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To: County Board of Commissioners

From: County Administration

Date: September 9, 2025

Re: 2026-27 Preliminary Budget

Summary

The board was presented with the first draft of the 2026-27 preliminary budget and levy on August 7, 2025. The draft figures are as follows:

Proposed	2026	2027
Preliminary Budget	\$100,568,402	\$ 106,605,377
Proposed Preliminary Levy	\$49,825,504	\$ 55,884,025
Increase	\$4,509,529 / 9.95%	\$6,058,521 / 12.16% *

* Increase over 2026 proposed preliminary levy

Since that time, the board has held two budget workshops to review the data and consider options moving forward.

Additional information

Facility Assessments

At the September 2 Committee of the Whole meeting, the board received the results of the recent facility assessments for the Law Enforcement Center, Adult Detention Center, and Justice Center. A Committee of the Whole is scheduled for September 16 to review the findings for the Public Works Facilities and Recycling Center. The assessment results identify previously unplanned, but important, projects. Staff opinion is that some projects already in the capital plan may be more efficiently undertaken if grouped with items appearing in the recent assessments.

The board reviewed options for project bundling, potential delays, and related funding scenarios during the September 8 budget workshop. Ongoing discussions will be needed following the September 16 presentations to ensure the county continues to address the long-term needs of its facilities.

Employee Benefits

With recent board approval of insurance plan adjustments for 2026, the County will undertake open enrollment in October. Once enrollment is complete, cost adjustments will be made based on final participation figures, which will affect the overall budget and levy need.

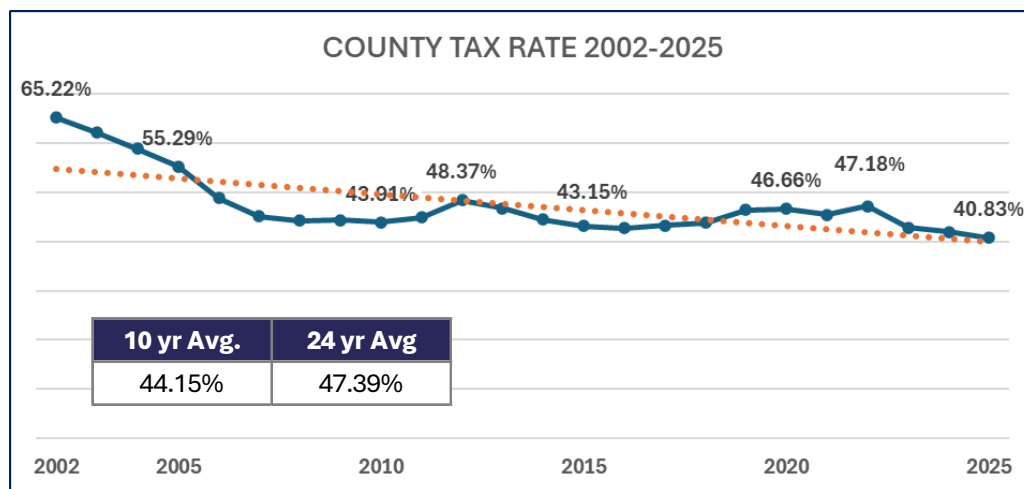
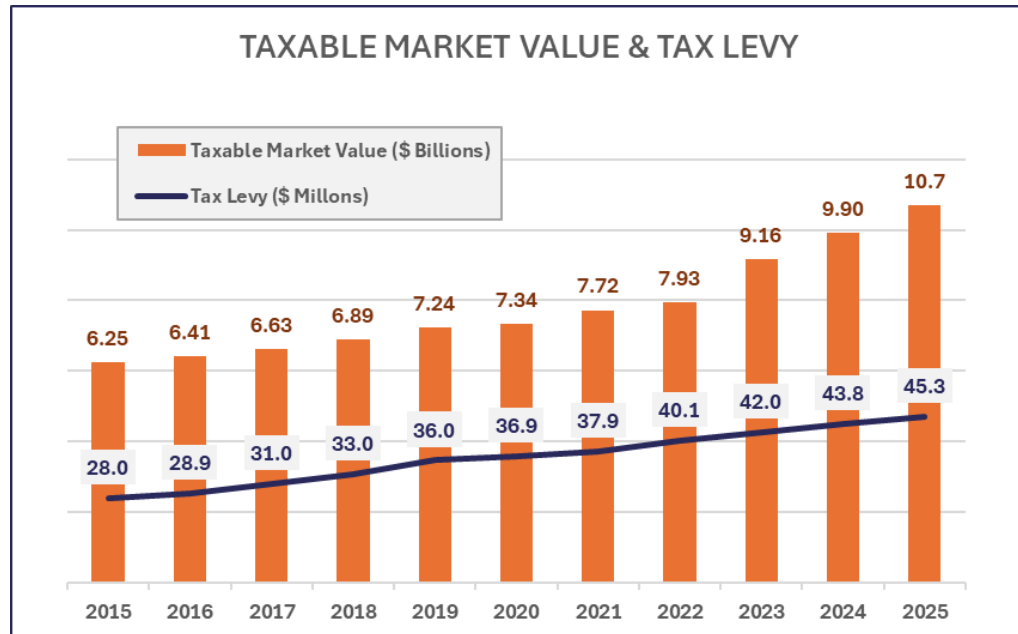
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County Fees

Staff is currently reviewing the county's fee schedule to ensure rates align with costs and remain consistent with what other counties are charging for comparable services. An updated fee schedule will be presented to the board for consideration and approval at a future meeting.

Historical Data

For reference, a summary of the county's tax rate and levy history is provided below:



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Recommendation

Minnesota State Statute requires counties to certify their proposed property tax levy to the County Auditor by September 30 for taxes payable the following year. The final levy, which may be reduced but cannot exceed the approved preliminary levy, will be adopted by the board at its December meeting.

For reference, the table below summarizes the levy scenarios discussed at previous budget workshops:

Levy	Increase (\$)	Increase (%)
\$47,577,560	\$2,261,585	4.99%
\$48,261,504	\$2,945,529	6.50%
\$48,927,315	\$3,611,340	7.97%
\$49,825,504	\$4,509,529	9.95%

Staff recommends the board approve the following resolution establishing the 2026 Goodhue County preliminary property tax levy for 2026:

WHEREAS, Goodhue County Department Heads have submitted proposed 2026 department budgets which included anticipated revenues and expenditures; and

WHEREAS, The County Administrator has compiled all 2026 funding requests, revised, and presented said requests to the County Board; and

NOW THEREFORE IT IS RESOLVED, That the Goodhue County Board of Commissioners does hereby certify to the County Auditor-Treasurer and the State of Minnesota the proposed preliminary property tax levy for 2026:

Total Levy \$_____

BE IT FURTHER RESOLVED, that the County Auditor-Treasurer hereby certify the above referenced preliminary levy to the Minnesota Department of Revenue.