



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 28, 2022 AT 4:00 PM
County Boardroom, Steele County Administration Center

Agenda

1. Call to Order
2. 30-day Public Meeting Notice Waiver – TIF District – Ellendale (pg. 2)
3. 2022 Performance Measurement Resolution (pg. 25)
4. 2023 Budget Discussions
5. Other business

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.



30 day public meeting notice waiver

Steele County Agenda Item

Subject: 30-day Public Meeting Notice Waiver – TIF District

Department: Administrator's Office

Work Session Date: June 28, 2022

Board Meeting Date: June 28, 2022

Consent Agenda: Yes No

Resolution: Yes No

Policy Committee Recommendation:

N/A

Recommendation:

To Authorize the Chair to sign the 30-day Public Meeting Notice Waiver for TIF District No. 1-2 a redevelopment of a former residential property #15-026-1003 in the City of Ellendale.

Background (*Including Budget Impact*):

The City of Ellendale proposes to modify Municipal Development District No. 1 in the City, and create Tax Increment Financing District No. 1-2, a redevelopment district therein. The TIF District will be for the purpose of assisting in the redevelopment of a former residential property (parcel number 15-026-1003) for the purpose of constructing a new apartment project in the City. This project is also a workforce housing grant recipient from the State of Minnesota.

State law requires the City to notify every county commissioner who represents a part of the area included in the TIF District as amended at least 30-days prior to the published notice for the public hearing. The City plans to hold a public hearing on July 28 and would publish the notice of this hearing on Thursday, July 14. Since this notification does not meet the 30-day requirement, we request that you provide to us, before July 10, your written comments on this plan or a statement which waives your rights to the 30-day notice so that we may proceed with the public hearing on schedule.

Attachments:

Letter to Commissioner Brady and Waiver

June 17, 2022

Commissioner James Brady
9106 NW 66th Street
Waseca, MN 56093

James.Brady@co.steele.mn.us

**RE: City of Ellendale, MN
Proposed modification of Municipal Development District No. 1 and creation of
Tax Increment Financing District No. 1-2**

Dear Commissioner Brady:

The City of Ellendale proposes to modify Municipal Development District No. 1 in the City, and create Tax Increment Financing District No. 1-2, a redevelopment district therein. The TIF District will be for the purpose of assisting in the redevelopment of a former residential property (parcel number 15-026-1003) for the purpose of constructing a new apartment project in the City. This project is also a workforce housing grant recipient from the State of Minnesota.

State law requires the City to notify every county commissioner who represents a part of the area included in the TIF District as amended at least 30-days prior to the published notice for the public hearing. The City plans to hold a public hearing on July 28 and would publish the notice of this hearing on Thursday, July 14. Since this notification does **not** meet the 30-day requirement, we request that you provide to us, before July 10, your written comments on this plan or a statement which waives your rights to the 30-day notice so that we may proceed with the public hearing on schedule. Your attendance at the public hearing is welcomed.

We are available to meet with you to discuss the proposed district and record your comments at your convenience.

On behalf of the City Council,



Shannon Sweeney
David Drown Associates

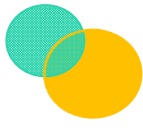
WAIVER AND COMMENTS

As County Commissioner representing the City of Ellendale on the Steele County Board, I hereby waive the statutory notice and comment period contained in Minnesota Statutes Section 469.175, subdivision 2(a), with regard to Tax Increment Financing District No. 1-2 in the City of Ellendale.

I offer the following comments on the proposed creation of Tax Increment Financing District No. 1-2:

This Waiver has been executed this _____ day of _____, 2022.

Steele County Commissioner



DDA

David Drown Associates, Inc.
Public Finance Advisors

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June 22, 2022

Steele County Board of Commissioners
Laura Ihrke, County Auditor
630 Florence Avenue
P.O. Box 890
Owatonna, MN 55060

Laura.Ihrke@co.steele.mn.us

**RE: City of Ellendale, MN
Proposed Modification of Municipal Development District No. 1
and creation of TIF District No. 1-2 therein
(Stadheim Apartment Redevelopment Project)**

Dear Commissioners and Ms. Ihrke,

The City of Ellendale proposes to modify Municipal Development District No. 1 in the City and create Tax Increment Financing District No. 1-2, a redevelopment district, therein. The District will enable the City to demolish existing substandard structures on a parcel owned by the City, and construct new rental housing. TIF funds will be used primarily for site improvements and infrastructure costs. The single parcel is located at the southwest corner of the intersection of MN Hwy 30/5th Avenue West and 6th Street South/ SW 52nd Avenue. Pursuant to Minnesota Statutes, Sections 469.124 to 469.134 and 469.174 to 469.1794, inclusive, enclosed please find a draft TIF Plan. The Statement of Estimated Fiscal and Economic Impact of the district on taxing entities is found as Exhibit 4.

The City has scheduled a public hearing for Thursday, July 28, 2022, at approximately 7:30 p.m. to receive public comment on the proposed TIF District. You are invited to attend this meeting and/or to share any comments you may have in writing prior to that meeting.

If you have any questions, please contact the undersigned, or Kim Zimprich, City Clerk/Treasurer, at 507-684-9467.

On behalf of the City,

Sue Goodspeed
David Drown Associates
sue@daviddrown.com

City of Ellendale, Minnesota

Modification of Municipal Development District No. 1

and

Tax Increment Financing Plan for

Tax Increment Financing District No. 1-2

(Stadheim Apartment Project)

To Be Adopted: July 28, 2022

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Modification of Development District No. 1

Background

On November 1, 2004 the City of Ellendale adopted the Development Program for Development District No. 1. The proposed modification is for the purpose of incorporating the projects proposed in Tax Increment Financing District No. 1-2. In order to accommodate the proposed project, the boundary of Development District No. 1 shall be amended as follows:

Boundaries of Development District No. 1

The boundary of Development District No. 1 is modified to include all properties within the corporate limits of the City of Ellendale as may be modified. (See map in Exhibit 1).

Tax Increment Financing Plan for Tax Increment Financing District No. 1-2

Introductory Statement:

The primary purpose of this TIF District and Plan is to promote private development and redevelopment within the boundaries of the TIF District. This includes the proposed redevelopment of substandard structures for the purpose of constructing a new office facility for Stadheim Apartment.

Section 1 Definitions

The terms defined in this section have the meanings given herein, unless the context in which they are used indicates a different meaning:

"Authority" means the City Council of the City of Ellendale, Minnesota.

"City" means the City of Ellendale, Minnesota.

"City Council" means the City Council of the City of Ellendale, Minnesota.

"County" means Steele County, Minnesota.

"County Board" means the County Board of Steele County.

"Developer" means any person undertaking construction or renovation in the Project Area.

"Development District" means Municipal Development District No. 1 in the City.

"Development Program" means the Development Program for the Development District.

"Project Area" means the geographic area of the Development District.

"School District" means School District No. 2168.

"State" means the State of Minnesota.

"TIF Act" means Minnesota Statutes, Sections 469.174 through 469.1794, both inclusive.

"TIF District" means Tax Increment Financing District No. 1-2.

"TIF Plan" means the tax increment financing plan for the TIF District (this document).

Section 2 Statement of Need and Public Purpose

See the Development Program for Municipal Development District No. 1.

Section 3 Statutory Authorization

The Authority is empowered under the provisions of the TIF Act to establish a tax increment financing district.

Section 4 Statement of Objectives

The objectives of this tax increment financing plan are consistent with the objectives outlined in the Development Program.

Section 5 Specific Development Expected to Occur in the TIF District

The City of Ellendale has acquired property that will be included within the TIF District for the purpose of demolishing existing substandard structures and constructing a new rental housing. Prior to demolition, the City Council adopted a resolution finding the structure to be substandard and declaring its intent to certify a redevelopment tax increment financing district within 3-years.

Section 6 Property to be Included in the TIF District

The TIF District includes a parcel located in the City of Ellendale. A map showing the location of the TIF District is provided in Exhibit 1. Valuation of this property and other statistics are included in Exhibit 2. The area encompassed by the TIF District also includes all street rights-of-way and utility or drainage easements located upon or adjacent to the property described above.

Section 7 Estimated Sources and Uses of Funds (Public Costs)

The estimated costs of the proposed development in the TIF District which are eligible for reimbursement with tax increments of the TIF District and the projected sources of revenue available to fund these costs are summarized below.

Uses of Funds (Public Costs)

Land Acquisition	250,000
Streets & Sidewalks	1,500,000
Utilities	500,000
Site Improvements & Demolition	<u>750,000</u>
	\$3,000,000
<u>Finance Costs:</u>	
Bond & Note Interest Payments	<u>817,040</u>
Subtotal Finance Costs	\$817,040
<u>Administrative Costs</u>	
Administration funded with TIF	150,000
Administration funded with other	<u>0</u>
	\$150,000
Total Uses of Funds	\$3,967,040

Sources of Funds

Tax Increments	\$3,817,040
Interest Earnings	<u>150,000</u>
Total Sources of Funds	\$3,967,040

Section 8 Estimated Impact on Other Taxing Jurisdictions

Exhibit 4 shows the estimated impact on other taxing jurisdictions if the projected Retained Captured Net Tax Capacity of the TIF District were hypothetically available to the other jurisdictions. The Authority believes that there will be no adverse impact on other taxing jurisdictions during the life of the TIF District, since the proposed development would not have occurred without the establishment of the TIF District and the provision of public assistance. A positive impact on other taxing jurisdictions will occur when the TIF District is decertified and the development therein becomes part of the general tax base.

Section 9 Fiscal and economic implications

M.S. Section 469.175 Subdivision 2(b) requires a specific description of the fiscal and economic implications of the proposed TIF District on city operations, plus an estimate of the total TIF to be generated over the life of the TIF District attributable to each taxing jurisdiction.

City Service Costs: The City intends to use tax increments from the proposed TIF District to assist with redevelopment costs that will result in new workforce housing within the community. Demands on City services are expected to be handled without increased public costs. City utilities are operated on a fee for service basis so usage revenues will cover increased costs. Impacts on police, fire and administrative costs are expected to

be negligible. The City plans to issue debt in connection with this project. The proposed debt will not significantly impair the City's ability to borrow for other project costs.

TIF Attribution. The City projects TIF collections will total \$3,817,040 over the 26-year life of the TIF District. Of this total, \$2,293,042 is attributable to the City's share of the tax levy; \$1,290,550 from the County's share of tax levy, and \$233,448 from the School Districts share of the tax levy. The school district tax impact is estimated high. In 2013 the State of Minnesota enacted new legislation that exempted that portion of the school levy that is used for local operating costs from TIF capture. This exemption has not been applied to the projected school levy.

Section 10 Property to be acquired in the TIF District

The Authority reserves the right to acquire, or reimburse developers for the acquisition costs of property in the TIF District, as itemized on Exhibit 2.

Section 11 Estimated Amount of Bonded Indebtedness

The Authority reserves the right to fund all Project costs using internal funding, general obligation bonds, pay-as-you-go financing or any other financing mechanism authorized by law. The maximum amount of bonds to be funded with tax increment revenues is \$3,000,000. The Authority may issue tax increment bonds in excess of this amount using other sources of revenue as repayment for the bonds.

Section 12 Designation of TIF District as a Redevelopment District

The Tax Increment District qualifies as a redevelopment district. M.S. 469.174, Subd. 10 defines a redevelopment district as an area where the following conditions are reasonably distributed throughout the district:

- (1) Parcels consisting of 70 percent of the area of the district are occupied by buildings, streets, utilities, or other improvements and more than 50 percent of the buildings, not including outbuildings, are structurally substandard to a degree requiring substantial renovation or clearance; or
- (2) The property consists of vacant, unused, underused, inappropriately used, or infrequently used rail yards, rail storage facilities or excessive or vacated railroad rights-of-way.

For purposes of this section, "structurally substandard" means containing defects in structural elements, essential utilities, light and ventilation, fire protection, interior layout and condition or similar factors of significant total significance to justify substantial renovation or clearance. A building is not substandard if it could be modified to satisfy the building code at a cost of less than 15 percent of the cost of constructing a new structure of the same square footage and type on the site. A parcel cannot be considered "occupied by buildings, streets, utilities or other improvements" unless 15 percent of the area of the parcel contains improvements.

As summarized on Exhibit 2, one improved parcel is included in the proposed district and that parcel has a primary structure that was found to be substandard. Accordingly, it is our finding that the proposed TIF District satisfies the standards for a redevelopment district.

Section 13 Original Net Tax Capacity

The County Auditor will certify the Original Net Tax Capacity of the TIF District. The Estimated Market Value of the property in the TIF District as of January 1, 2021, for taxes payable in 2022 is estimated to be \$176,000. The original net tax capacity of the TIF District is approximately **\$1,760**.

Each year the County Auditor will certify the amount that the Original Net Tax Capacity has increased or decreased as a result of:

changes in the tax-exempt status of property;

reductions or enlargements of the geographic area of the TIF District;

changes due to stipulation agreements or abatements; or

changes in classification rates.

Section 14 Original Local Tax Rate

The County Auditor shall also certify the Original Local Tax Rate of the TIF District. This rate shall be the sum of all local tax rates that apply to property in the TIF District. This rate shall be for the same taxes payable year as the Original Net Tax Capacity.

In future years, the amount of tax increment generated by the TIF District will be calculated using the lesser of (a) the sum of the current local tax rates at that time or (b) the Original Local Tax Rate of the TIF District.

At the time this TIF Plan was prepared, the sum of all local tax rates that apply to property in the TIF District for taxes levied in 2021 and payable in 2022 is 170.129%. The final Original Local Tax Rate may be higher or lower than this value, depending upon the final local tax rates for payable 2023.

<u>Taxing Jurisdiction</u>	<u>2022 Local Tax Rate</u>
City of Ellendale	102.203%
Steele County	57.521%
School District 2687	10.405%
Other	<u>.000%</u>
Total	170.129%

The projected original local tax rate does not include the State of Minnesota property tax rate on commercial, industrial and seasonal recreation property which is *not* captured as tax increment. Additionally, that portion of the school property tax levy attributed to operating costs is not captured as tax increment.

Section 15 Projected Retained Captured Net Tax Capacity and Tax Increment

Each year the County Auditor will determine the current net tax capacity of all property in the TIF District. To the extent that this total exceeds the Original Net Tax Capacity, the difference shall be known as the Captured Net Tax Capacity of the TIF District. It is the Authority's intention to retain 100% of the Captured Net Tax Capacity of the TIF District.

Exhibit 3 estimates the total amount of retained net captured tax capacity, gross tax increments, adjustments, and the net tax increment revenues which will be available annually and cumulatively over the life of the TIF District.

Section 16 Statutory Duration of the TIF District

Redevelopment districts may remain in existence for 25-years from receipt of the first tax increment. This results in 26 collections of tax increments. The City is requesting that the first tax increment be collected in 2025, which would result in the District terminating at year-end 2050. Modifications of this plan (see Section 28) may not extend these duration limits.

Section 17 Use of Tax Increments – Redevelopment Districts

Ninety percent (90%) of the tax increments generated from the TIF District must be used to finance the cost of correcting conditions that allow designation as a redevelopment district. These costs include acquiring properties containing substandard buildings or improvements, acquiring adjacent parcels necessary to provide a site of sufficient size to permit development, demolition of structures, clearing of the land, and installation of utilities, roads, sidewalks and parking facilities for the site. The allocated administrative expenses of the City may be included in the qualifying costs.

Section 18 Use of Tax Increments – General

Each year the County Treasurer shall deduct an estimated 0.36% of the annual tax increment generated by the TIF District and pay such amount to the state general fund. Such amounts will be appropriated to the state auditor for the cost of financial reporting and auditing of tax increment financing information throughout the state. Exhibit 3 shows the projected deduction for this purpose over the anticipated life of the TIF District.

The Authority has determined that it will use 100% of the remaining tax increment generated by the TIF District for any of the following purposes:

- (1) Pay for the estimated public costs of the TIF District (including administrative expenses, see Section 7) and City administrative costs associated with the TIF District (see Section 29);
- (2) Pay principal and interest on tax increment bonds, notes or other financial obligations issued to finance the public costs of the TIF District;
- (3) Accumulate a reserve securing the payment of tax increment bonds or other bonds issued to finance the public costs of the TIF District;
- (4) Pay all or a portion of the County road costs as may be required by the County Board under M.S. Section 469.175, Subdivision 1a; or
- (5) Return excess tax increments to the County Auditor for redistribution to the City, County and School District in proportion to their local tax capacity rates.

Tax increments from property located in one County must be expended for the direct and primary benefit of a project located within that County, unless both County boards involved waive this requirement. Tax increments shall not be used to circumvent levy limitations.

Tax increment shall not be used to finance the acquisition, construction, renovation, operation, or maintenance of a building to be used primarily and regularly for conducting the business of a municipality, County, school district, or any other local unit of government or the State or federal government, including social, recreational or conference facilities or a public park used as a commons area. Tax increments may be used to finance public parking facilities.

Tax increment may not be spent outside the TIF District on improvements, equipment, or other items whose primary purpose is decorative or aesthetic or if the materials used or design cost twice that of more commonly used equipment or improvements. This prohibition does not apply to improvements related to rehabilitating historic structures on national register or in a historic district listed on the national register.

If there exists any type of agreement or arrangement providing for the developer, or other beneficiary of assistance, to repay all or a portion of the assistance that was paid or financed with tax increments, such payments shall be subject to all of the restrictions imposed on the use of tax increments. Assistance includes sales of property at less than the cost of acquisition or fair market value, grants, ground or other leases at less than fair market rent, interest rate subsidies, utility service connections, roads, or other similar assistance that would otherwise be paid for by the developer or beneficiary.

Section 19 “Green Acres”

The TIF District may not include parcels that qualified as “green acres” in any of the five (5) years preceding the request for certification, unless 85% of development in the district is restricted to qualified manufacturing or distribution facilities directly related to production of tangible personal property and paying at least 90% of its employees wages equal to or greater than 160% of the federal minimum wage; or the development in the district is a qualified housing project.

Section 20 4-Year Knock-Down Rule

If after four years from certification of the TIF District no demolition, rehabilitation, renovation, or qualified improvement of an adjacent street has commenced on a parcel located within the TIF District, then that parcel

shall be excluded from the TIF District and the Original Net Tax Capacity shall be adjusted accordingly. Qualified improvements of a street are limited to construction or opening of a new street, relocation of a street, or substantial reconstruction or rebuilding of an existing street. The Authority must submit to the County Auditor, by February 1 of the fifth year, evidence that the required activity has taken place for each parcel in the TIF District.

If a parcel is excluded from the TIF District and the Authority or owner of the parcel subsequently commences any of the above activities, the Authority shall certify to the County Auditor that such activity has commenced and the parcel shall once again be included in the TIF District. The County Auditor shall certify the net tax capacity of the parcel, as most recently certified by the Commissioner of Revenue, and add such amount to the Original Net Tax Capacity of the TIF District.

Section 21 Tax Increment Pooling – 5-year Rule

At least 80% of the tax increments from the TIF District must be expended on activities within the district or to pay for bonds used to finance the estimated public costs of the TIF District. No more than 20% of the tax increments may be spent on costs outside of the TIF District, but within the boundaries of the Project Area. All administrative expenses are considered to have been spent outside of the TIF District. Tax increments are considered to have been spent within the TIF District if such amounts are:

- (1) actually paid to a third party for activities performed within the TIF District within five years after certification of the district;
- (2) used to make payments or reimbursements to a third party under binding contracts for activities performed within the TIF District, which were entered into within five years after certification of the district; or
- (3) used to pay bonds that were issued and sold to a third party, the proceeds of which are reasonably expected on the date of issuance to be spent within the later of the five-year period or a reasonable temporary period or are deposited in a reasonably required reserve or replacement fund-

Beginning with the sixth year following certification of the TIF District, at least 80% of the tax increments must be used to pay outstanding bonds or make contractual payments obligated within the first five years. When outstanding bonds have been defeased and sufficient money has been set aside to pay for such contractual obligations, the TIF District must be decertified.

Section 22 Excess Tax Increment

On December 31st of each year, the Authority must determine the amount of excess increments for the TIF District. Excess increments may only be used to:

- (1) prepay any outstanding tax increment Bonds;
- (2) discharge the pledge of tax increments on any outstanding Bonds;
- (3) pay amounts into an escrow account dedicated to the payment of any outstanding Bonds; or
- (4) return excess tax increments to the County Auditor for redistribution to the City, County and School District in proportion to their local tax capacity rates. The County Auditor must report to the Commissioner of Education the amount of any excess tax increment redistributed to the School District within 30 days of such redistribution

Section 23 Limitation on Administrative Expenses

Administrative expenses are defined as all costs of the Authority other than:

- (1) amounts paid for the purchase of land;

- (2) amounts paid for materials and services, including architectural and engineering services directly connected with the proposed development within the TIF District;
- (3) relocation benefits paid to, or services provided for, persons or businesses located within the TIF District;
or
- (4) amounts used to pay interest on, fund a reserve for, or sell at a discount, tax increment bonds.

Administrative expenses include amounts paid for services provided by bond counsel, fiscal consultants, planning or economic development consultants, and actual costs incurred by the City in administering the TIF District. Tax increments may be used to pay administrative expenses of the TIF District up to the lesser of (a) 10% of the total estimated public costs authorized by the TIF Plan or (b) 10% of the total tax increments collected.

Section 24 Prior Planned Improvements

The City shall accompany its request for certification to the County Auditor with a listing of all properties within the TIF District for which building permits have been issued during the 18 months immediately preceding approval of the TIF Plan. The County Auditor shall increase the Original Net Tax Capacity of the TIF District by the net tax capacity of each improvement for which a building permit was issued.

The City will include a complete listing of all building permits issued in the last 18 months in conjunction with all properties within the TIF District.

Section 25 Development Agreements

If more than 25% of the acreage of a project (which contains a redevelopment district) is to be acquired by the City with proceeds from tax increment bonds then, prior to such acquisition, the City must enter into an agreement for the development of the property. Such agreement must provide recourse for the City should the development not be completed.

Section 26 Business Subsidy Laws

Minnesota Statutes 116J.994 requires a City or Authority providing a business with a subsidy worth \$25,000 or more to complete a subsidy approval process as described below. Housing projects and many redevelopment projects are exempt from the requirements.

Before granting a business subsidy, the Authority must complete the following:

- (1) Adopt criteria for awarding business subsidies following a public hearing.
- (2) Enter into a subsidy agreement which must include the following information and requirements:
 - a) A description of the subsidy.
 - b) A statement of the public purpose and goals of the subsidy.
 - c) Wage and job creation goals (or job retention goals, if job loss is imminent and demonstrable) to be achieved within 2 years of receiving the subsidy;
 - d) A description of the recipient's financial obligation if the goals are not met. The recipient must pay back the assistance with interest if goals are not met, although pro-ration to reflect partial fulfillment of goals is permitted.
 - e) A statement of why the subsidy is needed.
 - f) A commitment from the recipient to continue operations at the site for at least 5 years;

- g) The name and address of the parent company of the recipient;
- h) A list of all other financial assistance to the project; and
- i) A requirement for the recipient to provide the Authority and the Department of Employment and Economic Development with annual information regarding goals for two years after receiving the subsidy or until the goals are achieved. The reports must be filed by March 1 for the prior year.

If the business subsidy exceeds \$150,000, the Authority must conduct a public hearing on the subsidy, after providing at least 10 days published notice in the local newspaper.

Section 27 Assessment Agreements

The City may, upon entering into a development agreement, also enter into an assessment agreement with the developer, which establishes a minimum market value of the land and improvements for each year during the life of the TIF District.

The assessment agreement shall be presented to the County or City Assessor who shall review the plans and specifications for the improvements to be constructed, review the market value previously assigned to the land, and so long as the minimum market value contained in the assessment agreement appears to be a reasonable estimate, shall certify the assessment agreement as reasonable. The assessment agreement shall be filed for record in the office of the County Recorder of each county where the property is located. Any modification or premature termination of this agreement must first be approved by the City, and if the project is valued below the minimum market value, also approved by the County and School District.

Section 28 Modifications of the Tax Increment Financing Plan

Any reduction or enlargement in the geographic area of the Project Area or the TIF District; increase in the amount of bonded indebtedness to be incurred; increase in the amount of capitalized interest; increase in that portion of the Captured Net Tax Capacity to be retained by the Authority; increase in the total estimated public costs; or designation of additional property to be acquired by the Authority shall be approved only after satisfying all the necessary requirements for approval of the original TIF Plan. This paragraph does not apply if:

- (1) the only modification is elimination of parcels from the Project Area or the TIF District; and
- (2) the current net tax capacity of the parcels eliminated equals or exceeds the net tax capacity of those parcels in the TIF District's Original Net Tax Capacity, or the Authority agrees that the TIF District's Original Net Tax Capacity will be reduced by no more than the current net tax capacity of the parcels eliminated.

The Authority must notify the County Auditor of any modification that reduces or enlarges the geographic area of the Project Area or the TIF District. The geographic area of the TIF District may be reduced but not enlarged after five years following the date of certification.

Section 29 Administration of the Tax Increment Financing Plan

Upon adoption of the TIF Plan, the Authority must submit a copy of such plan to the State Auditor's Office and the Department of Revenue. The Authority must also request that the County Auditor certify the Original Net Tax Capacity and Net Tax Capacity Rate of the TIF District. To assist the County Auditor in this process, the Authority must submit copies of the TIF Plan, the resolution establishing the TIF District and adopting the TIF Plan, and a listing of any prior planned improvements. The Authority must also send the County Assessor any assessment agreement establishing the minimum market value of land and improvements in the TIF District, and shall request that the County Assessor review and certify this assessment agreement as reasonable.

The County will distribute to the Authority the amount of tax increment as it becomes available. The amount of tax increment in any year represents the applicable property taxes generated by the Retained Captured Net Tax Capacity of the TIF District. The amount of tax increment may change due to development anticipated by the TIF Plan, other development, inflation of property values, or changes in property classification rates or formulas. In

administering and implementing the TIF Plan, the following actions should occur on an annual basis:

- (1) Prior to July 1, the Authority shall notify the County Assessor of any new development that has occurred in the TIF District during the past year to insure that the new value will be recorded in a timely manner.
- (2) If the County Auditor receives the request for certification of a new TIF District, or for modification of an existing TIF District, before July 1, the request shall be recognized in determining local tax rates for the current and subsequent levy years. Requests received on or after July 1 shall be used to determine local tax rates in subsequent years.
- (3) Each year the County Auditor shall certify the amount of the Original Net Tax Capacity of the TIF District. The amount certified shall reflect any changes that occur as a result of the following:
 - a) the value of property that changes from tax-exempt to taxable shall be added to the Original Net Tax Capacity of the TIF District. The reverse shall also apply;
 - b) the Original Net Tax Capacity may be modified by any approved enlargement or reduction of the TIF District;
 - c) if laws governing the classification of real property cause changes to the percentage of Estimated Market Value to be applied for property tax purposes, then the resulting increase or decrease in net tax capacity shall be applied proportionately to the Original Net Tax Capacity and the Retained Captured Net Tax Capacity of the TIF District.

The County Auditor shall notify the Authority of all changes made to the Original Net Tax Capacity of the TIF District.

Section 30 Financial Reporting and Disclosure Requirements

The Authority is responsible for information and financial reporting on the activities of the TIF District. These responsibilities include:

- (1) Prepare and Publish an Annual Statement. No later than August 1 of each year, the Authority must prepare and publish an annual statement which includes at least the following information:
 - a) tax increment received and expended in that year
 - b) original Net Tax Capacity
 - c) captured Net Tax Capacity
 - d) amount of outstanding bonded indebtedness
 - e) increments paid to other government bodies
 - f) administrative costs
 - g) increments paid directly or indirectly outside of the district
 - h) if a fiscal disparities contribution is computed under section 469.177, Subd. 3(a), the increase in property tax imposed on other properties in the municipality as a result of the fiscal disparities contribution in the manner prescribed by the commissioner of revenue.

A copy of the annual statement must also be provided to the State Auditor, county board and county auditor, school board, and the municipality.

- (2) Prepare an Annual Report. (469.175 Subds. 5 and 6) The State Auditor enforces the provisions of

the TIF Act and has full responsibility for financial and compliance auditing of the Authority's use of tax increment financing. The State Auditor's office provides detailed tax increment reporting forms for use in complying with annual reporting requirements. On or before August 1 of each year, the Authority and/or the City must prepare a status and financial report for the TIF District and submit it to the state auditor, the county board, the county auditor, the school board, and the governing body of the municipality, if the municipality is not also the authority.

- (3) Prepare a Minnesota Business Assistance Form. (116J.994) By April 1, the Authority must submit a report to the Department of Employment and Economic Development on wage and job goals and progress made in achieving them. A reporting form is provided by the Department, and must be submitted for each business which has received TIF assistance.

Section 31 Findings and Need for Tax Increment Financing

In establishing the TIF District, the City makes the following findings:

- (1) The TIF District qualifies as a redevelopment district;

See Section 12 of this document for the reasons and facts supporting this finding.

- (2) The proposed development, in the opinion of the City, would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future, and the increased market value of the site that could reasonably be expected to occur without the use of tax increment would be less than the increase in market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the TIF District permitted by the TIF Plan;

The reasons and facts supporting this finding are that property owners have been unwilling to invest in the redevelopment of the proposed project area. The City finds that the cost of acquiring existing properties and demolishing existing facilities is excessive, and that the redevelopment of the project area will not move forward without assistance.

- (3) A comparative analysis of estimated market values both with and without establishment of the TIF District and the use of tax increments has been performed. Such analysis is included as Exhibit 5, indicates that:
 - a) the increase in estimated market value of the proposed development is \$3,524,000;
 - b) the present value of expected tax increments collected over the maximum duration of the TIF District is \$1,846,162; and
 - c) the expected increased estimated market value of the site without the use of tax increment is \$300,000.

- (4) The TIF Plan conforms to the general plan for development or redevelopment of the City as a whole.

The reasons and facts supporting this finding are that the proposed project provides for much needed workforce housing development which has been supported by the City and State.

- (5) The TIF Plan will afford maximum opportunity, consistent with the sound needs of the City as a whole, for the redevelopment and development of the Project Area by private enterprise.

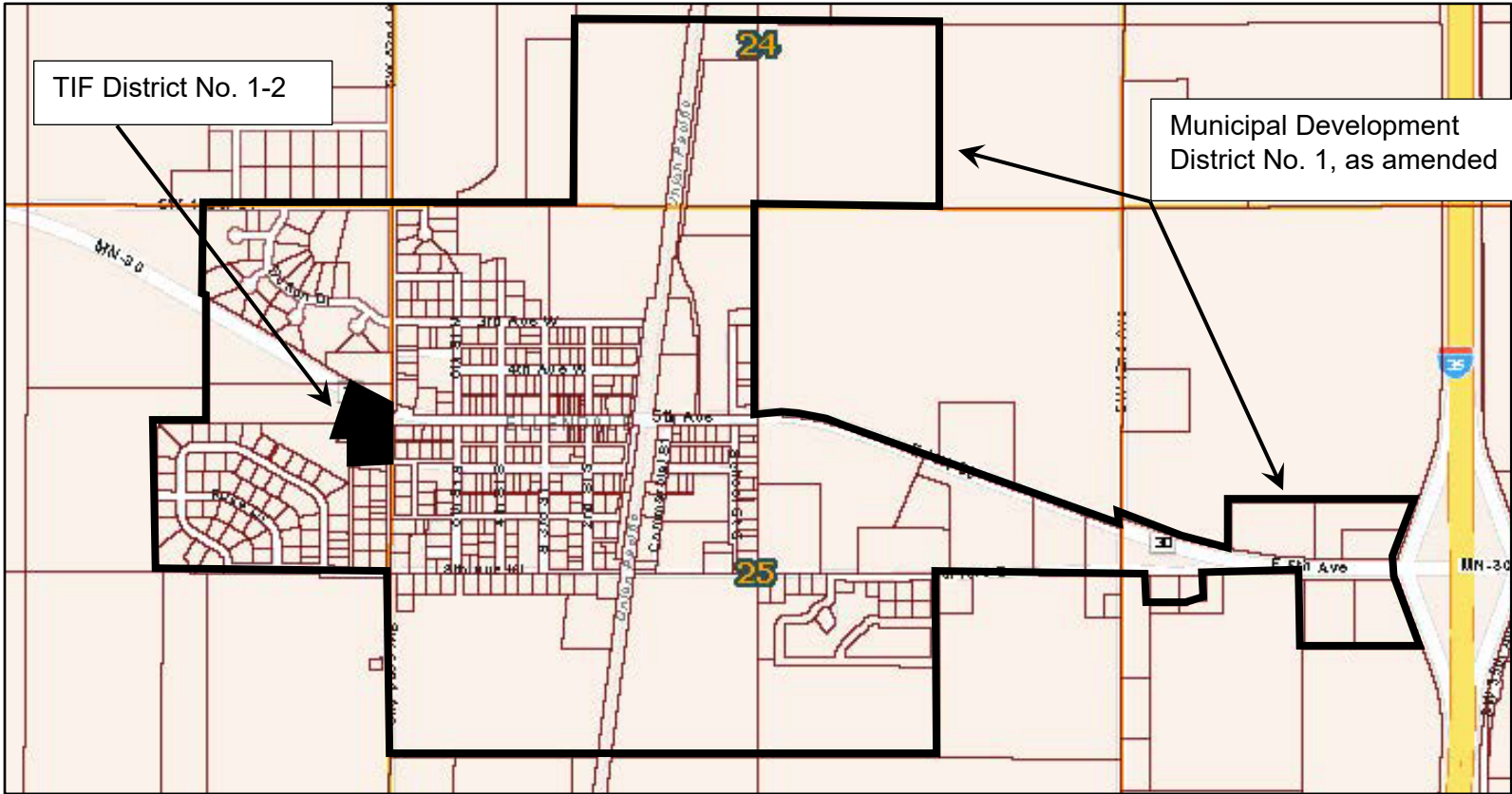
The reasons and facts supporting this finding are that the development activities are necessary so that development and redevelopment by private enterprise can occur within the Development District.

Exhibits

Map of Redevelopment Project Area No. 1 and Tax Increment Financing District No. 1-2..... Exhibit 1
Parcels and Valuations..... Exhibit 2
Tax Increment Projections Exhibit 3
Statement of Fiscal and Economic Impacts..... Exhibit 4
Market Value Analysis..... Exhibit 5

City of Ellendale, Minnesota

Tax Increment Financing District No. 1-2



The boundaries of Municipal Development District No. 1 are being amended to be coterminous with the City Limits.

City of Ellendale, Minnesota
TIF District No. 1-2

Parcel Summary -- Areas, Values & Conditions

Owner of Record	Parcel I.D.#	Land Value	Building Value	Total Value	Est. Original Tax Cap.
City of Ellendale	15-026-1003	123,700.00	52,300.00	176,000	1,760
				176,000	1,760

**City of Ellendale, Minnesota
TIF District No. 1-2**

Tax Increment Projections

Valuations & Projected Increases

	Market	Tax Capacity
Original Values	176,000	1,760
Increased Value: (20-units)	1,850,000	23,125

Tax Rate Assumptions:

	2022 Tax Rate
City of Ellendale	102.203%
Steele County	57.521%
School District 2168	10.405%
Other	0.000%
	<u>170.129%</u>

Projected Tax Increment

Payable Year	Original Tax Capacity	Projected Tax Capacity	Net Captured Tax Capacity	Less Fiscal Disparities	Retained Net Captured Tax Capacity	Projected Tax Rate*	Gross Tax Increment	Adjustments		TOTAL NET REVENUES	Net Present Value
								3.00% Admin. Retainage	0.36% State Auditor's Deduction		
2023	1,760	1,760	-	-	-	170.13%	-	-	-	-	0.05
2024	1,760	1,760	-	-	-	170.13%	-	-	-	-	
2025	1,760	23,125	21,365	-	21,365	170.13%	36,348	1,090	131	35,127	31,861
2026	1,760	46,250	44,490	-	44,490	170.13%	75,690	2,271	272	73,147	63,187
2027	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	122,737
2028	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	116,893
2029	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	111,326
2030	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	106,025
2031	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	100,976
2032	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	96,168
2033	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	91,589
2034	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	87,227
2035	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	83,073
2036	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	79,118
2037	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	75,350
2038	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	71,762
2039	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	68,345
2040	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	65,090
2041	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	61,991
2042	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	59,039
2043	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	56,227
2044	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	53,550
2045	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	51,000
2046	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	48,571
2047	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	46,258
2048	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	44,056
2049	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	41,958
2050	1,760	92,500	90,740	-	90,740	170.13%	154,375	4,631	556	149,188	39,960
							3,817,040	114,511	13,741	3,688,787	1,873,338

City of Ellendale, Minnesota
TIF District No. 1-2

STATEMENT OF FISCAL AND ECONOMIC IMPACTS OF PROPOSED TIF DISTRICT

Taxing Jurisdiction	Without TIF District		With TIF District					
	2022 Taxable Net Tax Capacity ⁽¹⁾	2022 Local Tax Rate	2022 Taxable Net Tax Capacity ⁽¹⁾	Projected Captured Net Tax Capacity	Hypothetical Tax Generated By TIF	New Taxable Net Tax Capacity	Hypothetical Adjusted Local Tax Rate	Hypothetical Decrease in Tax Rate
City of Ellendale, Minnesota	456,757	102.20%	456,757	90,740	92,739	547,497	85.264%	16.939%
Steele County	47,455,994	57.52%	47,455,994	90,740	52,195	47,546,734	57.411%	0.110%
School District 2168	12,948,528	10.41%	12,948,528	90,740	9,441	13,039,268	10.333%	0.072%
Other ⁽²⁾	--	0.00%	--	-	-	--	0.00%	--
Totals		170.13%			154,375		153.008%	17.121%

Statement #1: If all of the projected captured net tax capacity of the project were hypothetically available to each taxing jurisdiction if TIF were not used, the tax capacities of each jurisdiction would be increased by the amounts shown above, and the local tax rates of each jurisdiction would be decreased by the amounts shown.

Statement #2: As the projected captured tax capacity of the project would not be available without the use of TIF, the tax capacities and tax rates of each jurisdiction will not be affected.

Statement #3: The estimated amount of tax increment generated over the life of the TIF District is estimated to be \$3,817,040.

Statement #4: A description of the probable impact of the TIF District on City services as a result of the creation of this TIF District would include the following: The City will be collecting an estimated \$2,293,042 in city property tax revenue from the proposed project area and applying it to project related expenses rather than general services such as police, fire, and other services not paid by user fees.

The estimated amount of increment attributed to the school districts' tax levies and captured as a result of the creation of this TIF District is \$233,448 for School District 2168.

The estimated amount of increment attributed to the county tax levy and captured as a result of the creation of this TIF district is \$1,290,550.

⁽¹⁾ Taxable net tax capacity = total net tax capacity less value captured in TIF Districts and powerline value.

⁽²⁾ The impacts upon other taxing jurisdictions not included since they represent a small percentage of the total tax rate.

City of Ellendale, Minnesota

TIF District No. 1-2

Market Value Analysis

Increased Market Value of Site	\$	3,524,000
Less Present Value of TIF Revenues	\$	1,846,162
		<u>\$ 1,677,838</u>
Estimated Increased Site Value w/out TIF	\$	300,000
Net Value Increase	\$	<u>1,377,838</u>

Present Value of Tax Increments

Calculation Date: 6/20/2022
 Present Value Factor: 5.00%

#	Year	Gross Tax Increment	Present Value
1	2023	-	-
2	2024	-	-
3	2025	36,348	31,399
4	2026	75,690	62,271
5	2027	154,375	120,957
6	2028	154,375	115,197
7	2029	154,375	109,711
8	2030	154,375	104,487
9	2031	154,375	99,512
10	2032	154,375	94,773
11	2033	154,375	90,260
12	2034	154,375	85,962
13	2035	154,375	81,868
14	2036	154,375	77,970
15	2037	154,375	74,257
16	2038	154,375	70,721
17	2039	154,375	67,353
18	2040	154,375	64,146
19	2041	154,375	61,091
20	2042	154,375	58,182
21	2043	154,375	55,412
22	2044	154,375	52,773
23	2045	154,375	50,260
24	2046	154,375	47,867
25	2047	154,375	45,587
26	2048	154,375	43,417
27	2049	154,375	41,349
28	2050	154,375	39,380
		<u>3,817,040</u>	<u>1,846,162</u>



Steele County Agenda Item

Subject: Performance Measurement Resolution

Department: Treasurer's Office/Finance

Committee Meeting Date: June 21, 2022

Board Meeting Date: June 28, 2022

Consent Agenda: Yes No

Resolution: Yes No

Policy Committee Recommendation:

N/A

Recommendation:

Adopt resolution to participate in the performance measurement program

Background (*Including Budget Impact*):

Over the last few years, Steele County has participated in the Minnesota Council on Local Results and Innovation's comprehensive performance measurement program. In order to participate in the program, the county is required to adopt and implement at least ten performance measures as developed by the Council and a system to use the information to help plan, budget, manage and evaluate programs and process for optimal future outcomes. The attached resolution signifies the Board intent to follow the requirements of the program.

Attachments:

Resolution – Authorization to Participate in the Performance Measurement Program
2022 Performance Measures Report

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, 2022

STEELE COUNTY BOARD OF COMMISSIONERS

Chairman

ATTEST:

Laura Ihrke
Steele County Auditor

Steele County
2022 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

<i>Hours to Plow Complete System During a Snow Event</i>	2017	2018	2019	2020	2021
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

<i>Pavement Conditions</i>	2017	2018	2019	2020	2021
Average County Pavement Condition Rating	70.0	74.6	74.6	76.0	76.0

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.

<i>Bridge Sufficiency</i>	2017	2018	2019	2020	2021
Average Bridge Sufficiency Rating	79.3	89.2	89.9	90.1	N/A
Local Planning Index	N/A	N/A	N/A	83.3	86.2

The Bridge Sufficiently 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>	2017	2018	2019	2020	2021
Tobacco Use, Steele County	16%	14%	14%	14%	18%
Tobacco Use, State of Minnesota	16%	15%	15%	15%	16%
Excessive Alcohol Use, Steele County	21%	23%	23%	19%	23%
Excessive Alcohol Use, State of Minnesota	21%	23%	23%	22%	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>	2017	2018	2019	2020	2021
Steele County	6%	6%	6%	6%	7%
State of Minnesota	6%	6%	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>	2017	2018	2019	2020	2021
Assessment Year	2016	2017	2018	2019	2020
Residential Property	92.2%	92.4%	92.3%	92.2%	93.2%
Apartments	96.0%	N/A*	N/A*	N/A*	99.7%
Agricultural Property	96.8%	95.0%	92.4%	93.9%	97.2%
Commercial / Industrial Property	N/A*	93.2%	96.9%	96.3%	96.7%

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>	2017	2018	2019	2020	2021
Moody's Investors Service	A3	A3	A3	A2	A2
Standard & Poor's	AA	AA	AA	AA	AA

<i>Outstanding Bonded Debt</i>	2017	2018	2019	2020	2021
Debt Service Levy Per Capita	\$ 66.77	\$ 36.18	\$ 46.05	\$49.59	\$49.77
Total Outstanding Debt Per Capita	\$ 398.01	\$ 429.70	\$ 300.72	\$401.40	\$349.05

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>	2017	2018	2019	2020	2021
Steele County Recycling Percentage	50.3%	63.0%	58.0%	54.0%	56.0%

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>	2017	2018	2019	2020	2021
Household Hazardous Waste Collections	19,031	22,128	23,212	22,523	23,892
Electronics Collected	57,835	45,535	63,320	63,420	66,355

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