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To: County Board of Commissioners

From: Teresa Reisdorfer, Finance Controller

Date: December 16, 2025

Re: Fund Balance Designations for December 31, 2025

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**Background:**

Attached you will find the schedule of proposed (Projected) fund balance commitments as of December 31, 2025, for all funds. All 2025 expenditures were made in accordance with Board approved commitments in place as of December 31, 2024.

**Discussion:**

There is only one change to the 2025 report. The change is the use of the 27<sup>th</sup> payroll fund. As a result of New Year's Day falling on Thursday, payroll will be paid on December 31, 2025 resulting in the 27<sup>th</sup> payroll being paid at the end of 2025.

Once the approvals are obtained, the funds must be spent for their stated purpose until such time that all funds are used or a majority of the Board makes a decision to alter the commitment.

The County is required to record fund balances in each of the following categories:

- Nonspendable – equal to Inventory and Prepaid expense balances
- Restricted – established by external restrictions including statutes, grants, etc.
- Committed and Assigned – determined by internal restrictions
  - o Committed – determined by the County Board
  - o Assigned – determined by County Staff

Any changes to committed fund balances must be approved by the Board on or before December 31, 2025.

**Recommendation:**

Staff recommends the Board approve the 2025 Fund Balance Commitments as outlined for December 31, 2025.

**Find your Good here.**

**COMMITTED FUND BALANCE-12/31/25 (PROJECTED)**

	General	Capital	Road & Bridge	Health & Human Services	Economic Develop Authority	Waste Mgmt.	Total 12/31/2025 (Projected)	12/31/2024 Balances (Actual)	Change
Petty Cash and Change Funds	1,775	-	50	300	-	75	2,200	2,200	-
Land Use/Environmental Ordinance	152,023	-	-	-	-	-	152,023	152,623	(600)
Employee Wellness Committee	-	-	-	-	-	-	-	8,034	(8,034)
Compensated Absences	822,955	-	-	-	-	-	822,955	601,696	221,259
27th Payroll	353,963	-	-	-	-	-	353,963	1,666,741	(1,312,778)
Tax Court Settlements	225,500	-	-	-	-	-	225,500	225,500	-
Natural, tech, human-caused hazards	1,000,000	-	-	-	-	-	1,000,000	1,000,000	-
Tax Forfeited Property Funding	130,356	-	-	-	-	-	130,356	121,877	8,479
Capital Projects	-	1,549,440	-	-	-	-	1,549,440	2,865,903	(1,316,462)
TH52 Development and Construction	-	-	104,949	-	-	-	104,949	107,451	(2,502)
Out-of-Home Placement Deficits	-	-	-	150,000	-	-	150,000	150,000	-
Economic Development	-	-	-	-	460,284	-	460,284	475,930	(15,647)
Demolition Landfill Closure	-	-	-	-	-	278,470	278,470	312,949	(34,479)
	<u>2,686,573</u>	<u>1,549,440</u>	<u>104,999</u>	<u>150,300</u>	<u>460,284</u>	<u>278,545</u>	<u>5,230,141</u>	<u>7,690,904</u>	<u>(2,460,763)</u>

**GENERAL FUND DETAILS**

	2024 Balance (Actual)	2025 Levy	2025 Revenues	December Revenues (Projected)	Total Revenues (Projected)	2025 Expenses	December Expenses (Projected)	Total Expenses (Projected)	2025 Activity (net)	Balance 12/31/2025 (Projected)
Land Use/Environmental Ordinance	152,623	-	125	-	125	725	-	725	(600)	152,023
Petty Cash Change Funds	1,775	-	-	-	-	-	-	-	-	1,775
Employee Wellness Committee	8,034	-	191	-	191	8,225	-	8,225	(8,034)	-
Compensated Absences	601,696	660,000	22,841	-	682,841	461,406	176	461,582	221,259	822,955
27th Payroll	1,666,741	137,222	-	-	137,222	-	1,450,000	1,450,000	(1,312,778)	353,963
Tax Court Settlements	225,500	-	-	-	-	-	-	-	-	225,500
Natural, tech, human-caused hazards	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Tax Forfeited Property Funding	121,877	-	8,550	-	8,550	71	-	71	8,479	130,356
General Fund-Committed	<u>3,778,247</u>	<u>797,222</u>	<u>31,707</u>	<u>-</u>	<u>828,929</u>	<u>470,428</u>	<u>1,450,176</u>	<u>1,920,604</u>	<u>(1,091,675)</u>	<u>2,686,573</u>