

Steele County
Comparative Financial Statements
For the Quarter Ended March 31, 2019 in Comparison to Annual Budget (Cash Basis)

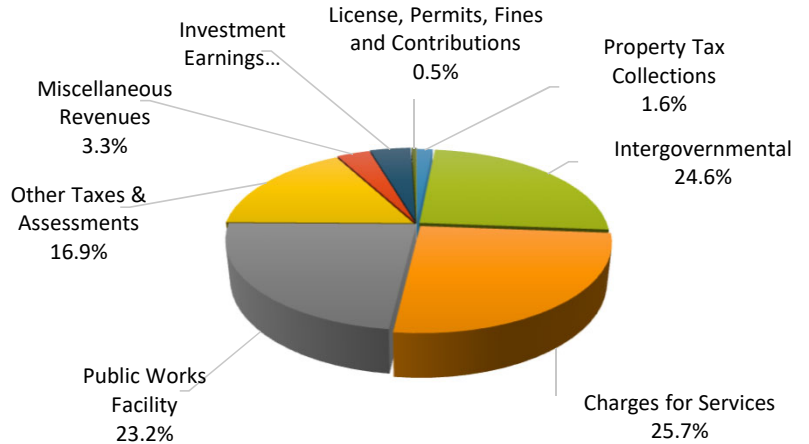
Revenues	January 2019 Actual	February 2019 Actual	March 2019 Actual	YTD Q1 2019	2019 Budget	% of 2019 Budget
Property Tax Collections	\$ 115,603	\$ -	\$ -	\$ 115,603	\$ 24,785,085	0.5%
Other Taxes & Assessments	504,156	442,868	277,055	1,224,079	3,789,497	32.3%
Intergovernmental	109,763	1,502,407	172,316	1,784,486	14,820,634	12.0%
Charges for Services	552,040	771,553	540,299	1,863,892	7,819,534	23.8%
Licenses and Permits	6,501	9,262	5,569	21,332	168,500	12.7%
Fines and Forfeitures	1,916	10,565	1,789	14,270	25,200	56.6%
Investment Earnings	98,325	116,901	82,391	297,617	310,000	96.0%
Gifts and Contributions	50	-	50	100	100,000	0.1%
Public Works Facility	858,107	705,847	120,000	1,683,954	260,000	647.7%
Miscellaneous / Other Financing Sources	69,358	114,866	57,217	241,441	4,356,744	5.5%
Total Revenues	2,315,819	3,674,269	1,256,686	7,246,774	56,435,194	12.8%
Expenditures						
<i>Personnel Services</i>						
Wages and Overtime	1,051,948	1,033,249	1,034,557	3,119,754	14,840,323	21.0%
Health, Life and Disability Insurance	231,981	231,165	231,414	694,560	3,094,278	22.4%
PERA Contributions	89,668	89,069	88,905	267,642	1,296,107	20.6%
FICA / Medicare Tax	68,983	67,259	67,289	203,531	998,857	20.4%
Workers Compensation	214,042	-	-	214,042	196,087	109.2%
Other Payroll Related Expenses	18,043	52,100	13,555	83,698	194,392	43.1%
Total Personnel Services	1,674,665	1,472,842	1,435,720	4,583,227	20,620,044	22.2%
Services & Charges	126,748	1,039,147	542,326	1,708,221	11,120,786	15.4%
Supplies & Materials	161,711	467,804	337,090	966,605	19,035,596	5.1%
Capital Expenditures	842,487	851,933	641,993	2,336,413	2,366,525	98.7%
Debt Service Levy	-	504,500	-	504,500	1,700,668	29.7%
Non-Levied Debt	-	8,800	-	8,800	430,740	2.0%
Other Expenditures	244,252	(142,422)	(5,794)	96,036	1,160,835	8.3%
SCHA Capital Contribution	-	-	1,055,472	1,055,472	-	0.0%
Total Expenditures	3,049,863	4,202,604	4,006,807	11,259,274	56,435,194	20.0%
Net Expenditures (Over) Under Revenues	\$ (734,044)	\$ (528,335)	\$ (2,750,121)	\$ (4,012,500)	\$ -	

Steele County

Summary of Revenues and Expenditures
For the Quarter Ended March 31, 2019 (Cash Basis)

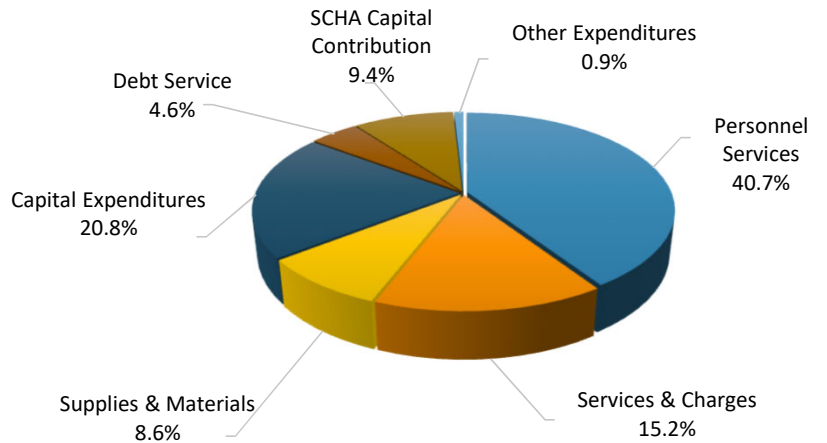
January - March 2019 Revenues

Property Tax Collections	\$ 115,603
Intergovernmental	1,784,486
Charges for Services	1,863,892
Public Works Facility	1,683,954
Other Taxes & Assessments	1,224,079
Miscellaneous Revenues	241,441
Investment Earnings	297,617
License, Permits, Fines and Contributions	35,702
Total Revenues	\$ 7,246,774



January - March 2019 Expenditures

Personnel Services	\$ 4,583,227
Services & Charges	1,708,221
Supplies & Materials	966,605
Capital Expenditures	2,336,413
Debt Service	513,300
SCHA Capital Contribution	1,055,472
Other Expenditures	96,036
Total Expenditures	\$ 11,259,274



Steele County
Comparative Budget to Actual Comparison
For the Quarter Ended March 31, 2019 in Comparison to Annual Budget (Cash Basis)

	2018 Jan - Mar Actual	2018 Budget	% of 2018 Budget	2019 Jan - Mar Actual	2019 Budget	% of 2019 Budget
Revenues						
Property Tax Collections	\$ 74,590	\$ 23,604,843	0.3%	\$ 115,603	\$ 24,785,085	0.5%
Other Taxes & Assessments	990,163	3,407,000	29.1%	1,224,079	3,789,497	32.3%
Intergovernmental	2,293,400	9,711,191	23.6%	1,784,486	14,820,634	12.0%
Charges for Services	1,948,089	7,408,037	26.3%	1,863,892	7,819,534	23.8%
Licenses and Permits	18,170	167,500	10.8%	21,332	168,500	12.7%
Fines and Forfeitures	7,903	24,500	32.3%	14,270	25,200	56.6%
Investment Earnings	164,386	202,000	81.4%	297,617	310,000	96.0%
Gifts and Contributions	200	100,000	0.2%	100	100,000	0.1%
Public Works Facility	63,800	8,000,000	0.0%	1,683,954	260,000	647.7%
Miscellaneous / Other Financing Sources	351,892	1,774,468	19.8%	241,441	4,356,744	5.5%
<i>Total Revenue</i>	5,912,593	54,399,539	10.9%	7,246,774	56,435,194	12.8%
Expenditures						
General Government						
Commissioners	50,399	244,660	20.6%	51,042	238,010	21.4%
Courts	104,004	391,550	26.6%	74,524	397,750	18.7%
Law Library	5,142	36,000	14.3%	5,547	36,000	15.4%
County Administrator	55,237	249,250	22.2%	54,312	254,070	21.4%
Human Resources	98,724	394,470	25.0%	97,800	440,710	22.2%
County Auditor	150,168	623,923	24.1%	120,745	547,750	22.0%
Treasurer/Finance	83,271	356,245	23.4%	120,501	454,700	26.5%
Information Technology	68,223	498,444	13.7%	106,071	538,050	19.7%
Central Services	24,397	346,140	7.0%	52,678	292,610	18.0%
Auditor Elections	1,871	34,400	5.4%	2,124	34,550	6.1%
County Attorney	311,019	1,150,455	27.0%	289,361	1,237,280	23.4%
Drug Court	-	28,775	0.0%	-	21,720	0.0%
Recorder	116,457	434,460	26.8%	121,317	424,300	28.6%
Surveyor	5,652	20,000	28.3%	11,685	20,000	58.4%
County Assessor	172,696	694,365	24.9%	159,477	719,730	22.2%
Geographic Information Systems (GIS)	20,445	111,470	18.3%	19,616	93,550	21.0%
Planning & Zoning	120,613	508,220	23.7%	123,458	599,359	20.6%
Buildings and Grounds	312,462	1,307,670	23.9%	333,220	1,229,710	27.1%
Veterans Service	42,220	211,470	20.0%	38,777	206,160	18.8%
Other (Includes 2019 SCHA Contribution)	(133,355)	555,866	-24.0%	1,255,808	837,766	149.9%
<i>Total General Government</i>	1,609,645	8,197,833	19.6%	3,038,063	8,623,775	35.2%
Public Safety						
Sheriff	738,945	3,154,320	23.4%	771,535	3,226,320	23.9%
Coroner	14,387	72,100	20.0%	26,705	72,100	37.0%
Public Transit	-	4,800	0.0%	3,196	4,800	66.6%
Detention Center	1,067,736	4,888,690	21.8%	1,025,297	5,098,000	20.1%
Community Corrections	413,851	1,867,825	22.2%	390,451	1,758,730	22.2%
Law Enforcement Center	99,056	387,390	25.6%	104,513	478,570	21.8%
Joint Dispatch	201,979	807,916	25.0%	228,691	914,765	25.0%
Emergency Management	16,425	89,700	18.3%	19,878	91,980	21.6%
<i>Total Public Safety</i>	2,552,379	11,272,741	22.6%	2,570,266	11,645,265	22.1%
Road and Bridge						
Highway	1,351,680	12,183,321	11.1%	1,394,193	20,157,793	6.9%

Comparative Budget to Actual Comparison (Continued)
For the Quarter Ended March 31, 2019 in Comparison to Annual Budget (Cash Basis)

	2018 Jan - Mar Actual	2018 Budget	% of 2018 Budget	2019 Jan - Mar Actual	2019 Budget	% of 2019 Budget
<i>Sanitation</i>						
Environmental Services	133,279	833,530	16.0%	117,125	684,240	17.1%
Landfill	238,368	1,392,960	17.1%	237,908	1,430,000	16.6%
Total Sanitation	<u>371,647</u>	<u>2,226,490</u>	16.7%	<u>355,033</u>	<u>2,114,240</u>	16.8%
<i>Human Services</i>						
MNPrarie County Alliance	-	4,278,601	0.0%	-	4,900,751	0.0%
Community Wellness (including Cedarview)	44,726	278,175	16.1%	73,948	278,175	26.6%
Total Human Services	<u>44,726</u>	<u>4,556,776</u>	1.0%	<u>73,948</u>	<u>5,178,926</u>	1.4%
<i>Health</i>						
Public Health Nursing	547,945	2,613,341	21.0%	611,221	2,853,668	21.4%
Community Health	-	250	0.0%	-	250	0.0%
Total Health	<u>547,945</u>	<u>2,613,591</u>	21.0%	<u>611,221</u>	<u>2,853,918</u>	21.4%
<i>Culture and Recreation</i>						
Historical Society	-	6,000	0.0%	-	8,000	0.0%
Parks and Recreation	71,109	262,970	27.0%	74,340	301,420	24.7%
Four Seasons Center	142,952	490,310	29.2%	134,656	479,140	28.1%
Community Center	4,403	18,100	24.3%	4,843	19,600	24.7%
Total Culture and Recreation	<u>218,464</u>	<u>777,380</u>	28.1%	<u>213,839</u>	<u>808,160</u>	26.5%
<i>Conservation of Natural Resources</i>						
U of M Extension	78,965	359,624	22.0%	25,803	341,274	7.6%
Soil and Water Conservation	33,750	135,000	25.0%	-	135,000	0.0%
Agricultural Society/County Fair	-	39,000	0.0%	-	46,500	0.0%
County Ditch	138,466	300,000	46.2%	123,578	300,000	41.2%
Clean Water Loan Program	-	139,000	0.0%	-	139,000	0.0%
Bixby Sewer Project	11,946	35,486	33.7%	12,159	24,150	50.3%
Total Conservation of NR	<u>263,127</u>	<u>1,008,110</u>	26.1%	<u>161,540</u>	<u>985,924</u>	16.4%
<i>Debt Service</i>						
Debt Service Levy	490,875	1,259,913	39.0%	504,500	1,700,668	29.7%
<i>Capital Improvements</i>						
General Government	-	397,674	0.0%	60,371	1,098,825	5.5%
Public Safety	-	480,500	0.0%	15,825	221,200	7.2%
Highway	4,586	530,000	0.9%	-	523,500	0.0%
Culture and Recreation	1,460	259,000	0.6%	-	53,000	0.0%
Public Health	-	11,210	0.0%	-	10,000	0.0%
Landfill	44,490	525,000	8.5%	91,470	200,000	45.7%
Fairgrounds	-	100,000	0.0%	-	-	0.0%
Courthouse Renovations	214,350	-	0.0%	-	-	0.0%
Public Works Facility	445,402	8,000,000	0.0%	2,169,005	260,000	834.2%
Total Capital Improvements	<u>710,288</u>	<u>10,303,384</u>	6.9%	<u>2,336,671</u>	<u>2,366,525</u>	98.7%
Total Expenditures	<u>8,160,776</u>	<u>54,399,539</u>	15.0%	<u>11,259,274</u>	<u>56,435,194</u>	20.0%
Net Expenditures (Over) Under Revenues	<u>\$ (2,248,183)</u>	<u>\$ -</u>		<u>\$ (4,012,500)</u>	<u>\$ -</u>	

For the Quarter Ended March 31, 2019 in Comparison to Annual Budget (Cash Basis)

<i>Expenditures by Function</i>	2018		% of 2018 Budget	2019		% of 2019 Budget
	Jan - Mar Actual	Budget		Jan - Mar Actual	Budget	
General Government	\$ 1,609,645	\$ 8,197,833	19.6%	\$ 3,038,063	\$ 8,623,775	35.2%
Public Safety	2,552,379	11,272,741	22.6%	2,570,266	11,645,265	22.1%
Road and Bridge	1,351,680	12,183,321	11.1%	1,394,193	20,157,793	6.9%
Sanitation	371,647	2,226,490	16.7%	355,033	2,114,240	16.8%
Human Services (including Cedarview)	44,726	4,556,776	1.0%	73,948	5,178,926	1.4%
Health	547,945	2,613,591	21.0%	611,221	2,853,918	21.4%
Culture and Recreation	218,464	777,380	28.1%	213,839	808,160	26.5%
Conservation of Natural Resources	263,127	1,008,110	26.1%	161,540	985,924	16.4%
Debt Service	490,875	1,259,913	39.0%	504,500	1,700,668	29.7%
Capital Improvements	710,288	10,303,384	6.9%	2,336,671	2,366,525	98.7%
Total Expenditures	\$ 8,160,776	\$ 54,399,539	15.0%	\$ 11,259,274	\$ 56,435,194	20.0%

Summary of Expenditures by Function

