



Lucas Dahling  
Finance Director  
Lucas.Dahling@goodhuecountymn.gov  
509 W. Fifth St.  
Red Wing, MN 55066

**TO:** County Board of Commissioners  
**FROM:** Lucas Dahling, Finance Director  
**SUBJECT:** Annual Delegation of EFT Authority (2026)  
**DATE:** December 16<sup>th</sup>, 2025

## **BACKGROUND**

Minnesota statute 471.38, Subd 3a, paragraph (a) (as revised September 2017) states: "the governing body shall annually delegate the authority to make electronic funds transfers to a designated business administrator or chief financial officer or the officer's designee."

## **DISCUSSION**

EFTs are used on a limited basis, primarily for payment of health insurance premiums, remittance of property taxes and distribution of county share of HSA contributions.

The Finance and Taxpayer Services Office processes all payments for Goodhue County. All payments are reviewed and approved by the Finance Director (Lucas Dahling).

## **RECOMMENDATION**

Staff recommend the Board formally delegate authority for processing EFT transactions for 2026 to the Finance Director (Lucas Dahling), Finance Controller (Teresa Reisdorfer), and the Finance Director's designees (Tax and Elections Manager and the Accountant I responsible for Accounts Payable).

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