. Tax rate reductions 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 six years, the County's tax rate has reduced from 60.5% in 2020 to just 43.9% in 2025. A four 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 2024 levy collections appear low due the second and third tax settlement occurring in November and December.



Other Taxes & Assessments

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 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.
- Wind tower generation tax - tax assessed on wind turbines located within the County based on the amount of power produced.
- The County's portion of deed/mortgage tax that is collected based on property sales within the County.

A four year comparison chart of other taxes and assessment collections is outlined below. Actual collections exceeded budgeted collections in 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 2025 other taxes and assessment revenues remained relativity unchanged at a 0.3% decrease over the previous year.

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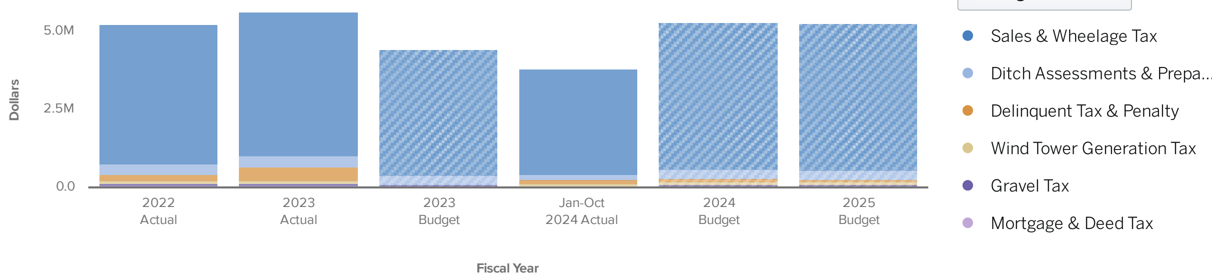
Broken down by

Other Taxes & Assessments

Visualization

Sort Large to Small



Intergovernmental

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 Statewide Health Improvement Partnership (SHIP).
- 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 four year comparison chart of intergovernmental revenue is outlined below. The 2022 actual revenue exceeded the budgeted revenue primarily due to the second American Rescue Plan Act (ARPA) fund payment, which totaled $3.6M. For 2025, intergovernmental revenues are expected to increase by 12.1% over the prior year. The main reason for this increase in revenue is due to an additional state aid funding expected in the upcoming year for road and bridge construction and maintenance. Other major revenue increases over the pervious year include additional Public Health grant funding sources. Two major grant funds sources new for 2025 include a Response Sustainability Grant (RSG) and Foundational Public Health Responsivity (FPHR) grant.

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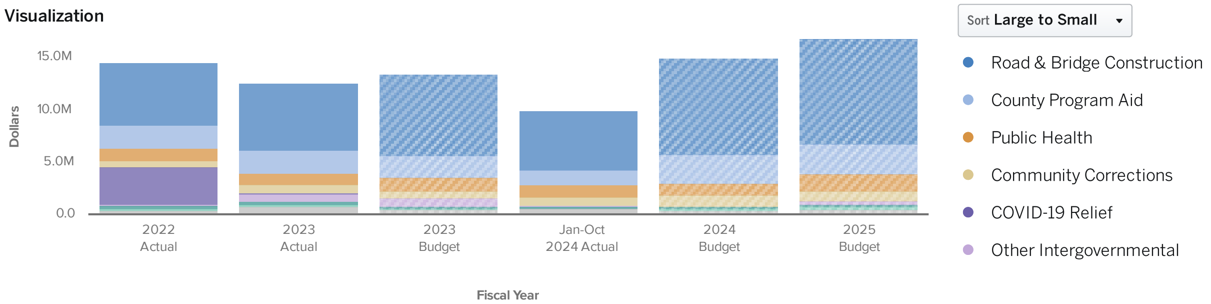
Intergovernmental

Visualization

Sort Large to Small



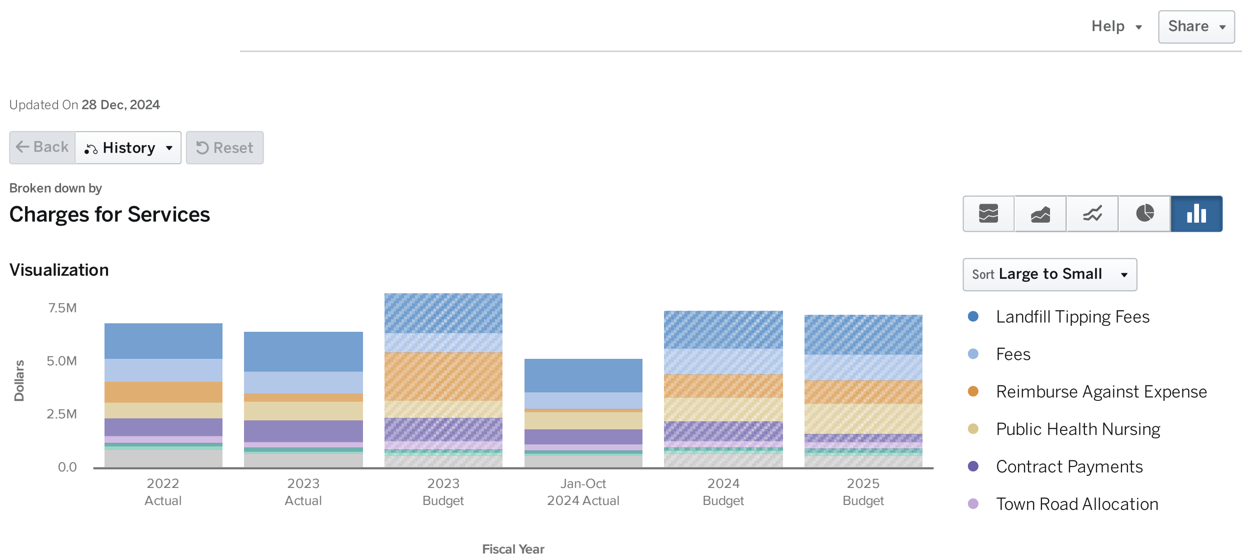
Charges for Services

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.
- General Government - Recorders office fees and operating costs billed to Minnesota Prairie County Alliance for Information Technology services.
- Health - insurance reimbursements and vaccine shots.
- Culture and Recreation - hockey and skating fees.

A four 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 Highway project costs. If projects are delayed or pushed out to another year both the revenue and expense fall short of the budget. In 2025, charges for service revenue deceased by 2.9% over the prior year. This decrease is primarily due to a $523K reduction in contracted payments for Human Resources and the Law Enforcement Center. The County has provided contracted Human Resource services to Minnesota Prairie County Alliance since the organization formed in 2015. However, starting in 2025, the County board decided to terminate the service contract and have Minnesota Prairie County Alliance provide the service internally. The County's Law Enforcement Center building expenditures have historically been paid by the county but reimbursed by the City of Owatonna since the records department was shared between the Sheriff/Police departments. The building has now been sold to the City of Owatonna in 2024. The sale of the building was due to the County's decision to construct a new Sheriffs office onto the Detention Center, and all the staff are expected to be moved into the facility in early 2025. The purchase agreement included the buyout of the County's portion of the Law Enforcement Center and one year of rent abatement while construction is ongoing.

These decreases in contracted services were offset slightly due to additional Public Health funding expected for 2025. The department is adding an additional adding 2.5 FTE's that will be completing casework for Minnesota Prairie County alliance and South County Health Alliance that will be almost fully reimbursed by charge for service revenue in 2025.



Investment Earnings

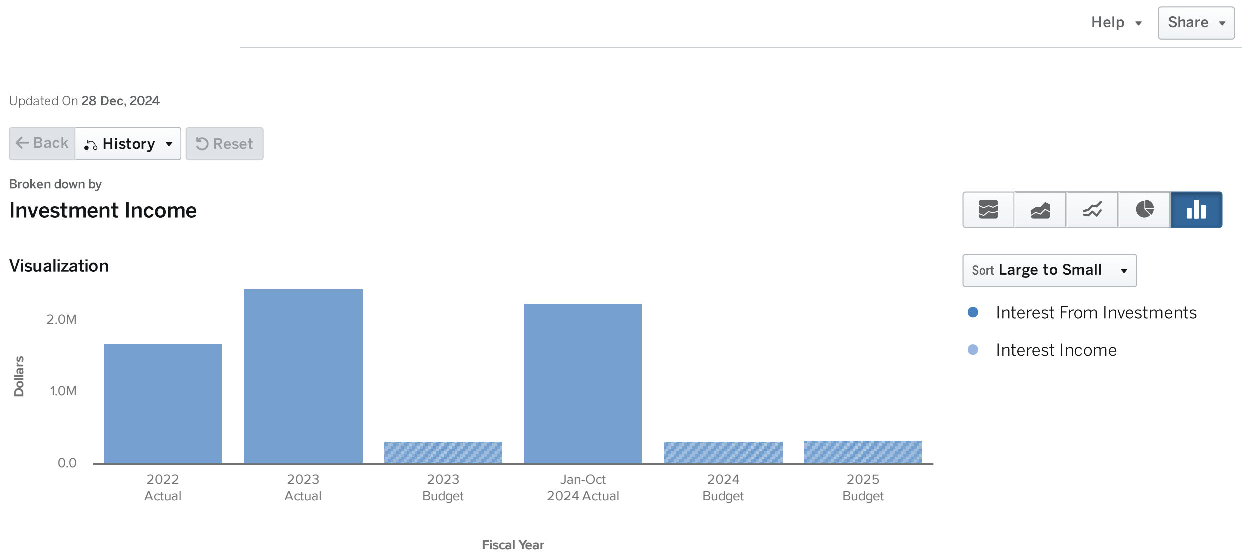
Investment earnings include interest collections from the County's checking accounts and investment earnings from the County's investment portfolio.

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 six years, as outlined below:

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

- October 2024 - 4.85%

Due to these variations in the market the 2025 budgeted investment income is remaining consistent with the prior year.



License, Permits, Fines and Contributions

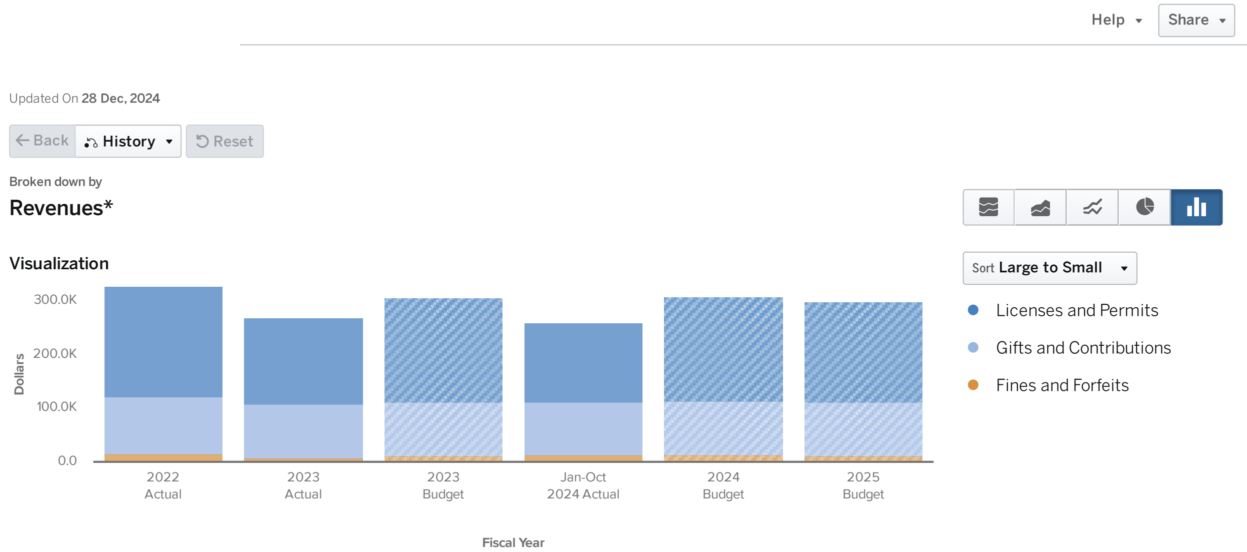
This combination category includes revenues received from license and permits, fines and forfeitures, and contributions.

License and permit revenue is mainly collected from Planning and Zoning, Property Tax & Elections, 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 four year comparison chart of license, permits, fines and contributions is outlined below. Since 2020 revenues have exceeded the budgeted amounts primarily due to higher then anticipated building permits fueled by the COVID-19 pandemic. Since 2023, the number of building permits have slowed to pre-pandemic levels. This slowing could also be attributed to an increase in interest rates, causing permit projects to be less desirable. In 2025, revenues are expected to decrease by 3.1% over the pervious year. This change is due to the reduction in expected building permits, offset with an increase in feedlot permits. Feedlot permits are renewed on a recurring four year cycle.



Miscellaneous/Other Financing Sources

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 2023 to 2025:

Budgeted Transfers In for 2023-2025			
Description	**2023 Budget**	**2024 Budget**	**2025 Budget**
American Rescue Plan Act (ARPA) Funds	$ 2,798,000	$ 4,203,639	$ -
Capital Projects Fund Reserves	-	612,189	540,219
General Fund Reserves - Capital Outlay	1,482,500	-	3,191,846
Other General Fund Reserves	86,000	720,505	14,505
Highway Reserves - Capital Outlay	116,658	950,000	-
Highway Reserves - Highway Projects	1,580,000	-	3,998,500
Other Highway Reserves	69,000	69,000	39,000
Landfill Reserves	696,799	1,493,956	1,728,512
Total Transfers In	$ 6,828,957	$ 8,049,289	$ 9,512,582

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 four year comparison chart of miscellaneous/other financing sources is outlined below. The 2022 actual totaled $8.9M 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 2025 miscellaneous/other financing sources increased by 12.5% mainly due to the additional transfers in expected in the upcoming year including the use of General Fund reserves for a roof replacement at the Four Seasons, construction of a new joint dispatch center, Landfill garbage cell construction, and historical sales tax collections being used for the Highway east side corridor project.

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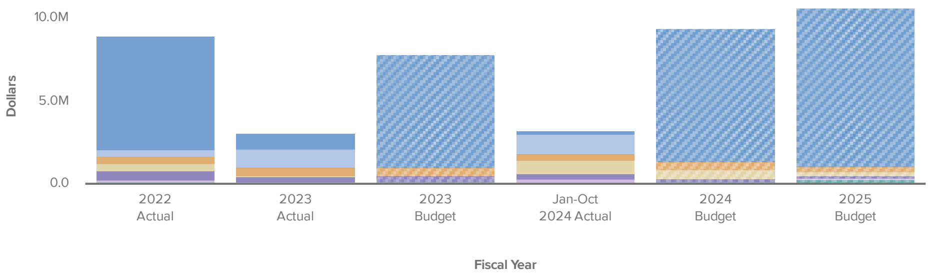
Miscellaneous/Other Financing Sources

Visualization



Sort Large to Small

- Transfers In
- Equity From Joint Ventures
- Rent & Reimbursements
- Trade in / Rebate
- Miscellaneous Revenue
- Prescription Drug Program ...

Steele County

Expenditure Account Descriptions

A look into the major expenditure sources for Steele County

Steele County Expenditures

Steele County Expenditure Sources

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Expenses							
Personnel Services	$21,675,650	$22,825,676	$19,500,989	$24,462,068	$26,139,039	$1,676,971	6.9%
Services and Charges	$11,841,197	$12,287,614	$8,365,683	$13,025,920	$13,155,072	$129,152	1.0%
Supplies and Materials	$14,085,054	$17,525,405	$10,529,918	$16,794,186	$21,641,944	$4,847,758	28.9%
Capital Outlay	$4,952,327	$7,021,100	$5,332,406	$9,802,600	$6,454,677	($3,347,923)	(34.2%)
Debt Service	$1,878,848	$1,916,943	$223,992	$1,911,130	$1,138,515	($772,615)	(40.4%)
Other Expenditures	$1,364,395	$966,155	$667,967	$1,088,624	$2,224,161	$1,135,537	104.3%
EXPENSES TOTAL	**$55,797,471**	**$62,542,893**	**$44,620,956**	**$67,084,528**	**$70,753,408**	**$3,668,880**	**5.5%**

Overall, expenditures are expected to increase by 5.5% over the prior year. This increase over the prior year is primarily due to supplies and materials, personnel services, and other expenditures.

The supplies and materials increased by $4.8M over the pervious year. This change is almost entirely due to road and bridge construction and maintenance related projects. Some major projects include CSAH 43 (US 14 to SCAH 8) for $3.1M, east side corridor project for $3.0M, and county-wide maintenance overlays for $2.3M.

Personnel services was the second largest expenditure increase, $1.6M over the prior year. Being a public service organization, its no surprise that personnel services is the largest expense category of County. With just under 220 full-time and part-staff budgeted in the upcoming year factors including the cost of living adjustment (COLA), step increases, payroll taxes, and health insurance premium increases will, in general, cause budgeted increases in personnel costs each year.

Other expenditures was the third largest increase over the prior year, up by $1.1M over the prior year. This increase is mainly due to the County saving for future capital projects and the Joint Dispatch capital contribution. First, the County is planning to retain the debt service tax levy savings from 2024 to 2025 as an expenditure to save for future major capital projects. In total, $0.6M is being levied for 2025 to be saved for future capital projects. This funding would likely be use for projects that are currently on the capital improvement plan including a new County Attorney office building or an addition to the Administration Building for Public Health. These savings would be retained so the county could fund for these projects through County reserves or help reduce the amount of bond funding needed. Second, is the capital capital contribution for the construction of a new Joint Dispatch building in Rice County. This contribution to the joint venture (considered a special item - capital contribution) required by Steele County is $0.8M.

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

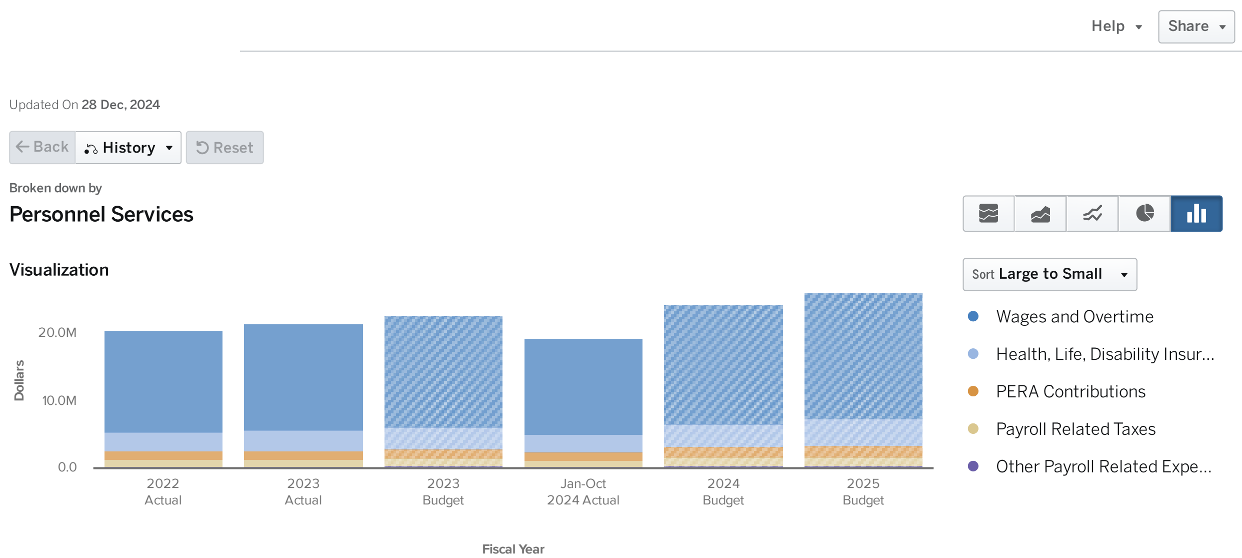
Personnel Services

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, 87.0% of personnel services costs in the 2025 budget consist of wages and overtime (71.6%) and health, life and disability insurance costs (15.4%). There was an overall increase in personnel services of 6.9% from the prior year due to the following reasons:

- For fiscal year 2025 there is a 3.0% cost of living adjustment for all employees and employees also will received a merit/step increase based on their anniversary date or 7/1/2025 (depending on union contract) which is, on average, an additional 2.7% increase.
- Health insurance increased by 23.75% over the prior year, along with health insurance election changes that took place from 2024 to 2025.
- In late 2023, the county board approved a wage reclassification for the Sheriff deputies wage scale, which was not reflected in the 2024 budgeted payroll costs since this increase was approved after the budget approval. Overall, there was around a 7% pay increase to Sergeants, Investigators, and Road Deputies.
- Additional payroll related taxes and retirement contributions from the COLA and step/merit increases. Additional funding was also budgeted for a change in the Detention Center PERA rate that is increasing on 7/1/2025 and funds for the new Minnesota Paid Leave Law. The program is expected to start 1/1/2026, but funding has been set aside if payments start being contributed to State of Minnesota in late 2025 to help establish a starting fund balance for the new program.



Supplies and Materials

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

- Road and bridge 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 four 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 2025 there is an overall increase in supplies and materials of 28.9%. This overall increase is almost entirely due to expected road and bridge expenditures. Some major projects include CSAH 43 (US 14 to SCAH 8) for $3.1M, east side corridor project for $3.0M, and county-wide maintenance overlays for $2.3M.

Help Share

Updated On 28 Dec, 2024

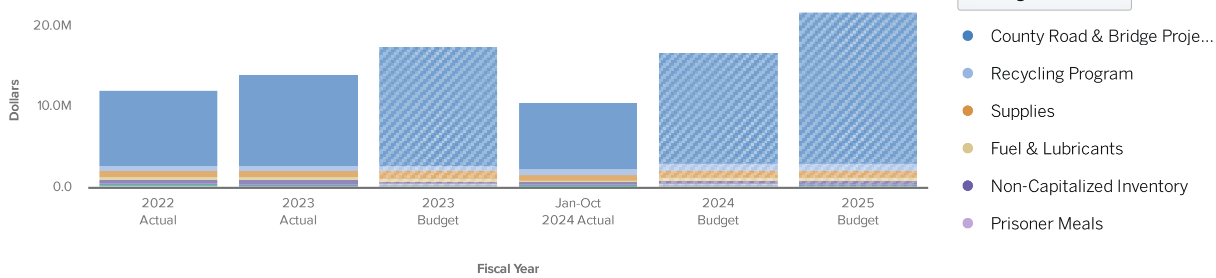
Back History Reset

Broken down by

Supplies and Materials

Visualization

Sort Large to Small



Services and Charges

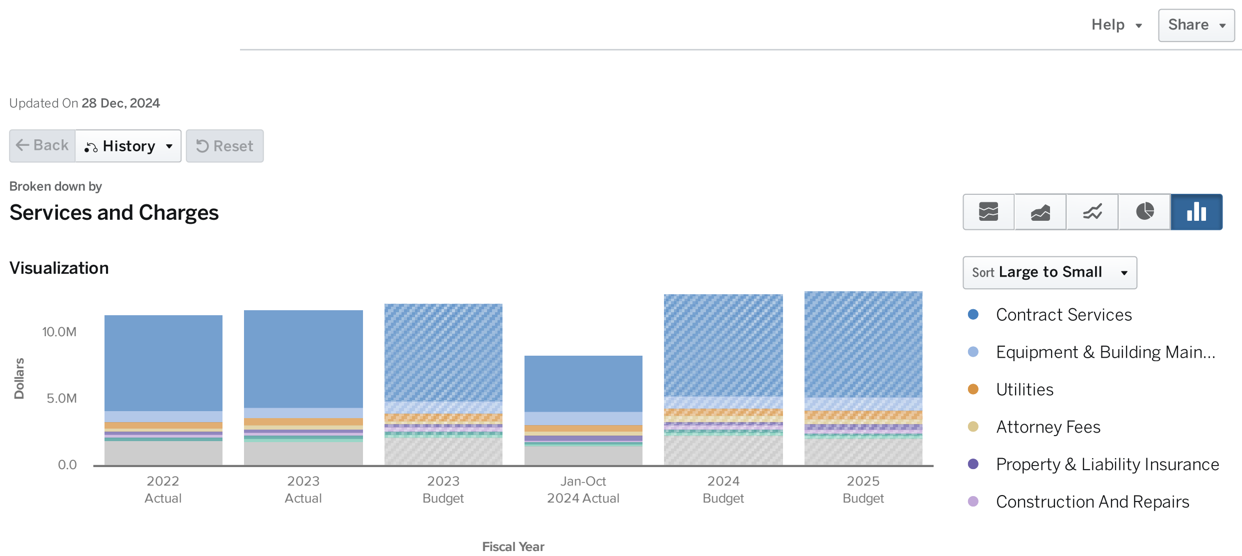
Services and Charges includes payments for goods or services provided. Some of the major services and charges expenditures include:

- 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.
- Property and liability insurance. Insurance coverage for the county's facilities and equipment

A four year comparison chart of services and charges is outlined below. Actual expenditures can appear to be falling short of the budget in 2024 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. The payment to Minnesota Prairie County Alliance in December 2024 will total $2.8M.

In 2025, services and charges expenditures remained relatively flat at just a 1.0% over the prior year. This increase is due to many surpluses and deficits but some of the main changes over the prior year include:

- Joint venture contracted levy payments. The budgeted operating levy payment for Minnesota Prairie County Alliance increased just $892 over the previous year, and the Rice Steele Consolidated Dispatch increased by $98,538.
- Removal of the South Central Drug Investigative Unit (SCDIU) contracted services. The County hired its own SCDIU officer so the previously budgeted $126,800 was removed for 2025
- 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. Since this was a new mandated software it was unknown how much the equipment would cost, and initial estimates came in at over $100,000. A new solution was found in 2024 and the estimated cost of the software is now just $15,000.
- Sale of the Law Enforcement Center (LEC) building. The county operated a joint records department for the County Sheriff and City of Owatonna Police department. Operating costs were paid and then reimbursed 50% by the city. The County sold the LEC building in 2024 since there is the construction of a new Sheriff's office onto the Detention Center ongoing. This helped reduce the budgeted maintenance related costs for the facility since the County no longer owns the property.
- Utilities and building supplies. There was an increase in the utilities and supplies due to the county constructing two new facilities for the Sheriff and Community Corrections which are both planned to be operational in early 2025.
- Fleet Leasing payments to Enterprise. There has been a reduction in the fleet leasing costs due to the county retaining various fleet cars past the original lease end date and the cars are now reaching fully depreciated status. Once this happens the cars only require a $25 monthly service fee.
- Medical services contract at the Detention Center. The medical services provider at the Detention Center, Advanced Correctional Healthcare, is now requiring all medical services to be provided by their providers. This increased the budgeted cost by $133,120 for 2025.



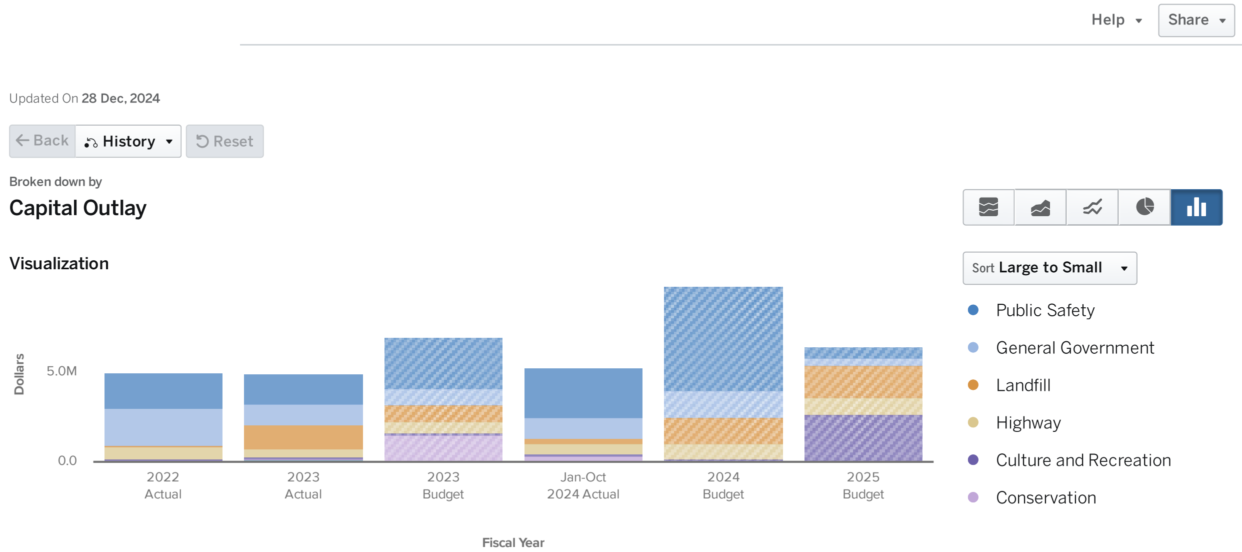
Capital Outlay

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 2023 the County had a total net investment in capital assets (historical cost less depreciation/amortization) of $108M. 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 2023, a total of $7.0 million was budget for capital outlay, with major projects including the construction of a new Community Corrections facility and a fairgrounds electrical project. in 2024, capital outlay increased to $9.8 million. Major capital projects included the construction of a Sheriff's office, Administration Building lower level remodel, and construction of a landfill garbage cell. For 2025, there is a total of $6.4 million budgeted for capital outlay. Major capital projects for the upcoming year include a roof replacement at the Four Seasons and additional costs related to the landfill garbage cell construction.

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

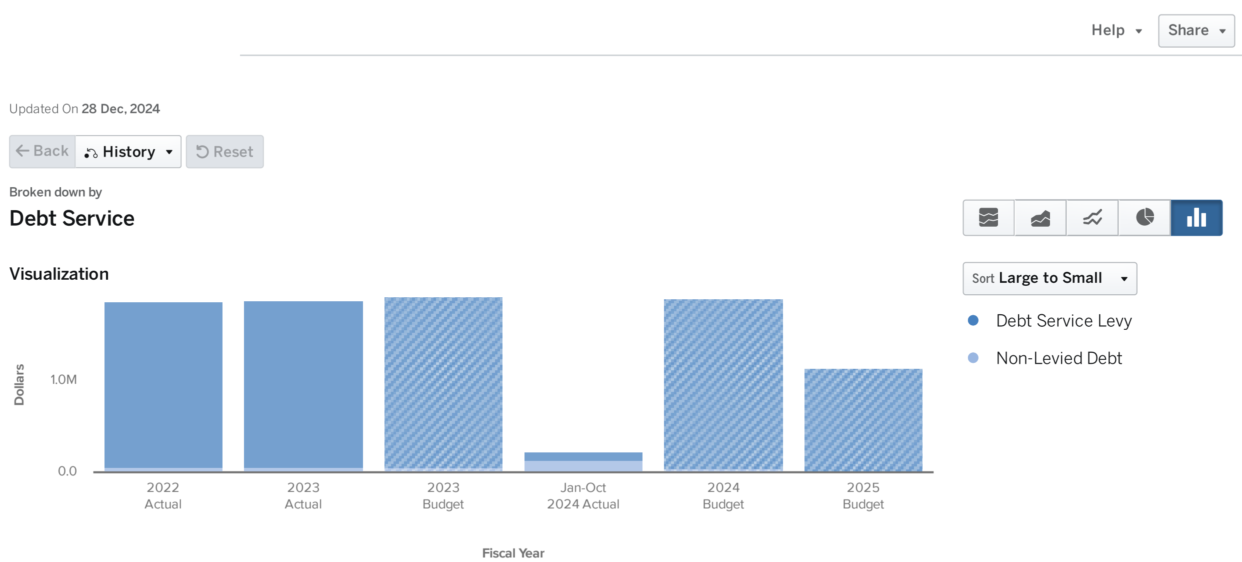
Debt service includes principal and interest payments on debt outstanding. The County's debt service levy includes bond payments that are funded partly or entirely by property tax levy dollars. In 2025, there are three two outstanding bonds being paid by the debt service levy, including:

- 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. Both these debts were issued for financing septic systems on properties. Repayment of the loans were secured by special assessments placed on the individual parcels requesting the septic system. Both the loans have been paid off to the State of Minnesota so there are no budgeted funds for 2025.

A four year comparison chart of debt service outlined below. Actual expenditures appear to be falling short of the budget in 2024 due to the due date of debt service principal payments. All the outstanding bonds have principal payments due dates in December which will total $1.6M.

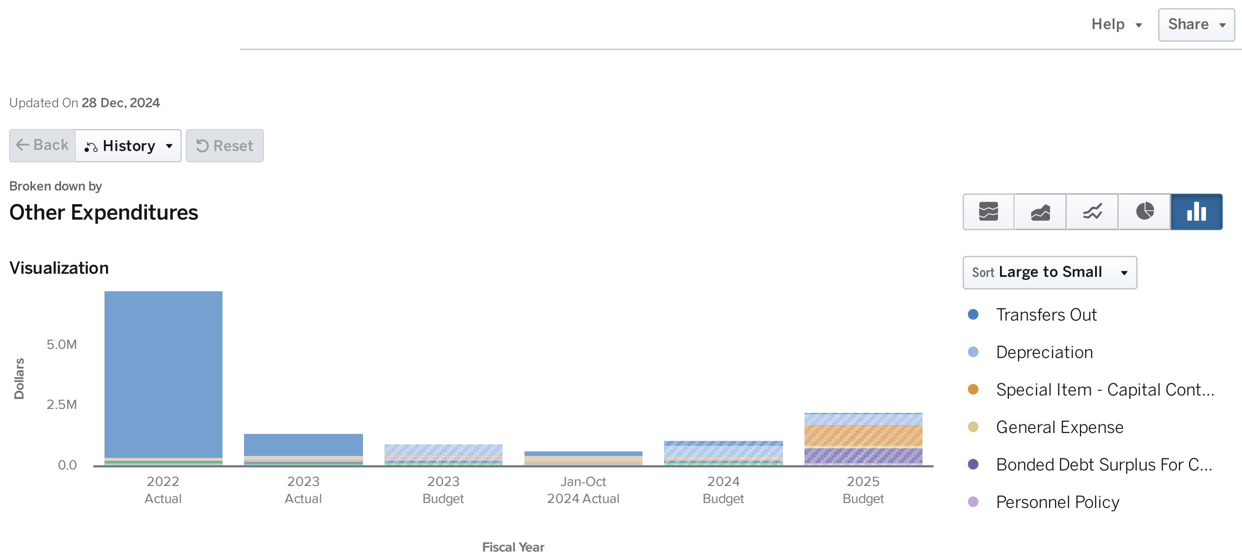


Other Expenditures

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 four year actual to budget comparison for other expenditures. The 2022 actual expenditures were very high in comparison to other years 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 2025, other expenditures increased by 104.3% primarily due to a budged capital contribution and levied bonded debt service savings. In 2024, there was approval to construct a new facility for the Rice-Steele Consolidated Dispatch in Rice County. The construction costs are to be funded by both Rice and Steele County and Steeles estimated portion is $821K, budgeted in 2025 as a special item - capital contribution. The County is also retaining the savings provided by the 2015 bond that no longer has payments owed in 2025. The county board has decided to levy the savings provided by the lowered debt service obligations to save these funds for future major capital projects. In total, $629K was budgeted for this funding to be used for future major capital projects.



2025 Budget Resolution

Board adopted resolution for the 2025 budget

RESOLUTION
Steele County
2025 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 2025 tax levy totaling $30,303,710. The 2025 tax levy and budget are detailed as follows:

	Tax Levy		Budget
General Government	$ 27,950,972		$ 37,625,399
Opioid Settlement	-		100,000
Road & Bridge	2,800,286		23,401,576
Ditch Fund	-		300,000
Bixby Sewer District	-		11,440
Bonded Debt	1,138,515		1,138,515
Capital Improvements	1,107,713		4,337,666
Landfill	-		3,638,512
Other Trust Funds	-		300
SUBTOTAL	32,997,486		70,553,408
Public Library	200,000		200,000
(excluding cities of Owatonna and Blooming Prairie)			
TOTAL TAX LEVY	33,197,486		
Less: County Aid	(2,893,776)		
TOTAL CERTIFIED TAX LEVY	**$ 30,303,710**	TOTAL CERTIFIED BUDGET	**$ 70,753,408**

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

	Scheduled Levy	Proposed Levy
2020A - G.O. CIP Bond Detention Center HVAC & LED Lighting	$ 327,700	$ 344,085
2018A - G.O. CIP Bond Public Works Facility Construction	756,600	794,430
Totals	$ 1,084,300	$ 1,138,515

The above resolution was presented by Commissioner Glynn 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

James R Abbe
Jim Abbe, 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 12th day of December 2024.

Steele County

2025 Tax Levy and Budget

A overview look of the budgeted and tax levy for the upcoming year

Steele County

2025 Tax Levy and Budget

Comparative Tax Levies by Fund				
Fund	***2025 Approved Levy***	***2024 Approved Levy***	***$ Increase (Decrease)***	***% Change From 2024***
General Government	$ 25,698,953	$ 24,834,346	$ 864,607	3.5%
Highway	2,561,422	2,585,245	(23,823)	(0.9%)
Debt Service	1,039,272	1,669,261	(629,989)	(37.7%)
General Fund Capital Projects	1,004,063	305,600	698,463	228.6%
Total Tax Levy	$ 30,303,710	$ 29,394,452	$ 909,258	3.1%

Comparative Summary of Budgets and Tax Levies				
Description	***2025 Approved Levy***	***2024 Approved Levy***	***$ Increase (Decrease)***	***% Change From 2024***
Total Budget	$ 70,753,408	$ 67,084,528	$ 3,668,880	5.5%
Less: Total Operating Revenues	30,937,116	29,640,787	1,296,329	4.4%
Less: Transfers In (General/Capital Projects)	3,746,570	6,486,333	(2,739,763)	(42.2%)
Less: Transfers In (Highway)	4,037,500	69,000	3,968,500	5751.4%
Less: Transfers In (Landfill)	1,728,512	1,493,956	234,556	15.7%
Total Tax Levy	$ 30,303,710	$ 29,394,452	$ 909,258	3.1%

Tax Levy Changes by Function				
Function	***2025 Approved Levy***	***2024 Approved Levy***	***$ Increase (Decrease)***	***% Change From 2024***
General Fund Capital Projects	$ 1,004,063	$ 305,600	$ 698,463	228.6%
General Government	6,285,779	5,847,130	438,649	7.5%
Public Safety	11,164,440	10,800,291	364,149	3.4%
Culture and Recreation	458,433	424,832	33,601	7.9%
Conservation of Natural Resources	633,843	617,223	16,620	2.7%
Health and Human Services	7,156,458	7,144,870	11,588	0.2%
Highway	2,561,422	2,585,245	(23,823)	(0.9%)
Debt Service	1,039,272	1,669,261	(629,989)	(37.7%)
Total Tax Levy	$ 30,303,710	$ 29,394,452	$ 909,258	3.1%

Steele County

Budgeted Tax Levy Calculation

A look at how the property tax levy request is calculated

#	Department	2025 Final Budget Expenditures	2025 Final Budget Revenues	2025 Final Budget Levy Request	2025 Final Budget % of Levy	2024 Final Budget Expenditures	2024 Final Budget Revenues	2024 Final Budget Levy Request	2024 Final Budget % of Levy
General Fund									
003	County Wide (Includes Public Library)	635,947	$ (3,392,862)	$ (2,756,915)	(9.1%)	$ 742,168	$ (3,394,096)	$ (2,651,928)	(9.0%)
005	Board of Commissioners	275,431	-	275,431	0.9%	247,321	-	247,321	0.8%
011	District Court	457,600	-	457,600	1.5%	535,750	-	535,750	1.8%
013	Law Library	15,000	(15,000)	-	-	15,000	(15,000)	-	-
031	Administration	333,784	-	333,784	1.1%	341,095	(10,255)	330,840	1.1%
032	Human Resources	454,094	-	454,094	1.5%	614,201	(232,500)	381,701	1.3%
041	Property Tax & Elections	626,830	(56,000)	570,830	1.9%	600,112	(29,000)	571,112	1.9%
044	Finance	860,990	(8,300)	852,690	2.8%	645,874	(12,300)	633,574	2.2%
061	Information Technology (IT)	798,484	(264,000)	534,484	1.8%	814,232	(264,000)	550,232	1.9%
062	Central Services	618,075	(56,087)	561,988	1.9%	494,816	(53,975)	440,841	1.5%
091	County Attorney	1,601,821	(173,942)	1,427,879	4.7%	1,355,636	(164,358)	1,191,278	4.1%
101	Recorder	514,219	(250,000)	264,219	0.9%	501,089	(250,000)	251,089	0.9%
102	Surveyor	37,000	-	37,000	0.1%	35,000	-	35,000	0.1%
103	Assessor	851,914	(250)	851,664	2.8%	859,592	(500)	859,092	2.9%
104	Geographic Information Systems (GIS)	226,523	(4,600)	221,923	0.7%	200,658	(4,600)	196,058	0.7%
105	Planning & Zoning	709,763	(423,797)	285,966	0.9%	671,573	(333,662)	337,911	1.1%
111	Buildings and Grounds	1,855,581	(210,817)	1,644,764	5.4%	1,824,510	(142,480)	1,682,030	5.7%
121	Veteran's Service	268,378	-	268,378	0.9%	255,229	-	255,229	0.9%
201	Sheriff	4,527,692	(346,650)	4,181,042	13.8%	4,167,785	(344,850)	3,822,935	13.0%
202	Sheriff - Medford	-	(87,598)	(87,598)	(0.3%)	-	(84,636)	(84,636)	(0.3%)
203	Sheriff - Ellendale	-	(54,167)	(54,167)	(0.2%)	-	(52,590)	(52,590)	(0.2%)
204	Sheriff - Boat & Water	4,655	(3,200)	1,455	0.0%	3,148	(2,476)	672	0.0%
207	Sheriff Special Deputies	122,338	(36,000)	86,338	0.3%	104,810	(30,000)	74,810	0.3%
208	Coroner	101,200	-	101,200	0.3%	114,000	-	114,000	0.4%
209	Snowmobile Enforcement	1,500	-	1,500	0.0%	500	-	500	0.0%
210	Sheriff Posse	10,775	(7,500)	3,275	0.0%	15,590	(7,500)	8,090	0.0%
251	Detention Center	4,467,139	(93,800)	4,373,339	14.4%	4,508,516	(239,200)	4,269,316	14.5%
252	Community Corrections	2,279,855	(1,092,644)	1,187,211	3.9%	2,331,662	(1,144,451)	1,187,211	4.0%
253	Law Enforcement Center	-	-	-	-	579,914	(290,987)	288,927	1.0%
254	Consolidated Dispatch (911 Center)	1,925,672	(821,846)	1,103,826	3.6%	1,005,288	-	1,005,288	3.4%

Budgeted Tax Levy Calculation

#	Department	2025 Final Budget Expenditures	2025 Final Budget Revenues	2025 Final Budget Levy Request	2025 Final Budget % of Levy	2024 Final Budget Expenditures	2024 Final Budget Revenues	2024 Final Budget Levy Request	2024 Final Budget % of Levy
255	MNPrairie County Alliance	5,780,206	-	5,780,206	19.1%	5,779,314	-	5,779,314	19.7%
281	Emergency Management	359,309	(92,290)	267,019	0.9%	212,688	(46,920)	165,768	0.6%
391	Environmental Services	1,074,568	(1,074,568)	-	-	1,038,578	(1,038,578)	-	-
481	Public Health	4,343,630	(2,967,378)	1,376,252	4.5%	3,651,640	(2,286,084)	1,365,556	4.6%
501	Historical Society	8,000	-	8,000	0.0%	8,000	-	8,000	0.0%
502	Community Center	17,575	(6,300)	11,275	0.0%	17,200	(6,000)	11,200	0.0%
521	Park & Recreation	405,590	(24,050)	381,540	1.3%	370,820	(22,550)	348,270	1.2%
550	Four Seasons	620,218	(562,600)	57,618	0.2%	580,062	(522,700)	57,362	0.2%
601	County Ag Society	72,500	-	72,500	0.2%	72,500	-	72,500	0.2%
602	Extension	426,543	(200)	426,343	1.4%	409,823	(100)	409,723	1.4%
606	Soil Conservation	135,000	-	135,000	0.4%	135,000	-	135,000	0.5%
	Total General Fund	37,825,399	(12,126,446)	25,698,953	84.8%	35,860,694	(11,026,348)	24,834,346	84.5%
Opioid Settlement Funds									
483	Opioid Settlement	100,000	(100,000)	-	-	-	-	-	-
Highway									
301	Administration	542,147	(332,343)	209,804	0.7%	502,774	(345,575)	157,199	0.5%
302	Maintenance	5,686,951	(5,458,034)	228,917	0.8%	4,664,698	(4,181,551)	483,147	1.6%
303	Construction Expense	739,428	(18,000)	721,428	2.4%	678,407	(18,000)	660,407	2.2%
304	Equipment Maintenance & Shops	1,708,273	(307,000)	1,401,273	4.6%	1,677,492	(393,000)	1,284,492	4.4%
305	Town Road Allocation	295,777	(295,777)	-	-	263,832	(263,832)	-	-
310	Capital Construction	14,429,000	(14,429,000)	-	-	10,418,205	(10,418,205)	-	-
	Total Highway	23,401,576	(20,840,154)	2,561,422	8.5%	18,205,408	(15,620,163)	2,585,245	8.8%
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)	-	-	11,440	(11,440)	-	-

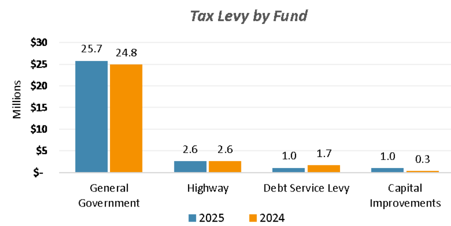
Budgeted Tax Levy Calculation

#	Department	2025 Final Budget Expenditures	2025 Revenues	2025 Levy Request	2025 % of Levy	2024 Final Budget Expenditures	2024 Revenues	2024 Levy Request	2024 % of Levy
Debt Service									
35	Debt Service Levy	1,138,515	(99,243)	1,039,272	3.4%	1,865,663	(196,402)	1,669,261	5.7%
Capital Improvements									
38	General Fund Capital Expenditures	4,337,666	(3,333,603)	1,004,063	3.3%	7,466,600	(7,161,000)	305,600	1.0%
Landfill									
53	Solid Waste	3,638,512	(3,638,512)	-	-	3,328,956	(3,328,956)	-	-
Clean Water Partnership Loan Program									
74	Clean Water Partnership Loan Program	-	-	-	-	45,467	(45,467)	-	-
Other Trust Fund									
75	Other Trusts	300	(300)	-	-	300	(300)	-	-
	Grand Total	$ 70,753,408	$ (40,449,698)	$ 30,303,710	100.0%	$ 67,084,528	$ (37,690,076)	$ 29,394,452	100.0%

	2025	2024
Total Property Tax Levy Increase	$ 909,258	$ 1,373,049
Tax Levy Increase Percentage	3.1%	4.9%

Levy Distribution by Fund

Fund	*2025 Final Levy*	*2024 Final Levy*	*$ Difference*	*% Change*
General Government	$ 25,698,953	$ 24,834,346	$ 864,607	3.5%
Highway	2,561,422	2,585,245	(23,823)	(0.9%)
Debt Service Levy	1,039,272	1,669,261	(629,989)	(37.7%)
Capital Improvements	1,004,063	305,600	698,463	228.6%
Totals	$ 30,303,710	$ 29,394,452	$ 909,258	3.1%



Tax Level Comparison

A comparison of the changes in the departmental tax levy

#	Department	2025 Approved Levy	2024 Approved Levy	$$$ Change	%%% Change
	Steele County				
	2025 Tax Levy Changes by Department				
38	General Fund Capital Outlay	1,004,063	305,600	698,463	228.6%
201	Sheriff	4,131,845	3,769,781	362,064	9.6%
091	County Attorney	1,427,879	1,191,278	236,601	19.9%
044	Finance	852,690	633,574	219,116	34.6%
062	Central Services	561,988	440,841	121,147	27.5%
251	Detention Center	4,373,339	4,269,316	104,023	2.4%
281	Emergency Management	267,019	165,768	101,251	61.1%
254	Consolidated Dispatch (911 Center)	1,103,826	1,005,288	98,538	9.8%
032	Human Resources	454,094	381,701	72,393	19.0%
521	Parks & Recreation	381,540	348,270	33,270	9.6%
005	Board of Commissioners	275,431	247,321	28,110	11.4%
104	Geographic Information Systems (GIS)	221,923	196,058	25,865	13.2%
602	Extension	426,343	409,723	16,620	4.1%
121	Veteran's Service	268,378	255,229	13,149	5.2%
101	Recorder	264,219	251,089	13,130	5.2%
481	Public Health	1,376,252	1,365,556	10,696	0.8%
031	Administration	333,784	330,840	2,944	0.9%
102	Surveyor	37,000	35,000	2,000	5.7%
255	MNPrairie County Alliance	5,780,206	5,779,314	892	0.0%
550	Four Seasons	57,618	57,362	256	0.4%
502	Community Center	11,275	11,200	75	0.7%
252	Community Corrections	1,187,211	1,187,211	-	0.0%
501	Historical Society	8,000	8,000	-	0.0%
601	County Ag Society	72,500	72,500	-	0.0%
606	Soil Conservation	135,000	135,000	-	0.0%
041	Property Tax & Elections	570,830	571,112	(282)	(0.0%)
103	Assessor	851,664	859,092	(7,428)	(0.9%)
208	Coroner	101,200	114,000	(12,800)	(11.2%)
061	Information Technology (IT)	534,484	550,232	(15,748)	(2.9%)
10	Highway	2,561,422	2,585,245	(23,823)	(0.9%)
111	Buildings and Grounds	1,644,764	1,682,030	(37,266)	(2.2%)
105	Planning & Zoning	285,966	337,911	(51,945)	(15.4%)
011	District Court	457,600	535,750	(78,150)	(14.6%)
003	County Wide (Including Public Library)	(2,756,915)	(2,651,928)	(104,987)	(4.0%)
253	Law Enforcement Center	-	288,927	(288,927)	(100.0%)
35	Debt Service Levy	1,039,272	1,669,261	(629,989)	(37.7%)
	Grand Total	$ 30,303,710	$ 29,394,452	$ 909,258	3.1%

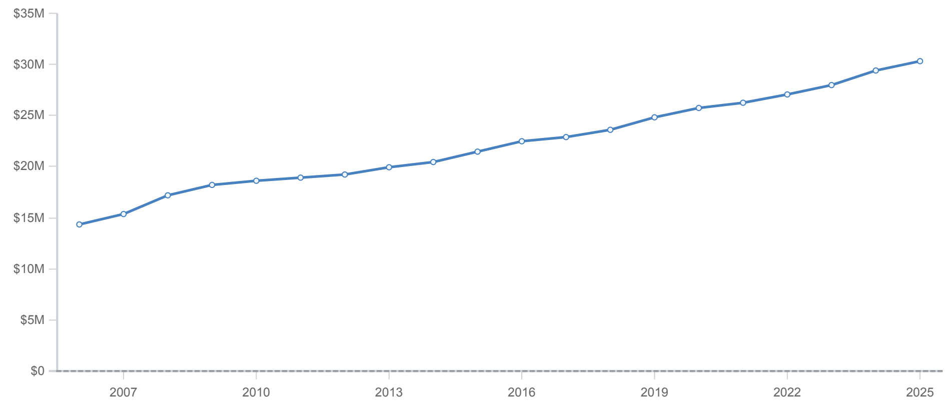
#	Department	2025 Approved Levy	% of Total 2025 Levy	2024 Approved Levy	% of Total 2024 Levy	% Change 2024-2025
	Steele County					
	2025 Departmental Tax Levy as a Percentage of Total Tax Levy					
38	General Fund Capital Outlay	1,004,063	3.3%	305,600	1.0%	2.3%
201	Sheriff	4,131,845	13.6%	3,769,781	12.8%	0.8%
091	County Attorney	1,427,879	4.7%	1,191,278	4.1%	0.7%
044	Finance	852,690	2.8%	633,574	2.2%	0.7%
062	Central Services	561,988	1.9%	440,841	1.5%	0.4%
281	Emergency Management	267,019	0.9%	165,768	0.6%	0.3%
254	Consolidated Dispatch (911 Center)	1,103,826	3.6%	1,005,288	3.4%	0.2%
032	Human Resources	454,094	1.5%	381,701	1.3%	0.2%
521	Parks & Recreation	381,540	1.3%	348,270	1.2%	0.1%
005	Board of Commissioners	275,431	0.9%	247,321	0.8%	0.1%
104	Geographic Information Systems (GIS)	221,923	0.7%	196,058	0.7%	0.1%
101	Recorder	264,219	0.9%	251,089	0.9%	0.0%
121	Veteran's Service	268,378	0.9%	255,229	0.9%	0.0%
602	Extension	426,343	1.4%	409,723	1.4%	0.0%
102	Surveyor	37,000	0.1%	35,000	0.1%	0.0%
501	Historical Society	8,000	0.0%	8,000	0.0%	(0.0%)
502	Community Center	11,275	0.0%	11,200	0.0%	(0.0%)
550	Four Seasons	57,618	0.2%	57,362	0.2%	(0.0%)
601	County Ag Society	72,500	0.2%	72,500	0.2%	(0.0%)
606	Soil Conservation	135,000	0.4%	135,000	0.5%	(0.0%)
031	Administration	333,784	1.1%	330,840	1.1%	(0.0%)
208	Coroner	101,200	0.3%	114,000	0.4%	(0.1%)
041	Property Tax & Elections	570,830	1.9%	571,112	1.9%	(0.1%)
003	County Wide (Including Public Library)	(2,756,915)	(9.1%)	(2,651,928)	(9.0%)	(0.1%)
251	Detention Center	4,373,339	14.4%	4,269,316	14.5%	(0.1%)
481	Public Health	1,376,252	4.5%	1,365,556	4.6%	(0.1%)
061	Information Technology (IT)	534,484	1.8%	550,232	1.9%	(0.1%)
103	Assessor	851,664	2.8%	859,092	2.9%	(0.1%)
252	Community Corrections	1,187,211	3.9%	1,187,211	4.0%	(0.1%)
105	Planning & Zoning	285,966	0.9%	337,911	1.1%	(0.2%)
111	Buildings and Grounds	1,644,764	5.4%	1,682,030	5.7%	(0.3%)
011	District Court	457,600	1.5%	535,750	1.8%	(0.3%)
10	Highway	2,561,422	8.5%	2,585,245	8.8%	(0.3%)
255	MNPrairie County Alliance	5,780,206	19.1%	5,779,314	19.7%	(0.6%)
253	Law Enforcement Center	-	0.0%	288,927	1.0%	(1.0%)
35	Debt Service Levy	1,039,272	3.4%	1,669,261	5.7%	(2.2%)
	Grand Total	$ 30,303,710	100.0%	$ 29,394,452	100.0%	0.0%

Property Tax Levy History

2025 Budget Narrative

Tax Levy History

Data Updated Dec 12, 2024, 8:24 PM

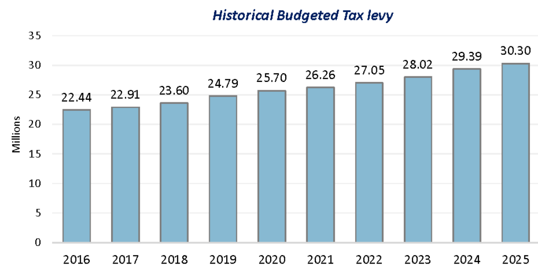


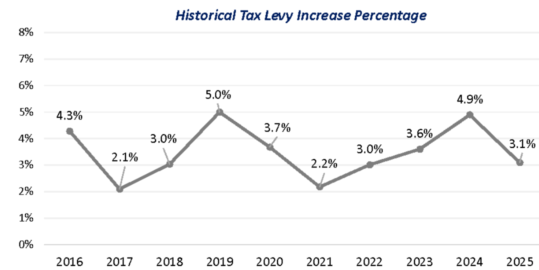
$30,303,710.00

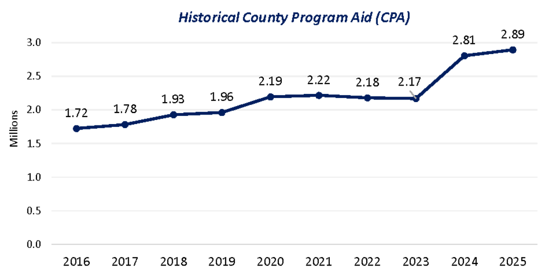
Fund in 2025

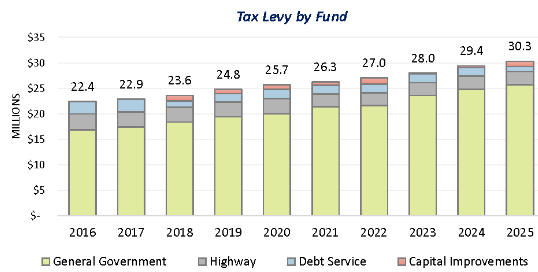
Historical Property Tax Levy

Fund	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government	$ 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	$ 25,698,953
Highway	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	2,561,422
Debt Service	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	1,039,272
Capital Improvements	-	90,000	1,033,210	805,525	865,280	638,393	1,192,208	175,100	305,600	1,004,063
Total Tax Levy	$ 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	$ 30,303,710
Percentage Increase	4.3%	2.1%	3.0%	5.0%	3.7%	2.2%	3.0%	3.6%	4.9%	3.1%









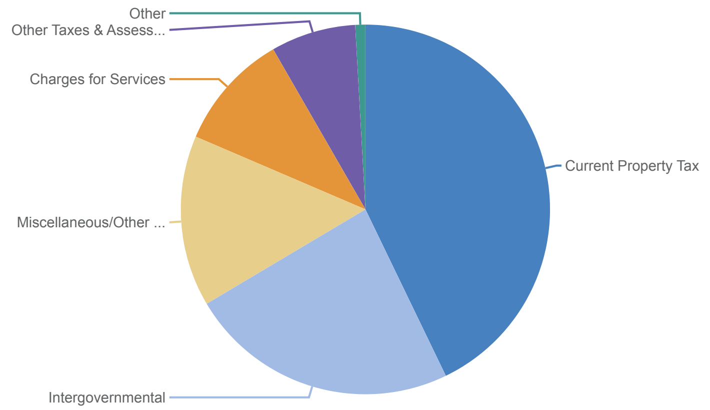
Steele County

Comparison of Budgeted Revenues

A comparison of Steele County's major revenue sources

2025 Budget Revenue Sources

Data Updated Dec 05, 2024, 6:20 PM

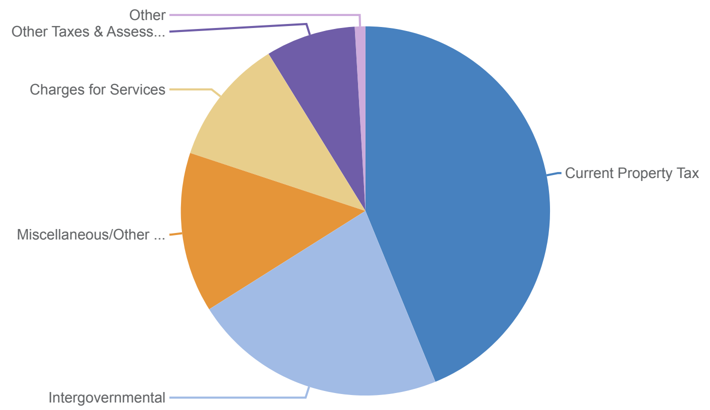


$70,753,408.00

Revenues in 2025

2024 Budget Revenue Sources

Data Updated Dec 05, 2024, 6:20 PM



$67,084,528.00

Revenues in 2024

Comparison of Budgeted Revenues

	2024 Budget	2025 Budget
Current Property Tax	$29,394,452	$30,303,710
Intergovernmental	$14,918,098	$16,728,517
Miscellaneous/Other Financing Sources	$9,413,110	$10,587,842
Charges for Services	$7,454,868	$7,239,839
Other Taxes & Assessments	$5,281,500	$5,265,500
Investment Income	$315,000	$330,000
Licenses and Permits	$194,000	$186,000
Gifts and Contributions	$100,000	$100,000

	2024 Budget	2025 Budget
Fines and Forfeits	$13,500	$12,000
TOTAL	**$67,084,528**	**$70,753,408**

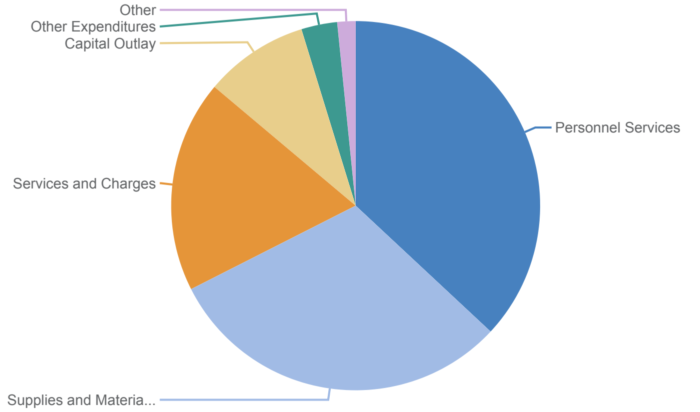
Steele County

Comparison of Budgeted Expenditures

A comparison of Steele County's major expenditure sources

2025 Budget Expenditures

Data Updated Dec 05, 2024, 6:20 PM



$70,753,408.00

Expenses in 2025

2024 Budget Expenditures

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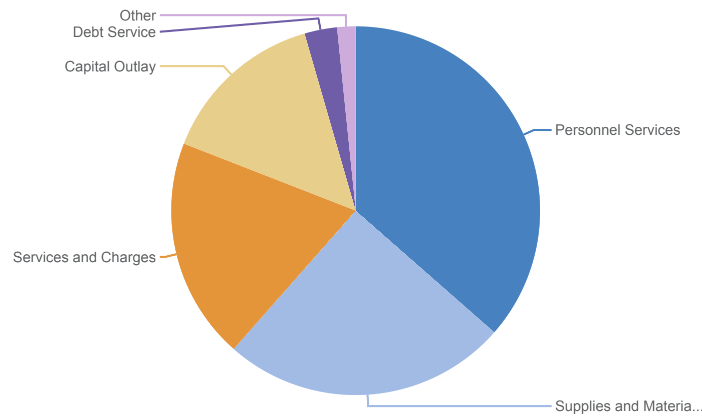


$67,084,528.00

Expenses in 2024

Comparison of Budgeted Expenditures

	2024 Budget	2025 Budget
Personnel Services	$24,462,068	$26,139,039
Supplies and Materials	$16,794,186	$21,641,944
Services and Charges	$13,025,920	$13,155,072
Capital Outlay	$9,802,600	$6,454,677
Other Expenditures	$1,088,624	$2,224,161
Debt Service	$1,911,130	$1,138,515
TOTAL	**$67,084,528**	**$70,753,408**

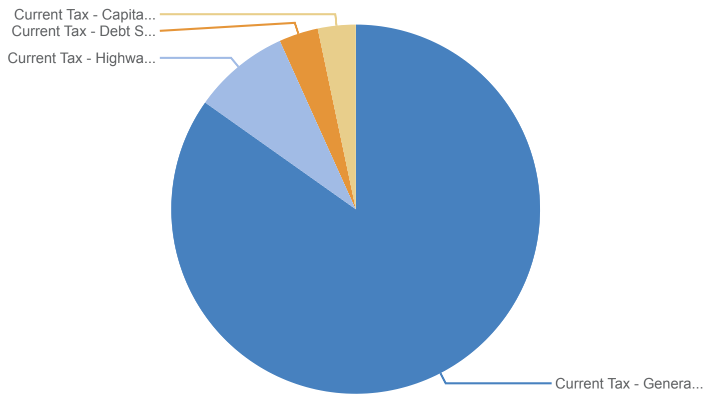
Steele County

Comparison of Budgeted Tax Levy

A comparison of Steele County's tax levy per fund

2025 Tax Levy

Data Updated Dec 05, 2024, 6:20 PM

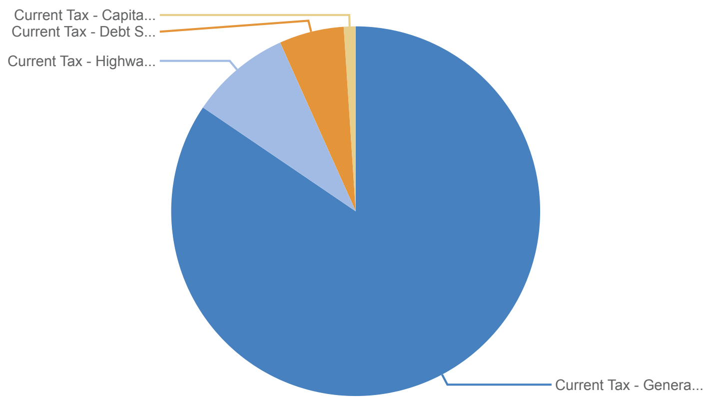


$30,303,710.00

Revenues in 2025

2024 Tax Levy

Data Updated Dec 05, 2024, 6:20 PM



$29,394,452.00

Revenues in 2024

Comparison of Property Tax Levy

	2024 Budget	2025 Budget
Current Tax - General	$24,834,346	$25,698,953
Current Tax - Highway	$2,585,245	$2,561,422
Current Tax - Debt Service	$1,669,261	$1,039,272
Current Tax - Capital Projects	$305,600	$1,004,063
TOTAL	**$29,394,452**	**$30,303,710**

Budgeted FTE Comparison

An overview of budgeted full-time and part-time staff within a department

Function / Department		2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Change From PY
Steele County Comparison of Budgeted FTE's							
General Government							
5	Board of Commissioners	5.00	5.00	5.00	5.00	5.00	-
31	Administration	2.00	2.00	2.00	2.00	2.00	-
32	Human Resources	4.00	4.00	4.00	4.50	3.00	(1.50)
41	Property Tax & Elections	5.00	5.00	5.00	4.75	5.00	0.25
44	Finance	4.00	4.00	4.00	4.00	5.50	1.50
61	Information Technology	4.00	4.00	4.50	5.00	5.00	-
91	County Attorney	11.00	11.00	11.00	11.00	11.00	-
101	Recorder	5.00	5.00	5.00	5.00	5.00	-
103	Assessor	7.00	7.00	7.00	7.00	7.00	-
104	Geographic Information Systems	1.00	1.00	1.00	1.75	2.00	0.25
105	Planning & Zoning	5.50	5.50	5.50	5.50	5.38	(0.12)
111	Facilities and Fleet	11.00	11.00	11.00	11.00	11.00	-
121	Veteran's Services	2.00	2.00	2.00	2.00	2.00	-
	Total	66.50	66.50	67.00	68.50	68.88	0.38
Public Safety							
201	Sheriff	25.50	26.00	27.00	27.00	29.00	2.00
251	Detention Center	45.24	38.24	38.00	37.25	34.00	(3.25)
252	Community Corrections	16.00	16.00	16.00	16.75	17.00	0.25
253	Law Enforcement Center	4.00	4.00	4.00	4.00	-	(4.00)
281	Emergency Management	1.50	1.50	1.80	1.50	2.00	0.50
	Total	92.24	85.74	86.80	86.50	82.00	(4.50)
Road and Bridge							
10	Highway	22.00	22.00	22.30	22.30	22.30	-
Health							
481	Public Health Nursing	30.33	32.00	30.03	31.07	34.82	3.75
Sanitation							
398	Landfill	5.75	5.75	6.75	6.75	6.75	-
Culture and Recreation							
521	Parks & Recreation	2.00	2.00	2.00	2.00	2.00	-
550	Four Seasons	2.00	2.00	2.00	2.00	2.00	-
	Total	4.00	4.00	4.00	4.00	4.00	-
Conservation of Natural Resources							
602	Extension	1.50	1.50	1.50	1.00	1.00	-
Total Budgeted FTE's		222.32	217.49	218.38	220.12	219.75	(0.37)

Steele County

Administration

2025 Budget Narrative

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

- Developing and advancing policy, program, and project initiatives.
- Ensuring the implementation of the mission of Steele County, to effectively provide services for the health, safety, and general welfare of the public.
- Guiding and assisting in the preparation of the annual budget.
- Identifying and preparing agenda topics for consideration by the board.
- Supervising appointed department heads.
- Promoting positive and beneficial relationships between and among the public, private, and nonprofit sectors as well as the greater citizenry of the county.
- Fostering the development of a professional and productive organizational culture to ensure the delivery of quality public services for the citizens of Steele County
- Maintaining a responsive, adaptable, and customer-oriented public service system.
- Promoting the public trust through responsible fiscal management, open and consistent communication, and a realistic long-term vision.
- Protecting 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.

2024 Accomplishments

- Capital projects
  - Sheriff's Addition – substantial construction
  - Community Corrections – substantial construction
- Hired and onboarded new department heads, including:
  - County Administrator
  - Finance Director
  - Human Resources Director
  - County Assessor
  - County Attorney
  - County Engineer
  - Property Tax & Elections Director
- Initiated an enhanced community engagement strategy
- New budget setting process utilized for 2025
- Launched new employee safety initiative
- Drafted new cannabis ordinances for adoption by the Board

2025 Goals/Objectives

- Strategic Plan implementation
- Safety plan implementation
- Centralize, review and update county policies and practices
- Master capital plan implementation/financing plan

Major Changes/Budget Commentary

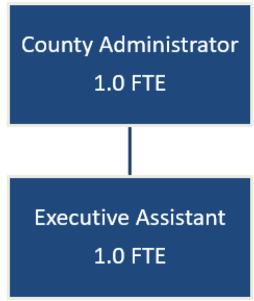
The Administration 2025 budget decreased by $7,311 or 2.1% from the prior year primarily due to personnel service adjustments. Personnel services decreased by $7,211 mainly due to health insurance elections for the upcoming year. In addition, wages and overtime decreased over the previous year due to an additional $10,000 being budgeted in 2024 to provide employment overlap for the new county administrator.

Operating charges for service revenue decreased by 100.0% 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 2024, all of these reporting and over site duties were switched to the Highway department.

031 - Administration

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$299,501	$249,671	$310,054	$330,840	$333,784	–	–
Operating Revenues							
Charges for Services	$10,000	$60,255	–	$10,255	–	($10,255)	(100.0%)
OPERATING REVENUES TOTAL	**$10,000**	**$60,255**	**–**	**$10,255**	**–**	**($10,255)**	**(100.0%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$309,501	$309,926	$310,054	$341,095	$333,784	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$220,124	$214,184	$213,178	$240,898	$238,754	($2,144)	(0.9%)
Health, Life, Disability Insurance	$50,759	$50,856	$39,368	$53,820	$46,524	($7,296)	(13.6%)
PERA Contributions	$15,965	$16,064	$12,136	$17,317	$17,907	$590	3.4%
Payroll Related Taxes	$15,800	$15,850	$13,475	$17,087	$18,513	$1,426	8.3%
Other Payroll Related Expenses	$1,207	$1,022	$1,072	$1,073	$1,286	$213	19.9%
PERSONNEL SERVICES TOTAL	**$303,853**	**$297,976**	**$279,229**	**$330,195**	**$322,984**	**($7,211)**	**(2.2%)**
Operating Expenditures							
Services and Charges	$3,480	$9,150	$29,543	$8,100	$9,450	$1,350	16.7%
Supplies and Materials	$1,747	$2,300	$1,001	$2,300	$1,050	($1,250)	(54.3%)
Other Expenditures	$421	$500	$280	$500	$300	($200)	(40.0%)
OPERATING EXPENDITURES TOTAL	**$5,648**	**$11,950**	**$30,824**	**$10,900**	**$10,800**	**($100)**	**(0.9%)**
-	–	–	–	–	–	–	–
Total Expenditures	$309,501	$309,926	$310,054	$341,095	$333,784	($7,311)	(2.1%)

Administration - 2.0 FTE



Steele County

Assessors Office

2025 Budget Narrative

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 public 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 located on the first floor of the Steele County Administration Center at 630 Florence Ave, in Owatonna, MN, and 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 2024, Steele County has 19,705 taxable parcels and 969 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 taxpayers 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 2028. Currently we have the County Assessor and 1 Staff with their SAMA – (Senior Accredited Minnesota Assessor), 1 Staff with an AMA, 1 Staff with A CMA (Certified Minnesota Assessor), and 1 Staff as A Trainee. The County Assessor completes annual staff performance reviews, as well as weekly staff meetings and quarterly one-on-ones.

- **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:	2020	2021	2022	2023	2024
Tax Year:	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025
Estimated Market Value	4,610,936,000	4,866,806,000	5,621,646,100	6,636,565,600	7,161,486,900
Tax Capacity	45,080,902	47,455,994	55,479,390	65,093,138	68,572,860
Net New Improvements	52,259,800	58,993,300	52,525,800	42,229,317	60,346,250
Number of Parcels	20,142	20,592	20,656	20,702	20,674
Number of Permits	2,472	2,506	2,596	2,477	2,135
Level of Assessment Ratio - Residental	93.8%	93.2%	91.2%	92.3%	93.6%

Department Description and Services Provided

The Assessors office has historically been under budget each year and is funded almost entirely by the property tax levy. The cause of the under budgeted expenditures over the last few years is primarily due to staffing turnover. The total property tax levy funding requirement was $859,092 for 2024, and the 2025 property tax levy requirement is reducing slightly to $851,664. This is an overall decrease of 0.9%, as outlined below:

	Assessors Office Budget				Change in
Description	**2025 Budget**	**% of Budget**	**2024 Budget**	**% of Budget**	**Budget**
Property Tax Levy Request	$ 851,664	100.0%	$ 859,092	99.9%	(0.9%)
Operating Revenues	250	0.0%	500	0.1%	(50.0%)
Total Revenues	851,914	100.0%	859,592	100.0%	(0.9%)
Budgeted Personnel	794,549	93.3%	799,927	93.1%	(0.7%)
Budget Operating Costs	57,365	6.7%	59,665	6.9%	(3.9%)
Total Expenditures	$ 851,914	100.0%	$ 859,592	100.0%	(0.9%)

The biggest expenditure line item for the Assessors Office is personnel services, which actually is seeing a decrease of $5,378 or 0.7% over the prior year. Personnel services decreasing is not typically expected but this change is mainly due to staffing changes, including the retirement of the existing county assessor and rehire. The 2025 personnel budget includes the Cost of Living Adjustment (COLA), merit/step increases, related payroll taxes, healthcare premiums increases, and workers compensation increases.

Operating expenditures decreased by $2,300 or 3.9% over the prior year. This decrease can be attributed to slight decrease in conference, training, and travel expense.

After personnel and the assessors appraisal software (included in operating services and charges), the third largest expense item our department has is for conference and training. Each Appraiser must meet statutory training requirements to maintain appropriate licensure. We have three Appraisers with 0-4 years of experience. Each appraiser must be licensed by the State Board of Assessor's according to the work being performed and years of experience. Legislation requires all Appraisers to attain a designation of Certified Minnesota Assessor (CMA) within 3 years of the date of hire and become Accredited (AMA) within the next five years. Each appraiser will be required to attain 60 hours of training in a four-year cycle. The new four-year training cycle began in July of 2024.

We have responded to our training resource challenges by taking as many on-line classes as possible 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 950 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 2024, the assessor's website for property information was visited over 49,000 times with an average monthly usage of 4,150.

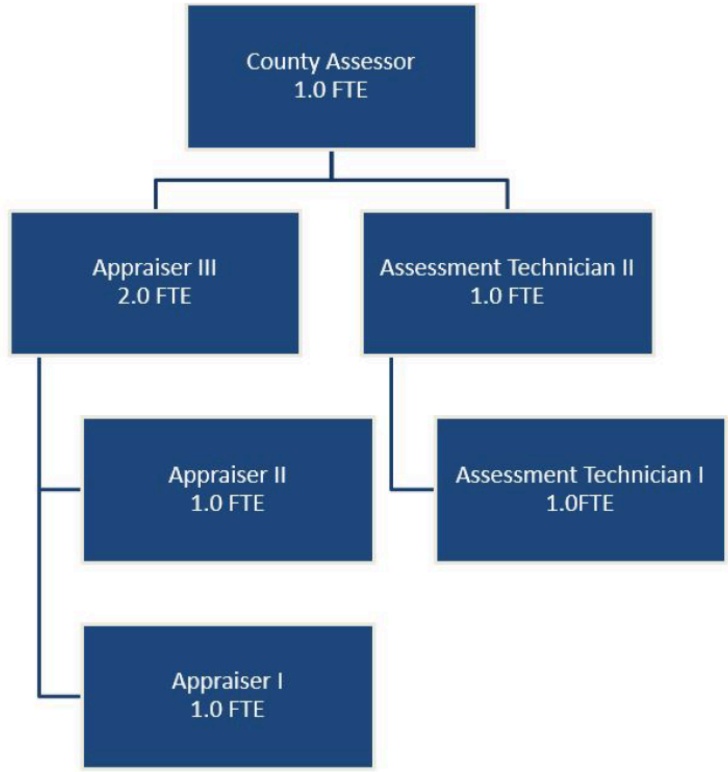
Assessor's Department works closely with GIS to provide analytical appraisal tools by interfacing the base maps with property and assessment data.

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.

103 - Assessor

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$706,747	$761,888	$651,683	$859,092	$851,664	–	–
Operating Revenues							
Charges for Services	$231	$500	$100	$500	$250	($250)	(50.0%)
OPERATING REVENUES TOTAL	**$231**	**$500**	**$100**	**$500**	**$250**	**($250)**	**(50.0%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$706,978	$762,388	$651,783	$859,592	$851,914	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$507,435	$535,582	$481,612	$595,764	$583,501	($12,263)	(2.1%)
Health, Life, Disability Insurance	$88,424	$97,056	$70,535	$111,828	$115,560	$3,732	3.3%
PERA Contributions	$37,692	$40,169	$34,603	$43,932	$43,763	($169)	(0.4%)
Payroll Related Taxes	$36,555	$39,633	$35,273	$43,347	$45,249	$1,902	4.4%
Other Payroll Related Expenses	$5,978	$4,948	$5,446	$5,056	$6,476	$1,420	28.1%
PERSONNEL SERVICES TOTAL	**$676,084**	**$717,388**	**$627,470**	**$799,927**	**$794,549**	**($5,378)**	**(0.7%)**
Operating Expenditures							
Services and Charges	$26,727	$38,100	$21,188	$50,590	$48,090	($2,500)	(4.9%)
Supplies and Materials	$4,167	$6,900	$2,841	$9,075	$9,275	$200	2.2%
Other Expenditures	–	–	$285	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$30,893**	**$45,000**	**$24,313**	**$59,665**	**$57,365**	**($2,300)**	**(3.9%)**
-	–	–	–	–	–	–	–
Total Expenditures	$706,978	$762,388	$651,783	$859,592	$851,914	($7,678)	(0.9%)

Assessors Office - 7.0 FTE


County Assessor
1.0 FTE
Appraiser III
2.0 FTE
Assessment Technician II
1.0 FTE
Appraiser II
1.0 FTE
Assessment Technician I
1.0FTE
Appraiser I
1.0 FTE

Steele County

Board of Commissioners

2025 Budget Narrative

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 county operations, addressing citizens concerns, and ensuring that county operations are running smoothly.

The Steele County board meets 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.

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.

2025 Goals/Objectives

- Strategic Plan implementation
- Safety plan implementation
- Centralize, review and update county policies and practices
- Master capital plan implementation/financing plan

Major Changes/Budget Commentary

The Commissioners 2025 budget increased by $28,110 or 11.4% from the prior year primarily due to adjustments in personnel services. Personnel services increased $29,160 mainly due to wage changes (cost of living adjustment), additional payroll related taxes, health insurance premium increases, and an additional $5,000 being budgeted in expected commissioner per diem payments.

005 - Commissioners

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$233,099	$231,496	$213,784	$247,321	$275,431	–	–
Operating Revenues	–	–	–	–	–	–	–
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$233,099	$231,496	$213,784	$247,321	$275,431	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$120,981	$121,160	$111,327	$132,064	$139,989	$7,925	6.0%
Health, Life, Disability Insurance	$72,175	$72,258	$61,534	$74,898	$88,206	$13,308	17.8%
PERA Contributions	$5,459	$5,326	$5,496	$5,763	$6,300	$537	9.3%
Payroll Related Taxes	$3,522	$3,462	$3,399	$3,746	$4,646	$900	24.0%

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Other Payroll Related Expenses	$20,763	$16,590	$22,449	$16,850	$23,340	$6,490	38.5%
PERSONNEL SERVICES TOTAL	**$222,900**	**$218,796**	**$204,206**	**$233,321**	**$262,481**	**$29,160**	**12.5%**
Operating Expenditures							
Services and Charges	$7,479	$11,000	$7,071	$12,000	$9,130	($2,870)	(23.9%)
Supplies and Materials	$2,720	$1,600	$2,507	$1,900	$2,820	$920	48.4%
Other Expenditures	–	$100	–	$100	$1,000	$900	900.0%
OPERATING EXPENDITURES TOTAL	**$10,199**	**$12,700**	**$9,577**	**$14,000**	**$12,950**	**($1,050)**	**(7.5%)**
-	–	–	–	–	–	–	–
Total Expenditures	$233,099	$231,496	$213,784	$247,321	$275,431	$28,110	11.4%

Capital Projects Fund

2025 Budget Narrative

Department Description and Services Provided

The capital projects 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.

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 2025 budget decreased by $3,128,924 or 41.9% from the prior year. This decrease is the result of the 2024 budget including the construction costs for the sheriff's office addition onto the detention center. There is a total of $4,337,666 budgeted under the capital improvements fund for the upcoming year. Some large projects include a roof replacement at the four seasons, elections equipment, and additional funds for the community corrections building construction. In addition, there is a budgeted $629,898 under the capital projects fund which is the reduction in the bonded debt service levy that the county is saving for future major capital projects. This funding will remain within the capital projects fund and be used for projects such as the attorney office building or an addition to the Steele County administration building for public health operations.

Major financing for the 2025 capital project fund includes the use of general fund reserves ($2,370,000), the property tax levy ($1,004,063), capital project fund reserves ($540,219), and county program aid ($103,650). Detailed reports of the budgeted capital improvements and funding sources can be found on the pages following the comparative budget analysis.

38 - Capital Projects Fund

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$850,342	$0	$2,844,298	$0	$0	–	–
Operating Revenues							
Current Property Tax	$159,213	$175,100	$189,158	$305,600	$1,004,063	$698,463	228.6%
Other Taxes & Assessments	$9,495	–	$1,066	–	–	$0	–
Intergovernmental	$114,146	$750,000	$17,139	$84,172	$178,650	$94,478	112.2%

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Miscellaneous/Other Financing Sources	$1,087,281	$4,048,000	$1,031,907	$7,076,828	$3,154,953	($3,921,875)	(55.4%)
OPERATING REVENUES TOTAL	**$1,370,134**	**$4,973,100**	**$1,239,271**	**$7,466,600**	**$4,337,666**	**($3,128,934)**	**(41.9%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$2,220,476	$4,973,100	$4,083,569	$7,466,600	$4,337,666	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Supplies and Materials	–	–	$3,652	–	–	$0	–
Capital Outlay	$2,220,476	$4,973,100	$4,079,917	$7,466,600	$3,707,677	($3,758,923)	(50.3%)
Other Expenditures	–	–	–	–	$629,989	$629,989	–
OPERATING EXPENDITURES TOTAL	**$2,220,476**	**$4,973,100**	**$4,083,569**	**$7,466,600**	**$4,337,666**	**($3,128,934)**	**(41.9%)**
-	–	–	–	–	–	–	–
Total Expenditures	$2,220,476	$4,973,100	$4,083,569	$7,466,600	$4,337,666	($3,128,934)	(41.9%)

2025 through 2029

General Fund Capital Projects

Steele County, MN

Projects & Source By Department

Department	Project #	2025	2026	2027	2028	2029	Total
Admin Building							
Install Generator	*SCAC-28-01*				400,000		**400,000**
Addition for Public Health	*SCAC-28-02*				10,000,000		**10,000,000**
Replace Roof - Modified Built-up	*SCAC-28-03*				500,000		**500,000**
Bond					5,000,000		**5,000,000**
Capital Project Fund Reserves					5,000,000		**5,000,000**
General Fund Reserves					900,000		**900,000**
Source Grand Total		**0**	**0**	**0**	**10,900,000**	**0**	**10,900,000**
Attorney							
New Attorney Facility	*COB-28-01*				4,000,000		**4,000,000**
Bond					4,000,000		**4,000,000**
Source Grand Total		**0**	**0**	**0**	**4,000,000**	**0**	**4,000,000**
Buildings & Maintenance							
Snowblower	*BM-26-01*		6,000				**6,000**
Replace Tractor	*BM-27-01*			50,000			**50,000**
Levy			6,000	50,000			**56,000**
Source Grand Total		**0**	**6,000**	**50,000**	**0**	**0**	**56,000**
Community Center							
Sidewalk Repair/Remove Burm - North Side	*CC-25-01*	55,000					**55,000**
Levy		55,000					**55,000**
Source Grand Total		**55,000**	**0**	**0**	**0**	**0**	**55,000**
Community Corrections							
Building Addition for CCA - Additional Funds	*CCA-25-01*	284,000					**284,000**
Capital Project Fund Reserves		284,000					**284,000**
Source Grand Total		**284,000**	**0**	**0**	**0**	**0**	**284,000**
County Wide							
Bonded Debt Service Savings	*CW-25-01*	629,989					**629,989**
Levy		629,989					**629,989**
Source Grand Total		**629,989**	**0**	**0**	**0**	**0**	**629,989**
Courthouse							
Elevator Cameras	*CH-25-02*	10,000					**10,000**
Secured Front Entrance	*CH-26-01*		400,000				**400,000**
Courthouse Security Equipment	*CH-26-02*		125,000				**125,000**
Replace Remaining Single Pane Windows	*CH-27-01*			150,000			**150,000**
Law Library Reserves			100,000				**100,000**
Levy		10,000	425,000	150,000			**585,000**
Source Grand Total		**10,000**	**525,000**	**150,000**	**0**	**0**	**685,000**

Department	Project #	2025	2026	2027	2028	2029	Total
Detention Center							
Sidewalk - North Side	DC-25-01	65,000					**65,000**
Fire Suppression System for Server Rooms	DC-25-02	100,000					**100,000**
Roof Replacement - Modified Built-Up	DC-26-01		1,500,000				**1,500,000**
Replace Parking Lot	DC-27-01			800,000			**800,000**
Exterior Wall Wash and Seal	DC-28-01				80,000		**80,000**
County Program Aid (CPA)		100,000					**100,000**
General Fund Reserves		45,000					**45,000**
Levy		20,000	1,500,000		80,000		**1,600,000**
TBD				800,000			**800,000**
Source Grand Total		**165,000**	**1,500,000**	**800,000**	**80,000**	**0**	**2,545,000**
Fairgrounds							
Fairgrounds Hard Surfacing	FG-26-01		1,000,000				**1,000,000**
Highway Reserves			1,000,000				**1,000,000**
Source Grand Total		**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**
Four Seasons							
Glass for Puck Protection - East Rink	FS-25-01	60,000					**60,000**
Replace Roof - Both Arenas	FS-25-02	2,200,000					**2,200,000**
Locker Room Flooring	FS-25-03	7,500					**7,500**
Electric Zamboni	FS-25-04	160,000					**160,000**
Upgrade Roof Top RTU's	FS-25-05	125,000					**125,000**
Dehumidifer Duct Heaters	FS-25-06	60,000					**60,000**
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 Sound System	FS-26-04		30,000				**30,000**
Parking Lot Repairs	FS-26-05		40,000		40,000		**80,000**
Water Storage Tank	FS-26-06		15,000				**15,000**
Four Hanging Furnaces	FS-26-07		20,000				**20,000**
Paint Exterior West Arena	FS-26-08		100,000				**100,000**
Upstairs Furnace	FS-26-09		7,000				**7,000**
Tables / Chairs / Storage Carts	FS-26-10		19,500				**19,500**
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**
Upstairs Mezzanine Remodel	FS-27-05			50,000			**50,000**
Paint Interior East Arena	FS-27-06			60,000			**60,000**
New Floor / Boards in West Rink	FS-28-02				900,000		**900,000**
Batteries for Electric Zamboni	FS-28-03				17,000		**17,000**
General Fund Reserves		2,325,000					**2,325,000**
Grants		75,000					**75,000**
Levy		202,500	279,000	220,000	957,000		**1,658,500**
Trade in		10,000					**10,000**
Source Grand Total		**2,612,500**	**279,000**	**220,000**	**957,000**	**0**	**4,068,500**

Department	Project #	2025	2026	2027	2028	2029	Total
Information Technology							
Assureon Storage Replacement	*IT-25-01*	111,700					**111,700**
Copier Replacements	*IT-25-02*	12,000	6,000	6,000	12,000	6,000	**42,000**
Switch Replacements & Upgrades	*IT-26-01*		15,000				**15,000**
Camera Replacements	*IT-26-02*		12,000	12,000	12,000	12,000	**48,000**
VRTX Server Replacement	*IT-26-03*		70,500				**70,500**
Virtual Hosts	*IT-27-01*			40,000			**40,000**
KnowBe4 Renewal	*IT-27-02*			50,000			**50,000**
County Program Aid (CPA)		3,650					**3,650**
Levy		64,200	103,500	108,000	24,000	18,000	**317,700**
Technology Fund		55,850					**55,850**
	Source Grand Total	**123,700**	**103,500**	**108,000**	**24,000**	**18,000**	**377,200**
Parks and Recreation							
Showmobile Upgrades	*PR-26-01*		25,000				**25,000**
Beaver Lake Park Upgrades	*PR-26-02*		2,200,000				**2,200,000**
Replace Small Stage	*PR-28-01*				150,000		**150,000**
General Fund Reserves			1,700,000				**1,700,000**
Grants			500,000				**500,000**
Levy			25,000		150,000		**175,000**
	Source Grand Total	**0**	**2,225,000**	**0**	**150,000**	**0**	**2,375,000**
Property Tax & Elections							
Electronic Poll Pads	*PT&E-25-01*	100,000					**100,000**
Election Auto Marks	*PT&E-25-02*	200,000					**200,000**
Capital Project Fund Reserves		256,219					**256,219**
Reimbursement		43,781					**43,781**
	Source Grand Total	**300,000**	**0**	**0**	**0**	**0**	**300,000**
Sheriff							
Body Cameras	*SO-24-02*	37,477	37,477	37,477	37,477		**149,908**
Body Bunkers	*SO-25-02*	120,000					**120,000**
Encrypted Radios - Mobiles	*SO-26-01*		100,000				**100,000**
Levy		22,374	37,477	37,477	37,477		**134,805**
Public Safety Aid Funding		135,103					**135,103**
TBD			100,000				**100,000**
	Source Grand Total	**157,477**	**137,477**	**37,477**	**37,477**	**0**	**369,908**
	GRAND TOTAL	**4,337,666**	**5,775,977**	**1,365,477**	**16,148,477**	**18,000**	**27,645,597**

2025 through 2029

General Fund Capital Funding Sources

Steele County, MN

Projects By Funding Source Summary

Source	Project #	2025	2026	2027	2028	2029	Total
Bond							
New Attorney Facility	*COB-28-01*				4,000,000		**4,000,000**
Addition for Public Health	*SCAC-28-02*				5,000,000		**5,000,000**
Bond Total		**0**	**0**	**0**	**9,000,000**	**0**	**9,000,000**
Capital Project Fund Reserves							
Building Addition for CCA - Additional Funds	*CCA-25-01*	284,000					**284,000**
Electronic Poll Pads	*PT&E-25-01*	100,000					**100,000**
Election Auto Marks	*PT&E-25-02*	156,219					**156,219**
Addition for Public Health	*SCAC-28-02*				5,000,000		**5,000,000**
Capital Project Fund Reserves Total		**540,219**	**0**	**0**	**5,000,000**	**0**	**5,540,219**
County Program Aid (CPA)							
Fire Suppression System for Server Rooms	*DC-25-02*	100,000					**100,000**
Assureon Storage Replacement	*IT-25-01*	3,650					**3,650**
County Program Aid (CPA) Total		**103,650**	**0**	**0**	**0**	**0**	**103,650**
General Fund Reserves							
Sidewalk - North Side	*DC-25-01*	45,000					**45,000**
Replace Roof - Both Arenas	*FS-25-02*	2,200,000					**2,200,000**
Upgrade Roof Top RTU's	*FS-25-05*	125,000					**125,000**
Beaver Lake Park Upgrades	*PR-26-02*		1,700,000				**1,700,000**
Install Generator	*SCAC-28-01*				400,000		**400,000**
Replace Roof - Modified Built-up	*SCAC-28-03*				500,000		**500,000**
General Fund Reserves Total		**2,370,000**	**1,700,000**	**0**	**900,000**	**0**	**4,970,000**
Grants							
Electric Zamboni	*FS-25-04*	75,000					**75,000**
Beaver Lake Park Upgrades	*PR-26-02*		500,000				**500,000**
Grants Total		**75,000**	**500,000**	**0**	**0**	**0**	**575,000**
Highway Reserves							
Fairgrounds Hard Surfacing	*FG-26-01*		1,000,000				**1,000,000**
Highway Reserves Total		**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**
Law Library Reserves							
Courthouse Security Equipment	*CH-26-02*		100,000				**100,000**
Law Library Reserves Total		**0**	**100,000**	**0**	**0**	**0**	**100,000**

Source	Project #	2025	2026	2027	2028	2029	Total
Levy							
Snowblower	*BM-26-01*		6,000				**6,000**
Replace Tractor	*BM-27-01*			50,000			**50,000**
Sidewalk Repair/Remove Burm - North Side	*CC-25-01*	55,000					**55,000**
Elevator Cameras	*CH-25-02*	10,000					**10,000**
Secured Front Entrance	*CH-26-01*		400,000				**400,000**
Courthouse Security Equipment	*CH-26-02*		25,000				**25,000**
Replace Remaining Single Pane Windows	*CH-27-01*			150,000			**150,000**
Bonded Debt Service Savings	*CW-25-01*	629,989					**629,989**
Sidewalk - North Side	*DC-25-01*	20,000					**20,000**
Roof Replacement - Modified Built-Up	*DC-26-01*		1,500,000				**1,500,000**
Exterior Wall Wash and Seal	*DC-28-01*				80,000		**80,000**
Glass for Puck Protection - East Rink	*FS-25-01*	60,000					**60,000**
Locker Room Flooring	*FS-25-03*	7,500					**7,500**
Electric Zamboni	*FS-25-04*	75,000					**75,000**
Dehumidifer Duct Heaters	*FS-25-06*	60,000					**60,000**
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 Sound System	*FS-26-04*		30,000				**30,000**
Parking Lot Repairs	*FS-26-05*		40,000		40,000		**80,000**
Water Storage Tank	*FS-26-06*		15,000				**15,000**
Four Hanging Furnaces	*FS-26-07*		20,000				**20,000**
Paint Exterior West Arena	*FS-26-08*		100,000				**100,000**
Upstairs Furnace	*FS-26-09*		7,000				**7,000**
Tables / Chairs / Storage Carts	*FS-26-10*		19,500				**19,500**
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**
Upstairs Mezzanine Remodel	*FS-27-05*			50,000			**50,000**
Paint Interior East Arena	*FS-27-06*			60,000			**60,000**
New Floor / Boards in West Rink	*FS-28-02*				900,000		**900,000**
Batteries for Electric Zamboni	*FS-28-03*				17,000		**17,000**
Assureon Storage Replacement	*IT-25-01*	52,200					**52,200**
Copier Replacements	*IT-25-02*	12,000	6,000	6,000	12,000	6,000	**42,000**
Switch Replacements & Upgrades	*IT-26-01*		15,000				**15,000**
Camera Replacements	*IT-26-02*		12,000	12,000	12,000	12,000	**48,000**
VRTX Server Replacement	*IT-26-03*		70,500				**70,500**
Virtual Hosts	*IT-27-01*			40,000			**40,000**
KnowBe4 Renewal	*IT-27-02*			50,000			**50,000**
Showmobile Upgrades	*PR-26-01*		25,000				**25,000**
Replace Small Stage	*PR-28-01*				150,000		**150,000**
Body Cameras	*SO-24-02*		37,477	37,477	37,477		**112,431**
Body Bunkers	*SO-25-02*	22,374					**22,374**
	Levy Total	**1,004,063**	**2,375,977**	**565,477**	**1,248,477**	**18,000**	**5,211,994**

Source	Project #	2025	2026	2027	2028	2029	Total
Public Safety Aid Funding							
Body Cameras	*SO-24-02*	37,477					**37,477**
Body Bunkers	*SO-25-02*	97,626					**97,626**
	Public Safety Aid Funding Total	**135,103**	**0**	**0**	**0**	**0**	**135,103**

Source	Project #	2025	2026	2027	2028	2029	Total
Reimbursement							
Election Auto Marks	*PT&E-25-02*	43,781					**43,781**
	Reimbursement Total	**43,781**	**0**	**0**	**0**	**0**	**43,781**
TBD							
Replace Parking Lot	*DC-27-01*			800,000			**800,000**
Encrypted Radios - Mobiles	*SO-26-01*		100,000				**100,000**
	TBD Total	**0**	**100,000**	**800,000**	**0**	**0**	**900,000**
Technology Fund							
Assureon Storage Replacement	*IT-25-01*	55,850					**55,850**
	Technology Fund Total	**55,850**	**0**	**0**	**0**	**0**	**55,850**
Trade in							
Electric Zamboni	*FS-25-04*	10,000					**10,000**
	Trade in Total	**10,000**	**0**	**0**	**0**	**0**	**10,000**
	GRAND TOTAL	**4,337,666**	**5,775,977**	**1,365,477**	**16,148,477**	**18,000**	**27,645,597**

Central Services

2025 Budget Narrative

Department Description and Services Provided

The County's central services department acts as a cost center for many of the Information Technology related expenditures including telephone, software subscriptions, cameras, laptop replacements, monitor 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 2025 budget increased by $123,259 or 24.9% over the prior year. This increase is mainly due to the following factors:

- A board approved upgrade to the budgeted Microsoft EA (Enterprise agreement) from office 365 G3 to office 365 G5. This upgrade adds multiple new features (some which will replace existing software the county utilizes) and more importantly, a significant increase in security enhancements - $98,900 increase over 2024
- Increase in computer and monitor replacements (including price increases and number of replacements expected) - $25,000
- The expected cost of Security Information Event Management (SIEM) software that was budgeted in 2024 under the Information Technology department. In 2025, the expected cost was moved to Central Services (this is a new mandated requirement by the FBI and BCA). Thankfully, a cheaper solution has been found then what was the expected cost estimate from 2024 - $15,000

062 - Central Services

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$404,925	$389,591	$466,697	$440,841	$561,988	–	–
Operating Revenues							
Miscellaneous/Other Financing Sources	$58,002	$49,775	$120,701	$53,975	$56,087	$2,112	3.9%
OPERATING REVENUES TOTAL	**$58,002**	**$49,775**	**$120,701**	**$53,975**	**$56,087**	**$2,112**	**3.9%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$462,928	$439,366	$587,398	$494,816	$618,075	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Services and Charges	$225,034	$317,916	$459,158	$339,116	$434,576	$95,460	28.1%
Supplies and Materials	$113,990	$77,000	$30,547	$104,900	$117,799	$12,899	12.3%
Capital Outlay	$22,265	–	–	–	–	$0	–
Other Expenditures	$101,639	$44,450	$97,693	$50,800	$65,700	$14,900	29.3%
OPERATING EXPENDITURES TOTAL	**$462,928**	**$439,366**	**$587,398**	**$494,816**	**$618,075**	**$123,259**	**24.9%**
-	–	–	–	–	–	–	–
Total Expenditures	$462,928	$439,366	$587,398	$494,816	$618,075	$123,259	24.9%

Community Center

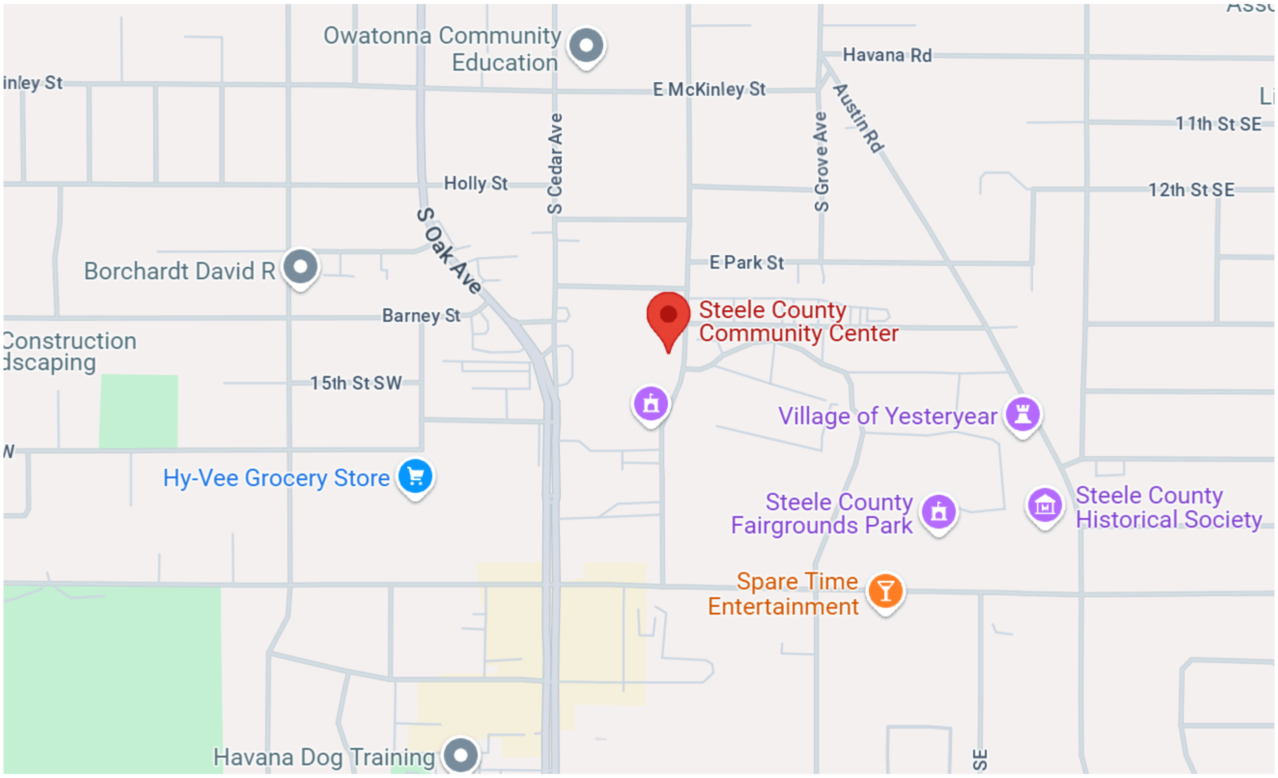
2025 Budget Narrative

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 Four Seasons, who can be reached at 507-451-1093.

Location - 1380 S Elm Ave, Owatonna, MN 55060



Major Changes/Budget Commentary

The Community Center 2025 budget remained relatively unchanged from the previous year, a $375 increase over 2024. Overall, the community center is relativity small budget with many of the expenditures pertaining to utilities, cleaning and upkeep. The increase in 2025 is mainly due to WIFI service charges being added community center in 2024.

502 - Community Center

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$9,561	$11,200	$9,526	$11,200	$11,275	–	–
Operating Revenues							
Miscellaneous/Other Financing Sources	$6,285	$6,000	$4,953	$6,000	$6,300	$300	5.0%
OPERATING REVENUES TOTAL	**$6,285**	**$6,000**	**$4,953**	**$6,000**	**$6,300**	**$300**	**5.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$15,846	$17,200	$14,480	$17,200	$17,575	–	–
-	–	–	–	–	–	–	–
Personnel Services							
–	–	–	–	–	–	–	–
PERSONNEL SERVICES TOTAL	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operating Expenditures							
Services and Charges	$13,663	$16,200	$13,181	$16,200	$15,800	($400)	(2.5%)
Supplies and Materials	$2,058	$500	$1,299	$500	$1,400	$900	180.0%
Other Expenditures	$125	$500	–	$500	$375	($125)	(25.0%)
OPERATING EXPENDITURES TOTAL	**$15,846**	**$17,200**	**$14,480**	**$17,200**	**$17,575**	**$375**	**2.2%**
-	–	–	–	–	–	–	–
Total Expenditures	$15,846	$17,200	$14,480	$17,200	$17,575	$375	2.2%

Steele County

Community Corrections

2025 Budget Narrative

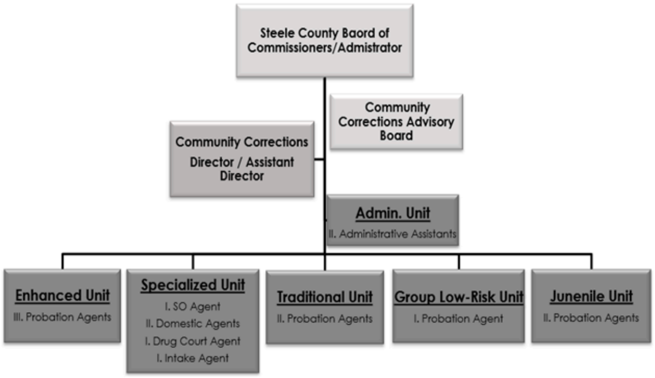
Mission

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 Admin 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 and facilitates file movement to appropriate units.

Staffing

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.	2.00
Administrative	Administrative Assistants provide services of operational procedures of intake, office management of files, and Agent/client communications.	2.00
Specialty Court Agent	Corrections Agent to provide full-time services to the Steele County Drug Court.	1.00
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.	9.00
Juvenile Probation Services	Corrections Agents that supervise and provide services to juveniles sentenced to probation and diversion in Steele County.	2.00
Intake Services	Corrections Agent that assists with PSI's, risk assessments, inter/intra state transfers and file facilitation per structure.	1.00

2024 Highlights

As we entered 2024, we recognized the need to pause some of our department's strategic initiatives due to upcoming legislative probation reform changes that address similar areas of our goals. These areas included data collection, quality assurance, outcome measurement, coaching, training/education, and more. Fortunately, our talented and dedicated staff, deeply committed to Evidence-Based Practice, have already incrementally implemented similar practices since our Community Corrections conversion in 2017. This dedication reassures us that our department is well-prepared to adapt to the significant changes brought about by Minnesota Probation Reform.

Although specific initiatives were paused, our department demonstrated remarkable resilience throughout 2024. We maintained our focus on foundational efforts, showcasing our adaptability and unwavering commitment. This adaptability instills confidence in our ability to handle changes effectively. One of our key initiatives was the establishment of a new Wellness Committee. This involved forming a strong inner committee made up of staff members dedicated to promoting wellness.

We participated in research-based wellness training that addressed the significant challenge of enhancing staff well-being in Corrections. This training introduced us to the 'Team Lift Approach,' a comprehensive strategy that emphasizes eight dimensions of wellness: social, spiritual, occupational, physical, intellectual, environmental, emotional, and financial. This approach provides a holistic framework for promoting staff well-being and can be applied in various aspects of our department's operations.
In 2024, we developed a wellness plan to implement and promote these eight dimensions to better support our team. Additionally, we created a name, mission statement, and logo for our wellness committee, as shown below.

Sentenced to Wellness
Mission Statement

"Enhance the wellbeing of SCCC employees by promoting an environment that encourages an overall healthy lifestyle."

Steele County Community Corrections
Sentenced to Wellness

As we welcomed 2024, we launched our new wellness initiative with an all-staff training session on "Building Resilient Teams." This training aimed to enhance our ability to influence environments, experiences, our mission and vision and well-being of everyone around us, including ourselves.

Additionally, we created and introduced new standalone Department Values: Positivity, Teamwork, Respect, Accountability, Integrity, and Trust. Each value has a clear definition, representing our collective commitment to working together harmoniously to strengthen our department's Vision and Mission.

VALUES

POSITIVITY	We look for the good and focus to expand the positive through our words and actions.
TEAMWORK	We work together to serve the clients and communities we influence by encouraging and collaborating with each other.
RESPECT	We honor others with our words and actions, even when we disagree.
ACCOUNTABILITY	We take responsibility for our own behavior, and the impact on the team and client experience.
INTEGRITY	We show up in ways that grow, protect, and represent the mission, vision, and values, even when no one is looking.
TRUST	We create an environment of trust by speaking with kind intent, and in challenges, we speak to people, not about them.

Steele County Community Corrections
Sentenced to Wellness

Furthermore, in late 2023, our department introduced a quality assurance tool known as the "Client Contact Plan." This tool enabled our officers and management to easily compare expected outcomes with actual results regarding client contacts both in the office and in the field. Throughout 2024, officers and leadership utilized this tool to measure client contacts on an individual level, within our specialized units, and across the entire department, with the goal of improving the consistency and outcomes of client contacts and interactions.

Since the implementation of this quality assurance tool and the subsequent review of client contact data, our probation officer staff has successfully increased both the total client contact rate and the total compliance rate in both the office and field settings. We take great pride in our officers, who not only record and collect data but also use it to enhance their practices and strengthen our department's mission and vision.

2025 Goals and Objectives

As we transition into the new year, significant changes are occurring within the statewide probation system under Minnesota's Justice Reinvestment Initiative, enacted in 2023. These changes include the establishment of new probation reform laws and policy adjustments, which are being developed by the Community Supervision Advisory Committee (CSAC). This committee, created through new legislation, ensures that all changes are based on evidence-based best practices that enhance public safety.

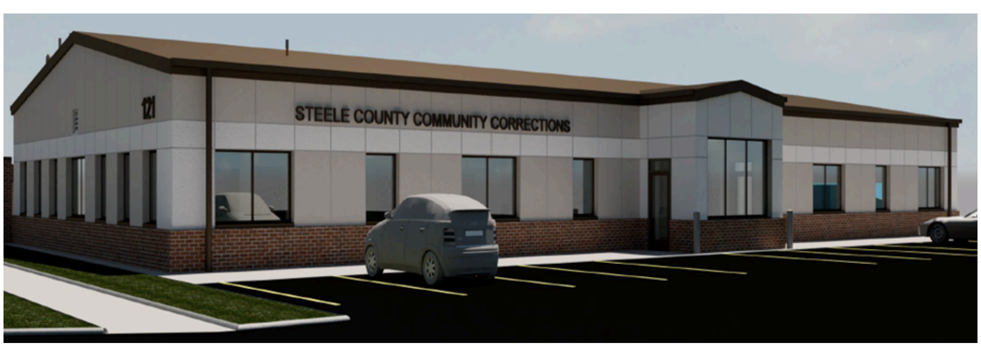
There are numerous potential changes coming to our probation system, a few examples developed through the CSAC committee include:

- Developing statewide supervision standards and definitions.
- Limit statewide standard conditions and tailoring conditions to meet individual needs.
- Develop statewide evidence-based training, coaching, and quality assurance system.
- Agree on statewide risk screener and risk/needs assessment tools, develop a validated matrix allowing for consistent supervision levels and developing a revalidation plan every five years.
- Providing gender-responsive, culturally appropriate services and trauma-informed approaches.
- Reviewing subsidy funding formulas to ensure fair and equitable funding for all jurisdictions.
- Creating a plan to eliminate the financial penalties faced by jurisdictions upon the successful discharge of individuals from supervision.
- Establishing a state-level Community Supervision Advisory Board with governance structure and duties for the board.

These changes will allow Minnesota to better address the drivers of crime and recidivism, enabling communities that have been disproportionately impacted by limited resources to tailor supervision to meet their specific, historically unmet needs.
We intend to stay informed about forthcoming changes through our participation in the Minnesota Community Correction Act County Association, and continue to participation in various Statewide Committees. We are excited about the potential positive impact these changes may bring. Our goal is to communicate upcoming changes effectively to our staff and devise strategies for implementing new probation reform initiatives. With significant modifications to our probation system on the horizon, we aim to stabilize and prepare our department. We believe these changes will lead to more consistent probation practices across the state and a brighter future for the clients we supervise and the communities we serve.

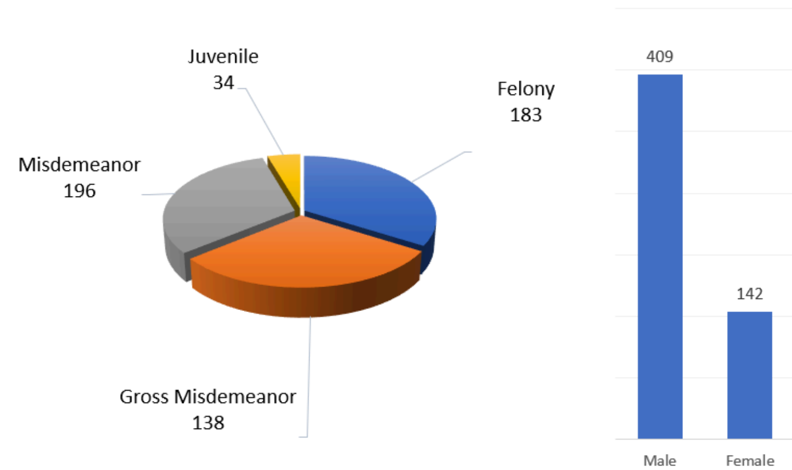
Lastly, as we enter the new year, we are thrilled to see our new Community Correction Building project nearing completion. Throughout this process, we have been excited to tour various facilities, gather staff ideas and feedback, and see our planning come to fruition. The new building will provide a more convenient location for the population we supervise, with closer proximity to the Courthouse and County Attorney's office. Most importantly, the new space will offer necessary upgrades in safety and security, ensuring that our team has a secure working area separate from the public.

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



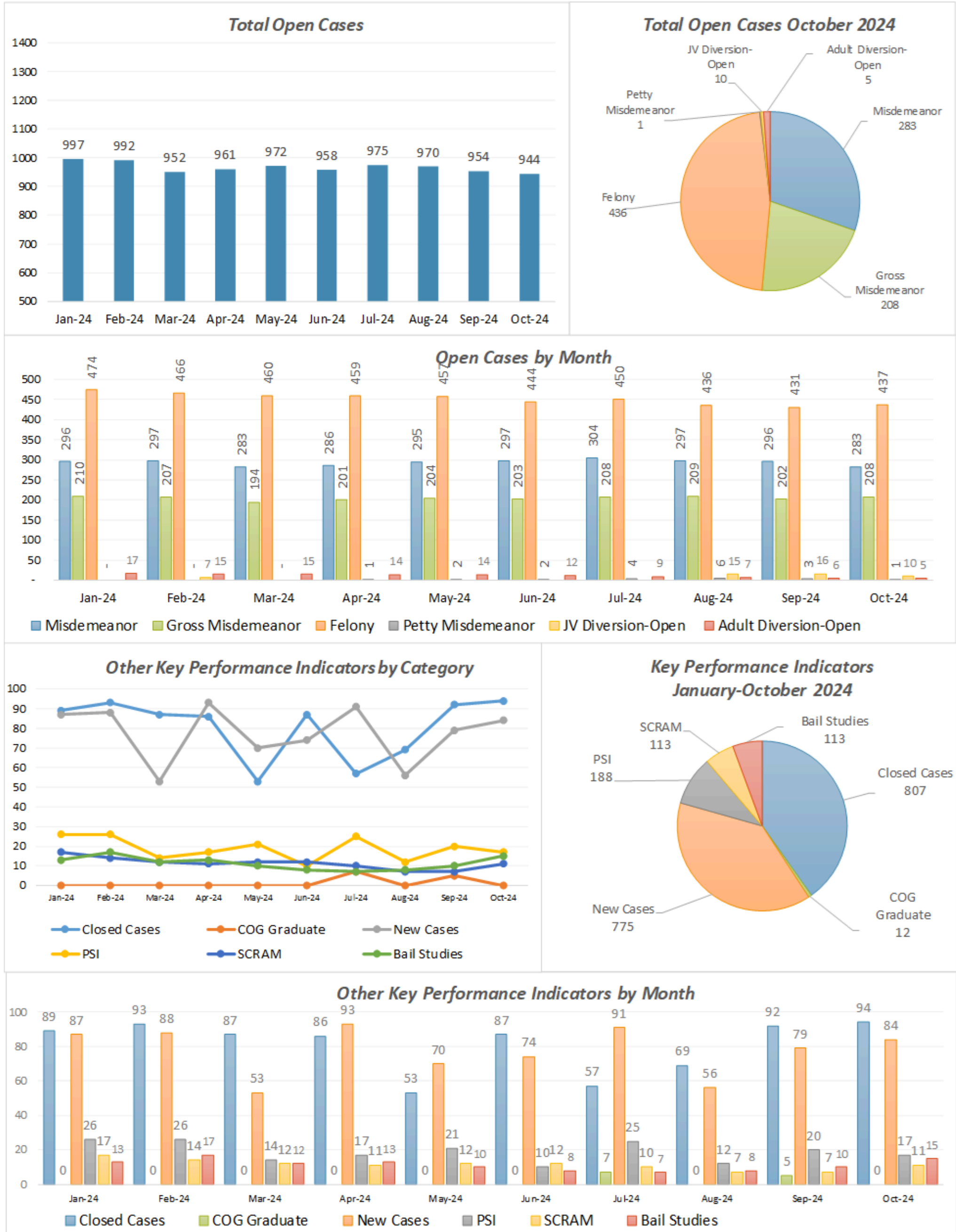
Data / Key Performance Indicators

2023 Community Corrections Year end Offense Classification Data – 551 Total



Source: MN 2023 Probation Survey "County Data" Appendix B

Community Corrections Dashboard



Major Changes/Budget Commentary

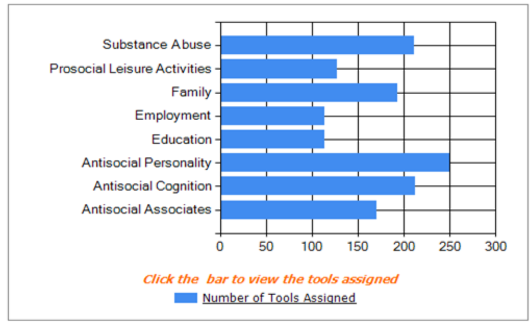
The following data has been collected on our high and very high-risk clients who are assigned to the electronic ‘Tools on Devices-Carey Group’ case management system. Our Agents assess clients for criminogenic risks and needs, and they manage cases to change behaviors by providing insights and skills. This research-based approach helps to limit future criminal activity, promotes public safety, and reduces recidivism. Below is a summary of the year-to-date data in our Carey Guide System, which includes the number of specific case management tools completed, the number of pending tools, and the number of active clients in our case management system. In addition, below is a year-to-date summary of the tools assigned by criminogenic need/responsivity and stabilization factors.

1758 Tools Completed

383 Tools Pending Completion

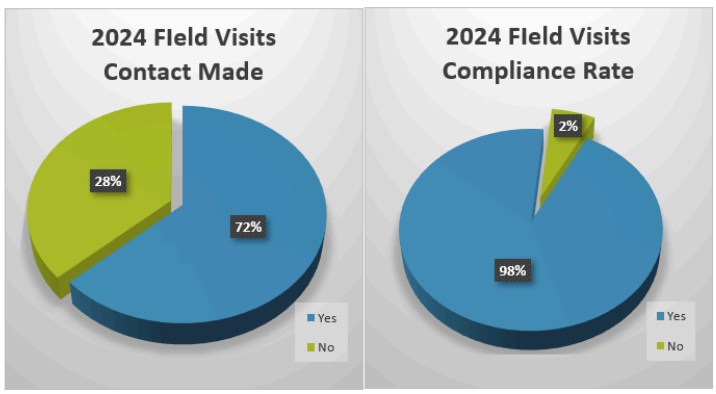
132 Active Clients

Tools Assigned by Criminogenic Need/Responsivity and Stabilization Factors



Field Visit Outcome Data

The data below reflects 1,648 field visit attempts for 2024; of the 71% where we contacted the client in the field, the compliance rate was 98%. 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

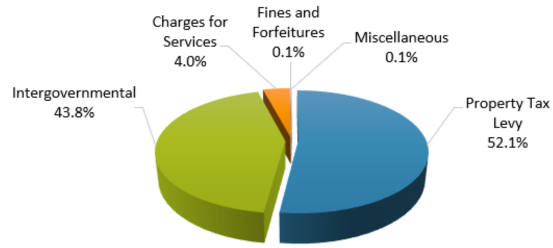
Total Field Visits	Contact Made	No Contact	Compliant Contact	Not Compliant
1011	714	297	691	23
Percentage:	71%	29%	97%	3%

Visits After 7PM

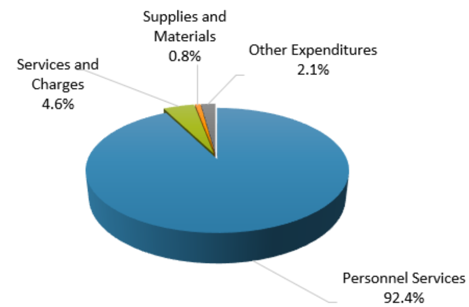
Total Field Visits	Contact Made	No Contact	Compliant Contact	Not Compliant
637	470	167	464	7
Percentage:	74%	26%	99%	1%

Departmental Budget

2025 Revenues	Amount	%
Property Tax Levy	$ 1,187,211	52.1%
Intergovernmental	997,644	43.8%
Charges for Services	91,500	4.0%
Fines and Forfeitures	2,000	0.1%
Miscellaneous	1,500	0.1%
Total Revenues	$ 2,279,855	100.0%



2025 Expenditures	Amount	%
Personnel Services	$ 2,107,597	92.4%
Services and Charges	105,392	4.6%
Supplies and Materials	18,300	0.8%
Other Expenditures	48,566	2.1%
Total Expenditures	$ 2,279,855	100.0%



Major Changes/Budget Commentary

As we approach 2025, our primary goal is to manage our budget with the utmost fiscal responsibility. We are committed to enhancing our current practices while prioritizing staff wellness and departmental stability in anticipation of the significant changes brought about by mandated probation reform. Our expenditures will aim to strike a balance between ensuring public safety for the community and providing cost-effective services. We will equip our staff with the necessary tools and case management resources to promote public safety and encourage positive change among those we supervise.

For our 2025 budget, we are requesting no tax levy increase compared to our 2024 budget. However, we anticipate that the upcoming probation reform law will introduce several unknown factors that may affect our probation practices and potentially alter our subsidy funding from the state.

The the Community Corrections 2025 budget decreased by $51,807 or 2.2% from the prior year. Significant budget changes in comparison to the prior year include:

- For the 2024 Budget, the County Board approved a new Community Corrections FTE position. For 2025, there is a budgeted increase in staff of 0.25 FTE since the position was budgeted at 0.75 FTE in 2024 - $18,291.
- Personnel service adjustments including cost of living adjustment, merit/step increases, additional payroll related taxes, and health insurance increases - $123,862.
- An reduction in the 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 - $158,691.
- A reduction in the the office rent due to the expected completion of the new facility in early 2025 - $53,312.
- The budgeted intergovernmental revenues decreased by $62,607 due to a Community Corrections subsidy re-run that will be effective 7/1/2025. These re-runs can cause changes in the amount of funding the County receives due to the State of Minnesota determining the metrics that funds are distributed by.

As mentioned previously, even with these significant changes the required property tax levy funding request has remained unchanged from the 2024 to 2025 budget years.

252 - Community Corrections

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	$942,219	$1,187,211	$726,513	$1,187,211	$1,187,211	–	–
Operating Revenues							
Intergovernmental	$846,363	$621,668	$882,394	$1,060,251	$997,644	($62,607)	(5.9%)
Charges for Services	$106,234	$73,400	$103,729	$79,200	$91,500	$12,300	15.5%
Miscellaneous/Other Financing Sources	$1,750	$1,500	$1,050	$1,500	$1,500	$0	0.0%
Fines and Forfeits	$4,050	$2,000	$2,550	$3,500	$2,000	($1,500)	(42.9%)
OPERATING REVENUES TOTAL	**$958,397**	**$698,568**	**$989,723**	**$1,144,451**	**$1,092,644**	**($51,807)**	**(4.5%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,900,615	$1,885,779	$1,716,236	$2,331,662	$2,279,855	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$1,305,534	$1,324,572	$1,204,574	$1,490,789	$1,562,005	$71,216	4.8%
Health, Life, Disability Insurance	$204,004	$196,462	$180,318	$238,014	$289,588	$51,574	21.7%
PERA Contributions	$96,435	$99,343	$89,369	$111,809	$117,150	$5,341	4.8%
Payroll Related Taxes	$95,562	$98,018	$87,660	$110,318	$121,098	$10,780	9.8%
Other Payroll Related Expenses	$15,572	$13,560	$14,514	$14,514	$17,756	$3,242	22.3%
PERSONNEL SERVICES TOTAL	**$1,717,108**	**$1,731,955**	**$1,576,434**	**$1,965,444**	**$2,107,597**	**$142,153**	**7.2%**
Operating Expenditures							
Services and Charges	$150,271	$138,464	$129,507	$147,101	$105,392	($41,709)	(28.4%)
Supplies and Materials	$7,273	$8,360	$8,590	$16,360	$18,300	$1,940	11.9%
Capital Outlay	$21,818	–	–	–	–	$0	–
Other Expenditures	$4,145	$7,000	$1,705	$202,757	$48,566	($154,191)	(76.0%)
OPERATING EXPENDITURES TOTAL	**$183,508**	**$153,824**	**$139,802**	**$366,218**	**$172,258**	**($193,960)**	**(53.0%)**
-	–	–	–	–	–	–	–
Total Expenditures	$1,900,615	$1,885,779	$1,716,236	$2,331,662	$2,279,855	($51,807)	(2.2%)

Steele County

County Attorney

2025 Budget Narrative

Department Description and Services Provided

County Attorney Robert Jarrett leads the Steele County Attorney's Office (SCAO), which is also staffed by five Assistant/Senior 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.

Departmental Highlights

Despite 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.

Key Performance Indicators (KPI)

Steele County Attorney's Office

Criminal & Juvenile Division Summaries – including current pace as of November 30, 2024

Adult Criminal Cases

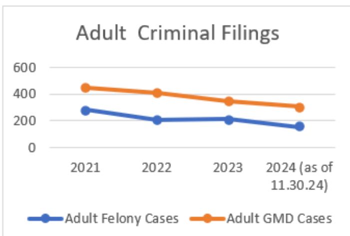
2021:	969 cases referred
2022:	980 cases referred
2023:	913 cases referred
2024*:	756 cases referred
2021 Felonies:	280 cases
2021 GMD:	165 cases
2022 Felonies:	205 cases
2022 GMD:	200 cases
2023 Felonies:	212 cases
2023 GMD:	135 cases
****as of 11.30.24****	
2024 Felonies:	155 cases
2024 GMD:	149 cases

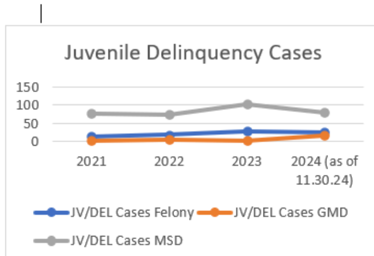
Juvenile Delinquency Cases:

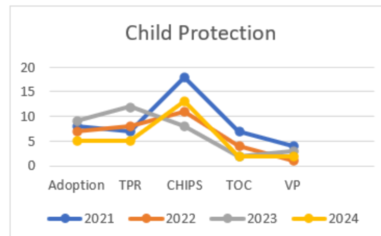
2021:	128 cases referred
2022:	154 cases referred
2023:	181 cases referred
2024*:	170 cases referred
2021 FEL:	14 cases
2021 GMD:	3 cases
2021 MSD:	77 cases
2022 FEL:	19 cases
2022 GMD:	6 cases
2022 MSD:	74 cases
2023 FEL:	29 cases
2023 GMD:	4 cases
2023 MSD:	102 cases
****as of 11.30.24****	
2024 FEL:	25 cases
2024 GMD:	16 cases
2024 MSD:	79 cases

Child Protection Cases:

2021:	
Adoption:	8 cases
TPR:	7 cases
CHIPS:	18 cases
TOC:	7 cases
VP:	4 cases
2022:	
Adoption:	7 cases
TPR:	8 cases
CHIPS:	11 cases
TOC:	4 cases
VP:	1 cases
2023:	
Adoption:	9 cases
TPR:	12 cases
CHIPS:	8 cases
TOC:	2 cases
VP:	3 cases
2024 (as of 11.30.24):	
Adoption:	5 cases
TPR:	5 cases
CHIPS:	13 cases
TOC:	2 cases
VP:	2 cases







Key:

TOC: Transfer of Custody   VP: Voluntary Placement   TPR: Termination of Parental Rights

Major Changes/Budget Commentary

The Attorney's office 2025 budget increased by $246,185 or 18.3% from the prior year. As always, the largest expense category for the SCAO is personnel expense, accounting for 94.9% of the total 2025 budget request. The current 2025 personnel budget request is $1,513,720, or 17.4% more than what was budgeted for 2024. This increase includes wage adjustments (COLA and merit/step increases), refilling of open positions, and the increase in County health insurance premiums. Attorney positions are high in demand with very few people in the market to fill these positions. An Attorney has the option to work for local government, private firms, and also the State of Minnesota (who just increased the hourly rate for Attorney services from $100 to $150 per hour in 2023). This has caused the need for the starting wages to be very competitive to even get applications on an open position.

Operating expenditures increased by $22,095 or 37.8% over the pervious year. Some of the major changes over the prior year include the purchase of sit stand desks ($10,000), additional conference/training/travel costs ($7,200), and contracted increases in the Attorney case management software ($2,975).

The 11.0 FTE positions at the SCSO 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.

091 - County Attorney

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$1,123,294	$1,156,140	$1,017,218	$1,183,778	$1,420,379	–	–
Operating Revenues							
Charges for Services	$154,432	$153,861	$132,537	$159,358	$168,942	$9,584	6.0%
Fines and Forfeits	$3,161	$5,000	$9,216	$5,000	$5,000	$0	0.0%
OPERATING REVENUES TOTAL	**$157,593**	**$158,861**	**$141,753**	**$164,358**	**$173,942**	**$9,584**	**5.8%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,280,887	$1,315,001	$1,158,971	$1,348,136	$1,594,321	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$901,883	$904,833	$822,063	$941,636	$1,071,274	$129,638	13.8%
Health, Life, Disability Insurance	$188,035	$223,659	$153,705	$205,893	$277,905	$72,012	35.0%
PERA Contributions	$62,082	$67,863	$57,289	$70,623	$79,367	$8,744	12.4%
Payroll Related Taxes	$62,318	$66,958	$59,925	$69,681	$83,064	$13,383	19.2%
Other Payroll Related Expenses	$1,996	$1,783	$1,796	$1,797	$2,110	$313	17.4%
PERSONNEL SERVICES TOTAL	**$1,216,314**	**$1,265,096**	**$1,094,778**	**$1,289,630**	**$1,513,720**	**$224,090**	**17.4%**
Operating Expenditures							
Services and Charges	$37,726	$29,405	$45,716	$36,006	$50,101	$14,095	39.1%
Supplies and Materials	$26,846	$20,000	$18,449	$22,000	$30,000	$8,000	36.4%
Other Expenditures	–	$500	$27	$500	$500	$0	0.0%
OPERATING EXPENDITURES TOTAL	**$64,573**	**$49,905**	**$64,193**	**$58,506**	**$80,601**	**$22,095**	**37.8%**
-	–	–	–	–	–	–	–
Total Expenditures	$1,280,887	$1,315,001	$1,158,971	$1,348,136	$1,594,321	$246,185	18.3%

County Wide

2025 Budget Narrative

Department Description and Services Provided

County-Wide acts as a cost center for any revenues or disbursements not allocated to individual funds or departments. Major revenue sources include the general fund property tax levy, Owatonna public library tax levy, County Program Aid (CPA), Paid in Lieu Taxes (PILT), and investment income. 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.

2025 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 2025.

Agency	Amount
American Legion - Ellendale	$ 190
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
County Ag Society	42,500
Ellendale Ambulance	5,000
Farm America	500
Historical Society	8,000
Owatonna Area Business Dev. Center	5,000
Owatonna Library	200,000
Owatonna Partners for Economic Dev.	7,000
SE Emergency Medical Service	5,000
Soil & Water Conservation District	135,000
Southern MN Initiative Foundation	6,000
Southern MN Tourism	1,870

Steele County Humane Society		5,000
Special appropriations to be administrated by the Public Health special award application process		50,000
Total 2025 Appropriations	$	491,185

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.

Major Changes - Budget Commentary

The County Wide 2025 budget decreased by $106,221 or 14.3% over the prior year due to a combination of surplus and deficits. Major changes in comparison to the prior year include:

- Additional budgeted revenues in County Program Aid (CPA) located under intergovernmental revenue - $207,422
- Rental income (accounted for under miscellaneous/other financing sources) being moved from County Wide to the Facilities and Fleet Department. This rental income includes the Minnesota Prairie County Alliance and MRCI workforce center office rent - $232,471 revenue decrease under County Wide for the 2025 budget.
- Personnel related expenditures is primarily composed of expected retirement payouts. This was increased in the 2024 budget due to the expected retirements that were expected to take place. in 2025 there was a reduction in this account of $110,000 since there are not the expected retirements for the upcoming year.
- Operating expenditures remained overall unchanged from the prior year, the change in expense from other expenditures to services and charges was mainly due to property and liability insurance being accounted for under a different charge code.

003 - County Wide

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	($28,417,929)	($25,714,448)	($17,556,281)	($27,486,274)	($28,455,868)	–	–
Operating Revenues							
Current Property Tax	$23,225,627	$23,622,713	$13,167,237	$24,834,346	$25,698,953	$864,607	3.5%
Other Taxes & Assessments	$555,219	$45,000	$247,353	$246,000	$230,000	($16,000)	(6.5%)
Intergovernmental	$2,170,062	$2,071,015	$1,306,139	$2,494,597	$2,766,519	$271,922	10.9%
Miscellaneous/Other Financing Sources	$1,498,603	$403,222	$1,432,609	$353,499	$81,343	($272,156)	(77.0%)
Investment Income	$2,418,531	$300,000	$2,235,200	$300,000	$315,000	$15,000	5.0%
OPERATING REVENUES TOTAL	**$29,868,043**	**$26,441,950**	**$18,388,538**	**$28,228,442**	**$29,091,815**	**$863,373**	**3.1%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,450,114	$727,502	$832,258	$742,168	$635,947	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Other Payroll Related Expenses	$2,406	$76,000	$20,184	$186,000	$74,100	($111,900)	(60.2%)
PERSONNEL SERVICES TOTAL	**$2,406**	**$76,000**	**$20,184**	**$186,000**	**$74,100**	**($111,900)**	**(60.2%)**
Operating Expenditures							
Services and Charges	$359,506	$391,252	$393,384	$383,506	$445,167	$61,661	16.1%
Supplies and Materials	$0	$3,000	$1,939	–	–	$0	–
Other Expenditures	$1,088,201	$257,250	$416,750	$172,662	$116,680	($55,982)	(32.4%)
OPERATING EXPENDITURES TOTAL	**$1,447,707**	**$651,502**	**$812,073**	**$556,168**	**$561,847**	**$5,679**	**1.0%**
-	–	–	–	–	–	–	–
Total Expenditures	$1,450,114	$727,502	$832,258	$742,168	$635,947	($106,221)	(14.3%)

Steele County

Debt Service Levy

2025 Budget Narrative

Department Description

Debt service levy includes the bonded debt funded by the property tax levy. Currently two bonds are being paid in 2025 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 2025, $257,250 and $86,835 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 2025, $735,000 and $59,430 are budgeted for principle and interest, respectively.

Major Changes/Budget Commentary

The Debt Service 2025 budget decreased by $727,148 or 39.0% from the prior year, mainly due to the payoff of the 2015 general obligation refunding bonds in 2024.

Due to the reduction in the debt service payments there was also a reduction in the operating intergovernmental revenue for County Program Aid (CPA). This funding is distributed to the funds that have a property tax levy based on the levy amount requested. This, overall, caused the property tax levy requirement to reduce by $629,989 in comparison to the prior year. The County has decided, however, to save these funds and levy this amount under the capital projects fund to save for future capital projects. This will help reduce the amount of bond funds needed for future major capital projects that are located on the county's capital improvement plan.

35 - Debt Service Levy

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	($38,615)	$0	($900,163)	$0	$0	–	–
Operating Revenues							
Current Property Tax	$1,700,863	$1,711,589	$904,310	$1,669,261	$1,039,272	($629,989)	(37.7%)
Other Taxes & Assessments	$19,732	–	$6,890	–	–	$0	–
Intergovernmental	$150,558	$151,944	$82,037	$196,402	$99,243	($97,159)	(49.5%)
OPERATING REVENUES TOTAL	**$1,871,153**	**$1,863,533**	**$993,238**	**$1,865,663**	**$1,138,515**	**($727,148)**	**(39.0%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,832,538	$1,863,533	$93,075	$1,865,663	$1,138,515	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Debt Service	$1,825,438	$1,863,533	$90,925	$1,865,663	$1,138,515	($727,148)	(39.0%)

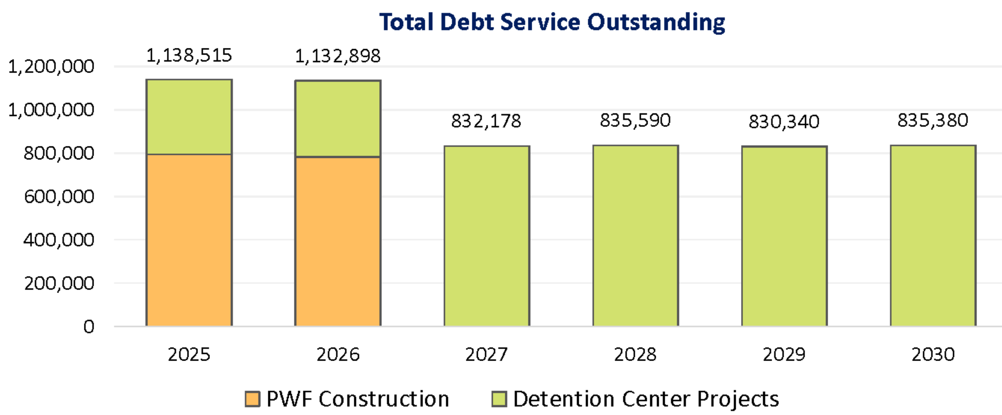
	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Other Expenditures	$7,100	–	$2,150	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$1,832,538**	**$1,863,533**	**$93,075**	**$1,865,663**	**$1,138,515**	**($727,148)**	**(39.0%)**
-	–	–	–	–	–	–	–
Total Expenditures	$1,832,538	$1,863,533	$93,075	$1,865,663	$1,138,515	($727,148)	(39.0%)

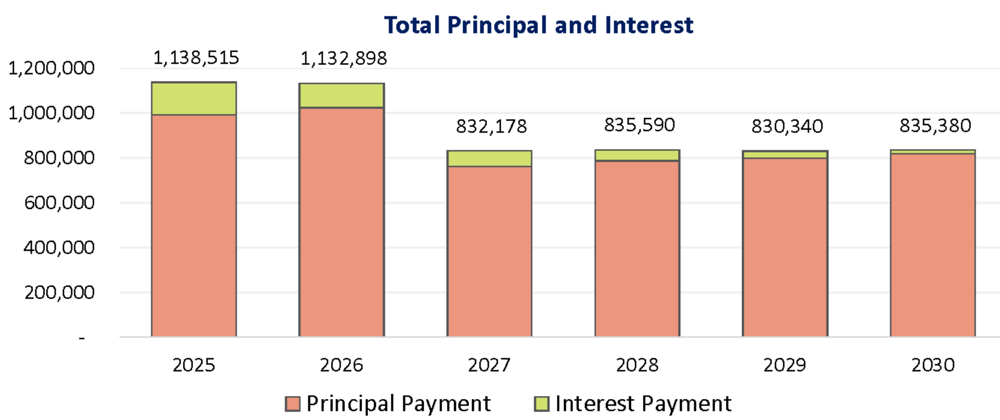
Outstanding Debt Service Levy

Steele County

Summary of Outstanding Debt Service

Issued For:	2018 Public Works Facility Construction		2020 General Obligation Jail Bonds		Total Principal and Interest Outstanding
Year	*Principal*	*Interest*	*Principal*	*Interest*	
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	$ 1,485,750	$ 89,460	$ 3,696,000	$ 333,691	$ 5,604,901





Steele County

Detention Center

2025 Budget Narrative

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 and
- 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.

Department Vision

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.

2024 Events

- Transitioned to contracted nursing services provided by Advanced Correctional Healthcare.
- Transitioned the Accounting Technician position to the Finance Division. This move allowed for the Finance Department to gain a skilled, experienced employee to assist with projects while still taking care of the financial needs at the Detention Center.
- Started construction on the Detention Center remodel and addition. This project will relocate the Sheriff's Office – Records and Road Divisions to the newly remodeled/created space. This move will create efficiencies in both staffing needs and workload management.
- Combined the vacant Training and Compliance Officer position with the Programs Coordinator position (vacant due to retirement). Combining these positions allowed for us to reduce staffing needs while still meeting the needs of the inmates and the goals of the facility.
- Awarded opportunities to numerous officers to take on training responsibilities, thus reducing costs to put new trainees through out of department trainings. To date, we have added 3 Response to resistance Trainers, 2 Interpersonal Communications Trainers, 1 Inmate management (Direct Supervision) Trainer and 2 Field Training Officers.

Facts/Figures

- Bookings for 2024: 680 (11/14/2024)
- 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 2025 budget decreased by $41,377 or 0.9% from the prior year. This increase is due to a reduction in personnel related costs but a increase in the medical services contract.

Personnel services, which decreased by $189,147 or 4.7% over the previous year. This decrease is mainly due to the following factors:

- There were a total of 2.25 budgeted FTE's transferred out of the Detention Center budget to Public Health (1.25 FTE) and Finance (1.0 FTE). This reduced the personnel services by over $240,000 (with wages and benefits) but the costs are now reflected in the in the Public Health and Finance budgets. This change was due to the new medical services contract (described later in the operating costs section) and the transfer of staff due to the consolidating offices for the Sheriff and Detention Center.
- A 1.0 FTE position for Detention Center records is no longer planned to be filled with Sheriff's office move to the Detention Center and the records staff at the current Sheriff's office taking over the duties. This was around a $85,000 reduction in personnel related costs with wages and benefits.
- These personnel reductions were then offset with the personnel service increases for 2025 including the Cost of Living Adjustment (COLA), step/merit increases, health insurance increases, and payroll related taxes.

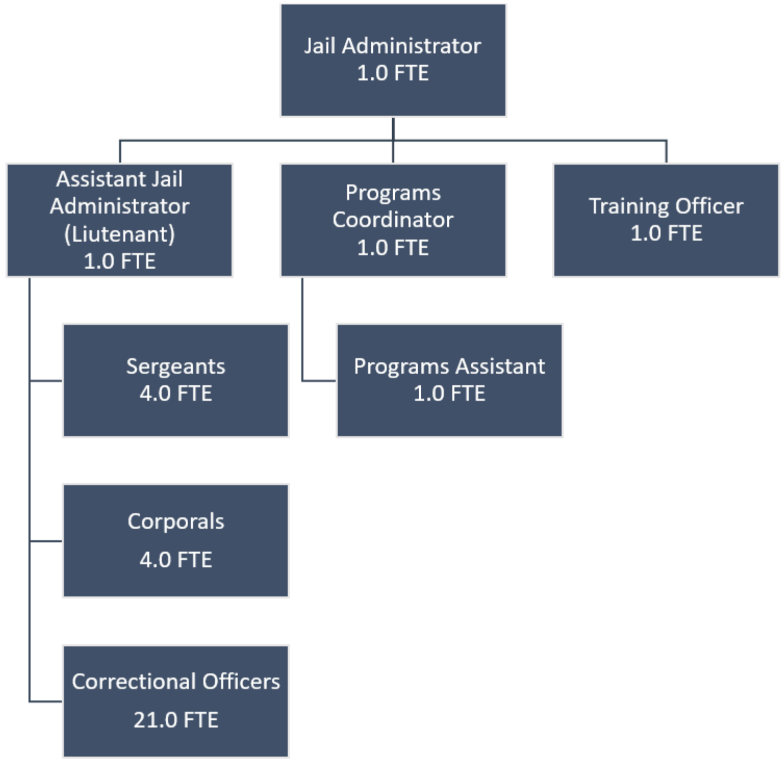
Operating expenditures increased by $147,770 or 28.3% over the previous year. This changes was almost entirely due to the medical services contract at the Detention. The medical services provider at the Detention Center, Advanced Correctional Healthcare, is now requiring all medical services to be provided by their providers. This increased the budgeted cost by $133,120 for 2025. Since these services will now be provided by ACH the medical staff were transferred to public health department.

Operating revenues decreased overall by $145,000 or 60.8% over the previous year mainly due to the County no longer anticipating boarding revenues to be received from Waseca County for housing inmates. It was anticipated the County could house inmates from Waseca but the facility received Department of Corrections (DOC) approval as a 90 day holding facility.

251 - Detention Center

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$3,819,294	$4,287,210	$3,351,076	$4,269,316	$4,373,339	–	–
Operating Revenues							
Charges for Services	$110,409	$136,950	$94,633	$229,200	$90,800	($138,400)	(60.4%)
Miscellaneous/Other Financing Sources	$4,276	$20,500	$2,864	$10,000	$3,000	($7,000)	(70.0%)
OPERATING REVENUES TOTAL	**$114,686**	**$157,450**	**$97,496**	**$239,200**	**$93,800**	**($145,400)**	**(60.8%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$3,933,980	$4,444,660	$3,448,573	$4,508,516	$4,467,139	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$2,579,291	$2,853,718	$2,243,644	$2,944,682	$2,728,934	($215,748)	(7.3%)
Health, Life, Disability Insurance	$416,054	$529,699	$357,228	$497,357	$514,683	$17,326	3.5%
PERA Contributions	$219,713	$242,481	$188,142	$252,306	$255,894	$3,588	1.4%
Payroll Related Taxes	$192,174	$211,175	$163,690	$217,907	$211,549	($6,358)	(2.9%)
Other Payroll Related Expenses	$90,523	$82,859	$64,027	$73,189	$85,234	$12,045	16.4%
PERSONNEL SERVICES TOTAL	**$3,497,756**	**$3,919,932**	**$3,016,730**	**$3,985,441**	**$3,796,294**	**($189,147)**	**(4.7%)**
Operating Expenditures							
Services and Charges	$174,433	$244,728	$203,098	$251,075	$411,595	$160,520	63.9%
Supplies and Materials	$261,007	$278,000	$228,179	$270,000	$258,250	($11,750)	(4.4%)
Other Expenditures	$783	$2,000	$566	$2,000	$1,000	($1,000)	(50.0%)
OPERATING EXPENDITURES TOTAL	**$436,224**	**$524,728**	**$431,843**	**$523,075**	**$670,845**	**$147,770**	**28.3%**
-	–	–	–	–	–	–	–
Total Expenditures	$3,933,980	$4,444,660	$3,448,573	$4,508,516	$4,467,139	($41,377)	(0.9%)

Detention Center - 34.0 FTE


Jail Administrator
1.0 FTE
Assistant Jail Administrator (Liutenant)
1.0 FTE
Programs Coordinator
1.0 FTE
Training Officer
1.0 FTE
Sergeants
4.0 FTE
Programs Assistant
1.0 FTE
Corporals
4.0 FTE
Correctional Officers
21.0 FTE

Steele County

District Court

2025 Budget Narrative

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 6,500 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 mainly for 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, chemical dependency, and investigation to find resources and programming. The success of early interventions is helping reduce the number of case filings and is keeping all but the most challenging cases out of court.

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. The program celebrated its 10-year anniversary in 2024.
- The Third District Veterans Court celebrated its 5-year anniversary in 2024 and continues to recognize and support the sacrifices made by, and the special needs of, veterans who enter the criminal justice system.
- The Court found innovative ways to conduct hearings remotely during the pandemic and was able to conduct business and avoid a major backlog of cases. Backlog that resulted from the pandemic has been cleared within Steele County.
- 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.
- 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.

Future Outlook

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.

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.

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.

Major Changes/Budget Commentary

The District Court 2025 budget decreased by $78,150 or 14.6% from the prior year. This decrease is due to a reduction in court appointed attorney fees expected in the upcoming year of $75,000. The volume of filled cases has been trending downward in 2024. This can likely attributed to there being a more proactive approach ahead of cases going to court by Minnesota Prairie County Alliance. Based on this trend, the budget has been reduced for the upcoming year. However, its still important note that the attorney fees are based on court filings and that there is no way of knowing how many cases will be filed in 2025. Cases are also more expensive now in comparison to pervious years. 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 starting on 1/1/2023.

During the 2024 budget year, the Minnesota Judicial Branch now mandates certain hearings be remote. To accommodate this task we have to maintain and update the technology utilized by the Steele County District Court in order to ensure we are compliant with MN Policies and Procedures and Supreme Court Orders. These efforts have included expanding the technology utilized within Jury Trials and updating the technology in Courtroom B, both of which remained a joint spending item between the State of MN and Steele County. In total, the County paid $44,381 for this upgrade that is scheduled to take place in December 2024. The County utilized projected savings from the court appointed attorney fees to pay for this upgrade.

11 - District Court

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$379,303	$364,750	$351,556	$535,750	$457,600	–	–
Operating Revenues							
Intergovernmental	$3,588	–	$1,009	–	–	$0	–
Charges for Services	$380	–	$300	–	–	$0	–
OPERATING REVENUES TOTAL	**$3,968**	**–**	**$1,309**	**–**	**–**	**$0**	**–**

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$383,271	$364,750	$352,865	$535,750	$457,600	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Services and Charges	$383,271	$364,750	$352,865	$535,750	$457,600	($78,150)	(14.6%)
OPERATING EXPENDITURES TOTAL	**$383,271**	**$364,750**	**$352,865**	**$535,750**	**$457,600**	**($78,150)**	**(14.6%)**
-	–	–	–	–	–	–	–
Total Expenditures	$383,271	$364,750	$352,865	$535,750	$457,600	($78,150)	(14.6%)

Steele County

Emergency & Risk Management

2025 Budget Narrative

Department Description and Services Provided

Steele County Emergency & Risk Management is dedicated to ensuring the safety and preparedness of Steele County. Our services include emergency response, disaster preparedness, mitigation, recovery, training and exercise, public education, and ensuring county department compliance with state and federal Occupational Safety & Health Administration (OSHA) standards and regulations. We 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 Intergovernmental Trust (MCIT). The department staff is responsible for the program oversight of the Steele County Risk Management Program and the property/casualty insurance program.

Mission

Protect the lives and property of Steele County residents and Steele County Departments through effective emergency management and risk reduction.

Vision

Create a resilient county and community that is well-prepared to respond to and recover from disasters.

History

Established in 1957, Emergency Management has been at the forefront of emergency management in Steele County and the State of Minnesota, responding to numerous disasters, including blizzards, floods, the COVID-19 pandemic, severe storms, train derailments, and tornadoes. In 2021, the County Board of Commissioners created a stand-alone Department of Emergency & Risk Management, hiring a full-time Director and two quarter-time assistants to include Safety.

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.

Challenges and Changes Due to COVID-19

COVID-19 presented significant challenges, including the need to work with supply issues and increased regulations. We adapted by implementing virtual training sessions, increasing workload and stress through supporting continued COVID-19 response activities and ensuring the safety of our staff and volunteers.

2024 Accomplishments/Milestones

- Successfully managed multiple severe weather events, including response and recovery from a federal Presidential Disaster Declaration of major flooding (DR-4797-MN), where over $400,000 of public infrastructure and residential damage occurred.
- Expanded the CERT program, adding 10 new volunteers.
- Conducted over 5 public education events on disaster preparedness and two city disaster table-top discussions with the Cities of Owatonna and Ellendale.
- Completed the successful update of the Steele County All-Hazards Mitigation Plan, being reviewed by the Federal Emergency Management Agency (FEMA).

2025 Goals

Training and Exercise:

- Conduct an annual training and full-scale exercise to test and improve our emergency preparedness and response capabilities.

Update of the Emergency Operations Plan (EOP):

- Conduct the four-year cycle revision and review of the Steele County Emergency Operations Plan with municipalities and the County Board.
- Ensure that all departments and stakeholders are familiar with the updated EOP and understand their roles and responsibilities.

Continuation of Consultant Contract for Safety Job Hazard Analysis:

- Maintain our contract with SafeAssure the county safety consultant to develop a job hazard analysis process across all county departments.
- Implement recommendations from the hazard analysis to enhance workplace safety and compliance with OSHA regulations.

Updated Minnesota Counties Intergovernmental Trust (MCIT) pool Insurance Department Contents Inventory:

- Conduct a comprehensive inventory of all department contents to ensure accurate MCIT coverage.
- Update records to reflect any changes in assets and streamline the process for future inventory updates.

This summary encapsulates our key objectives for the coming year, focusing on enhancing our training and preparedness, ensuring safety and compliance, and maintaining up-to-date records for effective risk management.

Major Changes/Budget Commentary

The 2025 budget reflects an increase in revenue and tax levy funding to increase the part-time department assistant position to full-time. This increase is necessary to support our goals of expanding our support to partner with Public Health for emergency readiness grant planning and with Public Health and the Sheriff's Office for the Towards Zero Deaths Safe Roads grant for traffic safety education and outreach.

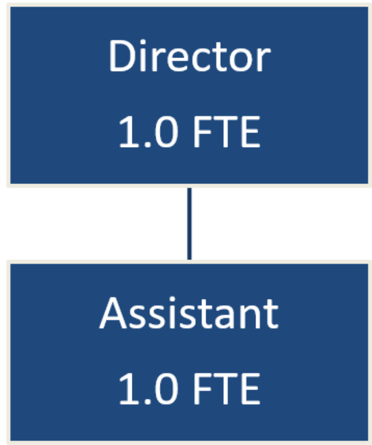
Overall, the Emergency & Risk Management 2025 budget increased by $146,621 or 68.9% from the prior year. Major changes in comparison to the prior year include:

- Included in the 2025 budget is a new Emergency & Risk Management FTE position, which would consolidate two 0.25 FTE part-time positions into one full-time position. For 2025, there is a budgeted FTE increase of 0.50 since these position were budgeted at 0.50 FTE in 2024. In total, there is a $100,633 increase over the previous year budget for this FTE increase which includes the additional wages, payroll taxes, and the position now being qualified for health insurance coverage.
- Personnel service adjustments including cost of living adjustment, merit/step increases, additional payroll related taxes, and health insurance increases - $7,780.
- Operating expenditures increased by $38,208 over the pervious year, some of the main changes over the pervious year include:
  - A job hazard analysis being budgeted for the upcoming year - $15,000
  - Funds to wrap trailers owned by the Emergency & Risk Management - $9,000
  - Budged funds for full emergency exercises for police/fire - $8,000
  - Purchase of a used truck from the Highway department - $5,000 (no tax levy impact)
- Operating revenues increased by $45,370 mainly due to:
  - A new grant funding sources from Towards Zero Death (TZD) - $20,370
  - An expected reimbursement from Public Health - $20,000
  - A budgeted transfers in to account for the truck purchase from the Highway Department - $5,000

281 - Emergency Management

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$302,367	$166,620	$29,065	$165,768	$267,019	–	–
Operating Revenues							
Intergovernmental	$37,818	$70,836	$147,326	$40,915	$61,285	$20,370	49.8%
Miscellaneous/Other Financing Sources	$2,000	–	$2,686	$6,005	$31,005	$25,000	416.3%
OPERATING REVENUES TOTAL	**$39,818**	**$70,836**	**$150,012**	**$46,920**	**$92,290**	**$45,370**	**96.7%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$342,185	$237,456	$179,077	$212,688	$359,309	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$135,336	$143,835	$116,893	$137,047	$203,522	$66,475	48.5%
Health, Life, Disability Insurance	$451	$462	$398	$486	$32,376	$31,890	6,561.7%
PERA Contributions	$9,775	$10,788	$8,767	$10,279	$15,264	$4,985	48.5%
Payroll Related Taxes	$10,403	$10,644	$8,942	$10,142	$15,779	$5,637	55.6%
Other Payroll Related Expenses	$3,290	$2,754	$2,910	$2,910	$2,336	($574)	(19.7%)
PERSONNEL SERVICES TOTAL	**$159,255**	**$168,483**	**$137,911**	**$160,864**	**$269,277**	**$108,413**	**67.4%**
Operating Expenditures							
Services and Charges	$22,084	$41,218	$21,531	$28,819	$52,527	$23,708	82.3%
Supplies and Materials	$44,040	$9,250	$11,853	$7,000	$16,500	$9,500	135.7%
Capital Outlay	$109,342	–	–	–	$5,000	$5,000	–
Other Expenditures	$7,464	$18,505	$7,782	$16,005	$16,005	$0	0.0%
OPERATING EXPENDITURES TOTAL	**$182,930**	**$68,973**	**$41,165**	**$51,824**	**$90,032**	**$38,208**	**73.7%**
-	–	–	–	–	–	–	–
Total Expenditures	$342,185	$237,456	$179,077	$212,688	$359,309	$146,621	68.9%

Emergency & Risk Management - 2.0 FTE



Steele County

Extension

2025 Budget Narrative

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
- 0.20 FTE Summer Intern and Summer Coordinators

These positions are paid by and supported through Steele County tax dollars. In addition, the Regional Educator for SNAP Education (Nutrition & Health) who works in Rice & Steele County has office & storage space within the department. The 1.0 FTE Administrative Support Assistant who provides valuable support is a Steele County employee.

Mission Statement

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

2024 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 in Ellendale had a 4-H experience this school year. Each month a new STEM related project 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 900 youth this past year within hands-on learning in various project areas in 117 different programs.
- 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 information geared mainly toward youth and educated adults as well
- Improvements continue to be added to the Rain gardens at the Steele County Fairgrounds by the Master Gardeners

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.

Increased use of social media such as Facebook live videos to reach new audiences.

- “Master Gardener Minutes” are short, live educational videos exploring personal gardens and what was happening in them.

2024 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.

2025 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.

Major Changes/Budget Commentary

The U of M Extension 2025 budget increased by $16,720 or 4.1% from the prior year. Major budget changes in comparison to the prior year include:

- Increases in personnel services including the Cost of Living Adjustment (COLA), Health Insurance increases/elections, and additional payroll related taxes - $8,912
- increases in contracted services paid through the University of Minnesota Extension for support staff - $10,114.

Overall, personnel services and contract services (FTE staff that are supported through the Extension office) comprise of 97% of the department budget.

602 - Extension

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$363,774	$390,722	$301,634	$409,723	$426,343	–	–
Operating Revenues							
Charges for Services	–	$1,500	–	–	–	$0	–
Miscellaneous/Other Financing Sources	–	–	$57	$100	$200	$100	100.0%
OPERATING REVENUES TOTAL	**–**	**$1,500**	**$57**	**$100**	**$200**	**$100**	**100.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$363,774	$392,222	$301,691	$409,823	$426,543	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$75,724	$91,766	$63,247	$69,451	$72,535	$3,084	4.4%
Health, Life, Disability Insurance	$24,570	$24,585	$21,008	$25,583	$30,683	$5,100	19.9%
PERA Contributions	$5,610	$6,882	$4,744	$5,209	$5,440	$231	4.4%
Payroll Related Taxes	$5,264	$6,791	$4,351	$5,139	$5,621	$482	9.4%
Other Payroll Related Expenses	$220	$208	$103	$103	$118	$15	14.6%
PERSONNEL SERVICES TOTAL	**$111,389**	**$130,232**	**$93,452**	**$105,485**	**$114,397**	**$8,912**	**8.4%**
Operating Expenditures							
Services and Charges	$244,980	$250,140	$204,850	$297,988	$306,846	$8,858	3.0%
Supplies and Materials	$7,081	$11,250	$3,388	$6,250	$5,000	($1,250)	(20.0%)
Other Expenditures	$324	$600	–	$100	$300	$200	200.0%
OPERATING EXPENDITURES TOTAL	**$252,385**	**$261,990**	**$208,239**	**$304,338**	**$312,146**	**$7,808**	**2.6%**
-	–	–	–	–	–	–	–
Total Expenditures	$363,774	$392,222	$301,691	$409,823	$426,543	$16,720	4.1%

Steele County

Facilities and Fleet

2025 Budget Narrative

Department Description and Services Provided

The Facilities and Fleet 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
- Alexandria Building
- Annex Building
- Attorney's Office
- Courthouse
- Community Center
- Community Corrections Building
- Detention Center
- Four Seasons Center
- Landfill
- Public Works Facility
- Sheriff's Office

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 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 manage Agile Fleet Software

Major Changes/Budget Commentary

The Building & Grounds 2025 budget increased by $31,071 or 1.7% from the prior year. The main driver for this increase are personnel service adjustments - including cost of living adjustments, health insurance premium increases, additional payroll related taxes, and workers compensation increases.

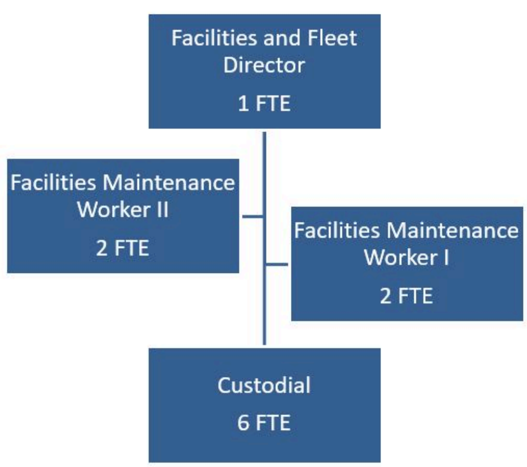
Operating expenditures decreased overall by $18,139 or 2.0%, which is mainly due to a reduction in estimated fleet leasing payments and grounds maintenance. Fleet leasing payments decreased due to there being multiple vehicles being held past the original lease end date and vehicles now reaching fully depreciated status. Once this happens the cars only require a $25 monthly service fee. Grounds maintenance (snow removal and parking lot repairs) has been reduced with the lowered number of snow events that have been taking place and parking lots budgeted for replacement at the Administration and Courthouse which should offset needed repairs.

Expected revenue collections increased by $68,337 or 48.0% over the pervious year due to rental income for MNPrairie and MRCI being budgeted under facilities and fleet (previously these revenues were budgeted under the CountyWide department).

111 - Facilities and Fleet

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$1,674,927	$1,615,428	$1,364,361	$1,682,030	$1,644,764	–	–
Operating Revenues							
Miscellaneous/Other Financing Sources	$109,151	$160,480	$69,045	$142,480	$210,817	$68,337	48.0%
OPERATING REVENUES TOTAL	**$109,151**	**$160,480**	**$69,045**	**$142,480**	**$210,817**	**$68,337**	**48.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,784,078	$1,775,908	$1,433,406	$1,824,510	$1,855,581	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$649,595	$649,379	$582,297	$702,112	$728,500	$26,388	3.8%
Health, Life, Disability Insurance	$129,587	$129,716	$99,373	$120,872	$127,364	$6,492	5.4%
PERA Contributions	$48,603	$48,328	$43,672	$52,283	$54,562	$2,279	4.4%
Payroll Related Taxes	$47,799	$48,054	$42,938	$51,957	$56,484	$4,527	8.7%
Other Payroll Related Expenses	$10,181	$9,218	$8,087	$6,919	$16,443	$9,524	137.6%
PERSONNEL SERVICES TOTAL	**$885,765**	**$884,695**	**$776,367**	**$934,143**	**$983,353**	**$49,210**	**5.3%**
Operating Expenditures							
Services and Charges	$800,734	$822,213	$617,396	$823,167	$806,643	($16,524)	(2.0%)
Supplies and Materials	$75,612	$69,000	$38,836	$67,200	$64,785	($2,415)	(3.6%)
Capital Outlay	$21,515	–	–	–	–	$0	–
Other Expenditures	$452	–	$807	–	$800	$800	–
OPERATING EXPENDITURES TOTAL	**$898,313**	**$891,213**	**$657,039**	**$890,367**	**$872,228**	**($18,139)**	**(2.0%)**
-	–	–	–	–	–	–	–
Total Expenditures	$1,784,078	$1,775,908	$1,433,406	$1,824,510	$1,855,581	$31,071	1.7%

Facilities and Fleet - 11.0 FTE



Steele County

Finance

2025 Budget Narrative

Department Description and Services Provided

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.

Departmental 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
- Maintained the County's GO bond rating of 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

Major Changes/Budget Commentary

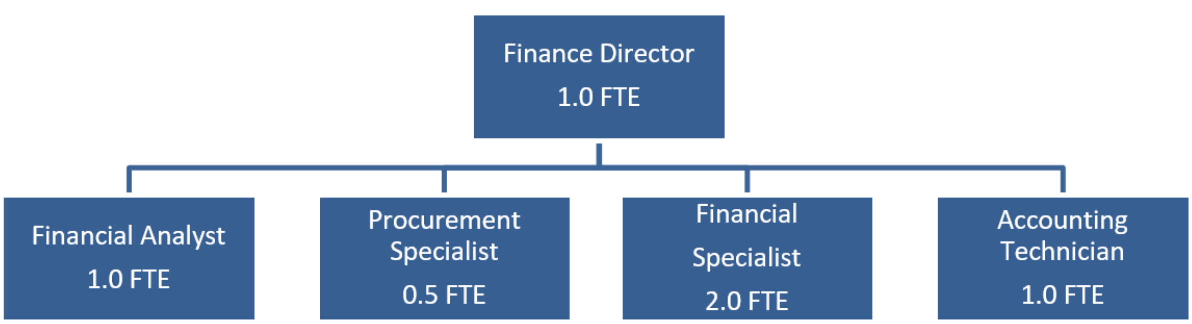
The Finance 2025 budget increased by $215,116 or 15.9% from the prior year. Major drivers for this increase include the following:

- For the 2025 budget there was a 1.0 FTE transferred from the Detention Center to Finance. This realignment was due to the consolidation of the records department at the Sheriff and Detention Center with the construction of the building. The change added $114,125 in personnel related costs (wages and benefits) to the 2025 budget.
- The 2025 budget also includes a additional new FTE request for a procurement specialist position, which an anticipated start date in July 2025. For the upcoming year this position is budgeted at 0.5 FTE and added an additional $44,253 in personnel related costs.
- The remaining personnel services increase ($43,102) were due to the regular personnel service increases including the Cost of Living Adjustment (COLA), step/merit increases, additional payroll taxes, and health insurance increases.
- Operating expenditures increased by $13,636 or 9.5% mainly due to the contracted increases in the County's audit and software subscriptions for the OpenGov and DebtBook platforms (these software's manage the County's budget, financial transparency, and debt/leases/subscriptions)

044 - Finance

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$281,739	$247,882	$574,201	$633,574	$852,690	–	–
Operating Revenues							
Intergovernmental	–	–	–	$5,300	$5,300	$0	0.0%
Charges for Services	–	–	$2,113	$7,000	$3,000	($4,000)	(57.1%)
Miscellaneous/Other Financing Sources	$46	–	$53	–	–	$0	–
OPERATING REVENUES TOTAL	**$46**	**–**	**$2,166**	**$12,300**	**$8,300**	**($4,000)**	**(32.5%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$281,785	$247,882	$576,368	$645,874	$860,990	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$139,558	$139,662	$291,282	$357,918	$482,819	$124,901	34.9%
Health, Life, Disability Insurance	$37,072	$37,102	$73,944	$90,099	$146,210	$56,111	62.3%
PERA Contributions	$10,467	$10,475	$21,846	$26,844	$36,211	$9,367	34.9%
Payroll Related Taxes	$10,028	$10,335	$20,649	$26,486	$37,429	$10,943	41.3%
Other Payroll Related Expenses	$220	$208	$411	$412	$570	$158	38.3%
PERSONNEL SERVICES TOTAL	**$197,344**	**$197,782**	**$408,132**	**$501,759**	**$703,239**	**$201,480**	**40.2%**
Operating Expenditures							
Services and Charges	$43,470	$8,000	$116,553	$96,315	$105,050	$8,735	9.1%
Supplies and Materials	$40,737	$42,100	$51,122	$47,700	$52,501	$4,801	10.1%
Capital Outlay	–	–	$368	–	–	$0	–
Other Expenditures	$235	–	$192	$100	$200	$100	100.0%
OPERATING EXPENDITURES TOTAL	**$84,441**	**$50,100**	**$168,235**	**$144,115**	**$157,751**	**$13,636**	**9.5%**
-	–	–	–	–	–	–	–
Total Expenditures	$281,785	$247,882	$576,368	$645,874	$860,990	$215,116	33.3%

Finance Office - 5.5 FTE



Steele County

Four Seasons Center

2025 Budget Narrative

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.

Goals/Objectives

- Another successful season for Steele County Blades Junior Hockey Team
- Old lobby / East Entrance / Front Conference room renovations
- Rededication of Freedom Shrine Wall in East Entrance
- Successful Dry Floor Season
- Very Successful Steele County Free Fair
- Very Successful Ice season with high numbers of ice hours sold
- Awarded Owatonna Foundation Grant to help offset costs for new electric ice resurfacer due to arrive in summer of 2025.
- Sold most advertising inside the Four Seasons Centre, surpassing 2023.
- Earlier ice will be available in 2025 with expected start date of April 10, 2025.
- Preparing for / finalizing an extremely busy 2025 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 2025 budget increased by $40,156 or 6.9% from the prior year. Major expenditure increases over the prior year include:

- Personnel service adjustments including the Cost of Living Adjustment, step/merit increases, additional budged part-time/casual wages, and health insurance increases - $27,570
- Operating expenditure increases including additional budgeted utility costs and increases in property/liability insurance - $10,236

These increases in budged expenditures were offset with additional revenues including ice rentals, which have been growing in demand over the last few years. This is likely due to unfavorable winter weather in Minnesota not producing safe and reliable ice. This additional revenue helped keep the property tax levy increase required for the Four Seasons at just a $256 increase over 2024.

The 2025 budgeted capital outlay for the Four Seasons is $2,612,500, including:

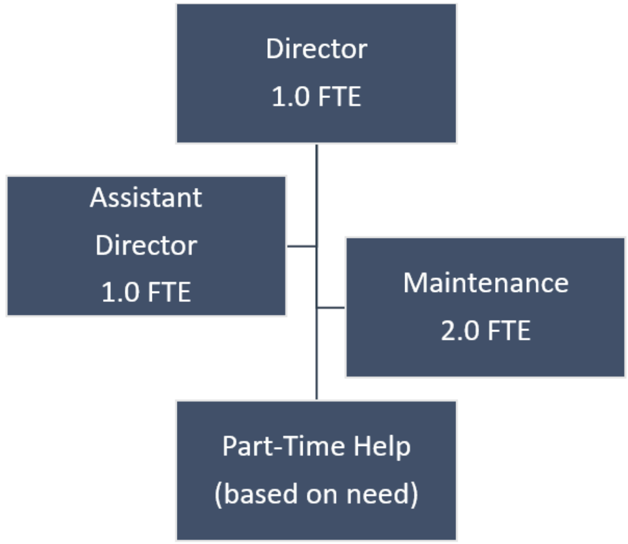
- Roof Replacement, Both Arenas - $2,200,000
- Electric Zamboni - $160,000
- Replace/Upgrade Roof Top Units (RTU's) - $125,000
- Glass for Puck Protection (East Rink) - $60,000
- Dehumidifier Duct Heaters - 60,000
- Locker Room Flooring - $7,500

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

550 - Four Seasons

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$4,429	$31,719	$6,023	$57,362	$57,618	–	–
Operating Revenues							
Charges for Services	$441,403	$386,200	$388,728	$411,700	$450,600	$38,900	9.4%
Miscellaneous/Other Financing Sources	$14,704	$8,300	$13,180	$11,000	$12,000	$1,000	9.1%
Gifts and Contributions	$100,000	$100,000	$100,000	$100,000	$100,000	$0	0.0%
OPERATING REVENUES TOTAL	**$556,107**	**$494,500**	**$501,908**	**$522,700**	**$562,600**	**$39,900**	**7.6%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$560,536	$526,219	$507,931	$580,062	$620,218	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$209,845	$201,933	$201,383	$221,298	$240,412	$19,114	8.6%
Health, Life, Disability Insurance	$23,707	$23,705	$20,205	$24,545	$28,673	$4,128	16.8%
PERA Contributions	$15,876	$15,145	$15,047	$16,597	$18,031	$1,434	8.6%
Payroll Related Taxes	$15,900	$14,943	$15,227	$16,376	$18,636	$2,260	13.8%
Other Payroll Related Expenses	$4,693	$4,282	$3,732	$3,732	$4,366	$634	17.0%
PERSONNEL SERVICES TOTAL	**$270,021**	**$260,008**	**$255,594**	**$282,548**	**$310,118**	**$27,570**	**9.8%**
Operating Expenditures							
Services and Charges	$218,007	$191,111	$189,575	$219,414	$231,900	$12,486	5.7%
Supplies and Materials	$72,508	$75,100	$62,762	$78,100	$78,200	$100	0.1%
OPERATING EXPENDITURES TOTAL	**$290,515**	**$266,211**	**$252,337**	**$297,514**	**$310,100**	**$12,586**	**4.2%**
-	–	–	–	–	–	–	–
Total Expenditures	$560,536	$526,219	$507,931	$580,062	$620,218	$40,156	6.9%

Four Seasons / Parks and Recreation - 4.0 FTE



Geographic Information Systems (GIS)

2025 Budget Narrative

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

2024 Accomplishments

Utilizing existing licensing, the GIS Department created and deployed a work order solution for the public works department. This application contains maps, apps, and tools to allow for public works staff to collect, track, prioritize and manage maintenance related work orders. This solution allows staff to see all work orders in real time, local or mobile, leading to efficiency in managing maintenance tasks and specialized equipment with consideration to location. The work order solution will continue to be refined in 2025. This project provided the following core GIS support services; mapping/visualization, data management, field mobility, analytics, planning, decision support and sharing/collaboration.

Also, in 2024, Steele County GIS was able to provide near real-time imagery. In collaboration with the Steele County Sheriff, Steele County Emergency Management, 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 fourth 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.

New in 2024, the GIS department added a GIS technician position. This position was posted in the spring and filled in June of 2024.

2025 Goals

The department goals for the upcoming year include:

- Continue to 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.
- Create resource finders for public health and community corrections customers that can be easily accessed by the public and easily managed by staff.
- Fully migrate enterprise platform to multi server deployment to accommodate higher traffic.

Major Changes/Budget Commentary

The 2025 GIS budget increased $25,865 or 12.9% from the prior year. The 2025 Geographic Information Systems department budget is being presented with two major changes in comparison to the previous annual budget:

- Personnel services - including full time wages, additional payroll related taxes, and health insurance premiums. The 2025 budget includes an additional board approved FTE request which is now filled at 1.0 FTE for 2025, in 2024 this position was budgeted at 0.75 FTE with an anticipated start date in April.
- 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 was a onetime cost totaling $6,000 in 2024 which has been removed in the 2025 budget.

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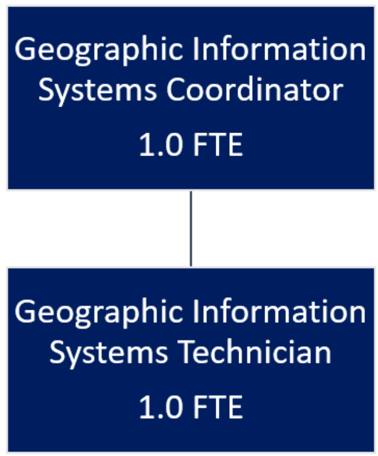
	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$120,369	$128,374	$141,391	$196,058	$221,923	–	–
Operating Revenues							
Charges for Services	$4,240	$5,200	$2,215	$4,600	$4,600	$0	0.0%
Miscellaneous/Other Financing Sources	–	$200	–	–	–	$0	–
OPERATING REVENUES TOTAL	**$4,240**	**$5,400**	**$2,215**	**$4,600**	**$4,600**	**$0**	**0.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$124,609	$133,774	$143,606	$200,658	$226,523	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$87,811	$87,980	$101,788	$135,632	$163,192	$27,560	20.3%
Health, Life, Disability Insurance	$23,694	$24,575	$21,012	$33,109	$30,718	($2,391)	(7.2%)
PERA Contributions	$6,586	$6,599	$7,634	$10,172	$12,239	$2,067	20.3%
Payroll Related Taxes	$6,080	$6,511	$7,152	$10,037	$12,651	$2,614	26.0%
Other Payroll Related Expenses	$110	$104	$103	$103	$118	$15	14.6%
PERSONNEL SERVICES TOTAL	**$124,281**	**$125,769**	**$137,689**	**$189,053**	**$218,918**	**$29,865**	**15.8%**
Operating Expenditures							
Services and Charges	$7	$6,905	$5,615	$11,005	$7,005	($4,000)	(36.3%)

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Supplies and Materials	$321	$1,100	$302	$600	$600	$0	0.0%
OPERATING EXPENDITURES TOTAL	**$328**	**$8,005**	**$5,917**	**$11,605**	**$7,605**	**($4,000)**	**(34.5%)**
-	–	–	–	–	–	–	–
Total Expenditures	$124,609	$133,774	$143,606	$200,658	$226,523	$25,865	12.9%

Geographic Information Systems - 2.0 FTE



Steele County

Highway

2025 Budget Narrative

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 Description and Services Provided

The Highway Department is responsible for the management of capital infrastructure with a historical value exceeding $186 million. This infrastructure consists of the highway system and appurtenances, buildings, land and highway equipment.

The highway infrastructure consists of 377 centerline miles of highway, 128 bridges, countless culverts, shared or full ownership of 12 traffic signal systems, and more than 6,600 signs. The highway system is categorized by funding source. County State Aid Highways (CSAH) consist of 305 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 62 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.

The Highway Department buildings consist of the Public Works facility at 3000 Hoffman Drive NW in Owatonna.

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

Description	2025 Budget	2024 Budget	Difference	% Change
Approved Total Budget	$ 23,401,576	$ 18,205,408	$ 5,196,168	28.5%
Approved Property Tax Levy	$ 2,561,422	$ 2,585,245	$ (23,823)	(0.9%)

The Highway department 2025 budget increased by $5,196,168 or 28.5% from the prior year. This increase in total expenditures is mainly due to the following factors:

- Increases road and bridge construction and maintenance projects over the previous year - $4,853,540. Some major projects include CSAH 43 (US 14 to SCAH 8) for $3.1M, east side corridor project for $3.0M, and county-wide maintenance overlays for $2.3M.
- Personnel service adjustments - including cost of living adjustment, step increases, additional payroll taxes, and health insurance increases - $311,093.
- Increases in capital equipment purchase expected for 2025 - $62,000.

Operating revenues major changes from the prior year include:

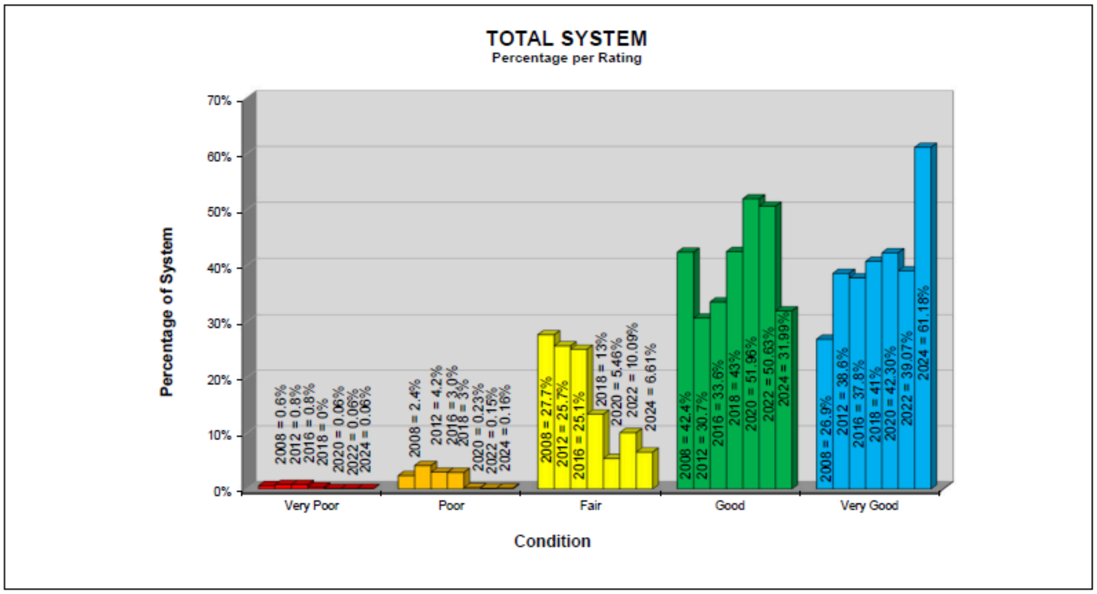
- Intergovernmental revenue increases from additional state aid funding - $925,000.
- A budgeted use of historical sales tax reserves, mainly being used for initial project costs for the east side corridor project - $3,998,500.

10 - Highway

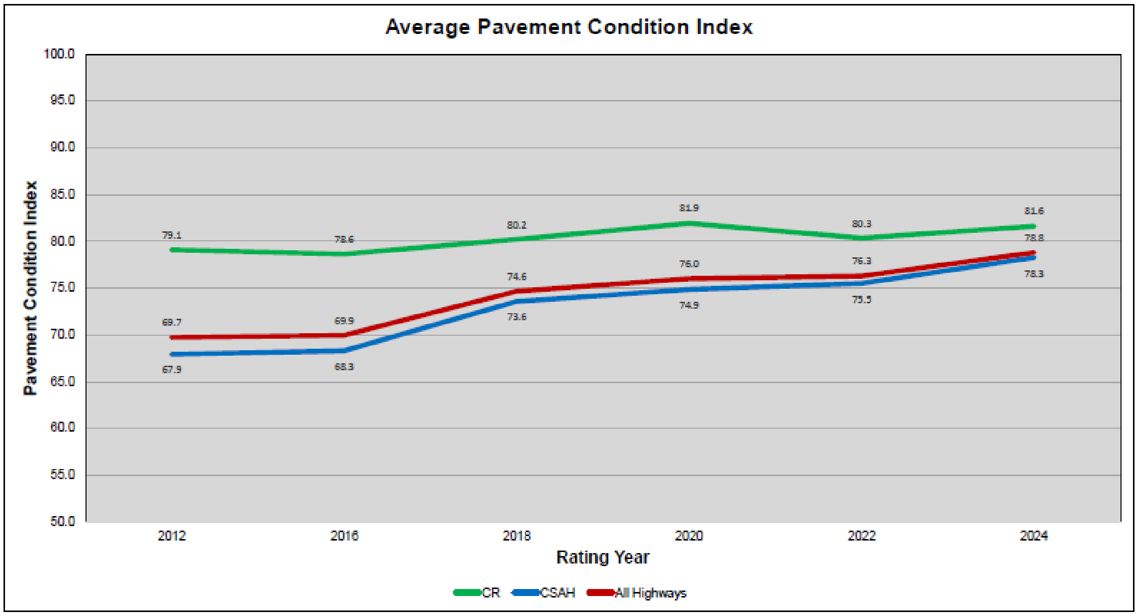
	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	$693,900	$0	$489,493	$0	$0	–	–
Operating Revenues							
Current Property Tax	$2,510,241	$2,512,001	$1,389,195	$2,585,245	$2,561,422	($23,823)	(0.9%)
Other Taxes & Assessments	$4,639,736	$4,085,000	$3,386,042	$4,735,500	$4,735,500	$0	0.0%
Intergovernmental	$6,574,784	$7,957,505	$5,796,122	$9,398,331	$10,430,098	$1,031,767	11.0%
Licenses and Permits	$9,080	$8,000	$7,602	$8,000	$9,000	$1,000	12.5%
Charges for Services	$704,297	$2,667,546	$548,203	$1,401,832	$1,410,777	$8,945	0.6%
Miscellaneous/Other Financing Sources	$8,934	$1,773,158	$9,952	$76,500	$4,254,779	$4,178,279	5,461.8%
OPERATING REVENUES TOTAL	**$14,447,073**	**$19,003,210**	**$11,137,115**	**$18,205,408**	**$23,401,576**	**$5,196,168**	**28.5%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$15,140,973	$19,003,210	$11,626,608	$18,205,408	$23,401,576	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$1,597,233	$1,663,032	$1,444,454	$1,754,757	$1,913,806	$159,049	9.1%
Health, Life, Disability Insurance	$411,939	$431,309	$369,724	$450,358	$555,449	$105,091	23.3%
PERA Contributions	$116,548	$120,227	$103,218	$126,544	$139,411	$12,867	10.2%

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Payroll Related Taxes	$113,646	$123,065	$100,957	$129,113	$148,371	$19,258	14.9%
Other Payroll Related Expenses	$43,353	$83,273	$38,110	$75,529	$90,357	$14,828	19.6%
PERSONNEL SERVICES TOTAL	**$2,282,718**	**$2,420,906**	**$2,056,464**	**$2,536,301**	**$2,847,394**	**$311,093**	**12.3%**
Operating Expenditures							
Services and Charges	$422,377	$401,524	$346,669	$397,236	$484,246	$87,010	21.9%
Supplies and Materials	$11,937,347	$15,497,780	$8,612,409	$14,410,871	$19,146,936	$4,736,065	32.9%
Capital Outlay	$498,530	$683,000	$610,787	$861,000	$923,000	$62,000	7.2%
Other Expenditures	–	–	$279	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$12,858,255**	**$16,582,304**	**$9,570,144**	**$15,669,107**	**$20,554,182**	**$4,885,075**	**31.2%**
-	–	–	–	–	–	–	–
Total Expenditures	$15,140,973	$19,003,210	$11,626,608	$18,205,408	$23,401,576	$5,196,168	28.5%

Steele County Pavement Conditions



Steele County Average Pavement Conditions



Capital Improvement Plan - Equipment

2025 through 2029

Capital Improvement Plan

Steele County, MN

Projects & Source By Department

Department	Project #	2025	2026	2027	2028	2029	Total
Road & Bridge							
John Deere Dozer/Excavator	*RB-25-02*	350,000			200,000		**550,000**
Ford F350 Pickup	*RB-25-03*	65,000					**65,000**
Ford F250 Pickup	*RB-25-04*	45,000					**45,000**
Ford F150 Pickup	*RB-25-05*	45,000		90,000			**135,000**
Motor Grader and Plow Equipment	*RB-25-06*	418,000					**418,000**
Tandem Dump and Plow Truck	*RB-26-02*		570,000	285,000	285,000	285,000	**1,425,000**
High Line Mower	*RB-26-03*		100,000				**100,000**
Towmaster LoBoy Trailer	*RB-27-02*			65,000			**65,000**
Four Yard Payloader	*RB-27-03*			250,000			**250,000**
Ford F550 Crew Cab	*RB-27-04*			60,000	65,000		**125,000**
24 Milling Machine	*RB-27-05*			20,000			**20,000**
Ingersall Sheeps Foot w/radio	*RB-28-02*				135,000		**135,000**
Shoulder Machine	*RB-29-02*					100,000	**100,000**
Chevy Silverado - Engineering (2)	*RB-29-03*					90,000	**90,000**
Batwing Mowers (2)	*RB-29-04*					55,000	**55,000**
Track Steer Loader	*RB-29-05*					80,000	**80,000**
Water Truck	*RB-29-06*					80,000	**80,000**
Levy		716,000	635,000	714,500	642,500	650,500	**3,358,500**
Trade in		207,000	35,000	55,500	42,500	39,500	**379,500**
Source Grand Total		**923,000**	**670,000**	**770,000**	**685,000**	**690,000**	**3,738,000**
GRAND TOTAL		923,000	670,000	770,000	685,000	690,000	3,738,000

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Capital Improvement Plan - Road and Bridge Projects

2025 through 2029

Capital Improvement Plan

Steele County, MN

Projects & Source By Department

Department	Project #	2025	2026	2027	2028	2029	Total
Road & Bridge							
2025 Construction Projects	*RB-25-01*	17,579,000					**17,579,000**
2026 Construction Projects	*RB-26-01*		24,385,000				**24,385,000**
2027 Construction Projects	*RB-27-01*			14,615,900			**14,615,900**
2028 Construction Projects	*RB-28-01*				14,165,000		**14,165,000**
2029 Construction Projects	*RB-29-01*					11,920,000	**11,920,000**
Bridge Bonds/Township Bridge		1,670,000	4,070,000	1,240,000	325,000	900,000	**8,205,000**
Federal Funds		350,000	4,000,000	575,900	450,000		**5,375,900**
Grants		200,000					**200,000**
Highway Reserves		200,000					**200,000**
Other County/Municipal Local		975,000	1,300,000	397,500	2,862,500	812,500	**6,347,500**
Sales Tax		7,794,000	7,000,000	6,652,500	4,477,500	3,370,000	**29,294,000**
State Aid		5,690,000	5,265,000	5,000,000	5,300,000	6,087,500	**27,342,500**
TBD			2,000,000				**2,000,000**
Wheelage Tax		700,000	750,000	750,000	750,000	750,000	**3,700,000**
	Source Grand Total	**17,579,000**	**24,385,000**	**14,615,900**	**14,165,000**	**11,920,000**	**82,664,900**
	GRAND TOTAL	17,579,000	24,385,000	14,615,900	14,165,000	11,920,000	82,664,900

Steele County

Human Resources

2025 Budget Narrative

Mission Statement

Committed to supporting employees and organizational effectiveness.

Department Description and Services Provided

The Human Resources Department has been serving Steele County, Minnesota Prairie County Alliance (MNPrairie), and Rice/Steele 911 Dispatch center. In August 2024, the County Board made the decision to terminate the Human Resources contract with MNPrairie which has been in place since 2015. In 2025, Steele County HR staff will be transitioning all MNPrairie related HR work to MNPrairie by training and mentoring MNPrairie's newly hired HR staff.

The Human Resources Department includes 3.0 staff FTE's which is a reduction in FTE because of discontinuing HR services to MNPrairie.

The Human Resources Department is responsible for the following county-wide services & programs; the services also provided to the dispatch center are indicated by an asterisk (*) below:

- Recruitment and selection of employees
- Employee orientation *
- Labor relations
- Contract negotiations and implementation for 7 bargaining units
- Training and development programs
- Developing and maintaining job classification and compensation systems
- Benefits negotiation and 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 human resource information system (HRIS) *
- Employee recognition program
- Risk mitigation leadership in personnel/human resources areas
- Provide guidance and support to department heads, supervisors and employees

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.

2024 Highlights

- Successfully implemented Earned Sick & Safe Time a new MN law
- Successfully filled 6 Department Head (including HR director) vacancies and 1 Administrator vacancy
- Filled 63 vacancies (full-time, part-time, & casual) for Steele County and 25 for MNPrairie (as of 10/29/2024)
- Completed 63 new employee orientations for Steele County and 25 MNPrairie (as of 10/29/2024)
- Administered 15 benefit plans for Steele County, 15 for MNPrairie, and 14 for Dispatch
- Administered 57 employee leaves for Steele County, MNPrairie, and Dispatch (as of 10/29/2024)

- Administered 32 Worker's Compensation claims for Steele County and MNPrairie (as of 10/29/2024)
- Completed RFP process for Steele County employee health insurance
- Coauthored or updated several MNPrairie personnel policies
- Continued recruitment and retention strategy work

Goals for 2025

- Implement additional employee recruitment and retention strategies
- Implement and administer the many new HR laws and requirements including preparing for the implementation of the paid family & medical leave in 2026 (a new state mandate)
- Successfully transition all MNPrairie related HR work to MNPrairie by training and mentoring MNPrairie's newly hired HR staff.
- Continue providing exceptional customer service

Major Changes/Budget Commentary

The Human Resources 2025 Budget decreased by $160,107 or 26.1% over the previous year. This change derived from the board approval to end the Minnesota Prairie County Alliance human resources service agreement due to staff turnover. With this service agreement ending, the budgeted staffing reduced from 4 FTE to 3 FTE in 2025. In addition, there was a budgeted placeholder for a 0.5 FTE staff that was expected to be filled in July 2024, which has also been removed from the 2025 budget. This agreement ending also eliminated the proposed operating revenues since these were the revenues generated from the service agreement contract.

In the current 2025 budget, salary and benefit costs make up the largest portion of the budget, accounting for 94.8% of the 2025 budgeted costs. This includes staff wages, health insurance, and payroll related taxes. Operating expenditures increased by $1,720 mainly due to a change in pricing from an outside vendor that completes employee reclassification requests.

032 - Human Resources

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$272,986	$302,442	$256,885	$381,701	$454,094	–	–
Operating Revenues							
Intergovernmental	$1,625	$7,500	$4,875	–	–	$0	–
Charges for Services	$250,325	$225,000	$189,181	$232,500	–	($232,500)	(100.0%)
OPERATING REVENUES TOTAL	**$251,950**	**$232,500**	**$194,056**	**$232,500**	**–**	**($232,500)**	**(100.0%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$524,936	$534,942	$450,941	$614,201	$454,094	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$368,003	$376,809	$327,967	$442,184	$306,047	($136,137)	(30.8%)
Health, Life, Disability Insurance	$73,619	$74,772	$61,298	$83,919	$77,496	($6,423)	(7.7%)
PERA Contributions	$27,084	$28,261	$22,953	$33,164	$22,953	($10,211)	(30.8%)
Payroll Related Taxes	$26,493	$27,884	$23,523	$32,722	$23,724	($8,998)	(27.5%)
Other Payroll Related Expenses	$441	$416	$411	$412	$354	($58)	(14.1%)
PERSONNEL SERVICES TOTAL	**$495,639**	**$508,142**	**$436,151**	**$592,401**	**$430,574**	**($161,827)**	**(27.3%)**
Operating Expenditures							
Services and Charges	$8,023	$10,300	$6,785	$10,800	$13,400	$2,600	24.1%
Supplies and Materials	$8,565	$7,500	$3,146	$2,000	$6,120	$4,120	206.0%
Other Expenditures	$12,709	$9,000	$4,859	$9,000	$4,000	($5,000)	(55.6%)
OPERATING EXPENDITURES TOTAL	**$29,297**	**$26,800**	**$14,790**	**$21,800**	**$23,520**	**$1,720**	**7.9%**
-	–	–	–	–	–	–	–
Total Expenditures	$524,936	$534,942	$450,941	$614,201	$454,094	($160,107)	(26.1%)

Human Resources - 3.0 FTE


HR Director
1.0 FTE
HR Generalists
2.0 FTE

Steele County

Information Technology

2025 Budget Narrative

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 through Friday, plus 24x7 support for Law Enforcement and the Detention Center.

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.

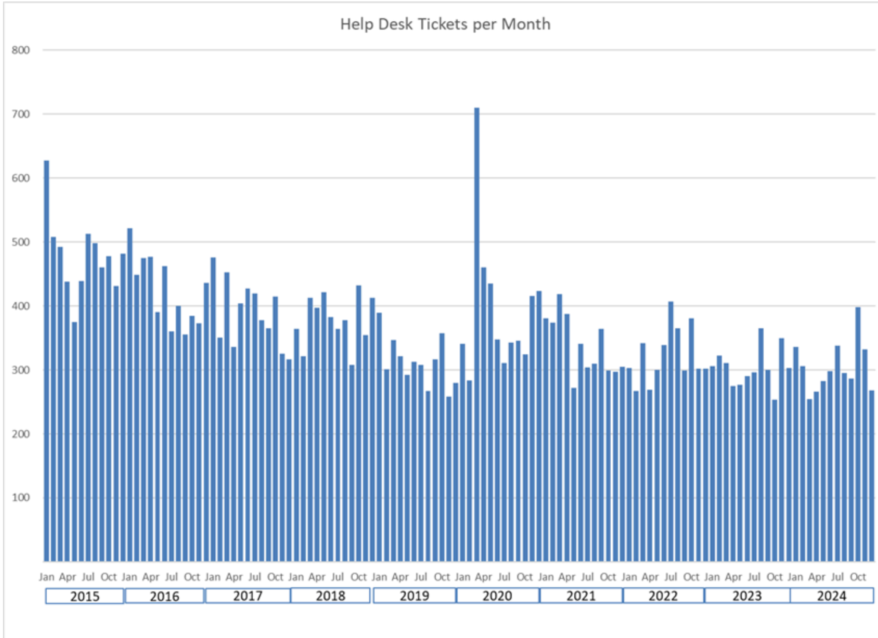
Several departments fall under specific standards mandated by federal and state agencies:

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

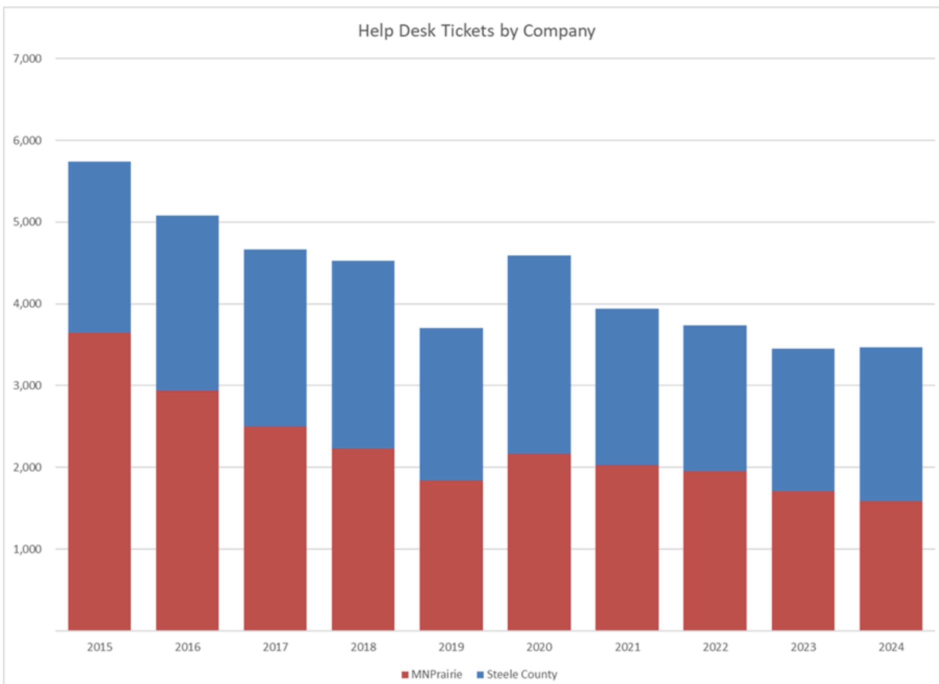
Other departments which process credit cards are subject to (PCI-DSS). Ensuring technical compliance with all of these standards is critical – both to properly protect data and to reduce the risk of fines and penalties for noncompliance.

Key Performance Indicators (KPI)

The IT Help Desk currently averages 305 support requests per month. We are trending level over the past several years.



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



Service Locations

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 budgeted 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 and distribute them frequently.

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 free or heavily subsidized services available to 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.

Of particular note, our participation in Minnesota's Whole of State CyberSecurity Plan allows us to access grant funds from the SLCGP (State and Local CyberSecurity Grant Program) through subsidies on several critical tools. We are also hiring a Network Security Analyst to focus specifically on tightening our defenses and responding when necessary. See more detail 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. Because of the sensitive nature of the network(s) and data we are protecting, the BCA has included more than a few requirements – but without naming any specific products. While we have a solution in place which meets their minimum requirements, this type of solution is absolutely essential to adequately protect our data and systems. We continue working with the BCA (and other counties) to evaluate alternative solutions which could be more effective and efficient.

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 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 2025 budget decreased by $15,748 or roughly 1.9% from the prior year. This change was primarily due to moving the cost of the SIEM from the IT budget to Central Services as it serves the entire county.

Personnel services increased by $46,782 or 7.1% which includes employee cost of living adjustments, employee step/merit increases, increases in health insurance premiums, and additional payroll taxes. Unfortunately, we were unable to fill our budgeted Network Security Analyst last year. This is again budgeted in fiscal year 2025 due to the vital roll this position will bring to the County. However, such a position will be very challenging to fill since the demand for this position is extremely high for any industry.

Operating charges for service is received from MNPrairie for IT services provided. This is billed based on the ratio of actual hours dedicated to either agency, which is remaining unchanged over the prior year. 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.

061 - Information Technology

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$316,587	$378,926	$314,875	$550,232	$534,484	–	–
Operating Revenues							
Charges for Services	$222,558	$230,000	$170,660	$264,000	$264,000	$0	0.0%
OPERATING REVENUES TOTAL	**$222,558**	**$230,000**	**$170,660**	**$264,000**	**$264,000**	**$0**	**0.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$539,145	$608,926	$485,535	$814,232	$798,484	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$373,191	$407,157	$334,526	$497,416	$522,202	$24,786	5.0%
Health, Life, Disability Insurance	$74,156	$79,965	$63,323	$89,066	$105,446	$16,380	18.4%
PERA Contributions	$27,593	$30,537	$25,089	$37,306	$39,165	$1,859	5.0%
Payroll Related Taxes	$27,443	$30,129	$24,549	$36,809	$40,491	$3,682	10.0%
Other Payroll Related Expenses	$441	$468	$514	$515	$590	$75	14.6%
PERSONNEL SERVICES TOTAL	**$502,823**	**$548,256**	**$448,002**	**$661,112**	**$707,894**	**$46,782**	**7.1%**
Operating Expenditures							
Services and Charges	$31,293	$53,520	$35,459	$142,620	$78,440	($64,180)	(45.0%)
Supplies and Materials	$5,029	$7,150	$2,074	$10,500	$12,150	$1,650	15.7%
OPERATING EXPENDITURES TOTAL	**$36,322**	**$60,670**	**$37,533**	**$153,120**	**$90,590**	**($62,530)**	**(40.8%)**
-	–	–	–	–	–	–	–
Total Expenditures	$539,145	$608,926	$485,535	$814,232	$798,484	($15,748)	(1.9%)

Steele County Joint Powers

2025 Budget Narrative

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 metrics including population and tax capacity.

Minnesota Prairie County Alliance

Beginning in 2015 Dodge, Steele and Waseca County Human Services began operations as Minnesota Prairie County Alliance (MNPrairie). 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 (40%), net tax capacity (40%), poverty ratio (10%) and an equal split between the three entities of the last remaining 10%. For 2025, Steele County’s share of the MNPrairie total tax levy was 46.04%. Steele County's portion of the tax levy increased by 0.0%, as outlined below:

2025 Budget	2024 Budget	$ Change	% Change
$ 5,780,206	$ 5,779,314	$892	0.0%

Rice-Steele Consolidated Dispatch

Rice and Steele County partnered in 1996 to create the Rice-Steele Consolidated Dispatch Center. This joint organization serves as a 911 Public Safety Answering Point (PSAP) and provides emergency dispatch services (police, sheriff, fire and emergency medical) to over 105,000 residents between the two counties.

The Dispatch currently occupies a space in Steele County's Law Enforcement Center building at 204 East Pearl Street. In 2024, the joint powers board approved to remodel the former law enforcement center in Rice County for Dispatch operations. The total project cost is estimated at $2,846,841 and the capital investment required by Steele County is $821,846. This amount is budgeted in 2025 out of the Dispatch center department and is being funded by general fund reserves.

The tax levy is for the Dispatch is split between Rice and Steele counties based on the census population data. For 2025, Steele County's share of the tax levy was 35.8%. Steele County's portion of the tax levy increased by 9.8%, as outlined below:

2025 Budget	2024 Budget	$ Change	% Change
$ 1,103,826	$ 1,005,288	$98,538	9.8%

Joint Ventures

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	$6,566,390	$6,566,390	$3,643,618	$6,784,602	$6,884,032	–	–
Operating Revenues							
Miscellaneous/Other Financing Sources	–	–	–	–	$821,846	$821,846	–
OPERATING REVENUES TOTAL	**–**	**–**	**–**	**–**	**$821,846**	**$821,846**	**–**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$6,566,390	$6,566,390	$3,643,618	$6,784,602	$7,705,878	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Services and Charges	$6,566,390	$6,566,390	$3,643,618	$6,784,602	$6,884,032	$99,430	1.5%
Other Expenditures	–	–	–	–	$821,846	$821,846	–
OPERATING EXPENDITURES TOTAL	**$6,566,390**	**$6,566,390**	**$3,643,618**	**$6,784,602**	**$7,705,878**	**$921,276**	**13.6%**
-	–	–	–	–	–	–	–
Total Expenditures	$6,566,390	$6,566,390	$3,643,618	$6,784,602	$7,705,878	$921,276	13.6%

Steele County

Landfill

2025 Budget Narrative

Department Description and Services Provided

Steele County owns and operates the Steele County Landfill located along US 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 - Garbage Collections (Tons)

Description	2015	2016	2017	2018	2019	2020	2021	2022	2023
Mixed Waste Tonnage	44,770	48,539	39,329	37,579	39,674	40,132	38,386	32,309	34,398
Demolition Tonnage	5,810	4,926	5,633	5,633	4,364	6,361	3,353	3,216	4,085

Major Changes - Budget Commentary

The Landfill 2025 budget increased by $309,556 or 9.3% from the prior year. This increases was almost entirely due to the increase in capital outlay related costs over the previous year related to the Landfill expansion project. For 2025, $1,750,000 is budgeted to help keep the Landfill operational into the future since the current capacity is filling quicker then initially expected.

Other changes in comparison to the prior year include the wage adjustments for 2025 including the Cost of Living Adjustment, step/merit increases, payroll taxes and health insurance increases. In addition, There was a reduction in the services and charges category for operating expenditures due to less budged labor costs for Administration and Highway. A reimbursement has historically been paid the Administration department for the oversite and report that was completed by the department. This oversite is has now been transferred to the Highway department in 2024. The Landfill also includes budged funding for Highway labor, which was higher in previous years due to staffing turnover and there being a vacant landfill administrator. In total, there is a budgeted reduction of $110,255 in 2025 for these two expenditure categories.

Operating revenues increased mainly due to the a slight increase that is expected in landfill garbage (tipping) fees and the remaining funding is to be provided by historical reserve funding. This fund is not supported by any property tax levy funding.

53 - Landfill

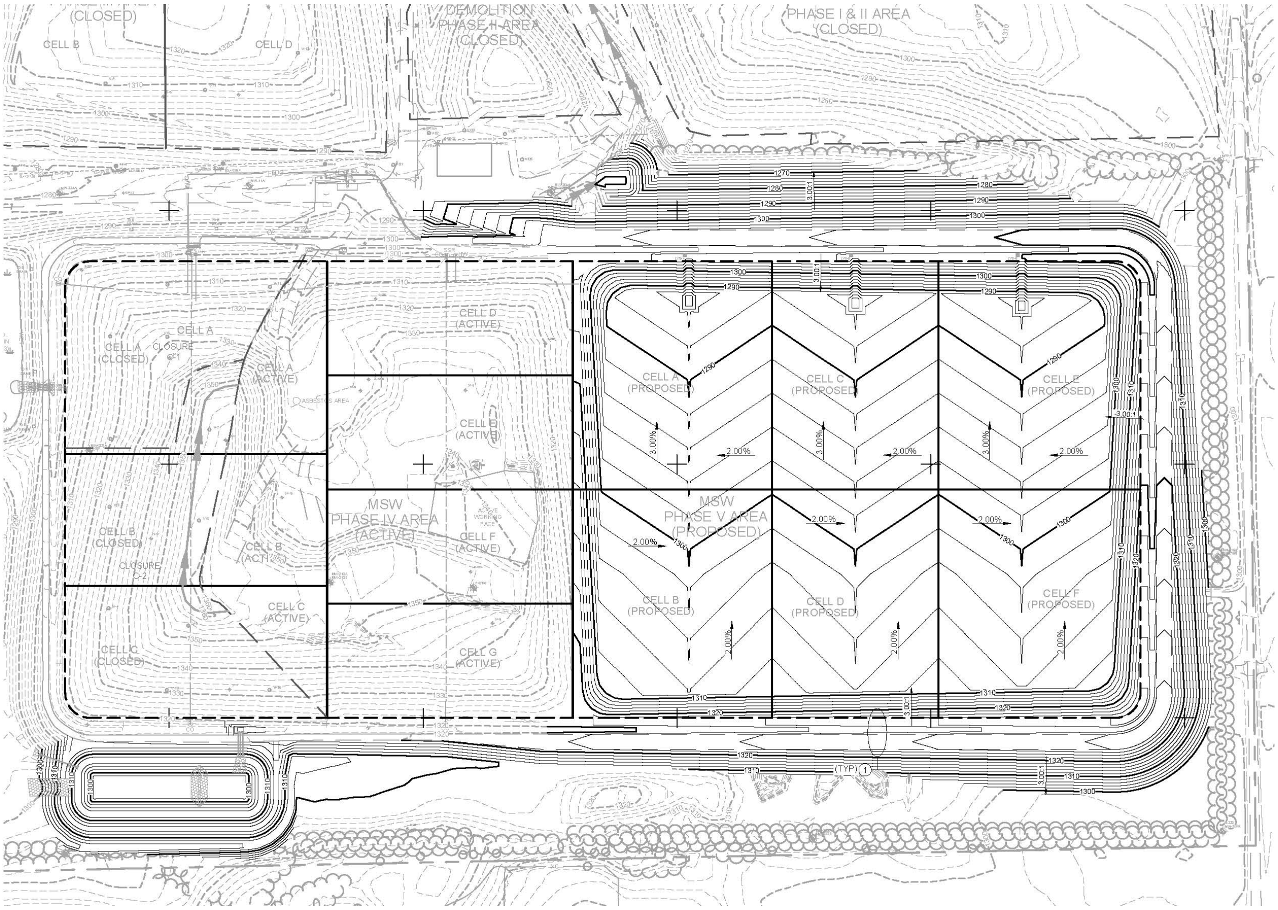
	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$465,339	$0	($232,298)	$0	$0	–	–
Operating Revenues							
Charges for Services	$1,874,521	$1,800,000	$1,564,949	$1,800,000	$1,875,000	$75,000	4.2%
Miscellaneous/Other Financing Sources	$33,355	$706,799	$11,252	$1,513,956	$1,748,512	$234,556	15.5%
Investment Income	$14,464	$15,000	–	$15,000	$15,000	$0	0.0%
OPERATING REVENUES TOTAL	**$1,922,340**	**$2,521,799**	**$1,576,201**	**$3,328,956**	**$3,638,512**	**$309,556**	**9.3%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$2,387,680	$2,521,799	$1,343,904	$3,328,956	$3,638,512	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$376,996	$376,117	$353,633	$415,291	$431,568	$16,277	3.9%
Health, Life, Disability Insurance	$59,748	$71,426	$55,943	$62,125	$87,445	$25,320	40.8%
PERA Contributions	$26,123	$28,209	$24,889	$31,147	$32,368	$1,221	3.9%
Payroll Related Taxes	$27,844	$27,833	$26,184	$30,731	$33,454	$2,723	8.9%
Other Payroll Related Expenses	$9,014	$9,163	$8,754	$8,352	$9,120	$768	9.2%
PERSONNEL SERVICES TOTAL	**$499,725**	**$512,748**	**$469,405**	**$547,646**	**$593,955**	**$46,309**	**8.5%**
Operating Expenditures							
Services and Charges	$364,739	$338,676	$348,010	$416,185	$316,432	($99,753)	(24.0%)
Supplies and Materials	$212,865	$291,375	$223,550	$408,125	$426,125	$18,000	4.4%
Capital Outlay	$1,302,897	$900,000	$295,501	$1,475,000	$1,819,000	$344,000	23.3%
Other Expenditures	$7,454	$479,000	$7,438	$482,000	$483,000	$1,000	0.2%
OPERATING EXPENDITURES TOTAL	**$1,887,955**	**$2,009,051**	**$874,499**	**$2,781,310**	**$3,044,557**	**$263,247**	**9.5%**
-	–	–	–	–	–	–	–
Total Expenditures	$2,387,680	$2,521,799	$1,343,904	$3,328,956	$3,638,512	$309,556	9.3%

Capital Improvement Plan - Landfill

Projects & Source By Department

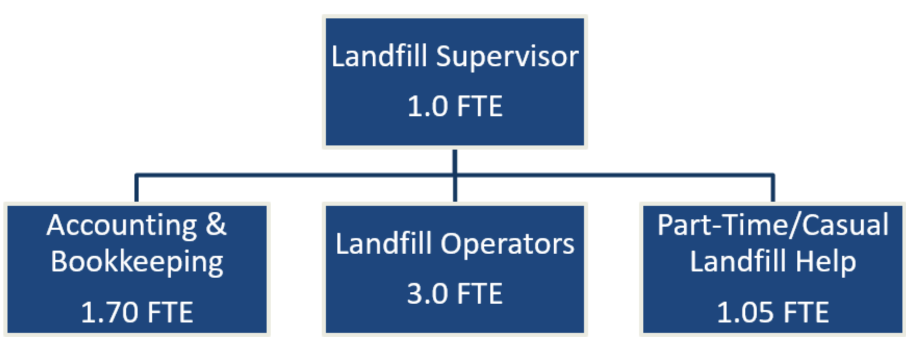
Department	Project #	2025	2026	2027	2028	2029	Total
Landfill							
Landfill Expansion - Cell Construction	*LF-24-01*	1,750,000					**1,750,000**
Sweeper Attachment for Skid-Steer	*LF-25-02*	6,000					**6,000**
Excavator from Highway	*LF-25-04*	50,000					**50,000**
Used Ford Pickup - Highway	*LF-25-05*	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**
Trash Compactor	*LF-29-01*					850,000	**850,000**
Landfill Reserves / Fees		1,819,000	1,165,000	435,000	20,000	800,000	**4,239,000**
Trade in			20,000			50,000	**70,000**
Source Grand Total		**1,819,000**	**1,185,000**	**435,000**	**20,000**	**850,000**	**4,309,000**
GRAND TOTAL		**1,819,000**	**1,185,000**	**435,000**	**20,000**	**850,000**	**4,309,000**

Landfill Expansion Project



The image above shows the currently active Municipal Solid Waste (MSW) area as Phase IV where waste is currently being deposited. It also shows a draft plan of the proposed MSW Phase V expansion area. Proposed Cells A and B will be constructed in 2025. Proposed Cells C, D, E, and F will be constructed as needed in the future.

Landfill - 6.75 FTE



Steele County

Law Enforcement Center (LEC)

2025 Budget Narrative

Department Description and Services Provided

Prior to 2024, the Steele County Sheriff’s Office maintained 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 was 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.

In 2024, the LEC Building was sold to the City of Owatonna with the construction of a new Sheriff's office onto the Detention Center. The purchase agreement included the buyout of the County's portion of the Law Enforcement Center and one year of rent abatement while construction is ongoing. The building is estimated to be finished in early 2025, and the two entities will maintain their own record departments.

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 2025 budget decreased by $579,914 or 100.0% from the prior year due to there sale of the LEC building in 2024 and there being no budgeted activity for the department in 2025.

253 - Law Enforcement Center

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	$316,930	$322,282	$447,517	$288,927	$0	–	–
Operating Revenues							
Charges for Services	$398,667	$507,650	$199,571	$290,987	–	($290,987)	(100.0%)
Miscellaneous/Other Financing Sources	–	$232,500	–	–	–	$0	–
OPERATING REVENUES TOTAL	**$398,667**	**$740,150**	**$199,571**	**$290,987**	**–**	**($290,987)**	**(100.0%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$715,597	$1,062,432	$647,088	$579,914	$0	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$244,151	$248,175	$220,288	$271,874	–	($271,874)	(100.0%)
Health, Life, Disability Insurance	$43,779	$46,863	$38,744	$48,519	–	($48,519)	(100.0%)
PERA Contributions	$18,256	$18,613	$16,437	$20,391	–	($20,391)	(100.0%)
Payroll Related Taxes	$18,508	$18,365	$16,510	$20,118	–	($20,118)	(100.0%)
Other Payroll Related Expenses	$441	$416	$412	$412	–	($412)	(100.0%)
PERSONNEL SERVICES TOTAL	**$325,135**	**$332,432**	**$292,392**	**$361,314**	**–**	**($361,314)**	**(100.0%)**
Operating Expenditures							
Services and Charges	$70,549	$136,300	$41,219	$88,900	–	($88,900)	(100.0%)
Supplies and Materials	$14,462	$13,700	$12,714	$14,700	–	($14,700)	(100.0%)
Capital Outlay	$270,332	$465,000	$265,763	–	–	$0	–
Other Expenditures	$35,120	$115,000	$35,000	$115,000	–	($115,000)	(100.0%)

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
OPERATING EXPENDITURES TOTAL	**$390,463**	**$730,000**	**$354,696**	**$218,600**	**–**	**($218,600)**	**(100.0%)**
-	–	–	–	–	–	–	–
Total Expenditures	$715,597	$1,062,432	$647,088	$579,914	–	($579,914)	(100.0%)

Steele County

Parks and Recreation

2025 Budget Narrative

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

2024 Highlights

- Continuing to look at major park improvements with the reconstruction of County Road 28 scheduled for 2026
- Working with the WHKS Architect team on design of major park improvements for Beaver Lake in 2026
- Beaver Lake Park usage was again very high during the summer due to the warm / dry summer

Major Changes/Budget Commentary

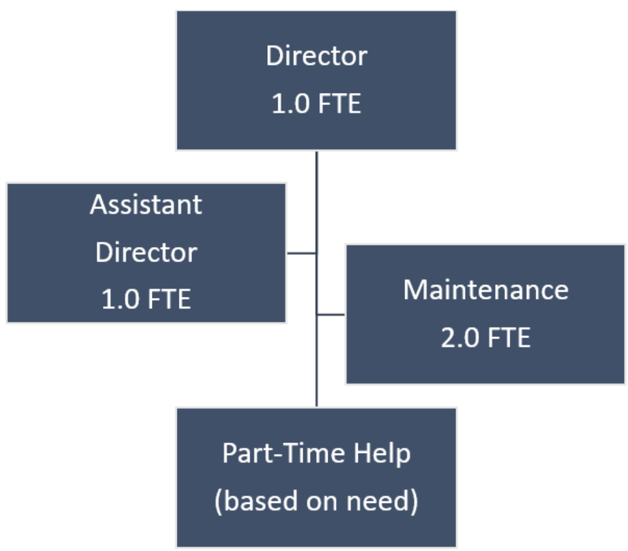
The Parks and Recreation 2025 budget increased by $34,770 or 9.4% from the prior year. This increase is almost entirely due to personnel services including full time wage adjustments, additional seasonal staff wages, additional payroll taxes, and health insurance premiums.

521 - Parks and Recreation

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$343,875	$318,567	$298,223	$348,270	$381,540	–	–
Operating Revenues							
Intergovernmental	$0	–	$0	–	–	$0	–

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Charges for Services	$15,884	$14,000	$9,830	$15,500	$16,500	$1,000	6.5%
Miscellaneous/Other Financing Sources	$7,895	$6,550	$3,549	$7,050	$7,550	$500	7.1%
OPERATING REVENUES TOTAL	**$23,779**	**$20,550**	**$13,379**	**$22,550**	**$24,050**	**$1,500**	**6.7%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$367,654	$339,117	$311,602	$370,820	$405,590	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$214,412	$183,655	$185,527	$203,764	$224,513	$20,749	10.2%
Health, Life, Disability Insurance	$37,491	$37,505	$32,026	$38,945	$46,121	$7,176	18.4%
PERA Contributions	$16,212	$13,774	$13,887	$15,282	$16,838	$1,556	10.2%
Payroll Related Taxes	$15,775	$13,590	$13,586	$15,079	$17,403	$2,324	15.4%
Other Payroll Related Expenses	$4,311	$4,282	$3,731	$3,732	$4,366	$634	17.0%
PERSONNEL SERVICES TOTAL	**$288,200**	**$252,806**	**$248,757**	**$276,802**	**$309,241**	**$32,439**	**11.7%**
Operating Expenditures							
Services and Charges	$62,140	$72,611	$49,865	$78,518	$78,849	$331	0.4%
Supplies and Materials	$17,315	$13,700	$12,979	$15,500	$17,500	$2,000	12.9%
OPERATING EXPENDITURES TOTAL	**$79,454**	**$86,311**	**$62,845**	**$94,018**	**$96,349**	**$2,331**	**2.5%**
-	–	–	–	–	–	–	–
Total Expenditures	$367,654	$339,117	$311,602	$370,820	$405,590	$34,770	9.4%

Four Seasons / Parks and Recreation - 4.0 FTE



Steele County

Planning & Zoning

2025 Budget Narrative

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, riparian buffer enforcement, 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 & household hazardous waste programs, 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 Agricultural Best Management Practices (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 thru the local water plan.

- **Solid Waste / Household Hazardous Waste & Recycling Program:** This program implements the county solid waste plan and promotes coordinates recycling in Steele County thru residential curbside 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.

- **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.

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

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

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

- **Owatonna Partners for Economic Development (OPED):** Responsibilities representing Steele County on 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, Owatonna Public Schools and Steele County.

Key Performance Indicators

Description	2020	2021	2022	2023
Land Use Hearings	39	35	21	11
Parcel Subdivisions	45	35	57	49
Registered Feedlots	233	192	190	191
Pesticide Applicators Tests	95	209	243	313
Watercraft Inspections	0	292	445	604
Ag BMP loans approved ($ value)	$14,000	0	$323,441	$263,142
Wells Sealed	5	1	5	2
Septic Permits	51	46	48	46
Septic Replacement Grants	$18,000	$9,000	$14,000	$28,000
Curbside Recyclables Collected (tons)	3400	3127	2987	3049
Number of Building Permits	487	397	411	338
Valuation of Building Permits	15.5 mil	19.1 mil	19.1 mil	13.4 mil

2025 Goals/Objectives

- Complete Comprehensive Solid Waste plan
- Re-registration of Feedlots

Major Changes/Budget Commentary

The combined Planning and Zoning / Environmental services 2025 budget increased by $74,180 or 4.3% from the prior year. Some of the main drivers for this increase include:

- Personnel service adjustments - including cost of living adjustments, employee step increases, payroll related taxes, and health insurance increases - $49,072
- Steele County recycling program contract increase - $17,825

105 - Planning and Zoning

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	$313,053	$313,804	$295,100	$337,911	$285,966	–	–
Operating Revenues							
Intergovernmental	$166,147	$120,427	$63,899	$140,162	$237,797	$97,635	69.7%
Licenses and Permits	$113,981	$131,000	$112,648	$141,000	$137,000	($4,000)	(2.8%)
Charges for Services	$48,438	$53,000	$46,338	$52,500	$49,000	($3,500)	(6.7%)

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Miscellaneous/Other Financing Sources	$18,681	$100	–	–	–	$0	–
OPERATING REVENUES TOTAL	**$347,248**	**$304,527**	**$222,885**	**$333,662**	**$423,797**	**$90,135**	**27.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$660,301	$618,331	$517,985	$671,573	$709,763	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$410,855	$396,484	$360,417	$432,899	$458,251	$25,352	5.9%
Health, Life, Disability Insurance	$85,303	$85,394	$72,966	$88,658	$105,356	$16,698	18.8%
PERA Contributions	$29,646	$29,736	$26,191	$31,879	$33,544	$1,665	5.2%
Payroll Related Taxes	$29,925	$29,340	$26,092	$31,454	$35,605	$4,151	13.2%
Other Payroll Related Expenses	$6,119	$5,197	$5,221	$5,221	$6,427	$1,206	23.1%
PERSONNEL SERVICES TOTAL	**$561,847**	**$546,151**	**$490,886**	**$590,111**	**$639,183**	**$49,072**	**8.3%**
Operating Expenditures							
Services and Charges	$83,449	$54,880	$17,971	$63,962	$57,080	($6,882)	(10.8%)
Supplies and Materials	$5,399	$7,500	$2,511	$7,500	$6,300	($1,200)	(16.0%)
Other Expenditures	$9,606	$9,800	$6,617	$10,000	$7,200	($2,800)	(28.0%)
OPERATING EXPENDITURES TOTAL	**$98,454**	**$72,180**	**$27,099**	**$81,462**	**$70,580**	**($10,882)**	**(13.4%)**
-	–	–	–	–	–	–	–
Total Expenditures	$660,301	$618,331	$517,985	$671,573	$709,763	$38,190	5.7%

391 - Environmental Services

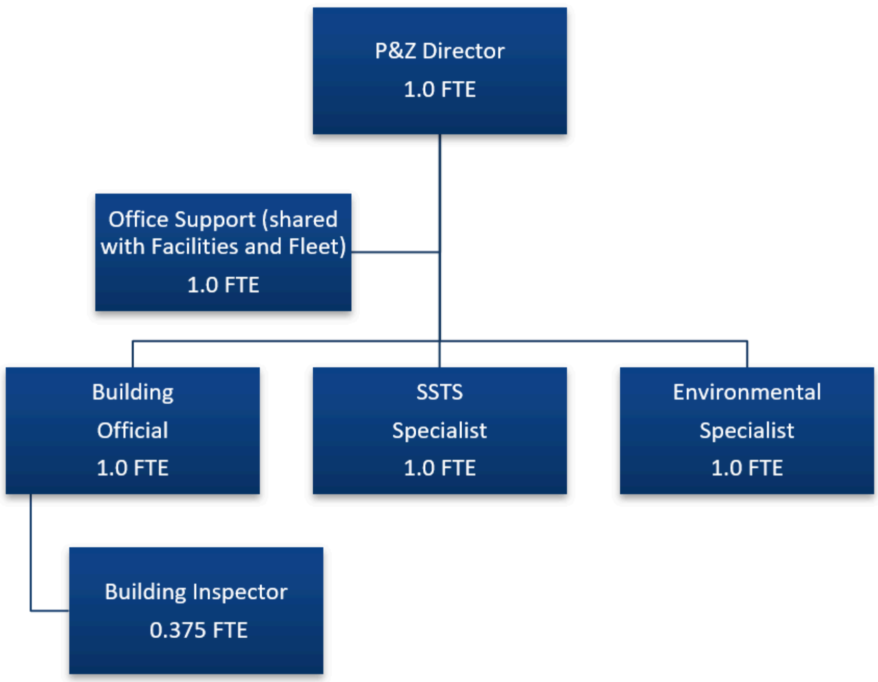
	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	($50,439)	$0	$222,321	$0	$0	–	–
Operating Revenues							
Intergovernmental	$204,913	$134,578	$96,038	$137,578	$146,553	$8,975	6.5%
Charges for Services	$631,702	$615,000	$460,788	$895,000	$921,715	$26,715	3.0%
Miscellaneous/Other Financing Sources	$8,871	$5,000	$25	$6,000	$6,300	$300	5.0%
OPERATING REVENUES TOTAL	**$845,486**	**$754,578**	**$556,851**	**$1,038,578**	**$1,074,568**	**$35,990**	**3.5%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$795,047	$754,578	$779,172	$1,038,578	$1,074,568	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Services and Charges	$75,840	$51,878	$34,529	$136,703	$154,868	$18,165	13.3%
Supplies and Materials	$719,207	$702,700	$744,643	$901,875	$919,700	$17,825	2.0%
OPERATING EXPENDITURES TOTAL	**$795,047**	**$754,578**	**$779,172**	**$1,038,578**	**$1,074,568**	**$35,990**	**3.5%**
-	–	–	–	–	–	–	–
Total Expenditures	$795,047	$754,578	$779,172	$1,038,578	$1,074,568	$35,990	3.5%

105 & 391 - P&Z and Environmental Services

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	$262,614	$313,804	$517,421	$337,911	$285,966	–	–
Operating Revenues							
Intergovernmental	$371,060	$255,005	$159,937	$277,740	$384,350	$106,610	38.4%
Licenses and Permits	$113,981	$131,000	$112,648	$141,000	$137,000	($4,000)	(2.8%)
Charges for Services	$680,140	$668,000	$507,126	$947,500	$970,715	$23,215	2.5%
Miscellaneous/Other Financing Sources	$27,552	$5,100	$25	$6,000	$6,300	$300	5.0%
OPERATING REVENUES TOTAL	**$1,192,734**	**$1,059,105**	**$779,736**	**$1,372,240**	**$1,498,365**	**$126,125**	**9.2%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,455,348	$1,372,909	$1,297,157	$1,710,151	$1,784,331	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$410,855	$396,484	$360,417	$432,899	$458,251	$25,352	5.9%
Health, Life, Disability Insurance	$85,303	$85,394	$72,966	$88,658	$105,356	$16,698	18.8%
PERA Contributions	$29,646	$29,736	$26,191	$31,879	$33,544	$1,665	5.2%

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Payroll Related Taxes	$29,925	$29,340	$26,092	$31,454	$35,605	$4,151	13.2%
Other Payroll Related Expenses	$6,119	$5,197	$5,221	$5,221	$6,427	$1,206	23.1%
PERSONNEL SERVICES TOTAL	**$561,847**	**$546,151**	**$490,886**	**$590,111**	**$639,183**	**$49,072**	**8.3%**
Operating Expenditures							
Services and Charges	$159,289	$106,758	$52,500	$200,665	$211,948	$11,283	5.6%
Supplies and Materials	$724,606	$710,200	$747,154	$909,375	$926,000	$16,625	1.8%
Other Expenditures	$9,606	$9,800	$6,617	$10,000	$7,200	($2,800)	(28.0%)
OPERATING EXPENDITURES TOTAL	**$893,501**	**$826,758**	**$806,271**	**$1,120,040**	**$1,145,148**	**$25,108**	**2.2%**
-	–	–	–	–	–	–	–
Total Expenditures	$1,455,348	$1,372,909	$1,297,157	$1,710,151	$1,784,331	$74,180	4.3%

Planning and Zoning - 5.38 FTE



Property Tax & Elections

2025 Budget Narrative

Department Description and Services Provided

The Property Tax & Elections team is responsible to providing service to the public, County departments and government agencies ensuring accuracy, integrity and compliance with applicable state statutes and laws. The following is a list of services PT&E provides:

- Elections administration
- Property tax calculations & settlements
- Delinquent tax collections
- Confessions of judgements
- Property tax forfeiture processes
- Property transfers/splits/combinations
- County drainage ditch administration
- Internal County functions of Accounts Payable
- Issuing licenses for dance, tobacco, auctioneers, 3.2 beer, liquor, transient merchants, and peddlers
- Recording and preserving the board meeting minutes, resolutions, agreements, and ordinances.

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.

2024 Milestones

The PT&E department successfully administered three elections in 2024, including the presidential election with an 83% voter turnout. We were committed to secure and fair election processes and maintained election integrity throughout Steele County.

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 2025 budget increased by $26,718 or 4.5% over the previous year.

The main reason for this increase in budgeted costs includes personnel services, increasing by $44,268 or 8.9% over the prior year. This includes employee cost of living adjustments, step/merit increases, additional payroll related taxes, and health insurance premiums. In addition, the 2025 budget includes an additional 0.25 FTE in personnel related costs that was budgeted in at 0.75 FTE in 2024. This position was budgeted in 2024 with the assumption the position would be filled in April.

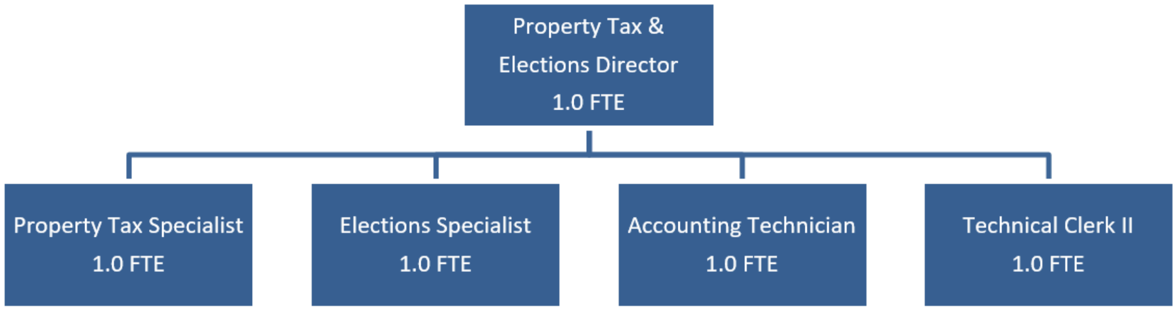
Operating expenditures decreased overall by $17,550 or 17.5% mainly due to a reduction in election related supplies including ballots and other office related supplies.

Operating revenues increased by $27,000 or 93.1% over the previous year due to a new bill that is increasing the Voting Operations, Technology, and Equipment Resources (VOTER) Account from $1.25M to $8M annually to counties and cities. These funds are restricted for use and can only be used for election related items including equipment, programming, or any other purpose directly related to election administration. The funding is also not one-time, and will be allocated on an annual basis. The current plan is to use these funds for new election equipment budged under the capital projects fund.

041 - Property Tax and Elections

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$488,975	$630,601	$443,057	$571,112	$570,830	–	–
Operating Revenues							
Intergovernmental	$13,551	$6,135	$33,083	–	$27,000	$27,000	–
Licenses and Permits	$3,735	$5,000	$2,130	$5,000	$5,000	$0	0.0%
Charges for Services	$11,814	$16,000	$11,167	$16,000	$16,000	$0	0.0%
Miscellaneous/Other Financing Sources	$29,884	$8,000	$29,836	$8,000	$8,000	$0	0.0%
OPERATING REVENUES TOTAL	**$58,984**	**$35,135**	**$76,215**	**$29,000**	**$56,000**	**$27,000**	**93.1%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$547,959	$665,736	$519,273	$600,112	$626,830	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$304,500	$388,296	$279,202	$375,102	$396,350	$21,248	5.7%
Health, Life, Disability Insurance	$59,581	$71,889	$56,820	$71,081	$87,482	$16,401	23.1%
PERA Contributions	$18,989	$27,697	$20,709	$25,133	$28,676	$3,543	14.1%
Payroll Related Taxes	$21,414	$28,734	$20,455	$27,757	$30,732	$2,975	10.7%
Other Payroll Related Expenses	$770	$520	$488	$489	$590	$101	20.7%
PERSONNEL SERVICES TOTAL	**$405,254**	**$517,136**	**$377,675**	**$499,562**	**$543,830**	**$44,268**	**8.9%**
Operating Expenditures							
Services and Charges	$80,793	$92,550	$83,747	$41,500	$43,800	$2,300	5.5%
Supplies and Materials	$29,166	$55,250	$52,034	$58,250	$38,300	($19,950)	(34.2%)
Other Expenditures	$32,747	$800	$5,817	$800	$900	$100	12.5%
OPERATING EXPENDITURES TOTAL	**$142,705**	**$148,600**	**$141,598**	**$100,550**	**$83,000**	**($17,550)**	**(17.5%)**
-	–	–	–	–	–	–	–
Total Expenditures	$547,959	$665,736	$519,273	$600,112	$626,830	$26,718	4.5%

Property Tax & Elections - 5.0 FTE


Property Tax &
Elections Director
1.0 FTE
Property Tax Specialist
1.0 FTE
Elections Specialist
1.0 FTE
Accounting Technician
1.0 FTE
Technical Clerk II
1.0 FTE

Steele County

Public Health

2025 Budget Narrative

General Description

The Steele County Public Health Department is dedicated to assuring the health and well-being of all people of Steele County using the principles of planning, promotion, prevention, early intervention, and care. By embedding these strategies and tactics in our various program areas, we achieve our mission of preventing disease, promoting wellness, and protecting health. Public health is an investment in healthy people and healthy communities. Guided by Minnesota's Local Public Health Act, our work focuses on six areas of public health responsibility:

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 emergencies.
6. Assure health services.

The field of public health is constantly evolving, and the Minnesota Department of Health is committed to transforming the public health system to align with a national framework of Foundational Public Health Responsibilities. This framework centers on five Foundational Areas: Communicable Disease Control; Chronic Disease & Injury Prevention; Environmental Public Health; Maternal, Child, & Family Health; and Access to & Linkage with Clinical Care. These areas are supported by eight Foundational Capabilities which are universally present in all public health work: Assessment & Surveillance; Community Partnership Development; Equity; Organizational Competencies; Policy Development & Support; Accountability & Performance Management; Emergency Preparedness & Response; and Communications. The model also includes community-specific services, adaptable to the needs of our community. As a local health department, we are dedicated to fulfilling these foundational responsibilities to efficiently and effectively promote and protect the health of all people in Minnesota.

Mission Statement

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

Vision Statement

Healthy People in Healthy Communities

Staffing

Our staff consists of 29 full-time employees as well as 10 part-time and contracted employees with various professional backgrounds and skill areas.

2024 Review & Services Provided

Community Health

Community Health Assessment & Improvement Plan

Every five years, Steele County Public Health conducts a Community Health Assessment to identify public health needs and assets within the community. This assessment informs the development of a Community Health Improvement Plan that guides our department's priority areas and strategies. Through continuous assessment, implementation, and evaluation of these strategies, we ensure that our services effectively meet the needs of the community.

Community Health Workers

Steele County Public Health has three community health workers on staff who provide health education to community members, connect them with relevant community resources, and help them navigate those resources. As trusted liaisons who come from the communities they serve, community health workers strive to improve health outcomes and advance health equity.

Health Education

Steele County Public Health staff encourage healthy behaviors and promote understanding of vital health topics by participating in health fairs and offering health education presentations in schools, workplaces, and community events. Additionally, we leverage various communication channels to share health education content and empower individuals with knowledge they need to make informed health decisions and improve overall community well-being.

Opioid Response Initiative

As part of historic multi-state settlement agreements with pharmaceutical companies and distributors, Steele County is poised to receive approximately $1.5 million over 18 years to respond to the opioid crisis. As chief strategist of this funding, Steele County Public Health is tasked with effectively utilizing and distributing these funds to support opioid epidemic response strategies, including prevention, treatment and recovery, harm reduction, and criminal justice.

Refugee Health

Steele County Public Health staff coordinate health screenings for newcomers, connect them to essential services, and ensure follow-up care to support their health and well-being.

Data: From November 2023 to October 2024, public health staff completed 21 visits to 11 clients.

Statewide Health Improvement Program (SHIP)

The Statewide Health Improvement Partnership (SHIP) advances wellness across Minnesota's communities through community-driven, evidence-based, and equity-focused initiatives that tackle the root causes of chronic diseases. Through technical assistance and community partner awards, SHIP supports community partners in creating Policy, Systems, and Environmental (PSE) changes focused on promoting physical activity, healthy eating, tobacco free living, and mental wellbeing in schools, childcares, workplaces, healthcare settings, and the broader community.

Data: From November 2023 to October 2024, public health staff distributed $6338.26 to seven community partners to support community health projects.

Youth E-cigarette Cessation and Prevention Initiative (YEPCI)

The goal of YEPCI is to reduce the prevalence of tobacco and nicotine use within the county. With the support of this funding, public health staff leads the Youth Oriented Leadership Organization (YOLO), a group of passionate youth, empowering them as advocates for change. By educating peers and the community on the risks associated with commercial tobacco and e-cigarette use, we aim to raise awareness, shift social norms, and encourage healthier choices to help create a future free from these harms.

Disease Prevention and Control

Our Disease Prevention and Control program is responsible for monitoring the occurrence of infectious diseases, developing strategies for preventing and controlling disease, and working to put those strategies into action. Services include immunizations, tuberculosis (TB) and latent tuberculosis infection (LTBI) testing, tuberculin skin tests, and Perinatal Hepatitis B follow-up. A variety of disease prevention services are also embedded throughout our other programs, including screenings for blood lead, cholesterol, and diabetes.

Data: From November 2023 to October 2024, public health staff gave 1,888 immunizations to 775 clients, completed 14 TB/LTBI visits to three clients, conducted 115 tuberculin skin tests, and completed one Perinatal Hepatitis B visit to one client.

Environmental Health

Our Environmental Health program protects residents from environmental health hazards by addressing various risks to human health. We distribute radon test kits to help residents monitor their homes and provide support for mitigation strategies. Additionally, we test recreational water for *E. coli* and offer well water test kits for common contaminants in private wells, such as coliform bacteria, nitrate, arsenic, lead, and manganese. Alongside these services, we provide education and resources on topics such as air quality, mold, radon, and water quality. We also perform body art establishment inspections and address public health nuisance concerns, such as garbage accumulation, pests, and hazardous living conditions that impact the community.

Data: From November 2023 to October 2024, public health staff distributed 133 water tests to 50 unique clients and 54 radon kits. Public health staff also performed inspections of three body art establishments.

Family Health

Amazing Newborn Clinic
Amazing Newborn Clinic is a free year-round program that offers weight checks for babies and provides education to parents about feeding, development, and other topics for parents of infants ages 0-12 months. Public health nurses are also equipped to connect parents with other community resources that can further support their growing families.

Car Seat Education
Steele County Public Health has three Child Passenger Safety Technicians on staff who provide education on proper installation and use of car seats. We contract with South Country Health Alliance and Blue Plus to provide car seats to eligible Steele County families receiving Medical Assistance through these health plans.

Data: From November 2023 to October 2024, public health staff made 114 car seat education visits and distributed 109 car seats.

Child and Teen Checkups (C&TC)
The Child and Teen Checkups (C&TC) program is funded through the Minnesota Department of Human Services and designed for children ages 0 to 21 on Medical Assistance health care plans. Public health staff reach out to families to encourage health care at regular intervals for children and teens, as well as 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 C&TC outreach efforts, which reduced our funding for this program in 2024.

Data: From November 2023 to October 2024, public health staff made 4,094 C&TC contacts.

Childcare Consultation
Steele County Public Health provides consultation services to three childcare centers in Steele County. Services include reviewing records, assessing the environment, and providing support with staff development, curriculum, nutritional guidelines, policies, and procedures.

Data: From November 2023 to October 2024, public health staff made 34 childcare consultations.

Children and Youth with Special Health Needs (CYSHN)
The CYSHN program works to champion the health and well-being of people living in Minnesota with special health needs and disabilities from the earliest stages of life through transition to adulthood. Focus areas of the CYSHN program include Birth Defects Monitoring & Analysis and Early Hearing Detection & Intervention.

Data: From November 2023 to October 2024, public health staff made 14 visits to 12 clients.

Family Home Visiting

Steele County Public Health's family home visiting programs include health promotion and parenting education to ensure healthy 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. Our family home visiting programs include Strong Foundations and Temporary Assistance to Needy Families (TANF), which focus on prevention, education, and support to promote a high level of wellness. These programs aim to strengthen and maintain the health of individuals and families in Steele County, especially families with young children.

Data: From November 2023 through October 2024, public health staff completed 1,400 visits to 135 clients from 83 families. Strong Foundations contributed 606 visits to 70 clients from 43 families, while TANF contributed 794 visits to 65 clients from 40 families.

Follow Along Program

Steele County Public Health continues to manage a computerized child development tracking program for children from 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: As of October 2024, 148 families are enrolled in the Follow Along Program.

Maternal and Child Health

The MCH program provides home visits, nursing services, and education for pregnant moms and new moms to support the health and wellbeing of infants and children with special health needs.

Data: From November 2023 through October 2024, public health staff completed 187 visits to 171 clients from 136 families.

School Health

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

Data: From November 2023 through October 2024, public health staff made 13 school visits.

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

The WIC program provides nutrition education, health care referrals, and supplemental foods to income-eligible families at nutritional risk.

Data: From November 2023 through October 2024, public health staff served 1,134 WIC clients.

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Home Care

Our Home Care program includes home health aide and homemaker services, skilled nursing visits, and physical therapy. Home health aides and homemakers assist with activities of daily life such as bathing, housekeeping, grocery shopping, and meal preparation. Public health nurses provide in-home assessments, health education, blood pressure checks, wound care, injections, and immunizations. We also offer in-home rehabilitation to help clients regain their prior levels of function after an illness or injury. Overall, the goal of these services is to support clients in maintaining their health, safety, and independence in the comfort of their own homes.

Data: From November 2023 to October 2024, public health staff made 4,603 home care visits to 105 clients.

Long-Term Care

Our Long-Term Care staff supports Steele County residents by helping clients access and utilize medical, social, and community-based resources. Key services include MnCHOICES assessments, case management, and care coordination.

Data: From November 2023 to October 2024, public health staff made 6,004 long term care visits/contacts to 473 clients.

Our Public Health Emergency Preparedness program is dedicated to coordinating, planning, and communicating with partner agencies and community members to understand potential threats and effective responses to public health emergencies. This work is funded primarily by the PHEP grant, with supporting funding from the Response Sustainability Grant (RSG). Public health staff also coordinate the Medical Reserve Corps, recruiting and managing volunteers to help meet local medical and public health needs during emergencies.

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. Our department 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 presents challenges in the following areas:

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

Nov 2023 - Oct 2024 Grant Revenue (Cash Basis)

Grants	Revenues	Type of Funds
Bridge Access Program	$1,302	Federal
CDC Federal Infrastructure Grant	$17,713	Federal
CDC Crisis Response Cooperative Agreement: COVID-19 Public Health Workforce Supplemental Funding	$80,150	Federal
Child & Teen Checkups (CTC)	$90,025	Federal/State
Children and Youth with Special Health Needs (CYSHN)	$3,075	Federal/State
COVID-19 Response and Vaccine Implementation	$146,307	Federal/State
Eliminating Health Disparities Initiative (Refugee Health/TB Component)	$906	State
Follow Along Program (FAP)	$2,100	Federal
*Follow Along Program Community Connectors	$4,165	State
Foundational Public Health Responsibilities (FPHR)	$16,453	State
Local Public Health Grant (LPHG)	$181,624	State
Maternal and Child Health (MCH)	$36,396	Federal
Medical Reserve Corps State, Territory, and Tribal Nations, Representative Organizations for Next Generation (MRC STTRONG)	$5,404	Federal
Minnesota Perinatal Hepatitis B Program	$225	State
Public Health Emergency Preparedness (PHEP)	$34,846	Federal
Response Sustainability Grant (RSG)	$6,036	State
Statewide Health Improvement Partnership (SHIP)	$48,940	State
Strong Foundations: Capacity Building	$10,107	Federal
*Strong Foundations: Evidence-Based Family Home Visiting	$98,383	Federal
Supplemental Nutrition Program for Women Infants, and Children (WIC)	$278,084	Federal
Temporary Assistance to Needy Families Family Home Visiting (TANF)	$42,275	Federal
*Youth E-Cigarette Prevention & Cessation Initiative (YEPCI)	$121,707	State
Total Grant Revenues (Cash Basis)	**$1,226,221**	
Third Party Reimbursement	$1,144,120	Private Pay, Insurance, Steele County Mental Health Collaborative, & LCTS
Total Revenues (Cash Basis)	**$2,370,341**	

**Competitive Grant*

Major Changes/Budget Commentary

The Public Health 2025 budget increased by $691,990 or 19.0% from the prior year. Major budget changes in comparison to the prior year include:

- In 2024, the County board approved adding an 2.0 FTE staff to handle casework for Minnesota Prairie County Alliance. This caused an additional $239,424 in budgeted personnel services (wages and benefits) but a majority of these costs are expected to be offset with additional charges for service revenue paid by MNPrairie.
- The Public Health department also added a 0.50 FTE was also budgeted for a South Country Health Alliance Case Aid worker. This caused an additional $34,868 in personnel services, but the funds are expected to be reimbursed through the operating charges for service revenue.
- There were a total of 1.25 budgeted FTE's transferred out of the Detention Center budget to Public Health department for 2025. This change was due to the new medical services contract and added an additional $209,247 in personnel costs to the Public Health Department in 2025.
- The remainder of the personnel services increases ($159,338) were due to the regular personnel service increases including the Cost of Living Adjustment (COLA), step/merit increases, additional payroll taxes, and health insurance increases.
- Operating expenditures increased $49,113 or 15.4% due to increases in grant related supplies & outreach programs and an increase the estimated vaccine related costs for the upcoming year.
- Operating revenues increased by $681,294 due to additional grant funds and charge for service revenue. Two new major grant fund sources for 2025 include a Response Sustainability Grant (RSG) and Foundational Public Health Responsivity (FPHR) grant. The charge for service revenue increased due to the additional FTE staff mentioned above.

Even with these major changes, the Public Health department maintained a property tax levy increase of just $10,696 or 0.8% over the previous year.

481 - Public Health Nursing

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$1,270,159	$1,070,060	$1,031,737	$1,365,556	$1,376,252	–	–
Operating Revenues							
Intergovernmental	$1,125,174	$1,292,640	$1,130,153	$1,137,914	$1,550,828	$412,914	36.3%
Charges for Services	$909,986	$805,270	$831,140	$1,143,970	$1,409,350	$265,380	23.2%
Miscellaneous/Other Financing Sources	$21,778	$179,234	$28,290	$4,200	$7,200	$3,000	71.4%
OPERATING REVENUES TOTAL	**$2,056,937**	**$2,277,144**	**$1,989,583**	**$2,286,084**	**$2,967,378**	**$681,294**	**29.8%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$3,327,095	$3,347,204	$3,021,320	$3,651,640	$4,343,630	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$2,130,516	$2,238,204	$1,951,833	$2,459,434	$2,851,764	$392,330	16.0%
Health, Life, Disability Insurance	$455,861	$453,923	$392,270	$485,047	$667,750	$182,703	37.7%
PERA Contributions	$155,296	$167,865	$142,972	$184,457	$211,712	$27,255	14.8%
Payroll Related Taxes	$152,857	$165,626	$139,571	$181,999	$221,122	$39,123	21.5%
Other Payroll Related Expenses	$27,237	$27,291	$18,031	$21,637	$23,103	$1,466	6.8%
PERSONNEL SERVICES TOTAL	**$2,921,767**	**$3,052,909**	**$2,644,677**	**$3,332,574**	**$3,975,451**	**$642,877**	**19.3%**
Operating Expenditures							
Services and Charges	$180,861	$191,255	$147,489	$220,836	$196,796	($24,040)	(10.9%)
Supplies and Materials	$125,509	$102,740	$148,821	$98,230	$171,383	$73,153	74.5%
Capital Outlay	$97,103	–	$80,070	–	–	$0	–
Other Expenditures	$1,855	$300	$264	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$405,328**	**$294,295**	**$376,644**	**$319,066**	**$368,179**	**$49,113**	**15.4%**
-	–	–	–	–	–	–	–
Total Expenditures	$3,327,095	$3,347,204	$3,021,320	$3,651,640	$4,343,630	$691,990	19.0%

In Conclusion

The 2025 Steele County Public Health budget reflects clear goals and strong programming supported by skilled staff, with only a slight increase in the overall cost to taxpayers. This increase falls well below projected medical inflation and aligns with public health spending levels in counties across the state.

Steele County

Recorders Office

2025 Budget Narrative

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 office offers a high degree of knowledge for any individuals that are not familiar with the requirement criteria and we enjoy educating and assisting when needed.

Other services within our division include the processing of marriage applications, filing of notary and ordination certificates, and performing marriage ceremonies. 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.

Department 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.

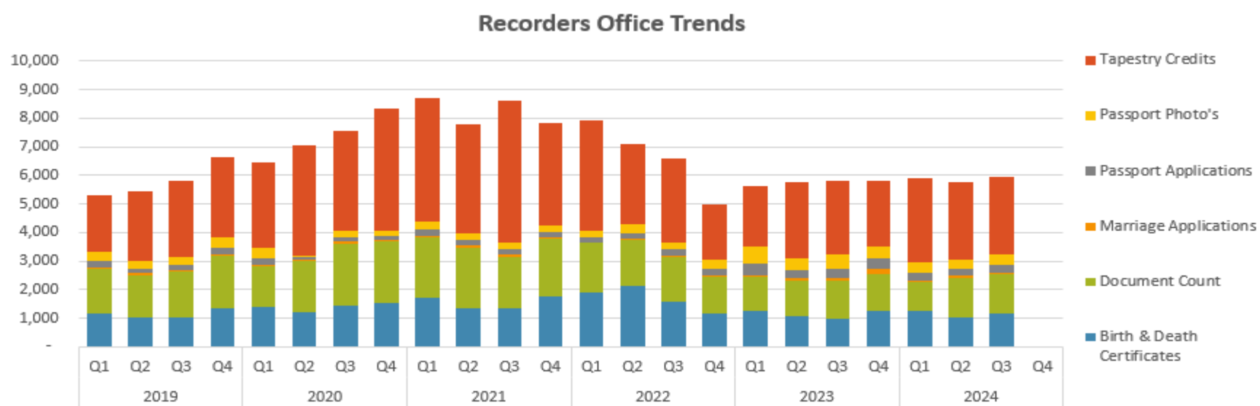
2024 Accomplishments

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.

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.

Historical Data



Major Changes/Budget Commentary

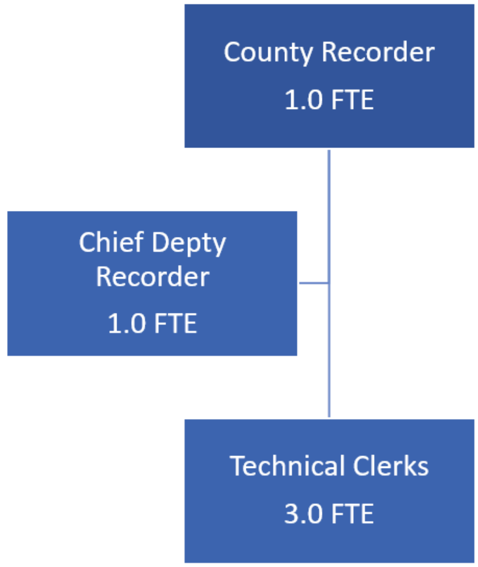
The Recorders office 2025 budget increased by $13,130 or 2.6% from the prior year. This increase is almost entirely due to personnel services which increased by $11,830 due to wage adjustments, employee anniversary step increases, payroll related taxes, and an increase in health insurance premiums (this was offset slightly with employee health insurance elections for 2025).

Operating revenues are set to remaining consistent with the prior year at $250,000, which is right around where revenues were prior to the COVID-19 pandemic. The recording fees collected by our office are effected greatly based on factors such as the interest rate of home loans, the cost of housing, and the availability of homes/properties. This is a trend seen across the state as sales have slowed since its peak in 2020 and 2021.

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 and revenues 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 2025 has in store for us.

Recorders Office - 5.0 FTE



Steele County

Sheriff's Office

2025 Budget Narrative

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.

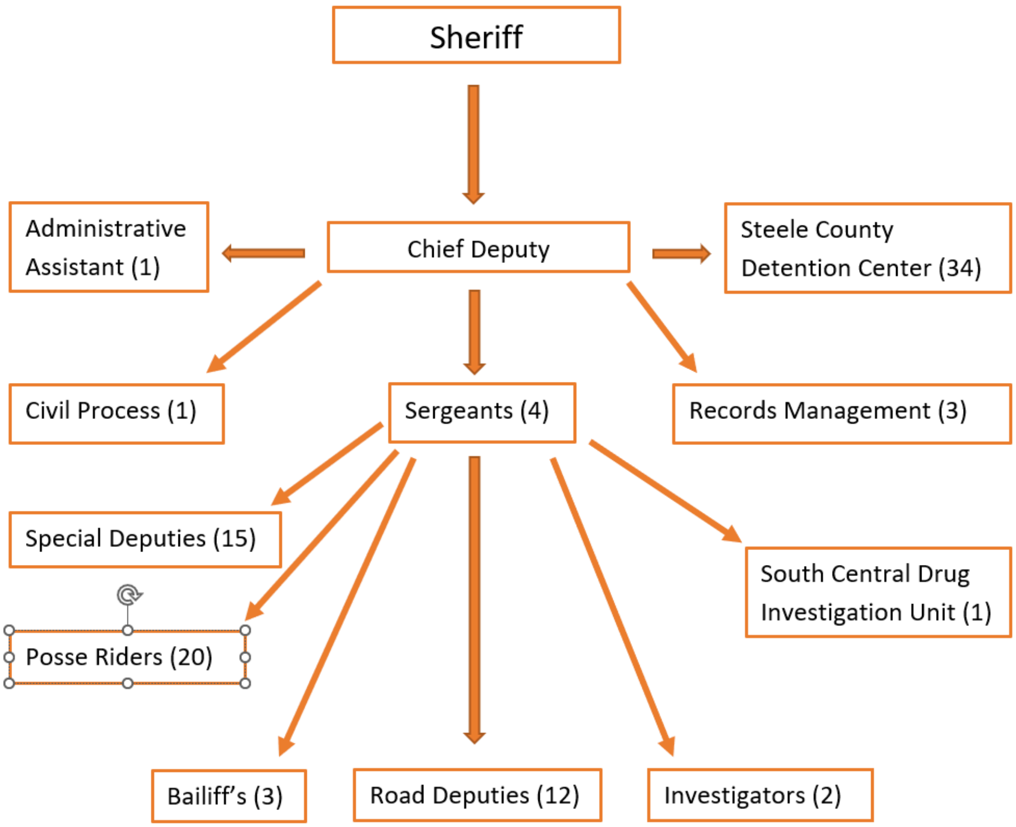
Goals / Objectives

- 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.

Organizational Chart

The Steele County Sheriff’s Office employs:

- **24** POST Licensed - employees. * **POST** = (**P**eace **O**fficer **S**tandards and **T**raining).
- **1** Administrative Assistant.
- **1** Civil Process.
- **3** Records Positions (2 Records, 1 Supervisor).



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,

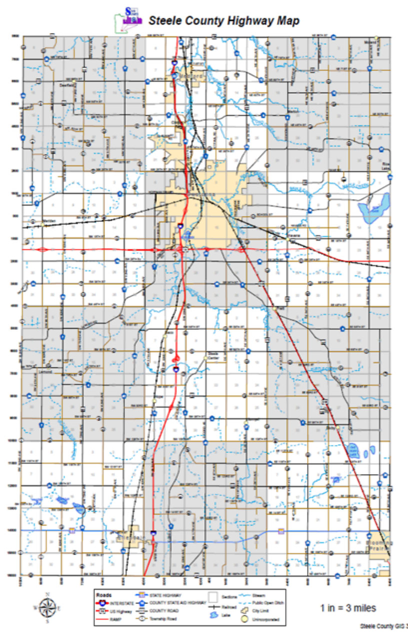
Geography

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.



Courthouse Security

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

Continued talks have addressed the need for additional security measures at the entrance of the Courthouse. Funding for this project could be assisted from the Law Library Fund.

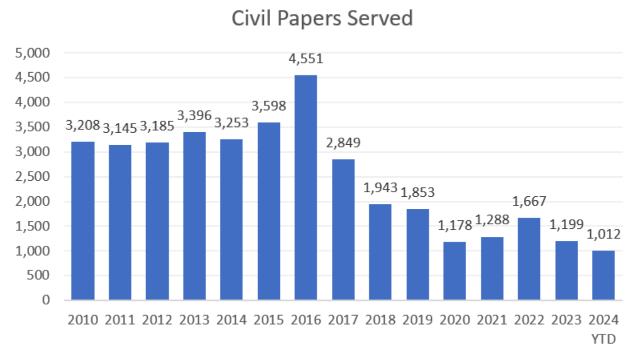
NOTICE
PRIOR TO ENTRY INTO THE STEELE COUNTY COURTHOUSE, YOU MAY BE SUBJECTED TO A SEARCH BY A METAL DETECTOR.

POSSESSION OF A DANGEROUS WEAPON IN A COURTHOUSE IS A FELONY!

Civil Process Division

Prior to 2016, The SCSO was averaging approximately 3,300 Civil Papers a year. That has since changed to averaging approximately 1,200 Civil Papers a year. since 2020.

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 this service.



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.

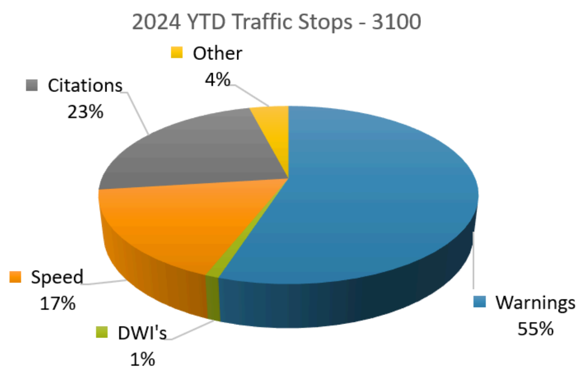
Gun Purchase and Possession Permits

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
SCSO Permit to Carry	374	277	522	837	918	352	533	361	566	380	330	460	187	141
SCSO Purchase	111	69	150	176	232	124	171	151	194	202	139	211	366	139
OPD Purchase	243	119	236	352	512	230	287	282	415	395	323	409	201	277
BPPD Purchase	11	9	18	33	24	6	15	4	22	9	1	0	0	0
Total Purchase	365	197	404	561	768	360	473	437	631	606	463	619	567	416

Permit to Carry Fees - Effective 3/13/2019

New Permit to Carry	$100.00
Renewal (90-0 days before expiration date)	$75.00
Renewal (1-30 days after 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 prove proof of credentials	

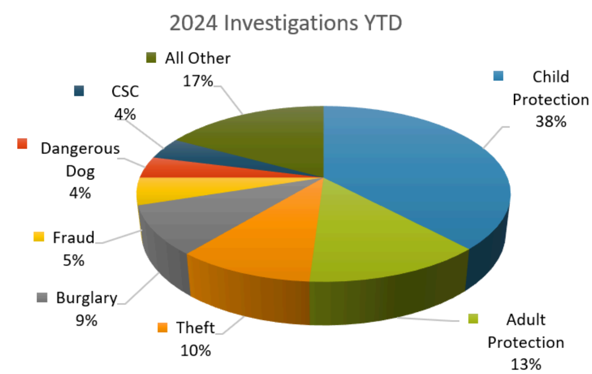
Patrol Division



- The sheriff's office coordinates efforts with other local, state, and federal agencies to meet the common objective of public safety.
- Listed above in a year comparison are the most common traffic events.

The Steele County Sheriff's Office proudly participates in the Towards Zero Deaths (TZD) Campaign yearly.

Investigations



The pie chart above outlines the most incidents of Investigations

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, 402 people lost their lives in 2023 crashes.

Fatalities on Minnesota Roadways

	2018	2019	2020	2021	2022	2023	2024 YTD
Total Fatalities	381	364	394	488	444	402	424

The top four contributing factors for fatalities:

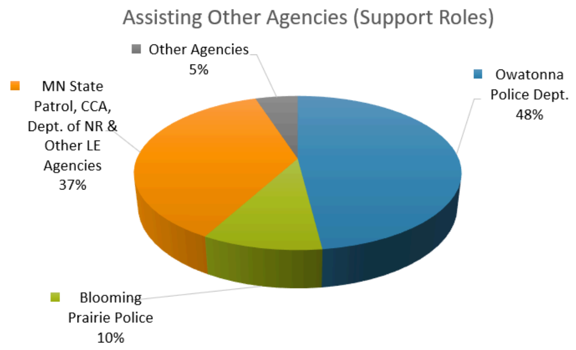
Drunk driving

Speed

Unbuckled motorists

Distractions

Assisting Other Agencies (Support Roles)

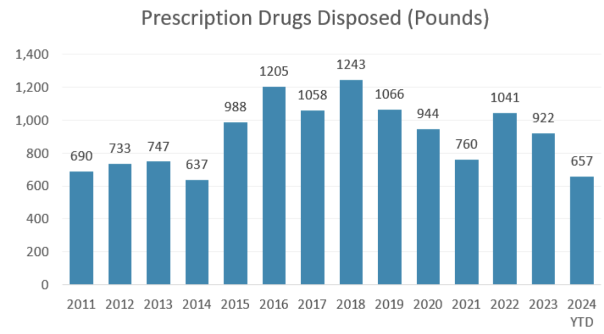


Throughout the year, LE agencies, and other entities, rely on each other for mutual aid support.

The Steele County Sheriff's Office supplies mutual aid support to the below listed LE agencies and other entities 500 times.

*The above graph displays 2022 Percentage break-down.

Take it to the Box



The "Take It to The Box" program began in 2011. It promotes the disposal of leftover prescriptions with 2 drop-off sites. One in Owatonna and one in Blooming Prairie. The Steele County Sheriff's Office has overseen the care and disposal of over 12,000 lbs. (6.0 Tons) of unused prescriptions.

Major Changes - Budget Commentary

The Sheriff's Office 2025 budget increased by $375,127 or 8.7% from the prior year. This budgeted increase is almost entirely due to personnel services and the reduction in the contracted payments made to the South Central Drug Investigation Unit (SCDIU) since the County now staffs its own drug investigative officer.

Personnel services increased by $494,946 or 14.7% over the previous year. Some of the major reasons for this change include:

- Starting in 2025, there are three budgeted staff that were transferred from the Law Enforcement Center (LEC) into the Sheriff's Office with the sale of building in 2024 and the record staff now being considered part of the Sheriff's office.
- In late 2023, the county board approved a wage reclassification for the Sheriff deputies wage scales, which was not reflected in the 2024 budgeted payroll costs since this increase was approved after the budget approval. Overall, there was around a 7% pay increase to Sergeants, Investigators, and Road Deputies.
- The remaining increase is attributed to the 2025 Cost of Living Adjustment (COLA), merit/step increases, and additional payroll related taxes

Operating expenditures decreased by 119,819 or 13.1% over the previous year. This change was mainly due to the contracted payment made to the City of Owatonna for the South Central Drug Investigation Unit (SCDIU) which reduced this contracted payment by $126,800 over the previous year.

During 2023, the County was made aware the legislature will distribute a one-time Public Safety Aid package for Steele County. In total, $599,864 was received by the County 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 the county has purchased eight squad cars, two snowmobiles, and body cameras with these funds. The remaining balance of the funds will be restricted and planned for use on handguns, body camera subscription costs, and body bunkers in 2025.

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	FY2023	FY2024	FY2024	FY2025	$ Change	% Change
Property Tax Levy Requirement	$3,075,777	$3,481,377	$2,942,132	$3,769,781	$4,131,845	–	–
Operating Revenues							
Intergovernmental	$870,656	$242,100	$246,982	$222,476	$227,600	$5,124	2.3%
Licenses and Permits	$32,995	$50,000	$24,230	$40,000	$35,000	($5,000)	(12.5%)
Charges for Services	$185,579	$165,132	$145,465	$169,326	$196,365	$27,039	16.0%
Miscellaneous/Other Financing Sources	$99,358	$164,450	$93,208	$90,250	$76,150	($14,100)	(15.6%)
OPERATING REVENUES TOTAL	**$1,188,588**	**$621,682**	**$509,885**	**$522,052**	**$535,115**	**$13,063**	**2.5%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$4,264,365	$4,103,059	$3,452,017	$4,291,833	$4,666,960	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$2,240,356	$2,252,733	$2,077,144	$2,395,034	$2,801,998	$406,964	17.0%
Health, Life, Disability Insurance	$406,980	$463,039	$314,367	$479,095	$490,620	$11,525	2.4%
PERA Contributions	$356,572	$372,320	$332,203	$394,643	$435,457	$40,814	10.3%
Payroll Related Taxes	$44,609	$44,376	$42,829	$47,869	$77,130	$29,261	61.1%
Other Payroll Related Expenses	$58,147	$58,578	$48,591	$60,876	$67,258	$6,382	10.5%
PERSONNEL SERVICES TOTAL	**$3,106,664**	**$3,191,046**	**$2,815,134**	**$3,377,517**	**$3,872,463**	**$494,946**	**14.7%**
Operating Expenditures							
Services and Charges	$538,896	$718,713	$441,389	$696,316	$565,797	($130,519)	(18.7%)
Supplies and Materials	$200,433	$180,350	$128,452	$200,000	$210,700	$10,700	5.4%
Capital Outlay	$388,049	–	–	–	–	$0	–
Other Expenditures	$30,323	$12,950	$67,042	$18,000	$18,000	$0	0.0%
OPERATING EXPENDITURES TOTAL	**$1,157,701**	**$912,013**	**$636,883**	**$914,316**	**$794,497**	**($119,819)**	**(13.1%)**
-	–	–	–	–	–	–	–
Total Expenditures	$4,264,365	$4,103,059	$3,452,017	$4,291,833	$4,666,960	$375,127	8.7%

Steele County

Veteran Services

2025 Budget Narrative

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 44 years in leadership, military, and veteran's affairs.

Mission Statement

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

2023 Deliverables

- 2,004 Open active cases (DVA data 2023)
- 69 New clients added (2023)
- 1,226 In-person office visits (2023)
- 1003 Veterans receiving 10-100% SC Compensation (2023)
- 4 Veterans receiving NSC Pensions (2023)

- 41 Widows receiving DIC benefits (2023)
- $12,446,000* Paid to directly to county veterans in benefits (compensation and pensions), (DVA Data 2023)
- $791,000 Paid to county veterans/dependents for educational or vocational benefits (DVA Data 2023)
- $79,000 Life insurance benefits paid the veteran's surviving spouses/beneficiaries (DVA Data 2023)
- $8,233,000 Medical benefits provided to county veterans (DVA Data 2023)
- 740 Unique medical patients (DVA Data 2023)
- Total combined county veteran's benefits from the DVA in 2021 was $21,446,000 (DVA Data 2023) (Comp/Pension only, does not include medical care and educational benefits)
- The Veteran Services Department has one of the smallest budgets within Steele County

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

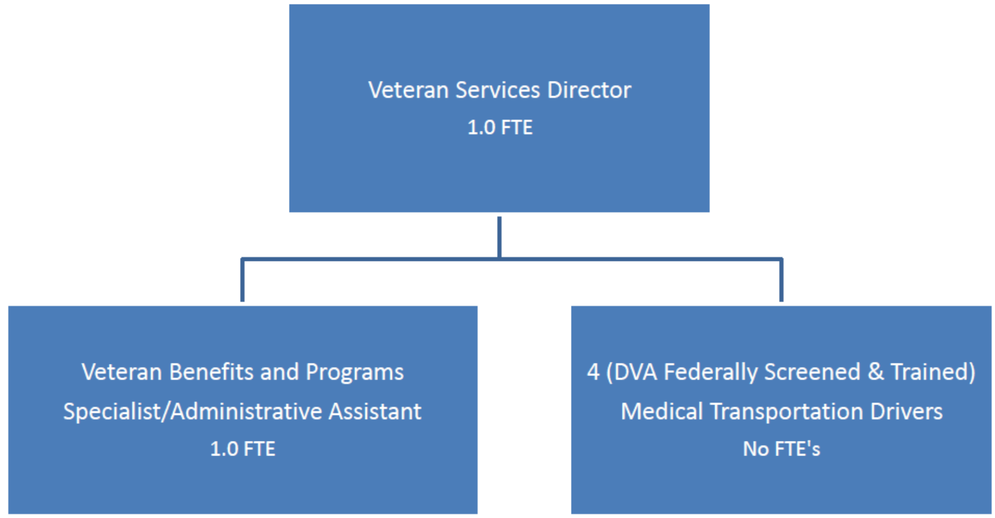
Major Changes/Budget Commentary

The Veterans Services 2025 budget increased by $13,149 or 5.2% from the prior year. This increase is almost entirely due to personnel services including wage adjustments, additional payroll taxes, and health insurance premium increases.

121 - Veteran Services

	2023 ACTUAL	2023 BUDGET	JAN-OCT 2024	2024 BUDGET	2025 BUDGET		
	FY2023	**FY2023**	**FY2024**	**FY2024**	**FY2025**	**$ Change**	**% Change**
Property Tax Levy Requirement	$227,940	$244,651	$201,567	$255,229	$268,378	–	–
Operating Revenues	$10,647	–	$9,925	–	–	$0	–
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$238,587	$244,651	$211,491	$255,229	$268,378	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$176,137	$184,483	$155,650	$194,444	$203,324	$8,880	4.6%
Health, Life, Disability Insurance	$12,065	$12,077	$10,295	$12,509	$14,585	$2,076	16.6%
PERA Contributions	$12,427	$12,156	$11,387	$12,903	$13,569	$666	5.2%
Payroll Related Taxes	$13,213	$13,652	$11,671	$14,389	$15,761	$1,372	9.5%
Other Payroll Related Expenses	$2,140	$1,933	$1,884	$1,884	$2,169	$285	15.1%
PERSONNEL SERVICES TOTAL	**$215,982**	**$224,301**	**$190,887**	**$236,129**	**$249,408**	**$13,279**	**5.6%**
Operating Expenditures							
Services and Charges	$18,063	$11,050	$14,556	$9,150	$9,520	$370	4.0%
Supplies and Materials	$4,542	$9,300	$6,048	$9,950	$9,450	($500)	(5.0%)
OPERATING EXPENDITURES TOTAL	**$22,605**	**$20,350**	**$20,604**	**$19,100**	**$18,970**	**($130)**	**(0.7%)**
-	–	–	–	–	–	–	–
Total Expenditures	$238,587	$244,651	$211,491	$255,229	$268,378	$13,149	5.2%

Veteran Services - 2.0 FTE


Veteran Services Director
1.0 FTE
Veteran Benefits and Programs Specialist/Administrative Assistant
1.0 FTE
4 (DVA Federally Screened & Trained) Medical Transportation Drivers
No FTE's