2026 Budget

Administrator Amendment No. 13

Department: Office of Budget and Finance

Purpose: Technical adjustments to the 2026 Budget

Background:

The County Administrator presented the Proposed 2026 Budget to the Administration, Operations, and Budget Committee on September 16, 2025. The Office of Budget and Finance has collaborated with departments to review Governmental Accounting Standards Board (GASB) guidance, including the recently issued GASB 103. This review resulted in proposed budget adjustments to standardized county-wide accounting and reporting.

The proposed adjustments reduce the 2026 revenue and expenditure budgets for several departments but are not reductions to the activities or programs the departments intend to engage in for 2026. These adjustments reflect a consistent application of the county's accounting and budgetary practices, and do not impact the department's 2026 budgeted use of property tax, the county-wide budgeted use of property tax, nor the maximum levy adopted by the Board on September 16, 2025. Because both budgeted revenues and expenditures are decreasing by the same amount for each department, these adjustments do not provide budgetary resources that can be utilized elsewhere in the county.

BE IT RESOLVED, that the 2026 revenue and expenditure budgets for various departments, as identified in the attached Schedule of 2026 Proposed Budget Adjustments, be adjusted in order to standardize the county's accounting and budget practices.

Hennepin County 2026 Administrator Amendment No. 13 - Schedule of 2026 Proposed Budget Adjustments

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	Department	Account Category		get Change	Explanation
10	Facility Services	Revenues - Other	\$	(412,718)	
		Subtotal Revenues	•	(412,718)	Expenditures for the removal of solid waste at County owned facilities paid by Facilities Services
10	Facility Services	Expenditures - Services	\$	(412,718)	on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund.
		Subtotal Expenditures	\$	(412,718)	
Fund	Department	Account Category	Bud	get Change	Explanation
10	Facility Services	Revenues - Fees for Services	\$	274,800	
		Subtotal Revenues	\$	274,800	Parking Fees for Hennepin County customers will be recognized as fees for services revenue
10	Facility Services	Expenditures - Services	\$	274,800	instead of a reduction to service expenditures.
		Subtotal Expenditures	\$	274,800	
Fund	Department	Account Category	Bud	get Change	Explanation
10	Housing and Economic Development	Revenues - Other	\$	(3,323,469)	Harrist and Francis Boulevard (UED) to the contribution of the black of the Harrist
		Subtotal Revenues	\$	(3,323,469)	Housing and Economic Development (HED)'s staff providing support on behalf of the Housing
10	Housing and Economic Development	Expenditures - Personal Services	\$	(3,323,469)	and Redevelopment Authority (HRA) will be recognized as personal services expenditures in the
	0	Subtotal Expenditures		(3,323,469)	HRA.
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Fund	Department	Account Category	Bud	get Change	Explanation
10	Public Works	Revenues - Other	\$	(6,024,543)	Public Works Services' staff providing support on behalf of the Regional Rail Authority (RRA),
	. abar rone	Subtotal Revenues		(6,024,543)	Solid Waste Fund, Fleet Services, and Energy Center will be recognized as personal services
10	Public Works	Expenditures - Personal Services	\$	(6,024,543)	expenditures in the RRA, Solid Waste Fund, Fleet Services, and Energy Center.
10	T UDUC WOTKS	Subtotal Expenditures		(6,024,543)	experiences in the firm, both waster and, received, and Energy Center.
				(0,027,070)	
		·	•		
Fund	Denartment			get Change	Explanation
	Department Climate and Resiliency	Account Category	Bud	get Change	Explanation
Fund 10	Department Climate and Resiliency	Account Category Interfund Transfers In	Bud	(200,000)	
10	Climate and Resiliency	Account Category Interfund Transfers In Subtotal Revenues	Bud \$	(200,000) (200,000)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on
	· ·	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services	Bud ; \$ \$ \$	(200,000) (200,000) (200,000)	
10	Climate and Resiliency	Account Category Interfund Transfers In Subtotal Revenues	Bud ; \$ \$ \$	(200,000) (200,000)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on
10	Climate and Resiliency Climate and Resiliency	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures	\$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund.
10 10 Fund	Climate and Resiliency Climate and Resiliency Department	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category	\$ \$ \$ \$ Bud	(200,000) (200,000) (200,000) (200,000)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on
10	Climate and Resiliency Climate and Resiliency	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other	\$ \$ \$ \$ Bud \$	(200,000) (200,000) (200,000) (200,000) (get Change (2,065,525)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund.
10 10 Fund 20	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues	\$ \$ \$ Bud \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund. Explanation
10 10 Fund	Climate and Resiliency Climate and Resiliency Department	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance	Bud	(200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525) (2,065,525)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund. Explanation Expenditures associated with medical transportation services for non-Hennepin County
10 10 Fund 20	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues	Bud	(200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund. Explanation Expenditures associated with medical transportation services for non-Hennepin County residents that are paid on behalf of Human Services and Public Health (HSPH) will be reduced
10 10 Fund 20 20	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures	Bud \$ \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund. Explanation Expenditures associated with medical transportation services for non-Hennepin County residents that are paid on behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents.
10 10 Fund 20 20	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health Department	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures Account Category	Bud \$ \$ \$ \$ \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund. Explanation Expenditures associated with medical transportation services for non-Hennepin County residents that are paid on behalf of Human Services and Public Health (HSPH) will be reduced
10 10 Fund 20 20	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures Account Category Revenues - Other	Bud \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525)	Explanation
10 10 Fund 20 20 Fund 34	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health Department Environment & Energy	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures Account Category Revenues - Other Subtotal Expenditures	Bud	(200,000) (200,000) (200,000) (200,000) get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525) get Change (123,975) (123,975)	Explanation Explanation Explanation Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Environment and Energy' support provided on behalf of other areas will be recognized as
10 10 Fund 20 20	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health Department	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenses - Services	Bud \$ \$ \$ \$ \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,123,975) (123,975) (123,975)	Explanation
10 10 Fund 20 20 Fund 34	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health Department Environment & Energy	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures Account Category Revenues - Other Subtotal Expenditures	Bud \$ \$ \$ \$ \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525) get Change (123,975) (123,975)	Explanation Explanation Explanation Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Environment and Energy' support provided on behalf of other areas will be recognized as
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10 10 Fund 20 20 Fund 34	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health Department Environment & Energy	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures Account Category Revenues - Other Subtotal Expenditures Expenses - Services Subtotal Expenditures	Bud \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,123,975) (123,975) (123,975)	Explanation Explanation Explanation Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Environment and Energy' support provided on behalf of other areas will be recognized as
10 10 Fund 20 20 Fund 34	Climate and Resiliency Climate and Resiliency Department Human Services and Public Health Human Services and Public Health Department Environment & Energy	Account Category Interfund Transfers In Subtotal Revenues Expenditures - Services Subtotal Expenditures Account Category Revenues - Other Subtotal Revenues Expenditures - Public Aid Assistance Subtotal Expenditures Account Category Revenues - Other Subtotal Expenditures Expenses - Services Subtotal Expenditures Total Change to 2026 Budget	Bud \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(200,000) (200,000) (200,000) (200,000) (get Change (2,065,525) (2,065,525) (2,065,525) (2,065,525) (2,065,525) (123,975) (123,975) (123,975)	Explanation Explanation Explanation Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Explanation behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents. Explanation Environment and Energy' support provided on behalf of other areas will be recognized as
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