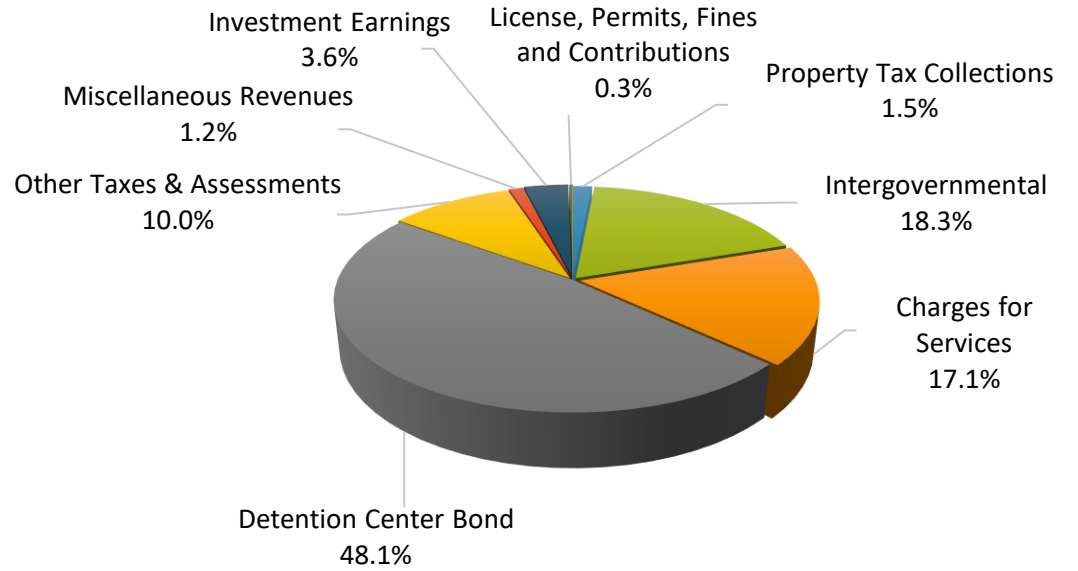


Steele County
Summary of Revenues and Expenditures
For Three Months Ending March 31, 2020 (Cash Basis)

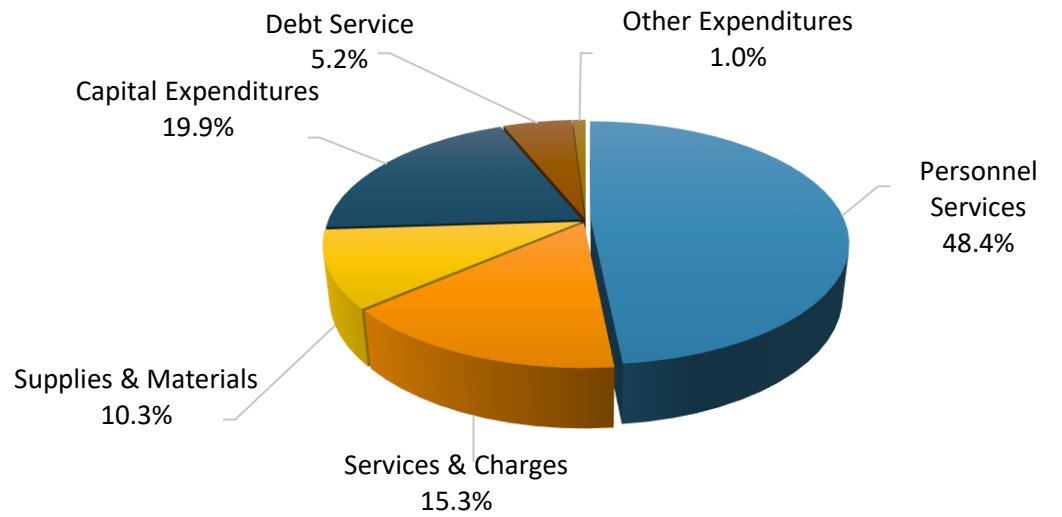
January - March 2020 Revenues

Property Tax Collections	\$ 148,264
Intergovernmental	1,779,213
Charges for Services	1,660,142
Detention Center Bond	4,674,126
Other Taxes & Assessments	969,010
Miscellaneous Revenues	114,793
Investment Earnings	348,297
License, Permits, Fines and Contributions	27,227
Total Revenues	\$ 9,721,072



January - March 2020 Expenditures

Personnel Services	\$ 4,841,768
Services & Charges	1,528,903
Supplies & Materials	1,026,303
Capital Expenditures	1,988,635
Debt Service	518,290
Other Expenditures	96,940
Total Expenditures	\$ 10,000,839



Steele County
Overview of Activities
For Three Months Ending March 31, 2020

Revenues

The County collected just over \$9.7 million in revenue during the first three months of 2020, an increase of 34.1% in comparison to the prior year, as outlined below:

Summary of Steele County Revenues					
Description	2019		2020		
	Jan - Mar	Jan - Mar	Jan - Mar	\$ Change	% Change
Property Tax Collections	\$ 115,603	\$ 148,264	\$ 32,661	28.3%	
Other Taxes & Assessments	1,224,079	969,010	(255,069)	-20.8%	
Intergovernmental	1,784,486	1,779,213	(5,273)	-0.3%	
Charges for Services	1,863,892	1,660,142	(203,750)	-10.9%	
Investment Earnings	297,617	348,297	50,680	17.0%	
Licenses, Fines, and Contributions	35,702	27,227	(8,475)	-23.7%	
Public Works Facility & Detention Center	1,683,954	4,674,126	2,990,172	177.6%	
Miscellaneous / Other Financing Sources	241,441	114,793	(126,648)	-52.5%	
<i>Total Revenues</i>	<u>\$ 7,246,774</u>	<u>\$ 9,721,072</u>	<u>\$ 2,474,298</u>	34.1%	

Significant changes between 2019 and 2020 are outlined below:

- **Other Taxes and Assessments** decreased 20.8% from the prior year mainly due to the special assessment payments that were made in 2019 for the Judicial Ditch 24 bridge project.
- **Charges for Service** revenue decreased 10.9% mainly due to MNPrairie contracted payments for Human Resources and Information Technology services. These payments were received in April 2020
- **Public Works Facility & Detention Center** revenue increased by 177.6% due the bond issue for the Detention Center HVAC and LED lighting conversion.
- **Miscellaneous / Other Financing Sources** decreased 52.5% from the prior year primarily due to rental and lease income. MNPrairie rental income was received in April 2020 and the County no longer collects lease income from KODA due to the sale of Cedarview Nursing Home.

Steele County
Overview of Activities (Continued)
For Three Months Ending March 31, 2020

Expenditures

The County spent just over \$10.0 million during the first three months of 2020, a decrease of 11.2% in comparison to the prior year, as outlined below:

Summary of Steele County Expenditures					
Description	2019		2020		
	Jan - Mar	Jan - Mar	Jan - Mar	\$ Change	% Change
General Government	\$ 3,038,063	\$ 2,042,902	\$ (995,161)	-32.8%	
Public Safety	2,570,266	2,699,927	129,661	5.0%	
Highway	1,394,193	1,368,682	(25,511)	-1.8%	
Sanitation	355,033	381,925	26,892	7.6%	
Human Services (includes Cedarview)	73,948	-	(73,948)	-100.0%	
Public Health	611,221	640,332	29,111	4.8%	
Culture and Recreation	213,839	234,547	20,708	9.7%	
Conservation of Natural Resources	161,540	130,239	(31,301)	-19.4%	
Debt Service	504,500	513,650	9,150	1.8%	
Capital Improvements	2,336,671	1,988,635	(348,036)	-14.9%	
<i>Total Expenditures</i>	<u>\$ 11,259,274</u>	<u>\$ 10,000,839</u>	<u>\$ (1,258,435)</u>	<u>-11.2%</u>	

Significant changes between 2019 and 2020 are outlined below:

- For the majority of County departments, personnel costs are the main driver for expenditures. In comparison to last year, personnel services increased by \$258,541 or 5.6%. These increases are due to the cost of living adjustment (COLA), step changes, health insurance elections, and retirement payouts.
- **General Government** decreased 32.8% primarily due to the first capital contribution payment made to Steele County Health Alliance of \$1.0 million in March 2019.
- **Public Safety** increase 5.0% mainly from personnel services including wages, health insurance, and workers compensation increases.
- **Human Services** decreased by 100.0% due to the sale of the Cedarview Nursing Home at the end of 2019.
- **Capital Improvement** expenditures decreased 14.9% primarily due to the construction of the Public Works Facility in 2019.

Steele County
Comparative Financial Statements

For Three Months Ending March 31, 2020 in Comparison to Annual Budget (Cash Basis)

Revenues	January 2020 Actual	February 2020 Actual	March 2020 Actual	YTD Q1 2020	2020 Budget	% of 2020 Budget
Property Tax Collections	\$ 148,264	\$ -	\$ -	\$ 148,264	\$ 25,697,008	0.6%
Other Taxes & Assessments	389,286	296,242	283,482	969,010	3,636,400	26.6%
Intergovernmental	76,063	1,565,650	137,500	1,779,213	11,390,193	15.6%
Charges for Services	482,146	649,168	528,828	1,660,142	9,036,953	18.4%
Licenses and Permits	3,306	10,105	10,973	24,384	168,500	14.5%
Fines and Forfeitures	1,167	652	874	2,693	28,000	9.6%
Investment Earnings	113,184	141,846	93,267	348,297	310,000	112.4%
Gifts and Contributions	50	50	50	150	100,000	0.2%
Detention Center Bonds	4,674,126	-	-	4,674,126	4,581,241	102.0%
Miscellaneous / Other Financing Sources	69,719	22,732	22,342	114,793	3,264,964	3.5%
Total Revenues	5,957,311	2,686,445	1,077,316	9,721,072	58,213,259	16.7%
Expenditures						
<i>Personnel Services</i>						
Wages and Overtime	1,097,772	1,107,275	1,085,906	3,290,953	15,275,834	21.5%
Health, Life and Disability Insurance	247,184	242,409	243,597	733,190	3,030,852	24.2%
PERA Contributions	95,904	94,262	94,533	284,699	1,345,070	21.2%
FICA / Medicare Tax	70,906	72,161	70,551	213,618	1,022,347	20.9%
Other Payroll Related Expenses	250,649	65,594	3,065	319,308	467,623	68.3%
Total Personnel Services	1,762,415	1,581,701	1,497,652	4,841,768	21,141,726	22.9%
Services & Charges	648,089	568,027	312,787	1,528,903	11,381,315	13.4%
Supplies & Materials	184,614	635,723	205,966	1,026,303	15,354,668	6.7%
Capital Expenditures	545,877	1,057,892	384,866	1,988,635	7,211,461	27.6%
Debt Service Levy	1,150	512,500	-	513,650	1,840,318	27.9%
Non-Levied Debt	-	4,640	-	4,640	430,740	1.1%
Other Expenditures	165,318	(6,647)	(61,731)	96,940	853,031	11.4%
Total Expenditures	3,307,463	4,353,836	2,339,540	10,000,839	58,213,259	17.2%
Net Expenditures (Over) Under Revenues	\$ 2,649,848	\$ (1,667,391)	\$ (1,262,224)	\$ (279,767)	\$ -	

Steele County
Comparative Fund Financial Statements
For Three Months Ending March 31, 2020 (Cash Basis)

Revenues	General	Highway	Debt Service	Capital Projects	All Other Funds/Dept	Total
Property Tax Collections	\$ 118,665	\$ 15,724	\$ 9,375	\$ 4,500	\$ -	\$ 148,264
Other Taxes & Assessments	41,462	904,778	684	-	22,086	969,010
Intergovernmental	424,636	1,354,577	-	-	-	1,779,213
Charges for Services	961,856	288,077	-	-	410,209	1,660,142
Licenses and Permits	23,024	1,360	-	-	-	24,384
Fines and Forfeitures	2,693	-	-	-	-	2,693
Investment Earnings	334,000	-	-	14,297	-	348,297
Gifts and Contributions	150	-	-	-	-	150
Detention Center Bond	-	-	-	4,674,126	-	4,674,126
Miscellaneous / Other Financing Sources	99,367	13,785	-	-	1,641	114,793
Total Revenues	2,005,853	2,578,301	10,059	4,692,923	433,936	9,721,072
Expenditures						
<i>Personnel Services</i>						
Wages and Overtime	2,900,734	323,535	-	-	66,684	3,290,953
Health, Life and Disability Insurance	629,982	91,718	-	-	11,490	733,190
PERA Contributions	255,733	24,056	-	-	4,910	284,699
FICA / Medicare Tax	186,125	22,521	-	-	4,972	213,618
Other Payroll Related Expenses	262,164	46,399	-	-	10,745	319,308
Total Personnel Services	4,234,738	508,229	-	-	98,801	4,841,768
Services & Charges	1,100,040	255,486	-	-	173,377	1,528,903
Supplies & Materials	591,453	397,696	-	-	37,154	1,026,303
Capital Expenditures	120,913	379,035	-	1,488,687	-	1,988,635
Debt Service Levy	-	-	513,650	-	-	513,650
Non-Levied Debt	-	-	-	-	4,640	4,640
Other Expenditures	82,337	13,514	-	-	1,089	96,940
Total Expenditures	6,129,481	1,553,960	513,650	1,488,687	315,061	10,000,839
Net Expenditures (Over) Under Revenues	\$ (4,123,628)	\$ 1,024,341	\$ (503,591)	\$ 3,204,236	\$ 118,875	\$ (279,767)

Steele County
Budget to Actual Comparison
For Three Months Ending March 31, 2019 and 2020 in Comparison to Annual Budget (Cash Basis)

	2019	2019	% of	2020	2020	% of
	Jan - Mar Actual	Budget	2019 Budget	Jan - Mar Actual	Budget	2020 Budget
<i>Revenues</i>						
Property Tax Collections	\$ 115,603	\$ 24,785,085	0.5%	\$ 148,264	\$ 25,697,008	0.6%
Other Taxes & Assessments	1,224,079	3,789,497	32.3%	969,010	3,636,400	26.6%
Intergovernmental	1,784,486	14,820,634	12.0%	1,779,213	11,390,193	15.6%
Charges for Services	1,863,892	7,819,534	23.8%	1,660,142	9,036,953	18.4%
Licenses and Permits	21,332	168,500	12.7%	24,384	168,500	14.5%
Fines and Forfeitures	14,270	25,200	56.6%	2,693	28,000	9.6%
Investment Earnings	297,617	310,000	96.0%	348,297	310,000	112.4%
Gifts and Contributions	100	100,000	0.1%	150	100,000	0.2%
Public Works Facility & Detention Center	1,683,954	260,000	647.7%	4,674,126	4,581,241	102.0%
Miscellaneous / Other Financing Sources	241,441	4,356,744	5.5%	114,793	3,264,964	3.5%
<i>Total Revenue</i>	<u>7,246,774</u>	<u>56,435,194</u>	12.8%	<u>9,721,072</u>	<u>58,213,259</u>	16.7%
<i>Expenditures</i>						
<i>General Government</i>						
Commissioners	51,042	238,010	21.4%	50,656	222,236	22.8%
Courts	74,524	397,750	18.7%	58,133	390,750	14.9%
Law Library	5,547	36,000	15.4%	1,880	36,000	5.2%
County Administrator	54,312	254,070	21.4%	60,701	267,426	22.7%
Human Resources	97,800	440,710	22.2%	104,387	445,096	23.5%
County Auditor	120,745	547,750	22.0%	104,997	550,509	19.1%
Treasurer/Finance	120,501	454,700	26.5%	131,877	473,320	27.9%
Information Technology	106,071	538,050	19.7%	117,505	492,013	23.9%
Central Services	52,678	292,610	18.0%	59,224	254,100	23.3%
Auditor Elections	2,124	34,550	6.1%	21,063	66,150	31.8%
County Attorney	289,361	1,237,280	23.4%	303,729	1,274,965	23.8%
Drug Court	-	21,720	0.0%	-	-	0.0%
Recorder	121,317	424,300	28.6%	100,026	418,135	23.9%
Surveyor	11,685	20,000	58.4%	6,990	25,000	28.0%
County Assessor	159,477	719,730	22.2%	176,899	748,675	23.6%
Geographic Information Systems (GIS)	19,616	93,550	21.0%	21,092	99,984	21.1%
Planning & Zoning	123,458	599,359	20.6%	105,248	645,699	16.3%
Buildings and Grounds	333,220	1,229,710	27.1%	394,172	1,595,840	24.7%
Veterans Service	38,777	206,160	18.8%	45,534	217,120	21.0%
Other (Includes 2019 SCHA Contribution)	1,255,808	837,766	149.9%	178,789	618,638	28.9%
<i>Total General Government</i>	<u>3,038,063</u>	<u>8,623,775</u>	35.2%	<u>2,042,902</u>	<u>8,841,656</u>	23.1%
<i>Public Safety</i>						
Sheriff	771,535	3,226,320	23.9%	814,349	3,234,552	25.2%
Coroner	26,705	72,100	37.0%	13,583	80,000	17.0%
Public Transit	3,196	4,800	66.6%	-	-	0.0%
Detention Center	1,025,297	5,098,000	20.1%	1,099,679	4,746,787	23.2%
Community Corrections	390,451	1,758,730	22.2%	418,786	1,800,962	23.3%
Law Enforcement Center	104,513	478,570	21.8%	106,892	509,128	21.0%
Joint Dispatch	228,691	914,765	25.0%	224,013	896,053	25.0%
Emergency Management	19,878	91,980	21.6%	22,625	99,230	22.8%
<i>Total Public Safety</i>	<u>2,570,266</u>	<u>11,645,265</u>	22.1%	<u>2,699,927</u>	<u>11,366,712</u>	23.8%
<i>Road and Bridge</i>						
Highway	1,394,193	20,157,793	6.9%	1,368,682	16,392,836	8.3%

Steele County
Budget to Actual Comparison (Continued)
For Three Months Ending March 31, 2019 and 2020 in Comparison to Annual Budget (Cash Basis)

	2019	2019	% of	2020	2020	% of
	Jan - Mar Actual	Budget	2019 Budget	Jan - Mar Actual	Budget	2020 Budget
<i>Sanitation</i>						
Environmental Services	117,125	684,240	17.1%	166,510	703,700	23.7%
Landfill	237,908	1,430,000	16.6%	215,415	1,443,270	14.9%
Total Sanitation	355,033	2,114,240	16.8%	381,925	2,146,970	17.8%
<i>Human Services</i>						
MNPrairie County Alliance	-	4,900,751	0.0%	-	5,365,528	0.0%
Community Wellness (including Cedarview)	73,948	278,175	26.6%	-	278,175	0.0%
Total Human Services	73,948	5,178,926	1.4%	-	5,643,703	0.0%
<i>Health</i>						
Public Health Nursing	611,221	2,853,668	21.4%	640,332	2,957,766	21.6%
Community Health	-	250	0.0%	-	250	0.0%
Total Health	611,221	2,853,918	21.4%	640,332	2,958,016	21.6%
<i>Culture and Recreation</i>						
Historical Society	-	8,000	0.0%	-	8,000	0.0%
Parks and Recreation	74,340	301,420	24.7%	78,292	298,520	26.2%
Four Seasons Center	134,656	479,140	28.1%	149,007	491,298	30.3%
Community Center	4,843	19,600	24.7%	7,248	19,750	36.7%
Total Culture and Recreation	213,839	808,160	26.5%	234,547	817,568	28.7%
<i>Conservation of Natural Resources</i>						
U of M Extension	25,803	341,274	7.6%	27,267	352,869	7.7%
Soil and Water Conservation	-	135,000	0.0%	-	135,000	0.0%
Agricultural Society/County Fair	-	46,500	0.0%	3,460	43,000	8.0%
County Ditch	123,578	300,000	41.2%	94,177	300,000	31.4%
Clean Water Loan Program	-	139,000	0.0%	-	139,000	0.0%
Bixby Sewer Project	12,159	24,150	50.3%	5,335	24,150	22.1%
Total Conservation of NR	161,540	985,924	16.4%	130,239	994,019	13.1%
<i>Debt Service</i>						
Debt Service Levy	504,500	1,700,668	29.7%	513,650	1,840,318	27.9%
<i>Capital Improvements</i>						
General Government	60,371	1,098,825	5.5%	339,075	1,177,640	28.8%
Public Safety	15,825	221,200	7.2%	1,261,626	4,779,641	26.4%
Highway	-	523,500	0.0%	379,035	610,000	62.1%
Culture and Recreation	-	53,000	0.0%	-	70,000	0.0%
Public Health	-	10,000	0.0%	5,475	8,000	68.4%
Landfill	91,470	200,000	45.7%	-	545,000	0.0%
Fairgrounds	-	-	0.0%	-	21,180	0.0%
Courthouse Renovations	-	-	0.0%	-	-	0.0%
Public Works Facility	2,169,005	260,000	834.2%	3,424	-	0.0%
Total Capital Improvements	2,336,671	2,366,525	98.7%	1,988,635	7,211,461	27.6%
Total Expenditures	11,259,274	56,435,194	20.0%	10,000,839	58,213,259	17.2%
Net Expenditures (Over) Under Revenues	\$ (4,012,500)	\$ -		\$ (279,767)	\$ -	

Steele County
Summary of Expenditures by Function
For Three Months Ending March 31, 2019 and 2020 in Comparison to Annual Budget (Cash Basis)

<i>Expenditures by Function</i>	2019			2020		
	Jan - Mar Actual	Budget	% of 2019 Budget	Jan - Mar Actual	Budget	% of 2020 Budget
General Government	\$ 3,038,063	\$ 8,623,775	35.2%	\$ 2,042,902	\$ 8,841,656	23.1%
Public Safety	2,570,266	11,645,265	22.1%	2,699,927	11,366,712	23.8%
Road and Bridge	1,394,193	20,157,793	6.9%	1,368,682	16,392,836	8.3%
Sanitation	355,033	2,114,240	16.8%	381,925	2,146,970	17.8%
Human Services (including Cedarview)	73,948	5,178,926	1.4%	-	5,643,703	0.0%
Health	611,221	2,853,918	21.4%	640,332	2,958,016	21.6%
Culture and Recreation	213,839	808,160	26.5%	234,547	817,568	28.7%
Conservation of Natural Resources	161,540	985,924	16.4%	130,239	994,019	13.1%
Debt Service	504,500	1,700,668	29.7%	513,650	1,840,318	27.9%
Capital Improvements	2,336,671	2,366,525	98.7%	1,988,635	7,211,461	27.6%
Total Expenditures	\$ 11,259,274	\$ 56,435,194	20.0%	\$ 10,000,839	\$ 58,213,259	17.2%

Summary of Expenditures by Function

