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TO: County Board of Commissioners
FROM: Lucas Dahling, Finance Director
SUBJECT: Parks Balance
DATE: July 21, 2026

Background and Analysis:
This information is being provided due to the number of questions from Commissioners related to the Parks balance as well as a request from Public Works staff to audit their spreadsheet tracking the balance over time. Records audited go for nearly 20 years starting in 2007 and ending in 2025.

The beginning Parks balance in 2007 was $0 and the year-end balance in 2025 was $793,879 as measured utilizing the cash basis of accounting. The balance increased by $323,642 from 2007 to 2017 primarily due to proceeds from sales of tax forfeited property during this period. The average balance was approximately $159,335 and the median balance was $161,720 between 2007 and 2017.

Starting in 2018, at least $160,000 has been levied each year for land improvements and equipment, with a significant portion of these funds not being spent. The discrepancy between the levying of these funds without the corresponding spending has resulted in an increase in balance of $680,897 specifically related to these line items. The sum of the continued levying for these items was partially offset by the budgeted and actual usage of fund balance in 2022, which gives us the actual increase in Parks balance of $470,237 from 2017 to 2025. This brings us to the year-end 2025 balance of $793,879. The average balance was $576,218 and the median balance was $620,015 during this period.

Takeaways:
Goodhue County does not have a separate Park Fund. These balances are the accumulation of levy dollars offset by the net expenditures within Parks Department number 521, which is located within the Road and Bridge Fund. It is important to note that this is not new or found money. There are no outside or legal restrictions that require this money to be used solely for parks purposes. The Board can choose to use this money for park purposes or other purposes including road and bridge construction and maintenance projects. Designating this balance for park purposes reduces the funds available for other Public Works functions.

Attached to this memo you will find the spreadsheet showing budgeted and actual figures from 2007 to 2025. A Monthly Fund Balance Report for the Road and Bridge Fund and the Waste Management Fund will be provided by Public Works staff going forward to provide additional transparency for the balances contained within these Special Revenue Funds.

GOODHUE COUNTY PARKS ASSIGNED FUND BALANCE
Fund 03; Department 521
12/31/2025

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Beginning Balance	**-**	**(12,022)**	**(13,453)**	**178,275**	**172,414**	**155,986**	**155,562**	**159,220**	**161,720**	**165,724**	**305,614**	**323,642**	**285,318**	**463,152**	**642,101**	**635,855**	**463,332**	**604,175**	**721,929**
Actual Revenue	15,865	5,577	152,022	5,579	5,209	13,966	261,988	13,101	40,351	182,809	41,045	36,435	22,415	30,901	14,919	1,290,101	406,333	124,471	21,116
Actual Expenditures	71,137	66,908	20,947	46,511	32,637	35,889	271,571	21,412	47,095	51,667	64,810	88,459	30,181	37,935	207,155	1,670,645	494,476	257,351	268,021
Actual Net Rev. (Exp.)	(55,272)	(61,331)	131,075	(40,932)	(27,428)	(21,923)	(9,583)	(8,311)	(6,744)	131,142	(23,765)	(52,024)	(7,766)	(7,034)	(192,236)	(380,544)	(88,143)	(132,880)	(246,905)
Budgeted Revenues	3,800	2,250	4,100	4,000	12,544	4,900	267,444	40,084	31,540	116,540	6,700	235,000	12,700	12,700	12,700	1,656,197	13,200	93,000	64,500
Budgeted Expenditures	47,050	62,150	64,753	39,071	23,544	26,399	280,685	50,895	42,288	125,288	48,493	248,700	198,300	198,683	198,690	1,864,218	242,186	343,634	383,355
Levy	43,250	59,900	60,653	35,071	11,000	21,499	13,241	10,811	10,748	8,748	41,793	13,700	185,600	185,983	185,990	208,021	228,986	250,634	318,855
Levy with Actual Net Rev. (Exp.)	(12,022)	(1,431)	191,728	(5,861)	(16,428)	(424)	3,658	2,500	4,004	139,890	18,028	(38,324)	177,834	178,949	(6,246)	(172,523)	140,843	117,754	71,950
Ending Balance	**(12,022)**	**(13,453)**	**178,275**	**172,414**	**155,986**	**155,562**	**159,220**	**161,720**	**165,724**	**305,614**	**323,642**	**285,318**	**463,152**	**642,101**	**635,855**	**463,332**	**604,175**	**721,929**	**793,879**

BUDGET																			
03-521.6632 Land Improvements	35,000	50,000	50,000	25,000	-	-	-	-	-	10,000	-	110,000	110,000	110,000	110,000	1,723,497	110,000	110,000	110,000
03-521.6669 Equip >$5,000	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	35,000	50,000	50,000	25,000	-	-	-	-	-	10,000	-	160,000	160,000	160,000	160,000	1,773,497	160,000	160,000	160,000
ACTUAL																			
03-521.6632 Land Improvements	52,261	52,047	-	-	-	-	-	-	-	8,429	-	-	-	-	28,599	1,555,586	422,604	118,820	-
03-521.6669 Equip >$5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,743	-	26,681	17,747	(180)
	52,261	52,047	-	-	-	-	-	-	-	8,429	-	-	-	-	71,342	1,555,586	449,285	136,567	(180)
Improv. and Equip. Difference	**(17,261)**	**(2,047)**	**50,000**	**25,000**	**-**	**-**	**-**	**-**	**-**	**1,571**	**-**	**160,000**	**160,000**	**160,000**	**88,658**	**217,911**	**(289,285)**	**23,433**	**160,180**