



## STEELE COUNTY SPECIAL BOARD MEETING AGENDA

Administration Center  
630 Florence Avenue – Owatonna, MN 55060

*Steele County's Mission:  
Driven to deliver quality services in a respectful and fiscally responsible way.*

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**TUESDAY, NOVEMBER 30, 2021 at NOON**  
**County Boardroom, Steele County Administration Center**

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### Agenda

1. Call to Order
2. Pledge of Allegiance
3. Approve Agenda
4. 2022 Budget Update (Page 2)
5. Capital Improvement Plan (Page 9)
6. CMS Vaccine Mandate Policy (Page 18)

### Adjourn

*Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Steele County Board of Commissioners. This document does not claim to be complete and is subject to change.*

## Updated Tax Levy Figure

Since the approval of the preliminary budget and tax levy there has been an overall reduction in the tax levy by \$161,092. This brings the current tax levy to a 5.9% increase over the prior year. Some of the bigger changes that took place included the removal of the Extension office moving to the Community Center (including the cost of the move and additional maintenance/utilities) and updated levy figures for MNPrairie County Alliance. Also, employee health insurance elections decreased the levy nearly \$70,000; however, there were changes in personnel causing it to increase. All the changes netted to a .6% decrease to the overall tax levy.

Below is a reconciliation of the tax levy changes that have taken place since the preliminary budget approval:

| Steele County                                              |                   |               |            |
|------------------------------------------------------------|-------------------|---------------|------------|
| Tax Levy Changes Since Preliminary Budget Approval         |                   |               |            |
| Description                                                | Amount            | Levy Increase | Increase % |
| <b>Preliminary Tax Levy - Approved by Board</b>            | 27,964,121        | 1,707,254     | 6.5%       |
| <i>Levy Reductions</i>                                     |                   |               |            |
| Removal of Extension office moving to Community Center     | (117,300)         | 1,589,954     | 6.1%       |
| MNPrairie levy changes                                     | (99,289)          | 1,490,665     | 5.7%       |
| Health insurance election changes & updated 2022 rates     | (69,067)          | 1,421,598     | 5.4%       |
| Additional transfers in for Sheriff handgun                | (15,000)          | 1,406,598     | 5.4%       |
| Other personnel service changes                            | (3,574)           | 1,403,024     | 5.3%       |
| <i>Levy Additions</i>                                      |                   |               |            |
| Additional correctional officer budgeted                   | 77,055            | 1,480,079     | 5.6%       |
| Removal of Public Health community health services revenue | 44,000            | 1,524,079     | 5.8%       |
| Staffing change at Public Health                           | 22,083            | 1,546,162     | 5.9%       |
| <b>Current Tax Levy</b>                                    | <u>27,803,029</u> | 1,546,162     | 5.9%       |

In addition, the following reports have been attached:

- Tax Levy Changes by Department
- Emergency Management Travel Budget Request
- January - October Actual to Budget Draft Financial Report

**Steele County**  
**2022 Tax Levy Changes by Department**

| #                  | Department                             | 2022 Current<br>Levy Request | 2021<br>Levy Request | \$\$\$<br>Change    | %%<br>Change |
|--------------------|----------------------------------------|------------------------------|----------------------|---------------------|--------------|
| 38                 | General Fund Capital Outlay            | \$ 1,232,208                 | \$ 638,393           | \$ 593,815          | 93.0%        |
| 201                | Sheriff                                | 3,101,650                    | 2,860,394            | 241,256             | 8.4%         |
| 255                | MNPrairie County Alliance              | 5,579,438                    | 5,463,475            | 115,963             | 2.1%         |
| 281                | Emergency Management                   | 159,812                      | 67,031               | 92,781              | 138.4%       |
| 10                 | Highway                                | 2,629,001                    | 2,542,141            | 86,860              | 3.4%         |
| 062                | Central Services                       | 253,600                      | 182,371              | 71,229              | 39.1%        |
| 481                | Public Health                          | 1,262,060                    | 1,193,924            | 68,136              | 5.7%         |
| 061                | Information Technology (IT)            | 320,742                      | 256,054              | 64,688              | 25.3%        |
| 042-044            | Treasurer / Financial Administration   | 513,504                      | 454,995              | 58,509              | 12.9%        |
| 94                 | Drug Court                             | 54,400                       | -                    | 54,400              | 0.0%         |
| 091-092            | County Attorney                        | 1,206,760                    | 1,159,718            | 47,042              | 4.1%         |
| 003                | County Wide (Including Public Library) | (2,173,117)                  | (2,212,663)          | 39,546              | 1.8%         |
| 391                | Environmental Services                 | -                            | (35,745)             | 35,745              | 100.0%       |
| 032                | Human Resources                        | 260,123                      | 229,938              | 30,185              | 13.1%        |
| 602                | Extension                              | 381,051                      | 357,679              | 23,372              | 6.5%         |
| 031                | Administration                         | 228,287                      | 205,458              | 22,829              | 11.1%        |
| 521                | Parks & Recreation                     | 308,476                      | 290,541              | 17,935              | 6.2%         |
| 111                | Buildings and Grounds                  | 1,512,235                    | 1,497,695            | 14,540              | 1.0%         |
| 252                | Community Corrections                  | 1,130,764                    | 1,116,809            | 13,955              | 1.2%         |
| 208                | Coroner                                | 102,999                      | 90,000               | 12,999              | 14.4%        |
| 550                | Four Seasons                           | 22,571                       | 9,915                | 12,656              | 127.6%       |
| 121                | Veteran's Service                      | 231,991                      | 224,342              | 7,649               | 3.4%         |
| 502                | Community Center                       | 10,700                       | 8,950                | 1,750               | 19.6%        |
| 35                 | Debt Service Levy                      | 1,707,994                    | 1,706,526            | 1,468               | 0.1%         |
| 102                | Surveyor                               | 30,000                       | 30,000               | -                   | 0.0%         |
| 501                | Historical Society                     | 8,000                        | 8,000                | -                   | 0.0%         |
| 601                | County Ag Society                      | 72,500                       | 72,500               | -                   | 0.0%         |
| 606                | Soil Conservation                      | 135,000                      | 135,000              | -                   | 0.0%         |
| 103                | Assessor                               | 769,978                      | 770,015              | (37)                | (0.0%)       |
| 005                | Board of Commissioners                 | 215,666                      | 216,859              | (1,193)             | (0.6%)       |
| 011                | District Court                         | 310,750                      | 315,750              | (5,000)             | (1.6%)       |
| 101                | Recorder                               | 180,363                      | 188,027              | (7,664)             | (4.1%)       |
| 105                | Planning & Zoning                      | 262,808                      | 270,587              | (7,779)             | (2.9%)       |
| 251                | Detention Center                       | 3,894,422                    | 3,904,841            | (10,419)            | (0.3%)       |
| 041/063            | Auditor / Elections                    | 570,044                      | 583,230              | (13,186)            | (2.3%)       |
| 254                | Joint Dispatch (E-911 Center)          | 880,169                      | 911,605              | (31,436)            | (3.4%)       |
| 104                | Geographic Information Systems (GIS)   | 101,347                      | 132,942              | (31,595)            | (23.8%)      |
| 253                | Law Enforcement Center                 | 334,733                      | 409,570              | (74,837)            | (18.3%)      |
| <b>Grand Total</b> |                                        | <b>\$ 27,803,029</b>         | <b>\$ 26,256,867</b> | <b>\$ 1,546,162</b> | <b>5.9%</b>  |

**Emergency Management**  
**Change in Conference, Training, and Travel Budget**

***Emergency Management***

Increases in expected conference, travel, training and membership dues **16,715**

| Breakdown of Change   | 2021 Budget | 2022 Budget | Change        |
|-----------------------|-------------|-------------|---------------|
| Membership Dues       | 1,900       | 4,490       | 2,590         |
| Conference & Training | 1,950       | 7,095       | 5,145         |
| Travel Expenses       | 720         | 9,000       | 8,280         |
| Mileage Reimbursement | 300         | 1,000       | 700           |
| Total                 | 4,870       | 21,585      | <b>16,715</b> |

**Emergency & Risk Management Department  
2022 Proposed Budget Detail**

**\$9,000 in Travel Expenses Line Item**

**Description:** Travel expenses for Director and staff to attend meetings, training, workshops, and conferences for the year.

**Breakdown of proposed travel expense category:**

\*Required to attend by grant funding - **Minnesota Governor's Homeland Security & Emergency Management Conference** in March (for the Director and 2 staff members \$700)

\*Required to attend by grant funding - **Association of Minnesota Emergency Managers (AMEM) Conference in September** (for the Director and 2 staff members \$3,900)

**Tentative Conferences dependent on approval by County Board -**

- [National Emergency Management Association \(NEMA\) Conference](#) March 28-April 1, 2022 location Alexandria Virginia (estimate for one staff to attend \$3,400 includes registration fee, flight, lodging and meals)
- [National Association of Counties \(NACo\) Conference in July 21-24, 2022 for Justice & Public Safety Steering Committee Emergency Management representative](#) in Adams County Colorado (estimate for Director to attend \$3,000 includes registration fee, flight, lodging and meals)
  - For consideration Kristen Sailer was a previous subcommittee representative
- [International Association of Emergency Management \(IAEM\) Conference](#) November 11-18, 2022 in Savannah, GA (estimate for one staff to attend \$3,800 includes registration fee, flight, lodging and meals)

**Steele County**  
**Budget to Actual Comparison**  
**For Ten Months Ending October 31, 2020 and 2021 in Comparison to Annual Budget (Cash Basis)**

|                                         | 2020<br>Jan - Oct Actual | 2020<br>Budget    | % of<br>2020 Budget | 2021<br>Jan - Oct Actual | 2021<br>Budget    | % of<br>2021 Budget |
|-----------------------------------------|--------------------------|-------------------|---------------------|--------------------------|-------------------|---------------------|
| <b>Revenues</b>                         |                          |                   |                     |                          |                   |                     |
| Property Tax Collections                | \$ 13,733,999            | \$ 25,697,008     | 53.4%               | \$ 13,798,505            | \$ 26,256,867     | 52.6%               |
| Other Taxes & Assessments               | 3,700,805                | 3,636,400         | 101.8%              | 3,933,350                | 4,277,800         | 91.9%               |
| Intergovernmental                       | 13,946,956               | 11,390,193        | 122.4%              | 13,265,336               | 12,040,738        | 110.2%              |
| Charges for Services                    | 5,352,077                | 9,036,953         | 59.2%               | 5,493,626                | 7,993,826         | 68.7%               |
| Licenses and Permits                    | 194,029                  | 168,500           | 115.2%              | 218,139                  | 160,500           | 135.9%              |
| Fines and Forfeitures                   | 16,827                   | 28,000            | 60.1%               | 7,951                    | 28,000            | 28.4%               |
| Investment Earnings                     | 324,858                  | 310,000           | 104.8%              | 438,208                  | 310,000           | 141.4%              |
| Gifts and Contributions                 | 175                      | 100,000           | 0.2%                | 42,740                   | 100,000           | 42.7%               |
| Detention Center Bonds                  | 4,674,126                | 4,581,241         | 102.0%              | -                        | -                 | 0.0%                |
| Miscellaneous / Other Financing Sources | 1,862,379                | 3,264,964         | 57.0%               | 538,509                  | 5,557,830         | 9.7%                |
| <b>Total Revenue</b>                    | <b>43,806,231</b>        | <b>58,213,259</b> | <b>75.3%</b>        | <b>37,736,364</b>        | <b>56,725,561</b> | <b>66.5%</b>        |
| <b>Expenditures</b>                     |                          |                   |                     |                          |                   |                     |
| <b>General Government</b>               |                          |                   |                     |                          |                   |                     |
| Commissioners                           | 171,775                  | 222,236           | 77.3%               | 175,361                  | 216,859           | 80.9%               |
| Courts                                  | 184,686                  | 390,750           | 47.3%               | 241,727                  | 315,750           | 76.6%               |
| Law Library                             | 12,735                   | 36,000            | 35.4%               | 14,011                   | 36,000            | 38.9%               |
| County Administrator                    | 210,068                  | 267,426           | 78.6%               | 219,962                  | 265,713           | 82.8%               |
| Human Resources                         | 374,906                  | 445,096           | 84.2%               | 365,248                  | 474,938           | 76.9%               |
| County Auditor                          | 414,959                  | 550,509           | 75.4%               | 463,645                  | 557,962           | 83.1%               |
| Treasurer/Finance                       | 399,572                  | 473,320           | 84.4%               | 411,483                  | 468,425           | 87.8%               |
| Information Technology                  | 397,737                  | 492,013           | 80.8%               | 460,254                  | 516,054           | 89.2%               |
| Central Services                        | 234,878                  | 254,100           | 92.4%               | 366,136                  | 246,100           | 148.8%              |
| Auditor Elections                       | 113,533                  | 66,150            | 171.6%              | 13,885                   | 63,268            | 21.9%               |
| County Attorney                         | 1,061,663                | 1,274,965         | 83.3%               | 1,092,978                | 1,306,840         | 83.6%               |
| Recorder                                | 364,969                  | 418,135           | 87.3%               | 440,178                  | 423,027           | 104.1%              |
| Surveyor                                | 22,314                   | 25,000            | 89.3%               | 23,826                   | 30,000            | 79.4%               |
| County Assessor                         | 610,763                  | 748,675           | 81.6%               | 604,171                  | 770,515           | 78.4%               |
| Geographic Information Systems (GIS)    | 83,460                   | 99,984            | 83.5%               | 119,344                  | 137,642           | 86.7%               |
| Planning & Zoning                       | 424,991                  | 645,699           | 65.8%               | 422,544                  | 521,689           | 81.0%               |
| Buildings and Grounds                   | 1,233,143                | 1,595,840         | 77.3%               | 1,254,190                | 1,640,175         | 76.5%               |
| Veterans Service                        | 170,909                  | 217,120           | 78.7%               | 182,822                  | 224,342           | 81.5%               |
| Other General Government                | 599,869                  | 618,638           | 97.0%               | 1,230,546                | 639,920           | 192.3%              |
| <b>Total General Government</b>         | <b>7,086,930</b>         | <b>8,841,656</b>  | <b>80.2%</b>        | <b>8,102,311</b>         | <b>8,855,219</b>  | <b>91.5%</b>        |
| <b>Public Safety</b>                    |                          |                   |                     |                          |                   |                     |
| Sheriff                                 | 2,493,422                | 3,234,552         | 77.1%               | 2,740,258                | 3,387,803         | 80.9%               |
| Coroner                                 | 65,368                   | 80,000            | 81.7%               | 66,752                   | 90,000            | 74.2%               |
| Detention Center                        | 3,540,924                | 4,746,787         | 74.6%               | 3,464,721                | 4,883,911         | 70.9%               |
| Community Corrections                   | 1,446,272                | 1,800,962         | 80.3%               | 1,483,429                | 1,798,988         | 82.5%               |
| Law Enforcement Center                  | 324,660                  | 509,128           | 63.8%               | 379,829                  | 537,224           | 70.7%               |
| Joint Dispatch                          | 672,039                  | 896,053           | 75.0%               | 683,704                  | 911,605           | 75.0%               |
| Emergency Management                    | 75,184                   | 99,230            | 75.8%               | 102,712                  | 97,946            | 104.9%              |
| <b>Total Public Safety</b>              | <b>8,617,869</b>         | <b>11,366,712</b> | <b>75.8%</b>        | <b>8,921,405</b>         | <b>11,707,477</b> | <b>76.2%</b>        |
| <b>Road and Bridge</b>                  |                          |                   |                     |                          |                   |                     |
| Highway                                 | 14,419,535               | 16,392,836        | 88.0%               | 10,614,921               | 17,325,246        | 61.3%               |

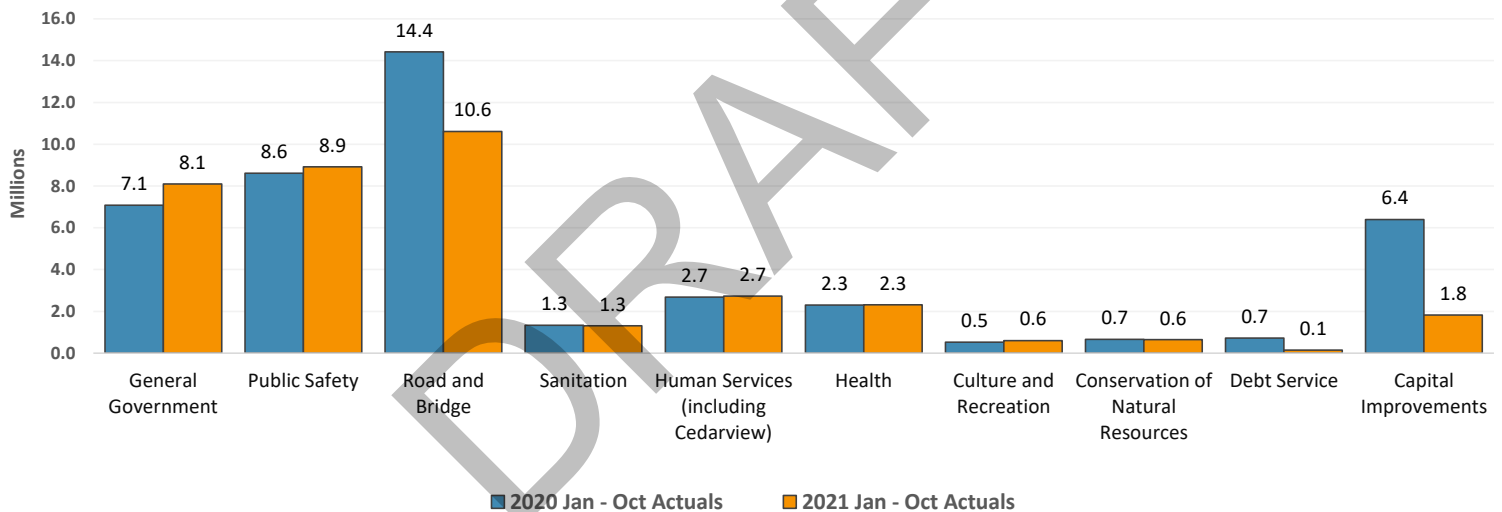
**Steele County**  
**Budget to Actual Comparison (Continued)**  
**For Ten Months Ending October 31, 2020 and 2021 in Comparison to Annual Budget (Cash Basis)**

|                                               | <b>2020</b>             | <b>2020</b>       | <b>% of</b>        | <b>2021</b>             | <b>2021</b>       | <b>% of</b>        |
|-----------------------------------------------|-------------------------|-------------------|--------------------|-------------------------|-------------------|--------------------|
|                                               | <b>Jan - Oct Actual</b> | <b>Budget</b>     | <b>2020 Budget</b> | <b>Jan - Oct Actual</b> | <b>Budget</b>     | <b>2021 Budget</b> |
| <i>Sanitation</i>                             |                         |                   |                    |                         |                   |                    |
| Environmental Services                        | 540,389                 | 703,700           | 76.8%              | 526,714                 | 725,300           | 72.6%              |
| Landfill                                      | 790,592                 | 1,443,270         | 54.8%              | 780,152                 | 1,503,971         | 51.9%              |
| Total Sanitation                              | 1,330,981               | 2,146,970         | 62.0%              | 1,306,866               | 2,229,271         | 58.6%              |
| <i>Human Services</i>                         |                         |                   |                    |                         |                   |                    |
| MN Prairie County Alliance                    | 2,679,125               | 5,365,528         | 49.9%              | 2,731,773               | 5,463,475         | 50.0%              |
| Community Wellness (including Cedarview)      | -                       | 278,175           | 0.0%               | -                       | -                 | 0.0%               |
| Total Human Services                          | 2,679,125               | 5,643,703         | 47.5%              | 2,731,773               | 5,463,475         | 50.0%              |
| <i>Health</i>                                 |                         |                   |                    |                         |                   |                    |
| Public Health Nursing                         | 2,304,771               | 2,957,766         | 77.9%              | 2,314,689               | 2,948,708         | 78.5%              |
| Community Health                              | -                       | 250               | 0.0%               | -                       | -                 | 0.0%               |
| Total Health                                  | 2,304,771               | 2,958,016         | 77.9%              | 2,314,689               | 2,948,708         | 78.5%              |
| <i>Culture and Recreation</i>                 |                         |                   |                    |                         |                   |                    |
| Historical Society                            | 4,000                   | 8,000             | 0.0%               | 4,000                   | 8,000             | 50.0%              |
| Parks and Recreation                          | 206,104                 | 298,520           | 69.0%              | 213,511                 | 304,591           | 70.1%              |
| Four Seasons Center                           | 299,599                 | 491,298           | 61.0%              | 372,335                 | 492,965           | 75.5%              |
| Community Center                              | 12,555                  | 19,750            | 63.6%              | 9,399                   | 14,950            | 62.9%              |
| Total Culture and Recreation                  | 522,258                 | 817,568           | 63.9%              | 599,245                 | 820,506           | 73.0%              |
| <i>Conservation of Natural Resources</i>      |                         |                   |                    |                         |                   |                    |
| U of M Extension                              | 254,740                 | 352,869           | 72.2%              | 255,547                 | 357,679           | 71.4%              |
| Soil and Water Conservation                   | 101,250                 | 135,000           | 75.0%              | 101,250                 | 135,000           | 75.0%              |
| Agricultural Society/County Fair              | 27,496                  | 43,000            | 63.9%              | 21,500                  | 72,500            | 29.7%              |
| County Ditch                                  | 210,484                 | 300,000           | 70.2%              | 196,633                 | 300,000           | 65.5%              |
| Clean Water Loan Program                      | 55,881                  | 139,000           | 40.2%              | 55,881                  | 111,800           | 50.0%              |
| Bixby Sewer Project                           | 12,229                  | 24,150            | 50.6%              | 12,649                  | 16,631            | 76.1%              |
| Total Conservation of NR                      | 662,080                 | 994,019           | 66.6%              | 643,460                 | 993,610           | 64.8%              |
| <i>Debt Service</i>                           |                         |                   |                    |                         |                   |                    |
| Debt Service Levy                             | 719,764                 | 1,840,318         | 39.1%              | 148,644                 | 1,861,756         | 8.0%               |
| <i>Capital Improvements</i>                   |                         |                   |                    |                         |                   |                    |
| General Government                            | 1,332,268               | 1,177,640         | 113.1%             | 447,793                 | 936,248           | 47.8%              |
| Public Safety                                 | 4,156,314               | 4,779,641         | 87.0%              | 475,264                 | 2,221,900         | 21.4%              |
| Highway                                       | 704,517                 | 610,000           | 115.5%             | 430,379                 | 601,000           | 71.6%              |
| Culture and Recreation                        | 45,555                  | 70,000            | 65.1%              | 14,735                  | 30,000            | 49.1%              |
| Public Health                                 | 5,475                   | 8,000             | 68.4%              | -                       | -                 | 0.0%               |
| Landfill                                      | 143,603                 | 545,000           | 26.3%              | 376,019                 | 650,000           | 57.8%              |
| Fairgrounds                                   | -                       | 21,180            | 0.0%               | 81,145                  | 81,145            | 100.0%             |
| Public Works Facility                         | 3,424                   | -                 | 0.0%               | -                       | -                 | 0.0%               |
| Total Capital Improvements                    | 6,391,156               | 7,211,461         | 88.6%              | 1,825,335               | 4,520,293         | 40.4%              |
| <b>Total Expenditures</b>                     | <b>44,734,469</b>       | <b>58,213,259</b> | <b>76.8%</b>       | <b>37,208,649</b>       | <b>56,725,561</b> | <b>65.6%</b>       |
| <b>Net Expenditures (Over) Under Revenues</b> | <b>\$ (928,238)</b>     | <b>\$ -</b>       |                    | <b>\$ 527,715</b>       | <b>\$ -</b>       |                    |

**Steele County**  
**Summary of Expenditures by Function**  
**For Ten Months Ending October 31, 2020 and 2021 in Comparison to Annual Budget (Cash Basis)**

| <i>Expenditures by Function</i>      | 2020<br>Jan - Oct Actual | 2020<br>Budget       | % of<br>2020 Budget | 2021<br>Jan - Oct Actual | 2021<br>Budget       | % of<br>2021 Budget |
|--------------------------------------|--------------------------|----------------------|---------------------|--------------------------|----------------------|---------------------|
| General Government                   | \$ 7,086,930             | \$ 8,841,656         | 80.2%               | \$ 8,102,311             | \$ 8,855,219         | 91.5%               |
| Public Safety                        | 8,617,869                | 11,366,712           | 75.8%               | 8,921,405                | 11,707,477           | 76.2%               |
| Road and Bridge                      | 14,419,535               | 16,392,836           | 88.0%               | 10,614,921               | 17,325,246           | 61.3%               |
| Sanitation                           | 1,330,981                | 2,146,970            | 62.0%               | 1,306,866                | 2,229,271            | 58.6%               |
| Human Services (including Cedarview) | 2,679,125                | 5,643,703            | 47.5%               | 2,731,773                | 5,463,475            | 50.0%               |
| Health                               | 2,304,771                | 2,958,016            | 77.9%               | 2,314,689                | 2,948,708            | 78.5%               |
| Culture and Recreation               | 522,258                  | 817,568              | 63.9%               | 599,245                  | 820,506              | 73.0%               |
| Conservation of Natural Resources    | 662,080                  | 994,019              | 66.6%               | 643,460                  | 993,610              | 64.8%               |
| Debt Service                         | 719,764                  | 1,840,318            | 39.1%               | 148,644                  | 1,861,756            | 8.0%                |
| Capital Improvements                 | 6,391,156                | 7,211,461            | 88.6%               | 1,825,335                | 4,520,293            | 40.4%               |
| <b>Total Expenditures</b>            | <b>\$ 44,734,469</b>     | <b>\$ 58,213,259</b> | <b>76.8%</b>        | <b>\$ 37,208,649</b>     | <b>\$ 56,725,561</b> | <b>65.6%</b>        |

**Summary of Expenditures by Function**





## Capital Improvement Plan Summary

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During the Board work session on November 9<sup>th</sup>, the Board agreed to table decisions whether to move the Sheriff's Office to the Detention Center or to stay at the LEC. Also, major projects were agreed to do including building an addition to the Co. Atty's office to house the CCA department, building an evidence storage/maintenance shop/EM temp.-controlled warehouse, renovating the Annex, and renovating the 2<sup>nd</sup> floor of the Public Works building to house EOC/EM department. As a result of these decisions, projects were moved to reflect the priorities of the Board as well as how the projects fit into the County's financial outlook. For example, many projects relating to the Detention Center such as window replacements and a new roof were moved to 2026 once more is known about the future of that building.

Below is a summary of the projects anticipated to complete or consider during the next five years.

**2022** - the following significant projects are included in the CIP:

- Construction of the wall at DC
- Boiler/Chiller/AHU/VAV/Controls at Courthouse
- LL Remodel including carpeting at Admin Building
- Construction of Maintenance Shop/Evidence Storage/EM Storage at DC
- Design phase for the CCA addition to Co Atty's Building (earmarked to use ARPA funds)
- Generator/RTUs/water heater at LEC

Since the last Board work session, it was agreed by the Board to build an addition for CCA department at the Co Atty's building, which means that the garage that maintenance uses on that property would no longer be available for use in 2023. As a result, staff recommends moving the maintenance shop/evidence storage/EM warehouse to 2022 – so the building can be built and the items in the maintenance shop at the Co Atty's property can be moved into this new facility before the addition to the Co. Atty's building begins. Reserves are planned to be used for this project.

**2023** - the following significant projects are included in the CIP:

- Renovation of 2<sup>nd</sup> level of Public Works building for EOC/EM – temp location for PH before remodel
- Courthouse front entrance/parking lot repairs/security
- CCA addition to COB (earmarked to use ARPA funds)
- Design phase for Annex remodel (earmarked to use ARPA funds)
- Roof repairs & EIFS at LEC

Management recommends renovating the 2<sup>nd</sup> level of PW building in 2023 as the Public Health department will most likely have to relocate once the renovation starts of the Annex building in 2024.

**2024** - the following significant projects are included in the CIP:

- Annex remodel (earmarked to use ARPA funds)

**2025** - the following significant projects are included in the CIP:

- Various projects at LEC – but this may change depending on Board’s decision about the LEC vs DC location for the Sheriff’s Office
- Parking lot replacement at Admin building
- Roof replacement at Four Seasons
- Burying overhead wires underground at the Fairgrounds (funding at this time is unknown but is recorded on the CIP as using reserves – subject to change)

**2026** - the following significant projects are included in the CIP:

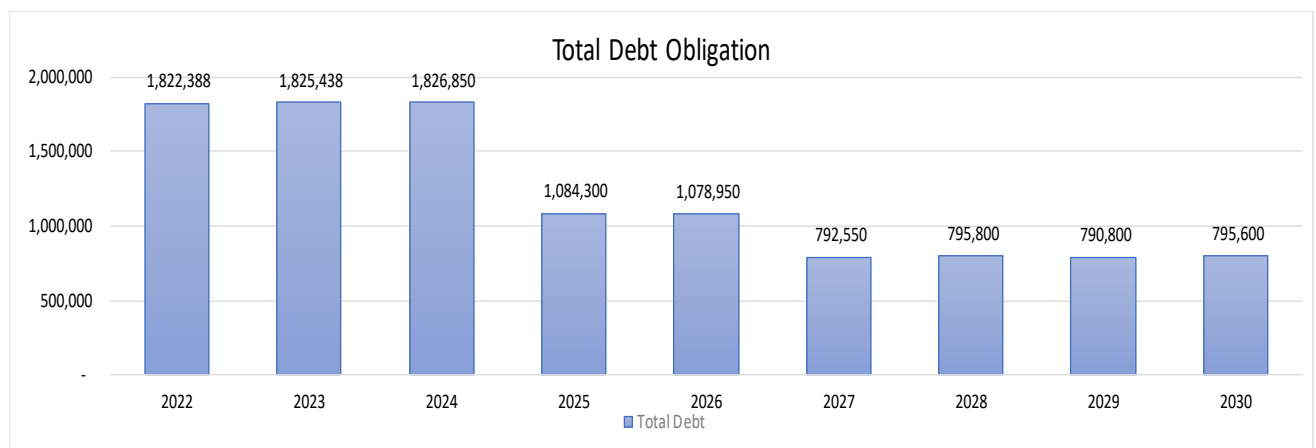
- Generator at Admin building
- Roof replacement at Admin building
- Various projects at DC including a roof replacement

## Funding Proposal

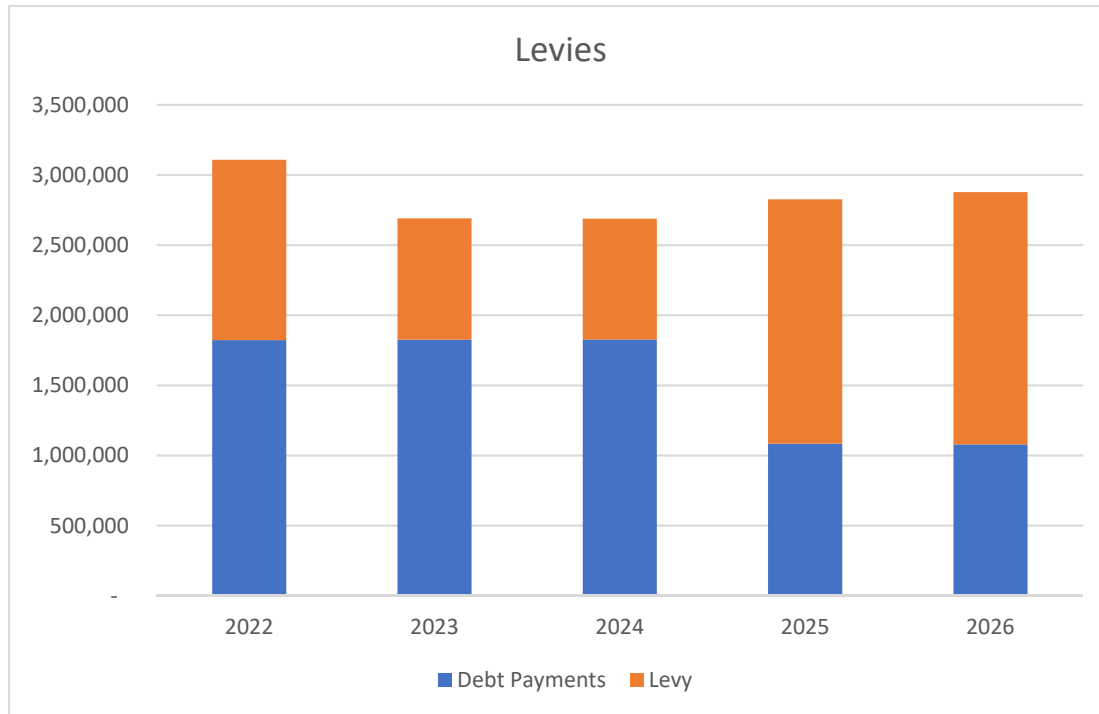
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The funding sources to finance the projects in the proposed CIP are as follows:

- **ARPA Funds:** The proposed CIP includes using the ARPA funds for two projects – the CCA addition and the renovation of the Annex.
- **Reserves:** Another term often used synonymously with this funding source is “fund balance.” The reserves are being utilized heavily in the proposed plan due to the increase in the reserves from past surpluses and money retained from the CRF grant.
- **Grants:** Monies expected to receive from various organizations. Grants in the proposed plan relate to projects at the Four Seasons.
- **Reimbursements:** Monies reimbursed from the City of Owatonna for their partnership portion of the capital expenditures.
- **Tax Levy:** Portion of the capital expenditures passed on to the taxpayers. Careful consideration was thought through to be respectful of the taxpayers’ future tax levies. All other sources were considered before passing the burden to the taxpayers.
- **Debt levy:** Issuance of bonds – this plan does not include any new issuance of bonds, but this may change in future years as plans get more solidified. The graph below illustrates our current debt payment schedule which is a significant portion of the overall tax levy passed to the taxpayers of Steele County. However, the debt levy will significantly decrease starting in 2025 and then again in 2027, as shown below. This levy is carefully considered along with the general tax levy to keep the total tax levy consistent year after year rather than having a “yo-yo effect.”



The graph below illustrates what the debt levy and general tax levy is projected to look like over the next five years. The blue bars depict the debt payments, and in 2025, the debt payments are expected to decrease by \$742,000. So to maintain the current levy levels, more projects will be included in the general levy starting in 2025 as shown below.



The graph below reflects the estimated unassigned fund balance in future years accounting for the amounts of reserves being proposed to use in the CIP:

| Estimated Future Unassigned Fund Balance |              |                         |            |             |
|------------------------------------------|--------------|-------------------------|------------|-------------|
| Year                                     | Amt Used     | Unassigned Fund Balance |            | # of Months |
| 2021                                     |              | \$                      | 24,820,972 |             |
| 2022                                     | \$ 4,240,000 |                         | 20,580,972 | 7.33        |
| 2023                                     | 1,080,000    |                         | 19,500,972 | 6.68        |
| 2024                                     | -            |                         | 19,500,972 | 6.42        |
| 2025                                     | 1,800,000    |                         | 17,700,972 | 5.60        |
| 2026                                     | 3,100,000    |                         | 14,600,972 | 4.44        |

Steele County, Minnesota  
*Capital Improvement Plan*  
 2022 thru 2026

## PROJECTS & FUNDING SOURCES BY DEPARTMENT

| Department                               | Project # | 2022           | 2023             | 2024             | 2025           | 2026             | Total            |
|------------------------------------------|-----------|----------------|------------------|------------------|----------------|------------------|------------------|
| <b>Admin Building</b>                    |           |                |                  |                  |                |                  |                  |
| Fix Patio and Retaining Wall             | GB-22-02  | 23,000         |                  |                  |                |                  | 23,000           |
| Remodel LL and Mail Room, Carpeting LL   | GB-22-07  | 425,000        |                  |                  |                |                  | 425,000          |
| Parking Lot Replacement                  | GB-23-01  |                |                  |                  | 427,000        |                  | 427,000          |
| Replace Ballasted Rubber Roof            | GB-23-02  |                |                  |                  |                | 400,000          | 400,000          |
| Install Handicap Accessible Entrance     | GB-24-01  |                |                  | 10,000           |                |                  | 10,000           |
| Install Generator                        | GB-25-03  |                |                  |                  |                | 1,200,000        | 1,200,000        |
| <b>Admin Building Total</b>              |           | <b>448,000</b> |                  | <b>10,000</b>    | <b>427,000</b> | <b>1,600,000</b> | <b>2,485,000</b> |
| <b>Levy</b>                              |           | 23,000         |                  | 10,000           | 427,000        | 400,000          | 860,000          |
| <b>Reserves</b>                          |           | 425,000        |                  |                  |                | 1,200,000        | 1,625,000        |
| <b>Admin Building Total</b>              |           | <b>448,000</b> |                  | <b>10,000</b>    | <b>427,000</b> | <b>1,600,000</b> | <b>2,485,000</b> |
| <b>Annex Building</b>                    |           |                |                  |                  |                |                  |                  |
| Annex Complete Remodel                   | GB-25-01  |                | 360,000          | 4,140,000        |                |                  | 4,500,000        |
| <b>Annex Building Total</b>              |           |                | <b>360,000</b>   | <b>4,140,000</b> |                |                  | <b>4,500,000</b> |
| <b>ARPA Funds</b>                        |           |                | 360,000          | 4,140,000        |                |                  | 4,500,000        |
| <b>Annex Building Total</b>              |           |                | <b>360,000</b>   | <b>4,140,000</b> |                |                  | <b>4,500,000</b> |
| <b>Attorney</b>                          |           |                |                  |                  |                |                  |                  |
| Exterior Doors                           | COB-22-01 | 10,000         |                  |                  |                |                  | 10,000           |
| Security Card Access                     | COB-22-02 | 12,500         |                  |                  |                |                  | 12,500           |
| Building Addition for CCA                | COB-23-02 | 212,000        | 2,438,000        |                  |                |                  | 2,650,000        |
| Water Heater Replacement                 | COB-24-01 |                |                  | 6,000            |                |                  | 6,000            |
| <b>Attorney Total</b>                    |           | <b>234,500</b> | <b>2,438,000</b> | <b>6,000</b>     |                |                  | <b>2,678,500</b> |
| <b>ARPA Funds</b>                        |           | 212,000        | 2,438,000        |                  |                |                  | 2,650,000        |
| <b>Levy</b>                              |           | 22,500         |                  | 6,000            |                |                  | 28,500           |
| <b>Attorney Total</b>                    |           | <b>234,500</b> | <b>2,438,000</b> | <b>6,000</b>     |                |                  | <b>2,678,500</b> |
| <b>Buildings &amp; Maintenance</b>       |           |                |                  |                  |                |                  |                  |
| Lawn Mower                               | GB-22-03  | 40,000         |                  |                  |                |                  | 40,000           |
| <b>Buildings &amp; Maintenance Total</b> |           | <b>40,000</b>  |                  |                  |                |                  | <b>40,000</b>    |
| <b>Levy</b>                              |           | 40,000         |                  |                  |                |                  | 40,000           |

| Department                                      | Project # | 2022      | 2023    | 2024    | 2025    | 2026      | Total     |
|-------------------------------------------------|-----------|-----------|---------|---------|---------|-----------|-----------|
| <b>Buildings &amp; Maintenance Total</b>        |           | 40,000    |         |         |         |           | 40,000    |
|                                                 |           |           |         |         |         |           |           |
| <b>Community Center</b>                         |           |           |         |         |         |           |           |
| Lighting Upgrade - Community Center             | GB-25-02  |           |         |         | 35,000  |           | 35,000    |
| <b>Community Center Total</b>                   |           |           |         |         | 35,000  |           | 35,000    |
|                                                 |           |           |         |         |         |           |           |
| <b>Levy</b>                                     |           |           |         |         | 35,000  |           | 35,000    |
| <b>Community Center Total</b>                   |           |           |         |         | 35,000  |           | 35,000    |
|                                                 |           |           |         |         |         |           |           |
| <b>County Wide</b>                              |           |           |         |         |         |           |           |
| Enterprise Fleet Leasing                        | GB-22-01  | 154,500   | 154,500 | 154,500 | 154,500 | 154,500   | 772,500   |
| <b>County Wide Total</b>                        |           | 154,500   | 154,500 | 154,500 | 154,500 | 154,500   | 772,500   |
|                                                 |           |           |         |         |         |           |           |
| <b>Levy</b>                                     |           | 154,500   | 154,500 | 154,500 | 154,500 | 154,500   | 772,500   |
| <b>County Wide Total</b>                        |           | 154,500   | 154,500 | 154,500 | 154,500 | 154,500   | 772,500   |
|                                                 |           |           |         |         |         |           |           |
| <b>Courthouse</b>                               |           |           |         |         |         |           |           |
| Courthouse Chiller                              | CH-22-01  | 299,000   |         |         |         |           | 299,000   |
| Boiler, Associated Piping, & Asbestos Abatement | CH-22-02  | 281,800   |         |         |         |           | 281,800   |
| New AHU's, VAV's, and Controls                  | CH-22-03  | 1,669,200 |         |         |         |           | 1,669,200 |
| Parking Lot/Sidewalk/Step Repair                | CH-23-01  |           | 80,000  |         |         |           | 80,000    |
| Secured Front Entrance                          | CH-23-02  |           | 250,000 |         |         |           | 250,000   |
| Courthouse Security Equipment                   | CH-23-03  |           | 100,000 |         |         |           | 100,000   |
| Fin Tube Radition                               | CH-24-01  |           |         | 120,000 |         |           | 120,000   |
| Replace Remaining Single Pane Windows           | CH-25-01  |           |         |         | 150,000 |           | 150,000   |
| <b>Courthouse Total</b>                         |           | 2,250,000 | 430,000 | 120,000 | 150,000 |           | 2,950,000 |
|                                                 |           |           |         |         |         |           |           |
| <b>Levy</b>                                     |           |           | 330,000 | 120,000 | 150,000 |           | 600,000   |
| <b>Reserves</b>                                 |           | 2,250,000 | 100,000 |         |         |           | 2,350,000 |
| <b>Courthouse Total</b>                         |           | 2,250,000 | 430,000 | 120,000 | 150,000 |           | 2,950,000 |
|                                                 |           |           |         |         |         |           |           |
| <b>Detention Center</b>                         |           |           |         |         |         |           |           |
| Wall - Pod Separation                           | DC-22-01  | 1,000,000 |         |         |         |           | 1,000,000 |
| Kitchen Flooring Replacement                    | DC-22-02  | 40,000    |         |         |         |           | 40,000    |
| Replace Parking Lot                             | DC-23-01  |           |         |         |         | 350,000   | 350,000   |
| Replace Windows                                 | DC-23-02  |           |         |         |         | 150,000   | 150,000   |
| Roof Replacement - Modified Built-Up            | DC-24-01  |           |         |         |         | 1,500,000 | 1,500,000 |
| Office Carpet                                   | DC-24-02  |           |         |         |         | 10,000    | 10,000    |
| Lock Replacements                               | DC-24-03  |           |         |         | 10,000  | 10,000    | 20,000    |
| Exterior Wall Wash and Seal                     | DC-24-04  |           |         |         |         | 75,000    | 75,000    |
| Kitchen Equipment                               | DC-24-05  |           |         |         |         | 25,000    | 25,000    |
| Water Heater Replacement                        | DC-24-06  |           |         |         |         | 50,000    | 50,000    |
| Replacement of Plumbing Fixtures                | DC-25-01  |           |         |         | 150,000 |           | 150,000   |
| Build Maintenance Shop & Evidence Storage       | GB-24-03  | 1,000,000 |         |         |         |           | 1,000,000 |

| Department                                       | Project #                     | 2022             | 2023           | 2024           | 2025             | 2026             | Total            |
|--------------------------------------------------|-------------------------------|------------------|----------------|----------------|------------------|------------------|------------------|
| <b>Detention Center Total</b>                    |                               | <b>2,040,000</b> |                |                | <b>160,000</b>   | <b>2,170,000</b> | <b>4,370,000</b> |
| <b>Levy Reserves</b>                             |                               | 800,000          |                |                | 160,000          | 2,170,000        | 3,130,000        |
|                                                  |                               | 1,240,000        |                |                |                  |                  | 1,240,000        |
|                                                  | <b>Detention Center Total</b> | <b>2,040,000</b> |                |                | <b>160,000</b>   | <b>2,170,000</b> | <b>4,370,000</b> |
| <b>Extension</b>                                 |                               |                  |                |                |                  |                  |                  |
| Move Extension to Community Center               | GB-22-05                      | 0                |                |                |                  |                  | 0                |
| <b>Extension Total</b>                           |                               | <b>0</b>         |                |                |                  |                  | <b>0</b>         |
| <b>Levy</b>                                      |                               | 0                |                |                |                  |                  | 0                |
| <b>Extension Total</b>                           |                               | <b>0</b>         |                |                |                  |                  | <b>0</b>         |
| <b>Fairgrounds</b>                               |                               |                  |                |                |                  |                  |                  |
| South Raceway Track                              | FG-22-01                      | 75,000           |                |                |                  |                  | 75,000           |
| Fairgrounds Hard Surfacing                       | FG-24-01                      |                  |                |                |                  | 900,000          | 900,000          |
| Bury Wires Underground                           | FG-26-01                      |                  |                |                | 1,000,000        |                  | 1,000,000        |
| <b>Fairgrounds Total</b>                         |                               | <b>75,000</b>    |                |                | <b>1,000,000</b> | <b>900,000</b>   | <b>1,975,000</b> |
| <b>Reserves</b>                                  |                               | 75,000           |                |                | 1,000,000        | 900,000          | 1,975,000        |
| <b>Fairgrounds Total</b>                         |                               | <b>75,000</b>    |                |                | <b>1,000,000</b> | <b>900,000</b>   | <b>1,975,000</b> |
| <b>Four Seasons</b>                              |                               |                  |                |                |                  |                  |                  |
| Compressor                                       | FS-20-03                      | 20,000           |                |                |                  |                  | 20,000           |
| Basement Water Heaters, Sump Pumps, Storage Tank | FS-22-01                      | 50,000           |                |                |                  |                  | 50,000           |
| West Lockerooms & Bathroom Flooring              | FS-22-02                      | 20,000           | 20,000         |                |                  |                  | 40,000           |
| Condensing Tower - East Rink                     | FS-22-03                      | 60,000           |                |                |                  |                  | 60,000           |
| East Rink R22 Conversion                         | FS-22-04                      | 30,000           |                |                |                  |                  | 30,000           |
| Repaint/Reseal East Rink Exterior                | FS-23-01                      |                  | 110,000        |                |                  |                  | 110,000          |
| Electric Zamboni                                 | FS-23-02                      |                  | 150,000        |                |                  |                  | 150,000          |
| East Entrance Remodel & Asbestos Abatement       | FS-23-03                      |                  | 90,000         |                |                  |                  | 90,000           |
| Replace Roof                                     | FS-24-01                      |                  |                |                | 1,400,000        |                  | 1,400,000        |
| Replace Parking and Alley way                    | FS-24-02                      |                  |                | 250,000        |                  |                  | 250,000          |
| Basement Dehumidification System                 | FS-25-01                      |                  |                |                | 10,000           |                  | 10,000           |
| Replace Tile in West Lobby                       | FS-25-02                      |                  |                |                | 20,000           |                  | 20,000           |
| Upgrade Roof Top RTU's                           | FS-25-03                      |                  |                |                | 25,000           |                  | 25,000           |
| Install Key Card System                          | FS-25-04                      |                  |                |                | 20,000           |                  | 20,000           |
| <b>Four Seasons Total</b>                        |                               | <b>180,000</b>   | <b>370,000</b> | <b>250,000</b> | <b>1,475,000</b> |                  | <b>2,275,000</b> |
| <b>Grants</b>                                    |                               | 45,000           | 75,000         |                |                  |                  | 120,000          |
| <b>Levy</b>                                      |                               | 135,000          | 295,000        | 250,000        | 675,000          |                  | 1,355,000        |
| <b>Reserves</b>                                  |                               |                  |                |                | 800,000          |                  | 800,000          |
| <b>Four Seasons Total</b>                        |                               | <b>180,000</b>   | <b>370,000</b> | <b>250,000</b> | <b>1,475,000</b> |                  | <b>2,275,000</b> |

| Department                           | Project # | 2022           | 2023           | 2024           | 2025           | 2026           | Total            |
|--------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>Information Technology</b>        |           |                |                |                |                |                |                  |
| Switch Replacements & Upgrades       | IT-20-01  | 22,500         | 19,100         | 19,100         |                |                | 60,700           |
| Copier Replacements                  | IT-20-06  | 6,000          | 6,000          | 12,000         | 12,000         | 6,000          | 42,000           |
| SAN (Storage Area Network)           | IT-21-01  | 28,708         |                |                |                |                | 28,708           |
| Virtual Hosts                        | IT-23-01  |                | 40,000         |                |                |                | 40,000           |
| <b>Information Technology Total</b>  |           | <b>57,208</b>  | <b>65,100</b>  | <b>31,100</b>  | <b>12,000</b>  | <b>6,000</b>   | <b>171,408</b>   |
| <i>Levy</i>                          |           | 57,208         | 65,100         | 31,100         | 12,000         | 6,000          | 171,408          |
| <i>Information Technology Total</i>  |           | <b>57,208</b>  | <b>65,100</b>  | <b>31,100</b>  | <b>12,000</b>  | <b>6,000</b>   | <b>171,408</b>   |
| <b>Law Enforcement Center</b>        |           |                |                |                |                |                |                  |
| Replace Two RTU's                    | LEC-22-01 | 100,000        |                |                |                |                | 100,000          |
| Replace Water Heater                 | LEC-22-02 | 6,000          |                |                |                |                | 6,000            |
| Replace Generator/Main Gear          | LEC-22-03 | 500,000        |                |                |                |                | 500,000          |
| Replace Roof                         | LEC-23-01 |                | 200,000        |                |                |                | 200,000          |
| Replace EIFS with Steele Panels      | LEC-23-02 |                | 160,000        |                |                |                | 160,000          |
| Temperature Controls (BAS)           | LEC-25-01 |                |                |                | 85,000         |                | 85,000           |
| Replace Mini Split (Center Roof)     | LEC-25-02 |                |                |                | 10,000         |                | 10,000           |
| Replace Hand Railings and Steps      | LEC-25-03 |                |                |                | 15,000         | 15,000         | 30,000           |
| Building Envelope Repairs (Caulking) | LEC-25-04 |                |                |                | 10,000         |                | 10,000           |
| Replace Leaking Windows              | LEC-25-05 |                |                |                | 120,000        |                | 120,000          |
| Concrete Replacement                 | LEC-25-06 |                |                |                | 16,000         |                | 16,000           |
| LED Conversion                       | LEC-26-01 |                |                |                |                | 120,000        | 120,000          |
| <b>Law Enforcement Center Total</b>  |           | <b>606,000</b> | <b>360,000</b> |                | <b>256,000</b> | <b>135,000</b> | <b>1,357,000</b> |
| <i>Levy</i>                          |           | 53,000         | 180,000        |                | 128,000        | 67,500         | 428,500          |
| <i>Reimbursement</i>                 |           | 303,000        | 180,000        |                | 128,000        | 67,500         | 678,500          |
| <i>Reserves</i>                      |           | 250,000        |                |                |                |                | 250,000          |
| <i>Law Enforcement Center Total</i>  |           | <b>606,000</b> | <b>360,000</b> |                | <b>256,000</b> | <b>135,000</b> | <b>1,357,000</b> |
| <b>Parks and Recreation</b>          |           |                |                |                |                |                |                  |
| Replace Beaver Lake Pavilion         | PR-24-01  |                |                | 40,000         |                |                | 40,000           |
| Replace Small Stage                  | PR-24-02  |                |                | 150,000        |                |                | 150,000          |
| <b>Parks and Recreation Total</b>    |           |                |                | <b>190,000</b> |                |                | <b>190,000</b>   |
| <i>Levy</i>                          |           |                |                | 190,000        |                |                | 190,000          |
| <i>Parks and Recreation Total</i>    |           |                |                | <b>190,000</b> |                |                | <b>190,000</b>   |
| <b>Public Works Building</b>         |           |                |                |                |                |                |                  |
| EOC/EM Renovate Hwy Upper Level      | GB-24-04  |                | 800,000        |                |                |                | 800,000          |
| <b>Public Works Building Total</b>   |           |                | <b>800,000</b> |                |                |                | <b>800,000</b>   |
| <i>Reserves</i>                      |           |                | 800,000        |                |                |                | 800,000          |
| <i>Public Works Building Total</i>   |           |                | <b>800,000</b> |                |                |                | <b>800,000</b>   |



| Department     | Project #            | 2022             | 2023             | 2024             | 2025             | 2026             | Total             |
|----------------|----------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Sheriff</b> |                      |                  |                  |                  |                  |                  |                   |
| Handguns       | SO-23-01             |                  | 20,000           |                  |                  |                  | 20,000            |
| Body Cams      | SO-24-01             |                  |                  | 100,000          |                  |                  | 100,000           |
|                | <b>Sheriff Total</b> |                  | <b>20,000</b>    | <b>100,000</b>   |                  |                  | <b>120,000</b>    |
| <b>Levy</b>    |                      |                  |                  |                  |                  |                  |                   |
|                |                      |                  | 20,000           | 100,000          |                  |                  | 120,000           |
|                | <b>Sheriff Total</b> |                  | <b>20,000</b>    | <b>100,000</b>   |                  |                  | <b>120,000</b>    |
|                | <b>Grand Total</b>   | <b>6,085,208</b> | <b>4,997,600</b> | <b>5,001,600</b> | <b>3,669,500</b> | <b>4,965,500</b> | <b>24,719,408</b> |

## **Federal CMS (Center for Medicare & Medicaid Services) COVID-19 Vaccine Mandate**

- Rule takes effect 11/5/2021
- Rule applies to Medicare and Medicaid-certified provider facilities that are regulated under the Medicare health and safety standards known as Conditions of Participation, Conditions of Coverage, or Requirements
- Home health agencies (Public Health) are one of the 21 health care providers that are regulated under the CMS rule
- This vaccination requirement applies to eligible staff working at CMS-certified facilities that participate in the Medicare and Medicaid programs, regardless of clinical responsibility or patient contact
- Within 30 days after the regulation is published (**December 5, 2021**), staff at all regulated facilities must have received, at a minimum, the first dose of a primary series or a single dose COVID-19 vaccine prior to staff providing any care, treatment, or other services for the facility and/or its patients (except for those who have been granted exemptions from the COVID-19 vaccine or those staff for whom COVID-19 vaccination must be temporarily delayed, as recommended by CDC)
- Within 60 days after the regulation is published (**January 4, 2022**), staff at all regulated facilities must complete the primary vaccination series
- CMS requires facilities to allow for exemptions to staff with (as a reasonable accommodation for a disability or a sincerely held religious belief, observance, or practice and for medical reasons)
- CMS requires that facilities develop a process for implementing additional precautions for any staff who are not vaccinated, in order to mitigate the transmission and spread of COVID-19
- Medicare and Medicaid-certified facilities are expected to comply with all regulatory requirements or be subject to a variety of established enforcement remedies including civil monetary penalties, denial of payment, and even termination from the Medicare and Medicaid program as a final measure

### **Next Steps**

- Prepare and adopt a written policy and procedures document to administer this rule on 11/30/2021
- Ramp up the resources needed to implement this rule (i.e. recordkeeping, communication, review process for exemptions, etc.)
- Address the issues associated with this rule:
  - Determination of time off policy for employees to get vaccinated, recover from vaccination ill effects, etc.
  - Noncompliance processes