



STEELE COUNTY BOARD OF COMMISSIONERS WORK SESSION 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.*

TUESDAY, JUNE 27, 2023 AT 4:00 PM
County Boardroom, Steele County Administration Center

Agenda

1. Call to Order
2. Approve 2023 Performance Measurement Program (pg. 2)
3. Employment Contract with Cathy Piepho (pg. 11)
4. Other Business

Informational

5. County Tour Results of Auditor/Treasurer/Property Tax & Elections/Finance Offices (pg. 19)

Presentation

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.



Steele County Agenda Item

Subject: 2023 Performance Measurement Program

Department: Treasurer's Office/Finance

Committee Meeting Date: June 20, 2023

Board Meeting Date: June 27, 2023

Consent Agenda: ☐ Yes ☐ No

Resolution: ☒ Yes ☐ No

Policy Committee Recommendation:

Recommendation:

Approve the 2023 Performance Measures Report

Background (*Including Budget Impact*):

Attached is the 2023 Performance Measures Report for the County's participation in the comprehensive performance measurement program as established by the Council on Local Results and Innovation. This report will be submitted to the Council. The County will be reimbursed \$.14 per Steele County's capita.

Attachments:

2023 Performance Measures

RESOLUTION

AUTHORIZATION TO PARTICIPATE IN THE PERFORMANCE MEASUREMENT PROGRAM

WHEREAS, Benefits to Steele County for participation in the Minnesota Council on Local Results and Innovation's comprehensive performance measurement program are outlined in MS 6.91 and include eligibility for a reimbursement as set by State statute; and

WHEREAS, Any city/county participating in the comprehensive performance measurement program is also exempt from levy limits for taxes, if levy limits are in effect; and

WHEREAS, The Steele County Board has adopted and implemented at least 10 of the performance measures, as developed by the Council on Local Results and Innovation, and a system to use this information to help plan, budget, manage and evaluate programs and processes for optimal future outcomes; and

NOW THEREFORE LET IT BE RESOLVED THAT, Steele County will continue to report the results of the performance measures to its citizenry by the end of the year through publication, direct mailing, posting on the city's/county's website, or through a public hearing at which the budget and levy will be discussed and public input allowed.

BE IT FURTHER RESOLVED, Steele County will submit to the Office of the State Auditor the actual results of the performance measures adopted by the county.

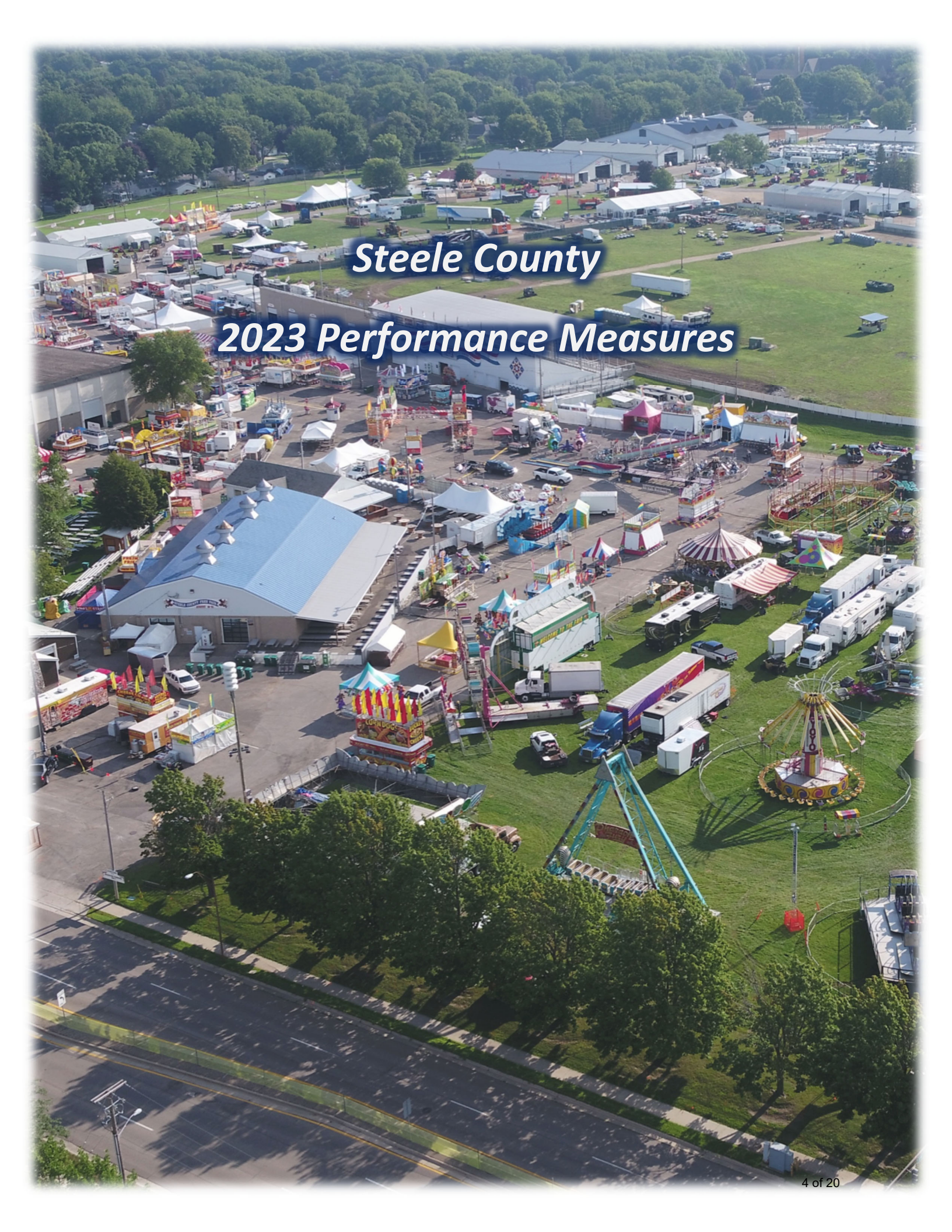
Adopted this _____ day of June, 2023

STEELE COUNTY BOARD OF COMMISSIONERS

Chairman

ATTEST:

Brenda Blood
Steele County Auditor (interim)

An aerial photograph of a fairground, likely the Steele County Fair. The image shows a large area with various rides, including a carousel, a roller coaster, and several smaller games and booths. There are many white tents and trailers parked throughout the area. In the background, there are large white buildings, possibly warehouses or exhibition halls. The foreground shows a paved road and some trees. The text "Steele County" and "2023 Performance Measures" is overlaid on the image in a stylized font.

Steele County

2023 Performance Measures



Mission Statement

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

Vision Statement

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

About the Program

In 2010, the Legislature created the Council on Local Results and Innovation. In February 2011, the Council released a standard set of ten performance measures for counties and ten performance measures for cities that will aid residents, taxpayers, and state and local elected officials in determining the efficacy of counties and cities in providing services and measure residents' opinions of those services. In February of 2012, the Council created a comprehensive performance measurement system for cities and counties to implement. In 2013, the Council revised the performance measures and clarified the system requirements to increase participation in the program.

Participation in the standard measures program by a city or a county is voluntary. Counties and cities that choose to participate in the standard measures program must officially adopt and implement the ten minimum performance measures and system developed by the Council.

A county or city that elects to participate in the standard measures/performance measurement program is eligible for a reimbursement of \$0.14 per capita, not to exceed \$25,000 and is also exempt from levy limits under sections 275.70 to 275.74 for taxes payable in the following calendar year, if levy limits are in effect. However, participation in the standard measures/performance measurement program does not exempt a county or city from the new 2013 property tax levy limits, which are found in a different section of law.

Public Works

Hours to Plow Complete System During a Snow Event

	2018	2019	2020	2021	2022
2 to 4 inches of snowfall	6 hours	6 hours	6 hours	6 hours	6 hours
6 plus inches of snowfall	8 hours	8 hours	8 hours	8 hours	8 hours

Pavement Conditions

	2018	2019	2020	2021	2022
Average County Pavement Condition Rating	74.6	74.6	76.0	76.0	76.3

The Minnesota Department of Transportation rates Steele County Roads every two years on a scale from 0 (poor) to 100 (excellent) based on the types of pavement distresses and the smoothness of the surface.

Bridge Sufficiency

	2018	2019	2020	2021	2022
Average Bridge Sufficiency Rating	89.2	89.9	90.1	N/A	N/A
Local Planning Index	N/A	N/A	83.3	86.2	86.2

The Bridge Sufficiency rating is a measurement of the overall rating of a bridge's fitness on a scale from 0 (poor) to 100 (excellent) for the duty that it performs based on factors derived from over 20 National Bridge Inventory (NBI) data fields, including fields that describe its structural evaluation, functional obsolescence, and its essentiality to the public.

In 2020, MnDOT changed the bridge rating system from "Sufficiency Ratings" to "Local Planning Index". Both measure the bridge's condition on the same scale, 0 (poor) to 100 (excellent), but using differing calculations. The Local Planning Index uses a more risk-based approach than the Sufficiency Rating, factoring both the consequence of a service interruption and the probability of service interruption.

Public Health, Social Services

<i>Tobacco and Alcohol Use</i>	2018	2019	2020	2021	2022
Tobacco Use, Steele County	14%	14%	14%	18%	18%
Tobacco Use, State of Minnesota	15%	15%	15%	16%	15%
Excessive Alcohol Use, Steele County	23%	23%	19%	23%	25%
Excessive Alcohol Use, State of Minnesota	23%	23%	22%	23%	23%

A statistic from County Health Rankings, adult smoking is based on Behavioral Risk Factor Surveillance Survey (BRFSS) data and is the percentage of the adult population in a county who both report that they currently smoke every day or most days and have smoked at least 100 cigarettes in their lifetime. Excessive alcohol use measures the percentage of a county's adult population that reports binge or heavy drinking in the past 30 days.

<i>Number of Low-Weight Births</i>	2018	2019	2020	2021	2022
Steele County	6%	6%	6%	7%	6%
State of Minnesota	6%	7%	7%	7%	7%

Another statistic from County Health Rankings, low birthweight is the percentage of live births where an infant weighed less than 2,500 grams (approximately 5 lbs., 8 oz.).

Property Records, Valuation, Assessment

<i>Level of Assessment Ratio</i>	2018	2019	2020	2021	2022
Assessment Year	2017	2018	2019	2020	2021
Residential Property	92.4%	92.3%	92.2%	93.2%	93.2%
Apartments	N/A*	N/A*	N/A*	99.7%	99.7%
Agricultural Property	95.0%	92.4%	93.9%	97.2%	98.5%
Commercial / Industrial Property	93.2%	96.9%	96.3%	96.7%	97.7%

The level of assessment ratio is an indication of the quality and accuracy of the County's property value assessments. It is based on the difference between a property's assessed value and the actual sale price of the property. If the median ratio falls between 90% and 105%, the level of assessment is determined to be acceptable.

** Median ratio based on six or more sales transactions during the assessment year.*

Budget and Financial

<i>Bond Rating</i>	2018	2019	2020	2021	2022
Moody's Investors Service	A3	A3	A2	A2	A2
Standard & Poor's	AA	AA	AA	AA	AA

<i>Outstanding Bonded Debt</i>	2018	2019	2020	2021	2022
Debt Service Levy Per Capita	\$ 36.18	\$ 46.05	\$49.59	\$49.77	\$49.54
Total Outstanding Debt Per Capita	\$ 429.70	\$ 300.72	\$401.40	\$349.05	\$298.06

The debt service levy includes the amount of bonded debt funded by the property tax levy. The total outstanding debt includes both levied and non-levied bonded debt outstanding. Each of these figures are divided by the Minnesota State Demographic Centers estimated population of Steele County.

Environmental

<i>Recycling</i>	2018	2019	2020	2021	2022
Steele County Recycling Percentage	63.0%	58.0%	54.0%	56.0%	55.0%

The recycling percentage is a calculation of the total tonnage collected for recycling divided by the total municipal solid waste (MSW) generated. In 1989, Minnesota Legislation set county recycling goals. Each Greater Minnesota County (outside of the seven-county Metro Area) must recycle a minimum of 35% by weight of total solid waste generation.

<i>Waste Collections (lbs.)</i>	2018	2019	2020	2021	2022
Household Hazardous Waste Collections	22,128	23,212	22,523	23,892	22,686
Electronics Collected	45,535	63,320	63,420	66,355	40,158

Proper disposal of leftover chemicals, household products, and electronics help protect the environment and people's health. The Steele County Landfill collects unwanted electronics for recycling and household hazardous products, such as paints, cleaners, oils, and pesticides.

Data Sources

Hours to Plow Complete System	Steele County Highway Department
County Pavement Condition Rating	Steele County Highway Department
Bridge Sufficiency Rating	Steele County Highway Department
Tobacco and Alcohol Use	County Health Rankings: http://www.countyhealthrankings.org
Low-weight Births	County Health Rankings: http://www.countyhealthrankings.org
Level of Assessment Ratio	Steele County Assessor's Office
Bond Rating	Steele County Treasurer's Office
Debt Outstanding	Steele County Treasurer's Office
Recycling	Score Report
Waste Collections	Steele County Landfill



Steele County

Agenda Item

Subject: Independent Contractor Agreement - Piepho

Department: Administrator's Office

Work Session Date: June 27, 2023

Board Meeting Date: June 27, 2023

Recommendation:

Execute Contract agreement with Cathy Piepho as an independent Contractor

Background (*Including Budget Impact*):

Steele County Treasurer/Finance Director gave her resignation on June 2nd effective July 14th, 2023.

To make the transition as seamless as possible, Administration is requesting the approval to execute an independent contractor agreement with Cathy Piepho to start July 15th and not to exceed September 30th.

Attachments:

Independent Contractor Agreement & Exhibit A

INDEPENDENT CONTRACTOR AGREEMENT

INDEPENDENT CONTRACTOR:

Catherine Piepho
5456 SW 18th St
Owatonna, MN 55060

Catherine Piepho (hereinafter referred to as "INDEPENDENT CONTRACTOR") agrees to provide to Steele County, Minnesota (hereinafter referred to as "COUNTY"), independent contractor services as specified in Exhibit A in accordance with the terms and conditions contained in this Agreement.

1. Term. INDEPENDENT CONTRACTOR shall coordinate his/her work efforts and maintain a liaison with the Steele County Administrator, or with a duly appointed representative. Unless terminated in accordance with provisions of Paragraph 9 hereof, these services shall be performed during the period stated in Exhibit A. During such term, INDEPENDENT CONTRACTOR shall make herself available and will use her best efforts to perform those services.

2. Payment For Services Rendered. For providing services as defined herein, COUNTY shall pay INDEPENDENT CONTRACTOR in accordance with the terms stated in Exhibit A. Under no circumstances shall INDEPENDENT CONTRACTOR be deemed to have earned or be entitled to any fee, expenses, commission, bonus, or other compensation for services hereunder, except as expressly provided in Exhibit A.

3. INDEPENDENT CONTRACTOR's Warranties.

3.1 INDEPENDENT CONTRACTOR hereby warrants that no other party has exclusive rights to her services in the specific areas described herein and that INDEPENDENT CONTRACTOR is in no way compromising any rights or trust relationships between any other party and INDEPENDENT CONTRACTOR, or creating a conflict of interest, or any possibility thereof, for INDEPENDENT CONTRACTOR or for COUNTY. INDEPENDENT CONTRACTOR further warrants that all services provided hereunder will be performed in accordance with all applicable Federal, State, or local laws and executive orders. INDEPENDENT CONTRACTOR agrees to indemnify and hold COUNTY harmless from any and all claims of other parties for breach of these warranties.

3.2 INDEPENDENT CONTRACTOR represents and warrants to COUNTY with respect to all works of authorship, if any, created by her in the performance of services under this Agreement ("Work Product") that (a) INDEPENDENT CONTRACTOR'S retention by COUNTY and the creation, use, or distribution of the Work Product does not and will not violate any non-compete, confidentiality, .

or other contract binding on INDEPENDENT CONTRACTOR or infringe on any patent, copyright, trade secret, or other proprietary right of any third party; (b) the

Work Product is and will be original; and (c) the Work Product shall conform strictly and in all respects to specifications and prevailing standards of quality and workmanship.

4. Indemnification. Each party shall be liable for its own acts to the extent provided by law and hereby agrees to indemnify, hold harmless and defend the other, its officers and employees against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees which the other, its officers, employees and volunteers may hereafter sustain, incur or be required to pay, arising out of or by reason of any act or omission of the party, its agents, servants or employees, in the execution, performance or failure to adequately perform its obligations pursuant to this Agreement.

5. Nature of Relationship. INDEPENDENT CONTRACTOR herein is solely an independent contractor and shall not be deemed an employee of COUNTY for the purposes of any employee benefit programs, or be deemed an employee of COUNTY for purposes of income tax withholding, FICA taxes, unemployment benefits, workers compensation benefits, or otherwise, and no funds to pay the same will be provided by COUNTY. INDEPENDENT CONTRACTOR shall not enter into any agreement or incur any obligations on COUNTY's behalf, or commit COUNTY in any manner without COUNTY's prior consent. As an independent contractor, INDEPENDENT CONTRACTOR understands and agrees that she is solely responsible for the control and supervision of the means by which the services defined in Exhibit A are completed. Such means are subject to INDEPENDENT CONTRACTOR's discretion, which discretion must be exercised consistent with the goal of completing the services on schedule and in accordance with the terms of this Agreement. Any personal supplies and equipment, which in the opinion of INDEPENDENT CONTRACTOR may be necessary to perform the services required, shall be the responsibility of INDEPENDENT CONTRACTOR.

6. Work for Hire. All Work Product, if any, created as a result of INDEPENDENT CONTRACTOR's performance hereunder, including but not limited to designs, programs, videos, presentations, pamphlets, etc., is "work made for hire" under United States copyright law and shall be owned exclusively by COUNTY. If and to the extent INDEPENDENT CONTRACTOR may, under copyright or other applicable law, be entitled to claim any ownership interest in the Work Product, INDEPENDENT CONTRACTOR hereby transfers, grants, conveys, assigns, and relinquishes exclusively to COUNTY all of INDEPENDENT CONTRACTOR'S right, title, and interest, including the copyright, in and to the Work Product, INDEPENDENT CONTRACTOR will promptly upon the request of COUNTY execute such assignments and other documents and take such other action as COUNTY may reasonably request to convey to COUNTY full ownership of any and all Work Product.

7. Nondisclosure Covenant. Except as permitted or directed by COUNTY, INDEPENDENT CONTRACTOR shall not during the of retention or thereafter divulge, furnish, or make accessible to anyone or use in any way any confidential, health, trade secret, or proprietary

information of COUNTY, which she has acquired or become acquainted with during the retention of INDEPENDENT CONTRACTOR by COUNTY, whether developed by INDEPENDENT CONTRACTOR or by others. INDEPENDENT CONTRACTOR acknowledges that the above-described knowledge or information constitutes a unique and valuable asset of COUNTY and represents a substantial investment by COUNTY, and that any disclosure or other use of knowledge or information, other than for the sole benefit of COUNTY, would be wrongful and would cause irreparable harm to COUNTY. INDEPENDENT CONTRACTOR will refrain from any acts or omissions that would reduce the value of knowledge or information to COUNTY. The foregoing obligations of confidentiality shall not apply to any knowledge or information the entirety of which is now published or subsequently becomes generally publicly known, other than as a direct or indirect result of the breach of this Agreement by INDEPENDENT CONTRACTOR or a breach of a confidentiality obligation owed to COUNTY by any third party.

8. Injunctive Relief. INDEPENDENT CONTRACTOR agrees that it would be difficult to compensate COUNTY fully for damages for any violation of the provisions of Paragraphs 7 of this Agreement. Accordingly, INDEPENDENT CONTRACTOR specifically agrees that COUNTY shall be entitled to temporary and permanent injunctive relief to enforce Paragraph 7 of this Agreement and that such relief may be granted without the necessity of proving actual damages. This provision with respect to injunctive relief shall not, however, diminish the right of COUNTY to claim and recover damages in addition to injunctive relief.

INDEPENDENT CONTRACTOR shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that is made in confidence to a federal, state or local government official, either directly or indirectly, or to an attorney, and is made solely for the purpose of reporting or investigating a suspected violation of law. The same immunity will be provided for the disclosure of a trade secret that is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal. An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the individual's attorney and use the trade secret information in the court proceedings if the individual files any document containing the trade secret under seal and does not disclose the trade secret, except pursuant to court order.

9. Termination. Without limiting any right which COUNTY may have for reason of any default by INDEPENDENT CONTRACTOR, COUNTY reserves the right to terminate this Agreement in whole or in part by written notice to INDEPENDENT CONTRACTOR upon any breach of any provision hereof by INDEPENDENT CONTRACTOR. Aside from any continuing work, COUNTY's sole obligation in the event of such termination shall be to reimburse INDEPENDENT CONTRACTOR for services actually performed by INDEPENDENT CONTRACTOR up to the effective date of such termination. COUNTY also reserves the right to terminate this Agreement without cause at any time following the Agreement's effective date upon thirty (30) days' written notice. Such termination shall result in payment to INDEPENDENT CONTRACTOR as set forth in Exhibit A. INDEPENDENT CONTRACTOR has the right to terminate this Agreement without cause at any time following the Agreement's effective date upon thirty (30) days' written notice. Such termination shall result in payment to INDEPENDENT CONTRACTOR as set forth in Exhibit A. Any termination shall be effective in the manner and upon the date specified in said notice and shall be without prejudice to any claims which

COUNTY may have against INDEPENDENT CONTRACTOR. Termination shall not relieve INDEPENDENT CONTRACTOR of her continuing obligations under this Agreement, particularly the requirements of Paragraphs 6, 7 and 8 above.

10. Invoicing and Payment. INDEPENDENT CONTRACTOR shall submit monthly invoices activity to the COUNTY office based on the payment schedule in Exhibit A. Invoices shall reference the time period of authorized performance involved. Invoices submitted by INDEPENDENT CONTRACTOR must be approved by the Steele County Board of Commissioners or their appointed representative.

11. Dispute Resolution. Before bringing any action or legal proceeding of any kind with respect to this Agreement, INDEPENDENT CONTRACTOR will promptly notify COUNTY of any dispute he/she has with COUNTY under this Agreement. No action or legal proceeding of any kind will be brought by INDEPENDENT CONTRACTOR against COUNTY until: (1) both parties conduct a study of the dispute or disagreement; (2) a meeting between the parties is held to try to resolve the dispute; and (3) if, after such meeting takes place, one of the parties sends a letter to the other stating it is unable to resolve the matter in dispute.

12. Conflict of Interest. INDEPENDENT CONTRACTOR agrees that she will not, while performing under this Agreement, create a conflict of interest which may prove to be detrimental to the interests of COUNTY. The responsibility to notify COUNTY of any potential conflict of interest rests with INDEPENDENT CONTRACTOR. COUNTY agrees to promptly evaluate and notify INDEPENDENT CONTRACTOR of its decision.

13. Subcontracting and Assignments. It is understood and agreed that this Agreement is for the rendering of consulting services by INDEPENDENT CONTRACTOR who is acting as an independent contractor. INDEPENDENT CONTRACTOR may not subcontract any part or all of the services to be provided without the prior written consent of COUNTY. All covenants, stipulations and promises in this Agreement shall be binding upon an insure to the benefit of the parties hereto and their respective successors, assigns, heirs and legal representatives.

14. Disclosure. INDEPENDENT CONTRACTOR acknowledges and agrees that it may be necessary for COUNTY to disclose the fact INDEPENDENT CONTRACTOR's retention, the duties performed and the compensation paid should there be proper inquiry from such a source as an authorized U.S. government agency or should COUNTY believe it has a legal obligation to disclose such information, and INDEPENDENT CONTRACTOR hereby authorizes any such disclosures.

15. General Provisions.

15.1 Waiver. No failure on the part of either party to exercise, and no delay in exercising, any right or remedy hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any right or remedy hereunder preclude any other or further exercise thereof or the exercise of any other right or remedy granted hereby or by any related document or by law.

15.2 Governing Law. This Agreement shall be deemed to be a contract made under the law of the State of Minnesota, and for all purposes it, plus any related or supplemental

documents and notices, shall be construed in accordance with and governed by the law of such state.

15.3 Amendments. This Agreement may not be and shall not be deemed or construed to have been modified, amended, rescinded, canceled, or waived in whole or in part, except by written instruments signed by the parties hereto.

15.4 Entire Agreement. This Agreement, including Exhibit A attached hereto and made a part hereof, constitutes and expresses the entire agreement and understanding between the parties. All previous discussions, promises, representations and understandings between the parties relative to the subject matter of this Agreement, if any, have been merged into this document. Notwithstanding the foregoing, nothing in this Agreement shall be deemed to supersede any prior confidentiality or similar agreement between the parties, which the parties acknowledge shall remain in full force and effect.

15.5 Severability. To the extent that any provision of this Agreement shall be determined to be invalid or unenforceable, the validity and enforceability of the remainder of such provision and of this Agreement shall be unaffected. If any particular provision of this Agreement shall be adjudicated to be invalid or unenforceable, the parties specifically authorize the tribunal making such determination to edit the invalid or unenforceable provision to allow this Agreement, and the provisions thereof, to be valid and enforceable to the fullest extent allowed by law and/or public policy.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed intending to be bound thereby.

APPROVED:

INDEPENDENT CONTRACTOR:

STEELE COUNTY:

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT A

AGREEMENT FOR INDEPENDENT CONTRACTOR SERVICES

INDEPENDENT CONTRACTOR NAME: Catherine Piepho

TERMS OF AGREEMENT

I. TERM: This agreement is effective from July 17, 2023 through September 30, 2023.

II. SERVICES TO BE RENDERED: INDEPENDENT CONTRACTOR will provide consultation services to Steele County with Catherine Piepho being appointed the Interim Steele County Finance Director/Treasurer effective on July 17, 2023, following formal action by the Steele County Board of Commissioners.

The following responsibilities may be adjusted by the Steele County Board of Commissioners. Necessary and appropriate interventions and timelines will be discussed and determined in consultation with INDEPENDENT CONTRACTOR and the Steele County Board of Commissioners.

INDEPENDENT CONTRACTOR is responsible for the following:

- Formulate and recommend purchases, policy, and other actions to the Board.
- Coordinate the preparation of the annual 2024 Preliminary County Budget.
- Coordinate capital improvement planning and financing.
- Be available for questions from the staff in the Finance/Treasurer Department.
- Oversee County investments.
- Other related work as apparent or assigned by the Steele County Board of Commissioners.
- Assist the County Board in developing and executing a process to hire a permanent County Finance Director.

III. COMPENSATION

TOTAL COMPENSATION FOR INDEPENDENT CONTRACTOR SERVICES: shall be \$100.00 per hour over the term of this agreement. The COUNTY will not reimburse the INDEPENDENT CONTRACTOR for any expenses.

The COUNTY and INDEPENDENT CONTRACTOR expect that the services provided under this Agreement will typically require 20 hours of work per week and will not exceed a total of 250 hours for the term of this Agreement. However, reasonable deviation from this schedule is expected due to the nature of the services to be provided. INDEPENDENT CONTRACTOR shall

notify the Steele County Administrator and obtain approval for any significant deviations from the 20 hour-per-week schedule.

INDEPENDENT CONTRACTOR shall submit monthly billings to the Steele County Auditor for payments due under this Agreement.

DRAFT



Steele County Agenda Item

Subject: County Tours of Auditor/Treasurers/Finance Offices

Department: Treasurer's Office/Finance

Committee Meeting Date: June 27, 2023

Board Meeting Date: June 27, 2023

Consent Agenda: ☐ Yes ☒ No

Resolution: ☐ Yes ☒ No

Policy Committee Recommendation:

Recommendation:

Informational only

Background (*Including Budget Impact*):

During the months of May and early June, the interim Auditor and Treasurer/Finance Director, visited the Auditor/Treasurer, Property Tax & Elections and Finance offices of surrounding counties of Rice, Mower and Freeborn. Attached is a schedule summarizing the differences or similarities between the various offices, including the estimated population, the number of staffing, and the duties assigned to each of those offices. The duties that differed between the counties are highlighted in yellow. While the duties that were similar are highlighted in green. Brenda Blood and Cathy Piepho will present their findings during the County Board work session on June 27, 2023.

Attachments:

Schedule of Differences/Similarities of Auditor/Treasurer, Property Tax & Elections and Finance Office Summary

Steele County
Auditor/Treasurer, Property Tax & Elections
and Finance Office Summary

Description	Steele County	Rice County	Mower County	Freeborn County
Estimated 2021 Population	37,559	66,964	40,356	30,647

(Source: Minnesota State Demographic Center)

Full-Time Staff

Auditor/Property Tax & Elections	4.0	8.0	5.0	8.0
Finance	4.0	3.0	4.0	2.0
Total Full-Time Staff	8.0	11.0	9.0	10.0

Duties

Tax Collections	Finance	PT&E	Auditor/Treas.	Auditor/Treas.
Tax Settlements	Auditor/Treas.	PT&E	Finance	Auditor/Treas.
Tax Calculations	Auditor/Treas.	PT&E	Finance	Auditor/Treas.
Ditches	Auditor/Treas.	Finance	Soil & Water	Auditor/Treas.
Delinquents/Forfeitures	Auditor/Treas.	PT&E	Auditor/Treas.	Auditor/Treas.
Elections	Auditor/Treas.	PT&E	Auditor/Treas.	Auditor/Treas.
Accounts Payable	Auditor/Treas.	Finance	Finance	Administration
Receipts	Auditor/Treas.	PT&E	Finance	Auditor/Treas.
Payroll	Finance	Finance	Finance	Administration
Investments	Finance	Finance	Finance	Auditor/Treas.
Accounting/Audits/Budgets	Finance	Finance	Finance	Finance