Table of Contents

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 2026. If the due date is on a weekend, the following business day becomes the due date. Any taxes paid or postmarked after the due date must include a penalty amount, which are outlined on the back of the property tax statement. Penalty rates are determined by the State of Minnesota and increase monthly.

Property Tax Due Dates				
January 1, 2026	**May 15, 2026**	**September 1, 2026**	**October 15, 2026**	**November 17, 2026**
Unpaid 2024 Property Tax Becomes Delinquent	1st Half Real Estate Tax Due	1st Half Mobile Home Tax Due	2nd Half Real Estate Tax Due	2nd Half Agriculture Tax Due
	1st Half Agriculture Tax Due			2nd Half Mobile Home Tax Due

Steele County

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 - Josh Prokopec

Email: joshua.prokopec@steelecountymn.gov
Phone: 507-676-3914
Term Expires: January 2029

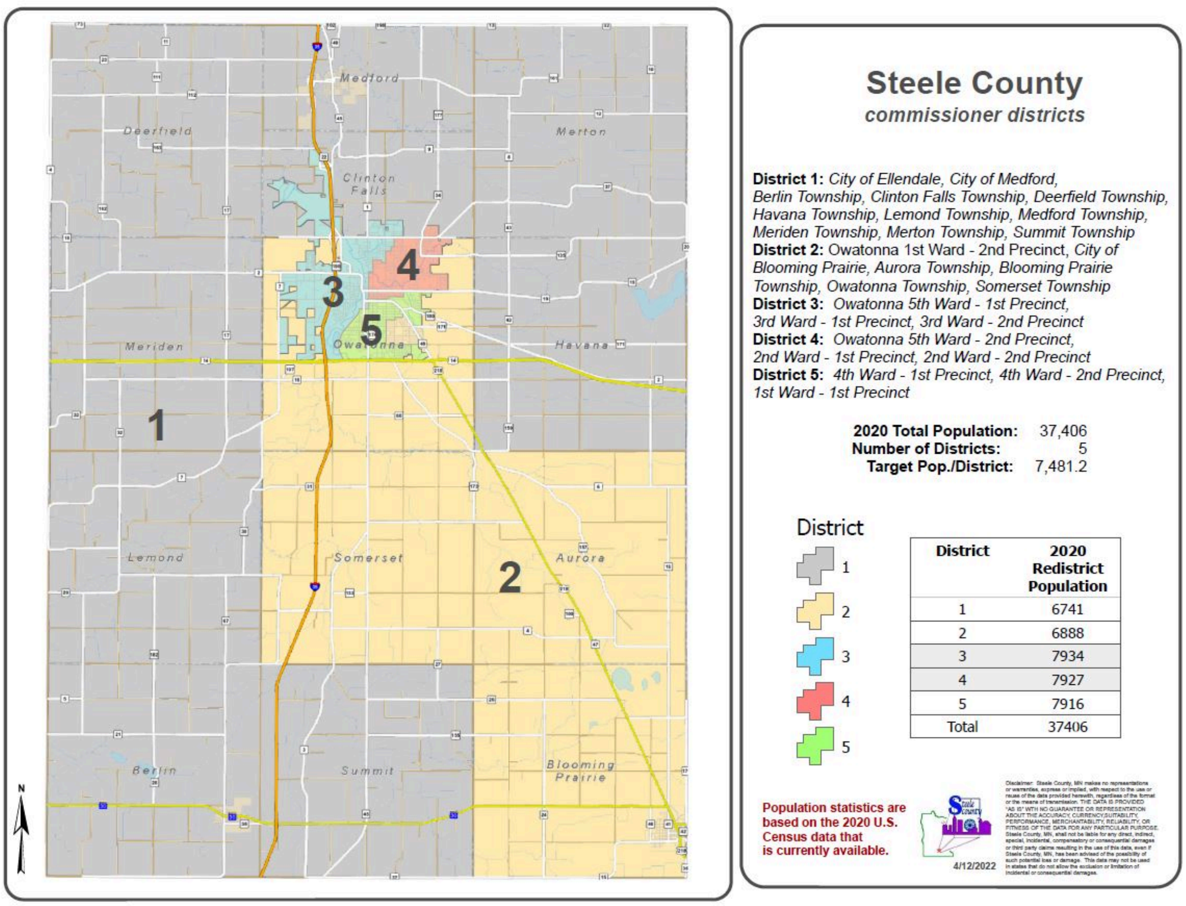
District 4 - Jim Abbe

Email: jim.abbe@steelecountymn.gov
Phone: 507-444-7478
Term Expires: January 2029

District 5 - Greg Krueger

Email: greg.krueger@steelecountymn.gov
Phone: 507-413-0692
Term Expires: January 2029

Commissioner District Map



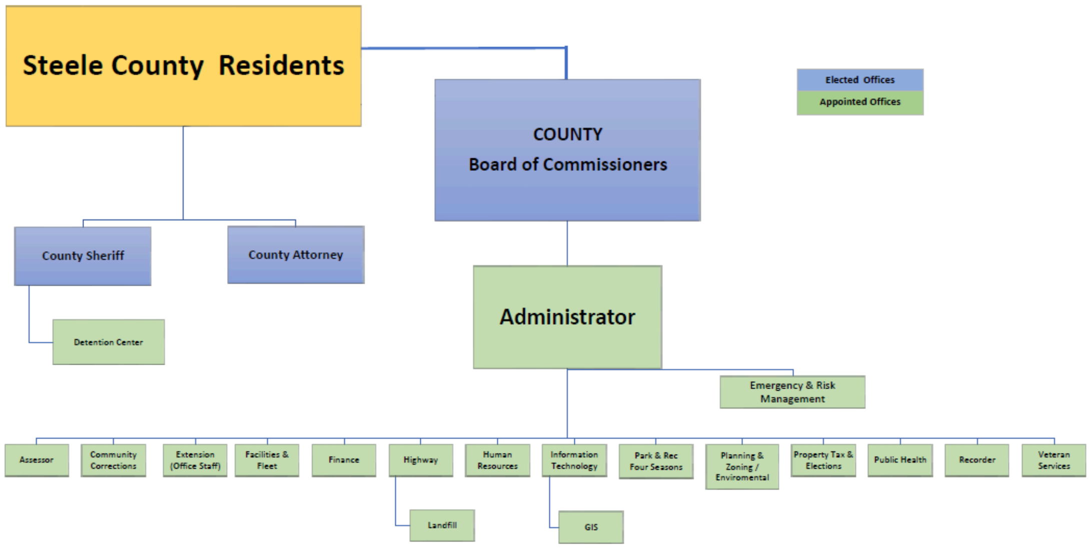
Elected County Officials

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	Ashley Jergenson
Four Seasons/Park and Recreation	Steve Schroht
Highway Engineer	Paul Sponholz
Information Technology	David Purscell
Planning and Zoning	Amber Brooks
Property Tax & Elections	Jennifer Mueller
Public Health	Amber Aaseth
Recorder	Rick Kvien
Veterans Services	Rene Gilormini

Steele County Organizational Structure 2025



Steele County

2026 Budget Book

Welcome to the 2026 Steele County Budget Book

The Finance and Administration office is pleased to present the 2026 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

Click the image above to jump to the table of contents

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 16, 2025

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

Steele County's 2026 budget and tax levy were established on December 16, 2025. The final 2026 budget was approved at $83,559,919 and the 2026 property tax levy at $31,708,481. This is a 4.6% 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 2026 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 2026 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 2026 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 2026 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.

Renae Fry

County Administrator
renae.fry@steelecountymn.gov

Ashley Jergenson

County Finance Director
ashley.jergenson@steelecountymn.gov

Madison Melcher

Financial Analyst
madison.melcher@steelecountymn.gov

Report Prepared by

Steele County Administration and Finance Office

Steele County

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.

Steele County

Revenue Account Descriptions

A look into the major revenue sources for Steele County

Steele County Revenues

Steele County Revenue Sources

	FY2024 ACTUALS	2024 BUDGET	FY2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Revenue Sources							
Revenues	–	–	$11,616	–	$58,316	$58,316	502.0%
Current Property Tax	$28,940,134	$29,394,452	$29,835,205	$30,303,710	$31,708,481	$1,404,771	4.7%
Other Taxes & Assessments	$5,078,424	$5,281,500	$5,255,663	$5,265,500	$9,811,958	$4,546,458	86.5%
Intergovernmental	$13,355,163	$14,918,098	$13,185,103	$16,728,517	$22,454,040	$5,725,523	43.4%
Licenses and Permits	$176,121	$194,000	$259,916	$186,000	$181,800	($4,200)	(1.6%)
Charges for Services	$6,814,753	$7,454,868	$8,229,822	$7,239,839	$9,916,182	$2,676,343	32.5%
Miscellaneous/Other Financing Sources	$3,907,527	$9,413,110	$2,046,168	$10,587,842	$8,702,642	($1,885,200)	(92.1%)
Fines and Forfeits	$14,438	$13,500	$2,620	$12,000	$11,500	($500)	(19.1%)
Investment Income	$2,655,887	$315,000	$2,927,434	$330,000	$615,000	$285,000	9.7%
Gifts and Contributions	$99,925	$100,000	$99,356	$100,000	$100,000	$0	0.0%
REVENUE SOURCES TOTAL	**$61,042,373**	**$67,084,528**	**$61,852,904**	**$70,753,408**	**$83,559,919**	**$12,806,511**	**20.7%**

Overall, revenues are expected to increase 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.

The current property tax levy increased by $1.4M 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 4.7% increase in the property tax levy was approved by the board of commissioners for 2026. 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 4.1%.

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.

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.

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:

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.

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)

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 - Recorder's 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.

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.

Steele County

Expenditure Account Descriptions

A look into the major expenditure sources for Steele County

Steele County Expenditures

Steele County Expenditure Sources

	FY2024 ACTUALS	2024 BUDGET	FY2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Expenses							
Expenses	–	–	$4,546	–	–	$0	0.0%
Personnel Services	$23,405,581	$24,462,068	$24,652,177	$26,139,039	$85,543	($26,053,496)	(105.7%)
Services and Charges	$12,663,424	$13,025,920	$12,875,941	$13,155,072	$13,368,869	$213,797	1.7%
Supplies and Materials	$12,178,009	$16,794,186	$6,724,521	$21,641,944	$29,483,042	$7,841,098	116.6%
Capital Outlay	$8,651,458	$9,802,600	$11,663,944	$6,454,677	$6,650,900	$196,223	1.7%
Debt Service	$1,959,917	$1,911,130	$1,084,300	$1,138,515	$1,078,950	($59,565)	(5.5%)
Other Expenditures	$1,118,440	$1,088,624	$378,857	$2,224,161	$4,214,554	$1,990,393	525.4%
Accounts Not Classified	$563	–	$699,099	–	$26,820,540	$26,820,540	3,836.5%
Do Not Use	–	–	–	–	$1,478,016	$1,478,016	–
EXPENSES TOTAL	**$59,977,392**	**$67,084,528**	**$58,083,385**	**$70,753,408**	**$83,180,414**	**$12,427,006**	**21.4%**

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

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:

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

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.

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.

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

Steele County

Budget Resolution

Board adopted resolution

STEELE COUNTY RESOLUTION

2026 Tax Levy and Budget

Department: Finance Department **Date:** 12/16/2025 **Resolution No: 2025-068**

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 2026 tax levy totaling $31,708,481. The 2026 tax levy and budget are detailed as follows:

	Tax Levy		Budget
General Government	$ 29,282,672		$ 39,335,927
Opioid Settlement	-		100,000
Road & Bridge	2,898,158		31,292,488
Ditch Fund	-		300,000
Bixby Sewer District	-		11,940
Bonded Debt	1,078,950		1,078,950
Capital Improvements	1,030,389		6,286,389
Landfill	-		4,953,925
Other Trust Funds	-		300
SUBTOTAL	34,290,169		83,359,919
Public Library (excluding cities of Owatonna and Blooming Prairie)	200,000		200,000
TOTAL TAX LEVY	34,490,169		
Less: County Aid	(2,781,688)		
TOTAL CERTIFIED TAX LEVY	$ 31,708,481	TOTAL CERTIFIED BUDGET	$ 83,559,919

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	$ 335,350	$ 352,117
2018A - G.O. CIP Bond Public Works Facility Construction	743,600	780,780
Totals	$ 1,078,950	$ 1,132,897

This resolution shall become effective upon its passage and without further publication.

The above resolution was presented by Commissioner Krueger who moved its adoption, duly seconded by Commissioner Abbe.

Upon the vote being taken there were 5 Ayes, ∅ Nays, and ∅ absent and not voting.

Dated this 16 day of December, 2025.

STEELE COUNTY
BOARD OF COMMISSIONERS

James Brady
Chair

CERTIFICATION

I hereby certify that the above is a true and correct copy of a Resolution duly passed, adopted, and approved by the County Board of said County on the 16 day of December, 2025.

Attest

Steele County

Administration

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.

Major Changes/Budget Commentary

The Administration 2026 budget changed by $31,266 or 9.4% from the prior year primarily due to personnel service adjustments. Personnel services changed by $28,376 mainly due to wages and overtime for the upcoming year.

031 - Administration

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$356,099	$330,840	$331,523	$333,784	$365,050	–	–
Operating Revenues							
Charges for Services	–	$10,255	–	–	–	$0	–
Miscellaneous/Other Financing Sources	–	–	$21	–	–	$0	–
OPERATING REVENUES TOTAL	**–**	**$10,255**	**$21**	**–**	**–**	**$0**	**–**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$356,099	$341,095	$331,543	$333,784	$365,050	–	–
-	–	–	–	–	–	–	–

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Personnel Services							
Wages and Overtime	$246,036	$240,898	$239,019	$238,754	$275,407	$36,653	15.4%
Health, Life, Disability Insurance	$45,826	$53,820	$46,432	$46,524	$32,658	($13,866)	(29.8%)
PERA Contributions	$14,600	$17,317	$17,926	$17,907	$20,656	$2,749	15.4%
Payroll Related Taxes	$15,847	$17,087	$17,312	$18,513	$21,353	$2,840	15.3%
Other Payroll Related Expenses	$1,072	$1,073	$1,394	$1,286	$1,286	$0	0.0%
PERSONNEL SERVICES TOTAL	**$323,381**	**$330,195**	**$322,084**	**$322,984**	**$351,360**	**$28,376**	**8.8%**
Operating Expenditures							
Services and Charges	$30,118	$8,100	$7,953	$9,450	$10,990	$1,540	16.3%
Supplies and Materials	$2,253	$2,300	$1,412	$1,050	$2,350	$1,300	123.8%
Other Expenditures	$346	$500	$94	$300	$350	$50	16.7%
OPERATING EXPENDITURES TOTAL	**$32,718**	**$10,900**	**$9,460**	**$10,800**	**$13,690**	**$2,890**	**26.8%**
-	–	–	–	–	–	–	–
Total Expenditures	$356,099	$341,095	$331,543	$333,784	$365,050	$31,266	9.4%

Steele County

Assessors Office

Budget Narrative

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.

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.

Major Changes/Budget Commentary

The Assessor's 2026 budget changed by$61,894 or 7.3% from the prior year primarily due to personnel service adjustments. Personnel services changed by $59,044, mainly due to wages and overtime for the upcoming year.

103 - Assessor

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$794,178	$859,092	$814,807	$851,664	$913,558	–	–
Operating Revenues							
Charges for Services	$126	$500	$389	$250	$250	$0	0.0%
OPERATING REVENUES TOTAL	**$126**	**$500**	**$389**	**$250**	**$250**	**$0**	**0.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$794,304	$859,592	$815,196	$851,914	$913,808	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$567,811	$595,764	$559,773	$583,501	$614,258	$30,757	5.3%
Health, Life, Disability Insurance	$86,386	$111,828	$112,934	$115,560	$133,746	$18,186	15.7%
PERA Contributions	$41,060	$43,932	$41,835	$43,763	$46,069	$2,306	5.3%
Payroll Related Taxes	$41,538	$43,347	$40,335	$45,249	$49,540	$4,291	9.5%
Other Payroll Related Expenses	$5,523	$5,056	$6,877	$6,476	$9,980	$3,504	54.1%
PERSONNEL SERVICES TOTAL	**$742,318**	**$799,927**	**$761,754**	**$794,549**	**$853,593**	**$59,044**	**7.4%**
Operating Expenditures							
Services and Charges	$46,603	$50,590	$48,603	$48,090	$54,940	$6,850	14.2%
Supplies and Materials	$5,099	$9,075	$4,824	$9,275	$5,275	($4,000)	(43.1%)
Other Expenditures	$285	–	$15	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$51,986**	**$59,665**	**$53,441**	**$57,365**	**$60,215**	**$2,850**	**5.0%**
-	–	–	–	–	–	–	–
Total Expenditures	$794,304	$859,592	$815,196	$851,914	$913,808	$61,894	7.3%

Steele County

Board of Commissioners

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.

Major Changes/Budget Commentary

The Commissioners 2026 budget changed by ($33,291) or (12.1%) from the prior year primarily due to adjustments in personnel services. Personnel services changed by ($31,242) mainly due to adjusting insurance premiums and other payroll tax liabilities.

005 - Commissioners

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$256,550	$247,321	$240,115	$275,431	$242,140	–	–
Operating Revenues	–	–	–	–	–	–	–
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$256,550	$247,321	$240,115	$275,431	$242,140	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$131,645	$132,064	$139,732	$139,989	$149,783	$9,794	7.0%
Health, Life, Disability Insurance	$73,841	$74,898	$56,567	$88,206	$48,034	($40,172)	(45.5%)
PERA Contributions	$6,852	$5,763	$7,522	$6,300	$6,691	$391	6.2%
Payroll Related Taxes	$4,096	$3,746	$5,760	$4,646	$13,492	$8,846	190.4%
Other Payroll Related Expenses	$28,689	$16,850	$17,499	$23,340	$13,240	($10,100)	(43.3%)
PERSONNEL SERVICES TOTAL	**$245,123**	**$233,321**	**$227,080**	**$262,481**	**$231,240**	**($31,241)**	**(11.9%)**
Operating Expenditures							
Services and Charges	$8,920	$12,000	$10,368	$9,130	$9,100	($30)	(0.3%)
Supplies and Materials	$2,507	$1,900	$2,557	$2,820	$1,700	($1,120)	(39.7%)
Other Expenditures	–	$100	$110	$1,000	$100	($900)	(90.0%)
OPERATING EXPENDITURES TOTAL	**$11,427**	**$14,000**	**$13,035**	**$12,950**	**$10,900**	**($2,050)**	**(15.8%)**
-	–	–	–	–	–	–	–
Total Expenditures	$256,550	$247,321	$240,115	$275,431	$242,140	($33,291)	(12.1%)

Steele County

Capital Projects Fund

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 2026 budget changed by $2,587,723 or 59.7% from the prior year. There is a total of $6,925,389 budgeted under the capital improvements fund for the upcoming year. Some large projects include the Beaver Lake Park upgrades and the Landfill expansion, and additional funds for additional equipment and repairs among the county's facilities. 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 $4,756,000, the property tax levy $930,389, capital project fund reserves $100,00, and county program aid $500,000.

38 - Capital Projects Fund

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$4,797,136	$0	$6,143,610	$0	$639,000	–	–
Operating Revenues							
Current Property Tax	$350,161	$305,600	$994,236	$1,004,063	$930,389	($73,674)	(7.3%)
Other Taxes & Assessments	$2,306	–	$3,143	–	–	$0	–
Intergovernmental	$37,335	$84,172	$855,717	$178,650	$600,000	$421,350	235.9%
Miscellaneous/Other Financing Sources	$1,476,119	$7,076,828	$191,536	$3,154,953	$4,756,000	$1,601,047	50.8%
Bond Construction Projects	–	–	–	–	$0	$0	–
OPERATING REVENUES TOTAL	**$1,865,921**	**$7,466,600**	**$2,044,631**	**$4,337,666**	**$6,286,389**	**$1,948,723**	**44.9%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$6,663,057	$7,466,600	$8,188,241	$4,337,666	$6,925,389	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Supplies and Materials	$3,652	–	–	–	–	$0	–
Capital Outlay	$6,659,405	$7,466,600	$8,188,241	$3,707,677	$3,360,400	($347,277)	(9.4%)
Other Expenditures	–	–	–	$629,989	$3,564,989	$2,935,000	465.9%
OPERATING EXPENDITURES TOTAL	**$6,663,057**	**$7,466,600**	**$8,188,241**	**$4,337,666**	**$6,925,389**	**$2,587,723**	**59.7%**
-	–	–	–	–	–	–	–
Total Expenditures	$6,663,057	$7,466,600	$8,188,241	$4,337,666	$6,925,389	$2,587,723	59.7%

Central Services

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 2026 budget changed by ($36,275) or (5.9%) over the prior year. This change due to reduced budget expense for services and charges.

062 - Central Services

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$553,958	$440,841	$663,130	$561,988	$527,228	–	–
Operating Revenues							
Miscellaneous/Other Financing Sources	$122,640	$53,975	$15,373	$56,087	$54,572	($1,515)	(2.7%)
OPERATING REVENUES TOTAL	**$122,640**	**$53,975**	**$15,373**	**$56,087**	**$54,572**	**($1,515)**	**(2.7%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$676,598	$494,816	$678,503	$618,075	$581,800	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Services and Charges	$522,226	$339,116	$523,699	$434,576	$435,300	$724	0.2%
Supplies and Materials	$49,919	$104,900	$87,916	$117,799	$75,500	($42,299)	(35.9%)
Capital Outlay	–	–	$11,873	–	–	$0	–
Other Expenditures	$104,453	$50,800	$55,014	$65,700	$71,000	$5,300	8.1%
OPERATING EXPENDITURES TOTAL	**$676,598**	**$494,816**	**$678,503**	**$618,075**	**$581,800**	**($36,275)**	**(5.9%)**
-	–	–	–	–	–	–	–
Total Expenditures	$676,598	$494,816	$678,503	$618,075	$581,800	($36,275)	(5.9%)

Steele County

Community Center

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.

Major Changes/Budget Commentary

The Community Center 2026 budget remained relatively unchanged from the previous year, a $205 change or 1.2% over the prior year. Overall, the community center is relativity small budget with many of the expenditures pertaining to utilities, cleaning and upkeep. The increase in 2026 is mainly due to WIFI service charges.

502 - Community Center

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$10,226	$11,200	$14,205	$11,275	$11,180	–	–
Operating Revenues							
Miscellaneous/Other Financing Sources	$6,536	$6,000	$6,111	$6,300	$6,600	$300	4.8%
OPERATING REVENUES TOTAL	**$6,536**	**$6,000**	**$6,111**	**$6,300**	**$6,600**	**$300**	**4.8%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$16,763	$17,200	$20,316	$17,575	$17,780	–	–
-	–	–	–	–	–	–	–
Personnel Services							
–	–	–	–	–	–	–	–
PERSONNEL SERVICES TOTAL	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operating Expenditures							
Services and Charges	$15,449	$16,200	$19,580	$15,800	$16,480	$680	4.3%
Supplies and Materials	$1,314	$500	$736	$1,400	$1,300	($100)	(7.1%)
Other Expenditures	–	$500	–	$375	$0	($375)	(100.0%)
OPERATING EXPENDITURES TOTAL	**$16,763**	**$17,200**	**$20,316**	**$17,575**	**$17,780**	**$205**	**1.2%**
-	–	–	–	–	–	–	–
Total Expenditures	$16,763	$17,200	$20,316	$17,575	$17,780	$205	1.2%

Steele County

Community Corrections

Budget Narrative

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.

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.

Sentenced to Wellness
Mission Statement

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

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.

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.

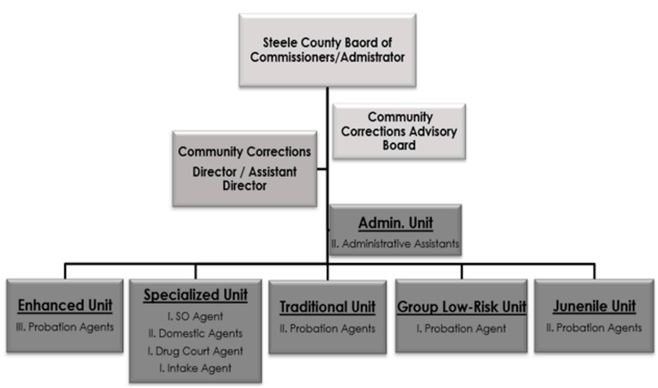
Since the implementation of this quality assurance tool and the subsequent review of client contact data, our probation officer staff has successfully increased both the total client contact rate and the total compliance rate in both the office and field settings. We take great pride in our officers,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

Major Changes/Budget Commentary

The Community Correction's 2026 budget changed by $62,830 or 2.8% from the prior year primarily due to personnel service adjustments. Personnel services changed by $151,496 mainly due to wages and overtime and health insurance elections for the upcoming year.

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$868,225	$1,187,211	$1,027,154	$1,187,211	$1,237,562	–	–
Operating Revenues							
Intergovernmental	$1,059,673	$1,060,251	$1,033,101	$997,644	$1,002,673	$5,029	0.5%
Charges for Services	$113,390	$79,200	$99,552	$91,500	$100,150	$8,650	9.4%
Miscellaneous/Other Financing Sources	$1,450	$1,500	$6,319	$1,500	$800	($700)	(46.7%)
Fines and Forfeits	$3,550	$3,500	$1,100	$2,000	$1,500	($500)	(25.0%)
OPERATING REVENUES TOTAL	**$1,178,063**	**$1,144,451**	**$1,140,071**	**$1,092,644**	**$1,105,123**	**$12,479**	**1.1%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$2,046,288	$2,331,662	$2,167,225	$2,279,855	$2,342,685	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$1,445,227	$1,490,789	$1,562,826	$1,562,005	$1,658,296	$96,291	6.2%
Health, Life, Disability Insurance	$214,001	$238,014	$264,051	$289,588	$323,760	$34,172	11.8%
PERA Contributions	$105,837	$111,809	$111,936	$117,150	$124,372	$7,222	6.2%
Payroll Related Taxes	$105,347	$110,318	$113,867	$121,098	$133,741	$12,643	10.4%
Other Payroll Related Expenses	$14,514	$14,514	$19,249	$17,756	$18,924	$1,168	6.6%
PERSONNEL SERVICES TOTAL	**$1,884,926**	**$1,965,444**	**$2,071,929**	**$2,107,597**	**$2,259,093**	**$151,496**	**7.2%**
Operating Expenditures							
Services and Charges	$149,158	$147,101	$81,594	$105,392	$64,892	($40,500)	(38.4%)
Supplies and Materials	$10,447	$16,360	$10,132	$18,300	$10,700	($7,600)	(41.5%)
Capital Outlay	–	–	–	–	–	$0	–
Other Expenditures	$1,758	$202,757	$3,570	$48,566	$8,000	($40,566)	(83.5%)
Accounts Not Classified	–	–	–	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	**$161,362**	**$366,218**	**$95,296**	**$172,258**	**$83,592**	**($88,666)**	**(51.5%)**
-	–	–	–	–	–	–	–
Total Expenditures	$2,046,288	$2,331,662	$2,167,225	$2,279,855	$2,342,685	$62,830	2.8%

Department Description and Services Provided



Steele County

County Attorney

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.

Major Changes/Budget Commentary

The Attorney's office 2026 budget changed by $175,578 or 11.0% from the prior year. The change is a result of primarily due to personnel services changing by $137,77 and a change in services and charges due to the need to obtain specific services for records retention and access which is used among multiple law enforcement agencies.

091 - County Attorney

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$1,199,084	$1,183,778	$1,372,424	$1,420,379	$1,568,899	–	–
Operating Revenues							
Charges for Services	$159,589	$159,358	$165,308	$168,942	$196,000	$27,058	16.0%
Miscellaneous/Other Financing Sources	–	–	–	–	$0	$0	–
Fines and Forfeits	$9,868	$5,000	$1,112	$5,000	$5,000	$0	0.0%
OPERATING REVENUES TOTAL	**$169,457**	**$164,358**	**$166,420**	**$173,942**	**$201,000**	**$27,058**	**15.6%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,368,542	$1,348,136	$1,538,844	$1,594,321	$1,769,899	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$967,807	$941,636	$1,042,667	$1,071,274	$1,180,008	$108,734	10.2%
Health, Life, Disability Insurance	$188,731	$205,893	$241,851	$277,905	$287,788	$9,883	3.6%

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
PERA Contributions	$67,950	$70,623	$77,298	$79,367	$86,044	$6,677	8.4%
Payroll Related Taxes	$70,328	$69,681	$74,780	$83,064	$95,167	$12,103	14.6%
Other Payroll Related Expenses	$1,796	$1,797	$1,093	$2,110	$2,430	$320	15.2%
PERSONNEL SERVICES TOTAL	**$1,296,612**	**$1,289,630**	**$1,437,689**	**$1,513,720**	**$1,651,437**	**$137,717**	**9.1%**
Operating Expenditures							
Services and Charges	$48,161	$36,006	$62,298	$50,101	$109,712	$59,611	119.0%
Supplies and Materials	$23,741	$22,000	$38,461	$30,000	$8,500	($21,500)	(71.7%)
Other Expenditures	$27	$500	$395	$500	$250	($250)	(50.0%)
OPERATING EXPENDITURES TOTAL	**$71,930**	**$58,506**	**$101,154**	**$80,601**	**$118,462**	**$37,861**	**47.0%**
-	–	–	–	–	–	–	–
Total Expenditures	$1,368,542	$1,348,136	$1,538,844	$1,594,321	$1,769,899	$175,578	11.0%

Steele County

County Wide

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 2026.

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 2026 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 2026 budget changed by $876,534 or 137.8% over the prior year for other expense within personnel service which include legal fees, recruitment costs, insurance expenses.

003 - County Wide

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	($30,671,559)	($27,486,274)	($31,444,702)	($28,455,868)	($29,701,951)	–	–
Operating Revenues							
Current Property Tax	$24,342,952	$24,834,346	$25,296,834	$25,698,953	$27,079,526	$1,380,573	5.4%
Other Taxes & Assessments	$415,922	$246,000	$461,422	$230,000	$245,918	$15,918	6.9%
Intergovernmental	$2,690,977	$2,494,597	$2,796,701	$2,766,519	$2,717,646	($48,873)	(1.8%)
Miscellaneous/Other Financing Sources	$1,598,472	$353,499	$700,058	$81,343	$571,342	$489,999	602.4%
Investment Income	$2,603,842	$300,000	$2,877,047	$315,000	$600,000	$285,000	90.5%
OPERATING REVENUES TOTAL	**$31,652,165**	**$28,228,442**	**$32,132,062**	**$29,091,815**	**$31,214,432**	**$2,122,617**	**7.3%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$980,606	$742,168	$687,360	$635,947	$1,512,481	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Other Payroll Related Expenses	$16,578	$186,000	$6,058	$74,100	$73,000	($1,100)	(1.5%)
PERSONNEL SERVICES TOTAL	**$16,578**	**$186,000**	**$6,058**	**$74,100**	**$73,000**	**($1,100)**	**(1.5%)**
Operating Expenditures							
Services and Charges	$538,484	$383,506	$442,041	$445,167	$419,463	($25,704)	(5.8%)
Supplies and Materials	$1,939	–	$11,811	–	–	$0	–
Other Expenditures	$423,605	$172,662	$227,450	$116,680	$1,020,018	$903,338	774.2%
OPERATING EXPENDITURES TOTAL	**$964,028**	**$556,168**	**$681,302**	**$561,847**	**$1,439,481**	**$877,634**	**156.2%**
-	–	–	–	–	–	–	–
Total Expenditures	$980,606	$742,168	$687,360	$635,947	$1,512,481	$876,534	137.8%

Steele County

Debt Service Levy

Budget Narrative

Department Description

Debt service levy includes the bonded debt funded by the property tax levy. Currently two bonds are being paid in 2026 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 principal 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 principal and interest, respectively.

Major Changes/Budget Commentary

The Debt Service 2026 budget changed by ($59,565) or (5.2%) from the prior year, with 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.

35 - Debt Service Levy

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	($36,711)	$0	($50,714)	$0	$0	–	–
Operating Revenues							
Current Property Tax	$1,674,589	$1,669,261	$1,021,460	$1,039,272	$1,039,272	$0	0.0%
Other Taxes & Assessments	$12,420	–	$10,798	–	–	$0	–
Intergovernmental	$178,702	$196,402	$108,656	$99,243	$39,678	($59,565)	(60.0%)
OPERATING REVENUES TOTAL	**$1,865,711**	**$1,865,663**	**$1,140,914**	**$1,138,515**	**$1,078,950**	**($59,565)**	**(5.2%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,829,000	$1,865,663	$1,090,200	$1,138,515	$1,078,950	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Debt Service	$1,826,850	$1,865,663	$1,084,300	$1,138,515	$1,078,950	($59,565)	(5.2%)
Other Expenditures	$2,150	–	$5,900	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$1,829,000**	**$1,865,663**	**$1,090,200**	**$1,138,515**	**$1,078,950**	**($59,565)**	**(5.2%)**
-	–	–	–	–	–	–	–
Total Expenditures	$1,829,000	$1,865,663	$1,090,200	$1,138,515	$1,078,950	($59,565)	(5.2%)

Steele County

Detention Center

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.

Facts/Figures

- 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 2026 budget changed by $308,246 or 6.9% from the prior year. This change is due to a reduction in personnel related costs.

251 - Detention Center

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$4,174,828	$4,269,316	$4,063,745	$4,373,339	$4,535,685	–	–
Operating Revenues							
Charges for Services	$109,207	$229,200	$259,942	$90,800	$236,200	$145,400	160.1%
Miscellaneous/Other Financing Sources	$3,609	$10,000	$15,406	$3,000	$3,500	$500	16.7%
OPERATING REVENUES TOTAL	**$112,816**	**$239,200**	**$275,348**	**$93,800**	**$239,700**	**$145,900**	**155.5%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$4,287,645	$4,508,516	$4,339,092	$4,467,139	$4,775,385	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$2,755,560	$2,944,682	$2,728,826	$2,728,934	$2,847,634	$118,700	4.4%
Health, Life, Disability Insurance	$428,709	$497,357	$476,611	$514,683	$669,946	$155,263	30.2%
PERA Contributions	$232,098	$252,306	$253,605	$255,894	$308,500	$52,606	20.6%
Payroll Related Taxes	$202,809	$217,907	$201,683	$211,549	$229,662	$18,113	8.6%
Other Payroll Related Expenses	$83,806	$73,189	$96,783	$85,234	$87,728	$2,494	2.9%
PERSONNEL SERVICES TOTAL	**$3,702,981**	**$3,985,441**	**$3,757,508**	**$3,796,294**	**$4,143,470**	**$347,176**	**9.2%**
Operating Expenditures							
Services and Charges	$253,349	$251,075	$317,998	$411,595	$347,165	($64,430)	(15.7%)
Supplies and Materials	$330,572	$270,000	$263,248	$258,250	$283,750	$25,500	9.9%
Capital Outlay	–	–	$0	–	–	$0	–
Other Expenditures	$743	$2,000	$338	$1,000	$1,000	$0	0.0%
Accounts Not Classified	–	–	–	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	**$584,664**	**$523,075**	**$581,584**	**$670,845**	**$631,915**	**($38,930)**	**(5.8%)**
-	–	–	–	–	–	–	–
Total Expenditures	$4,287,645	$4,508,516	$4,339,092	$4,467,139	$4,775,385	$308,246	6.9%

Steele County

District Court

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 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 2026 budget changed by $68,900 or 15.1% from the prior year. This change is due to building security upgrades to ensure the safety and security of the public.

11 - District Court

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$451,199	$535,750	$400,030	$457,600	$523,900	–	–
Operating Revenues							
Intergovernmental	$1,009	–	$2,240	–	$2,240	$2,240	–
Charges for Services	$360	–	$220	–	$360	$360	–
OPERATING REVENUES TOTAL	**$1,369**	**–**	**$2,460**	**–**	**$2,600**	**$2,600**	**–**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$452,568	$535,750	$402,490	$457,600	$526,500	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Services and Charges	$403,219	$535,750	$373,819	$457,600	$454,500	($3,100)	(0.7%)
Capital Outlay	$49,349	–	$28,671	–	$72,000	$72,000	–
Accounts Not Classified	–	–	–	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	**$452,568**	**$535,750**	**$402,490**	**$457,600**	**$526,500**	**$68,900**	**15.1%**
-	–	–	–	–	–	–	–
Total Expenditures	$452,568	$535,750	$402,490	$457,600	$526,500	$68,900	15.1%

Steele County

Emergency & Risk Management

Budget Narrative

Emergency Management

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.

Major Changes/Budget Commentary

The 2026 budget reflects a change of ($17,366) or (4.8%). This change is primarily due to reduced operating expenses.

281 - Emergency Management

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$66,139	$165,768	$172,495	$267,019	$315,304	–	–

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Operating Revenues							
Intergovernmental	$147,326	$40,915	$102,672	$61,285	$26,639	($34,646)	(56.5%)
Miscellaneous/Other Financing Sources	$2,707	$6,005	$1,647	$31,005	$0	($31,005)	(100.0%)
OPERATING REVENUES TOTAL	**$150,033**	**$46,920**	**$104,319**	**$92,290**	**$26,639**	**($65,651)**	**(71.1%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$216,172	$212,688	$276,814	$359,309	$341,943	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$143,596	$137,047	$150,014	$203,522	$178,029	($25,493)	(12.5%)
Health, Life, Disability Insurance	$479	$486	$15,001	$32,376	$61,233	$28,857	89.1%
PERA Contributions	$10,366	$10,279	$11,251	$15,264	$13,352	($1,912)	(12.5%)
Payroll Related Taxes	$10,985	$10,142	$10,850	$15,779	$14,358	($1,421)	(9.0%)
Other Payroll Related Expenses	$2,910	$2,910	$2,532	$2,336	$2,044	($292)	(12.5%)
PERSONNEL SERVICES TOTAL	**$168,336**	**$160,864**	**$189,648**	**$269,277**	**$269,016**	**($261)**	**(0.1%)**
Operating Expenditures							
Services and Charges	$27,330	$28,819	$58,895	$52,527	$42,422	($10,105)	(19.2%)
Supplies and Materials	$12,707	$7,000	$17,234	$16,500	$14,000	($2,500)	(15.2%)
Capital Outlay	–	–	–	$5,000	$0	($5,000)	(100.0%)
Other Expenditures	$7,798	$16,005	$11,037	$16,005	$16,505	$500	3.1%
OPERATING EXPENDITURES TOTAL	**$47,835**	**$51,824**	**$87,166**	**$90,032**	**$72,927**	**($17,105)**	**(19.0%)**
-	–	–	–	–	–	–	–
Total Expenditures	$216,172	$212,688	$276,814	$359,309	$341,943	($17,366)	(4.8%)

Steele County

Extension

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.

Major Changes/Budget Commentary

The U of M Extension 2026 budget changed by $16,065 or 3.8% from the prior year. Major budget changes in comparison to the prior year include changes in personnel services and services and charges due to services paid through the University of Minnesota Extension for support staff.

602 - Extension

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$382,751	$409,723	$432,362	$426,343	$442,408	–	–

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Operating Revenues							
Charges for Services	–	–	–	–	–	$0	–
Miscellaneous/Other Financing Sources	$57	$100	$66	$200	$200	$0	0.0%
OPERATING REVENUES TOTAL	**$57**	**$100**	**$66**	**$200**	**$200**	**$0**	**0.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$382,808	$409,823	$432,428	$426,543	$442,608	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$74,332	$69,451	$76,138	$72,535	$74,914	$2,379	3.3%
Health, Life, Disability Insurance	$25,209	$25,583	$30,682	$30,683	$34,689	$4,006	13.1%
PERA Contributions	$5,575	$5,209	$5,680	$5,440	$5,656	$216	4.0%
Payroll Related Taxes	$5,095	$5,139	$5,187	$5,621	$6,083	$462	8.2%
Other Payroll Related Expenses	$103	$103	$128	$118	$118	$0	0.0%
PERSONNEL SERVICES TOTAL	**$110,314**	**$105,485**	**$117,815**	**$114,397**	**$121,460**	**$7,063**	**6.2%**
Operating Expenditures							
Services and Charges	$268,560	$297,988	$306,989	$306,846	$317,648	$10,802	3.5%
Supplies and Materials	$3,934	$6,250	$7,625	$5,000	$3,500	($1,500)	(30.0%)
Other Expenditures	–	$100	–	$300	$0	($300)	(100.0%)
Accounts Not Classified	–	–	–	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	**$272,494**	**$304,338**	**$314,613**	**$312,146**	**$321,148**	**$9,002**	**2.9%**
-	–	–	–	–	–	–	–
Total Expenditures	$382,808	$409,823	$432,428	$426,543	$442,608	$16,065	3.8%

Steele County

Facilities and Fleet

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 2026 budget changed by $239,829 or 12.9% from the prior year. The main driver for this increase is personnel service adjustments - including cost of living adjustments, health insurance premium increases, additional payroll related taxes, and workers compensation increases and lastly services and charges to maintain the facilities.

111 - Facilities and Fleet

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$1,664,531	$1,682,030	$1,858,728	$1,644,764	$1,875,102	–	–
Operating Revenues							

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Miscellaneous/Other Financing Sources	$72,369	$142,480	$47,127	$210,817	$220,308	$9,491	4.5%
OPERATING REVENUES TOTAL	**$72,369**	**$142,480**	**$47,127**	**$210,817**	**$220,308**	**$9,491**	**4.5%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,736,900	$1,824,510	$1,905,855	$1,855,581	$2,095,410	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$685,604	$702,112	$730,273	$728,500	$838,648	$110,148	15.1%
Health, Life, Disability Insurance	$119,247	$120,872	$127,224	$127,364	$178,921	$51,557	40.5%
PERA Contributions	$51,410	$52,283	$54,240	$54,562	$62,899	$8,337	15.3%
Payroll Related Taxes	$50,526	$51,957	$53,301	$56,484	$67,636	$11,152	19.7%
Other Payroll Related Expenses	$8,345	$6,919	$21,183	$16,443	$16,561	$118	0.7%
PERSONNEL SERVICES TOTAL	**$915,131**	**$934,143**	**$986,221**	**$983,353**	**$1,164,665**	**$181,312**	**18.4%**
Operating Expenditures							
Services and Charges	$730,970	$823,167	$863,870	$806,643	$870,895	$64,252	8.0%
Supplies and Materials	$60,562	$67,200	$55,598	$64,785	$59,050	($5,735)	(8.9%)
Capital Outlay	$28,614	–	–	–	–	$0	–
Other Expenditures	$1,623	–	$166	$800	$800	$0	0.0%
OPERATING EXPENDITURES TOTAL	**$821,769**	**$890,367**	**$919,634**	**$872,228**	**$930,745**	**$58,517**	**6.7%**
-	–	–	–	–	–	–	–
Total Expenditures	$1,736,900	$1,824,510	$1,905,855	$1,855,581	$2,095,410	$239,829	12.9%

Steele County

Finance

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 2026 budget changed by (151,011) or (17.5%) from the prior year. Major drivers for this change were a result in personnel service changes.

044 - Finance

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$662,939	$633,574	$728,801	$852,690	$702,379	–	–
Operating Revenues							
Intergovernmental	–	$5,300	–	$5,300	$5,300	$0	0.0%
Charges for Services	$2,393	$7,000	$2,578	$3,000	$2,300	($700)	(23.3%)
Miscellaneous/Other Financing Sources	$168	–	$180	–	–	$0	–
OPERATING REVENUES TOTAL	**$2,561**	**$12,300**	**$2,758**	**$8,300**	**$7,600**	**($700)**	**(8.4%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$665,500	$645,874	$731,559	$860,990	$709,979	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$346,852	$357,918	$394,102	$482,819	$377,431	($105,388)	(21.8%)
Health, Life, Disability Insurance	$88,697	$90,099	$114,044	$146,210	$105,648	($40,562)	(27.7%)
PERA Contributions	$26,010	$26,844	$27,989	$36,211	$28,307	($7,904)	(21.8%)
Payroll Related Taxes	$24,589	$26,486	$27,628	$37,429	$30,440	($6,989)	(18.7%)
Other Payroll Related Expenses	$411	$412	$618	$570	$472	($98)	(17.2%)
PERSONNEL SERVICES TOTAL	**$486,559**	**$501,759**	**$564,381**	**$703,239**	**$542,298**	**($160,941)**	**(22.9%)**
Operating Expenditures							
Services and Charges	$165,993	$96,315	$101,999	$105,050	$111,480	$6,430	6.1%
Supplies and Materials	$7,381	$47,700	$65,178	$52,501	$56,201	$3,700	7.1%
Capital Outlay	$5,300	–	–	–	–	$0	–
Other Expenditures	$267	$100	–	$200	$0	($200)	(100.0%)
OPERATING EXPENDITURES TOTAL	**$178,941**	**$144,115**	**$167,178**	**$157,751**	**$167,681**	**$9,930**	**6.3%**
-	–	–	–	–	–	–	–
Total Expenditures	$665,500	$645,874	$731,559	$860,990	$709,979	($151,011)	(17.5%)

Steele County

Four Seasons Center

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.

Major Changes - Budget Commentary

The Four Seasons 2026 budget increased by ($36,231) or (7.6%) from the prior year. Major expenditure changes over the prior year include changes in services and charges reducing.

550 - Four Seasons

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$51,586	$57,362	($39,933)	$57,618	($2,813)	–	–
Operating Revenues							
Charges for Services	$428,798	$411,700	$505,189	$450,600	$474,300	$23,700	5.3%
Miscellaneous/Other Financing Sources	$13,180	$11,000	$22,312	$12,000	$12,500	$500	4.2%
Gifts and Contributions	$100,000	$100,000	$100,000	$100,000	$100,000	$0	0.0%
OPERATING REVENUES TOTAL	**$541,978**	**$522,700**	**$627,501**	**$562,600**	**$586,800**	**$24,200**	**4.3%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$593,564	$580,062	$587,567	$620,218	$583,987	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$246,803	$221,298	$282,991	$240,412	$225,600	($14,812)	(6.2%)

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Health, Life, Disability Insurance	$24,246	$24,545	$28,661	$28,673	$32,358	$3,685	12.9%
PERA Contributions	$18,012	$16,597	$19,302	$18,031	$16,920	($1,111)	(6.2%)
Payroll Related Taxes	$18,665	$16,376	$21,365	$18,636	$18,194	($442)	(2.4%)
Other Payroll Related Expenses	$3,732	$3,732	$4,365	$4,366	$4,366	$0	0.0%
PERSONNEL SERVICES TOTAL	**$311,459**	**$282,548**	**$356,684**	**$310,118**	**$297,438**	**($12,680)**	**(4.1%)**
Operating Expenditures							
Services and Charges	$192,157	$219,414	$205,586	$231,900	$203,449	($28,451)	(12.3%)
Supplies and Materials	$89,948	$78,100	$100,298	$78,200	$83,100	$4,900	6.3%
Capital Outlay	–	–	($75,000)	–	–	$0	–
Other Expenditures	–	–	–	–	$0	$0	–
Accounts Not Classified	–	–	–	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	**$282,106**	**$297,514**	**$230,884**	**$310,100**	**$286,549**	**($23,551)**	**(7.6%)**
-	–	–	–	–	–	–	–
Total Expenditures	$593,564	$580,062	$587,567	$620,218	$583,987	($36,231)	(5.8%)

Steele County

Geographic Information Systems (GIS)

Budget Narrative

Department Description and Services Provided

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

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

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

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

Mission Statement

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

Major Changes/Budget Commentary

The 2026 GIS budget changed by $45,297 or 20.0% from the prior year. The changes are a result of changes to personnel services.

104 - Geographic Information Systems (GIS)

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$173,407	$196,058	$242,854	$221,923	$267,220	–	–
Operating Revenues							
Charges for Services	$2,755	$4,600	$3,030	$4,600	$4,600	$0	0.0%
Miscellaneous/Other Financing Sources	–	–	–	–	$0	$0	–
OPERATING REVENUES TOTAL	**$2,755**	**$4,600**	**$3,030**	**$4,600**	**$4,600**	**$0**	**0.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$176,162	$200,658	$245,884	$226,523	$271,820	–	–
-	–	–	–	–	–	–	–

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Personnel Services							
Wages and Overtime	$125,392	$135,632	$158,099	$163,192	$167,465	$4,273	2.6%
Health, Life, Disability Insurance	$25,216	$33,109	$59,611	$30,718	$70,386	$39,668	129.1%
PERA Contributions	$9,404	$10,172	$11,850	$12,239	$12,560	$321	2.6%
Payroll Related Taxes	$8,830	$10,037	$10,769	$12,651	$13,506	$855	6.8%
Other Payroll Related Expenses	$103	$103	$128	$118	$118	$0	0.0%
PERSONNEL SERVICES TOTAL	**$168,946**	**$189,053**	**$240,457**	**$218,918**	**$264,035**	**$45,117**	**20.6%**
Operating Expenditures							
Services and Charges	$6,594	$11,005	$3,834	$7,005	$7,255	$250	3.6%
Supplies and Materials	$622	$600	$1,593	$600	$530	($70)	(11.7%)
OPERATING EXPENDITURES TOTAL	**$7,216**	**$11,605**	**$5,427**	**$7,605**	**$7,785**	**$180**	**2.4%**
-	–	–	–	–	–	–	–
Total Expenditures	$176,162	$200,658	$245,884	$226,523	$271,820	$45,297	20.0%

Highway

Budget Narrative

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.

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.

Goals/Objectives

- Deliver the projects included in the budget year of the 5-year CIP.
- Maintain acceptable levels of service for highway maintenance operations.
- Maintain an effective pavement preservation program to maximize past highway investments.
- Maintain an effective traffic sign management program to maximize safety and comply with Federal regulations.

- Update the capital improvement program for highways and bridges on an annual basis.
- Collaborate both internally and externally to improve service delivery and build relationships.
- Pursue outside funding opportunities for highway and bridge improvements.

Major Changes/Budget Commentary

The Highway department 2026 budget changed by $7,976,004 or 34.1% from the prior year. This change is mainly due to supplies and materials to maintain and address the counties highway and roadways.

10 - Highway

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	($767,887)	$0	($6,538,102)	$0	$85,092	–	–
Operating Revenues							
Current Property Tax	$2,572,432	$2,585,245	$2,522,675	$2,561,422	$2,659,294	$97,872	3.8%
Other Taxes & Assessments	$4,345,417	$4,735,500	$4,494,924	$4,735,500	$9,266,040	$4,530,540	95.7%
Intergovernmental	$6,982,807	$9,398,331	$5,858,727	$10,430,098	$15,960,098	$5,530,000	53.0%
Licenses and Permits	$8,202	$8,000	$7,230	$9,000	$10,000	$1,000	11.1%
Charges for Services	$893,399	$1,401,832	$1,590,889	$1,410,777	$3,360,777	$1,950,000	138.2%
Miscellaneous/Other Financing Sources	$10,919	$76,500	$153,184	$4,254,779	$36,279	($4,218,500)	(99.2%)
OPERATING REVENUES TOTAL	**$14,813,175**	**$18,205,408**	**$14,627,628**	**$23,401,576**	**$31,292,488**	**$7,890,912**	**33.7%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$14,045,287	$18,205,408	$8,089,526	$23,401,576	$31,377,580	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$1,695,196	$1,754,757	$1,616,594	$1,913,806	$1,982,389	$68,583	3.6%
Health, Life, Disability Insurance	$440,659	$450,358	$439,734	$555,449	$683,167	$127,718	23.0%
PERA Contributions	$120,860	$126,544	$109,552	$139,411	$144,741	$5,330	3.8%
Payroll Related Taxes	$118,665	$129,113	$112,647	$148,371	$159,881	$11,510	7.8%
Other Payroll Related Expenses	$41,112	$75,529	$49,992	$90,357	$75,332	($15,025)	(16.6%)
PERSONNEL SERVICES TOTAL	**$2,416,492**	**$2,536,301**	**$2,328,519**	**$2,847,394**	**$3,045,510**	**$198,116**	**7.0%**
Operating Expenditures							
Services and Charges	$388,906	$397,236	$433,924	$484,246	$512,594	$28,348	5.9%
Supplies and Materials	$9,804,584	$14,410,871	$4,380,843	$19,146,936	$27,131,976	$7,985,040	41.7%
Capital Outlay	$1,003,007	$861,000	$946,226	$923,000	$687,500	($235,500)	(25.5%)
Other Expenditures	$432,299	–	$15	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$11,628,795**	**$15,669,107**	**$5,761,008**	**$20,554,182**	**$28,332,070**	**$7,777,888**	**37.8%**
-	–	–	–	–	–	–	–
Total Expenditures	$14,045,287	$18,205,408	$8,089,526	$23,401,576	$31,377,580	$7,976,004	34.1%

Steele County

Human Resources

Budget Narrative

Department Description and Services Provided

The Human Resources Department serves Steele County, and Rice/Steele 911 Dispatch center.

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.

Mission Statement

Committed to supporting employees and organizational effectiveness.

Major Changes/Budget Commentary

The Human Resources 2026 Budget changed by $31,834 or 7.0% over the previous year. This change is derived primarily from changes in personnel services.

032 - Human Resources

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$321,084	$381,701	$221,677	$454,094	$485,928	–	–
Operating Revenues							
Intergovernmental	$4,875	–	–	–	–	$0	–
Charges for Services	$189,181	$232,500	$208,985	–	–	$0	–
OPERATING REVENUES TOTAL	**$194,056**	**$232,500**	**$208,985**	**–**	**–**	**$0**	**–**
-	–	–	–	–	–	–	–

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Total Revenue and Property Tax Funding	$515,140	$614,201	$430,662	$454,094	$485,928	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$372,975	$442,184	$299,475	$306,047	$325,451	$19,404	6.3%
Health, Life, Disability Insurance	$71,994	$83,919	$77,389	$77,496	$87,231	$9,735	12.6%
PERA Contributions	$26,239	$33,164	$22,324	$22,953	$24,409	$1,456	6.3%
Payroll Related Taxes	$26,692	$32,722	$21,215	$23,724	$26,248	$2,524	10.6%
Other Payroll Related Expenses	$411	$412	$384	$354	$354	$0	0.0%
PERSONNEL SERVICES TOTAL	**$498,311**	**$592,401**	**$420,787**	**$430,574**	**$463,693**	**$33,119**	**7.7%**
Operating Expenditures							
Services and Charges	$8,919	$10,800	$6,177	$13,400	$16,610	$3,210	24.0%
Supplies and Materials	$7,584	$2,000	$1,694	$6,120	$5,125	($995)	(16.3%)
Other Expenditures	$326	$9,000	$2,004	$4,000	$500	($3,500)	(87.5%)
OPERATING EXPENDITURES TOTAL	**$16,829**	**$21,800**	**$9,875**	**$23,520**	**$22,235**	**($1,285)**	**(5.5%)**
-	–	–	–	–	–	–	–
Total Expenditures	$515,140	$614,201	$430,662	$454,094	$485,928	$31,834	7.0%

Steele County

Information Technology

Budget Narrative

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.

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.

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.

Major Changes/Budget Commentary

The Information Technology 2026 budget changed by $75,865 or roughly 9.5% from the prior year. This change was primarily due to changes in the personnel services.

061 - Information Technology

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$364,564	$550,232	$393,363	$534,484	$631,849	–	–
Operating Revenues							
Charges for Services	$217,853	$264,000	$247,906	$264,000	$242,500	($21,500)	(8.1%)
OPERATING REVENUES TOTAL	**$217,853**	**$264,000**	**$247,906**	**$264,000**	**$242,500**	**($21,500)**	**(8.1%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$582,417	$814,232	$641,268	$798,484	$874,349	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$402,009	$497,416	$426,881	$522,202	$563,209	$41,007	7.9%
Health, Life, Disability Insurance	$75,990	$89,066	$91,368	$105,446	$137,854	$32,408	30.7%
PERA Contributions	$29,725	$37,306	$31,563	$39,165	$42,241	$3,076	7.9%
Payroll Related Taxes	$29,517	$36,809	$31,188	$40,491	$45,423	$4,932	12.2%
Other Payroll Related Expenses	$514	$515	$640	$590	$590	$0	0.0%
PERSONNEL SERVICES TOTAL	**$537,755**	**$661,112**	**$581,640**	**$707,894**	**$789,317**	**$81,423**	**11.5%**
Operating Expenditures							
Services and Charges	$42,010	$142,620	$53,735	$78,440	$76,032	($2,408)	(3.1%)
Supplies and Materials	$2,653	$10,500	$5,750	$12,150	$9,000	($3,150)	(25.9%)
Other Expenditures	–	–	$144	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	**$44,663**	**$153,120**	**$59,629**	**$90,590**	**$85,032**	**($5,558)**	**(6.1%)**
-	–	–	–	–	–	–	–
Total Expenditures	$582,417	$814,232	$641,268	$798,484	$874,349	$75,865	9.5%

Steele County

Steele County Joint Powers

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%.

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.

Joint Ventures

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$6,784,602	$6,784,602	$6,884,032	$6,884,032	$7,050,344	–	–
Operating Revenues							
Miscellaneous/Other Financing Sources	–	–	–	$821,846	$0	($821,846)	(100.0%)
OPERATING REVENUES TOTAL	**–**	**–**	**–**	**$821,846**	**$0**	**($821,846)**	**(100.0%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$6,784,602	$6,784,602	$6,884,032	$7,705,878	$7,050,344	–	–
-	–	–	–	–	–	–	–

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Personnel Services	–	–	–	–	–	–	–
Operating Expenditures							
Services and Charges	$6,784,602	$6,784,602	$6,884,032	$6,884,032	$7,050,344	$166,312	2.4%
Other Expenditures	–	–	–	$821,846	$0	($821,846)	(100.0%)
OPERATING EXPENDITURES TOTAL	**$6,784,602**	**$6,784,602**	**$6,884,032**	**$7,705,878**	**$7,050,344**	**($655,534)**	**(8.5%)**
-	–	–	–	–	–	–	–
Total Expenditures	$6,784,602	$6,784,602	$6,884,032	$7,705,878	$7,050,344	($655,534)	(8.5%)

Steele County

Landfill

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

Major Changes - Budget Commentary

The Landfill 2026 budget changed by $1,275,975 or 35.1% from the prior year. This change was almost entirely due to the increase in capital outlay related costs over the previous year related to the Landfill expansion project.

53 - Landfill

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	($154,930)	$0	$2,437,936	$0	($39,438)	–	–
Operating Revenues							
Charges for Services	$1,887,803	$1,800,000	$1,766,155	$1,875,000	$2,099,684	$224,684	12.0%
Miscellaneous/Other Financing Sources	$29,882	$1,513,956	$25,368	$1,748,512	$2,839,241	$1,090,729	62.4%
Investment Income	$30,014	$15,000	$30,426	$15,000	$15,000	$0	0.0%
OPERATING REVENUES TOTAL	**$1,947,700**	**$3,328,956**	**$1,821,949**	**$3,638,512**	**$4,953,925**	**$1,315,413**	**36.2%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,792,769	$3,328,956	$4,259,885	$3,638,512	$4,914,487	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$420,546	$415,291	$458,546	$431,568	$444,382	$12,814	3.0%
Health, Life, Disability Insurance	$68,120	$62,125	$86,035	$87,445	$83,039	($4,406)	(5.0%)

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
PERA Contributions	$29,391	$31,147	$32,226	$32,368	$33,329	$961	3.0%
Payroll Related Taxes	$31,155	$30,731	$33,495	$33,454	$35,840	$2,386	7.1%
Other Payroll Related Expenses	$9,496	$8,352	$10,497	$9,120	$10,199	$1,079	11.8%
PERSONNEL SERVICES TOTAL	**$558,707**	**$547,646**	**$620,799**	**$593,955**	**$606,789**	**$12,834**	**2.2%**
Operating Expenditures							
Services and Charges	$414,452	$416,185	$363,126	$316,432	$297,573	($18,859)	(6.0%)
Supplies and Materials	$264,809	$408,125	$199,196	$426,125	$326,125	($100,000)	(23.5%)
Capital Outlay	$545,552	$1,475,000	$2,368,465	$1,819,000	$3,170,000	$1,351,000	74.3%
Other Expenditures	$8,687	$482,000	$9,200	$483,000	$484,000	$1,000	0.2%
Accounts Not Classified	$563	–	$699,099	–	$30,000	$30,000	–
OPERATING EXPENDITURES TOTAL	**$1,234,062**	**$2,781,310**	**$3,639,086**	**$3,044,557**	**$4,307,698**	**$1,263,141**	**41.5%**
-	–	–	–	–	–	–	–
Total Expenditures	$1,792,769	$3,328,956	$4,259,885	$3,638,512	$4,914,487	$1,275,975	35.1%

Steele County

Parks and Recreation

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

Major Changes/Budget Commentary

The Parks and Recreation 2026 budget changed by $69,115 or 17.0% from the prior year. This change 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

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$361,047	$348,270	$398,474	$381,540	$451,105	–	–
Operating Revenues							
Intergovernmental	$0	–	$0	–	–	$0	–
Charges for Services	$14,952	$15,500	$15,451	$16,500	$16,000	($500)	(3.0%)
Miscellaneous/Other Financing Sources	$5,299	$7,050	$4,577	$7,550	$7,600	$50	0.7%
OPERATING REVENUES TOTAL	**$20,251**	**$22,550**	**$20,028**	**$24,050**	**$23,600**	**($450)**	**(1.9%)**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$381,298	$370,820	$418,502	$405,590	$474,705	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$227,435	$203,764	$244,552	$224,513	$275,922	$51,409	22.9%
Health, Life, Disability Insurance	$38,432	$38,945	$46,120	$46,121	$52,408	$6,287	13.6%
PERA Contributions	$16,624	$15,282	$16,482	$16,838	$20,694	$3,856	22.9%
Payroll Related Taxes	$16,671	$15,079	$17,863	$17,403	$22,253	$4,850	27.9%

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Other Payroll Related Expenses	$3,731	$3,732	$4,365	$4,366	$6,003	$1,637	37.5%
PERSONNEL SERVICES TOTAL	**$302,892**	**$276,802**	**$329,382**	**$309,241**	**$377,280**	**$68,039**	**22.0%**
Operating Expenditures							
Services and Charges	$60,699	$78,518	$72,817	$78,849	$76,925	($1,924)	(2.4%)
Supplies and Materials	$17,706	$15,500	$16,303	$17,500	$20,500	$3,000	17.1%
OPERATING EXPENDITURES TOTAL	**$78,406**	**$94,018**	**$89,120**	**$96,349**	**$97,425**	**$1,076**	**1.1%**
-	–	–	–	–	–	–	–
Total Expenditures	$381,298	$370,820	$418,502	$405,590	$474,705	$69,115	17.0%

Steele County

Planning & Zoning

Budget Narrative

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.

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.

Major Changes/Budget Commentary

The combined Planning and Zoning / Environmental services 2026 budget changed by ($107,752) or (10.3%) from the prior year. The reason for changes is a result in personnel changes and adjustments.

105 - Planning and Zoning

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$306,342	$337,911	$155,427	$285,966	$234,180	–	–
Operating Revenues							
Intergovernmental	$118,822	$140,162	$215,377	$237,797	$241,572	$3,775	1.6%
Licenses and Permits	$134,470	$141,000	$205,231	$137,000	$126,800	($10,200)	(7.5%)
Charges for Services	$57,833	$52,500	$83,131	$49,000	$59,600	$10,600	21.6%
Miscellaneous/Other Financing Sources	$19,884	–	$800	–	–	$0	–
OPERATING REVENUES TOTAL	**$331,009**	**$333,662**	**$504,538**	**$423,797**	**$427,972**	**$4,175**	**1.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$637,352	$671,573	$659,966	$709,763	$662,152	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$428,791	$432,899	$424,737	$458,251	$435,910	($22,341)	(4.9%)
Health, Life, Disability Insurance	$87,589	$88,658	$99,012	$105,356	$84,211	($21,145)	(20.1%)
PERA Contributions	$30,877	$31,879	$27,424	$33,544	$31,868	($1,676)	(5.0%)
Payroll Related Taxes	$31,027	$31,454	$29,065	$35,605	$35,156	($449)	(1.3%)
Other Payroll Related Expenses	$5,321	$5,221	$6,850	$6,427	$6,427	$0	0.0%
PERSONNEL SERVICES TOTAL	**$583,605**	**$590,111**	**$587,087**	**$639,183**	**$593,572**	**($45,611)**	**(7.1%)**
Operating Expenditures							
Services and Charges	$42,862	$63,962	$50,656	$57,080	$57,680	$600	1.1%
Supplies and Materials	$3,395	$7,500	$4,131	$6,300	$4,200	($2,100)	(33.3%)
Other Expenditures	$7,490	$10,000	$18,091	$7,200	$6,700	($500)	(6.9%)
OPERATING EXPENDITURES TOTAL	**$53,747**	**$81,462**	**$72,878**	**$70,580**	**$68,580**	**($2,000)**	**(2.8%)**
-	–	–	–	–	–	–	–
Total Expenditures	$637,352	$671,573	$659,966	$709,763	$662,152	($47,611)	(6.7%)

391 - Environmental Services

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	($150,792)	$0	($101,111)	$0	($24,465)	–	–
Operating Revenues							
Intergovernmental	$171,376	$137,578	$128,275	$146,553	$164,553	$18,000	12.3%
Charges for Services	$916,063	$895,000	$941,601	$921,715	$922,215	$500	0.1%
Miscellaneous/Other Financing Sources	$3,185	$6,000	$4,772	$6,300	$6,000	($300)	(4.8%)
OPERATING REVENUES TOTAL	**$1,090,625**	**$1,038,578**	**$1,074,648**	**$1,074,568**	**$1,092,768**	**$18,200**	**1.7%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$939,833	$1,038,578	$973,537	$1,074,568	$1,068,303	–	–
-	–	–	–	–	–	–	–
Personnel Services	–	–	–	–	$0	$0	–
Operating Expenditures							
Services and Charges	$41,172	$136,703	$57,570	$154,868	$130,368	($24,500)	(15.8%)

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Supplies and Materials	$898,661	$901,875	$915,968	$919,700	$937,935	$18,235	2.0%
OPERATING EXPENDITURES TOTAL	**$939,833**	**$1,038,578**	**$973,537**	**$1,074,568**	**$1,068,303**	**($6,265)**	**(0.6%)**
-	–	–	–	–	–	–	–
Total Expenditures	$939,833	$1,038,578	$973,537	$1,074,568	$1,068,303	($6,265)	(0.6%)

105 & 391 - P&Z and Environmental Services

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$155,550	$337,911	$54,317	$285,966	$209,715	–	–
Operating Revenues							
Intergovernmental	$290,198	$277,740	$343,652	$384,350	$406,125	$21,775	5.7%
Licenses and Permits	$134,470	$141,000	$205,231	$137,000	$126,800	($10,200)	(7.5%)
Charges for Services	$973,897	$947,500	$1,024,732	$970,715	$981,815	$11,100	1.1%
Miscellaneous/Other Financing Sources	$23,069	$6,000	$5,572	$6,300	$6,000	($300)	(4.8%)
OPERATING REVENUES TOTAL	**$1,421,634**	**$1,372,240**	**$1,579,186**	**$1,498,365**	**$1,520,740**	**$22,375**	**1.5%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$1,577,184	$1,710,151	$1,633,503	$1,784,331	$1,730,455	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$428,791	$432,899	$424,737	$458,251	$435,910	($22,341)	(4.9%)
Health, Life, Disability Insurance	$87,589	$88,658	$99,012	$105,356	$84,211	($21,145)	(20.1%)
PERA Contributions	$30,877	$31,879	$27,424	$33,544	$31,868	($1,676)	(5.0%)
Payroll Related Taxes	$31,027	$31,454	$29,065	$35,605	$35,156	($449)	(1.3%)
Other Payroll Related Expenses	$5,321	$5,221	$6,850	$6,427	$6,427	$0	0.0%
PERSONNEL SERVICES TOTAL	**$583,605**	**$590,111**	**$587,087**	**$639,183**	**$593,572**	**($45,611)**	**(7.1%)**
Operating Expenditures							
Services and Charges	$84,034	$200,665	$108,226	$211,948	$188,048	($23,900)	(11.3%)
Supplies and Materials	$902,056	$909,375	$920,099	$926,000	$942,135	$16,135	1.7%
Other Expenditures	$7,490	$10,000	$18,091	$7,200	$6,700	($500)	(6.9%)
OPERATING EXPENDITURES TOTAL	**$993,580**	**$1,120,040**	**$1,046,415**	**$1,145,148**	**$1,136,883**	**($8,265)**	**(0.7%)**
-	–	–	–	–	–	–	–
Total Expenditures	$1,577,184	$1,710,151	$1,633,503	$1,784,331	$1,730,455	($53,876)	(3.0%)

Steele County

Property Tax & Elections

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.

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 2026 budget changed by $35,492 or 5.7% over the previous year. The main reason for the change the in budgeted costs includes personnel services and operating expenditures changing within services and charges.

041 - Property Tax and Elections

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$533,938	$571,112	$494,889	$570,830	$594,322	–	–
Operating Revenues							
Intergovernmental	$26,881	–	$17,705	$27,000	$20,000	($7,000)	(25.9%)
Licenses and Permits	$4,455	$5,000	$9,000	$5,000	$10,000	$5,000	100.0%
Charges for Services	$16,906	$16,000	$24,556	$16,000	$19,000	$3,000	18.8%
Miscellaneous/Other Financing Sources	$42,912	$8,000	$19,877	$8,000	$19,000	$11,000	137.5%

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
OPERATING REVENUES TOTAL	$91,154	$29,000	$71,138	$56,000	$68,000	$12,000	21.4%
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$625,092	$600,112	$566,027	$626,830	$662,322	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$339,530	$375,102	$322,278	$396,350	$396,261	($89)	(0.0%)
Health, Life, Disability Insurance	$68,078	$71,081	$73,358	$87,482	$104,647	$17,165	19.6%
PERA Contributions	$24,790	$25,133	$24,088	$28,676	$28,595	($81)	(0.3%)
Payroll Related Taxes	$24,894	$27,757	$23,638	$30,732	$31,958	$1,226	4.0%
Other Payroll Related Expenses	$488	$489	$3,072	$590	$561	($29)	(4.9%)
PERSONNEL SERVICES TOTAL	$457,780	$499,562	$446,434	$543,830	$562,022	$18,192	3.4%
Operating Expenditures							
Services and Charges	$94,255	$41,500	$90,890	$43,800	$64,100	$20,300	46.4%
Supplies and Materials	$61,527	$58,250	$28,211	$38,300	$35,300	($3,000)	(7.8%)
Capital Outlay	$5,994	–	–	–	$0	$0	–
Other Expenditures	$5,535	$800	$492	$900	$900	$0	0.0%
Accounts Not Classified	–	–	–	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	$167,312	$100,550	$119,593	$83,000	$100,300	$17,300	20.8%
-	–	–	–	–	–	–	–
Total Expenditures	$625,092	$600,112	$566,027	$626,830	$662,322	$35,492	5.7%

Steele County

Public Health

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.

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.

Major Changes/Budget Commentary

The Public Health 2026 budget changed by $207,990 or 4.8% from the prior year. Major budget changes in comparison to the prior year include changes within personnel services.

481 - Public Health Nursing

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$1,113,802	$1,365,556	$618,219	$1,376,252	$1,367,113	–	–
Operating Revenues							
Revenues	–	–	$11,616	–	$58,316	$58,316	–
Intergovernmental	$1,404,915	$1,137,914	$1,525,309	$1,550,828	$1,462,641	($88,187)	(5.7%)
Charges for Services	$1,074,390	$1,143,970	$1,393,305	$1,409,350	$1,656,350	$247,000	17.5%
Miscellaneous/Other Financing Sources	$30,190	$4,200	$631,535	$7,200	$7,200	$0	0.0%
OPERATING REVENUES TOTAL	**$2,509,494**	**$2,286,084**	**$3,561,765**	**$2,967,378**	**$3,184,507**	**$217,129**	**7.3%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$3,623,296	$3,651,640	$4,179,984	$4,343,630	$4,551,620	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$2,340,337	$2,459,434	$2,764,492	$2,851,764	$2,980,699	$128,935	4.5%
Health, Life, Disability Insurance	$477,811	$485,047	$606,885	$667,750	$726,704	$58,954	8.8%
PERA Contributions	$170,347	$184,457	$199,244	$211,712	$224,242	$12,530	5.9%
Payroll Related Taxes	$167,201	$181,999	$197,718	$221,122	$241,133	$20,011	9.0%
Other Payroll Related Expenses	$21,637	$21,637	$15,444	$23,103	$23,514	$411	1.8%
PERSONNEL SERVICES TOTAL	**$3,177,332**	**$3,332,574**	**$3,783,783**	**$3,975,451**	**$4,196,292**	**$220,841**	**5.6%**
Operating Expenditures							
Expenses	–	–	$4,546	–	–	$0	–
Services and Charges	$175,911	$220,836	$174,833	$196,796	$173,743	($23,053)	(11.7%)
Supplies and Materials	$189,632	$98,230	$215,944	$171,383	$180,925	$9,542	5.6%
Capital Outlay	$80,070	–	–	–	–	$0	–
Other Expenditures	$352	–	$879	–	$660	$660	–
Accounts Not Classified	–	–	–	–	$0	$0	–
Do Not Use	–	–	–	–	$0	$0	–
OPERATING EXPENDITURES TOTAL	**$445,965**	**$319,066**	**$396,202**	**$368,179**	**$355,328**	**($12,851)**	**(3.5%)**
-	–	–	–	–	–	–	–
Total Expenditures	$3,623,296	$3,651,640	$4,179,984	$4,343,630	$4,551,620	$207,990	4.8%

Steele County

Recorders Office

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.

Major Changes/Budget Commentary

The Recorders office 2026 budget changed by $20,585 or 4.0% from the prior year. This change mostly due to personnel services which includes wages and payroll related taxes, and an increase in health insurance premiums, etc.

101 - Recorders

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
Property Tax Levy Requirement	$238,592	$251,089	$297,941	$264,219	$234,804	–	–
Operating Revenues							
Charges for Services	$347,812	$250,000	$413,761	$250,000	$300,000	$50,000	20.0%
Miscellaneous/Other Financing Sources	$9,091	–	$5,610	–	–	$0	–
OPERATING REVENUES TOTAL	**$356,902**	**$250,000**	**$419,371**	**$250,000**	**$300,000**	**$50,000**	**20.0%**
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$595,494	$501,089	$717,311	$514,219	$534,804	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$373,611	$380,586	$377,446	$383,819	$407,982	$24,163	6.3%
Health, Life, Disability Insurance	$48,355	$48,981	$49,984	$55,684	$48,754	($6,930)	(12.5%)
PERA Contributions	$27,837	$28,544	$27,926	$28,786	$30,599	$1,813	6.3%
Payroll Related Taxes	$27,681	$28,163	$27,751	$29,753	$32,904	$3,151	10.6%
Other Payroll Related Expenses	$514	$515	$626	$577	$590	$13	2.3%
PERSONNEL SERVICES TOTAL	**$477,997**	**$486,789**	**$483,732**	**$498,619**	**$520,829**	**$22,210**	**4.5%**
Operating Expenditures							
Services and Charges	$12,964	$6,500	$11,722	$9,800	$7,675	($2,125)	(21.7%)
Supplies and Materials	$104,533	$7,800	$33,345	$5,800	$6,300	$500	8.6%
Capital Outlay	$0	–	$188,497	–	–	$0	–
Other Expenditures	–	–	$15	–	–	$0	–
OPERATING EXPENDITURES TOTAL	**$117,497**	**$14,300**	**$233,580**	**$15,600**	**$13,975**	**($1,625)**	**(10.4%)**
-	–	–	–	–	–	–	–
Total Expenditures	$595,494	$501,089	$717,311	$514,219	$534,804	$20,585	4.0%

Steele County

Sheriff's Office

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.

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,

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.

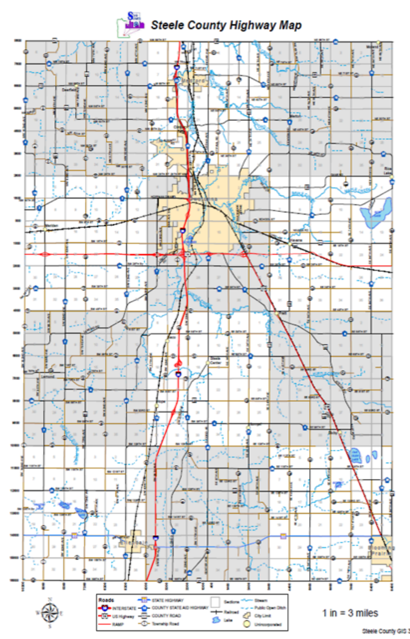
Geography

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!

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.

Major Changes - Budget Commentary

The Sheriff's Office 2026 budget changed by $420,256 or 9.0% from the prior year. This budgeted change due to personnel services and an increase to services and charges.

201 - Sheriff

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$3,712,940	$3,769,781	$3,858,865	$4,131,845	$4,576,060	–	–
Operating Revenues							
Intergovernmental	$268,268	$222,476	$336,950	$227,600	$211,000	($16,600)	(7.3%)
Licenses and Permits	$28,995	$40,000	$38,455	$35,000	$35,000	$0	0.0%
Charges for Services	$172,059	$169,326	$193,206	$196,365	$203,956	$7,591	3.9%
Miscellaneous/Other Financing Sources	$79,390	$90,250	$103,190	$76,150	$61,200	($14,950)	(19.6%)
OPERATING REVENUES TOTAL	**$548,712**	**$522,052**	**$671,801**	**$535,115**	**$511,156**	**($23,959)**	**(4.5%)**

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	FY2024	FY2025	FY2025	FY2026	$ Change	% Change
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$4,261,653	$4,291,833	$4,530,666	$4,666,960	$5,087,216	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$2,570,932	$2,395,034	$2,782,752	$2,801,998	$2,930,588	$128,590	4.6%
Health, Life, Disability Insurance	$375,985	$479,095	$436,883	$490,620	$495,880	$5,260	1.1%
PERA Contributions	$411,114	$394,643	$422,696	$435,457	$446,314	$10,857	2.5%
Payroll Related Taxes	$52,129	$47,869	$65,601	$77,130	$236,312	$159,182	206.4%
Other Payroll Related Expenses	$52,487	$60,876	$63,412	$67,258	$65,998	($1,260)	(1.9%)
PERSONNEL SERVICES TOTAL	**$3,462,647**	**$3,377,517**	**$3,771,344**	**$3,872,463**	**$4,175,092**	**$302,629**	**7.8%**
Operating Expenditures							
Services and Charges	$552,069	$696,316	$549,210	$565,797	$692,374	$126,577	22.4%
Supplies and Materials	$179,895	$200,000	$176,547	$210,700	$197,750	($12,950)	(6.2%)
Capital Outlay	–	–	$6,682	–	–	$0	–
Other Expenditures	$67,042	$18,000	$26,883	$18,000	$22,000	$4,000	22.2%
OPERATING EXPENDITURES TOTAL	**$799,006**	**$914,316**	**$759,321**	**$794,497**	**$912,124**	**$117,627**	**14.8%**
-	–	–	–	–	–	–	–
Total Expenditures	$4,261,653	$4,291,833	$4,530,666	$4,666,960	$5,087,216	$420,256	9.0%

Veteran Services

2026Budget 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.

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 2026 budget changed by ($4,374) or (1.5%) from the prior year. This increase is almost entirely due to personnel services including wage adjustments, additional payroll taxes, and health insurance premium changes.

121 - Veteran Services

	2024 ACTUAL	2024 BUDGET	2025 ACTUALS	2025 BUDGET	2026 BUDGET		
	FY2024	**FY2024**	**FY2025**	**FY2025**	**FY2026**	**$ Change**	**% Change**
Property Tax Levy Requirement	$237,964	$255,229	$265,000	$268,378	$264,004	–	–
Operating Revenues	$9,925	–	($644)	–	$0	$0	–
-	–	–	–	–	–	–	–
Total Revenue and Property Tax Funding	$247,889	$255,229	$264,356	$268,378	$264,004	–	–
-	–	–	–	–	–	–	–
Personnel Services							
Wages and Overtime	$183,968	$194,444	$200,861	$203,324	$193,827	($9,497)	(4.7%)
Health, Life, Disability Insurance	$12,355	$12,509	$14,578	$14,585	$16,446	$1,861	12.8%
PERA Contributions	$13,507	$12,903	$14,188	$13,569	$14,312	$743	5.5%
Payroll Related Taxes	$13,791	$14,389	$15,107	$15,761	$15,631	($130)	(0.8%)
Other Payroll Related Expenses	$1,884	$1,884	$2,351	$2,169	$4,818	$2,649	122.1%
PERSONNEL SERVICES TOTAL	**$225,505**	**$236,129**	**$247,085**	**$249,408**	**$245,034**	**($4,374)**	**(1.8%)**
Operating Expenditures							
Services and Charges	$15,501	$9,150	$10,138	$9,520	$11,520	$2,000	21.0%
Supplies and Materials	$6,883	$9,950	$7,133	$9,450	$7,450	($2,000)	(21.2%)
OPERATING EXPENDITURES TOTAL	**$22,384**	**$19,100**	**$17,271**	**$18,970**	**$18,970**	**$0**	**0.0%**
-	–	–	–	–	–	–	–
Total Expenditures	$247,889	$255,229	$264,356	$268,378	$264,004	($4,374)	(1.6%)