



2026 Operating Budget

HENNEPIN COUNTY
MINNESOTA

2026 BUDGET

As approved on December 11, 2025 by the

Hennepin County Board of Commissioners

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Marion Greene, 3rd District

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Hennepin County Administrator

Jodi Wentland

2026 OPERATING BUDGET

Table of Contents

I.	County Structure and Budget Summary	
	County Administrator's letter to the Board	1
	County Organization Chart	2
	Countywide Summary	3
	Budget Process	7
	2026 Budget Process Calendar	8
	Property Tax Process	10
II.	Revenue and Expenditures	
	Computation of Levies by Fund	II-1
	Tax Capacity/Tax Capacity Rates	II-2
	Expenditures and Revenues by Fund	II-3
	Sources of Revenue 2024-2026	II-6
	Sources of Revenue 2024-2026 Bar Chart	II-7
	Expenditures and FTEs by Line of Business 2024-2026	II-8
	Expenditures by Line of Business 2024-2026 Bar Chart	II-9
	Personnel Comparison by Department	II-10
III.	Fund Summaries	
	General Fund	
	General Fund	III-1
	General Fund/Expenditures and FTEs	III-2
	Human Services Fund	III-3
	Special Revenue Funds	
	Metro Area Transportation, Local Affordable Housing Aid and Opioid	
	Settlement	III-4
	County Transportation and Ballpark Sales Tax	III-5
	Capital Projects and Debt Service Funds	
	Capital Improvement Funds	III-6
	Debt Service Funds	III-7
	Future Levy Requirements and General Obligation	III-8
	Enterprise Funds	
	Hennepin Health, Radio Communications, Glen Lake Golf Course and	
	Solid Waste	III-9
	Internal Service Funds	
	Fleet Services, Information Technology, Energy Center, Self Insurance,	
	Employee Health Plan Self Insurance and Other Employee Benefits	III-10
IV.	Line of Business Summaries	
	Public Works	IV-1
	Public Works Services	IV-4
	Public Works Administration	
	Transit and Mobility	
	Transportation Project Delivery	
	Transportation Operations	
	Environment and Energy	IV-7
	Glen Lake Golf Courses	IV-10
	Law, Safety and Justice	IV-11
	Law, Safety and Justice Operations	IV-14
	County Attorney's Office	IV-16
	Adult Representation Services	IV-20
	Court Functions	IV-22
	Public Defender's Office	IV-24
	Sheriff's Office	IV-26
	Department of Community Corrections and Rehabilitation	IV-28
	Radio Communications	IV-30

Health	IV-32
Hennepin Health	IV-35
NorthPoint Health and Wellness Center	IV-37
Medical Examiner's Office	IV-39
Hennepin Community Healthcare	IV-41
Health Administration & Support.....	IV-43
Sexual Assault Resources Service	IV-45
Human Services	IV-47
Human Services and Public Health	IV-50
Human Services Division.....	IV-51
Public Health Division.....	IV-53
Opioid Settlement	IV-55
Disparity Elimination	IV-57
Disparity Elimination Administration	IV-60
Broadband and Digital Inclusion	IV-62
Workforce Development	IV-64
Outreach & Community Supports	IV-66
Education Support Services.....	IV-68
Purchasing and Contract Services.....	IV-70
Climate and Resiliency	IV-72
Resident Services	IV-91
Resident Services Administration	IV-95
Land Information and Tax Services	IV-79
Service Centers.....	IV-81
Elections.....	IV-83
Assessor's Office	IV-85
Examiner of Titles	IV-87
Libraries	IV-89
Operations	IV-91
Board of Commissioners.....	IV-95
County Administration.....	IV-96
Grants Management and Administration	IV-97
Compliance	IV-99
Strategic Planning and Analytics	IV-101
Integrated Data and Analytics.....	IV-103
Housing and Economic Development.....	IV-105
Office of Budget and Finance	IV-107
Facility Services	IV-109
Central Information Technology.....	IV-112
Human Resources	IV-114
Audit, Compliance, and Investigation Services	IV-117
Emergency Management.....	IV-119
Communications	IV-121
Digital Experience	IV-123
Operations Administration.....	IV-125
General County Purposes	IV-127
Ballpark Sales Tax Revenues.....	IV-129
Debt Retirement.....	IV-130
Capital Improvements	IV-131
Internal Service Funds	IV-134
Fleet Services	IV-136
Energy Center	IV-137
Employee Health Plan Self Insurance	IV-138
Information Technology Internal Services	IV-139
Self Insurance	IV-140
Other Employee Benefits	IV-141

I. Introduction

HENNEPIN COUNTY

MINNESOTA

January 2, 2026

Honorable Board of County Commissioners:

I am pleased to present the approved 2026 Hennepin County Budget, which supports the county's vision of a community where all people are healthy, all people are valued, and all people thrive. The budget totals \$3.15 billion, with a net property tax levy of \$1,127,321,508. This property tax levy is a 7.79 percent increase over 2025.

The foundation of this budget rests on our county values of equity, stewardship, and integrity, as well as our enduring commitment to the residents we serve. We remain committed to eliminating disparities to address the board's declaration of racism as a public health crisis. The outcome is a budget that protects foundational public services, invests in our employees, stabilizes public safety infrastructure, and maintains our role as a safety-net provider.

The operating portion of this budget totals \$2.78 billion, an increase of 9.0 percent or \$229 million, from the 2025 adjusted budget. There are many factors influencing the adopted budget and the county's services this year, including: staffing costs and health insurance, state and federal funding decreases, and debt service to support ongoing capital projects. Decisions were shaped by a multi-year strategy to stabilize and sustain the county's staffing models.

The capital portion of the budget finances the county's long-term assets, including facilities, roads, bridges, transit, and other key infrastructure. The 2026 capital budget totals \$374 million, a decrease of \$194 million, or 34 percent, from the adjusted 2025 amount. This budget is in alignment with the Board's five-year plan for capital investments. Significant annual increases or decreases in the capital budget are common due to the ever-changing mix of capital projects, implementation schedules, and the varying revenue sources available to fund this work.

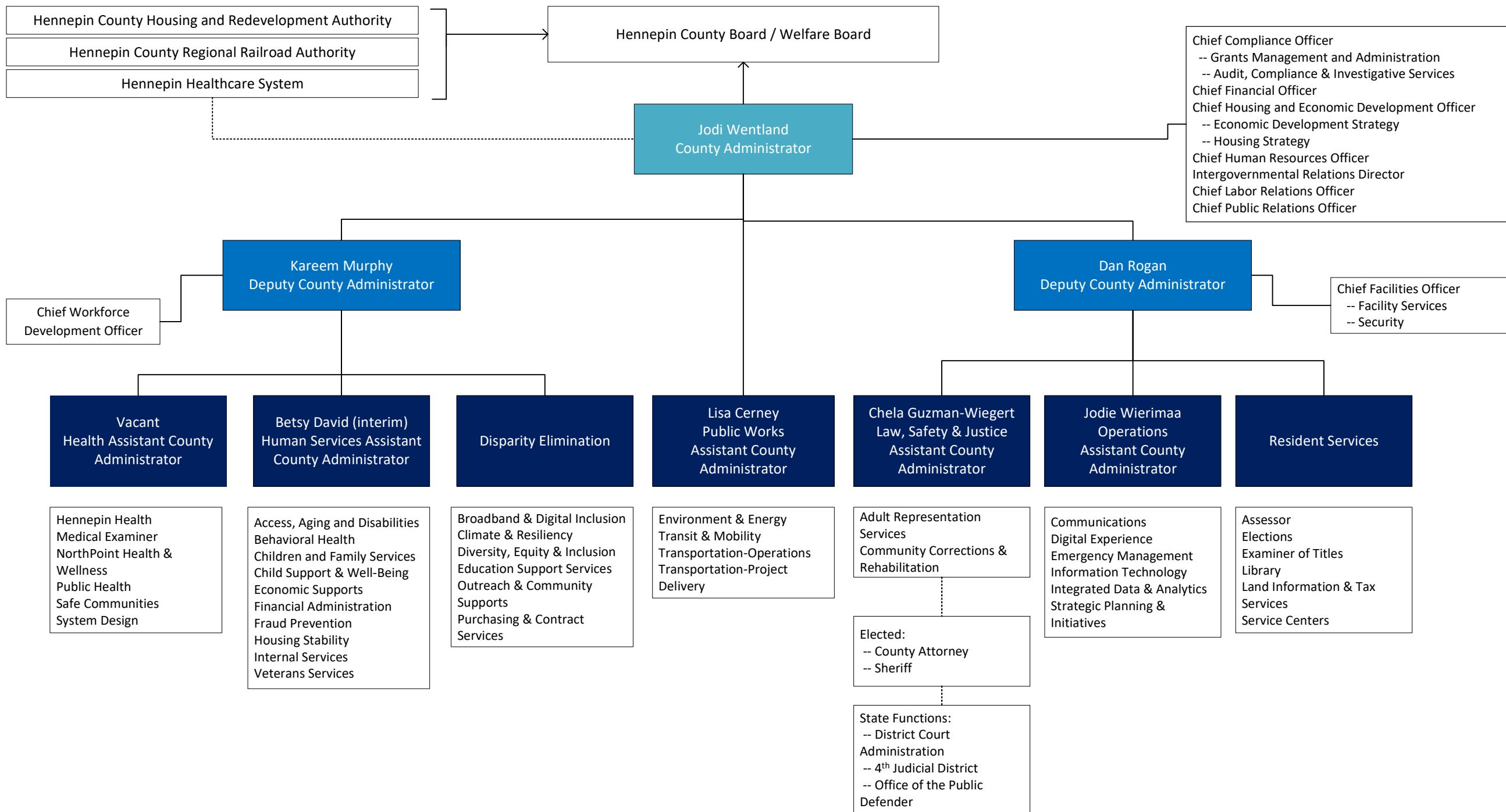
I am confident the 2026 budget demonstrates our commitment to our mission and goals and is embedded in our solid fiscal stewardship that remains evident in over four decades of AAA bond ratings.

I want to express my appreciation to the county's employees for their focus, innovation, and commitment to making a difference for the residents we serve. Finally, I want to thank the Hennepin County Board of Commissioners for your support and leadership.

Respectfully submitted,



Jodi Wentland
County Administrator



Organizational chart represents reporting relationships for assistant county administrators, chief officers and directors.

Last updated: 12/30/2025

Mission and Vision:

Mission: To serve residents through transformative services that reduce disparities, eliminate inequities and create opportunity for all.

Vision: A community where all people are healthy, all people are valued, and all people thrive.

Commitment to Disparity Elimination:

Through policies, services and programs we will drive disparity elimination and work to benefit people's lives in the areas of:

Income - Help develop an inclusive and equitable economy that gives individuals and businesses of every size the opportunity to prosper.

Health - Provide access to high quality, affordable services that promote whole health and wellbeing.

Connectivity - Ensure our technology, transit and transportation systems are accessible, affordable, and climate friendly.

Housing - Open doors to safe, stable, affordable, permanent housing.

Employment - Promote meaningful employment opportunities that provide a living wage and comprehensive benefits.

Education - Support greater achievement and whole-being outcomes for youth and families through educational success.

Justice - Support a justice system that is equitable and prioritizes individual wellbeing and community safety by advancing early intervention and prevention strategies.

Values:

Our core values guide our behaviors and how our work is performed. They underlie work, interpersonal interactions, and approaches used to fulfill the mission.

People First - People are our purpose. Residents are the center of everything we do, and our employees are our greatest asset.

Stewardship - We act boldly in the stewardship of our resources and environment.

Integrity - We act with the highest ethical principles and demonstrate professionalism and personal responsibility in our service to community.

Equity - We are committed to the shared responsibility of advancing policies and practices that promote equal access, outcomes and opportunities for all.

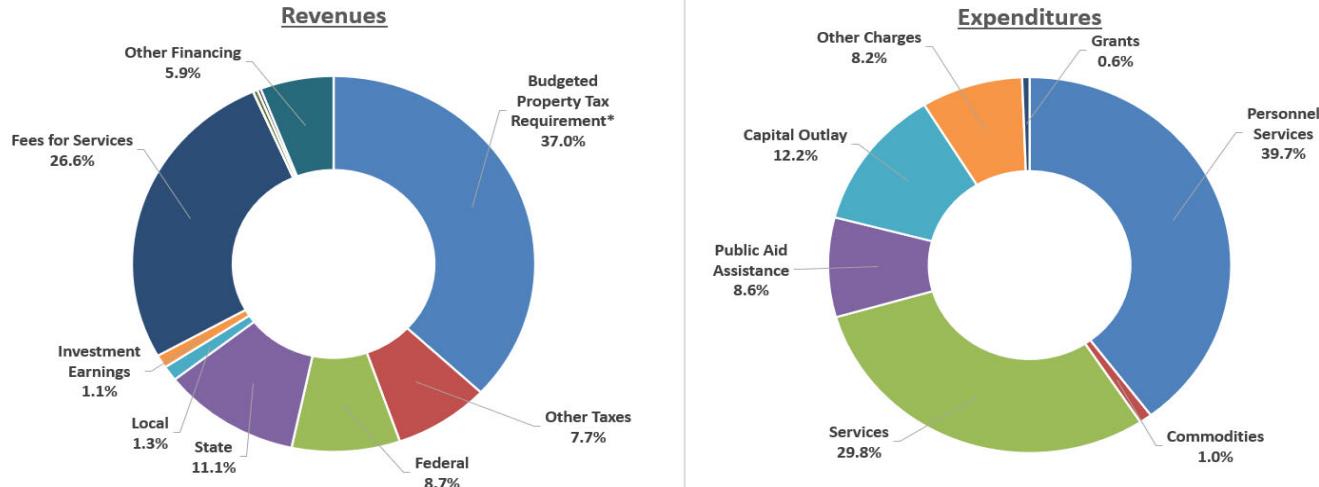
Innovation - We drive innovation in policies, services and programs to achieve the best possible outcomes for people.

Revenue and Expenditure Information:	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,000,099,583	\$1,085,523,000	\$1,164,570,411
Sales and Other Taxes	\$233,206,804	\$245,231,100	\$242,236,100
Federal	\$318,204,536	\$276,325,324	\$273,585,555
State	\$333,618,468	\$389,596,801	\$349,671,199
Local	\$49,927,307	\$38,378,307	\$40,651,987
Interest on Investments	\$80,330,576	\$35,705,000	\$35,745,500
Fees and Services	\$523,935,970	\$580,702,969	\$837,247,129
Fines and Forfeitures	\$730,467	\$301,000	\$317,500
Licenses and Permits	\$10,644,404	\$11,337,288	\$11,359,395
Other Revenue	\$80,417,419	\$215,941,916	\$8,882,596
Other Financing	\$225,352,688	\$235,481,629	\$185,402,662
Total Revenues	\$2,856,468,221	\$3,114,524,334	\$3,149,670,034

* Reflects the adjusted property tax requirement budget, not actual property tax collections

Revenue and Expenditure Information Continued:	2024 Actual	2025 Budget	2026 Budget
Public Works	\$169,199,854	\$191,080,299	\$191,169,057
Law, Safety and Justice	\$425,066,558	\$452,235,322	\$473,627,228
Health	\$494,755,083	\$459,165,377	\$668,514,915
Human Services	\$820,284,003	\$850,655,120	\$843,993,574
Disparity Elimination	\$30,282,277	\$50,844,906	\$41,304,099
Resident Services	\$141,882,680	\$152,319,654	\$162,199,819
Operations	\$350,085,728	\$389,775,887	\$394,620,992
Capital Improvements	\$423,770,701	\$568,447,769	\$374,240,350
Total Expenditures	\$2,855,326,885	\$3,114,524,334	\$3,149,670,034

Revenue and Expenditure Comparison:



Revenue Highlights:

The 2026 revenue budget for Hennepin County is \$3.1 billion, which is an increase of 1.1 percent or \$35.1 million from the 2025 adjusted budget. The 2026 capital improvement component totals \$374.2 million, which is a decrease of approximately \$194.2 million or 34.2 percent when compared to the 2025 adjusted capital budget. When capital is excluded, the 2026 operating portion of the budget reflects an increase of \$229.3 million or 38.6 percent when compared to the 2025 adjusted budget. The county will operate with 9,762.9 authorized full-time equivalents (FTEs), 248.7 fewer than the 2025 adjusted budget.

Revenue Highlights Continued:

Property Tax Revenues:

Property tax revenue contributes \$1.16 billion or 37.0 percent of the 2026 budgeted revenues and when compared to the 2025 adjusted budget, it will increase by \$79.0 million. Information on the property tax computation can be found on page II-1.

The State of Minnesota provides property tax relief to Minnesota counties and taxpayers through local aid programs. For example, County Program Aid (CPA) is a general purpose aid, which consists of County Need Aid and County Tax Base Equalization Aid. The aid is distributed to the General Fund and Human Services funds. CPA for 2026 is budgeted at \$49.0 million, which is an increase of 1.9 percent compared to the 2025 adjusted budget.

Sales and Other Taxes:

In 2026, Sales and Other Taxes are budgeted at \$242.2 million, or 7.7 percent of total 2026 budgeted revenue, with the major components being \$171 million in County Transportation Sales Tax revenue for transit projects; \$47.7 million in Ballpark Sales Tax revenue which is used to pay debt service on the ballpark bonds and other uses as allowed by legislation; and \$20.8 million from a Wheeledge Tax that is used for the preservation, efficiency, safety and modernization of bridges, roads, and equipment.

Federal:

In 2026, federal revenues comprise \$273.6 million, or 8.7 percent, of all county revenues and are decreasing \$2.7 million or 1.0 percent from the 2025 adjusted budget. Human Services has programmed \$222.9 million in reimbursements for the medical assistance, food stamps, human service grants, training and employment, administrative costs of health, child support, foster care, economic assistance, and community health. Most federal revenues in Operations supports housing grants, workforce services, and activities related to emergency management/services. Law, Safety and Justice federal revenues consist of reimbursements for administrative costs related to child support collection, child protection, housing stability, guardianship or conservatorship matters, victim emergency funds, welfare fraud, reimbursement for meals at the Juvenile Detention Center and grants for drug trafficking and reduce the DNA backlog. In the Health program, the federal monies represent grants that support services like medical, dental, and behavioral health for indigent patients.

State:

Revenues from the State of Minnesota are budgeted at \$349.6 million, or 11.1 percent of all county revenues. State funding is based on caseloads, statewide funding formulas, approved plans, and particular service requirements. These funds are used to fund activities and services related to community health, financial assistance, vulnerable children and adults, medical assistance, along with training and employment programs in human services; highway construction and maintenance projects; correctional subsidy to assist with correctional services and programs; partial reimbursement for expenses in the Public Defender's Office; and police state aid and grants related to peace officers training and public safety.

Overall State revenues have decreased \$39.9 million or 10.2 percent when compared to the 2025 adjusted budget of \$389.6 million. The majority of the decrease is within the Human Services line of business, with a reduction in State revenues of \$13.3 million, or 8.5 percent. Further decreases are seen in Capital, with State revenue reductions of \$12.6 million, or 17.1 percent, as well as Law, Safety and Justice with a decrease of \$9.0 million, or 20.9 percent.

Local:

The 2026 local revenue budget of \$40.7 million has increased by \$2.3 million from the 2025 adjusted budget of \$38.4 million. This category represents revenues from local governments and increases or decreases each year with changes in the Capital Improvement budget.

Fees for Services:

User fees are charges to individuals that utilize specific government services and activities and provide a proportional method to fund governmental services without charging the general population. Minnesota Statute 383B.118 authorizes counties to establish a fee or charge for a service, after holding a public hearing, based upon the costs of providing such services.

In 2026, the total revenues generated from fees charged for services are budgeted at \$837.2 million, representing 26.6 percent of the total county revenue budget, and reflects an increase of \$256.5 million or 44.2 percent from the 2025 adjusted budget. Countywide budgeting practices are being aligned with countywide accounting guidelines. Many revenue types that were previously identified as Other Revenue are now identified as Fees for Services in the 2026 budget.

Revenue Highlights Continued:

Fees for Services (continued):

Hennepin County provides a wide range of services for which fees are charged. The most significant portion of this revenue is generated by reimbursement/payment from third party payers and state and federal reimbursement for patient fees and services provided by NorthPoint Health and Wellness Center and Hennepin Health. In 2026, these revenues are programmed at \$568.5 million or 67.9 percent of total Fees for Services revenues. This is an increase of \$232.2 million, or 69.0 percent, from the 2025 adjusted budget of \$336.3 million. Most of the change is due to an overall increase in anticipated enrollments and higher base rates.

The Solid Waste program, collects fees for services associated with management of solid waste. In 2026, \$111.2 million is budgeted as revenue from tipping fees, ordinances, and solid waste fees.

The Human Services fund has programmed \$76.0 million in fees for services revenue in 2026. A major portion of fee revenue is payments from third party payers and state and federal reimbursements for patient fees and services.

The Law, Safety and Justice program, which includes the Radio Communication Fund, has budgeted \$20.0 million in 2026 fee revenue. Each department or office provides services in which fees are charged and/or fines assessed. The majority of the revenue stems from charges to other jurisdictions or clients for processing, boarding or monitoring pre- and post-adjudications of clients; professional service fees, civil fees, court fees, program participation fees, leased antenna space along with leased Mobile Data Computers and radios.

The Resident Services program has budgeted \$9.0 million in fee for service revenue from sources like property assessments, public records, service centers and the recording of abstract and torrens properties.

Other Revenue:

A wide variety of sources contribute to the \$8.9 million categorized as Other Revenue in 2026. Other revenue includes building rental, parking revenue, fund balance and indirect cost allocation revenue. Budgeting of prior year revenue through use of fund balance reflects the county's fiscal management practice of maximizing all sources of revenues while simultaneously monitoring revenues and expenditures within the current year.

Other Financing:

Proceeds generated through the sale of General Obligation (GO) bonds finance authorized capital improvement projects within the county's adopted capital budget. The county also periodically issues new GO bonds to refund outstanding bonds to realize debt service savings when interest rates are favorable. Bond proceeds budgeted for 2026 are \$175.7 million, a decrease of \$53.5 million from the 2025 adjusted budget. Details concerning the county's debt retirement and debt management can be found in the Debt Retirement section of the Operations program. Approximately \$1.4 million is due to net transfers in from other funding sources.

Budgeted Positions:	2024 Actual	2025 Budget	2026 Budget
Public Works	476.4	481.4	482.4
Law, Safety and Justice	2,530.6	2,524.6	2,501.2
Health	502.4	494.4	484.5
Human Services	3,928.9	3,955.8	3,718.4
Disparity Reduction	122.5	129.8	124.5
Resident Services	1,093.9	1,056.6	1,093.9
Operations	822.1	849.8	837.7
Capital Improvements	0.0	0.0	0.0
Internal Service Funds	517.4	519.4	520.4
Total Full-time Equivalents (FTEs)	9,994.0	10,011.7	9,762.9

The 2026 Hennepin County Budget Process

Preparation of the annual budget begins in January with the distribution of the capital budget and the five-year Capital Improvement Program (CIP) instructions to departments. In April, departments receive operating budget instructions. These instructions provide parameters and guidelines from county administration and the Office of Budget and Finance. The schedule on page I-8 identifies key stages in the formulation of the operating and capital budgets.

Departments submit budget requests to the Office of Budget and Finance in late June. During July and August, department staff met with County Administration and the Office of Budget and Finance to clarify and resolve questions.

On September 16, 2025, the county administrator presented a proposed budget within the context of the county board's mission and vision statements, the organization's core values, and the current state of the economy.

"Truth-in-Taxation" statutes established in 1989 by the State of Minnesota require that a proposed budget and maximum tax levy be approved by September 30 of every year. On September 25, 2025, the county administrator recommended, and the Hennepin County Board of Commissioners approved a maximum levy of \$1.127 billion – an increase of 7.79% when compared to the 2025 adopted property tax levy.

Through the fall, the county board held a series of public hearings in which Hennepin County residents, contracted service providers, taxpayers and clients were given the opportunity to comment on the proposed budget.

The "Truth-in-Taxation" statutes also require that the county send out proposed property tax notices to all taxpayers in November based on the maximum proposed levy set by the county board in September. The county is then required to hold a public meeting where the proposed budget and levy are discussed. The county board held its public meeting at 6:00 p.m. on December 2, 2025.

On December 11, 2025 the county board adopted the 2026 budget and final property tax levy by resolution, authorizing appropriations and establishing staffing complements for county departments. The final approved property tax levy for 2025 is \$1.127 billion – an increase of 7.79% when compared to last year.

Other Governmental Unit Budgets

In conjunction with the Hennepin County budget process, other governmental units associated with the county also create budgets during the same time period.

The adopted 2026 budget for Hennepin County Regional Railroad Authority (HCRRA) is \$34.1 million, with a property tax levy of \$34.0 million.

The adopted 2026 budget for Hennepin County Housing and Redevelopment Authority (HCHRA) is \$24.9 million, with a property tax levy of \$21.2 million.

Hennepin Healthcare Systems, Inc. (HHS) is a public subsidiary corporation of the county which does business under the name Hennepin Healthcare. Although the Hennepin Healthcare budget is separate from the county budget, Minnesota Statutes section 383B.908 subd. 5 requires the county board to approve their annual budget. The approved Hennepin Healthcare 2026 operating budget is \$1.65 billion.

HENNEPIN COUNTY
2026 BUDGET PROCESS CALENDAR

2026 BUDGET

2025 Fiscal Year	2026 Operating Budget	2026 - 2030 Capital Improvement Program	Related Activities
January			Current Fiscal Year begins
February		Five-Year CIP instructions distributed	
March		Preliminary departmental capital project requests submitted to Facility Services or Public Works Administration	Recap of prior fiscal year financials completed and distributed
April	Operating Budget instructions & targets distributed	Capital project descriptions and cost estimates returned to departments.	
May	Departments develop budget requests consistent with property tax targets and other budget guidelines	Departments finalize capital project requests, and meet with County Administration.	
June	Department budget requests due to Office of Budget and Finance (OBF)	Capital Budgeting Task Force (CBTF) meets with departments to review project requests	
July	County Administration and OBF Office review and discuss budget requests with departments		2nd Quarter Financials and Year-end Projections completed and distributed
August	County Board Briefing on budget and tax levy; County Administrator presents Proposed Budget; and County Board adopts maximum proposed property tax levy	County Administrator finalizes the proposed Capital Budget; CBTF finalizes its recommended Five-Year CIP	
September	Beginning in October, the County Board holds a series of public hearings to review and discuss proposed operating and capital budgets, and proposed fee schedule revisions		
October	Truth-in-Taxation notices mailed to all property owners		3rd Quarter Financials and Year-end Projections completed and distributed
November	The County Board holds public meetings for budget and levy discussion and holds public hearings to consider amendments to the proposed operating and capital budgets; and holds a public meeting for budget and levy discussion.		
December	County Board approves a final property tax levy and adopts the Operating and Capital Budget; and OBF submits property tax levy certifications and reports to State agencies.		Current Fiscal Year ends

Budget and Financial Planning Processes

The annual budget process incorporates several short-term and long-term planning processes.

- The five-year Capital Improvement Program (CIP), which includes the 2026 Capital Budget as the first year of the program, is an example of an annual planning process that the county conducts. The CIP is reviewed and amended each year with the assistance of the Capital Budgeting Task Force (CBTF), an 11-member advisory committee of citizens appointed by the Hennepin County Board of Commissioners. Specific details of the county's capital projects and the CBTF's Report are contained within a separate document: **2026 Capital Budget and 2026-2030 Capital Improvement Program**.
- The Office of Budget and Finance prepares interim financial reports at the fund and departmental level to increase accountability throughout the organization. These reports provide the county board and county administrator critical financial information needed for sound fiscal management as the year progresses.
- The county's APEX system incorporates financial, human resources and procurement data into a single integrated system. The APEX system allows county employees to track processes, query data and run reports on an on-going basis. The budget module of the APEX system incorporates both the annual operating budget and the five-year Capital Improvement Program and is used throughout the planning process to create budget versions culminating in county board consideration and adoption of the final budget.
- To simplify access to financial and budgetary information, interactive revenue and expense data is available at the county's home page www.hennepin.us/your-government. The website includes four years of information and presents the county's revenues and expenditures. Users can view the data by county program or department with various levels of detail available.
- In addition to these formalized planning processes, the county has incorporated several other short-term or ad-hoc planning groups to study and make recommendations on a variety of discussion issues.

The 2026 Hennepin County Property Tax Process

Tax Base

Minnesota's property tax system is generally considered to be one of the most complex in the country. The tax base starts with Estimated Market Value, which is set by county or local assessors. The amount of value that is actually used in computing taxes is Taxable Market Value. Differences between the two are the result of specific market value exclusions adopted by the state legislature, such as the exclusion for qualifying disabled veterans and the homestead market value exclusion.

Property taxes in Minnesota are ultimately based on a local jurisdiction's Net Tax Capacity, or tax base. The tax capacity of an individual property is determined by multiplying the property's Taxable Market Value by the relevant class rate(s). The use of a particular property determines which class rate is applied. For example, a property with a primary use as residential has a lower class rate than a property that has a primarily commercial or industrial use. These rates are set in statute and are uniform throughout the state.

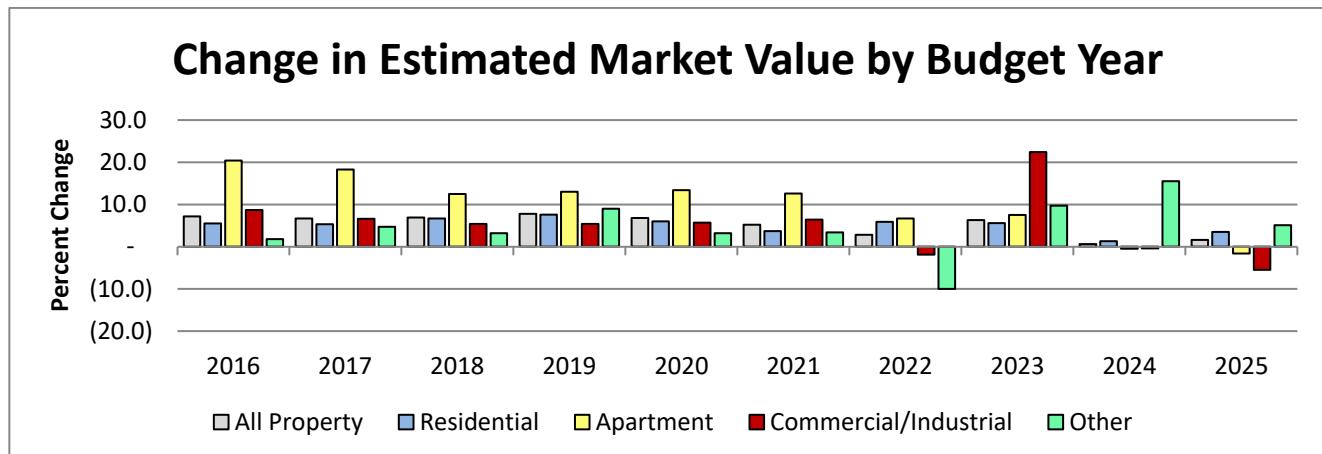
Estimated Market Value

Estimated Market Value (EMV) represents the estimated selling price of a property, given a willing buyer and seller. In the assessment year 2025, for taxes payable in 2026, Hennepin County's total EMV was \$253.6 billion, an increase of \$4.0 billion, or 1.6 percent, from taxes payable in 2025. In Minneapolis, property values decreased by \$299.6 million, or 0.5 percent. Suburban property values rose by \$4.3 billion, or 2.3 percent.

Suburban properties account for 74.4 percent of Hennepin County's estimated market value with the remaining 25.6 percent in the City of Minneapolis. Residential property accounts for most of the property value in both Minneapolis (62.5 percent) and suburban Hennepin County (73.5 percent).

Residential values in suburban Hennepin rose 3.7 percent and in the City of Minneapolis residential properties increased about 2.6%. Residential properties comprise 70.6 percent of all property value in the county.

Apartments comprise 12.0 percent of Hennepin County's total EMV, making up 9.1 percent of the total EMV in Suburban Hennepin County, and 20.6 percent of total EMV in Minneapolis. Commercial and industrial property values account for 16.3 percent of Hennepin County's total EMV (16.4 percent of EMV in Minneapolis and 16.1 percent of EMV in suburban areas).



Tax Capacity

Tax capacity is the county's tax base, after the state-determined tax classification rates are applied to taxable market value. Tax capacity acts as one of the major determinants of tax incidence, a measure of which properties bear the burden of the property tax levy. For example, residential properties valued under \$500,000 convert to tax capacity at a rate of 1.0 percent of EMV, while commercial properties convert at a rate of 2.0 percent of EMV in excess of \$150,000. This shifts the distribution of the tax burden between property types. On a countywide basis, residential property makes up 70.6 percent of the EMV, but after the conversion to (unadjusted) tax capacity, residential properties comprise 60.7 percent of tax capacity. Similarly, commercial/industrial property represents 16.2 percent of the countywide EMV, but the tax capacity of those commercial/industrial properties accounts for 26.7 percent of the county's tax base.

There are two state programs which further shift the tax burden between property types and are set by jurisdictions other than Hennepin County. They are the Metropolitan Fiscal Disparities Program and Tax Increment Financing.

- The Metropolitan Fiscal Disparities Program was created by the state legislature and shares growth in the commercial/industrial tax base among municipalities in the seven-county metropolitan area. In 2026, approximately \$26.5 million in taxes paid by Hennepin County taxpayers will be used to support services in other counties.
- Tax Increment Financing (TIF) districts, which are established by city governments, exclude portions of the tax base to finance redevelopment efforts. In 2026, approximately \$34.4 million in taxes will be used to pay for improvements in TIF districts located throughout the county and will be unavailable to support county and school programs. These programs increase the tax burden on all other properties. After adjusting for the fiscal disparities contribution and TIF, the tax burden shifts back onto residential, apartment and other properties.

Property % of Total	Estimated Market Value	Tax Capacity	Net Tax Capacity
Residential	70.6%	60.7%	64.1%
Commercial/Industrial	16.3%	26.7%	22.6%
Apartment	12.0%	11.2%	11.8%
Farm/Other/Personal	1.1%	1.4%	1.5%
Total:	100%	100%	100%

Tax capacity is adjusted for fiscal disparities and TIF to get the net tax capacity. The property tax levy is divided by the net tax capacity of all real and personal property in the county to determine the tax capacity rate. That rate then will be applied against the adjusted tax capacity of real and personal property in Hennepin County. For taxes payable in 2026, the total adjusted tax capacity of taxable property in Hennepin County is estimated to be \$2.9 billion, a 1.6 percent increase from taxes payable in 2025.

Residential property tax bills are impacted by 2011 legislation that created the Homestead Market Value Exclusion Program. In 2023, new legislation was passed that increased the amount of the exclusion effective payable year 2025. The exclusion provides that for a home valued at \$95,000, 40 percent of the home's market value is excluded from its value for property tax calculations. The amount of value excluded decreases as the value of a home increases, with homes valued over \$517,200 receiving no exclusion.

Tax Levy Process

The process for establishing and certifying the property tax levy is prescribed by Minnesota Statutes, Section 275.065. For taxes payable in 2026, local governments were required to adopt a maximum property tax levy by September 30, 2026, and to send out proposed property tax notices between the 10th and 25th of November. Local governments were also required to hold a meeting after 6:00 p.m. where the public could speak, and the 2026 budget and levy were discussed. The final 2026 tax levy had to be adopted and certified to the County Auditor by December 30, 2026. Hennepin County met all statutory requirements for establishing the 2026 Property Tax Levy.

After the county has determined its property tax requirements for the budget year, the budget requirement is increased by a factor to compensate for delinquent and uncollectible taxes and refunds of prior year taxes. The collection factor for 2026 is 98.0 percent and therefore, an additional 1.8 percent is applied to the property tax requirement of county funds (except in the case of debt service funds where the collection factor is regulated by law) to produce the amount of property tax to be levied.

II. Revenue and Expenditures

2026 BUDGET

COMPUTATION OF LEVIES BY FUND

	TOTAL BUDGET	INCOME FROM OTHER SOURCES	PROPERTY TAX REQUIREMENT	COLLECTION RATE	GROSS PROPERTY TAX LEVY
General Fund	\$1,073,831,474	\$368,224,846	\$705,606,628	98.0%	\$720,006,763
Human Services	839,239,862	520,219,079	319,020,783	98.0%	325,531,411
Opioid Special Revenue	4,753,712	4,753,712	0	0.0%	0
Hennepin Health	559,135,481	559,135,481	0	0.0%	0
Transportation Sales Tax	1,700,000	1,700,000	0	0.0%	0
Solid Waste Enterprise Fund	111,215,397	111,215,397	0	0.0%	0
Glen Lake Golf Course	1,221,876	1,221,876	0	0.0%	0
Radio Communications	4,813,721	4,813,721	0	0.0%	0
Total Operating	<u>\$2,595,911,523</u>	<u>\$1,571,284,112</u>	<u>\$1,024,627,411</u>		<u>\$1,045,538,174</u>
Debt Retirement - Countywide	176,654,697	47,654,697	129,000,000	100.0%	129,000,000
Ballpark Sales Tax Revenue	2,863,464	2,863,464	0	0.0%	0
Capital Improvements	374,240,350	372,447,350	1,793,000	98.0%	1,829,592
Total Non-Operating	<u>\$553,758,511</u>	<u>\$422,965,511</u>	<u>\$130,793,000</u>		<u>\$130,829,592</u>
GRAND TOTAL	<u>\$3,149,670,034</u>	<u>\$1,994,249,623</u>	<u>\$1,155,420,411</u>		<u>\$1,176,367,766</u>
Less County Program Aid			(\$49,046,258)		(\$49,046,258)
County Property Tax Levy			<u>\$1,106,374,153</u>		<u>\$1,127,321,508</u>

2026 BUDGET

TAX CAPACITY TAX CAPACITY RATES

	2024 Actual	2025 Budget	2026 Budget
ESTIMATED MARKET VALUE			
Minneapolis	\$67,649,492,500	\$65,251,753,100	\$64,952,142,500
Suburban	<u>180,286,522,900</u>	<u>184,293,397,500</u>	<u>188,606,028,100</u>
TOTAL ESTIMATED MARKET VALUE	<u>\$233,316,096,200</u>	<u>\$249,545,150,600</u>	<u>\$253,558,170,600</u>
NET TAX CAPACITY			
Minneapolis	\$842,574,944	\$785,305,939	\$763,486,707
Suburban	<u>2,196,749,003</u>	<u>2,225,751,155</u>	<u>2,117,295,120</u>
TOTAL NET TAX CAPACITY	<u>\$3,039,323,947</u>	<u>\$3,011,057,094</u>	<u>\$2,880,781,827</u>
TAX CAPACITY RATE (OPERATING)	2024 Actual	2025 Budget	2026 Budget
General Fund	20.988%	22.595%	23.923%
Human Services Fund	10.085%	10.626%	10.826%
Solid Waste Fund	<u>0.009%</u>	<u>0.000%</u>	<u>0.000%</u>
OPERATING RATE SUBTOTAL	31.082%	33.221%	34.749%
Countywide Debt Retirement	3.499%	3.829%	4.498%
Capital Improvements	<u>0.100%</u>	<u>0.033%</u>	<u>0.064%</u>
TOTAL TAX CAPACITY RATE: Minneapolis	34.681%	37.083%	39.312%
Suburban Debt Retirement	0.000%	0.000%	0.000%
TOTAL TAX CAPACITY RATE: Suburban Hennepin	34.681%	37.083%	39.312%

Tax capacity and tax capacity rates shown are prior to final determination of tax capacity and disparity reduction aid.
The rates also reflect initial contributions and distributions of the fiscal disparities program.

2026 Expenditures and Revenues
2026 BUDGET
By Fund
(Page 1 of 3)

I. Governmental Funds

	General Fund	Human Services	Opioid Settlement	Transportation Sales Tax	Metro Transportation Sales Tax
BUDGET EXPENDITURES					
Public Works	\$77,031,784			\$1,700,000	\$0
Law, Safety and Justice	468,813,507				
Health	109,379,434				
Human Services		839,239,862	4,753,712		
Disparity Elimination	41,304,099				
Resident Services	162,199,819				
Operations	215,102,831				
Capital Improvements					
TOTAL EXPENDITURES	\$1,073,831,474	\$839,239,862	\$4,753,712	\$1,700,000	\$0
BUDGET REVENUES					
Property Taxes	680,780,184	303,950,969	-	-	-
Other Taxes					
Wheelage Tax	18,630,000				
Sales and Use Taxes			171,000,000		0
Other Non-Property Taxes	2,736,100				
Other Taxes Total	21,366,100		-	171,000,000	0
Total Taxes	702,146,284	303,950,969	-	171,000,000	0
Intergovernmental-Federal	25,321,176	222,971,851			
Intergovernmental-State					
County Program Aid	33,976,444	15,069,814			
Highway Maintenance	31,755,119				
Community Corrections	26,525,771				
Community Health		2,630,409			
Human Services		125,976,524			
Public Defender	-				
Other	23,593,981				37,455,800
Total State	115,851,315	143,676,747	-	-	37,455,800
Intergovernmental-Local	5,170,312	5,927,987			
Total Intergovernmental	146,342,803	372,576,585	-	-	37,455,800
Investment Earnings	34,180,000				
Fees for Services	96,125,039	74,957,389			
Fines and Forfeitures	267,500				
Licenses and Permits	7,733,434	2,347,500			
Other Revenue					
Indirect Cost Allocation	-	-	-	-	-
Dec. / (Inc.) In Fund Balance	61,448,185	66,225,314	(6,040,500)	(91,215,250)	701,200
Miscellaneous	12,515,908	20,000	10,794,212	-	-
Total Other Revenue	73,964,093	66,245,314	4,753,712	(91,215,250)	701,200
Total Current Revenue	1,060,759,153	820,077,757	4,753,712	79,784,750	38,157,000
Other Financing Sources / (Uses)					
Bond Proceeds	-	-	-	-	-
OFS Lease Financing GASB 87	-	-	-	-	-
Transfer From / (To) Other Funds	13,072,321	19,162,105	-	(78,084,750)	(38,157,000)
Total Revenue	\$ 1,073,831,474	\$ 839,239,862	\$ 4,753,712	\$ 1,700,000	\$ -

2026 Expenditures and Revenues
2026 BUDGET
By Fund
(Page 2 of 3)

I. Governmental Funds, continued

	Ballpark Sales Taxes	Local Affordable Housing Aid	Capital Improvement	Debt Retirement	Governmental Subtotals
BUDGET EXPENDITURES					
Public Works					\$78,731,784
Law, Safety and Justice					468,813,507
Health					109,379,434
Human Services					843,993,574
Disparity Elimination					41,304,099
Resident Services					162,199,819
Operations	2,863,464	\$0	176,654,697		394,620,992
Capital Improvements		374,240,350			374,240,350
TOTAL EXPENDITURES	\$2,863,464	\$0	\$374,240,350	\$176,654,697	\$2,473,283,559
BUDGET REVENUES					
Property Taxes	-	-	1,793,000	129,000,000	1,115,524,153
Other Taxes					
Wheelage Tax			2,170,000		20,800,000
Sales and Use Taxes	47,700,000	0			218,700,000
Other Non-Property Taxes					2,736,100
Other Taxes Total	47,700,000	0	2,170,000		242,236,100
Total Taxes	47,700,000	0	3,963,000	129,000,000	1,357,760,253
Intergovernmental-Federal			21,864,850	1,033,614	271,191,491
Intergovernmental-State					
County Program Aid					49,046,258
Highway Maintenance			61,178,000		92,933,119
Community Corrections					26,525,771
Community Health					2,630,409
Human Services					125,976,524
Public Defender					0
Other	33,500,000	0			94,549,781
Total State	-	33,500,000	61,178,000	0	391,661,862
Intergovernmental-Local			16,741,000	12,812,688	40,651,987
Total Intergovernmental	-	33,500,000	99,783,850	13,846,302	703,505,340
Investment Earnings					34,180,000
Fees for Services					171,082,428
Fines and Forfeitures					267,500
Licenses and Permits					10,080,934
Other Revenue					
Indirect Cost Allocation	-	-	-	-	0
Dec. / (Inc.) In Fund Balance	(35,483,465)	(7,928,162)	-	-	(12,292,678)
Miscellaneous	-	-	(33,000)	-	23,297,120
Total Other Revenue	(35,483,465)	(7,928,162)	(33,000)	-	11,004,442
Total Current Revenue	12,216,535	25,571,838	103,713,850	142,846,302	2,287,880,897
Other Financing Sources / (Uses)					
Bond Proceeds	-	-	175,669,500	-	175,669,500
OFS Lease Financing GASB 87	-	-	-	-	0
Transfer From / (To) Other Funds	(9,353,071)	(25,571,838)	94,857,000	33,808,395	9,733,162
Total Revenue	\$ 2,863,464	\$ -	\$ 374,240,350	\$ 176,654,697	\$ 2,473,283,559

2026 Expenditures and Revenues
2026 BUDGET
By Fund
(Page 3 of 3)

II. Enterprise Funds

	Hennepin Health	Solid Waste Enterprise	Radio Comm.	Glen Lake Golf Course	Governmental & Enterprise Totals
BUDGET EXPENDITURES					
Public Works		\$111,215,397		\$1,221,876	\$191,169,057
Law, Safety and Justice			4,813,721		473,627,228
Health	559,135,481				668,514,915
Human Services					843,993,574
Disparity Elimination					41,304,099
Resident Services					162,199,819
Operations					394,620,992
Capital Improvements					374,240,350
TOTAL EXPENDITURES	\$559,135,481	\$111,215,397	\$4,813,721	\$1,221,876	\$3,149,670,034
BUDGET REVENUES					
Property Taxes	-	-	-	-	1,115,524,153
Other Taxes					
Wheelage Tax					20,800,000
Sales and Use Taxes					218,700,000
Other Non-Property Taxes					2,736,100
Other Taxes Total					242,236,100
Total Taxes	-	-	-	-	1,357,760,253
Intergovernmental-Federal		2,394,064			273,585,555
Intergovernmental-State					
County Program Aid					49,046,258
Highway Maintenance					92,933,119
Community Corrections					26,525,771
Community Health					2,630,409
Human Services					125,976,524
Public Defender					0
Other		7,055,595			101,605,376
Total State	-	7,055,595	-	-	398,717,457
Intergovernmental-Local					40,651,987
Total Intergovernmental	-	9,449,659	-	-	712,954,999
Investment Earnings	525,000	1,040,500			35,745,500
Fees for Services	568,488,378	86,665,876	4,971,484		831,208,166
Fines and Forfeitures		50,000			317,500
Licenses and Permits		1,278,461			11,359,395
Other Revenue					
Indirect Cost Allocation	-	-	-	0	0
Dec. / (Inc.) In Fund Balance	(9,877,897)	11,971,699	(157,763)	-	(10,356,639)
Miscellaneous	-	759,202	-	1,221,876	25,278,198
Total Other Revenue	(9,877,897)	12,730,901	(157,763)	1,221,876	14,921,559
Total Current Revenue	559,135,481	111,215,397	4,813,721	1,221,876	2,964,267,372
Other Financing Sources / (Uses)					
Bond Proceeds					175,669,500
OFS Lease Financing GASB 87					0
Transfer From / (To) Other Funds		0			9,733,162
Total Revenue	\$ 559,135,481	\$ 111,215,397	\$ 4,813,721	\$ 1,221,876	\$ 3,149,670,034

2026 BUDGET

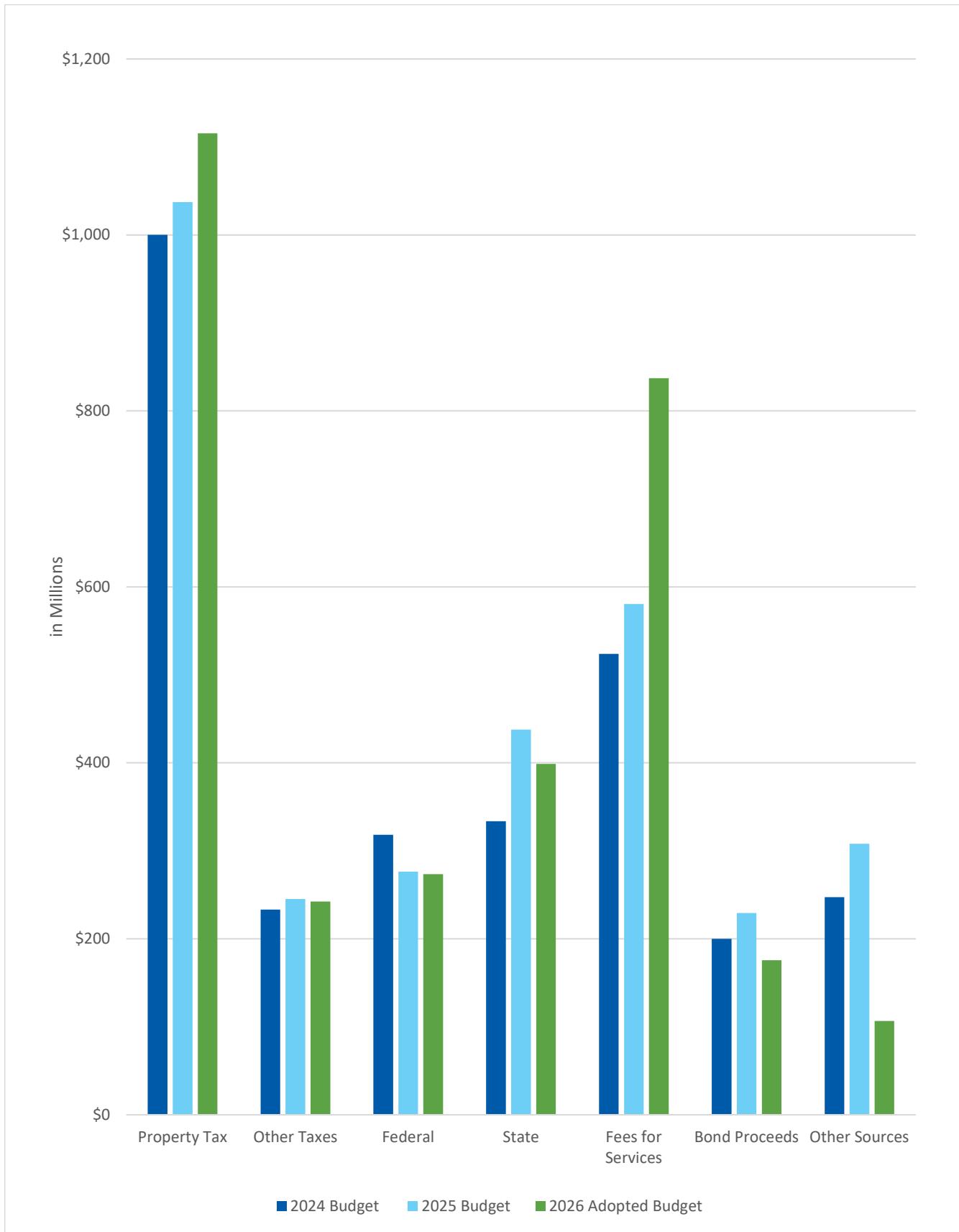
SOURCES OF REVENUE

	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Property Tax*	\$1,000,099,583	\$1,037,375,292	\$1,115,524,153
Other Taxes	233,206,804	245,231,100	242,236,100
Federal	318,204,536	276,325,324	273,585,555
State**	333,618,468	437,744,509	398,717,457
Local	49,927,307	38,378,307	40,651,987
Investment Earnings	80,330,576	35,705,000	35,745,500
Fees for Services	523,935,970	580,702,969	837,247,129
Fines and Forfeitures	730,467	301,000	317,500
Licenses and Permits	10,644,404	11,337,288	11,359,395
Other Revenue			
Budgeted Use of Fund Balance	-	182,489,785	(10,356,639)
Miscellaneous	<u>80,417,419</u>	<u>33,452,131</u>	<u>19,239,235</u>
Total Other Revenue	80,417,419	215,941,916	8,882,596
<u>Subtotal - Current Revenue</u>	<u>2,631,115,533</u>	<u>2,879,042,705</u>	<u>2,964,267,372</u>
Other Financing Sources / (Uses)			
Bond Proceeds	200,000,000	229,190,000	175,669,500
Other Financing	<u>25,352,688</u>	<u>6,291,629</u>	<u>9,733,162</u>
Total Other Financing	225,352,688	235,481,629	185,402,662
TOTAL REVENUES	<u>\$2,856,468,221</u>	<u>\$3,114,524,334</u>	<u>\$3,149,670,034</u>

*Reflects the adjusted property tax requirement budget, not actual property tax collections

**Includes County Program Aid state revenues

SOURCES OF REVENUE 2024 - 2026



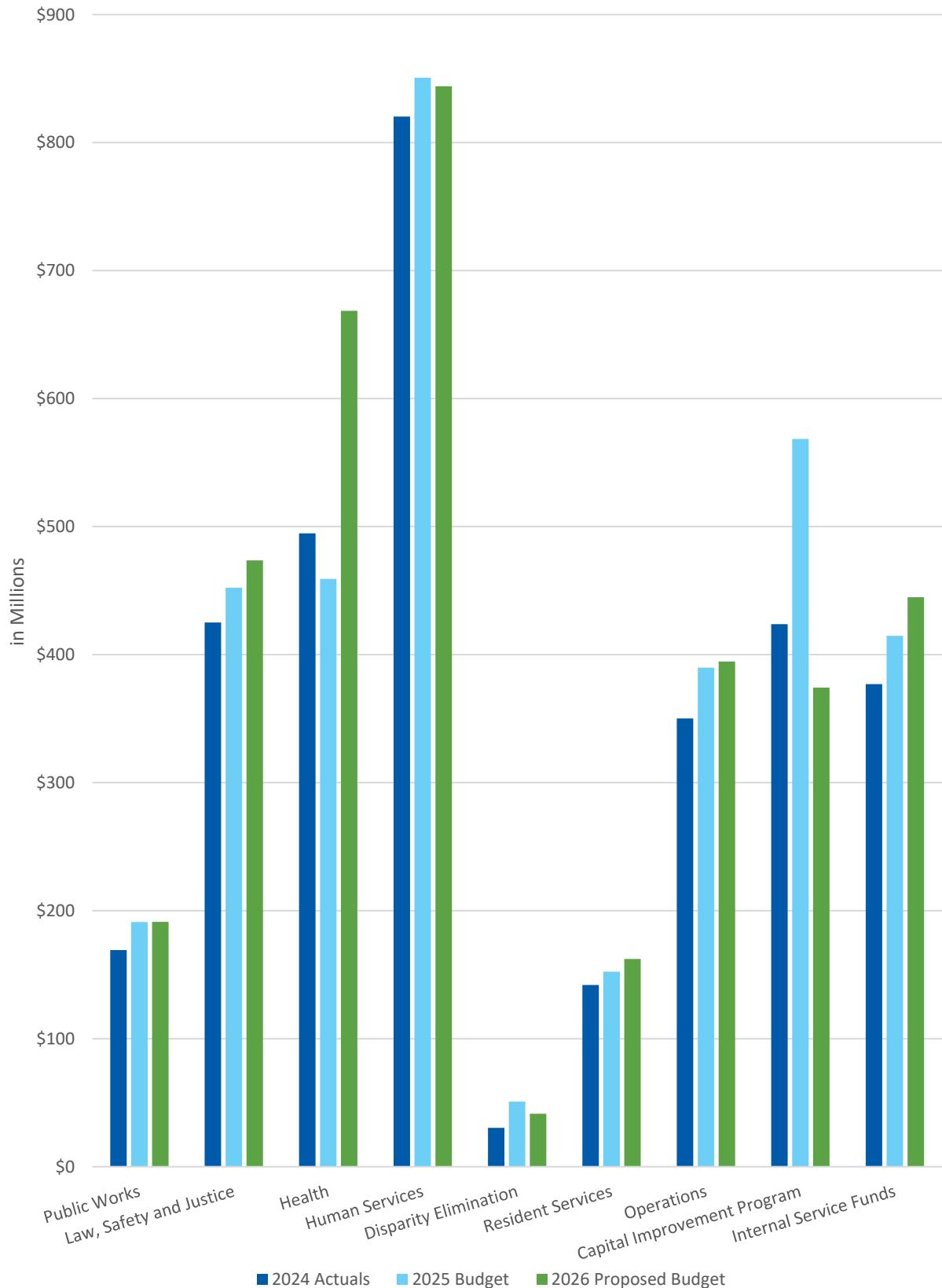
2026 BUDGET

EXPENDITURES AND FTE SUMMARY

LINE OF BUSINESS	2024 ACTUAL		2025 BUDGET		2026 BUDGET	
	ACTUAL	FTE	BUDGET	FTE	BUDGET	FTE
Public Works	\$169,199,854	476.4	\$191,080,299	481.4	\$191,169,057	482.4
Law, Safety and Justice	425,066,558	2,530.6	452,235,322	2,524.6	473,627,228	2,501.2
Health	494,755,083	502.4	459,165,377	494.4	668,514,915	484.5
Human Services	820,284,003	3,928.9	850,655,120	3,955.8	843,993,574	3,718.4
Disparity Reduction	30,282,277	122.5	50,844,906	129.8	41,304,099	124.5
Resident Services	141,882,680	1,093.9	152,319,654	1,056.6	162,199,819	1,093.9
Operations	350,085,728	822.1	389,775,887	849.8	394,620,992	837.7
Capital Improvements	423,770,701	0.0	568,447,769	0.0	374,240,350	0.0
Internal Service Funds		517.4		519.4		520.4
Total	<u>\$2,855,326,885</u>	<u>9,994.0</u>	<u>\$3,114,524,334</u>	<u>10,011.7</u>	<u>\$3,149,670,034</u>	<u>9,762.9</u>

EXPENDITURES BY LINE OF BUSINESS

2024 - 2026



PERSONNEL COMPARISON BY DEPARTMENT
FULL-TIME EQUIVALENTS (FTEs)

LINE OF BUSINESS / DEPARTMENT	2024 BUDGET	2025 BUDGET	2026 BUDGET	Chg 2025-2026
PUBLIC WORKS				
Public Works Services.....	363.2	363.2	363.2	0.0
Environment and Energy.....	113.2	118.2	119.2	1.1
Glen Lake Golf Course.....	0.0	0.0	0.0	0.0
Transportation Sales Tax & Development.....	0.0	0.0	0.0	0.0
TOTAL	476.4	481.4	482.4	1.0
LAW, SAFETY AND JUSTICE				
Law, Safety & Justice Operating.....	74.5	75.5	74.5	(1.0)
County Attorney's Office.....	518.6	521.6	521.6	0.0
Adult Representation Services.....	106.0	108.0	115.0	7.0
Court Functions	0.0	0.0	0.0	0.0
Public Defender's Office.....	23.3	17.8	17.3	(0.4)
Sheriff's Office.....	882.0	883.0	883.0	0.0
Dept of Community Corrections & Rehabilitation.....	924.2	918.7	889.8	(28.9)
Radio Communications.....	0.0	0.0	0.0	0.0
TOTAL	2,528.6	2,524.6	2,501.2	(23.4)
HEALTH				
Hennepin Health.....	129.0	132.0	132.0	0.0
NorthPoint Health and Wellness.....	305.3	293.3	280.4	(12.9)
Medical Examiner's Office.....	65.1	66.1	64.1	(2.0)
Community Healthcare.....	0.0	0.0	0.0	0.0
Health Administration.....	3.0	3.0	8.0	5.0
Sexual Assault Resources Services.....	0.0	0.0	0.0	0.0
TOTAL	502.4	494.4	484.5	(9.9)
HUMAN SERVICES AND PUBLIC HEALTH				
TOTAL	3,925.9	3,955.8	3,718.4	(237.4)
DISPARITY ELIMINATION				
Disparity Elimination Administration.....	14.0	18.0	18.0	0.0
Broadband & Digital Inclusion.....	14.0	14.0	12.0	(2.0)
Workforce Development.....	12.5	13.5	14.5	1.0
Outreach and Community Supports.....	15.0	15.0	11.0	(4.0)
Education Support Services.....	20.0	21.0	21.0	0.0
Purchasing and Contract Services.....	38.0	38.3	38.0	(0.3)
Climate Change.....	9.0	10.0	10.0	0.0
TOTAL	122.5	129.8	124.5	(5.3)
RESIDENT SERVICES				
Resident Services Administration.....	44.8	50.8	50.8	0.0
Land Information and Tax Services.....	162.0	162.0	161.0	(1.0)
Elections.....	85.5	37.7	141.0	103.3
Service Centers.....	145.0	144.5	66.5	(78.0)
Assessor.....	66.0	71.0	84.0	13.0
Examiner of Titles.....	9.0	9.0	9.0	0.0
Libraries.....	581.6	581.6	581.6	0.0
TOTAL	1,093.9	1,056.6	1,093.9	37.4
OPERATIONS				
Board of Commissioners.....	25.0	27.0	26.0	(1.0)
County Administration.....	17.0	19.0	21.0	2.0
Compliance.....	0.0	8.0	8.0	0.0
Grants Management and Administration.....	3.0	14.0	14.0	0.0
Strategic Planning and Initiatives.....	16.5	18.0	18.0	0.0
Integrated Data and Analytics.....	13.0	13.0	13.0	0.0
Housing and Economic Development.....	52.0	57.0	53.0	(4.0)
Office of Budget & Finance.....	94.1	98.1	97.1	(1.0)
Facility Services.....	296.7	296.7	296.6	(0.1)
Central Information Technology.....	27.1	25.1	23.1	(2.0)
Human Resources.....	135.9	127.9	126.9	(1.0)
Audit, Compliance and Investigation Services.....	26.7	25.7	24.7	(1.0)
Emergency Management.....	15.5	15.5	15.5	0.0
Communications.....	61.6	62.8	57.8	(5.0)
Digital Experience.....	23.0	23.0	23.0	0.0
Operations Administration.....	15.0	19.0	20.0	1.0
General County Purposes.....	0.0	0.0	0.0	0.0
TOTAL	822.1	849.8	837.7	(12.1)
INTERNAL SERVICE FUNDS				
IT Internal Services Fund.....	465.4	467.4	468.4	1.0
Fleet Services.....	29.0	29.0	29.0	0.0
Self Insurance (Work Comp & Property).....	15.0	15.0	15.0	0.0
Employee Health Plan Self Insurance	7.0	7.0	7.0	0.0
Other Employee Benefits.....	0.0	0.0	0.0	0.0
Hennepin County Energy Center.....	1.0	1.0	1.0	0.0
TOTAL	517.4	519.4	520.4	1.0
GRAND TOTAL	9,989.2	10,011.7	9,762.9	(248.7)

III. Fund Summaries

Fund Summary - General Fund			
Basis of Accounting: Modified Accrual			
	2024 Actual	2025 Budget	2026 Budget
TOTAL EXPENDITURES	\$ 964,299,130	\$ 1,062,482,538	\$ 1,073,831,474
Current Revenues			
Taxes			
Property tax	\$ 609,864,919	\$ 630,161,816	\$ 680,780,184
Wheelage tax	17,838,074	18,930,000	18,630,000
Other taxes	2,688,380	2,731,100	2,736,100
Subtotal - Taxes	<u>630,391,373</u>	<u>651,822,916</u>	<u>702,146,284</u>
Intergovernmental			
Federal	77,213,418	29,526,346	25,321,176
State - County Program Aid	31,749,315	33,210,015	33,976,444
State - Highway Maintenance Aid	27,378,316	31,645,775	31,755,119
State - Community Corrections Aid	27,097,889	27,337,282	26,525,771
State - Other	17,198,281	32,385,602	23,593,981
Local	6,669,171	5,291,732	5,170,312
Subtotal - Intergovernmental	<u>187,306,390</u>	<u>159,396,752</u>	<u>146,342,803</u>
Investment Earnings (Loss)	64,830,199	34,120,000	34,180,000
Fees for Services			
Attorney's Office and District Court	2,491,985	2,577,500	2,841,500
Resident Services: Survey and Assessment	6,214,176	10,826,960	2,830,544
Correctional and Inmate Services	3,348,270	4,212,377	3,458,325
NorthPoint Patient Services	25,761,692	28,215,499	32,084,583
Public Records	5,037,853	5,337,500	5,337,500
Sheriff's Office	6,992,009	6,553,296	6,455,270
Other	3,964,139	39,242,177	49,156,280
Subtotal - Fees for Services	<u>53,810,124</u>	<u>96,965,309</u>	<u>102,164,002</u>
Fines and Forfeitures	666,876	271,000	267,500
Licenses and Permits	7,175,281	7,908,568	7,733,434
Miscellaneous Revenue	56,771,002	22,320,814	6,476,945
Total Current Revenues	1,000,951,245	972,805,359	999,310,968
Other Financing Sources (Uses)			
Net Transfers In / (Out)	(48,724,227)	25,039,429	13,072,321
Other	8,277	300,000	0
Subtotal - Other Financing Sources (Uses)	<u>(48,715,950)</u>	<u>25,339,429</u>	<u>13,072,321</u>
Use of / (Add to) Fund Balance	12,063,835	64,337,750	61,448,185
TOTAL FUNDING SOURCES	\$ 964,299,130	\$ 1,062,482,538	\$ 1,073,831,474

General Fund - Expenditures and FTE
 Basis of Accounting: Modified Accrual

LINE OF BUSINESS / Department	2024		2025		2026	
	Actual	FTE	Budget	FTE	Budget	FTE
PUBLIC WORKS						
Public Works Services	\$ 74,736,511	363.2	\$ 83,006,876	363.2	\$ 77,031,784	363.2
LAW, SAFETY, AND JUSTICE						
Law, Safety and Justice Operations	13,794,583	74.5	16,276,304	75.5	16,106,158	74.5
County Attorney's Office	79,587,628	518.6	87,949,516	521.6	92,226,160	521.6
Adult Representation Services	14,857,478	106.0	20,552,122	108.0	22,962,667	115.0
Court Functions	83,755	-	186,532	-	190,263	-
Public Defender's Office	9,805,027	23.3	9,144,756	17.8	4,457,035	17.3
Sheriff's Office	170,639,303	884.0	169,245,647	883.0	182,451,997	883.0
Community Corrections	132,097,377	924.2	144,646,429	918.7	150,419,227	889.8
Subtotal	420,865,151	2,530.6	448,001,306	2,524.6	468,813,507	2,501.2
HEALTH						
NorthPoint Health and Wellness	51,297,604	305.3	55,312,825	293.3	57,586,108	280.4
Medical Examiner's Office	9,473,510	65.1	11,863,142	66.1	12,469,249	64.1
Community Healthcare	49,026,191	-	38,000,000	-	38,000,000	-
Health Administration and Support	286,191	3.0	692,967	3.0	1,124,077	8.0
Sexual Assault Resources Service	90,050	-	50,000	-	200,000	-
Subtotal	110,173,546	373.4	105,918,934	362.4	109,379,434	352.5
DISPARITY ELIMINATION						
Disparity Elimination Administration	1,760,550	14.0	14,399,204	18.0	14,531,303	18.0
Broadband & Digital Inclusion	6,623,214	14.0	2,895,515	14.0	2,720,121	12.0
Workforce Development	9,624,315	12.5	11,393,730	13.5	10,251,564	14.5
Outreach and Community Supports	2,475,336	15.0	2,335,298	15.0	2,362,195	11.0
Education Support Services	2,835,712	20.0	3,393,467	21.0	3,461,336	21.0
Purchasing and Contract Services	5,204,429	38.0	5,932,335	38.3	6,044,979	38.0
DE Climate and Resiliency	1,758,722	9.0	10,495,357	10.0	1,932,601	10.0
Subtotal	30,282,277	122.5	50,844,906	129.8	41,304,099	124.5
RESIDENT SERVICES						
Resident Services Administration	7,646,622	44.8	11,967,877	50.8	12,509,024	50.8
Land Information and Tax Services	20,918,588	162.0	24,795,833	162.0	24,377,909	161.0
Service Centers	13,497,790	145.0	15,141,927	144.5	15,441,715	141.0
Elections	12,801,009	85.5	7,137,008	37.7	10,645,702	66.5
Assessor	9,040,684	66.0	10,571,788	71.0	12,678,241	84.0
Examiner of Titles	1,472,510	9.0	1,705,519	9.0	1,704,929	9.0
Libraries	76,505,477	581.6	80,999,702	581.6	84,842,299	581.6
Subtotal	141,882,680	1,093.9	152,319,654	1,056.6	162,199,819	1,093.9
OPERATIONS						
Commissioners	3,639,587	25.0	4,441,751	27.0	4,401,826	26.0
County Administration	4,579,938	17.0	4,975,462	19.0	5,544,369	21.0
Grants Management and Administration	1,171,068	3.0	2,408,553	14.0	2,433,577	14.0
Compliance	1,367,644	8.0	1,558,487	8.0	1,685,059	8.0
Strategic Planning and Initiatives	2,426,129	16.5	3,054,397	18.0	2,919,886	18.0
Integrated Data and Analytics	2,196,196	13.0	2,481,389	13.0	2,481,389	13.0
Housing and Economic Development	21,028,856	52.0	35,878,718	57.0	17,248,051	53.0
Budget & Finance	16,413,916	94.1	19,878,857	98.1	20,314,080	97.1
Facility Services	69,744,381	296.7	77,688,630	296.7	78,094,133	296.6
Information Technology	9,838,961	27.1	5,674,259	25.1	5,787,823	23.1
Human Resources	19,584,475	127.9	21,123,304	127.9	21,904,035	126.9
Audit, Compliance and Investigations	4,476,728	26.7	4,776,815	25.7	4,862,239	24.7
Emergency Management	2,847,152	15.5	3,310,366	15.5	3,245,779	15.5
Communications	9,312,040	61.6	9,661,482	62.8	9,757,771	57.8
Digital Experience	4,076,487	23.0	3,592,571	23.0	3,592,571	23.0
Operations Administration	2,951,831	15.0	3,353,472	19.0	4,179,151	20.0
General County Purposes	10,703,576	-	18,532,349	-	26,651,092	-
Subtotal	186,358,965	822.1	222,390,862	849.8	215,102,831	837.7
TOTAL	\$ 964,299,130	5,305.6	\$ 1,062,482,538	5,286.4	\$ 1,073,831,474	5,273.0

Fund Summary - Human Services Fund

Basis of Accounting: Modified Accrual

	2024 Actual	2025 Budget	2026 Budget
TOTAL EXPENDITURES	\$ 813,022,941	\$ 840,854,459	\$ 839,239,862
Current Revenues			
Taxes			
Property tax	287,442,632	298,311,476	303,950,969
Other taxes	132,517	-	-
Subtotal - Taxes	<u>287,575,149</u>	<u>298,311,476</u>	<u>303,950,969</u>
Intergovernmental			
Federal	217,116,454	228,737,912	222,971,851
State - County Program Aid	15,883,011	14,937,693	15,069,814
State - Other	133,159,939	142,062,128	128,606,933
Local	6,682,191	7,092,087	5,927,987
Subtotal - Intergovernmental	<u>372,841,595</u>	<u>392,829,820</u>	<u>372,576,585</u>
Fees for Services			
Patient Fees	7,027,315	6,565,817	5,931,399
Third-Party Payors	5,630,032	6,487,745	5,762,812
Medicaid and Medicare	37,362,898	38,757,676	50,783,546
Other	8,462,547	12,160,813	12,479,632
Subtotal - Fees for Services	<u>58,482,792</u>	<u>63,972,051</u>	<u>74,957,389</u>
Licenses and Permits			
Miscellaneous Revenue			
	4,317,734	4,902,164	20,000
Total Current Revenues	<u>725,497,949</u>	<u>762,317,011</u>	<u>753,852,443</u>
Other Financing Sources (Uses)			
Net Transfers In / (Out)	48,967,408	14,000,000	19,162,105
Leases and Subscriptions	5,799,111	-	-
Subtotal - Other Financing Sources (Uses)	<u>54,766,519</u>	<u>14,000,000</u>	<u>19,162,105</u>
Use of / (Add to) Fund Balance	32,758,473	64,537,448	66,225,314
TOTAL FUNDING SOURCES	<u>\$ 813,022,941</u>	<u>\$ 840,854,459</u>	<u>\$ 839,239,862</u>

Fund Summary - Special Revenue Funds

Basis of Accounting: Modified Accrual

	2024 Actual	2025 Budget	2026 Budget
Metro Area Transportation			
TOTAL EXPENDITURES	\$ -	\$ -	\$ -
State Revenue	17,364,654	41,504,829	37,455,800
Other Financing Sources (Uses)	(1,772,438)	(31,517,000)	(38,157,000)
Use of / (Add to) Fund Balance	(15,592,216)	(9,987,829)	701,200
TOTAL FUNDING SOURCES	-	-	-
Local Affordable Housing Aid			
TOTAL EXPENDITURES	\$ -	\$ -	\$ -
State Revenue	14,173,389	33,794,166	33,500,000
Other Financing Sources (Uses)	(5,489,210)	(43,350,781)	(25,571,838)
Use of / (Add to) Fund Balance	(8,684,179)	9,556,615	(7,928,162)
TOTAL FUNDING SOURCES	-	-	-
Opioid Settlement			
TOTAL EXPENDITURES	\$ 7,261,062	\$ 9,800,661	\$ 4,753,712
Opioid Settlement	12,505,575	4,224,095	10,794,212
Investment Earnings (Loss)	344,330	-	-
Use of / (Add to) Fund Balance	(5,588,843)	5,576,566	(6,040,500)
TOTAL FUNDING SOURCES	7,261,062	9,800,661	4,753,712

Metro Area Transportation

Revenues are derived from the 0.75% Metro Area Sales and Use Tax for Transportation and the Transportation Advancement Account that was approved by the 2023 Legislature.

This fund will transfer available funds to capital projects for specific transportation programs. In the 2026 budget, \$15,430,000 will be transferred for active transportation and safety projects, \$18,825,000 will be transferred for system preservation and modernization projects, and \$3,902,000 will be transferred for other transit, streets, and mitigation projects.

Local Affordable Housing Aid

Revenues are derived from the 0.25% Metro Area Sales and Use Tax for Housing and the Statewide Affordable Housing Aid that were approved by the 2023 Legislature.

This fund will transfer available funds to county departments for specific housing programs. In the 2026 budget, \$3 million will be transferred to Housing and Economic Development, \$2 million will be transferred to Land Information and Tax Services, \$19,162,105 will be transferred to the Housing Stability division of Human Services and Public Health, and \$1,409,733 will be transferred to the Housing and Redevelopment Authority.

Opioid Settlement

The County receives payments subject to the Minnesota State-Subdivision Memorandum of Agreement. The receipts from the national opioid pharmaceutical lawsuit settlements are a portion of an estimated \$61.4 million that is expected to be received by the County over a 15-year period. This fund has non-lapsing budget authority.

Fund Summary - Special Revenue Funds

Basis of Accounting: Modified Accrual

	2024 Actual	2025 Budget	2026 Budget
County Transportation Sales Tax			
TOTAL EXPENDITURES	\$ 778,926	\$ 1,400,000	\$ 1,700,000
Sales Tax Revenue	162,834,001	170,000,000	171,000,000
Local Revenue	8,226,156	-	-
Other Financing Sources (Uses)	(145,871,651)	(218,381,140)	(78,084,750)
Use of / (Add to) Fund Balance	(24,409,580)	49,781,140	(91,215,250)
TOTAL FUNDING SOURCES	778,926	1,400,000	1,700,000
Ballpark Sales Tax			
TOTAL EXPENDITURES	\$ 2,452,163	\$ 2,703,000	\$ 2,863,464
Sales Tax Revenue	45,460,532	51,400,000	47,700,000
Investment Earnings (Loss)	2,405,850	-	-
Other Financing Sources (Uses)	(15,022,503)	(15,903,753)	(9,353,071)
Use of / (Add to) Fund Balance	(30,391,716)	(32,793,247)	(35,483,465)
TOTAL FUNDING SOURCES	2,452,163	2,703,000	2,863,464

County Transportation Sales Tax

Revenues are derived from the 0.5% Hennepin County Transportation Sales and Use Tax and \$20 per motor vehicle Excise Tax.

In 2026, this fund will provide \$1.7 million for administrative fees paid to the MN Department of Revenue for collection and administration of the tax. This fund will transfer \$50 million for capital project contributions and \$28,084,750 for debt service.

Ballpark Sales Tax

Revenues are derived from the 0.15% Hennepin County Ballpark Sales and Use Tax. These funds are authorized by MN State Statute to make payments on the sales tax revenue bonds issued to fund Hennepin County's contribution to the downtown baseball stadium and other authorized uses.

In 2026, this fund will provide \$2.4 million for Minnesota Ballpark Authority expenses and \$477,000 for administrative fees paid to the MN Department of Revenue. This fund will transfer \$1.3 million for debt service, \$3.1 million for additional library hours, and \$5 million for the youth sports and activities grant program. The budgeted transfer for both library hours and the youth sports and activities grant program includes additional statutorily available revenues held in the fund for this programming.

Fund Summary - Capital Improvement Funds

Basis of Accounting: Modified Accrual

	2024 Actual	2025 Budget	2026 Budget
TOTAL EXPENDITURES	<u>\$ 423,770,701</u>	<u>\$ 568,447,769</u>	<u>\$ 374,240,350</u>
Current Revenues			
Taxes			
Property tax	2,834,716	902,000	1,793,000
Wheelage tax	4,170,000	2,170,000	2,170,000
Subtotal - Taxes	<u>7,004,716</u>	<u>3,072,000</u>	<u>3,963,000</u>
Intergovernmental			
Federal	22,253,594	14,301,265	21,864,850
State - Highway and Bridge Aids	41,800,744	45,709,616	61,178,000
State - Other	(4,838)	28,045,000	-
Local	15,913,494	13,246,000	16,741,000
Subtotal - Intergovernmental	<u>79,962,994</u>	<u>101,301,881</u>	<u>99,783,850</u>
Investment Earnings (Loss)			
Miscellaneous Revenue	4,043,262	-	-
Total Current Revenues	<u>92,631,794</u>	<u>104,392,881</u>	<u>103,713,850</u>
Other Financing Sources (Uses)			
Bond Proceeds	232,496,468	229,190,000	175,669,500
Net Transfers In / (Out)	116,984,719	233,264,888	94,857,000
Subtotal - Other Financing Sources (Uses)	<u>349,481,187</u>	<u>462,454,888</u>	<u>270,526,500</u>
Use of / (Add to) Fund Balance	(18,342,280)	1,600,000	-
TOTAL FUNDING SOURCES	<u>\$ 423,770,701</u>	<u>\$ 568,447,769</u>	<u>\$ 374,240,350</u>

Fund Summary - Debt Service Funds

Basis of Accounting: Modified Accrual

	2024 Actual	2025 Budget	2026 Budget
TOTAL EXPENDITURES	<u>\$ 161,274,601</u>	<u>\$ 164,682,025</u>	<u>\$ 176,654,697</u>
Current Revenues			
Taxes			
Property tax	99,699,032	108,000,000	129,000,000
Intergovernmental			
Federal - Interest Subsidy	1,152,036	1,093,551	1,033,614
State	38,507	-	-
Local	12,436,296	12,748,488	12,812,688
Subtotal - Intergovernmental	<u>13,626,839</u>	<u>13,842,039</u>	<u>13,846,302</u>
Investment Earnings (Loss)			
	274,478	-	-
Miscellaneous Revenue			
	45,977	-	-
Total Current Revenues	<u>113,646,326</u>	<u>121,842,039</u>	<u>142,846,302</u>
Other Financing Sources (Uses)			
Net Transfers In / (Out)	37,951,921	42,839,986	33,808,395
Use of / (Add to) Fund Balance	9,676,354	-	-
TOTAL FUNDING SOURCES	<u>\$ 161,274,601</u>	<u>\$ 164,682,025</u>	<u>\$ 176,654,697</u>

Debt Service Funds includes general obligation debt, ballpark debt, and commercial paper certificates. The ballpark debt service is paid with non-property tax revenues.

In 2026, \$1.3 million is budgeted for ballpark debt, \$28.1 million for transportation sales tax debt, and \$4.4 million for Energy Center and Hennepin Energy Recovery Center (HERC) capital project debt.

FUTURE LEVY REQUIREMENTS - GENERAL OBLIGATION PROPERTY TAX SUPPORTED DEBT

2026 Budget

Based on Actual General Obligation Debt Outstanding

Series Year	2016B-C	2017C	2018A	2019C	2020A-B	2021A	2022A-B	2023A	2024A	2025A-C-D	2025 CP Series C	Total Debt Service Levy
2026	13,441,575	8,524,163	8,998,238	5,405,400	11,961,863	8,140,755	17,235,901	8,514,975	13,959,750	23,298,935	9,518,446	129,000,000
2027	13,277,250	8,523,113	8,995,875	5,403,563	11,959,238	8,142,855	13,774,104	8,516,550	15,099,263	24,010,088	11,807,250	129,509,146
2028	13,130,250	8,526,000	8,997,450	5,406,450	11,966,063	8,140,230	10,300,494	8,514,450	16,178,400	24,803,100	11,834,760	127,797,646
2029	6,247,500	8,526,788	8,996,925	5,413,275	11,965,275	8,143,118	10,293,196	8,513,663	17,191,650	25,562,250	11,825,940	122,679,579
2030	6,090,000	8,524,950	8,999,025		11,966,850	8,140,230	10,289,679	8,513,663	18,139,013	23,366,700	11,823,840	115,853,949
2031	5,932,500	8,525,213	8,997,713		11,764,988	8,141,805	10,283,904	8,513,925	18,138,488	24,025,313	11,817,330	116,141,176
2032	5,775,000	8,526,788	8,997,713		8,145,375	8,141,805	10,293,931	8,513,925	18,137,175	24,122,963	11,811,450	112,466,124
2033	7,717,500	8,523,638	8,998,238		8,145,375	8,144,955	10,298,247	8,513,138	18,139,275	24,219,825	11,805,780	114,505,969
2034	16,033,500	8,525,738	8,998,500		8,148,000	8,145,218	10,308,119	8,516,288	18,138,225	24,308,550	11,799,900	122,922,037
2035	16,035,075	8,526,788	8,997,713		8,147,213	8,142,068	10,312,031	8,512,088	18,138,225	24,403,050	11,793,390	123,007,638
2036	16,537,500	8,526,000	8,995,088		8,147,738	8,145,480	10,325,090	8,516,025	18,137,963	17,239,950	11,785,830	116,356,662
2037		8,527,838	9,000,338		8,148,788	8,145,270	10,335,495	8,516,550	18,141,375	17,317,913	11,782,050	99,915,615
2038			8,996,400		8,144,325	8,140,020	10,341,392	8,513,138	18,136,388	17,402,438	11,776,170	91,450,270
2039					8,149,575	8,140,020	10,342,185	8,515,763	18,137,700	9,065,175	11,767,770	74,118,188
2040					8,147,475	8,144,640	4,237,118	8,512,875	18,138,225	9,068,588	11,766,930	68,015,850
2041						8,190,000	4,234,525	8,514,450	18,136,388	9,066,225	11,757,060	59,898,648
2042							4,225,653	8,514,188	18,141,113	9,068,063	11,753,700	51,702,715
2043								8,511,300	18,139,800	9,067,800	11,745,510	47,464,410
2044									18,136,125	9,069,900	11,742,570	38,948,595
2045										9,068,063	11,140,094	20,208,157
Total	120,217,650	102,307,013	116,969,213	21,628,688	144,908,138	130,328,468	167,431,063	153,256,950	334,504,538	357,554,885	232,855,770	1,881,962,373

Hennepin County, Minnesota

Fund Summary - Enterprise Funds

Basis of Accounting: Accrual

	2024 Actual	2025 Budget	2026 Budget
Hennepin Health			
TOTAL EXPENSES	\$ 384,581,537	\$ 353,246,443	\$ 502,050,991
Fees for Services	325,602,299	336,327,711	501,867,719
Investment Earnings (Losses)	5,544,790	525,000	525,000
Miscellaneous Revenue	3,229,586	-	-
Use of / (Add to) Fund Balance	50,204,862	16,393,732	(341,728)
TOTAL FUNDING SOURCES	384,581,537	353,246,443	502,050,991
Radio Communications			
TOTAL EXPENSES	\$ 4,201,407	\$ 4,234,016	\$ 4,813,721
Fees for Services	4,574,026	4,223,920	4,971,484
Miscellaneous Revenue	-	-	-
Use of / (Add to) Fund Balance	(372,619)	10,096	(157,763)
TOTAL FUNDING SOURCES	4,201,407	4,234,016	4,813,721
Glen Lake Golf Course			
TOTAL EXPENSES	\$ 1,089,389	\$ 1,153,596	\$ 1,221,876
Fees for Services	1,407,260	1,153,596	1,221,876
Use of / (Add to) Fund Balance	(317,871)	-	-
TOTAL FUNDING SOURCES	1,089,389	1,153,596	1,221,876
Solid Waste			
TOTAL EXPENSES	\$ 92,595,028	\$ 105,519,827	\$ 111,215,397
Fees for Services			
Solid Waste Tipping	33,633,108	34,300,000	38,606,000
Hauler Collection - Residential	19,239,143	18,600,000	19,375,000
Hauler Collection - Nonresidential	18,377,553	17,200,000	19,350,000
Other ¹	11,468,570	10,271,198	10,663,337
Subtotal - Fees for Services	82,718,374	80,371,198	87,994,337
Property Taxes	258,284	-	-
Intergovernmental	8,047,938	9,778,653	9,449,659
Investment Earnings (Losses)	2,885,708	1,060,000	1,040,500
Miscellaneous Revenue	830,279	832,462	759,202
Transfers In / (Out)	-	-	-
Use of / (Add to) Fund Balance	(2,145,555)	13,477,514	11,971,699
TOTAL FUNDING SOURCES	92,595,028	105,519,827	111,215,397

¹ Includes revenues from other miscellaneous fees, fines and forfeitures, and licenses and permits.

Fund Summary - Internal Service Funds

Basis of Accounting: Accrual

	2024 Actual	2025 Budget	2026 Budget
Fleet Services			
TOTAL EXPENSES	\$ 19,256,189	\$ 20,652,837	\$ 21,779,605
Fees for Services*	17,137,733	19,735,582	20,828,149
Miscellaneous Revenues and Transfers	1,878,675	1,000,000	1,500,000
Use of / (Add to) Fund Balance	239,781	(82,745)	(548,544)
TOTAL FUNDING SOURCES	<u>19,256,189</u>	<u>20,652,837</u>	<u>21,779,605</u>
Information Technology			
TOTAL EXPENSES	\$ 115,501,086	\$ 120,446,278	\$ 116,159,473
Fees for Services*	89,703,150	90,092,523	105,029,996
Miscellaneous Revenues and Transfers	(1,012,130)	-	-
Use of / (Add to) Fund Balance	26,810,066	30,353,755	11,129,477
TOTAL FUNDING SOURCES	<u>115,501,086</u>	<u>120,446,278</u>	<u>116,159,473</u>
Energy Center			
TOTAL EXPENSES	\$ 11,526,897	\$ 13,202,795	\$ 13,096,546
Fees for Services*	11,642,748	13,200,762	13,096,546
Miscellaneous Revenues and Transfers	-	-	-
Use of / (Add to) Fund Balance	(115,851)	2,033	-
TOTAL FUNDING SOURCES	<u>11,526,897</u>	<u>13,202,795</u>	<u>13,096,546</u>
Self Insurance			
TOTAL EXPENSES	\$ 12,017,010	\$ 24,044,579	\$ 22,936,445
Fees for Services*	14,513,039	24,016,780	22,933,620
Miscellaneous Revenues and Transfers	-	-	-
Use of / (Add to) Fund Balance	(2,496,029)	27,799	2,825
TOTAL FUNDING SOURCES	<u>12,017,010</u>	<u>24,044,579</u>	<u>22,936,445</u>
Employee Health Plan Self Insurance			
TOTAL EXPENSES	\$ 194,490,824	\$ 214,356,890	\$ 243,890,705
Fees for Services*	197,562,915	214,345,866	243,890,705
Miscellaneous Revenues and Transfers	806,404	-	-
Use of / (Add to) Fund Balance	(3,878,495)	11,024	-
TOTAL FUNDING SOURCES	<u>194,490,824</u>	<u>214,356,890</u>	<u>243,890,705</u>
Other Employee Benefits			
TOTAL EXPENSES	\$ 24,186,998	\$ 22,000,000	\$ 27,000,000
Fees for Services*	13,443,644	22,000,000	15,500,000
Miscellaneous Revenues and Transfers	-	-	-
Use of / (Add to) Fund Balance	10,743,354	-	11,500,000
TOTAL FUNDING SOURCES	<u>24,186,998</u>	<u>22,000,000</u>	<u>27,000,000</u>

*Internal Service Funds' Fees for Services may appear as "Other Revenue" in the department budget pages.

IV. Line of Business Summaries

Line of Business: Public Works

Public Works Services
Environment and Energy
Glen Lake Golf Courses
Transportation Sales Tax & Development
Metro Area Transportation Sales Tax



Line of Business Description:

Public Works provides strong and resilient infrastructure that serves as critical foundation for a healthy and thriving community. We connect people to places, protect our land, water and other natural resources and manage waste responsibly.

We manage physical assets like roadways, rail corridors, bridges, public water accesses, and waste and energy facilities to support resident needs. We maintain the vehicles and equipment needed for the county to deliver critical services and respond in emergencies. We track long-term quality of the county's natural resources, support restoration projects, enforce regulations to reduce the impact people and our infrastructure has on the environment. Our work is guided by values of safety, stewardship, resiliency, equity, integrity and innovation.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$23,388,097	\$23,559,435	\$23,030,624
Other Taxes	180,810,726	189,026,100	189,726,100
Federal	595,247	2,866,801	2,704,064
State	52,349,896	80,263,007	76,282,514
Local	10,710,863	1,587,989	1,956,891
Investment Earnings	2,885,708	1,060,000	1,040,500
Fees for Services	81,497,704	79,299,278	86,751,176
Fines and Forfeitures	63,591	30,000	50,000
Licenses and Permits	1,692,369	1,594,220	1,853,211
Other Revenue	7,818,351	61,691,609	-75,984,273
Other Financing	-147,554,849	-249,898,140	-116,241,750
	Total Revenues	\$214,257,704	\$191,080,299
			\$191,169,057
Personnel Services	\$51,712,608	\$63,473,868	\$61,602,425
Commodities	5,042,635	4,556,470	4,816,786
Services	86,695,282	96,229,216	97,766,485
Public Aid Assistance	0	0	0
Capital Outlay	402,255	238,822	30,000
Other Charges	16,342,328	18,070,371	18,289,990
Grants	9,004,747	8,511,552	8,663,371
Other Financing Uses	0	0	0
	Total Expenditures	\$169,199,854	\$191,080,299
			\$191,169,057
	Budgeted Positions (Full-Time Equivalents)	476.4	481.4
			482.4

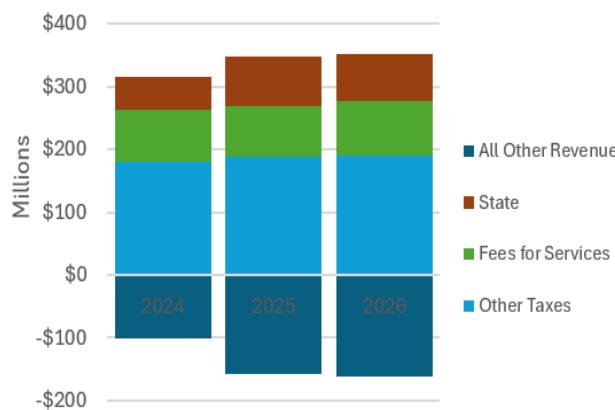
*Reflects the adjusted property tax requirement budget, not actual property tax collection.

Note: Information on the Transportation Sales Tax & Development (Fund 26) and the Metro Area Transportation (Fund 23) can be found in the Fund Summaries section.

Revenue and Expenditure Comparison

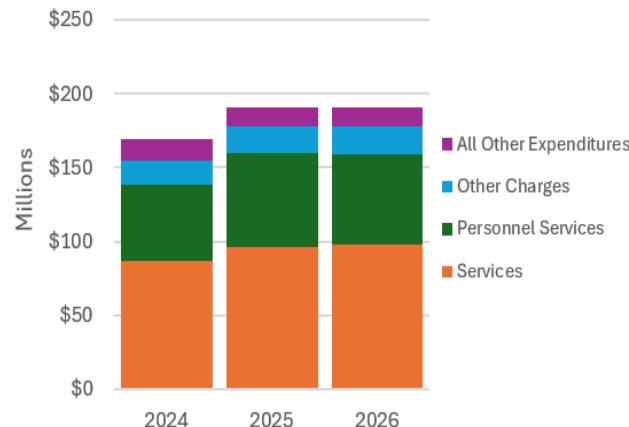
Revenue Overview

2026 Revenue Budget = \$191,169,057



Expenditure Overview

2026 Expenditure Budget = \$191,169,057



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Public Works Services	74,736,511	83,006,876	77,031,784
Environment and Energy	92,595,028	105,519,827	111,215,397
Glen Lake Golf Courses	1,089,389	1,153,596	1,221,876
Transportation Sales Tax & Development	778,926	1,400,000	1,700,000
Metro Area Transportation Sales Tax	0	0	0
Total Expenditures	\$169,199,854	\$191,080,299	\$191,169,057

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Public Works Services	363.2	363.2	363.2
Environment and Energy	113.2	118.2	119.2
Glen Lake Golf Courses	0	0	0
Transportation Sales Tax & Development	0	0	0
Metro Area Transportation Sales Tax	0	0	0
Budgeted Positions (Full-Time Equivalents)	476.4	481.4	482.4

Revenue Summary:

Budgeted 2026 revenues for the Public Works line of business are \$191.2 million, an increase of \$88,758 (0.0 percent) over the 2025 adjusted budget. Major sources of revenue for this line of business include:

Budgeted Property Tax Requirement The 2026 adopted budget includes property taxes of \$23 million, a decrease of \$528,811, or -2.2 percent, compared to the 2025 adjusted budget amount. Public Works Services is the only department in the Public Works line of business that is funded with property tax.

Other Taxes This revenue category includes Wheelage Tax (\$18.6 million) and County Transportation Sales Tax (\$171 million). Public Works Services utilizes the Wheelage Tax in its Transportation Project Delivery and Transportation Operations divisions.

State This revenue category includes Metro Area Transportation funding (\$37.5 million) and state aid for transportation construction and maintenance (\$31.8 million).

Fees for Services This revenue is largely generated by solid waste management services, including the solid waste management fee authorized by Ordinance 15 (\$38.7 million), tipping fees (\$38.6 million), and the sale of energy and recyclable materials (\$5.7 million).

Other Revenue This revenue budget reflects an add to fund balance for the County Transportation Sales Tax for future use in transit capital projects.

Other Financing This revenue category reflects budgeted transfers of County Transportation Sales Tax (\$78.1 million) and Metro Area Transportation (\$38.2 million) funding out of special revenue funds in the Public Works line of business, into the capital and debt service funds for multiple transit and transportation capital projects.

Expenditure Summary:

The Public Works line of business added 1.0 FTE in the Environment and Energy department in the 2026 budget. Personnel Services expenditures decreased by \$1.9 million (-2.9 percent) due to staff cost allocations to other funds and partial-year vacancies due to seasonal hiring and other position management. Contracted services expenditures increased by \$1.5 million (1.6 percent) and were primarily offset by increased fees for services and permit fees. The decrease in Capital Outlay costs is driven by a reduction in new vehicle purchases.

Mission

Advancing quality of life and reducing disparities in Hennepin County by building resilience, protecting the environment, and providing an integrated network of roads, bridges, bikeways, sidewalks and transit.

Department Description:

Public Works Services connects people to places through planning, designing, engineering, and constructing roads, bridges, and transit lines. Using innovative technologies, Public Works Services maintains, operates, and preserves the county's highway system and supports the build-out of the regional transit system. The departments included within Public Works Services include Administration, Transit and Mobility, Transportation Project Delivery, and Transportation Operations.

Public Works Services also oversees internal services funds for the Energy Center and Fleet Services; enterprise funds for Solid Waste and Glen Lake Golf Course; special revenue funds for the County Transportation Sales Tax and Metro Area Transportation Sales Tax; and the Hennepin County Regional Railroad Authority (HCRRA).

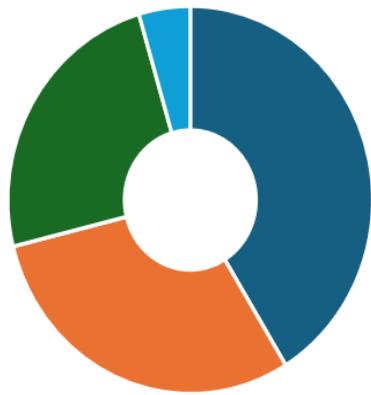
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$23,138,097	\$23,559,435	\$23,030,624
Other Taxes	17,940,717	19,026,100	18,726,100
Federal	126,212	200,551	310,000
State	27,406,360	31,645,775	31,771,119
Local	2,484,707	1,587,989	1,956,891
Investment Earnings	0	0	0
Fees for Services	31,364	85,300	85,300
Fines and Forfeitures	0	0	0
Licenses and Permits	503,925	467,000	574,750
Other Revenue	5,616,820	6,434,726	577,000
Other Financing	89,240	0	0
	Total Revenues	\$77,337,444	\$77,031,784
Personnel Services	\$39,012,641	\$47,828,892	\$43,689,532
Commodities	4,559,146	4,104,195	4,375,377
Services	30,400,143	29,943,674	28,361,715
Public Aid Assistance	0	0	0
Capital Outlay	402,255	238,822	30,000
Other Charges	362,326	891,293	575,160
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$74,736,511	\$77,031,784
	Budgeted Positions (Full-Time Equivalents)	363.2	363.2

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$77,031,784



Significant Budget Changes

The 2026 adopted budget for Public Works Services is \$77.03 million, which reflects a \$5.98 million, or 7.2 percent, decrease from the 2025 adjusted budget. The 2026 budget reflects modest increases to several fees and permits to support rising labor costs, complex review processes, and inspections.

Budgeted Other Revenue and Personnel Services expenditures decreased in 2026, but these adjustments do not reduce planned 2026 activities or programs. Revenues that have supported these programs and activities are received in other funds in 2026 and Public Works Services staff costs and expenditures are allocated to those funds.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Administration	6,279,769	7,620,754	4,100,305
Transit and Mobility	555,876	1,168,218	310,000
Transportation Project Delivery	24,938,886	28,302,648	27,201,057
Transportation Operations	42,961,980	45,915,256	45,420,422
Total Expenditures	\$74,736,511	\$83,006,876	\$77,031,784

Key Results:

Key Result	2023 Actual	2024 Actual	2025 Estimate	2026 Goal
Accounts receivable bills processed	5,865	5,514	4,872	5,196
Accounts payable invoices processed	9,457	9,005	9,138	9,074
Percent of roads in Good or Better condition *	56%	57%	57%	67%
Hours to plow **	2023-2024 Season Actual	2024-2025 Season Actual	2025-2026 Season Estim.	2026-2027 Season Goal
Urban	4:20	4:59	5:15	5:00
Rural	4:31	4:44	5:13	5:00

* Using the Pavement Surface Rating (PSR) standard

** Route optimization in 2024 reduced the total number of routes from 64 to 53 and increased the average duration per route.

Additional Resources:

Transportation: www.hennepin.us/residents#transportation
 Regional Railroad Authority: www.hennepin.us/your-government/leadership/rra

Mission

Protecting the environment to enhance the quality of life for current and future generations.

Department Description:

Environment and Energy focuses on reducing and responsibly managing waste, protecting and enhancing land, water and natural resources, producing efficient energy and promoting environmental stewardship.

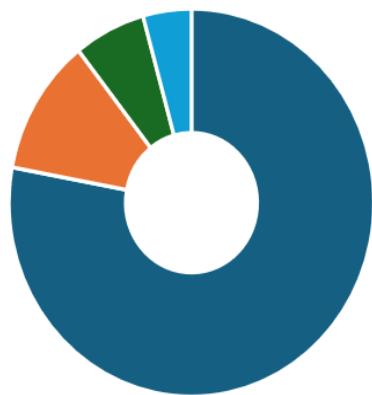
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$250,000	\$0	\$0
Other Taxes	36,008	0	0
Federal	469,035	2,666,250	2,394,064
State	7,578,882	7,112,403	7,055,595
Local	0	0	0
Investment Earnings	2,885,708	1,060,000	1,040,500
Fees for Services	81,466,340	79,213,978	86,665,876
Fines and Forfeitures	63,591	30,000	50,000
Licenses and Permits	1,188,444	1,127,220	1,278,461
Other Revenue	794,271	14,309,976	12,730,901
Other Financing	0	0	0
Total Revenues	\$94,732,279	\$105,519,827	\$111,215,397
Personnel Services	\$11,977,003	\$14,944,604	\$17,201,725
Commodities	349,388	325,500	310,634
Services	55,339,509	64,708,275	67,518,224
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	15,924,382	17,029,896	17,521,443
Grants	9,004,747	8,511,552	8,663,371
Other Financing Uses	0	0	0
Total Expenditures	\$92,595,028	\$105,519,827	\$111,215,397
Budgeted Positions (Full-Time Equivalents)	113.2	118.2	119.2

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

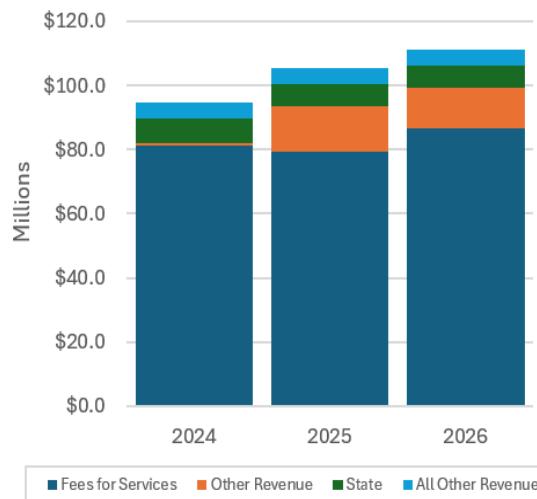
Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$111,215,397



- Fees for Services, 77.9%
- Other Revenue, 11.4%
- State, 6.3%
- All Other Revenue, 4.3%



Significant Budget Changes

The 2026 adopted budget for Environment and Energy is \$111.2 million, which reflects a \$5.7 million, or 5.4 percent, increase from the 2025 adjusted budget. This department is funded by the Solid Waste Management Enterprise Fund, which receives revenue from fees that pay for waste prevention, recycling, and other environmental programs.

The adopted budget includes 119.2 full-time equivalent (FTE) positions, which is an increase of 1.0 FTE from the 2025 adjusted budget. This new position will support two environmental advisory boards and Reinventing the Solid Waste System Plan implementation efforts.

The adopted budget reflects an increase in funding for the Glen Lake Wetland Improvement capital project and increased fees for services due to market adjustments for tipping and hazardous waste disposal fees.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Administration and Planning	8,143,070	10,070,899	9,871,157
Environmental Protection	7,598,151	13,034,911	13,174,986
Environmental Response	4,080,213	3,000,000	3,000,000
Solid Waste	72,766,280	79,414,017	85,169,254
PACE Assessments	7,314	0	0
Total Expenditures	\$92,595,028	\$105,519,827	\$111,215,397

Key Results:

Key Result	2023 Actual	2024 Actual	2025 Estimate	2026 Goal
Energy Production (Megawatt hours of electricity)	196,576	205,597	169,000	200,000
Awards to environmental responses grantees	\$3,073,842	\$4,080,213	\$3,063,173	\$3,000,000
Recycling Rate	43%	42%	44%	46%

Additional Resources:

www.hennepin.us/environment

www.hennepin.us/residents#recycling-hazardous-waste

www.hennepin.us/residents#conservation

Mission

Operating in a manner that provides the greatest amount of community benefit.

Department Description:

Glen Lake Golf Course is owned by the county and operated by Three Rivers Park District. The course is self-supported by fees.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	1,407,260	1,153,596	1,221,876
Other Financing	0	0	0
Total Revenues	\$1,407,260	\$1,153,596	\$1,221,876
Personnel Services	\$722,965	\$700,372	\$711,168
Commodities	134,101	126,775	130,775
Services	176,704	177,267	186,546
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	55,619	149,182	193,387
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$1,089,389	\$1,153,596	\$1,221,876
Budgeted Positions (Full-Time Equivalents)	0	0	0

Line of Business: Law, Safety and Justice

Law, Safety and Justice Operations
 County Attorney's Office
 Adult Representation Services
 Court Functions
 Public Defender's Office
 Sheriff's Office
 Department of Community Corrections and Rehabilitation
 Radio Communications



Line of Business Description:

The Law, Safety and Justice line of business includes law enforcement, criminal prosecution, legal representation for clients experiencing poverty, and correctional programs. The departments contributing to this major line of business are Law, Safety & Justice Operations, County Attorney's Office, Adult Representation Services, Court Functions, Public Defender's Office, Sheriff's Office, Department of Community Corrections and Rehabilitation, and the Radio Communications Fund.

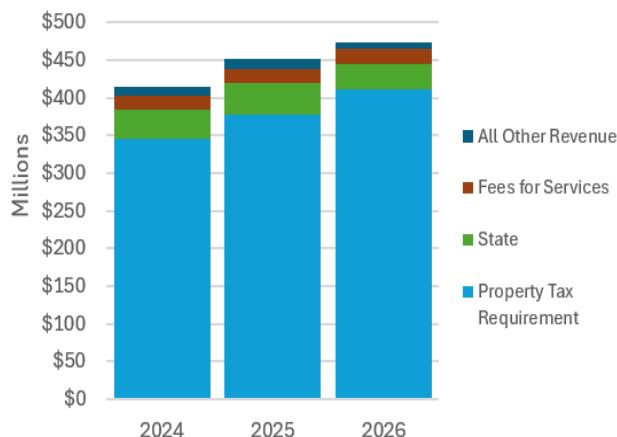
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$345,033,678	\$376,710,280	\$410,520,230
Other Taxes	0	0	0
Federal	9,187,802	9,699,554	7,475,057
State	39,112,579	43,168,001	34,127,772
Local	18,200	30,000	20,000
Investment Earnings	0	0	0
Fees for Services	18,254,108	18,489,210	20,054,322
Fines and Forfeitures	618,925	225,000	215,000
Licenses and Permits	762,365	1,500,000	1,000,000
Other Revenue	2,123,273	2,113,277	214,847
Other Financing	5,616	300,000	0
	Total Revenues	\$415,116,547	\$473,627,228
Personnel Services	\$339,980,712	\$364,989,249	\$385,596,226
Commodities	10,747,151	11,034,686	11,657,417
Services	65,016,083	69,684,012	70,770,231
Public Aid Assistance	68	0	0
Capital Outlay	1,518,122	1,397,807	670,823
Other Charges	7,720,502	5,129,568	4,932,531
Grants	0	0	0
Other Financing Uses	83,920	0	0
	Total Expenditures	\$425,066,558	\$473,627,228
	Budgeted Positions (Full-Time Equivalents)	2,530.6	2,524.6
			2,501.2

*Reflects the adjusted property tax requirement budget, not actual property tax collection.

Revenue and Expenditure Comparison

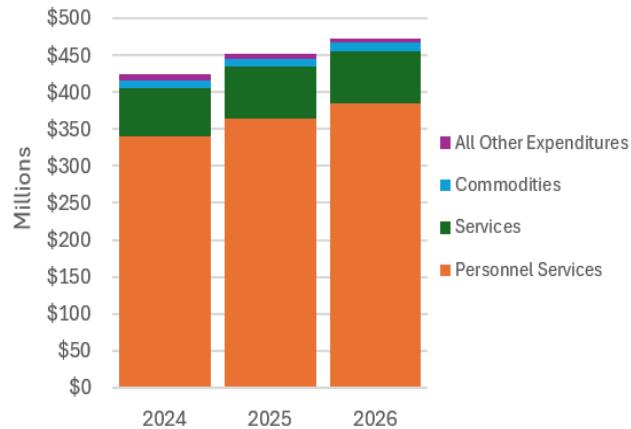
Revenue Overview

2026 Revenue Budget = \$473,627,228



Expenditure Overview

2026 Expenditure Budget = \$473,627,228



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Law, Safety and Justice Operations	13,794,583	16,276,304	16,106,158
County Attorney's Office	79,587,628	87,949,516	92,226,160
Adult Representation Services	14,857,478	20,552,122	22,962,667
Court Functions	83,755	186,532	190,263
Public Defender's Office	9,805,027	9,144,756	4,457,035
Sheriff's Office	170,639,303	169,245,647	182,451,997
Department of Community Corrections and Rehabilitation	132,097,377	144,646,429	150,419,227
Radio Communications	4,201,407	4,234,016	4,813,721
Total Expenditures	\$425,066,558	\$452,235,322	\$473,627,228

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Law, Safety and Justice Operations	74.5	75.5	74.5
County Attorney's Office	518.6	521.6	521.6
Adult Representation Services	106.0	108.0	115.0
Court Functions	0	0	0
Public Defender's Office	23.2	17.8	17.2
Sheriff's Office	884.0	883.0	883.0
Department of Community Corrections and Rehabilitation	924.2	918.7	889.8
Radio Communications	0	0	0
Budgeted Positions (Full-Time Equivalents)	2,530.6	2,524.6	2,501.2

Revenue Summary:

The 2026 Law, Safety and Justice Line of Business accounts for approximately 44 percent of the expenditures in the General Fund, and 100 percent of the Radio Communications Fund. The Law, Safety and Justice Line of Business will operate with 2,501.18 authorized full-time equivalents (FTEs) which is a decrease of 23.4 FTEs from the 2025 adjusted budget.

The 2026 operating expenditures for the Law, Safety and Justice Line of Business have increased by 4.7 percent or \$21.4 million over the 2025 adjusted budget for a total operating budget of \$473.6 million.

Property Tax Revenues: In 2026, property tax revenues will fund \$410.5 million or 86.7 percent of the Law, Safety and Justice Line of Business total expected revenues of \$473.6 million. The majority of the property tax will support the Sheriff's Office at \$162.6 million and the Department of Community Corrections and Rehabilitation at \$121.2 million. The County Attorney's Office will be funded by \$85.2 million, Law, Safety & Justice Operations by \$15.4 million, Adult Representation Services by \$21.3, the Public Defender's Office by \$4.4 million and Court Functions by about \$190,263.

Federal Revenue: Federal revenues total \$7.5 million or 1.5 percent of total revenues in the Line of Business. These funds support important Law, Safety, and Justice initiatives such as Child Friendly Visitation programs, Crime Lab equipment investments, and opioid prevention and awareness efforts.

State Revenue: Revenue from the State of Minnesota is the largest source of non-property tax income for Law, Safety and Justice at 7.2 percent of total revenues. The majority of state revenue will be used by the Department of Community Corrections and Rehabilitation for activities related to the Community Corrections Act, supporting Intensive Supervised Release, and Remote Electronic Alcohol Monitoring. Additionally, state revenues are funded by grants related to peace officers training and public safety efforts.

Fees for Services Revenue: Fees for Services are the second largest sources of non-property tax revenue at 4.2 percent of total revenues. Fees include: charges to jurisdictions for processing/booking individuals into the jail, boarding, monitoring pre- and post-adjudication of clients, civil legal service fees, court fees, and lease revenue for radios and mobile data computers.

Other Revenue: In 2026, other revenue has been budgeted at \$214,847 and accounts for less than one percent of total revenues.

Expenditure Summary:

Personnel Services: In 2026, total Personnel Services expenditures are budgeted at \$385.6 million. Personnel Services makes up approximately 81.4 percent of the 2026 expenditure budget, and has an increase of \$20.6 million from the 2025 adjusted budget, or 5.6 percent. The Sheriff's Office includes the largest portion of the Personnel Services budget, with approximately \$145.6 million and 883.0 FTEs, followed by the Department of Community Corrections and Rehabilitation with \$121.7 million and 889.8 FTEs.

Commodities: The 2026 expenditure budget for Commodities includes a total of \$11.7 million, a \$623,000 increase over the adjusted 2025 budget, or 5.6 percent. The majority of this budget sits with the Sheriff's Office, with a total of \$8.0 million budgeted in 2026, primarily related to medical, clothing and food and beverage costs for the Jail.

Services: In 2026, total Services expenditures are budgeted at \$70.8 million, an increase of \$1.1 million over the 2025 adjusted budget, or 1.6 percent. The majority of these expenditures are within the Sheriff's Office budget, with a total of \$26.2 million, as well as the Department of Community Corrections and Rehabilitation, with a total of \$25.5 million. Services expenditures include internal technology costs, contract costs related to medical expenses for the Adult Correctional Facility and the Juvenile Detention Center, as well as fleet-related expenditures and radio equipment.

Other Charges: Other Charges are budgeted at \$4.9 million in 2026, a decrease of \$197,000, or 3.8% from the adjusted 2025 budget. Other Charges include various items, including depreciation on equipment, licenses and conference registration fees.

Mission

Lead and coordinate line of business endeavors while working with partners to identify and promote best management practices.

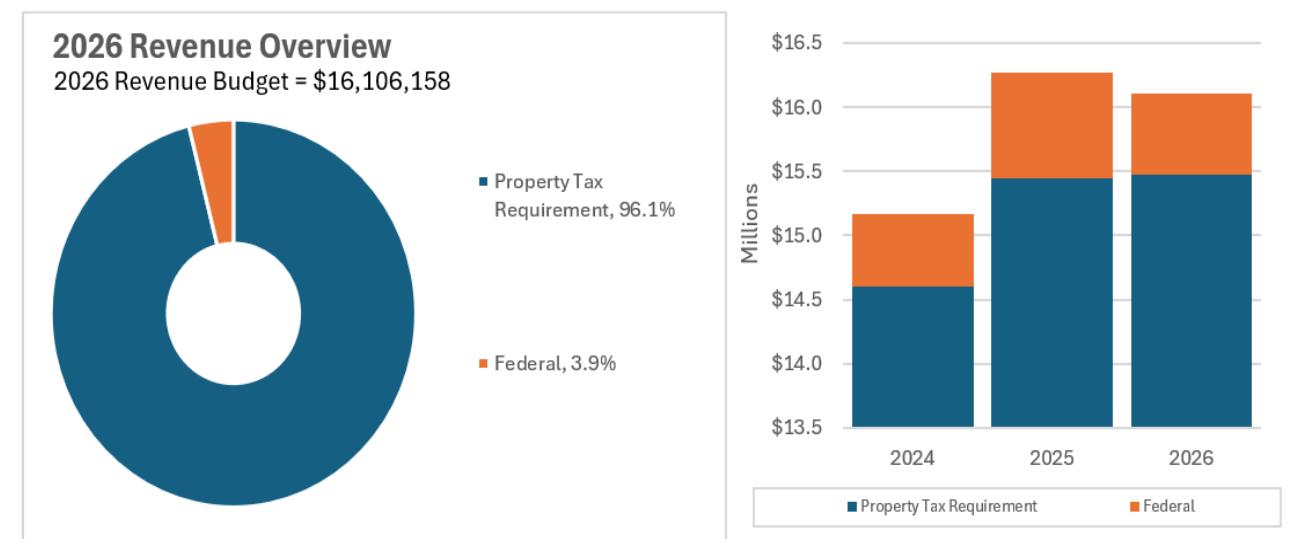
Department Description:

Law, Safety and Justice (LSJ) Operations provides leadership and fosters collaboration among county and external justice partners to promote organizational effectiveness, system efficiencies and strong inter-agency partnerships that increase access and improve outcomes for residents and clients.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$14,598,211	\$15,442,699	\$15,471,553
Other Taxes	0	0	0
Federal	571,476	833,605	634,605
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$15,169,687	\$16,276,304
			\$16,106,158
Personnel Services	\$11,224,083	\$12,544,849	\$13,002,452
Commodities	19,776	81,301	81,301
Services	2,464,210	3,489,094	2,898,595
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	86,514	161,060	123,810
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$13,794,583	\$16,276,304
			\$16,106,158
Budgeted Positions (Full-Time Equivalents)	74.5	75.5	74.5

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

In 2026, Law, Safety & Justice Operations will have an appropriation of \$16.1 million which will be funded by expected property tax revenue of \$15.5 million and non-property tax revenue of about \$635,000. When compared to the 2025 adjusted budget, the operating budget has decreased by 1.0 percent or \$170,000. Property tax revenues have increased by 0.2 percent or about \$29,000, with non-property tax revenues decreasing by \$199,000, or 23.9 percent. The department will operate with 74.5 full-time equivalents (FTEs); which is a decrease of 1.0 FTE from the 2025 adjusted budget.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
LSJ Administration	1,746,376	2,364,766	2,209,379
LSJ Grants	605,454	833,605	634,605
Law, Safety and Justice IT	11,442,753	13,077,933	13,262,174
Total Expenditures	\$13,794,583	\$16,276,304	\$16,106,158

Additional Resources:

Law, Safety and Justice Line of Business Information:

Website: www.hennepin.us/residents#public-safety
Criminal Justice Coordinating Committee (CJCC):

The CJCC serves as an advisory planning committee among criminal justice partners. Its mission is to advance system-level initiatives that improve community safety by fostering communication, collaboration and data sharing.

Website: www.hennepin.us/cjcc

Mission

Vision: A safe, equitable, and just Hennepin County.

Mission: The Hennepin County Attorney's Office is a fierce advocate for justice and equity, pursuing holistic community safety and providing quality legal services through evidence-informed practices and collaborative problem solving.

We prosecute crimes with fairness and integrity. We advocate for victims of crime by seeking meaningful accountability and supporting healing. We use preventive and restorative approaches to address the complex root causes of crime and violence. We engage with partners to pursue system accountability. And we provide proactive and innovative legal services in the areas of mental health, child support, child protection, and civil legal representation for Hennepin County to advance the County's efforts to reduce disparities and enhance the quality of life of our community.

Department Description:

The Hennepin County Attorney's Office (HCAO) is the largest public law office in the state, with a staff of over 500. Prosecution is a core function of the HCAO the HCAO prosecutes adult felony cases and all juvenile cases submitted by law enforcement agencies within Hennepin County. That prosecution function includes reviewing submitted cases, making thoughtful and informed charging decisions, and prosecuting charged cases with fairness and integrity.

HCAO prioritizes thinking beyond criminal prosecution and looking at other ways to contribute to holistic public safety. That includes diversion, youth intervention initiatives, truancy intervention, domestic violence response, worker protection, victim services, protecting immigrant communities, promoting trust and legitimacy, and more.

The office also provides proactive and innovative legal services in the areas of behavioral health, child support, child protection, and civil legal representation for County Administration, the County Board, and County departments as part of the County's efforts to enhance the quality of life of our community.

HCAO's work is carried out through several different areas, including:

- A Children and Families Division, which includes prosecution of crimes alleged to have been committed by youth, youth diversion, the Be@School truancy intervention program, child protection, child support, behavioral health, and more.
- A Criminal Division that includes prosecution of crimes alleged to have been committed by adults and emerging adults, including: serious felony crimes against a person; drug, property, and gun possession crimes; and white collar, financial, and worker exploitation crimes.
- A Civil Division, which provides civil legal representation for Hennepin County.
- A Community Affairs Division, which includes outreach and engagement, victim/witness services, legislative and intergovernmental relations, and the Domestic Abuse Service Center.
- A Professional Standards Division, which focuses on conviction integrity, training, prosecutorial compliance, collateral review, and strategy, research, and innovation.
- An Administration Division, which provides executive direction and coordination for policy and officewide functions.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$71,672,282	\$81,278,444	\$85,261,646
Other Taxes	0	0	0
Federal	4,910,748	4,364,597	4,547,346
State	140,115	274,475	146,518
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	1,798,285	1,827,500	2,066,500
Fines and Forfeitures	185,488	200,000	200,000
Licenses and Permits	0	0	0
Other Revenue	4,555	4,500	4,150
Other Financing	0	0	0
	Total Revenues	\$78,711,473	\$87,949,516
			\$92,226,160
Personnel Services	\$67,397,167	\$76,354,839	\$80,515,571

Revenue and Expenditure Information, continued

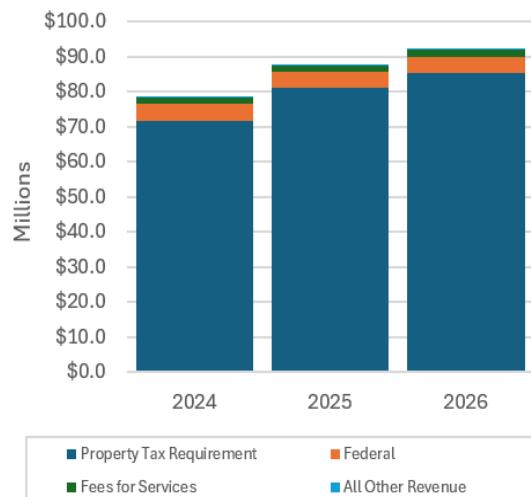
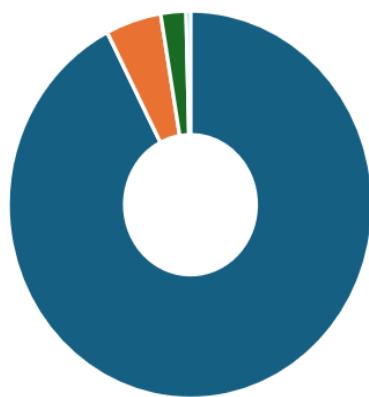
Commodities	460,118	598,701	613,504
Services	10,840,036	10,823,234	10,917,893
Public Aid Assistance	0	0	0
Capital Outlay	244,531	0	0
Other Charges	645,775	172,742	179,192
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$79,587,628	\$87,949,516	\$92,226,160
Budgeted Positions (Full-Time Equivalents)	518.6	521.6	521.6

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$92,226,160



Significant Budget Changes

In 2026, the Hennepin County Attorney's Office (HCAO) will have an expense appropriation of \$92.2 million, funded by property tax revenue of \$85.2 million and non-property tax revenue of just under \$7.0 million. Compared to the 2025 adjusted budget, the operating budget has increased by 4.9% or \$4.3 million for 2026. Budgeted property tax revenues have increased by 4.9% or just under \$4.0 million, while all other budgeted revenues have increased by 4.4% or \$293,000.

Staffing costs are the driver of the 2026 budget increase the entirety of the increase is associated with personnel costs. A large portion of the increase is attributed to general salary adjustments, merit increase, increased costs for health insurance, and other fringe benefits.

This focus on staffing supports many of the goals and objectives identified in HCAO's strategic framework, including: building a safer, healthier, more equitable Hennepin County; ensuring excellence, effectiveness, and integrity in all of the HCAO's work; and supporting the health and wellbeing of HCAO staff.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
County Attorney Administration	6,896,423	7,422,015	6,622,240
CAO Professional Standards	1,775,305	2,505,877	3,332,018
CAO Community Affairs and Engagement	7,387,987	8,138,783	8,326,308
Criminal	30,594,913	29,669,947	30,895,896
Civil & Administration	13,163,214	14,688,373	15,878,690
CAO Children & Families	19,769,785	25,524,521	27,171,008
Total Expenditures	\$79,587,628	\$87,949,516	\$92,226,160

Key Results:

In 2025, 14,132 cases were submitted to the HCAO by law enforcement, compared to 13,990 in 2024 and a previous five-year average (2020-2024) of 14,117. In 2025, key advancements in prosecution included:

- Creation of hyperspecialized teams for certain case types to create deeper expertise, smaller caseload sizes, and more focused victim service responses. Research demonstrates the importance of tailored responses to create effective interventions, improve outcomes, and protect community safety. One example of this approach is a new Emerging Adult team, which specializes in criminal cases related to 18-25 year-olds.
- Creation of multidisciplinary teams of attorneys, advocates, and investigators to enhance collaboration, problem-solving, and quicker case decisions.
- Informed by national and local research, expansion of youth diversion to maximize effectiveness toward preventing future unlawful behavior. Youth diversion is a way to hold young people accountable without relying solely on formal legal sanctions. Beyond the myriad positive impacts that diversion can have for young people's individual development and outcomes, research demonstrates that youth diversion contributes to promoting community safety by reducing engagement in illegal activity.

Beyond traditional prosecution, the HCAO works toward a safe, just, and equitable Hennepin County in many other ways. Some highlights and key results from 2025 include:

- *Reducing collateral consequences through expungement:* The collateral consequences of a criminal record can limit opportunity and stability, which can negatively impact community safety. Expungement is one tool to provide relief to individuals who have completed their sentence and demonstrated rehabilitation. Expungement can allow people to move forward without the stigma of a criminal record hindering opportunities for things like employment, licensing, housing, education, government programs, and civic engagement. In 2025, HCAO held 4 community expungement clinics where over 70 volunteers served over 200 people, reviewed nearly 400 records, and sealed over 65 cases. In addition, HCAO's expungement team also sealed over 700 records in response to requests submitted through the online Help Seal My Record portal.
- *Promoting public safety by supporting noncitizen victims of crimes:* Research suggests immigrant community members may report crime at a lower rate than other residents. While all crime victims may face barriers to reporting crime, noncitizen victims from immigrant communities can face additional barriers, including fear of deportation. When crime goes unreported, law enforcement officers and prosecutors are denied valuable tools to protect public safety. Removing obstacles to crime reporting promotes public safety by assisting law enforcement and prosecutors in the detection, investigation, and prosecution of crime. U and T visas are a valuable tool to help ensure crimes are reported from immigrant communities, which is helpful in the detection, investigation, prosecution, conviction, or sentencing of certain crimes. In 2025, the number of U- and T-Visa requests certified by HCAO increased by over 310%, from over 140 in 2024 to over 580 in 2025.
- *School engagement:* During the 2024-2025 school year, Be@School received over 9,600 referrals for over 7,600 students who were facing barriers to school attendance. Nearly 3,200 of those students were referred to culturally diverse community-based partners for case management services intended to address barriers to school attendance through collaborative, family-focused early interventions.
- *Domestic violence response:* In 2025, HCAO's Domestic Abuse Service Center (DASC) served over 5,000 people through over 22,000 contacts. They also submitted over 2,500 Orders for Protection to District Court. People who have been victims of domestic violence come to DASC seeking help, guidance, and support. At DASC, people can receive multiple services in one centralized location, including advocacy, filing Orders for Protection, connecting with a prosecution team, and seeking legal consultation and representation from pro-bono attorneys. In addition, they can access services from community-based advocacy organizations that provide culturally specific services. In that work, DASC prioritizes responding to the needs of victims of domestic violence through a trauma informed lens with a diverse and inclusive staff that reflects the community served.
- *Worker protection:* In 2025, HCAO secured what is believed to be the first felony wage theft conviction in the state under Minnesota's 2019 wage theft law. HCAO's Worker Protection Unit, the first of its kind in the state, is empowered to work proactively to protect workers and hold accountable those who break the law. This Unit works in partnership with attorneys, victim advocates, and law enforcement agencies across Hennepin County.
- *Conviction integrity:* In 2025, HCAO's Conviction Integrity Unit (CIU) the first unit of its kind at the county level in Minnesota reviewed over 120 cases and initiated 16 full investigations. One of those investigations was instrumental to the exoneration of a person who had been imprisoned for 27 years for a crime he did not commit. Also in 2025, the CIU launched a groundbreaking public dashboard, supporting the HCAO's and County's priorities of transparency. The purpose of the CIU is to proactively review cases to rectify wrongful convictions and identify mistakes in past prosecutions in Hennepin County so that the HCAO, alongside its justice partners, can prevent such issues from happening in the future.
- *Protecting children:* In 2025, the Child Protection Division provided over 1,000 consults and filed nearly 900 child protection petitions. Through the efforts of attorneys, legal assistants and support staff, the Child Protection Division works to improve the safety and welfare of children while ensuring all participants receive due process and a just outcome that serves the children's best interests.
- *Supporting victims:* In 2025, staff from the Victim Services team served over 12,000 victims and 45,600 witnesses. Victim Services provides support and assistance for crime victims, children who have witnessed violence, and the surviving family members of homicide victims. They offer referrals to community and social services agencies who can provide counseling, crisis management support, and help with safe housing and other assistance to crime victims and their families. In addition to outside referrals, advocates can assist victims in areas such as safety planning and obtaining gun locks. Victim Services Division case management staff also help with scheduling and coordination for witnesses and experts to provide testimony in court proceedings.
- *Behavioral health:* The HCAO Behavioral Health Division (previously Adult Services Division) handled over 1,700 cases. This division is responsible for a variety of matters including civil commitment, adult protection, economic assistance, and other assorted matters relating to social service appeals. They work closely with hospitals, treatment providers, and social services to support individuals who require additional support in the community and to ensure public safety. Most of the caseload is in the

Key Results:

civil commitment area, which involves people with mental illness, chemical dependency, and developmental disabilities, people with mental illness who are dangerous, and people who are deemed to be sexual dangerous.

- *Civil legal representation:* The Civil Division provides high-quality, proactive, and innovative civil legal representation to Hennepin County and its affiliated entities to advance the County's efforts to reduce disparities and enhance the quality of life of our community. In 2025, the division provided comprehensive legal services spanning litigation, transactional, and advisory matters to all the County's lines of business, as well as Hennepin Healthcare System, Inc. Through this work, Civil Division lawyers worked with their clients and partners to provide important social services, build affordable housing and infrastructure, deliver health care, navigate federal policy changes, and defend the people, County Departments, and financial resources that make all the County's work possible.
- *Engaging with our communities:* The HCAO Community Affairs Division hosted and/or joined over 25 community events in 15 unique zip codes, leading to over 3,500 community interactions.

Additional Resources:

Hennepin County Attorney's Office
A-1200 Government Center
300 South Sixth Street
Minneapolis, MN 55487
Phone: (612) 348-5550
Email: citizeninfo@hennepin.us
Website: www.hennepinattorney.org

Mission

Mission: Our mission is to safeguard the rights, autonomy, and stability of individuals facing civil court matters through dedicated legal advocacy.

Vision: Ensure equal access to justice and achieve equitable outcomes for our clients.

Values: Our values are that our clients are treated with dignity, respect and compassion, and that our advocacy is transformational, holistic and innovative.

Department Description:

Adult Representation Services is a legal department within the county that safeguards the rights, autonomy and stability of individuals facing civil court matters through dedicated legal advocacy. The department is comprised of a dynamic team of employees, including a director, principal and senior attorneys, attorneys, paralegals, legal service specialists, client resource advocates, IT support, and administrative staff, providing direct resident-facing services. We serve clients in Child Protection, Housing, Guardianship and Mental Health Commitment matters. We likewise have a Community Impact team that leads our dynamic and vital prevention work, as well as collateral services such as retaining or obtaining citizenship status.

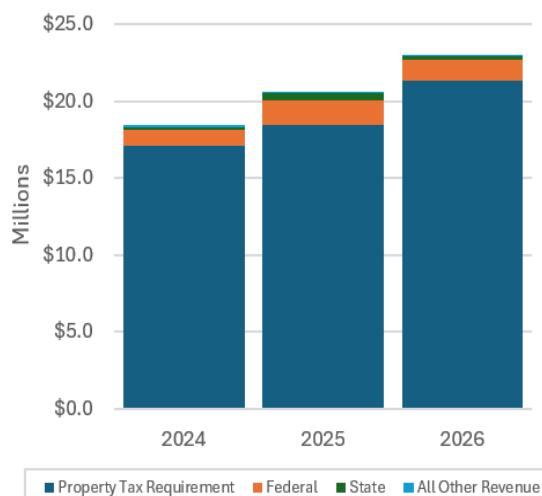
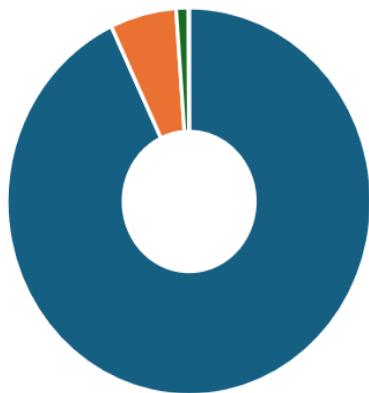
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$17,101,335	\$18,442,122	\$21,349,667
Other Taxes	0	0	0
Federal	1,025,945	1,600,000	1,350,000
State	177,897	460,000	250,000
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	13,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	182,878	50,000	0
Other Financing	0	0	0
	Total Revenues	\$18,488,055	\$22,962,667
Personnel Services	\$11,861,351	\$17,216,578	\$20,632,036
Commodities	55,518	36,900	31,500
Services	2,833,053	3,154,629	2,177,131
Public Aid Assistance	68	0	0
Capital Outlay	0	0	0
Other Charges	107,489	144,015	122,000
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$14,857,478	\$22,962,667
Budgeted Positions (Full-Time Equivalents)	106.0	108.0	115.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$22,962,667



Significant Budget Changes

The 2026 budget for Adult Representation Services includes overall expenditures of about \$23.0 million, funded by Property Tax revenues of \$21.3 million, as well as non-property tax revenues of \$1.6 million. This results in an increase in expenditures of about 11.7%, and an overall increase of 15.8% in Property Tax, when compared to the 2025 adjusted budget. Increases stem primarily from Personnel Services, driven by the increase in budget authority for 7.0 FTEs to support immediate increased needs in 2025, along with salary increases, and health insurance costs. Additional increases in property tax funds are mostly driven by the reduction of non-property tax revenues by \$497,000. Offsetting some of these increases is a reduction in Services expenditures, primarily for contract expenses, by \$977,000.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
ARS Administration	2,440,029	2,722,248	2,750,703
Guardianship & Conservatorship	1,289,710	1,647,472	2,056,543
Mental Health Commitment	2,194,506	5,708,668	5,583,435
Housing Representation	3,199,114	3,742,354	4,622,270
Child Protect Parent Rep	3,613,430	5,059,833	5,861,288
Adult Representation Services Projects	1,401,499	110,000	20,000
Community Impact	719,189	1,561,547	2,068,428
Total Expenditures	\$14,857,478	\$20,552,122	\$22,962,667

Key Results:

- Delivered consistently high-quality legal representation to residents despite an overall increase in cases (30%) across all practice areas.
- Ensure equitable outcomes for clients by early and expanded access to holistic legal services through our community impact team. This includes connecting with clients well before initial court hearings, providing immigration legal services and defense, assisting clients modify child support obligations to align with their ability to pay, assisting vulnerable adults gain autonomy through supported-decision making and working with parents who are struggling with stability to avoid entry into the child protection legal system.
- Continued partnerships with various county departments to increase access to legal representation
- Fully implemented a new practice area to provide holistic representation to individuals facing civil commitment proceedings

Additional Resources:

For a general questions or a legal consultation in any of our practice areas, please contact us by phone (612-348-7012), email (ContactARS@hennepin.us), or visiting our website: www.Hennepin.us/ARS.

Mission

Provide administrative oversight and funding for certain District Court functions that remain with the county following the state takeover of the District Court on July 1, 2003.

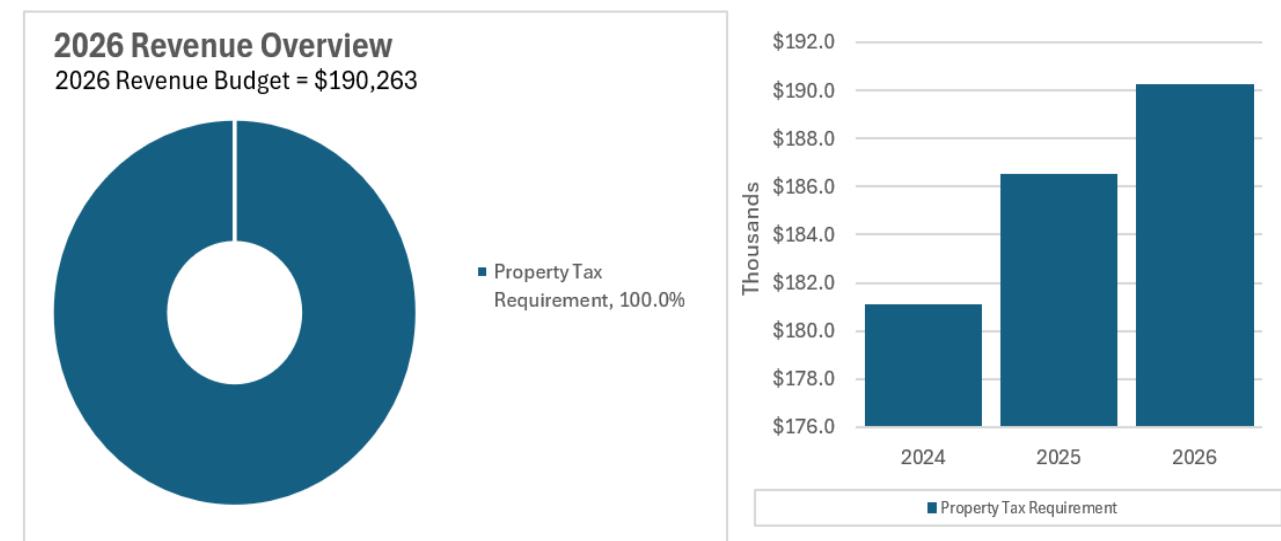
Department Description:

The state takeover of the Fourth Judicial District occurred on July 1, 2003. In accordance with state statutes, certain functions that were overseen by the District Court remain with the county. Court Functions include the following services: temporary hospital confinement, and investigative, expert, interpreter or other services necessary to legal representation in criminal cases.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$181,099	\$186,532	\$190,263
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$181,099	\$190,263
Personnel Services	\$0	\$0	\$0
Commodities	818	0	0
Services	82,937	186,532	190,263
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	0	0	0
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$83,755	\$190,263
Budgeted Positions (Full-Time Equivalents)	0	0	0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

There are no significant budget changes to the 2026 Court Functions authorized operating budget. The increase compared to the 2025 adjusted budget represents minor increases in costs across the department.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Court Function Contracts	83,755	186,532	190,263
Total Expenditures	\$83,755	\$186,532	\$190,263

Mission

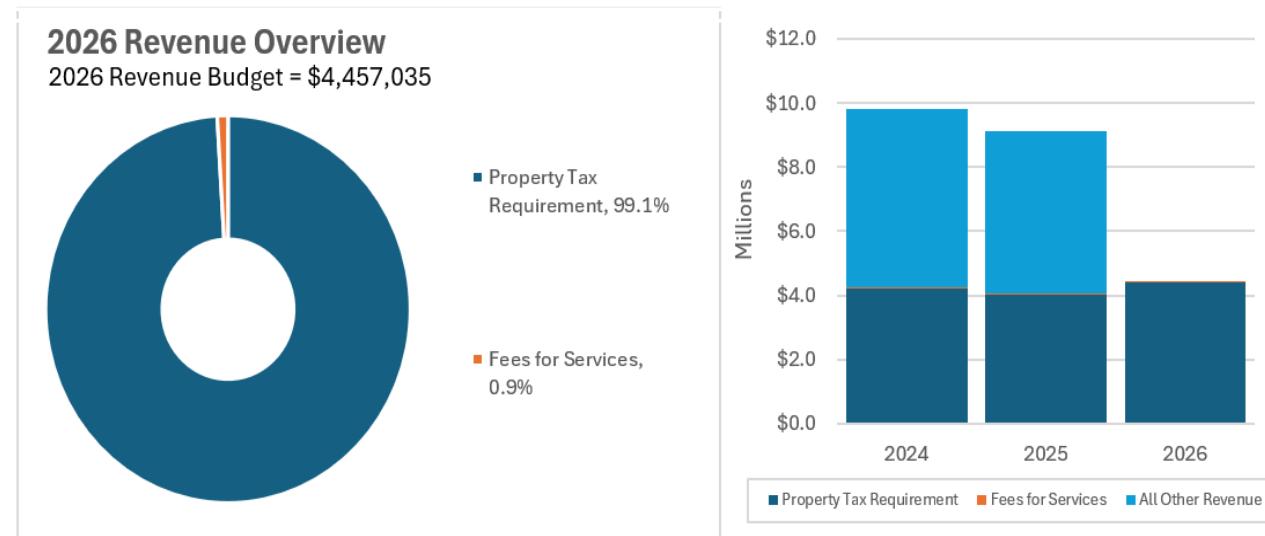
To provide the highest quality representation to indigent clients in the protection of their legal rights, thereby safeguarding those rights for each member of the community.

Department Description:

The Public Defender's Office protects the liberty of and engages in transformational criminal justice reform on behalf of those individuals we are privileged to serve by respecting the whole individual, being culturally responsive, and providing a well-resourced and trained defense team. Every client and every case matters. The attorneys and staff of the Fourth Judicial District Public Defender's Office are executing our mission of providing the highest quality representation to clients who are charged within the Criminal Court System, as well as children involved in the Juvenile Courts and Child Protection Systems. Our office continues to ensure seamless integration of assets from the State of Minnesota and Hennepin County to guarantee the highest quality representation to the indigent and marginalized residents and non-residents of Hennepin County. The Fourth Judicial District Public Defender's Office operates the largest case volume in Minnesota.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$4,209,023	\$4,002,756	\$4,415,035
Other Taxes	0	0	0
Federal	460,970	0	0
State	5,100,000	5,100,000	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	42,000	42,000	42,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$9,811,993	\$4,457,035
Personnel Services	\$4,035,953	\$4,036,176	\$4,125,360
Commodities	104,008	47,500	7,000
Services	5,626,894	5,018,380	291,920
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	38,173	42,700	32,755
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$9,805,027	\$4,457,035
Budgeted Positions (Full-Time Equivalents)	23.2	17.8	17.2

Revenue Comparison



Significant Budget Changes

The 2026 budget reflects a 10.3 percent increase in the property tax requirement compared to the 2025 budget. When compared to the 2025 budget, the 2026 budget will decrease by about \$4.7 million. The changes in the 2026 Public Defender's Office budget are primarily due to the shift away from State funded operations within the County's budget, with the Minnesota Board of Public Defense no longer providing contribution to the County's operations, which in 2025, was \$5.1 million.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Public Defender's	9,805,027	9,144,756	4,457,035
Total Expenditures	\$9,805,027	\$9,144,756	\$4,457,035

Additional Resources:

Public Defender's Office
Minnesota 4th Judicial District
701 Fourth Avenue South, Ste: 1400
Minneapolis, MN 55415
Phone: (612) 348-7530
Website: www.pubdef.state.mn.us
www.hennepinpublicdefender.org

Mission

Mission: Providing quality professional services while building meaningful relationships that are sustainable within our communities, and with our partners, to ensure justice and safety for all.

Values: Service, Accountability, Culture, Responsiveness, Ethics, Dedication

Department Description:

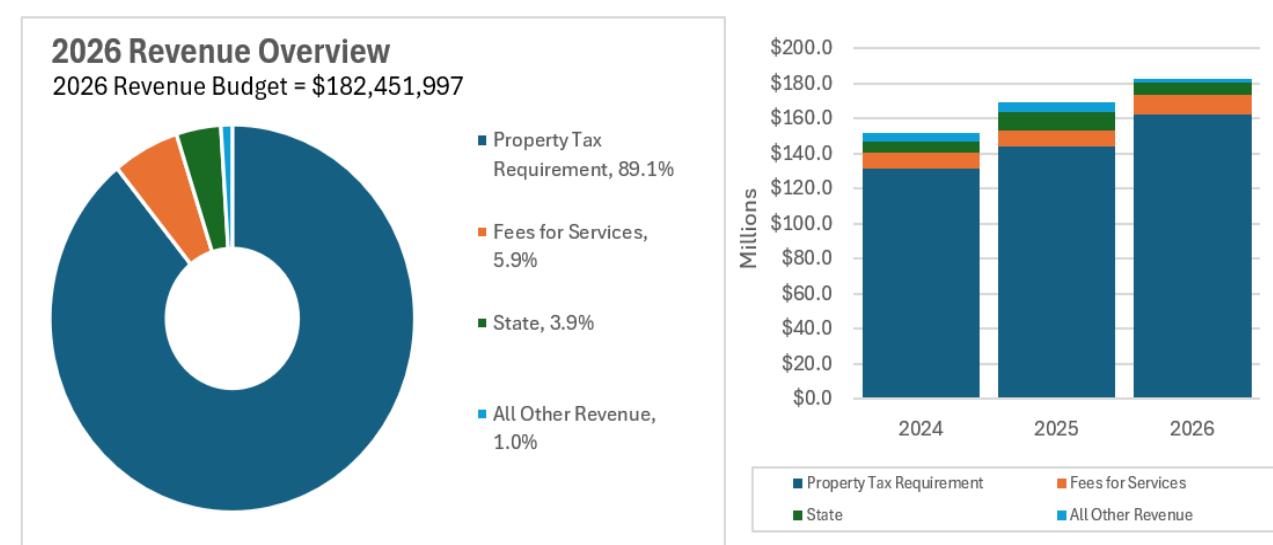
Minnesota State Statutes provides that the Sheriff is the Chief Law Enforcement Officer of the County, empowered to use all resources necessary "to keep and preserve the peace of the county." Minnesota State Statutes specifically confer upon the Sheriff the mandate to perform critical public safety functions:

- Safe and secure operation of the county jail
- Operation of the public safety communications system
- Enforcement on the county's waters (i.e., search, rescue and buoying)
- Execution of all civil processes brought to the Sheriff (e.g., foreclosure, redemption, levy, garnishment, eviction and other executions of judgment)
- Security for the Fourth Judicial District Court
- Transport for individuals under the court's jurisdiction
- Pursuit and apprehension of all felons

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$131,636,063	\$144,098,469	\$162,605,280
Other Taxes	0	0	0
Federal	1,626,513	2,202,317	666,486
State	6,596,678	9,996,244	7,205,483
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	8,899,710	9,217,331	10,805,748
Fines and Forfeitures	433,436	25,000	15,000
Licenses and Permits	762,365	1,500,000	1,000,000
Other Revenue	1,884,192	1,906,286	154,000
Other Financing	2,234	300,000	0
	Total Revenues	\$151,841,192	\$169,245,647
			\$182,451,997
Personnel Services	\$136,016,473	\$134,963,601	\$145,621,395
Commodities	7,565,649	7,586,537	8,074,607
Services	21,752,694	23,096,685	26,217,687
Public Aid Assistance	0	0	0
Capital Outlay	1,140,124	1,382,807	510,823
Other Charges	4,117,364	2,216,017	2,027,485
Grants	0	0	0
Other Financing Uses	47,000	0	0
	Total Expenditures	\$170,639,303	\$169,245,647
			\$182,451,997
	Budgeted Positions (Full-Time Equivalents)	884.0	883.0
			883.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The majority of the 2026 budget increase is the result of increases in personnel costs. Personnel Services increased primarily due to increases in general salary adjustments and health insurance costs. Additional increases are the result of increased costs associated with medical care for inmates. Finally, in 2026, all reimbursed services will be budgeted and recorded in Sheriff Other Revenue.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Sheriff Tri-Wellness	380,845	573,235	580,404
Sheriff Communications Unit	5,663	465,236	593,486
Administrative	25,018,196	13,976,901	16,214,653
COPA	1,824,140	1,699,287	1,913,035
Enforcement Services	20,797,447	21,584,790	19,346,799
911 Dispatch	14,565,621	14,789,978	15,930,356
Data and Technology	8,167,012	9,134,375	11,519,903
Major Crimes	12,301,505	12,158,959	12,103,786
Forensic Sciences Laboratory	8,015,466	8,304,456	8,843,266
Criminal Intelligence	3,849,071	4,162,240	3,626,725
Adult Detention	61,220,445	65,845,844	72,383,655
Court Services	14,412,351	16,550,346	17,375,372
Sheriff Other Revenue	81,541	0	2,020,557
Total Expenditures	\$170,639,303	\$169,245,647	\$182,451,997

Key Results:

	2024 Actuals	2025 Actuals	2026 Estimates
Number of police/fire/medical dispatched calls	740,809	759,321	775,000
Number of jail bookings	25,296	27,038	27,608
Number of court security escorts	31,265	33,542	33,500
Number of crime scene responses	1,412	1,194	1,400
Number of mortgage foreclosure sales	402	425	500

Additional Resources:

Mission

Mission: To enhance community safety, promote community restoration and reduce the risk of re-offense.
Vision: We are an equity-focused, client-centered and employee-driven department.

Department Description:

The Department of Community Corrections and Rehabilitation (DOCCR) is the largest community corrections organization in Minnesota, delivering services to more than 21,900 adult and juvenile clients on any given day. Our vision is to be an equity-focused, client-centered and employee-driven department.

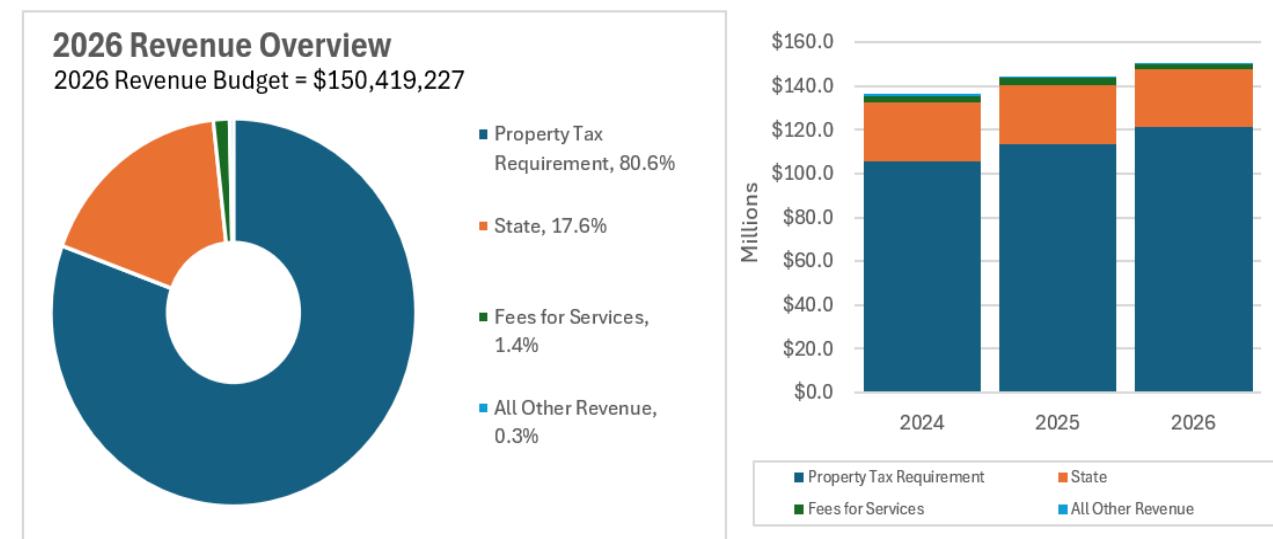
DOCCR is comprised of three areas, each with multiple divisions:

- Operations and Innovation Services manages resources related to skills, information, and technology that staff need to do their jobs, handles data maintenance, analysis, evaluation and requests, training, policy and project management, along with compliance and financial oversight.
- Field Services provides pre- and post-adjudication supervision for both adult and juvenile clients, including clients released from state prison, and manages the department's community-based array of services.
- Institution and Re-Entry Services manages the Adult Corrections Facility (ACF) and Juvenile Detention Center (JDC), and oversees re-entry programming, including Sentencing to Service, Community Productive Day, and Electronic Home Monitoring.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$105,635,665	\$113,259,258	\$121,226,786
Other Taxes	0	0	0
Federal	592,150	699,035	276,620
State	27,097,889	27,337,282	26,525,771
Local	18,200	30,000	20,000
Investment Earnings	0	0	0
Fees for Services	2,940,087	3,178,459	2,155,590
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	51,649	142,395	214,460
Other Financing	3,382	0	0
	Total Revenues	\$136,339,022	\$150,419,227
Personnel Services	\$107,722,353	\$118,269,411	\$121,699,412
Commodities	2,340,315	2,523,747	2,629,505
Services	21,019,736	23,385,458	25,540,298
Public Aid Assistance	0	0	0
Capital Outlay	133,468	15,000	160,000
Other Charges	881,505	452,813	390,012
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$132,097,377	\$150,419,227
	Budgeted Positions (Full-Time Equivalents)	924.2	918.7
			889.8

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

In 2026, DOCCR has an appropriation of \$150.4 million in expenditures which will be funded by \$121.2 million in expected property tax revenues, and \$29.2 million in non-property tax revenues. When compared to the 2025 adjusted budget, the expenditure budget will increase by \$5.8 million or 4.0 percent; property tax will increase by about \$8.0 million or 7.0 percent; and non-property tax revenues will decrease by \$2.2 million or 7.0 percent.

The primary driver for 2026 expenditure increase occurs in the Personnel Services and Service categories. The Personnel Services category totals \$121.7 million, or 80.9 percent of the overall budget and is driven by general salary adjustments, annual performance review increases, health insurance, worker compensation, and overtime; as well as legislative PERA contributions, market adjustments for 48% of the department job classes, pay differential, premium pay, uniform allowances and new legislative approved parental paid leave.

Other expenditure increases are seen in service contracts; including increases in costs for medical and pharmaceuticals at the Adult Correctional Facility and the Juvenile Detention Center; as well as clients with higher complex medical needs within the institutions. Additional Services cost increases include increases in technology expenditures for 2026.

As an offset to some of the expenditure increases, there is a reduction of 28.9 FTEs for the 2026 budget.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Corrections Administration	1,233,239	1,311,064	1,381,806
Information Technology Systems	1,437,097	2,288,032	2,251,900
Operations & Innovation Services	15,650,066	17,519,122	18,329,874
Field Services	59,923,095	64,216,560	66,379,112
Institutional Services	53,853,880	59,311,651	62,076,535
Total Expenditures	\$132,097,377	\$144,646,429	\$150,419,227

Key Results:

On any given day DOCCR is responsible for approximately 900 juveniles on supervision and 21,000 adults on probation or parole. In addition, there are about 280 adults and juveniles in either the Adult Corrections Facility or Juvenile Detention Center. DOCCR continues to employ evidence based and promising practices to reduce the risk of re-offense and promote community safety and stability.

- In 2025, 78% of our adult cases and 89% of our juvenile cases closed successfully from supervision,
- 11% of our adult clients and 12% of our juvenile clients had a violation in 2025.

Within three years of supervision start, 70% of our adult clients and 61% our juvenile clients were not convicted of a new misdemeanor or higher-level offense. The same is true for 72% of residents leaving the Adult Corrections Facility.

Additional Resources:

Mission

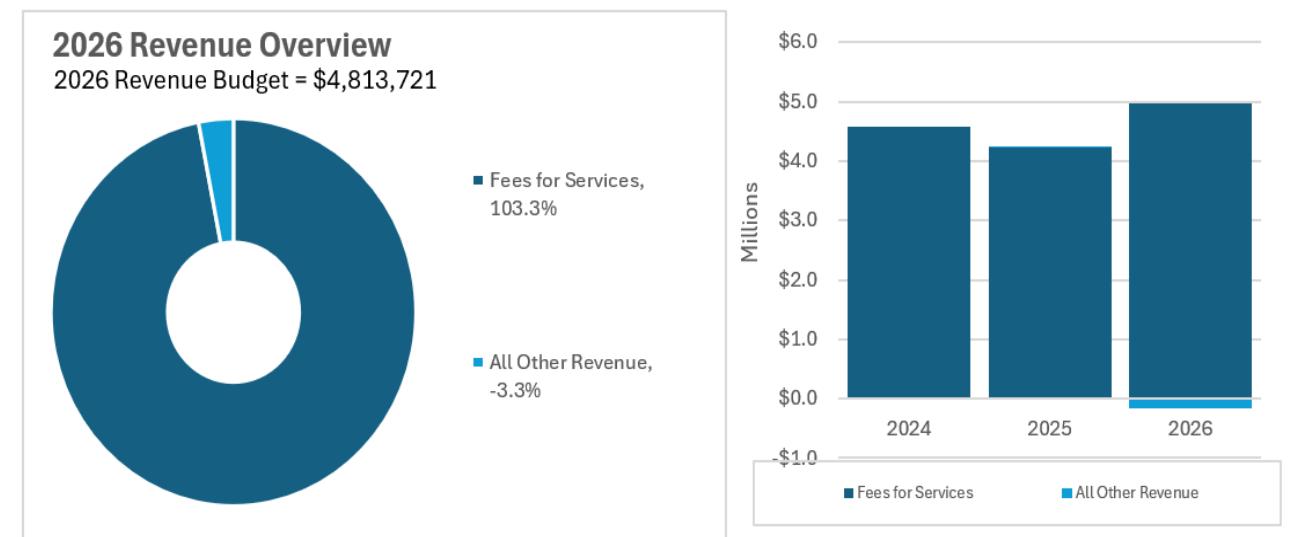
Purchase and maintenance of radio and mobile data computer equipment associated with the 800 MHz Radio System, including related infrastructure expenditures.

Department Description:

The 800 MHz Radio Lease Program operates as an enterprise fund, with the revenues received by the program covering the maintenance and depreciation costs of the 800 MHz digital radios/mobile data computers and use of the Minnesota Regional Public Service Communications System. Users include county departments along with police, fire and emergency medical service agencies within Hennepin County.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	4,574,026	4,223,920	4,971,484
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	10,096	-157,763
Other Financing	0	0	0
	Total Revenues	\$4,574,026	\$4,234,016
			\$4,813,721
Personnel Services	\$1,723,332	\$1,603,795	\$0
Commodities	200,949	160,000	220,000
Services	396,524	530,000	2,536,444
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	1,843,681	1,940,221	2,057,277
Grants	0	0	0
Other Financing Uses	36,920	0	0
	Total Expenditures	\$4,201,407	\$4,234,016
			\$4,813,721
Budgeted Positions (Full-Time Equivalents)	0	0	0

Revenue Comparison



Significant Budget Changes

Changes in the 2026 Radio Fund budget are a result of increases in Services expenditures related to the cost of maintaining and repairing equipment. Offsetting these expenditures is an increase in collected revenues.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Radio Lease Program	3,308,150	3,258,348	3,589,226
Radio Infrastructure	378,523	480,000	519,600
Mobile Data Computers	514,733	495,668	704,895
Total Expenditures	\$4,201,407	\$4,234,016	\$4,813,721

Additional Resources:

Hennepin County Sheriff's Office
350 S 5th Street, Room 6
Minneapolis, MN 55415
Phone: (612) 348-3744
Email: sheriff@hennepin.us
Website: www.hennepinsheriff.org

Line of Business: Health

Hennepin Health
NorthPoint Health and Wellness
Medical Examiner's Office
Hennepin Community Healthcare
Health Administration & Support
Sexual Assault Resources Service (SARS)



Line of Business Description:

The Health program encompasses the county's health care activities. The county is the principal public agency responsible for providing services to the indigent. This major program consists of the following departments: Health Administration, Hennepin Health, NorthPoint Health and Wellness Center, and the Medical Examiner. In addition, health related costs are included in the Hennepin Community Healthcare and Sexual Assault Resource Service (SARS) cost centers.

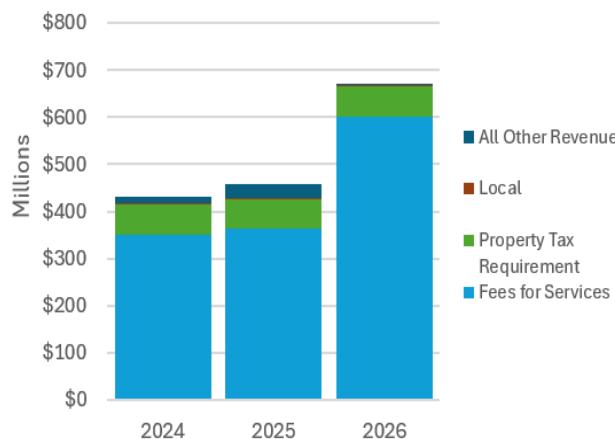
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$63,317,155	\$60,750,753	\$63,857,871
Other Taxes	0	0	0
Federal	3,460,113	3,063,059	2,654,701
State	1,128,147	1,707,086	1,571,098
Local	3,338,487	3,573,743	3,093,421
Investment Earnings	5,544,790	525,000	525,000
Fees for Services	351,611,427	364,742,474	600,824,258
Fines and Forfeitures	0	0	0
Licenses and Permits	570,550	569,000	578,460
Other Revenue	3,117,056	24,234,262	-4,589,894
Other Financing	24,813	0	0
Total Revenues	\$432,112,538	\$459,165,377	\$668,514,915
Personnel Services	\$63,841,317	\$68,732,188	\$73,354,994
Commodities	4,041,361	4,380,555	3,875,464
Services	402,691,593	375,414,575	576,654,026
Public Aid Assistance	1,756	213,333	0
Capital Outlay	38,337	15,000	340,000
Other Charges	23,842,378	10,409,726	14,290,431
Grants	0	0	0
Other Financing Uses	298,342	0	0
Total Expenditures	\$494,755,083	\$459,165,377	\$668,514,915
Budgeted Positions (Full-Time Equivalents)	502.4	494.4	484.5

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue and Expenditure Comparison

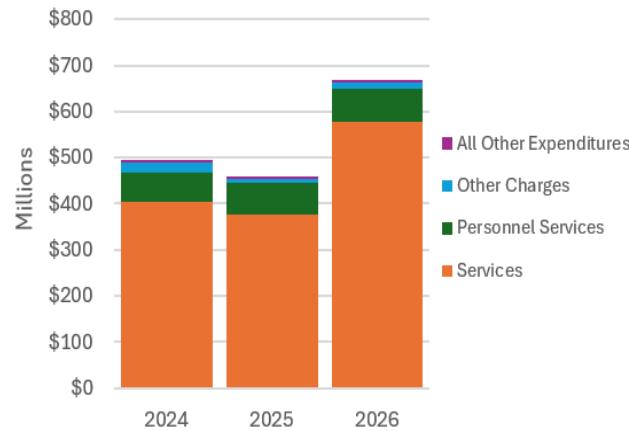
Revenue Overview

2026 Revenue Budget = \$668,514,915



Expenditure Overview

2026 Expenditure Budget = \$668,514,915



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Hennepin Health	384,581,537	353,246,443	559,135,481
NorthPoint Health and Wellness	51,297,604	55,312,825	57,586,108
Medical Examiner's Office	9,473,510	11,863,142	12,469,249
Hennepin Community Healthcare	49,026,191	38,000,000	38,000,000
Health Administration & Support	286,191	692,967	1,124,077
Sexual Assault Resources Service (SARS)	90,050	50,000	200,000
Total Expenditures	\$494,755,083	\$459,165,377	\$668,514,915

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Hennepin Health	129.0	132.0	132.0
NorthPoint Health and Wellness	305.3	293.3	280.4
Medical Examiner's Office	65.1	66.1	64.1
Hennepin Community Healthcare	0	0	0
Health Administration & Support	3.0	3.0	8.0
Sexual Assault Resources Service (SARS)	0	0	0
Budgeted Positions (Full-Time Equivalents)	502.4	494.4	484.5

Revenue Summary:

Budgeted 2026 revenues total \$604.7 million, a 51.8 percent increase from the 2025 adjusted budget.

Property Tax Revenues: In 2026, property tax comprise 10.6 percent of the Health's program's total estimated revenue compared to 15.2 percent in 2025. Total property taxes are increasing by \$3.1 million or 5.1 percent. As in past years, Hennepin Health does not include any property tax revenue.

Non-Property Tax Revenues: The Health program relies to a large extent on non-property tax revenue to support its budget. Some of the major sources of non-property tax revenue and their related impact to the 2026 budget are:

- **Federal:** Federal grants are decreasing by \$408,000 due mainly to the end of the COSSUP grant in Health Administration.
- **State / Other Intergovernmental (Local):** State grants are lower than 2025 by \$135,988 due mostly to the loss of the Syringe Exchange grant. The local grant decrease is mainly due to the projection of not receiving reinvestment funds from Hennepin Health due to anticipated loss in its health plan.
- **Fees and Services:** An increase of \$236.1 million is due mainly to the addition of \$232.1 million for Hennepin Health because of higher base rates and an expected increase in enrollment with other plans exiting the market.

Expenditure Summary:

Personnel Services: In 2026, an increase of \$4.6 million or 6.7 percent is due to general salary adjustments and higher health insurance premiums.

Commodities: In 2026, a decrease of \$505,091 or 11.5 percent is due partly to a decrease in general supplies, food and beverage, and surgical and medical supplies.

Services: In 2026 an increase of \$201.2 million or 53.6 percent is driven mainly by the increase in medical costs and expected enrollment at Hennepin Health.

Other Charges: In 2026, an increase of \$3.9 million or 37.3 percent is driven by higher premium taxes due to the increase in enrollment and base rates at Hennepin Health.

Mission

Hennepin Health improves the health of Hennepin County residents through innovative collaboration with health care providers, Hennepin County services, and community organizations and Hennepin Health members.

Department Description:

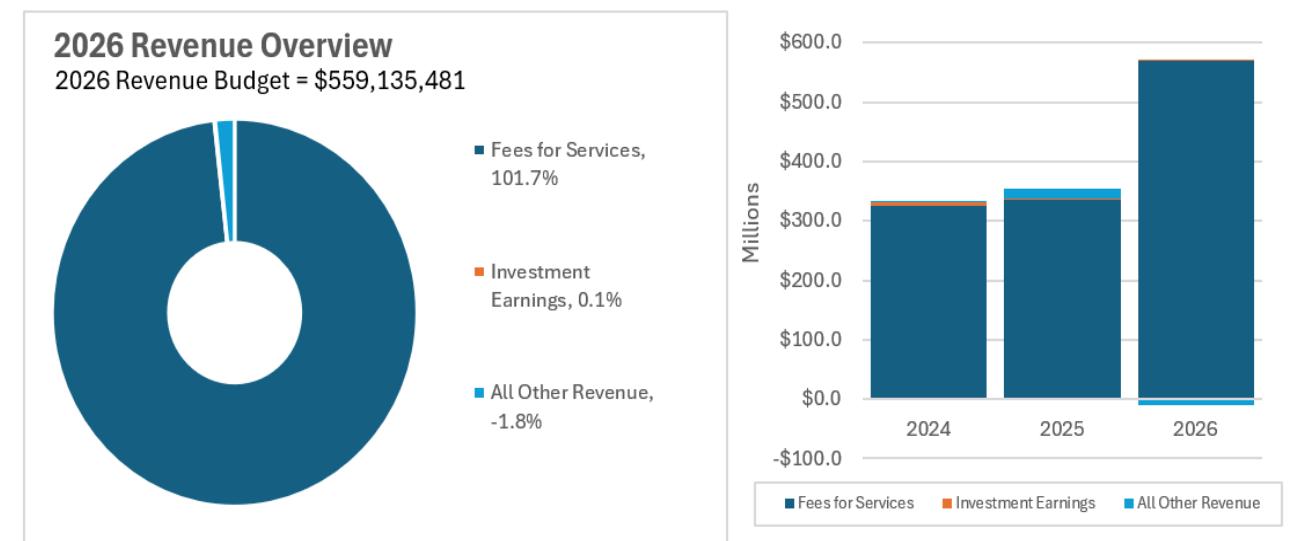
Hennepin Health (HH) is a not-for-profit, state certified health maintenance organization. HH serves Medical Assistance, Special Needs Basic Care (SNBC), and MinnesotaCare (MNCare) participants residing in Hennepin County.

Funding for these services is provided through contracts with the Minnesota Department of Human Services (DHS). HH serves Medical Assistance members through its Hennepin Health Prepaid Medical Assistance Program (PMAP), Special Needs Basic Care (SNBC), and MinnesotaCare (MNCare) product lines. HH is part of an integrated health delivery network in partnership with NorthPoint Health and Wellness Center, Hennepin Healthcare (formerly Hennepin County Medical Center), Hennepin County Public Health and Human Services, as well as other local healthcare providers to integrate medical, behavioral, and human services in a patient-centered model of care. Using a total cost-of-care model, HH seeks to improve health outcomes and lower the cost of medical care.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	200,357	0	0
Local	0	0	0
Investment Earnings	5,544,790	525,000	525,000
Fees for Services	325,602,299	336,327,711	568,488,378
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	3,004,416	16,393,732	-9,877,897
Other Financing	24,813	0	0
Total Revenues	\$334,376,675	\$353,246,443	\$559,135,481
Personnel Services	\$15,607,185	\$17,000,158	\$17,139,461
Commodities	22,349	34,372	24,818
Services	345,584,400	326,799,279	528,556,948
Public Aid Assistance	1,756	0	0
Capital Outlay	0	0	0
Other Charges	23,067,504	9,412,634	13,414,254
Grants	0	0	0
Other Financing Uses	298,342	0	0
Total Expenditures	\$384,581,537	\$353,246,443	\$559,135,481
Budgeted Positions (Full-Time Equivalents)	129.0	132.0	132.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

Total operating revenue for 2026 is budgeted to reach \$559.1 million, a 58.3 percent increase compared to the 2025 Adjusted Budget. This increase is primarily driven by an increase in premium base rates and higher enrollment levels in 2026.

Services expenses are expected to increase by \$201.8 million or 61.7 percent. This increase is driven by higher average member acuity following the Medicaid Redeterminations.

Personnel Services expenses are budgeted to be \$17.1 million which is a 0.8 percent increase from the 2025 Adjusted Budget. This increase is primarily due to general salary and increases and higher health insurance premiums.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Hennepin Health Administrative	32,114,627	35,346,604	38,116,086
Hennepin Health Total Co	352,466,910	317,899,839	521,019,395
Total Expenditures	\$384,581,537	\$353,246,443	\$559,135,481

Key Results:

	2024 Actual	2025 Budget	2026 Budget
Enrollment (Average)	27,288	25,827	35,102
Administrative Cost Ratio	9.37%	10.40%	6.70%
Medical Loss Ratio	101.80%	92.30%	89.50%
Net Change in Capital and Surplus	(\$50,616,019)	(\$16,152,442)	\$9,877,897
RBC Ratio	275.00%	264.50%	266.10%

Additional Resources:

HH Provides additional information related to the health plan under its internet site. The website includes information to assist our members and providers with resources that easily connect them to all that HH has to offer in the way of a health plan. The following website has this information: <http://www.hennepinhealth.org>

Mission

NorthPoint's mission is *Partnering to Create a Healthier Community*. Its mission is supported by three primary strategies: Whole Person Integrated Care that is Culturally Responsive and Trauma Informed; Community Well-Being; and Health Equity; NorthPoint Health & Wellness Center sets a standard of excellence in providing culturally responsive, integrated, holistic primary care and social services that strengthens our community and the lives of the people we serve. We are leaders and partners in a shared vision of a healthy, environmentally safe, economically stable, and self-reliant community.

Department Description:

NorthPoint Health & Wellness Center (NPHWC) is a comprehensive health and human services agency located in the heart of North Minneapolis. Established in 1968, NorthPoint was formerly known as "Pilot City Health Center" and is operated by Hennepin County's division of Primary Care. As of January 1, 2006, NorthPoint was approved for funding as a public entity community health center. Through a unique co-applicant agreement, the Hennepin County Board of Commissioners began sharing governance of NorthPoint Health & Wellness Center with NorthPoint, Inc. Community Board of Directors, (formerly Pilot City Neighborhood Services) while maintaining fiscal responsibility for the health care operations. NorthPoint, Inc. is an independent nonprofit social/human services agency co-located with the NorthPoint Health and Wellness Center. The close working relationship between the two entities was designed to improve patient/client care through the integration of health and human services on the NorthPoint campus.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$9,986,594	\$14,232,320	\$15,856,189
Other Taxes	0	0	0
Federal	3,372,663	2,503,270	2,485,463
State	927,791	1,594,942	1,458,954
Local	492,715	865,000	264,879
Investment Earnings	0	0	0
Fees for Services	26,009,127	28,306,763	32,259,583
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	7,810,530	5,261,040
Other Financing	0	0	0
	Total Revenues	\$40,788,890	\$57,586,108
Personnel Services	\$39,822,337	\$42,123,235	\$45,255,516
Commodities	3,967,280	3,930,112	3,530,488
Services	6,766,374	8,447,718	7,731,027
Public Aid Assistance	0	0	0
Capital Outlay	38,337	15,000	340,000
Other Charges	703,277	796,760	729,077
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$51,297,604	\$57,586,108
	Budgeted Positions (Full-Time Equivalents)	305.3	293.3
			280.4

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$57,586,108



- Fees for Services, 56.0%
- Property Tax Requirement, 27.5%
- Other Revenue, 9.1%
- All Other Revenue, 7.3%



- Fees for Services
- Property Tax Requirement
- Other Revenue
- All Other Revenue

Significant Budget Changes

* NPHWC has sustained some loss in grant funding at the state, federal, and local levels. \$130,000 in federal grants, Minnesota Department of Health Syringe Exchange, Minnesota Internship Center Health Mentor, and the Minnesota Department of Health Dental Assistance Program have all ended in 2024 or 2025. In addition, the 2026 budget does not include Accountable Care Organization reinvestment funds in 2025-2026.

* The growth of property tax is primarily driven by the higher growth of salary and fringe at a much faster rate than NPHWC's revenue generation. Although NPHWC reduced a total of 13.7 FTEs it also assumes a seven percent increase in salary and fringe costs.

* Significant risks related to the federal and state government reductions of Medicaid will adversely affect NPHWC's patient revenue. This budget does not account for those changes. Patient revenue could decrease by \$3-\$5 million as a result of higher insurance premiums as part of the federal Medicaid cut and termination of coverage for undocumented adults in Minnesota.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
North Point Administration	11,706,679	9,328,358	13,180,696
Medical Operations	17,205,972	17,707,205	18,619,498
Dental Operations	6,260,627	7,674,107	7,680,463
Behavioral Health	5,165,832	6,533,250	6,482,175
Pharmacy	3,179,533	3,450,990	3,384,138
Workforce Center	1,161,192	1,296,594	1,345,779
Heritage Park	410,811	304,450	414,505
Other Professional	744,496	753,132	1,397,350
Enabling Services	5,462,461	8,264,739	5,081,504
Total Expenditures	\$51,297,604	\$55,312,825	\$57,586,108

Key Results:

	2025 Actuals	2025 Budget	2026 Budget
Medical Visits	49,523	61,448	59,358
Behavioral Health	24,310	30,984	32,091
Dental Visits	18,701	23,582	23,594

Additional Resources:

Additional information about NorthPoint Health & Wellness Center and its services is available at the following website:
www.northpointhealth.org

Mission

Investigate deaths, support families and advance medicolegal practices to improve health, safety and quality of life for residents.

Department Description:

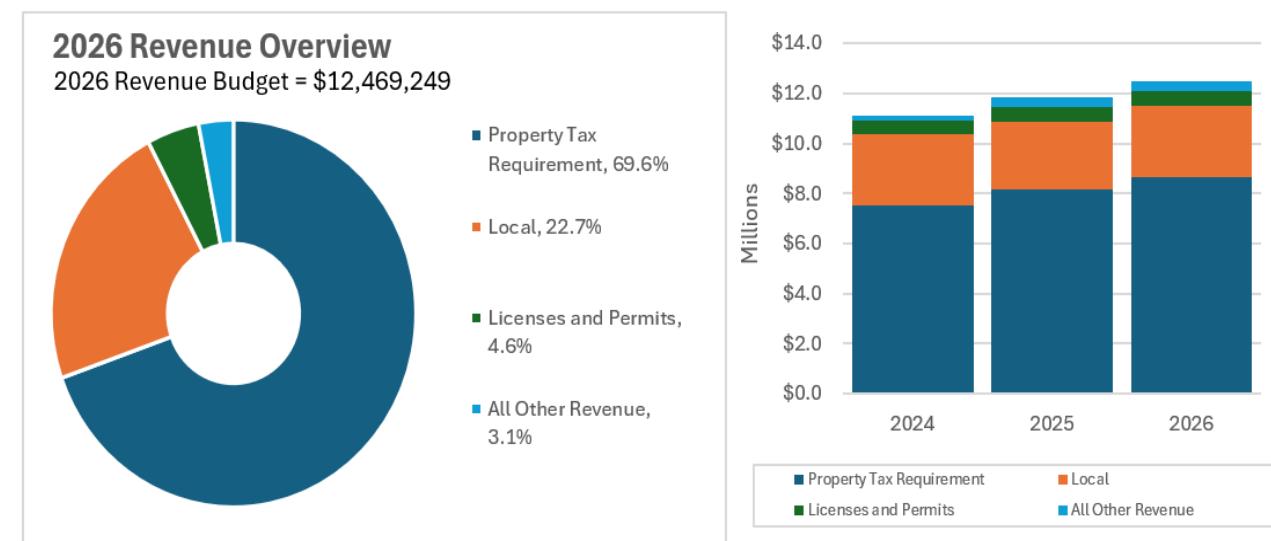
The Medical Examiner's Office conducts investigations into deaths arising from homicide, suicide, accidental causes - including motor vehicle and drug-related fatalities - medically unattended cases, and those with public health and safety implications across Hennepin, Dakota, and Scott counties. The department delivers fee-based autopsy and forensic anthropology services for other jurisdictions on a referral basis.

The Office is accredited by the National Association of Medical Examiners (NAME) and Accreditation Council for Graduate Medical Education (ACGME). It is staffed by board certified forensic pathologists and death investigators, and support staff including office specialists, IT, and autopsy technicians.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$7,507,704	\$8,178,206	\$8,677,605
Other Taxes	0	0	0
Federal	87,450	157,049	169,238
State	0	112,144	112,144
Local	2,845,772	2,708,743	2,828,542
Investment Earnings	0	0	0
Fees for Services	0	108,000	76,297
Fines and Forfeitures	0	0	0
Licenses and Permits	570,550	569,000	578,460
Other Revenue	112,640	30,000	26,963
Other Financing	0	0	0
	Total Revenues	\$11,124,116	\$12,469,249
Personnel Services	\$8,147,315	\$9,328,768	\$9,850,940
Commodities	51,732	281,196	320,158
Services	1,205,293	2,107,578	2,151,051
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	69,171	145,600	147,100
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$9,473,510	\$12,469,249
	Budgeted Positions (Full-Time Equivalents)	65.1	66.1
			64.1

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

- * Property tax has increased by almost \$500,000 which is driven mainly by general salary and fringe costs and higher insurance premiums.
- * In addition to GSA/Merit increases funded by property tax, the department has 3.0 FTEs that are funded with opioid settlement funds.
- * The 2026 budget will include a viable solution to complete the Command Center for real time communications.

Mission

This cost center is used to track county payments to Hennepin Healthcare for uncompensated care provided by Hennepin Healthcare to Hennepin County residents who have no health insurance or are underinsured.

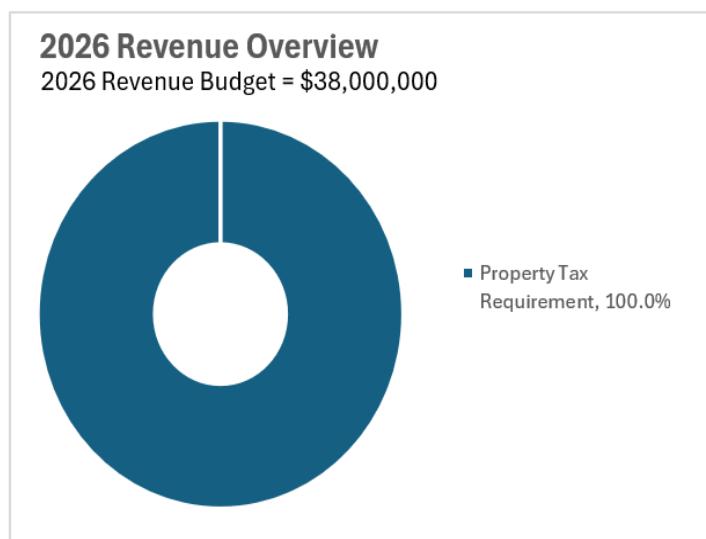
Department Description:

The payments to Hennepin Healthcare for uncompensated care are based on an agreement between the county and Hennepin Healthcare System, Inc. (HHS), a public subsidiary corporation of the county which operates Hennepin Healthcare. This department also contains the budget for payments to North Memorial for community healthcare services.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$44,500,000	\$38,000,000	\$38,000,000
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$44,500,000	\$38,000,000
Personnel Services	\$0	\$0	\$0
Commodities	0	0	0
Services	49,026,191	38,000,000	38,000,000
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	0	0	0
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$49,026,191	\$38,000,000
	Budgeted Positions (Full-Time Equivalents)	0	0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Division Budgets:	2024 Actual	2025 Budget	2026 Budget
HHS Community Healthcare	47,026,191	38,000,000	38,000,000
North Memorial Community Healthcare	2,000,000	0	0
Total Expenditures	\$49,026,191	\$38,000,000	\$38,000,000

Mission

Health Administration and Support is responsible for the Health line of business.

Department Description:

The Health Administration and Support department is responsible for the Health line of business which includes NorthPoint Health & Wellness Center, Medical Examiner, Hennepin Health, Community Healthcare and Sexual Assault Resources Services (SARS).

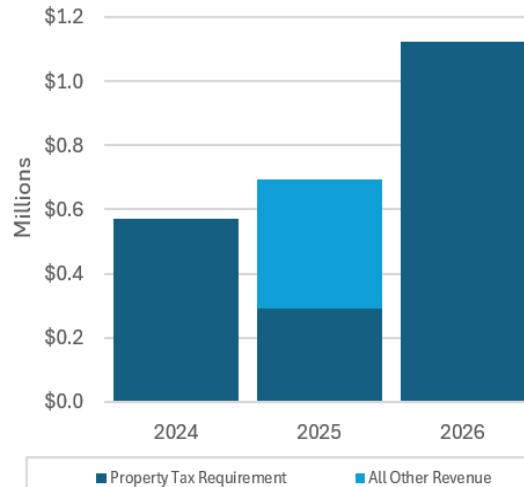
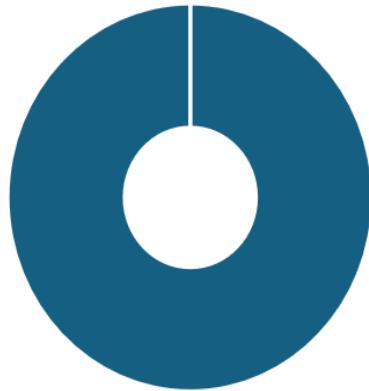
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$572,857	\$290,227	\$1,124,077
Other Taxes	0	0	0
Federal	0	402,740	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$572,857	\$1,124,077
Personnel Services	\$264,480	\$280,027	\$1,109,077
Commodities	0	134,875	0
Services	19,284	10,000	15,000
Public Aid Assistance	0	213,333	0
Capital Outlay	0	0	0
Other Charges	2,426	54,732	0
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$286,191	\$1,124,077
	Budgeted Positions (Full-Time Equivalents)	3.0	8.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$1,124,077



Significant Budget Changes

An increase of 5.0 FTEs from other areas of the County including: 1.0 FTE from HSPH, 1.0 FTE from NorthPoint, 1.0 FTE from County Administration, 1.0 FTE is for a 2026 new hire for an Administrative Manager, and a 1.0 FTE is for a 2026 Assistant County Administrator of Health.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Health Administration Division	286,191	692,967	921,148
System Design Division	0	0	202,929
Total Expenditures	\$286,191	\$692,967	\$1,124,077

Mission

The Sexual Assault Resources Service (SARS) provides assistance to victims of assault through area hospital emergency departments 24 hours a day.

Department Description:

This department is responsible for county payments to Hennepin Healthcare for examinations made by the Sexual Assault Resources Service (SARS) program at Hennepin Healthcare.

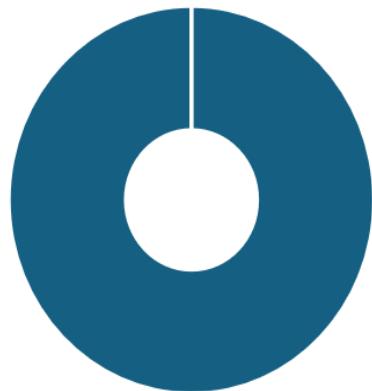
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$750,000	\$50,000	\$200,000
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$750,000	\$200,000
Personnel Services	\$0	\$0	\$0
Commodities	0	0	0
Services	90,050	50,000	200,000
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	0	0	0
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$90,050	\$200,000
	Budgeted Positions (Full-Time Equivalents)	0	0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

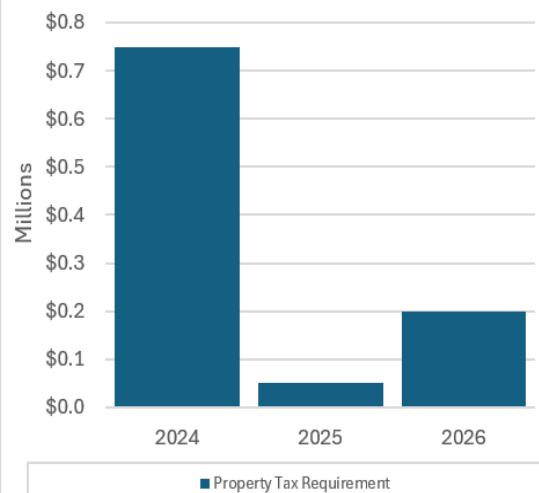
Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$200,000



■ Property Tax
Requirement, 100.0%



Significant Budget Changes

Budget has increased by \$150,000 to reflect an increase in claims.

Line of Business: Human Services

Human Services

- Human Services
- Internal Supports

Public Health

- Public Health
- Safe Communities
- Hennepin Health

Opioid Settlement



Line of Business Description:

The Human Services line of business comprises two departments: Human Services and Public Health, and Opioid Settlement.

The Human Services and Public Health department supports service areas that enable residents to achieve the outcomes of safety, stability, self-sufficiency and well-being. While this department is comprised of several divisions and distinct areas of service to residents, the budget authority is appropriated at the department level.

The Opioid Settlement department supports activities related to the prevention and treatment of opioid use. This department utilizes current-year and accumulated opioid settlement funds as its source of revenue.

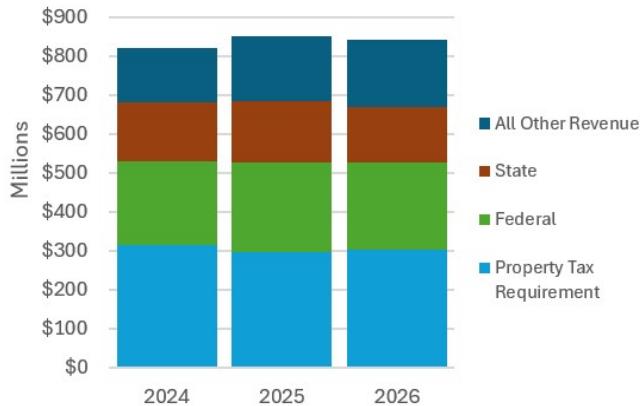
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$299,587,368	\$313,249,169	\$319,020,783
Other Taxes	132,517	0	0
Federal	217,116,454	228,737,912	222,971,851
State	133,136,368	142,062,128	128,606,933
Local	6,682,191	7,092,087	5,927,987
Investment Earnings	346,290	0	0
Fees for Services	58,482,794	63,972,051	74,957,389
Fines and Forfeitures	0	0	0
Licenses and Permits	2,280,679	2,301,500	2,347,500
Other Revenue	16,821,349	79,240,273	70,999,026
Other Financing	54,766,518	14,000,000	19,162,105
Total Revenues	\$789,352,528	\$850,655,120	\$843,993,574
Personnel Services	\$450,571,085	\$480,177,721	\$473,676,875
Commodities	6,025,632	6,314,818	5,839,819
Services	67,709,729	71,504,723	71,845,813
Public Aid Assistance	265,138,113	267,888,155	266,586,523
Capital Outlay	6,047,927	100,000	86,822
Other Charges	24,791,517	24,669,703	25,957,722
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$820,284,003	\$850,655,120	\$843,993,574
Budgeted Positions (Full-Time Equivalents)	3,928.9	3,955.8	3,718.4

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue and Expenditure Comparison

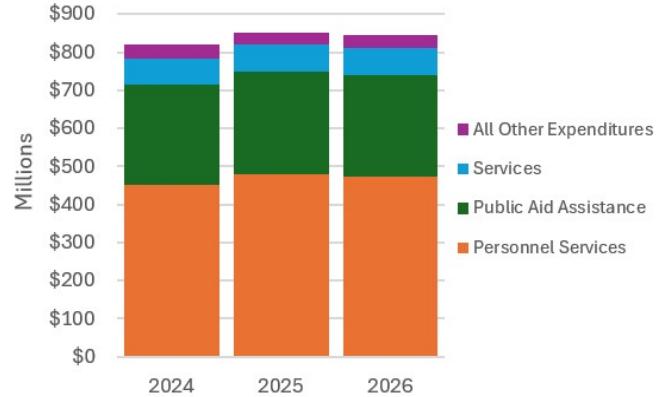
Revenue Overview

2026 Revenue Budget = \$843,993,574



Expenditure Overview

2026 Expenditure Budget = \$843,993,574



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Human Services			
Human Services	648,481,670	672,473,819	673,199,414
Internal Supports	67,814,699	69,111,159	74,424,917
Public Health			
Public Health	83,548,823	86,102,298	77,710,884
Safe Communities	11,953,412	11,703,400	12,229,851
Hennepin Health	1,224,337	1,463,783	1,674,796
Opioid Settlement			
	7,261,062	9,800,661	4,753,712
Total Expenditures	\$820,284,003	\$850,655,120	\$843,993,574

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Human Services			
Human Services	2,984.0	2,999.0	2,893.4
Internal Supports	468.9	470.3	417.4
Public Health			
Public Health	442.0	451.5	375.6
Safe Communities	22.0	23.0	21.0
Hennepin Health	12.0	12.0	11.0
Opioid Settlement			
	0.0	0.0	0.0
Budgeted Positions (Full-Time Equivalents)	3,928.9	3,955.8	3,718.4

Revenue Summary:

Budgeted 2026 revenues for the Human Services line of business is \$844.0 million, a decrease of \$6.7 million (0.8 percent) over the 2025 adjusted budget. Major sources of revenue for this line of business include:

Budgeted Property Tax Requirement

The 2026 adopted budget includes property taxes of \$319.0 million, an increase of \$5.8 million, or 1.8 percent, compared to the 2025 adjusted budget. The Human Services departments increased their budgeted property tax requirement by \$5.5 million, and the Public Health departments increased their budgeted property tax requirement by \$0.3 million.

Intergovernmental (Federal, State, and Local)

These revenues make up 42.4% of the overall 2026 revenue budget. Federal funding is variable due to new legislation, shifts of trends in time studies, and grants that are ending from one-time appropriations. There is a state component to many federally funded programs; other state funding decreases or increases along with resident activities and eligibility.

Fees for Services

These revenues are budgeted to increase by \$11.0 million (17.2 percent) compared to the 2025 adjusted budget. These fee increases are related to Environmental Health fees, Rep Payee administration fees, and attorney and paralegal fees for appointments of guardians or conservators in In Forma Pauperis (IFP) cases. Client Fees have also been updated to bring these fees in line with the Minnesota Department of Human Services sliding fee charge schedule.

Other Revenue

These revenues include the current-year budget of opioid settlement funds (\$10.8 million) and the line of business' budgeted use of fund balance. The budgeted use of fund balance is \$60.2 million, a decrease of \$10.0 million (14.2 percent) from the 2025 adjusted budget. The Human Services and Public Health department's budgeted use of fund balance increased by \$1.7 million (2.6 percent) and the Opioid Settlement department is budgeting a \$6.0 million current year add to its fund balance.

Other Financing

The 2026 adopted budget includes interfund transfers from the Local Affordable Housing Aid and supports four programs in Human Services: \$5 million for Eviction Prevention, \$9 million for 24/7 Shelter operations, \$4.5 million for Shelter Overflow, and \$0.7 million for Supportive Housing operating costs.

Expenditure Summary:

Human Services and Public Health decreased its budgeted FTE for a total reduction of 237.4 FTE (6.0 percent), primarily managed through estimated attrition and prioritized hiring for critical resident-facing positions. Public Aid programs fluctuate in response to resident activities and available funding, and are budgeted to decrease by \$7.2 million, or 2.6 percent for Human Services and Public Health; this decrease is partially offset by increased budgeted Opioid Settlement contracts. However, the Human Services and Public Health department prioritized keeping these programs and long-standing contracts with community providers intact for the 2026 budget.

Department Description:

Budget authority is appropriated at the department level for Human Services and Public Health. There are two primary divisions within this department, and distinct service areas within those divisions.

Human Services

Human Services
 Access, Aging and Disabilities
 Behavioral Health - Adult and Childrens
 Child Support Services
 Children and Family Services
 Economic Supports
 Fraud Prevention and Program Integrity
 Housing Stability
 Human Services Administration
 Policy Coordination
 Veteran Services
 Well-Being

Internal Supports

Contract Management Services
 Financial Analysis & Accounting
 Information Tech & Records Management
 Internal Services

Public Health

Public Health
 Public Health & Clinical Svcs
 Public Health Admin
 Public Health Family Health
 Public Health Protection
 Public Health Strategic Initiatives

Safe Communities

JCPP
 Community Violence Prevention
 No Wrong Door
 Safe Communities Admin
 Safe Communities Grants
 Youth Connection Center

Hennepin Health

Hennepin Health Direct Service
 Population Health Equity

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$299,587,368	\$313,249,169	\$319,020,783
Other Taxes	132517.07	0	0
Federal	217,116,454	228,737,912	222,971,851
State	133,136,368	142,062,128	128,606,933
Local	6,682,191	7,092,087	5,927,987
Investment Earnings	1,961	0	0
Fees for Services	58,482,794	63,972,051	74,957,389
Fines and Forfeitures	0	0	0
Licenses and Permits	2280679.45	2301500	2347500
Other Revenue	4,315,773	69,439,612	66,245,314
Other Financing	54,766,518	14,000,000	19,162,105
Total Revenues	\$776,502,623	\$840,854,459	\$839,239,862
Personnel Services	\$447,864,475	\$468,402,713	\$473,676,875
Commodities	5,644,260	6,204,818	5,182,006
Services	66,835,157	70,692,223	70,706,072
Public Aid Assistance	261,860,142	270,895,002	263,721,977
Capital Outlay	6,040,580	0	0
Other Charges	24,778,327	24,659,703	25,952,932
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$813,022,941	\$840,854,459	\$839,239,862
Budgeted Positions (Full-Time Equivalents)	3,928.9	3,955.8	3,718.4

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Mission

Human Services strives to improve the outcomes of safety, stability, self-sufficiency, and well-being for residents of Hennepin County. We do this by assisting residents to access services and resources and providing direct services through operated programs and community providers.

Division Description:

Human Services

- **Access, Aging and Disability Services** Navigation and services for vulnerable adults and children and adults with disabilities.
- **Behavioral Health** Adult and Children's mental health services including COPE, Mental Health Center and substance use disorder services.
- **Child Support** Working with families to ensure that children can count on their parents for resources they need to be healthy and successful.
- **Children and Family Services** Services aimed at preventing maltreatment, finding safety and stability apart when abuse occurs and working with families and community partners to keep children and teens safe.
- **Economic Supports** Provide public assistance programs to meet the basic needs and increase the self-sufficiency of Hennepin County residents including financial, healthcare and food supports.
- **Fraud Prevention and Program Integrity** Maintains integrity of departmental programs and ensures accountability in expenditures of public funds through prevention, detection and investigation of fraud and abuse.
- **Housing Stability** Provide resources to people currently experiencing homelessness and resources for sustainable housing in the future.
- **Veterans Services** Advocacy, counseling, claims assistance and special programs for Veterans.
- **Well-Being** Connect residents with resources and support, including employment, education, and wraparound care.

Internal Supports Staff provide administrative, analytical, and technical support to departments in Human Services and Public Health.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$277,257,558	\$287,506,891	\$292,975,578
Other Taxes	132517.07	0	0
Federal	194,669,769	205,878,985	201,296,198
State	119,558,041	125,249,646	118,465,790
Local	1,359,745	2,374,222	922,520
Investment Earnings	1,961	0	0
Fees for Services	46,552,155	51,368,798	63,647,598
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	3,847,943	55,206,436	51,154,542
Other Financing	37,525,625	14,000,000	19,162,105
Total Revenues	\$680,905,314	\$741,584,978	\$747,624,331
Personnel Services	\$395,605,812	\$412,773,827	\$422,032,447
Commodities	958,563	1,236,250	1,162,185
Services	52,627,087	58,936,829	61,223,230
Public Aid Assistance	240,247,063	247,231,534	240,753,453
Capital Outlay	6,040,580	0	0
Other Charges	20,776,248	21,313,438	22,380,316
Grants	41,016	93,100	72,700
Other Financing Uses	0	0	0
Total Expenditures	\$716,296,369	\$741,584,978	\$747,624,331
Budgeted Positions (Full-Time Equivalents)	3,452.9	3,469.3	3,310.8

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The 2026 adopted budget for the Human Services division is \$747.6 million, which reflects a \$6.0 million, or 0.8 percent, increase from the 2025 adjusted budget. The 2026 adopted budget reflects a \$12.8 million decrease in intergovernmental revenues due to new legislation, shifts based on trends in time studies, and grants that are ending. The decrease in intergovernmental revenues is partially offset by a \$12.3 million (23.9 percent) increase in fee revenue due to several rate adjustments. This division also receives Local Affordable Housing Aid (\$19.2 million) via interfund transfers to support several programs.

Staff costs and public aid assistance make up 88.7 percent of the Human Services division's expenditures. Public aid programs fluctuate in response to resident activities and available funding; while there is a \$6.5 million (2.6 percent) decrease in these expenditures, Human Services prioritized keeping these programs and long-standing contracts with community providers intact for the 2026 budget. This division also reduced its budgeted FTE by 158.4 FTE (4.6 percent) and plans to prioritize hiring positions that are necessary to keep residents safe (children, vulnerable adults, etc.).

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Human Services			
Access, Aging and Disabilities	134,227,006	134,495,256	137,542,265
Behavioral Health - Adult and Childrens	107,680,172	116,217,327	128,154,462
Child Support Services	30,544,444	31,335,705	31,364,318
Children and Family Services	141,422,467	157,645,287	153,852,282
Economic Supports	90,379,822	96,211,182	96,095,660
Fraud Prevention and Program Integrity	440,126	949203	1735782
Housing Stability	98,636,786	89,146,422	82,593,083
Human Services Administration	3,722,192	5,071,398	3,701,933
Veteran Services	2,188,430	2,408,686	2,487,915
Well-Being	39,240,224	38,993,353	35,671,714
Internal Supports			
Contract Management Services	7,291,154	6,639,967	7,304,720
Financial Analysis & Accounting	14,322,677	13,353,731	14,890,230
Information Tech & Records Management	31,351,732	35,290,165	39,019,264
Internal Services	14,849,136	13,827,296	13,210,703
Total Expenditures	\$716,296,369	\$741,584,978	\$747,624,331

Mission

Public Health uses a health and racial equity framework to focus on improving and protecting the health of children, adolescents and adults in Hennepin county. The goals of Public Health are: all residents and community environments are healthy and safe; mobilize community partnership to identify and solve problems; and use of science, data and a prevention-focused approach to guide and support health and racial equity.

Division Description:

Public Health

- **Clinical Services** Health Care for the Homeless, Public Health Clinic, and Community Based Infectious Disease response.
- **Family Health** Adolescent Health, Family Home Visiting, Child and Teen Checkups (C&TC), Maternal & Child Health/Early Childhood; Women, Infants, and Children (WIC).
- **Health Protection** Emergency Medical Services, Emergency Preparedness and Response, Environmental Health, Epidemiology, Assessment, ImmuTracks; and Ryan White Program.
- **Community Health and Strategic Initiatives** Community Engagement, Community Health Improvement Partnership (CHIP), Climate Action, Healthy Aging, Health Promotion, Health and Racial Equity, Quality Improvement, Strategic planning, and Workforce Development.

Safe Communities

Strategies and services that break the cycle of all forms of violence, including community and gun violence, domestic violence, human trafficking, hate and bias motivated acts. Services include youth programs and supports, victims and survivors services, increased youth employment opportunities, safe affordable housing, improved relations with law enforcement and safe protective environments for communities members to live, work and play.

HSPH Hennepin Health Staff support Hennepin Health members navigate county social services and healthcare programs.

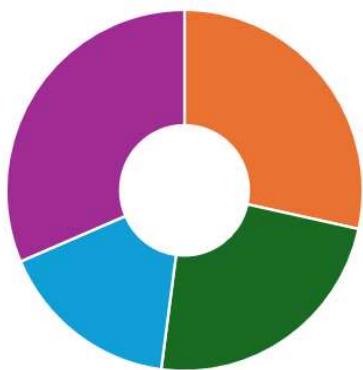
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$22,329,810	\$25,742,278	\$26,045,205
Other Taxes	0	0	0
Federal	22,446,684	22,858,927	21,675,653
State	13,578,327	16,812,482	10,141,143
Local	5,322,445	4,717,865	5,005,467
Investment Earnings	0	0	0
Fees for Services	11,930,639	12,603,253	11,309,791
Fines and Forfeitures	0	0	0
Licenses and Permits	2280679.45	2301500	2347500
Other Revenue	467,831	14,233,176	15,090,772
Other Financing	17,240,894	0	0
Total Revenues	\$95,597,309	\$99,269,481	\$91,615,531
Personnel Services	\$52,258,664	\$55,628,886	\$51,644,428
Commodities	4,685,697	4,968,568	4,019,821
Services	14,208,070	11,755,394	9,482,842
Public Aid Assistance	21,613,079	23,663,468	22,968,524
Capital Outlay	0	0	0
Other Charges	4,002,079	3,346,265	3,572,616
Grants	-41,016	-93,100	-72,700
Other Financing Uses	0	0	0
Total Expenditures	\$96,726,572	\$99,269,481	\$91,615,531
Budgeted Positions (Full-Time Equivalents)	476.0	486.5	407.6

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

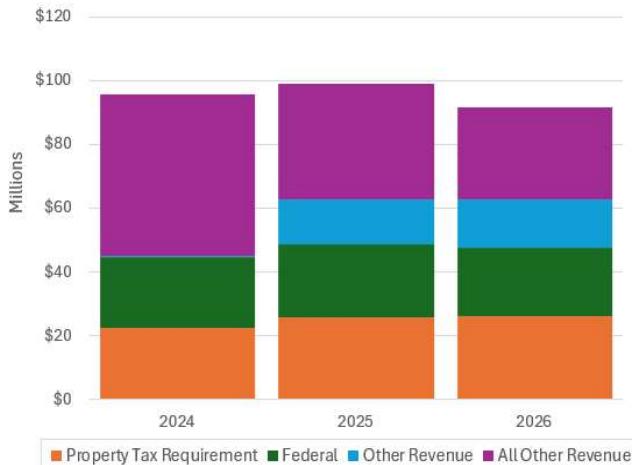
Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$91,615,531



- Property Tax Requirement, 28.4%
- Federal, 23.7%
- Other Revenue, 16.5%
- All Other Revenue, 31.4%



Significant Budget Changes

The 2026 adopted budget for the Public Health division is \$91.6 million, which reflects a \$7.7 million, or 7.7 percent, decrease from the 2025 adjusted budget. The 2026 adopted budget reflects a \$7.6 million decrease in intergovernmental revenues due to new legislation and grants that are ending, as well as a \$1.3 million decrease in fee revenue related to the 340B Pharmacy federal drug pricing program.

Staff costs and public aid assistance make up 81.4 percent of the Public Health division's expenditures. Public aid programs fluctuate in response to resident activities and available funding. Reduced services and contracts are partially due to the reduction in federal and state revenues, while other costs were prioritized and managed with the resources available. This division also reduced its budgeted FTE by 79.0 FTE (16.2 percent) and plans to prioritize hiring positions that are necessary to keep residents safe (children, vulnerable adults, etc.).

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Public Health			
Public Health & Clinical Svcs	\$22,105,572	\$22,968,381	\$20,824,215
Public Health Admin	\$2,829,866	\$3,108,976	\$2,289,383
Public Health Family Health	\$27,545,346	\$25,935,329	\$25,383,334
Public Health Protection	\$22,881,423	\$23,524,780	\$19,022,946
Public Health Strategic Initiatives	\$8,186,616	\$10,564,832	\$10,191,006
Safe Communities			
JCPP	\$1,779,594	\$1,584,194	\$1,502,913
Community Violence Prevention	\$4,737,046	\$4,880,298	\$5,079,624
No Wrong Door	\$1,256,165	\$1,221,205	\$1,274,892
Safe Communities Admin	\$2,789,272	\$2,816,603	\$3,296,322
Safe Communities Grants	\$775,056	\$125,000	\$0
Youth Connection Center	\$616,280	\$1,076,100	\$1,076,100
Hennepin Health			
Hennepin Health Direct Service	\$944,415	\$1,000,090	\$1,082,241
Population Health Equity	\$279,922	\$463,693	\$592,555
Total Expenditures	\$96,726,572	\$99,269,481	\$91,615,531

Mission

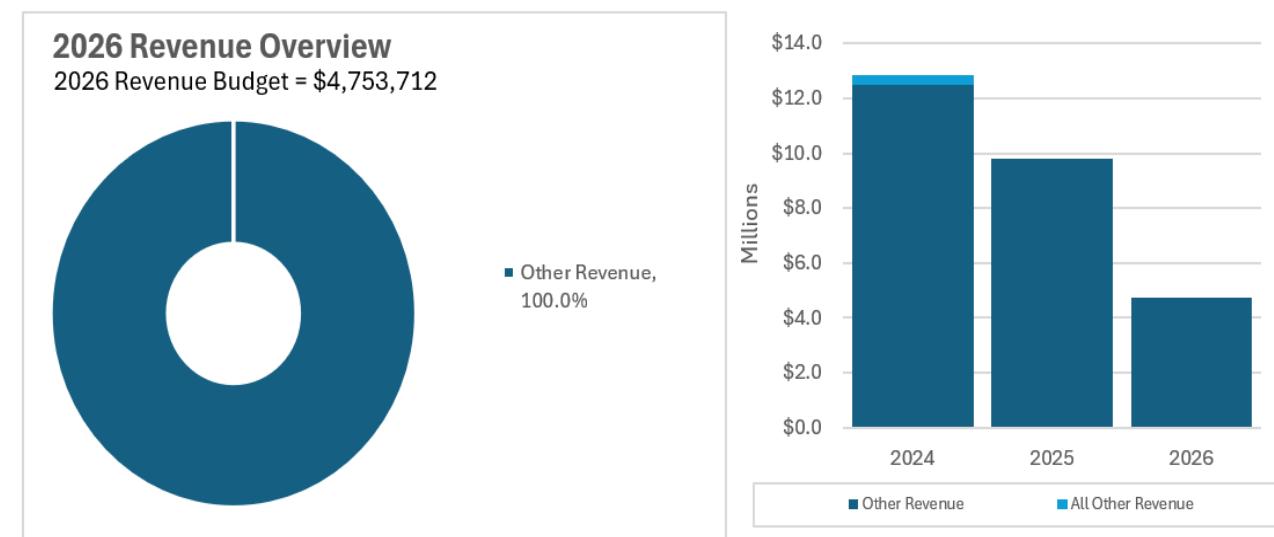
Department Description:

The County is a participating government in opioid settlements with pharmaceutical manufacturers, distributors, and pharmacy chains. The County receives payments subject to Minnesota State-Subdivision Memorandum of Agreement, which provides that opioid settlement funds shall not be considered funds of the State of any participating local government until each distribution is made. Therefore, the County does not report receivables and recognize revenue until the year the distributions are made. Unspent opioid settlement revenues will be restricted for future eligible costs relating to the impacts of opioid addiction.

Revenue and Expenditure Information	2024 Actual	2022-25 Budget*	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	344,329	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue (Opioid Settlement)	12,505,575	20,767,178	10,794,212
Budgeted (add)/use of Fund Balance	0	5,235,338	(6,040,500)
	Total Revenues	\$12,849,905	\$26,002,516
			\$4,753,712
Personnel Services	\$2,706,610	\$13,616,030	\$0
Commodities	381,372	610,000	657,813
Services	874,572	812,500	1,139,741
Public Aid Assistance	3,277,972	10,853,986	2,864,546
Capital Outlay	7,347	100,000	86,822
Other Charges	13,190	10,000	4,790
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$7,261,063	\$26,002,516
			\$4,753,712
	Budgeted Positions (Full-Time Equivalents)	0	0
			0

* The Opioid Settlement special revenue fund has non-lapsing expenditure authority. The 2024 Actuals column represents expenditures from the 2024 time period.

Revenue Comparison



Line of Business: Disparity Elimination

Disparity Elimination Administration
Broadband & Digital Inclusion
Workforce Development
Outreach & Community Supports
Education Support Services
Purchasing and Contract Services
Climate and Resiliency



Line of Business Description:

The Disparity Elimination line of business is responsible for advising the Hennepin County Board of Commissioners and Hennepin County Administrator on policies and issues related to eliminating disparities. The county's vision is for unified systems (e.g. education, employment, health, housing, income, justice, and connectivity) that are just, fair, and inclusive that enable equity for all people.

The mission of the Disparity Elimination line of business is to co-create equitable and innovative solutions, through community and workplace partnerships, to eliminate disparities across Hennepin County.

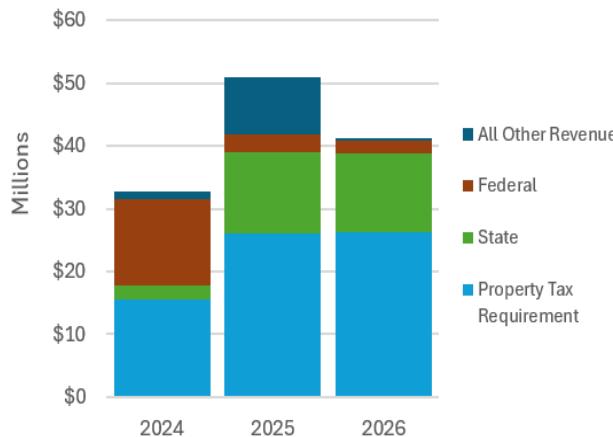
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$15,491,737	\$25,995,067	\$26,284,876
Other Taxes	0	0	0
Federal	13,680,356	2,836,655	1,955,732
State	2,357,816	13,045,184	12,538,491
Local	638,823	0	0
Investment Earnings	0	0	0
Fees for Services	0	8,068,000	525,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	612,943	900,000	0
Other Financing	0	0	0
	Total Revenues	\$32,781,675	\$41,304,099
Personnel Services	\$13,216,118	\$17,274,697	\$17,843,187
Commodities	389,760	1,012,635	985,842
Services	6,079,320	28,698,224	19,070,956
Public Aid Assistance	10,205,142	3,653,150	3,250,189
Capital Outlay	96,500	0	0
Other Charges	295,437	206,200	153,925
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$30,282,277	\$41,304,099
Budgeted Positions (Full-Time Equivalents)	122.5	129.8	124.5

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue and Expenditure Comparison

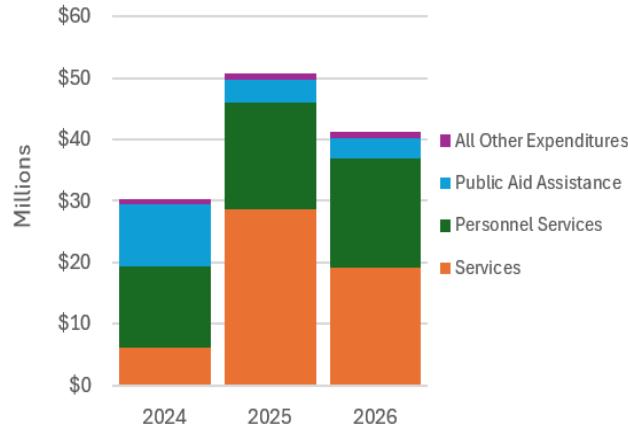
Revenue Overview

2026 Revenue Budget = \$41,304,099



Expenditure Overview

2026 Expenditure Budget = \$41,304,099



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Disparity Elimination Administration	1,760,550	14,399,204	14,531,303
Broadband & Digital Inclusion	6,623,214	2,895,515	2,720,121
Workforce Development	9,624,315	11,393,730	10,251,564
Outreach & Community Supports	2,475,336	2,335,298	2,362,195
Education Support Services	2,835,712	3,393,467	3,461,336
Purchasing and Contract Services	5,204,429	5,932,335	6,044,979
Climate and Resiliency	1,758,722	10,495,357	1,932,601
Total Expenditures	\$30,282,277	\$50,844,906	\$41,304,099

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Disparity Elimination Administration	14.0	18.0	18.0
Broadband & Digital Inclusion	14.0	14.0	12.0
Workforce Development	12.5	13.5	14.5
Outreach & Community Supports	15.0	15.0	11.0
Education Support Services	20.0	21.0	21.0
Purchasing and Contract Services	38.0	38.3	38.0
Climate and Resiliency	9.0	10.0	10.0
Budgeted Positions (Full-Time Equivalents)	122.5	129.8	124.5

Revenue Summary:

The 2026 Disparity Reduction budgeted revenues are \$41.3 million, a decrease of \$9.5 million from the 2025 Adjusted Budget.

Budgeted Property Tax Requirement: The 2026 adopted budget includes property taxes of \$26.3 million, an increase of \$289,809 or 1.1 percent, when compared to the 2025 adjusted budget.

Federal: Federal revenue in the 2026 adopted budget is nearly \$2.0 million, which is a decrease of about \$881 thousand, or 31.1 percent, from the 2025 adjusted budget. Nearly \$749 thousand is due to the decrease in SNAP employment and training and Workforce Innovation and Opportunity Act (WIOA) funding.

State: The 2026 adopted budget for State revenue is \$12.5 million, which is a decrease of \$506,693 or 3.9 percent, from the 2025 adjusted budget. Most of the decrease is due to lower State workforce grant funding which includes reductions in the State's Youth and Dislocated Worker funding.

Fees For Service: For 2026 there is a decrease of \$7.5 million due to an accounting change for the MinnPACE program. MinnPACE is now being reported in the county's Fiduciary Fund in order to meet Government Accounting Standards Boards (GASB) requirements.

Expenditure Summary:

Personnel Services: For 2026 Personnel Services is \$17.8 million, an increase of \$568,490, or 3.3 percent from the 2025 adjusted budget.

Commodities: For 2026 Commodities is \$985,842, a decrease of \$26,793, or 2.6 percent from the 2025 adjusted budget. This is due to anticipated lower software costs and reduced spending on PC purchases due to savings from purchasing refurbished PCs.

Services: For 2026 Services is \$19.0 million, a decrease of \$9.6 million, or 33.5 percent. Of this decrease, about \$1.2 million is due to lower subrecipient expenses due to cuts in grant funding; and the remaining \$8.4 million decrease due to changes under GASB accounting requirements for the MinnPACE program.

Public Aid: For 2026 Public Aid is \$3.3 million, a decrease of \$402,961 or 11.0 percent from the 2025 adjusted budget. Most of this decrease is due to lower subrecipient expenses due to cuts in grant funding.

Mission

Vision: Hennepin County has unified systems (e.g. connectivity, education, employment, health, housing, income, and justice) that are just, fair, and inclusive that enable equity for all people.

Mission: The Disparity Elimination line of business will co-create equitable and innovative solutions, through community and workplace partnerships, to eliminate disparities across Hennepin County.

Department Description:

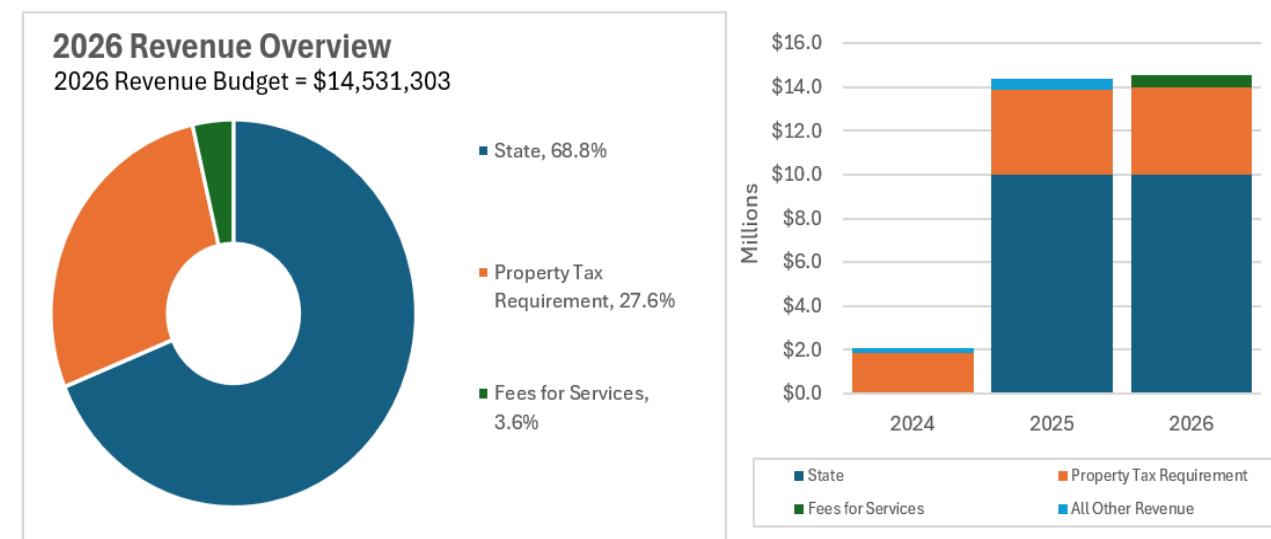
Disparity Elimination Administration includes five areas:

- Administration: Provides executive direction and optimizes resources and services to ensure efficient operation and support of processes across the line of business.
- Anti-Displacement: Leads the county's anti-displacement work on the Blue Line Extension and provides administrative support to the Anti-Displacement Community Prosperity Program Board.
- Data Analytics: Provides analytic support to the line of business, ensuring that data is available in a meaningful, useable format that staff and leaders can use for decision making and strategizing.
- Finance: Provides budget, accounting, and financial analysis functions for the line of business.
- Diversity, Equity and Inclusion: Drives systemic, sustainable change by embedding equity into culture, decisions, leadership, and daily practices enterprise wide.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,850,366	\$3,899,204	\$4,006,303
Other Taxes	0	0	0
Federal	247,969	0	0
State	0	10,000,000	10,000,000
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	525,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	500,000	0
Other Financing	0	0	0
	Total Revenues	\$2,098,335	\$14,399,204
			\$14,531,303
Personnel Services	\$1,578,770	\$2,876,830	\$3,062,729
Commodities	6,130	19,875	19,525
Services	173,911	11,476,949	11,423,499
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	1,738	25,550	25,550
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$1,760,550	\$14,399,204
			\$14,531,303
	Budgeted Positions (Full-Time Equivalents)	14.0	18.0
			18.0

*Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

* The 2026 Adopted Budget represents a 0.9 percent or \$132,099 increase in the overall budget from the 2025 Adjusted Budget. This is driven by countywide salary adjustments and higher employer health insurance premiums.

* The 2026 FTE total of 18.0 reflects no change from the 2025 Adjusted budget.

* The Anti-Displacement budget includes \$525,000 in funding from the HRA to support staff costs to support the Anti-Displacement Community Prosperity Program (ACPP) Board which includes \$500,000 in matching funds for the ACPP.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Administration Services	1,760,550	2,521,874	2,601,460
Anti-Displacement	0	11,089,270	11,126,022
Diversity, Equity and Inclusion	0	788,060	803,821
Total Expenditures	\$1,760,550	\$14,399,204	\$14,531,303

Mission

Vision:

We envision thriving and diverse communities that include businesses and organizations who provide goods and services in response to county contracting opportunities that are transparent, accessible, equitable, sustainable and cost-effective.

Mission:

The mission of the Broadband & Digital Inclusion department is to build and promote safe access to technology so that all residents of Hennepin County are empowered to thrive in the digital world.

Department Description:

The Broadband and Digital Inclusion Department (BDI) leads Hennepin County's strategies to equip residents with the tools, connectivity and skills they need to thrive in a digital world. Part of the Disparity Elimination line of business, BDI works to ensure that all Hennepin residents can realize the transformative power of reliable broadband choices, computing devices, and digital literacy and internet-safety skills.

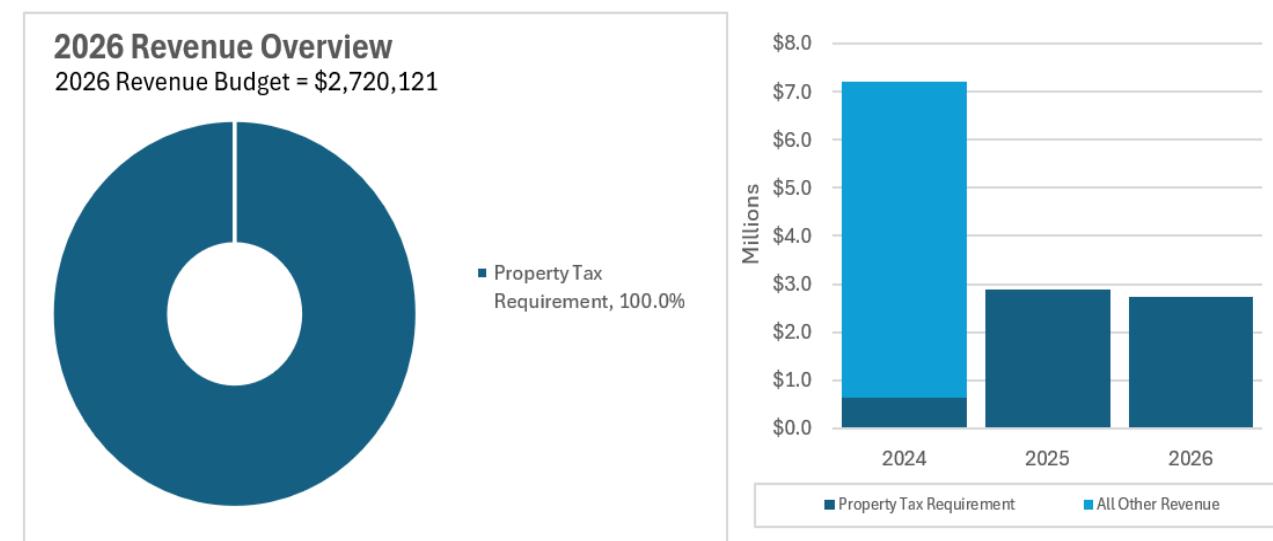
BDI's nationally recognized programs across digital navigation, digital infrastructure and digital policy are aligned with the organization-wide objectives around disparity elimination, climate action and resilience and online county services.

The Department is comprised of 12.0 FTE across three main program areas: Digital Navigation, Policy & Partnerships, and Broadband and Wi-Fi Projects. Front-line staff continue to innovate, expand and promote these &, which connect residents with essential tools, training, and support, and have earned recognitions including the Trailblazer Award from the National Digital Inclusion Alliance, and the countywide Disparity Reduction in Action award.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$641,572	\$2,895,515	\$2,720,121
Other Taxes	0	0	0
Federal	5,938,334	0	0
State	0	0	0
Local	631,323	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
Total Revenues	\$7,211,228	\$2,895,515	\$2,720,121
Personnel Services	\$1,229,988	\$1,700,693	\$1,583,824
Commodities	86,905	752,000	728,000
Services	468,183	180,822	150,647
Public Aid Assistance	4,798,535	250,000	250,000
Capital Outlay	0	0	0
Other Charges	39,604	12,000	7,650
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$6,623,214	\$2,895,515	\$2,720,121
Budgeted Positions (Full-Time Equivalents)	14.0	14.0	12.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

* Broadband and Digital Inclusion (BDI) will meet the demand of resident needs, due to a number of strategic choices that will provide operating efficiencies in 2026. These include a transition to certified, refurbished personal computers for residents. Certified refurbished PCs are less expensive than brand new PCs but are still high quality services for resident use.

* BDI will continue in 2026 to innovate and expand cross-departmental collaborations, which address the digital divide among residents already engaged with county services. By sharing resources, aligning outreach, and embedding digital navigation into existing service delivery, the department will support the county's broader goals to eliminate disparities not only in connectivity, but also in the six other disparity domains as well.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Broadband & Digital Inclusion Projects	6,415,701	0	0
Broadband & Digital Inclusion General	207,513	2,895,515	2,720,121
Total Expenditures	\$6,623,214	\$2,895,515	\$2,720,121

Mission

Vision: Hennepin County residents have equitable opportunities for long-term prosperity, well-being, and meaningful careers.

Mission: Develop equitable employment and training services that reduce residents' barriers to employment, meet employers' skill needs, and support community prosperity.

Department Description:

Employment is a key driver for long-term prosperity and well-being for individuals, families, and communities. Yet many people and communities face substantial barriers that make it challenging for them to achieve their unique employment and career goals. Developing our workforce and reducing barriers to employment is a critical method to reducing all disparities and achieving a more prosperous community and economy that serves us all, which is why it is a core focus of Hennepin County's commitment to disparity elimination.

The Department of Workforce Development partners with program providers and employers to develop and deliver employment and training services meant to ensure equitable opportunities for all residents, regardless of their background or barriers to employment. Additionally, we support employers to hire, develop, and retain a talented, diverse workforce. Through a variety of funding mechanisms, our department manages federal and state mandated workforce development programs as well as strategic programs in support of Hennepin County's commitments to disparity elimination and climate action.

Workforce Development in Hennepin County is a collaborative, strategic effort to equip individuals with the education, skills, training, and support needed to succeed in today's evolving economy, while helping employers access and retain a high-quality workforce. It includes:

- **Serving as a Convener** by bringing together employers, educators, training providers, and community stakeholders to align efforts and drive coordinated workforce strategies
- **Deploying Workforce Programs** (such as pathways) that provide clear, structured routes for individuals to progress from education and training into quality jobs and career advancement, while also preparing a workforce that can adapt to industry changes and disruptions
- **Fostering Employee Growth** through upskilling, mentorship, and career advancement opportunities
- **Providing Employer Support** through customized training solutions, talent pipeline development, and data-driven labor market insights
- **Supporting Talent Development and Retention** through workplace development by creating environments where skilled workers want to stay and grow

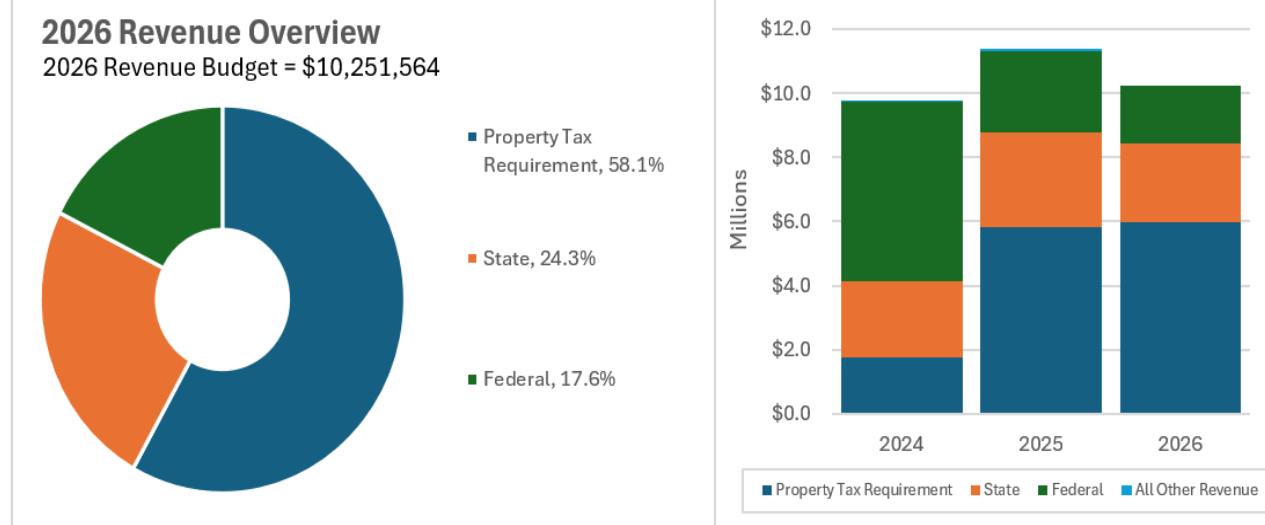
Workforce Development is about building a resilient economy by empowering people and aligning resources for long-term success. Regardless of who connects with the system and enrolls in services, our department is committed to ensuring the entire system works for them and addresses their distinct needs.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,762,532	\$5,843,281	\$5,960,056
Other Taxes	0	0	0
Federal	5,639,748	2,553,905	1,805,017
State	2,357,816	2,928,544	2,486,491
Local	7,500	0	0
Investment Earnings	0	0	0
Fees for Services	0	68,000	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	12,943	0	0
Other Financing	0	0	0
Total Revenues	\$9,780,539	\$11,393,730	\$10,251,564

Revenue and Expenditure Information, continued	2024 Actual	2025 Budget	2026 Budget
Personnel Services	\$1,491,889	\$1,877,875	\$2,293,214
Commodities	12,202	3,510	4,196
Services	2,720,530	6,774,695	5,640,287
Public Aid Assistance	5,340,319	2,708,150	2,286,867
Capital Outlay	0	0	0
Other Charges	59,375	29,500	27,000
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$9,624,315	\$11,393,730	\$10,251,564
Budgeted Positions (Full-Time Equivalents)	12.5	13.5	14.5

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

* The overall budget for the Department of Workforce Development (DWD) is anticipated to decrease \$2.3 million as a result of lower state and federal workforce grant funding. This includes reductions in the State's Youth and Dislocated Worker programs, federal Workforce Innovation and Opportunity Act (WIOA), and SNAP employment and training programs.

* Property Tax is increasing by \$116,775 or 2.0 percent due to an increase in countwide salary and health insurance premiums.

* DWD's 2026 budget includes an additional FTE. This is an existing FTE which was approved after the 2025 budget was adopted and was part of the department's leadership restructure that occurred in the fall of 2024.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Workforce Development Administration	1,348,408	1,718,556	2,001,171
Workforce Development Grants	955,721	925,028	601,531
Workforce Development Project	2,785,388	3,744,500	3,287,000
Henn Carver Workforce Services	4,534,797	5,005,646	4,361,862
Total Expenditures	\$9,624,315	\$11,393,730	\$10,251,564

Mission

Vision: Residents see their voices and needs reflected in Hennepin County's decision-making policies, practices and priorities.

Mission: Build trust through long-term relationships between the community and the county to lift residents' voices so they are seen, heard, valued, and healthy.

Department Description:

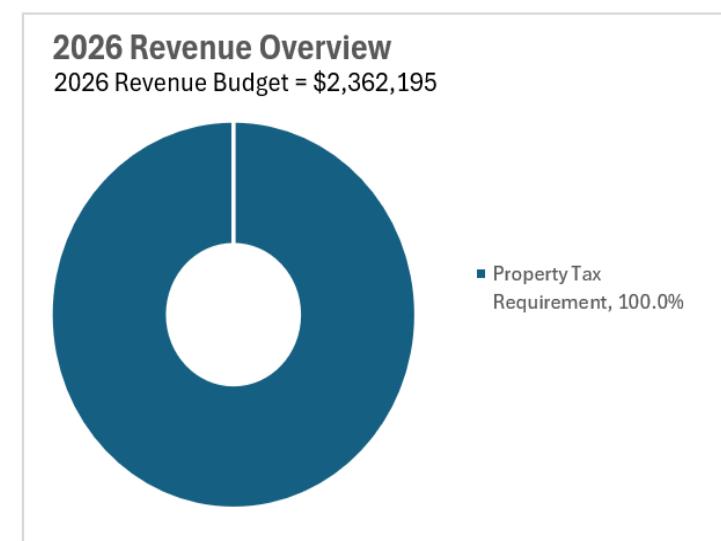
Outreach and Community Supports (OCS) consults with internal engagement practitioners throughout the county to ensure consistency in resident-facing activities and with various community partners across the county. OCS directly provides community engagement through the Trusted Messenger program and Cultural Liaison. OCS leads the direction for community engagement and outreach throughout all lines of business and across all departments.

In 2020 the Hennepin County Board declared racism a public health crisis. Many systems across government created racial disparities and those systems continue to increase disparities today. To eliminate these disparities, the first step is to center lived experience and build relationships with community. In government, engagement is often transactional, someone will show up for a period of time or when a project is happening, then goes away until the next project or election cycle comes around. OCS intentionally focuses on building relationships with community members, demonstrating long-term commitment to partners and residents as it works collectively for a better Hennepin County.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,531,868	\$2,335,298	\$2,362,195
Other Taxes	0	0	0
Federal	1,595,118	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$3,126,986	\$2,362,195
Personnel Services	\$1,311,026	\$1,637,273	\$1,459,171
Commodities	92,658	7,600	17,800
Services	1,012,069	617,925	797,724
Public Aid Assistance	6,345	20,000	35,000
Capital Outlay	0	0	0
Other Charges	53,238	52,500	52,500
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$2,475,336	\$2,362,195
	Budgeted Positions (Full-Time Equivalents)	15.0	11.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

* The 2026 budget for OCS assumes two Administrative Assistant Senior positions will continue to be funded with opioid settlement funds in 2026.

* The Trusted Messenger Program will continue focusing on community engagement efforts with the greatest and direst of need and build collaborative relationships with community organizations and residents in 2026.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Outreach and Community Supports General	829,931	2,335,298	2,326,395
Outreach and Community Supports Projects	1,645,405	0	35,800
Total Expenditures	\$2,475,336	\$2,335,298	\$2,362,195

Mission

Vision: Each young person, especially youth of color, and their families within Hennepin County are thriving as lifelong learners empowered with tools and supports in the education system.

Mission: Education Support Services (ESS) addresses disparities in education systems by partnering with Hennepin County youth, families, and community professionals to support student engagement and growth. We advocate for families by:

- Listening to their needs
- Collaborating with students to identify and achieve goals
- Connecting them with resources
- And encouraging authentic and transformational relationships between youth and their communities

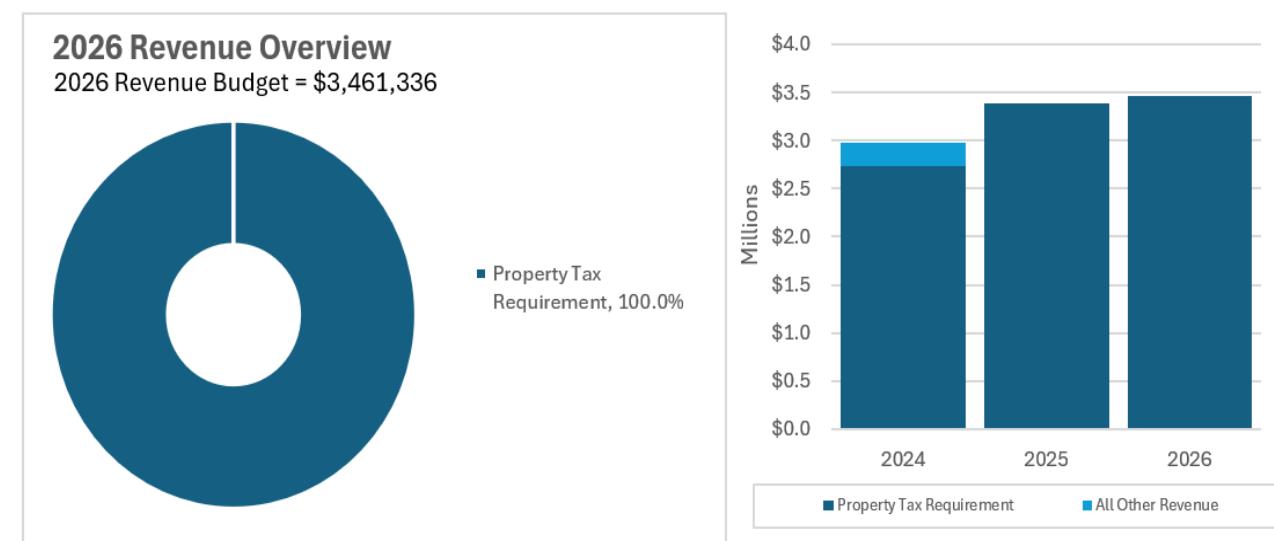
Department Description:

Education Support Services (ESS) provides strengths-based academic services to county-connected students and families, supporting students in pre-K through 12th grade, youth and adult GED seekers, and multigenerational learners. Services provided include school navigation support and advocacy, academic tutoring, academic credit recovery programming, GED navigation and post-secondary planning, and support for students' individualized education goals. ESS is also leading the development of the Grow, Learn, Thrive strategic framework and alignment for education supports countywide.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$2,739,268	\$3,393,467	\$3,461,336
Other Taxes	0	0	0
Federal	237,354	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$2,976,622	\$3,393,467
			\$3,461,336
Personnel Services	\$1,976,387	\$2,377,766	\$2,443,324
Commodities	16,651	55,200	56,000
Services	777,399	282,501	279,190
Public Aid Assistance	59,943	675,000	678,322
Capital Outlay	0	0	0
Other Charges	5,332	3,000	4,500
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$2,835,712	\$3,393,467
			\$3,461,336
	Budgeted Positions (Full-Time Equivalents)	20.0	21.0
			21.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

* Increases in personnel costs are due to countywide salary adjustments and higher employer health insurance premiums which are partially offset by lower spending on contracted services for the Aprendamos Juntos program.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Education Support Services	2,594,475	3,040,419	3,159,250
Education Support Services Projects	241,236	353,048	302,086
Total Expenditures	\$2,835,712	\$3,393,467	\$3,461,336

Mission

Vision:

We envision thriving and diverse communities that include businesses and organizations who provide goods and services in response to county contracting opportunities that are transparent, accessible, equitable, sustainable and cost-effective.

Mission:

Our mission is to join with county departments to purchase goods and services through a process that is legal, cost effective, fair, and accessible to businesses; and to ensure that we contract with vendors that share the county's commitment to responsible social, economic, and sustainable procurement.

Department Description:

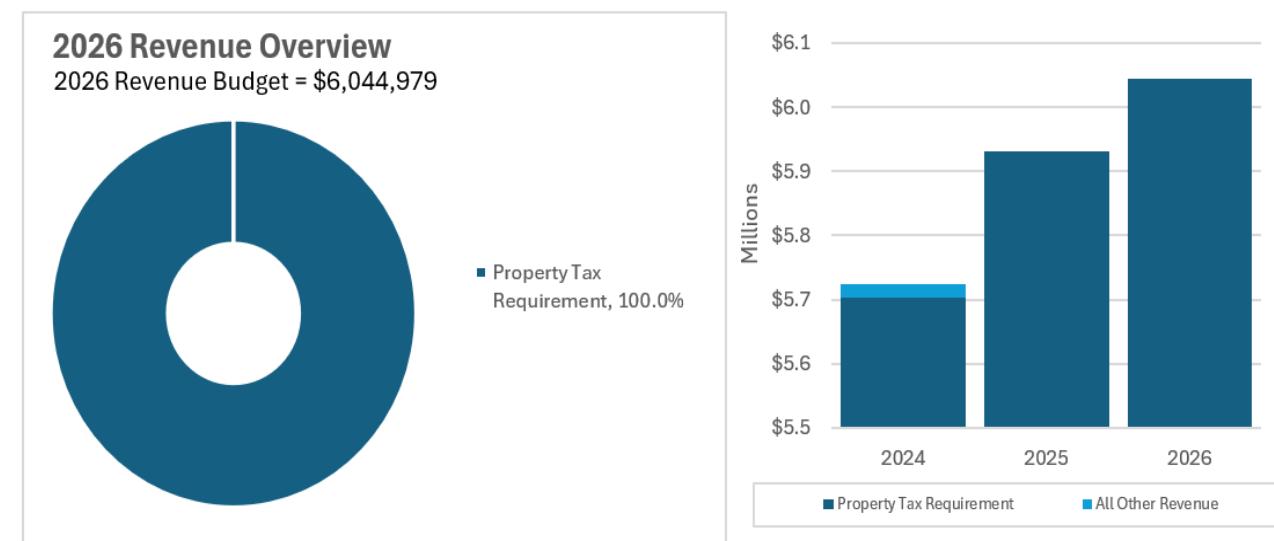
The Purchasing and Contract Services (PCS) Department collaborates with county departments to procure goods and services through a process that is legal, cost-effective, fair, and accessible to businesses and organizations. Led by a director and a team of five senior managers, PCS' 38 total FTEs oversee various procurement, contracting, compliance, and administrative activities.

PCS is committed to supporting county disparity elimination goals by increasing opportunities for small businesses, including those owned by women and people of color, and contributing to the implementation of the Climate Action Plan through sustainable procurement practices.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$5,702,661	\$5,932,335	\$6,044,979
Other Taxes	0	0	0
Federal	21,833	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$5,724,494	\$6,044,979
Personnel Services	\$4,692,126	\$5,386,310	\$5,516,030
Commodities	171,848	169,450	157,321
Services	307,872	317,925	342,403
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	32,583	58,650	29,225
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$5,204,429	\$6,044,979
	Budgeted Positions (Full-Time Equivalents)	38.0	38.3
			38.0

*Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

* An increase in overall property tax is a result of higher personnel services costs due to countywide salary adjustments and higher employer health insurance premiums in 2026.

* Decrease in software costs, conference registration fees, and travel expenses for 2026.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Purchasing & Contract Services	5,182,596	5,932,335	6,044,979
Purchasing & Contract Services Projects	21,833	0	0
Total Expenditures	\$5,204,429	\$5,932,335	\$6,044,979

Mission

Vision: Using a disparity elimination lens, Climate and Resiliency seeks to build a more equitable and resilient Hennepin County by reducing greenhouse gas emissions while engaging with communities vulnerable to climate impacts. Climate and Resiliency advocates for responsible use of resources, minimize wastefulness, and promote the use of renewable energy.

Mission: Foster climate change mitigation and adaptation efforts focusing on building a resilient and equitable Hennepin County.

Department Description:

The Climate and Resiliency Department was created in 2021 and moved under the umbrella of the Disparity Elimination (DE) Line of Business in January 2024. Its Foundational Strategies intersect with all disparity elimination, particularly the capacity to strengthen climate resilience is directly associated with the implementation of each DE domain.

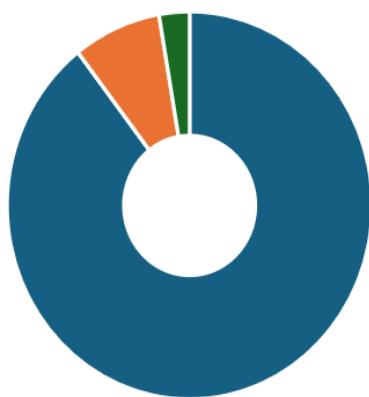
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,263,470	\$1,695,967	\$1,729,886
Other Taxes	0	0	0
Federal	0	282,750	150,715
State	0	116,640	52,000
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	8,000,000	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	600,000	400,000	0
Other Financing	0	0	0
	Total Revenues	\$1,863,470	\$10,495,357
			\$1,932,601
Personnel Services	\$935,933	\$1,417,950	\$1,484,895
Commodities	3,365	5,000	3,000
Services	619,356	9,047,407	437,206
Public Aid Assistance	0	0	0
Capital Outlay	96,500	0	0
Other Charges	103,567	25,000	7,500
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$1,758,722	\$10,495,357
			\$1,932,601
Budgeted Positions (Full-Time Equivalents)	9.0	10.0	10.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

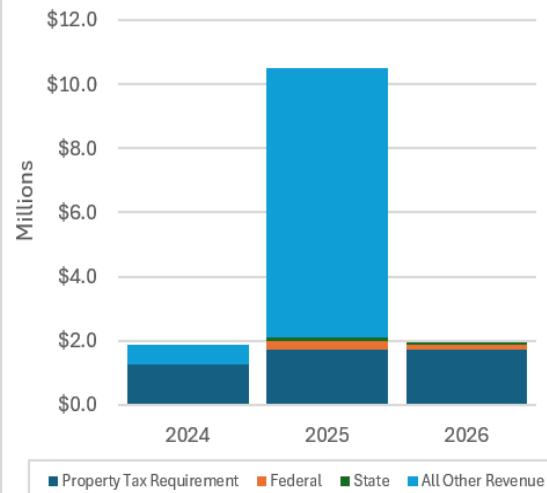
Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$1,932,601



- Property Tax Requirement, 89.5%
- Federal, 7.8%
- State, 2.7%



■ Property Tax Requirement ■ Federal ■ State ■ All Other Revenue

Significant Budget Changes

* The main decrease in budget is due to the Minnesota Property Assessed Clean Energy (MinnPACE) program is not included in the 2026 budget, which results in \$8 million in revenue and expenditures from the 2025 adjusted budget. MinnPACE has not gone away and is still being administered by Climate and Resiliency in the same way as before.

* The accounting for MinnPACE has changed to better reflect the nature of the program. To meet Government Accounting Standards Board (GASB) requirements, MinnPACE is now being reported in the county's Fiduciary Fund. The Fiduciary Fund is used to account for assets held by the county on behalf of other entities (in this case, the Saint Paul Port Authority). Fiduciary Funds do not need to be budgeted.

* For 2026 the advancement of community-driven climate initiatives, including Growing Communities, FORTITY and IGNITE programs will continue to advance urban agriculture, promote resiliency in the built environment, and foster equitable climate adaptation across Hennepin County. Some of these program activities are in alignment with statutorily eligible uses of fund balance revenue from the Solid Waste Enterprise Fund, which will provide \$400,000 in 2026.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Climate Change Administration	1,412,665	0	0
Climate Change Projects	346,056	0	0
Climate and Resiliency General	0	2,095,967	1,729,886
Climate and Resiliency Projects	0	399,390	202,715
MinnPACE Assessments	0	8,000,000	0
Total Expenditures	\$1,758,722	\$10,495,357	\$1,932,601

Line of Business: Resident Services

Resident Services Administration

Land Information and Tax Services

Service Centers

Elections

Assessor's Office

Examiner of Titles Office

Libraries



Line of Business Description:

Resident Services provides in-person and virtual resident focused services related to election administration, property tax and real property administration, licensing services at seven locations, and library services at 41 locations.

Resident Services' mission is to support a well-functioning and engaged civil society for all residents through stewardship of core government systems that: empower voting, enable lifelong learning at the libraries, provide licenses and vital records, maintain real estate records, and ensure accurate property taxes.

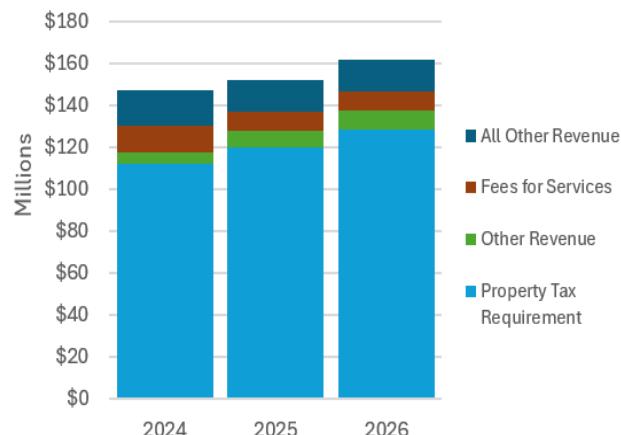
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$112,080,668	\$120,277,949	\$128,852,299
Other Taxes	2,068,172	2,635,000	2,640,000
Federal	5,539,486	404,115	264,387
State	1,134,019	1,420,819	1,484,597
Local	-65	0	0
Investment Earnings	145,665	120,000	180,000
Fees for Services	12,551,657	9,519,400	9,030,874
Fines and Forfeitures	47,951	46,000	52,500
Licenses and Permits	5,338,440	5,372,568	5,580,224
Other Revenue	5,550,773	7,513,011	9,066,036
Other Financing	2,733,567	5,010,792	5,048,902
	Total Revenues	\$147,190,334	\$152,319,654
			\$162,199,819
Personnel Services	\$101,351,686	\$112,373,810	\$121,921,861
Commodities	2,801,705	2,822,913	2,037,273
Services	27,605,953	27,852,086	29,726,123
Public Aid Assistance	463,139	8,000	10,500
Capital Outlay	6,284,358	6,047,094	7,059,794
Other Charges	3,375,839	3,215,751	1,444,268
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$141,882,680	\$152,319,654
			\$162,199,819
Budgeted Positions (Full-Time Equivalents)	1,093.8	1,056.6	1,093.8

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue and Expenditure Comparison

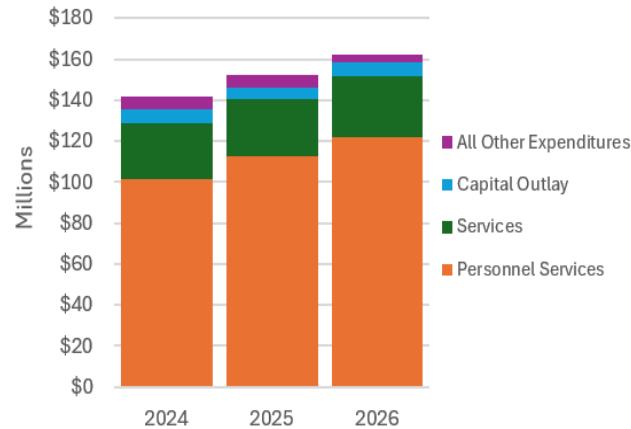
Revenue Overview

2026 Revenue Budget = \$162,199,819



Expenditure Overview

2026 Expenditure Budget = \$162,199,819



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Resident Services Administration	7,646,622	11,967,877	12,509,024
Land Information and Tax Services	20,918,588	24,795,833	24,377,909
Service Centers	13,497,790	15,141,927	15,441,715
Elections	12,801,009	7,137,008	10,645,702
Assessor's Office	9,040,684	10,571,788	12,678,241
Examiner of Titles Office	1,472,510	1,705,519	1,704,929
Libraries	76,505,477	80,999,702	84,842,299
Total Expenditures	\$141,882,680	\$152,319,654	\$162,199,819

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Resident Services Administration	44.8	50.8	50.8
Land Information and Tax Services	162.0	162.0	161.0
Service Centers	145.0	144.5	141.0
Elections	85.5	37.7	66.5
Assessor's Office	66.0	71.0	84.0
Examiner of Titles Office	9.0	9.0	9.0
Libraries	581.6	581.6	581.6
Budgeted Positions (Full-Time Equivalents)	1,093.8	1,056.6	1,093.8

Revenue Summary:

The 2026 Resident Services line of business budgeted revenues are \$157.2 million, an increase of \$9.8 million, or 6.7 percent, over the 2025 adjusted budget, with Other Revenues of \$5.0 million.

Property Tax: The 2026 adopted budget includes property taxes of \$128.9 million, an increase of \$8.6 million, or 7.1 percent, over the 2025 adjusted budget. The majority of the property tax will support the Hennepin County Libraries, with a budget of \$73.6 million in property tax revenues, an increase of just under \$2.0 million from the adjusted 2025 budget, or 2.7%. However, the majority of the increases in property tax stem from the Elections department, with a budget of \$10.4 million, an increase of \$4.0 million in property tax revenues for 2026, or 63.3 percent over the adjusted 2025 budget, primarily due to the increased costs for the midterm election cycle. Further increases are budgeted in the Assessor's Office, with a property tax budget of \$12.6 million, a \$2.1 million increase over the 2025 adjusted budget, or 19.9 percent, related to entering into a joint powers agreement for local assessing services with the cities of Maple Grove and Edina, resulting in the increase of 13.0 FTEs.

Other Taxes: The 2026 adopted budget includes Other Taxes of \$2.6 million, which is stable compared to the 2025 adjusted budget. These revenues include aggregate removal, mortgage registration, and state deed taxes.

Federal: The 2026 budget includes approximately \$264,000 of Federal revenues, a decrease of nearly \$140,000, or 34.6 percent compared to the 2025 adjusted budget.

State: The 2026 adopted budget includes state grants totaling \$1.4 million, an increase of about \$64,000 when compared to the 2025 adjusted budget, or 4.5 percent.

Fees for Services: The 2026 adopted budget includes revenue from fees for services totaling \$9.0 million, which reflects a \$488,000, or 5.1 percent, decrease from the 2025 adjusted budget. These fees include property assessment service fees, public record requests, district court fees, candidate filing fees, and other service fees.

Licenses and Permits: The 2026 adopted budget includes revenue from licenses and permits totaling \$5.5 million, which reflects a \$207,600, or 3.9 percent, increase from the 2025 adjusted budget. These revenues include driver licenses, vital certificates, and motor vehicle licenses.

Other Revenue: Other Revenue in the 2026 adopted budget is \$9.0 million, which reflects a \$1.5 million, or 20.7 percent, increase from the 2025 adjusted budget. These revenues include grants contributed by non-governmental sources, reimbursements, and use of restricted or committed fund balance.

Other Financing: The 2026 adopted budget includes \$5.0 million in Other Financing, including \$3.0 million of ballpark sales tax revenue that is statutorily dedicated to extended library hours.

Expenditure Summary:

The 2026 Resident Services line of business budgeted expenditures are \$162.2 million, an increase of nearly \$9.9 million, or 6.5 percent, over the 2025 adjusted budget.

Personnel Services: Personnel Services makes up the majority of the expenditure budget for the Line of Business, with a budget of \$121.9 million, or 75.2 percent of the total expense budget for 2026. This is an increase of \$9.5 million, or 8.5 percent, over the 2025 adjusted budget. The majority of this increase is within the Elections department, with an increase of \$3.2 million in order to support the midterm election cycle. Additional Personnel Services increases are seen within the Libraries, with just under \$4.0 million in increases stemming from general salary adjustments, merit increases, and health insurance expenditures, as well as in the Assessor's Office, with an increase of \$2.0 million for costs associated with entering a joint powers agreement for local assessing services with the cities of Maple Grove and Edina.

Commodities: The 2026 adopted budget for Commodities totals \$2.0 million, or a reduction of \$786,000, or 27.8 percent, under the 2025 adjusted budget. The majority of this decrease stems from reductions in technology, furniture and supply costs and projects.

Services: In 2026, the adopted budget for Services totals \$29.7 million, an increase of \$1.9 million, or 6.7 percent over the 2025 adjusted budget. The majority of the increase is driven by internal County technology costs and software maintenance, as well as increases in postage costs due to the midterm election cycle.

Capital Outlay: The 2026 adopted budget includes a total of \$7.0 million, an increase of \$1.0 million, or 16.7 percent over the 2025 adjusted budget. Most of this increase is attributed to a \$1.0 million increase in Library collection material expenses.

Mission

Deliver reliable, secure and efficient IT solutions that support and enhance operations for Resident Services.

Department Description:

The Resident Services IT department provides critical administrative and operational oversight of information technology systems that support the Resident Services business unit. Our team ensures seamless coordination with the Assessor, Elections, Examiner of Titles, Library, Library, Land Information and Tax Services (LITS), and Service Center departments, maintaining a technology infrastructure that aligns with strategic objectives and evolving business needs. Through cross-functional collaboration and the integrity of IT systems, we enable Resident Services departments to achieve optimal operational efficiency and service delivery to Hennepin County communities.

The Resident Services IT department, composed of 51 professionals, delivers critical support across six divisions, offering expertise in Business Analysis, IT Support, Library Support, Portfolio Management, Project Management, and Quality Assurance. Guided by our mission to effectively collaborate as a trusted partner, RSIT is committed to achieving the following goals:

1. Continuous improvement in technology and service delivery.
2. Implement Adaptive IT governance models.
3. Maintaining and enhancing system security and reliability.
4. Prioritize the empowerment and support of IT staff.

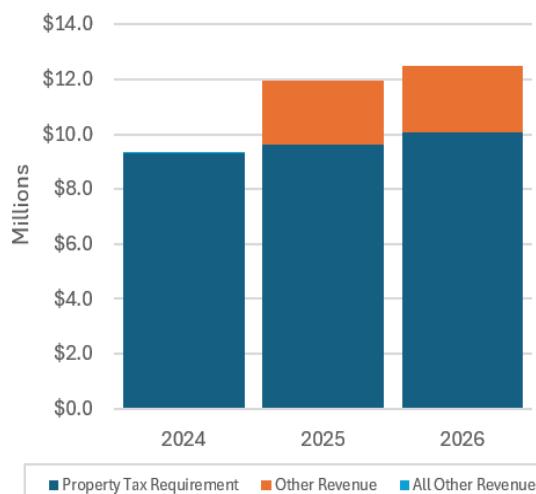
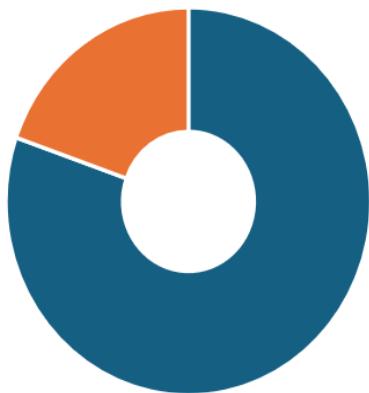
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$9,314,997	\$9,610,543	\$10,050,516
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	1,550	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	2,357,334	2,458,508
Other Financing	0	0	0
Total Revenues	\$9,316,547	\$11,967,877	\$12,509,024
Personnel Services	\$6,719,922	\$8,728,743	\$8,950,222
Commodities	65,609	248,650	18,300
Services	836,720	1,158,412	3,407,209
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	24,370	1,832,072	133,293
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$7,646,622	\$11,967,877	\$12,509,024
Budgeted Positions (Full-Time Equivalents)	44.8	50.8	50.8

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$12,509,024



Significant Budget Changes

The 2026 Resident Services Administration's expenditure budget totals about \$12.5 million, which is an overall increase of 4.5% when compared to 2025. The 2026 budget is funded by a property tax revenue of about \$10.0 million, and non-property tax revenue of around \$2.5 million. This represents a change of around \$101,000 from 2025. Increases in the 2026 budget include increases in mainframe/technology costs, personnel services expenditures and other services costs.

Other Revenue refers to funding from the Recorder's Fund. The Recorder's Fund receives a portion of the fees collected when property changes ownership and/or when property owners refinance their mortgage.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Resident Services Administration	7,646,622	11,967,877	12,509,024
Total Expenditures	\$7,646,622	\$11,967,877	\$12,509,024

Mission

We preserve the integrity and accuracy of land records and spatial data for our community and collect and distribute property taxes to support public services.

Department Description:

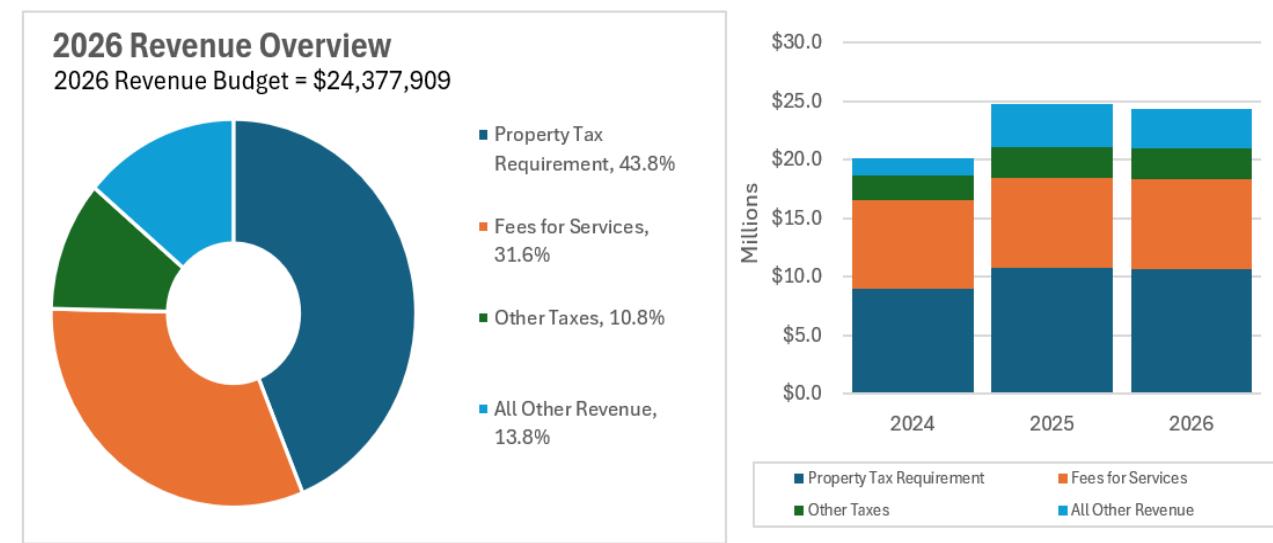
Land Information and Tax Services' (LITS) is comprised of 162 FTEs in four divisions: Property Tax, Recorder and Registrar of Titles, Survey, and Strategy and Support. These areas provide services that are foundations of government: land surveying, land recording, property tax collection and distribution; as well as adaptive innovation and service supports for departments throughout Resident Services. Our resident facing work is guided by numerous statutory requirements as well as six strategic goals:

1. Provide a customer experience that is adaptive, positive and equitable
2. Ensure that data systems and business processes are efficient, usable and reliable
3. Administer efficient, accurate, and equitable land information and tax services
4. Advocate for an equitable land information and tax system in state and federal law
5. Attract and effectively support a diverse workforce that is representative of the communities we serve
6. Cut greenhouse gas emissions and help prepare for the projected impacts of climate change

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$8,938,747	\$10,753,463	\$10,681,453
Other Taxes	2,068,172	2,635,000	2,640,000
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	7,634,992	7,667,500	7,692,500
Fines and Forfeitures	0	0	0
Licenses and Permits	-63	0	0
Other Revenue	1,372,340	1,739,870	1,363,956
Other Financing	124,708	2,000,000	2,000,000
	Total Revenues	\$20,138,896	\$24,795,833
			\$24,377,909
Personnel Services	\$15,407,705	\$18,914,694	\$18,921,285
Commodities	121,021	88,310	91,260
Services	3,278,861	5,651,204	5,227,899
Public Aid Assistance	12,174	7,500	10,000
Capital Outlay	128,567	2,000	1,200
Other Charges	1,970,260	132,125	126,265
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$20,918,588	\$24,795,833
			\$24,377,909
Budgeted Positions (Full-Time Equivalents)	162.0	162.0	161.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The 2026 LITS expenditure budget includes about \$24.3 million, funded by \$11.6 million in property tax revenue, as well as \$13.7 million in non-property tax revenues and other sources. This is an overall reduction of 1.7% in expenditures as compared to 2025. These reductions are primarily driven by technology cost reductions within LITS, with most other areas remaining relatively flat. The 2026 Adopted Budget for LITS also includes an increase of around \$1.0 million in vacancy factor, offsetting increases in Personnel Services expenditures.

Other Financing includes the interfund revenue transfer of \$2 million of Local Affordable Housing Aid for tax forfeit land rehabilitation and sales activity. \$1.5 million will continue the existing Rehabilitation Program, while an additional \$500,000 allows LITS to partner with Facilities Services to purchase properties at auction for the rehab program.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Surveyor's Office	2,500,027	2,773,047	2,770,375
Recorder & Registrar of Titles	5,733,200	7,998,893	7,603,516
Property Tax	6,098,183	6,842,467	7,106,957
Former TFL Home Rehabs	0	2,000,000	2,000,000
IT Service Charges	1,593,440	1,625,120	1,263,540
Strategy and Support	2,857,188	3,257,249	3,342,626
Land Information and Tax Services Administration	0	299,057	290,895
Land Information and Tax Services Projects	8,508	0	0
Business Tech Solutions	2,128,043	0	0
Total Expenditures	\$20,918,588	\$24,795,833	\$24,377,909

Mission

Hennepin County Service Centers strive to provide quick, efficient, and accurate motor vehicle, driver's license, and vital records services.

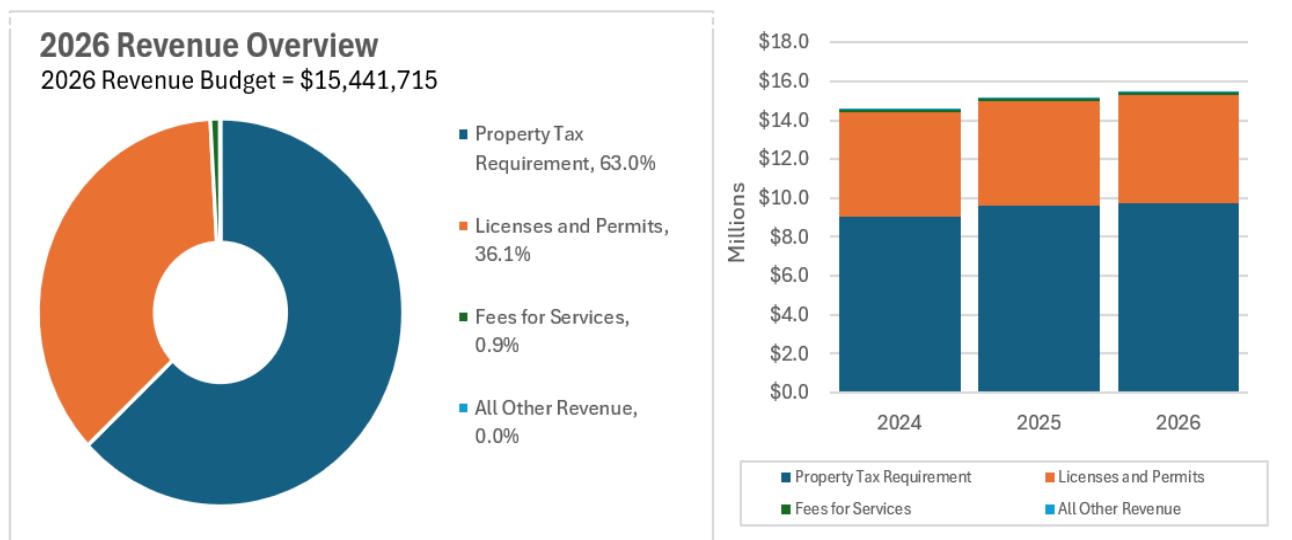
Department Description:

Hennepin County Service Centers partners with the State of Minnesota to provide driver's license/ID, motor vehicle registration, birth, death, and marriage records, marriage license, snowmobile/ATV/boat registration, and a variety of other public services to residents. Locations include Maple Grove, Brookdale, Ridgedale, Southdale, Midtown, Government Center, and North Minneapolis Service Centers. Our centers are supported by our Vital Records, E Services, and Learning and Development Units. Our staff aim to provide quick, accurate, and friendly service.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$9,049,878	\$9,624,259	\$9,723,517
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	151,442	138,600	131,324
Fines and Forfeitures	0	0	0
Licenses and Permits	5,338,503	5,372,568	5,580,224
Other Revenue	168	6,500	6,650
Other Financing	0	0	0
Total Revenues	\$14,539,991	\$15,141,927	\$15,441,715
Personnel Services	\$11,016,641	\$12,460,828	\$12,605,716
Commodities	95,687	173,173	212,713
Services	1,908,221	2,460,322	2,570,895
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	477,242	47,604	52,391
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$13,497,790	\$15,141,927	\$15,441,715
Budgeted Positions (Full-Time Equivalents)	145.0	144.5	141.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The 2026 Service Center budget includes an expenditure amount of around \$15.4 million, funded through property tax revenues of about \$9.7 million, and non-property tax revenues of \$5.7 million. The overall expenditure budget for the Service Centers is increasing by 2.0%, primarily driven by increases in Personnel Services costs as well as increases in expenditures related to interpreter services.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Government Service Center	1,090,135	1,159,187	1,226,366
Vital Records Unit	699,916	757,600	799,800
Brookdale Service Center	1,599,869	1,619,019	1,666,777
Ridgedale Service Center	1,303,536	1,670,653	1,624,187
E Services Unit	622,737	768,676	799,766
Southdale Service Center	1,682,392	1,873,316	2,001,917
Service Center Management	3,011,632	3,212,889	3,251,029
Service Center Projects	1,832	0	0
Maple Grove Service Center	1,338,458	1,612,631	1,599,164
Midtown Service Center	1,516,052	1,759,491	1,765,010
North Offsite Service Center	631,232	708,465	707,699
Total Expenditures	\$13,497,790	\$15,141,927	\$15,441,715

Additional Resources:

<https://www.hennepin.us/your-government/facilities/service-center-info>

Mission

To ensure equitable access to voting while administering accurate, impartial, and secure elections for Hennepin County residents.

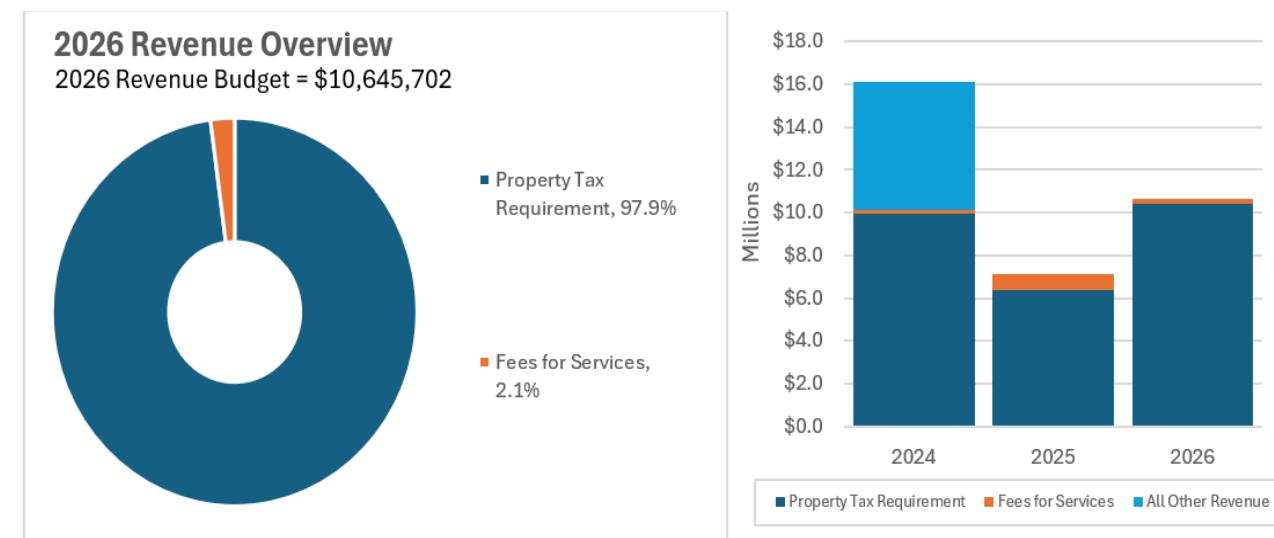
Department Description:

Under the statutory authority of the County Auditor, and in partnership with city and school district clerks as well as the Minnesota Secretary of State, the Elections Department is responsible for administering all elections in Hennepin County in accordance with state and federal elections law. The Department has 27 regular FTEs organized into six divisions: Absentee Voting, Clerk and Voter Services, Election Systems, Strategic and Administrative Services, Voter Engagement, and Voter Registration. Additionally, the Department has between six and eighty-five limited duration and seasonal FTEs at any one time, the exact number of which varies depending on the time of year and the year in the election cycle.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$9,958,017	\$6,379,408	\$10,419,852
Other Taxes	0	0	0
Federal	4,317,579	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	166,457	757,600	225,850
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	1,627,613	0	0
Other Financing	32,220	0	0
Total Revenues	\$16,101,886	\$7,137,008	\$10,645,702
Personnel Services	\$5,774,633	\$4,285,050	\$7,472,917
Commodities	1,142,111	537,500	282,500
Services	5,384,943	2,261,208	2,826,950
Public Aid Assistance	450,466	0	0
Capital Outlay	-44	30,000	0
Other Charges	48,901	23,250	63,335
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$12,801,009	\$7,137,008	\$10,645,702
Budgeted Positions (Full-Time Equivalents)	85.5	37.7	66.5

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

Elections Department expenditures follow a four-year, as opposed to annual, cycle according to the four-year federal election calendar. The 2026 election calendar is most comparable to the 2022 election calendar. The 2022 expenditure budget was \$5.7 million.

Over half of the increase in the 2026 budget compared to 2022's budget is attributable to increases in wages and benefits costs for elections staff, including additional FTEs added in the years following 2022.

Other cost increases from 2022 to 2026 include materials updates required by law changes, multi-year equipment lease renewals for electronic poll books, new vendor contracts supporting online elections training offerings for city clerks, and voter outreach and education costs.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Elections General	8,453,038	7,137,008	10,645,702
CARES Act Voter Outreach	4,338,238	0	0
Elections Projects	9,734	0	0
Total Expenditures	\$12,801,009	\$7,137,008	\$10,645,702

Mission

To ensure an accurate and timely estimate of a property's market value, determine property use, and apply eligible benefits for property owners.

Department Description:

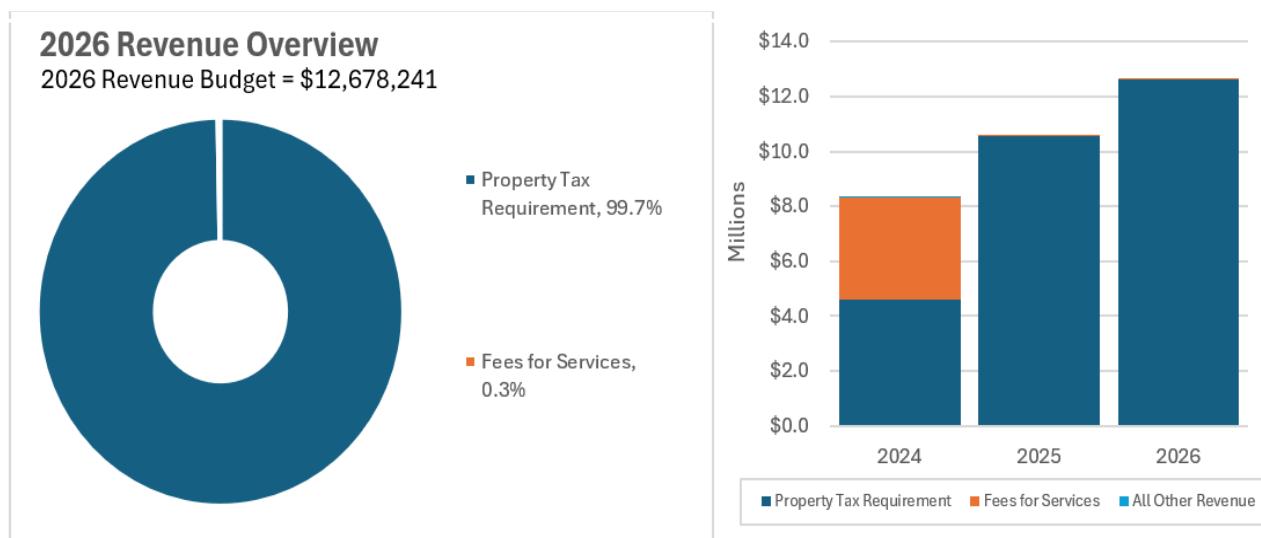
The goals of the Assessor's Office include:

- Ensure Countywide statistical equity for assessments.
- Decrease storage space footprint, printing, and transportation emissions, and collect data on green infrastructure to advance the county's climate action plan.
- Advocate for an equitable property tax system in the State of MN.
- Ensure racial equity and maximized participation in the administration of benefit programs.
- Attract and retain a diverse workforce that reflects the demographics of County residents.
- Provide a consistently positive, equitable customer experience.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$4,580,127	\$10,542,288	\$12,643,241
Other Taxes	0	0	0
Federal	34,778	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	3,721,389	29,500	35,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$8,336,294	\$12,678,241
Personnel Services	\$7,717,315	\$8,957,878	\$10,963,135
Commodities	304,560	339,130	218,850
Services	950,382	1,171,380	1,389,572
Public Aid Assistance	500	500	500
Capital Outlay	0	0	0
Other Charges	67,927	102,900	106,184
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$9,040,684	\$12,678,241
	Budgeted Positions (Full-Time Equivalents)	66.0	71.0
			84.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The 2026 budget for the Assessor's Office includes overall expenditures of about \$12.7 million, or a 19.9% increase when compared to 2025. This budget is supported by Property Tax revenues of \$12.6 million, as well as non-property tax revenues of \$35,000. The primary driver of this increase in expenditures is the increase of 13.0 FTEs, as part of the decision to pass a resolution directing the County to enter joint powers agreements for local assessing services with the cities of Maple Grove and Edina.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Assessor	2,983,693	5,331,794	4,959,190
Assessor Projects	4,509,764	5,239,994	7,719,051
Assessor Homestead	1,547,227	0	0
Total Expenditures	\$9,040,684	\$10,571,788	\$12,678,241

Additional Resources:

Hennepin County Assessor's Office
Phone: (612)348-3046
Email: assessor.ao@hennepin.us
Website: [Property assessment | Hennepin County](#)
[Homestead and related programs | Hennepin County](#)

Mission

Mission: To expertly, timely, and efficiently administer Minnesota's Land Title Registration Act ("Torrens") in Hennepin County

Vision: The Torrens system of land records will be the system of choice in Hennepin County.

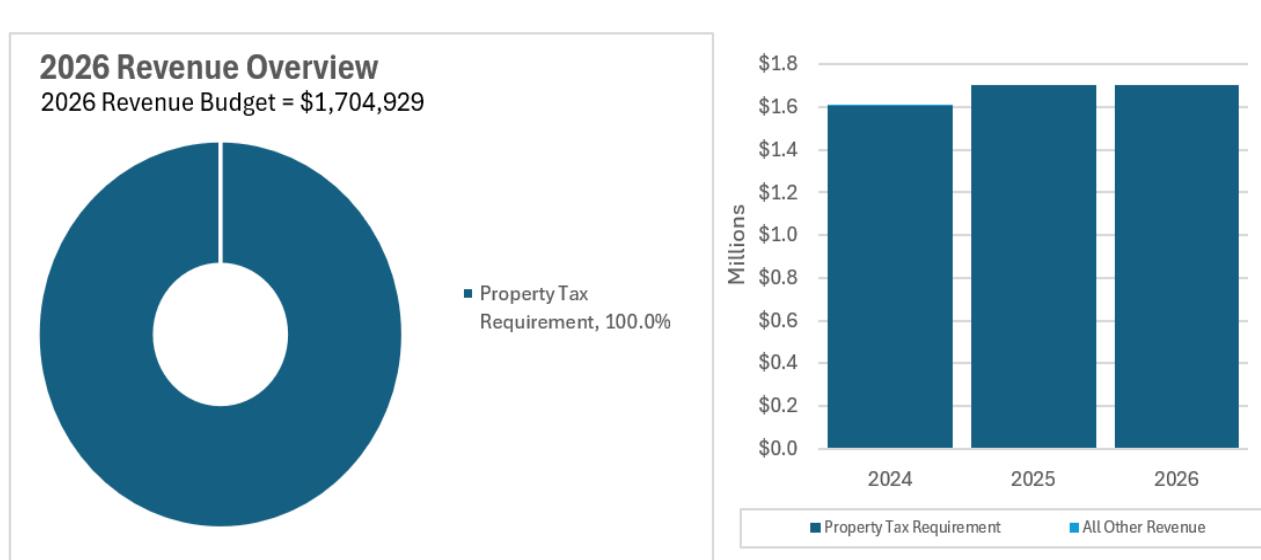
Department Description:

The Examiner of Titles department performs legal work related to the registered land system. About 40 percent of land in Hennepin County is registered. Applications from owners to convert abstract titles to registered titles are processed by the Examiner through judicial and administration means, resulting in a conclusive title with protections and guarantees. The Examiner is involved in transactions and court actions post-registration to ensure the special status of registered land is maintained. The Examiner is the legal advisor to the County Registrar of Titles and is appointed by the District Court bench to perform duties defined by Minnesota Statutes Chapters 508 and 508A.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,607,734	\$1,705,519	\$1,704,929
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	270	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$1,608,004	\$1,705,519
			\$1,704,929
Personnel Services	\$1,406,831	\$1,612,939	\$1,603,169
Commodities	90	4,200	4,200
Services	61,077	66,780	75,960
Public Aid Assistance	0	0	0
Capital Outlay	0	1,000	1,000
Other Charges	4,511	20,600	20,600
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$1,472,510	\$1,705,519
			\$1,704,929
Budgeted Positions (Full-Time Equivalents)	9.0	9.0	9.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

Personnel Services accounts for 94 percent of the Examiner of Titles budget. This department is able to maintain its current level of service with few budgetary changes year to year.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Examiner of Titles Examiner	1,472,510	1,705,519	1,704,929
Total Expenditures	\$1,472,510	\$1,705,519	\$1,704,929

Mission

To inspire, facilitate, and celebrate lifelong learning. Shaped by the information needs and aspirations of our residents, we envision the library as a shared space for enrichment and connection.

*Library services are an important part of thriving and interconnected communities. We believe that **every** Hennepin County resident should have a library card and use it regularly.*

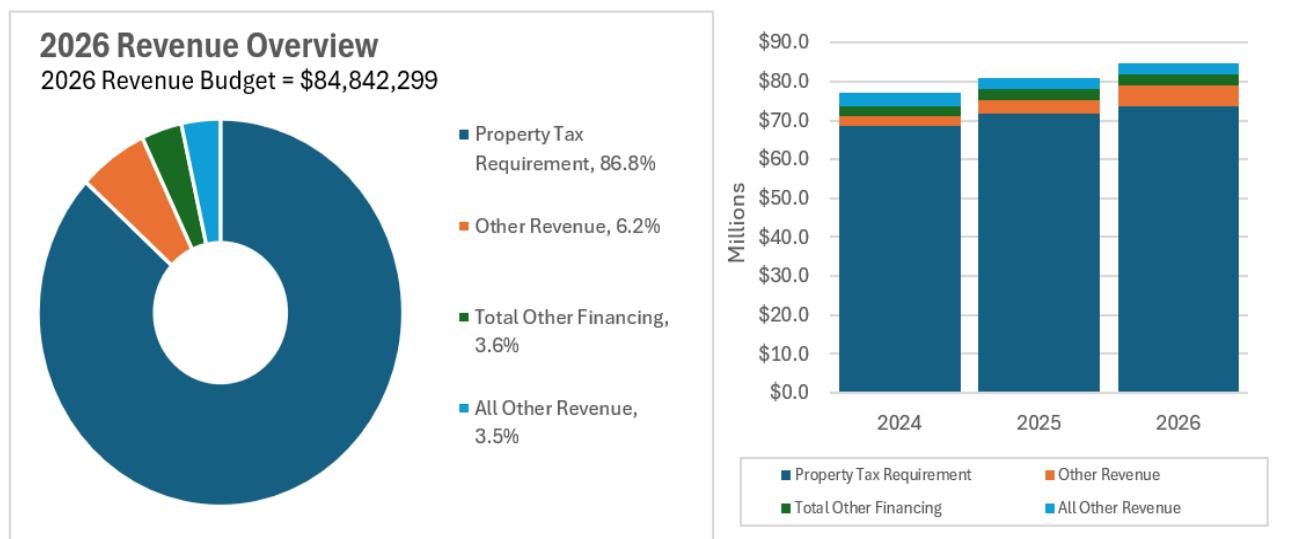
Department Description:

The Hennepin County Library (HCL) is comprised of two areas that provide library services to Hennepin County citizens: 1) the county's award-winning public library system, which is comprised of 41 library locations, a substantial online presence, and additional outreach services; and 2) the Law Library, which provides legal information services pursuant to Minnesota Statutes Chapter 134A to judges, government officials, practicing attorneys, and citizens from a location within the Hennepin County Government Center.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$68,631,168	\$71,662,469	\$73,628,791
Other Taxes	0	0	0
Federal	1,187,130	404,115	264,387
State	1,134,019	1,420,819	1,484,597
Local	-65	0	0
Investment Earnings	145,665	120,000	180,000
Fees for Services	875,557	926,200	946,200
Fines and Forfeitures	47,951	46,000	52,500
Licenses and Permits	0	0	0
Other Revenue	2,550,652	3,409,307	5,236,922
Other Financing	2,576,639	3,010,792	3,048,902
	Total Revenues	\$77,148,716	\$84,842,299
Personnel Services	\$53,308,638	\$57,413,678	\$61,405,417
Commodities	1,072,629	1,431,950	1,209,450
Services	15,185,748	15,082,780	14,227,638
Public Aid Assistance	0	0	0
Capital Outlay	6,155,835	6,014,094	7,057,594
Other Charges	782,628	1,057,200	942,200
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$76,505,477	\$84,842,299
	Budgeted Positions (Full-Time Equivalents)	581.6	581.6

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The 2026 adopted budget is \$84.8 million, which reflects a \$3.8 million, or 4.7 percent, increase over the 2025 adjusted budget. The increase is primarily driven by increases in Personnel Services costs, related to general salary adjustments, merit increases and health insurance expenses.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Public Library	75,046,135	79,440,097	83,240,384
Law Library	1,459,343	1,559,605	1,601,915
Total Expenditures	\$76,505,477	\$80,999,702	\$84,842,299

Key Results:

From 2024:

- Number of Library Visits: 4.8 million, a 29% increase from 2023
- Active Cardholders: Approximately 534,000 active cardholders, a 9% increase from 2023
- Public Internet Computer Sessions: Nearly 907,000, a 9% increase
- Library Website Sessions: 15.6 million hclib.org website sessions
- Collection Materials: Over 83,000 of new titles added to the collections
- Added Volunteer Hours: Nearly 23,000 volunteers hours logged by 755 volunteers
- Library Programming: 10,000 programs offered to patrons using Friends and MELSA funding
- Circulation: 12.8 million digital and physical collection materials checked out

Additional Resources:

<https://www.hclib.org>
<https://www.hclawlib.org>

Line of Business: Operations

Board of Commissioners	Human Resources
County Administration	Audit, Compliance, and Investigation Services
Grants Management and Admin	Emergency Mgmt
Compliance	Communications
Strategic Planning and Initiatives	Digital Experience
Integrated Data and Analytics	Operations Administration
Housing and Economic Development	General County Purposes
Office of Budget and Finance	Ballpark Sales Tax Revenues
Facility Services	Debt Retirement
Central Information Technology	



Line of Business Description:

The Operations line of business encompasses the policy making, administrative support and staff services necessary for the efficient and effective management of county programs. The Board of Commissioners, as the elected governing body of the county, establishes policies and programs, approves the annual budget, and appoints key officials. The County Administrator is responsible for advising the County Board and implementing approved policies and programs.

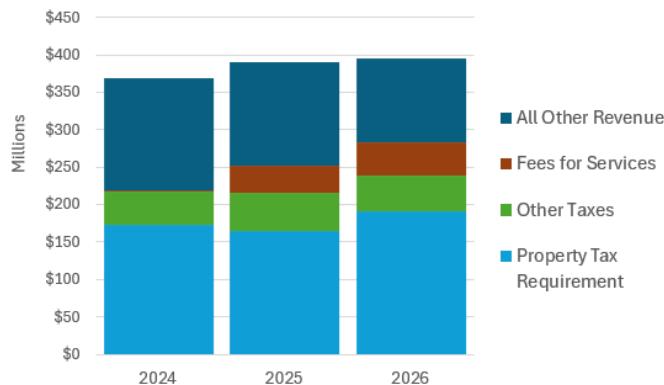
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$172,163,786	\$164,078,347	\$191,210,728
Other Taxes	46,024,074	51,400,000	47,700,000
Federal	46,371,483	14,415,963	13,694,913
State	14,890,586	34,175,960	33,881,794
Local	12,625,315	12,848,488	12,912,688
Investment Earnings	67,364,862	34,000,000	34,000,000
Fees for Services	1,537,894	36,612,556	45,104,110
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	42,754,553	38,630,484	9,209,854
Other Financing	-34,104,165	3,614,089	6,906,905
	Total Revenues	\$369,628,387	\$389,775,887
			\$394,620,992
Personnel Services	\$102,140,734	\$114,836,844	\$117,559,347
Commodities	2,617,852	2,241,064	2,491,883
Services	68,723,775	92,465,062	72,247,772
Public Aid Assistance	5,340,188	0	0
Capital Outlay	1,218,457	386,050	425,843
Other Charges	165,179,639	172,209,477	191,871,583
Grants	4,777,821	7,637,390	10,024,564
Other Financing Uses	87,262	0	0
	Total Expenditures	\$350,085,728	\$389,775,887
			\$394,620,992
	Budgeted Positions (Full-Time Equivalents)	822.1	849.8
			837.7

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue and Expenditure Comparison

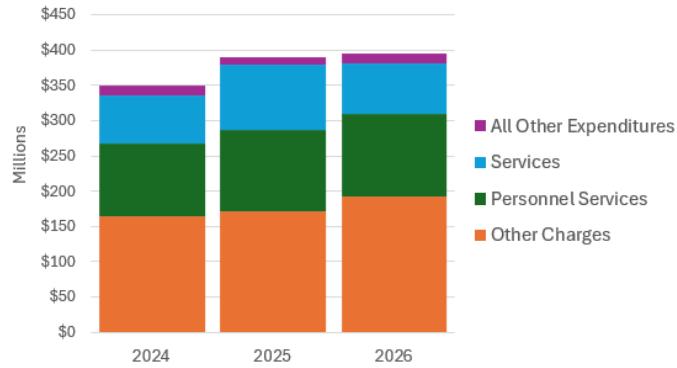
Revenue Overview

2026 Revenue Budget = \$394,620,992



Expenditure Overview

2026 Expenditure Budget = \$394,620,992



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Board of Commissioners	3,639,587	4,441,751	4,401,826
County Administration	4,579,938	4,975,462	5,544,369
Grants Management and Admin	1,171,068	2,408,553	2,433,577
Compliance	1,367,644	1,558,487	1,685,059
Strategic Planning and Initiatives	2,426,129	3,054,397	2,919,886
Integrated Data and Analytics	2,196,196	2,481,389	2,481,389
Housing and Economic Development	21,028,856	35,878,718	17,248,051
Office of Budget and Finance	16,413,916	19,878,857	20,314,080
Facility Services	69,744,381	77,688,630	78,094,133
Central Information Technology	9,838,961	5,674,259	5,787,823
Human Resources	19,584,475	21,123,304	21,904,035
Audit, Compliance, and Investigation Services	4,476,728	4,776,815	4,862,239
Emergency Mgmt	2,847,152	3,310,366	3,245,779
Communications	9,312,040	9,661,482	9,757,771
Digital Experience	4,076,487	3,592,571	3,592,571
Operations Administration	2,951,831	3,353,472	4,179,151
General County Purposes	10,703,576	18,532,349	26,651,092
Ballpark Sales Tax Revenues	2,452,163	2,703,000	2,863,464
Local Affordable Housing Aid	0	0	0
Debt Retirement	161,274,601	164,682,025	176,654,697
Total Expenditures	\$350,085,728	\$389,775,887	\$394,620,992

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Board of Commissioners	25.0	27.0	26.0
County Administration	17.0	19.0	21.0
Grants Management and Admin	3.0	14.0	14.0
Compliance	8.0	8.0	8.0
Strategic Planning and Initiatives	16.5	18.0	18.0

Budgeted Positions:	2024 Actual	2025 Budget	2026 Budget
Integrated Data and Analytics	13.0	13.0	13.0
Housing and Economic Development	52.0	57.0	53.0
Office of Budget and Finance	94.1	98.1	97.1
Facility Services	296.7	296.7	296.6
Central Information Technology	27.1	25.1	23.1
Human Resources	127.9	127.9	126.9
Audit, Compliance, and Investigation Services	26.7	25.7	24.7
Emergency Mgmt	15.5	15.5	15.5
Communications	61.6	62.8	57.8
Digital Experience	23.0	23.0	23.0
Operations Administration	15.0	19.0	20.0
General County Purposes	0	0	0
Ballpark Sales Tax Revenues	0	0	0
Local Affordable Housing Aid	0	0	0
Debt Retirement	0	0	0
Budgeted Positions (Full-Time Equivalents)	822.1	849.8	837.7

Revenue Summary:

The 2026 Operations Line of Business (LOB) budget includes \$394.6 million in revenue, an increase of \$4.8 million, or 1 percent, from the 2025 adjusted budget. Major revenue sources include Ballpark Sales Tax, Local Affordable Housing Aid, and Debt Services revenues.

Details about the major sources of revenues include:

Property Tax Revenues:

The 2026 adopted budget includes property taxes of \$191.2 million, an increase of \$27.1 million, or 17 percent from the 2025 adjusted budget.

Other Taxes Revenues:

The 2026 Other taxes include Ballpark sales tax revenues of \$47.7 million, a decrease of \$3.7 million, or 7.2 percent, from the 2025 adjusted budget.

Federal Revenue:

The 2026 adopted federal revenue budget is \$13.6 million, a decrease of \$0.7 million, or 5 percent, from the adjusted 2025 budget. Housing and Economic Development and Emergency Management are the two departments in Operations LOB with federal revenue budgeted in 2026, in the amounts of \$11.1 million and \$1.4 million, respectively.

State Revenue:

The 2026 adopted budget for state revenue is \$67 million. This is an increase of approximately \$0.4 million, or 0.7 percent, from the 2025 adjusted budget.

Local Revenue:

There is no notable increase in local revenue for the 2026 adopted budget. Almost all of the Local revenue stems from debt retirement funding contributed by Hennepin Healthcare Systems (HHS) and the Minnehaha Creek Watershed District for repayment of bonds issued by the county on their behalf.

Fees for Services Revenue:

The anticipated revenues related to Fees for Services in 2026 are \$45.1 million. This is an increase of \$8.4 million, or 23 percent, from the 2025 adjusted budget. The primary increases are due to \$5.6 million increase in Facility Services Fees for Services and a \$2.4 million increase in General County Purposes budgeted revenue.

Other Revenue and Other Financing Revenues: The 2026 adopted budget for Other Revenue and Other Financing totals \$16.1 million, a decrease of \$26 million, or 62 percent, from the 2025 adjusted budget.

Expenditure Summary:

The 2026 Operations Line of Business (LOB) expenditure budget is \$394.6 million, which reflects an increase of \$4.8 million, or 1 percent, from the 2025 adjusted budget.

Details about the major changes in expenditure categories are as follows:

Personnel Services: In 2026 adopted budget, Personnel Services increase by \$2.7 million, or 2.4 percent, from the 2025 adjusted budget. The minimal increase is primarily due to a \$3.4 million reduction in Housing and Economic Development's personnel services.

Commodities: In 2026 adopted budget, Commodities increase by \$0.25 million, or 11.2 percent, from the 2025 adjusted budget. This increase is primarily due to a \$0.39 million increase in Facility Services, which is offset by decreases in other Operation line of business departments.

Services: In 2026 adopted budget, Services decrease by \$20.2 million, or 21.9 percent, from the 2025 adjusted budget. This decrease is primarily due to a \$15 million decrease in Housing and Economic Development, a \$3.1 million decrease in Facility Services, a \$1.5 million decrease in Central Information Technology, and a \$1 million decrease in General County Purposes due to not budgeting for Commercial Paper.

Other Charges: In 2026 adopted budget, Other Charges increase by \$19 million, or 11.4 percent, from the 2025 adjusted budget. This increase is primarily due to increases of \$11.9 in Debt Retirement, a \$6.7 increase in General County Purposes due to Contingency, and a \$1.6 million increase in Central Information Technology.

Grants: In 2026 adopted budget, Grants increase by \$2.3 million, or 31.3 percent, from the 2025 adjusted budget. This increase is primarily due to a \$2.2 million increase in General County Purposes for the Youth Activities Grants.

Mission

The Board of Commissioners department represents the district offices for each elected County Commissioner, as well as the office for the Clerk to the Board.

Department Description:

Hennepin County operates under the board of commissioner-administrator form of government. Policy making and legislative authority are vested in the seven-member board of commissioners by state statutes that apply to all county governments and other statutes that apply to Hennepin County only (Minnesota Statutes Chapter 383B). Board members are elected to four-year overlapping terms on a non-partisan basis.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$4,077,456	\$4,441,751	\$4,401,826
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
Total Revenues	\$4,077,456	\$4,441,751	\$4,401,826
Personnel Services	\$3,327,264	\$3,813,796	\$3,868,480
Commodities	59,912	59,500	54,283
Services	178,455	211,300	234,230
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	73,956	357,155	244,833
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$3,639,587	\$4,441,751	\$4,401,826
Budgeted Positions (Full-Time Equivalents)	25.0	27.0	26.0

** Reflects the adjusted property tax requirement budget, not actual property tax collection.*

Mission

The mission of Hennepin County Administration is to implement County Board policies and state statutes, to promote county interests with other governmental agencies, and to provide direction to departments to achieve the county's overarching goals.

Department Description:

The Hennepin County Board of Commissioners creates county policy and administrative responsibility for carrying out county policy is delegated to the County Administrator. The county's vision statement, core values, and overarching goals guide departments as they direct, administer, plan, facilitate, assist and coordinate the services provided by all county departments.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$3,872,001	\$4,581,962	\$5,150,869
Other Taxes	0	0	0
Federal	17,601	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	213,000	393,000	393,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	160,025	500	500
Other Financing	0	0	0
	Total Revenues	\$4,262,627	\$5,544,369
Personnel Services	\$3,361,799	\$3,590,872	\$4,146,069
Commodities	8,184	7,500	7,000
Services	1,125,209	1,282,940	1,318,000
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	84,745	94,150	73,300
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$4,579,938	\$5,544,369
	Budgeted Positions (Full-Time Equivalents)	17.0	19.0
			21.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Mission

Grants Management and Administration (GMA) coordinates with county departments to lead strategic grant pursuits, meet grant management requirements, and ensure grant-funded programs serve resident needs and align with county priorities.

Department Description:

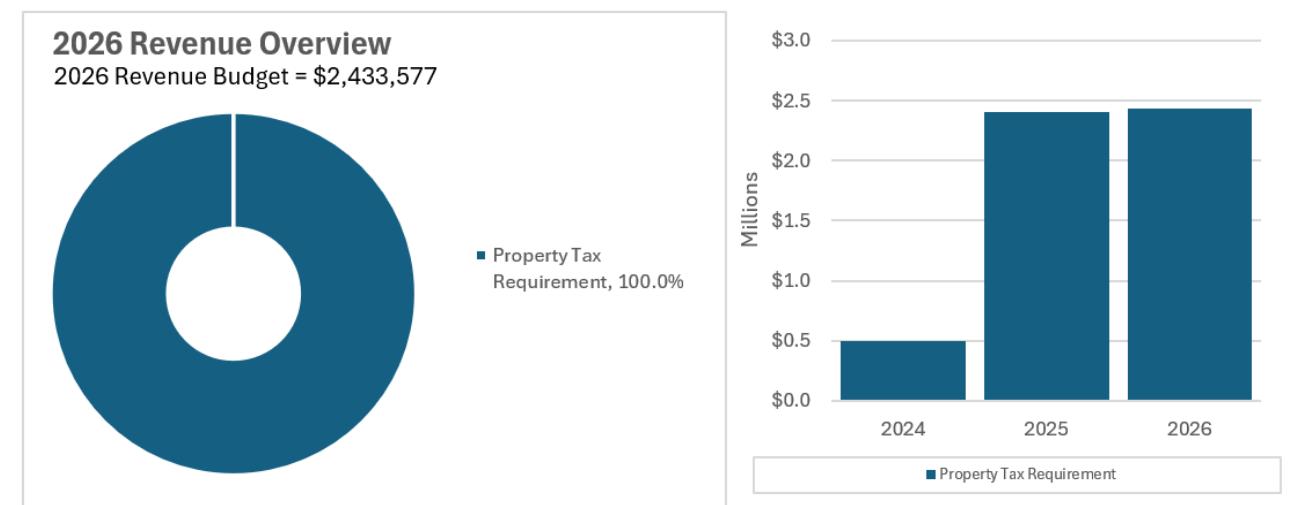
The Grants Management and Administration (GMA) department is responsible for:

- Establishing organization-wide grants efforts and centralized review process.
- Directing operations that support grant administration and management functions.
- Designing and implementing lean processes for administering and managing grants to further build capacity and strengthen skills, knowledge, and experience.
- Supporting and providing guidance on grants to ensure optimal performance, compliance, and outcomes that reduce disparities and improve services to residents and communities.
- Establishing county-wide grant policies and resources.
- Managing the Youth Activities Grants program to support communities with increased opportunity and access to play areas, arts and music programming, lifeguard services, swim lessons, sports equipment and facilities.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$494,170	\$2,408,553	\$2,433,577
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$494,170	\$2,433,577
Personnel Services	\$1,082,691	\$2,288,091	\$2,265,965
Commodities	1,689	1,000	1,850
Services	85,634	98,712	164,612
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	1,053	20,750	1,150
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$1,171,068	\$2,433,577
Budgeted Positions (Full-Time Equivalents)	3.0	14.0	14.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The most significant change to the 2026 budget is the annual fee for the Neighborly application reflecting a budget of \$50,411 for software under Services compared to \$548 in the 2025 adjusted budget.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Grants Management General	1,171,068	2,408,553	2,433,577
Grants Management Projects	0	0	0
Total Expenditures	\$1,171,068	\$2,408,553	\$2,433,577

Key Results:

- In the first three quarters of 2025, the county accepted 83 discretionary grant awards totaling \$66 million of funding received to support county activities and programs.
- During the first three quarters of 2025, the county submitted 93 grant applications totaling \$123 million, in response to grant opportunities.
- In 2025, GMA established a centralized review process to evaluate the impact and risks of new federal grant terms and conditions and ensure alignment with the County's mission, values, and priorities.
- GMA launched the grants management and administration portal (GMAP) in 2025 automating the centralized review process and approval to apply (A2A) form.
- In early 2026, GMAP was expanded to include the grant acceptance process and forms: grant recommendation approval form (GRAF) and grant budget change request (GBCR).
- In 2025, the Youth Activities Grants program issued spring and fall request for applications (RFAs) and awarded 57 grant awards in the total amount of \$1,834,756.

Additional Resources:

Questions: Grants.Office@hennepin.us

Mission

Support, promote and oversee compliance with the rules and regulations that govern the County's work by leading the planning, coordination, and prioritization of compliance work across the organization.

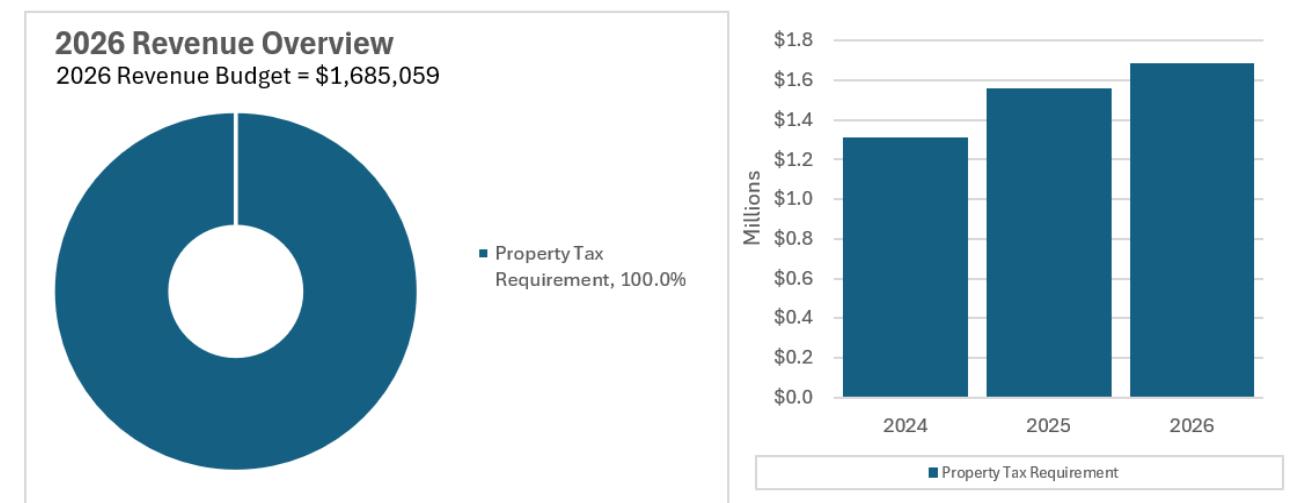
Department Description:

Hennepin County Compliance provides leadership, coordination, and consultation to help County departments identify compliance needs and priorities; to support and consult on development of policies, programs, and training to promote compliance; and to promote coordination and partnership on compliance activities across departments, including clarifying roles and responsibilities.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,310,535	\$1,558,487	\$1,685,059
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$1,310,535	\$1,685,059
Personnel Services	\$1,099,637	\$1,270,529	\$1,388,239
Commodities	1,697	538	500
Services	257,039	281,420	283,020
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	9,270	6,000	13,300
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$1,367,644	\$1,685,059
	Budgeted Positions (Full-Time Equivalents)	8.0	8.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

Primarily driven by increases in Personnel Services due to general salary adjustments, merit increases and health insurance costs.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Compliance General	0	257,963	307,335
Data Compliance	1,367,644	1,300,524	1,377,724
Total Expenditures	\$1,367,644	\$1,558,487	\$1,685,059

Key Results:

- In 2025, the realignment of the County's ACIS department, GMA department, and Compliance Office staff helped to centralize key compliance functions under the Chief Compliance Officer.
- Over the past year, Compliance played a key role in evaluating the impact and risks of new federal requirements, particularly related to federal funding, and ensuring alignment with the County's mission, values, and priorities.
- Compliance staff support annual training and disclosure requirements for staff and directors.
- Compliance staff are leading the backfile conversion project, completing more than 65% of departments to date. In 2025, the project reduced the number of boxes in storage by nearly 5,000.

Mission

To drive enterprise strategic planning to align investments and advance strategic priorities of County government.

Department Description:

The Strategic Planning and Initiatives (SPI) Department was formed in 2022 to standardize strategic planning practices across Hennepin County, increase strategic alignment within county departments, and provide project consultation and support for key cross-departmental initiatives. SPI does this by facilitating and managing enterprise and departmental strategic planning processes and initiatives to help ensure the successful integration of data, projects, and investments into County-wide strategies.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$2,676,880	\$3,054,397	\$2,919,886
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$2,676,880	\$2,919,886
Personnel Services	\$2,169,389	\$2,831,057	\$2,699,546
Commodities	2,599	4,500	2,500
Services	230,441	181,940	189,390
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	23,701	36,900	28,450
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$2,426,129	\$2,919,886
	Budgeted Positions (Full-Time Equivalents)	16.5	18.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

Personnel costs make up about 93% of SPI's budget. In 2026, personnel services costs decreased primarily due to SPI's commitment to holding 1.0 FTE vacant in a currently unfilled position within the department. Other increases to personnel services (general salary adjustments, merit, and health insurance) were offset by reduced funding for short-term staffing such as interns and fellows, and other one-time personnel cost adjustments.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Center of Innovation and Excellence	234,709	0	0
Strategic Planning Initiatives	2,191,420	3,054,397	2,919,886
Total Expenditures	\$2,426,129	\$3,054,397	\$2,919,886

Key Results:

Metric	2023 Actual	2024 Actual	2025 Actual	2029 Target	Annual Target
1. Departments with a strategic plan	75%	72%	72%	100%	N/A
2. Existing strategic plans that meet SPI quality criteria	33%	36%	44%	100%	N/A
<u>Executive Sponsor Ratings (out of 4.0)</u>					
3. Average effectiveness of SPI staff in project goal achievement	3.83	3.9	3.83	N/A	>3.6
4. Average client satisfaction with SPI's work overall	4.0	4.0	3.83	N/A	>3.6
5. Average quality rating of SPI's work products	4.0	4.0	3.5	N/A	>3.6

1. The number of departments within the county can change each year, and the number of departments that engage in strategic planning in any given year varies. Therefore, a five-year target is used for this metric.

2. This metric demonstrates the progress SPI, working with departments, is making in standardizing the elements of strategic plans across the county. The number of departments that engage in strategic planning in any given year varies, so a five-year target is also used for this metric.

3-5. SPI measures client satisfaction with its work. Executive Sponsors are members of other Hennepin County departments utilizing SPI's services.

Mission

Integrated Data & Analytics builds integrated data systems, identifies critical data insights, and creates supports for data-informed decision-making across Hennepin County to advance strategic priorities.

Department Description:

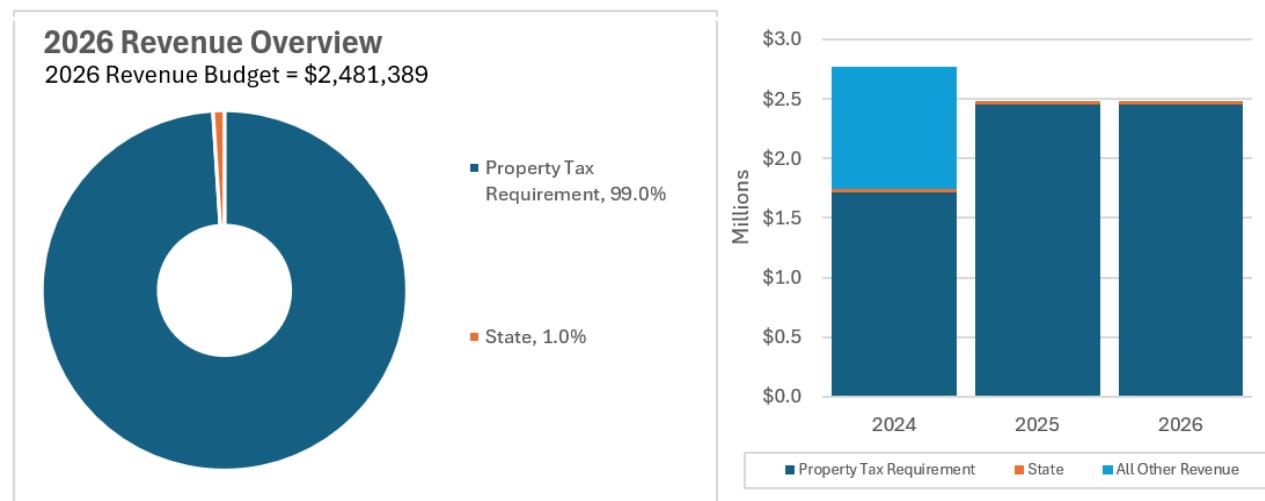
The **Integrated Data & Analytics** (IDA) department supports Hennepin County as a Data-Informed Organization, one that uses data consistently and effectively to support decision-making at all levels. The department accomplishes this by:

- Advancing the development and use of integrated data;
- Developing analyses that support enterprise initiatives and efforts that span multiple lines of business; and
- Building data literacy and the capacity to make data-informed decisions.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,718,889	\$2,456,389	\$2,456,389
Other Taxes	0	0	0
Federal	1,030,050	0	0
State	25,000	25,000	25,000
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$2,773,939	\$2,481,389
			\$2,481,389
Personnel Services	\$1,852,018	\$2,098,410	\$2,160,737
Commodities	12,389	4,325	1,500
Services	280,915	322,154	278,832
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	50,874	56,500	40,320
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$2,196,196	\$2,481,389
			\$2,481,389
	Budgeted Positions (Full-Time Equivalents)	13.0	13.0
			13.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

Personnel and IT costs make up about 98% of IDA's budget. In 2026, IDA has a flat budget and property tax requirement. The department managed increasing personnel services costs for existing staff by reclassifying one position and temporarily suspending non-critical analytics work.

IDA continues to build awareness and coordinate on shared analytics challenges across the county. IDA is positioned to play a critical role in the adoption of and development of the responsible and effective use of Artificial Intelligence and Machine Learning. Data strategists in this department have developed the foundation of a data literacy program and are now working to scale what works across the enterprise to build a culture of data-informed decision making.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Integrated Data Analytics Projects	1,185,956	0	0
Integrated Data Analytics General	1,010,240	2,481,389	2,481,389
Total Expenditures	\$2,196,196	\$2,481,389	\$2,481,389

Key Results:

IDA's data literacy program received an innovation award from the National Association of Counties. This program is helping staff across the county use data more effectively in their roles with over 80% of staff participating reporting they can apply what they've learned to their work. The Enterprise Integrated Data System continues to provide strategic data insights to county leaders and staff; utilization of reports increased by over 200% from 2024. Overall, IDA continues to help drive the creation of strategic data insights and supports their use throughout the organization.

Mission

Housing and Economic Development builds and strengthens communities by developing quality, affordable housing and creating healthy built environments that provide transportation choices and community connections, attract investment and create jobs.

Department Description:

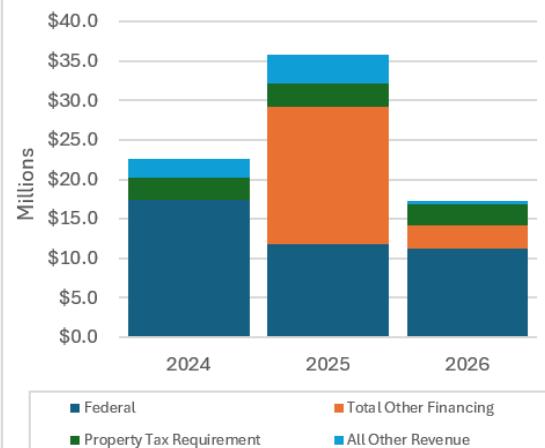
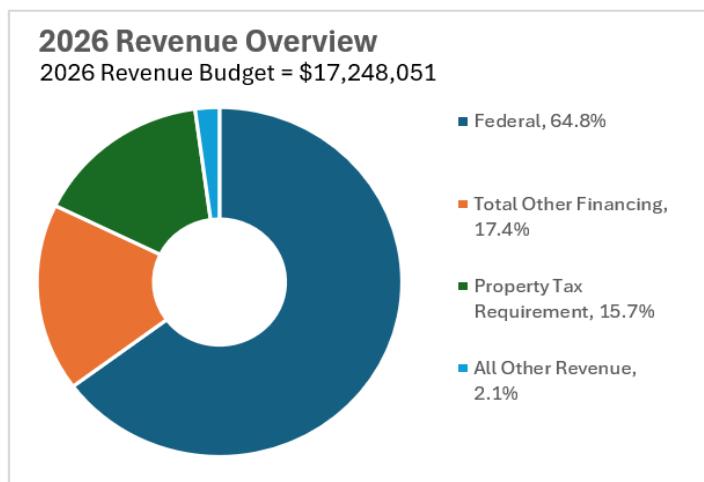
Housing and Economic Development (HED) focuses on investing local, regional, county, state and federal resources in partnership with public and private partners to provide a full range of housing choices, housing rehabilitation, and lead-safe housing and to create and provide access to jobs and build long-term community value. It is organized into three areas:

- Administration
- Housing Development and Finance
- Community and Economic Development

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$2,878,733	\$2,993,536	\$2,700,294
Other Taxes	0	0	0
Federal	17,385,821	11,778,963	11,178,963
State	0	138,794	138,794
Local	186,905	100,000	100,000
Investment Earnings	0	0	0
Fees for Services	30,050	25,000	25,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	2,081,045	3,428,469	105,000
Other Financing	0	17,413,956	3,000,000
	Total Revenues	\$22,562,554	\$17,248,051
Personnel Services	\$5,679,496	\$7,890,379	\$4,476,949
Commodities	27,451	18,950	17,650
Services	9,525,634	27,880,214	12,665,877
Public Aid Assistance	5,292,558	0	0
Capital Outlay	0	0	0
Other Charges	503,717	89,175	87,575
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$21,028,856	\$17,248,051
	Budgeted Positions (Full-Time Equivalents)	52.0	57.0
			53.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

HED's decrease to its overall budget is due to the one-time Repair + Grow program ending in 2025 (decrease of \$17.3 million to Other Financing Sources and Services) and the expiration of one federal Healthy Homes grant in 2025. The Repair + Grow program was funded with Local Affordable Housing Aid and helped nine nonprofit developer-owners address the challenges in affordable housing due to the economic impact of the pandemic.

Other Revenue and Personnel Services expenditures decreased by \$3.3 million (43.3 percent) due to staff cost allocations to the Hennepin County Housing and Redevelopment Authority and reduction of 4.0 vacant FTE.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
HED Administration	1,212,524	1,733,844	810,185
Housing Development & Finance	11,594,973	30,670,866	14,566,428
Community and Economic Development	8,221,360	3,474,008	1,871,438
Total Expenditures	\$21,028,856	\$35,878,718	\$17,248,051

Mission

Ensure sound credit conditions, working capital and overall financial health within Hennepin County by supporting strategic objectives through leveraging technology, effective management of financial and human resource systems and services, as well as Hennepin County's commitment to equal opportunity, affirmative action, diversity and inclusion.

Department Description:

The Office of Budget and Finance (OBF) is organized into the following two divisions:

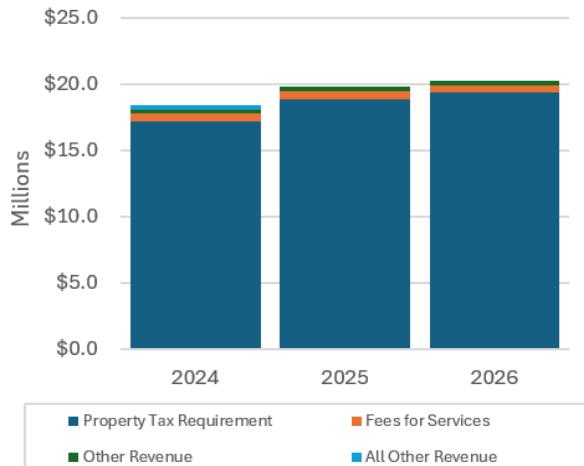
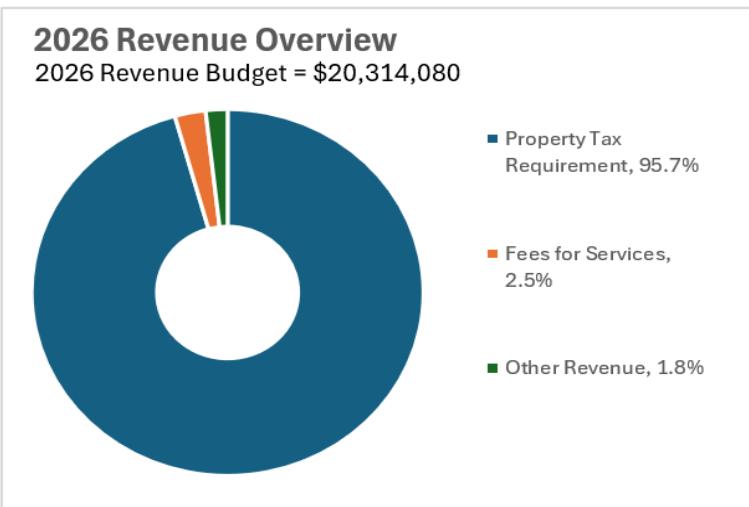
The Finance, Budget Analysis and Accounting division performs budget preparation and analysis, revenue and expenditure forecasting, legislative analysis, treasury services, and accounting services. Additionally, OBF performs risk management in cooperation with the County Attorney's Office to monitor and control the financial and operational risk for Hennepin County.

The APEX Service Center provides production and user support for Hennepin County's PeopleSoft Enterprise Resource Planning (ERP) system. This ERP system provides the county's financial and human resources systems.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$17,216,211	\$18,906,357	\$19,431,580
Other Taxes	0	0	0
Federal	151,068	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	599,721	607,500	517,500
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	265,853	365,000	365,000
Other Financing	237,371	0	0
Total Revenues	\$18,470,223	\$19,878,857	\$20,314,080
Personnel Services	\$13,777,253	\$15,806,749	\$16,394,759
Commodities	27,655	76,600	26,590
Services	1,890,497	3,688,258	3,609,060
Public Aid Assistance	-7,240	0	0
Capital Outlay	0	0	0
Other Charges	725,751	307,250	283,671
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$16,413,916	\$19,878,857	\$20,314,080
Budgeted Positions (Full-Time Equivalents)	94.1	98.1	97.1

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The increase in property tax is primarily due to Personnel Services expenses, which include general salary adjustments, merit increases, and benefits. Meanwhile, all other expenditure categories show reductions, highlighting the department's commitment to controlling operational costs.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
OBF Finance & Accounting	5,847,335	6,542,579	6,857,528
APEX	10,566,581	13,336,278	13,456,552
Total Expenditures	\$16,413,916	\$19,878,857	\$20,314,080

Mission

Mission

We design, procure, construct, maintain and secure Hennepin County spaces for visitors, residents, and employees.

Vision

Thoughtful Spaces - Successfully connecting people to services.

Department Description:

Department Description:

The Facility Services Department provides a full range of support for county programs and services.

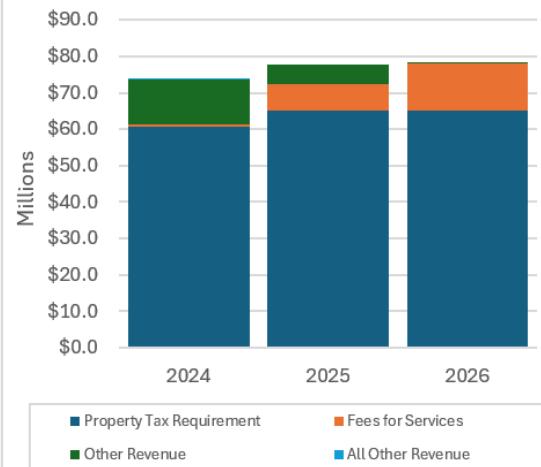
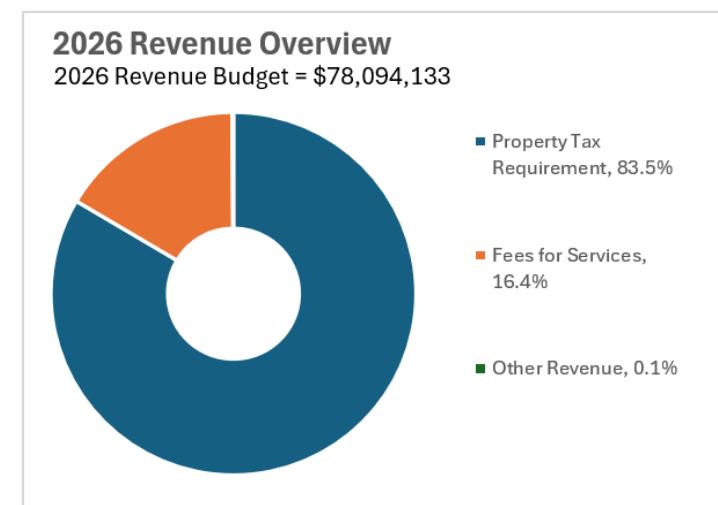
The department:

- Identifies capital needs
- Develops and manages new construction and renovation projects
- Operates and maintains buildings
- Facilitates a safe environment for residents and employees
- Manages all real estate functions
- Aligns work to county disparity reduction and climate action goals

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$60,556,551	\$65,187,707	\$65,221,341
Other Taxes	0	0	0
Federal	241,291	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	624,144	7,145,917	12,781,492
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	12,372,979	5,355,006	91,300
Other Financing	23,155	0	0
	Total Revenues	\$73,818,120	\$78,094,133
Personnel Services	\$29,530,022	\$32,884,680	\$35,997,587
Commodities	1,405,908	1,561,241	1,954,634
Services	37,194,043	41,396,625	38,289,143
Public Aid Assistance	0	0	0
Capital Outlay	29,160	177,000	206,300
Other Charges	1,497,985	1,669,084	1,646,469
Grants	0	0	0
Other Financing Uses	87,262	0	0
	Total Expenditures	\$69,744,381	\$78,094,133
	Budgeted Positions (Full-Time Equivalents)	296.7	296.7
			296.6

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The adopted budget for the Facility Services department reflects significant increases in contracted rates, such as janitorial, heating/steam and chilled water costs and building maintenance and repair. The department budget also reflects countywide increases in personnel services costs for salary increases and health insurance.

Note: Countywide budgeting practices are aligned with countywide accounting guidelines. For the Facility Services department, revenue from parking and building rental contracts are now identified in the Fees for Services revenue category, instead of Other Revenue. Additionally, services provided on behalf of certain departments are now recognized in those other departmental budgets, and those expenses have been removed from the Facility Services department budget.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Facility Services Administration	5,589,295	5,888,587	6,767,082
Leasing and Property Control	425,537	443,147	471,619
Design & Construction	3,361,619	3,592,123	3,682,049
Energy & Engineering	888,502	1,064,742	1,350,735
Planning & Project Development	1,288,000	1,351,652	1,196,984
Security Management	13,105,185	15,240,618	15,706,407
Facilities Management	45,086,244	50,107,761	48,919,257
Total Expenditures	\$69,744,381	\$77,688,630	\$78,094,133

Key Results:

The Facility Services Department is committed to being an excellent steward of county resources, serving staff and residents in a responsive, cost-effective, and future ready manner.

The department will:

Overall

- Foster positive experiences in our spaces for employees and residents
- Track, measure, monitor, and reduce costs
- Continue to preserve the county's infrastructure

Disparity Reduction

- Accelerate inclusive design facility updates including signage, door openers, and parking
- Recruit, train and retain a workforce that reflects the diverse residents, clients and customers we serve
- Increase contracting with BIPOC and women owned small businesses and promote hiring of women and people of color by county vendors

Climate Action

- Continue our successful efforts to reduce building energy use by 3% annually through optimizing building operations and investing in renewable energy such as solar
- Perform annual recommissioning projects to help identify energy conservation opportunities and ensure that our buildings are operating at peak performance
- Continue to replace roofs with white roofs when they are due for replacement
- Divert at least 75% of construction and demolition waste
- Expand organics collection in county facilities

Additional Resources:

<http://www.hennepin.us/your-government#facilities>

Mission

To leverage technology that improves residents' lives.

Department Description:

The Information Technology Department (IT) partners with Hennepin County departments to develop the infrastructure used to deliver business applications and communications throughout the organization. The IT Department also includes Central Service and Imaging, which provides print, mailing, and imaging services, together with a centralized multi-function copy, print and fax devices program to all of Hennepin County. The IT Department develops policies, procedures and tools that ensure information security. The majority of IT Department expenses are in Fund 62 and are reimbursed through internal service rates. Special activities and project costs are included in Fund 10, shown in the Budget Summary section below.

Budget detail for Information Technology Internal Services (Fund 62) may be found in the Internal Services section of this budget book.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$5,465,627	\$5,674,259	\$5,787,823
Other Taxes	0	0	0
Federal	4,264,206	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$9,729,833	\$5,674,259
			\$5,787,823
Personnel Services	\$4,415,321	\$3,888,273	\$3,966,081
Commodities	445,633	26,348	1,348
Services	6,849,013	3,340,158	1,794,842
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	-1,871,006	-1,580,520	25,552
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$9,838,961	\$5,674,259
			\$5,787,823
Budgeted Positions (Full-Time Equivalents)	27.1	25.1	23.1

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The Central Information Technology Fund 10's 2026 adopted budget includes a property tax increase of 2.0% from the 2025 adjusted budget, and a decrease of 2 FTEs.

The 2026 adopted budget for the Central Information Technology internal service fund (Fund 62) reflects a 3.6% or \$4.3 million reduction from the 2025 adjusted budget. This decrease reflects a reduction in expenditures and the use of fund balance.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Central Information Technology (CIT)	9,838,961	5,674,259	5,787,823
Total Expenditures	\$9,838,961	\$5,674,259	\$5,787,823

Mission

To provide an employee experience that attracts and retains the best talent to serve our residents.

Department Description:

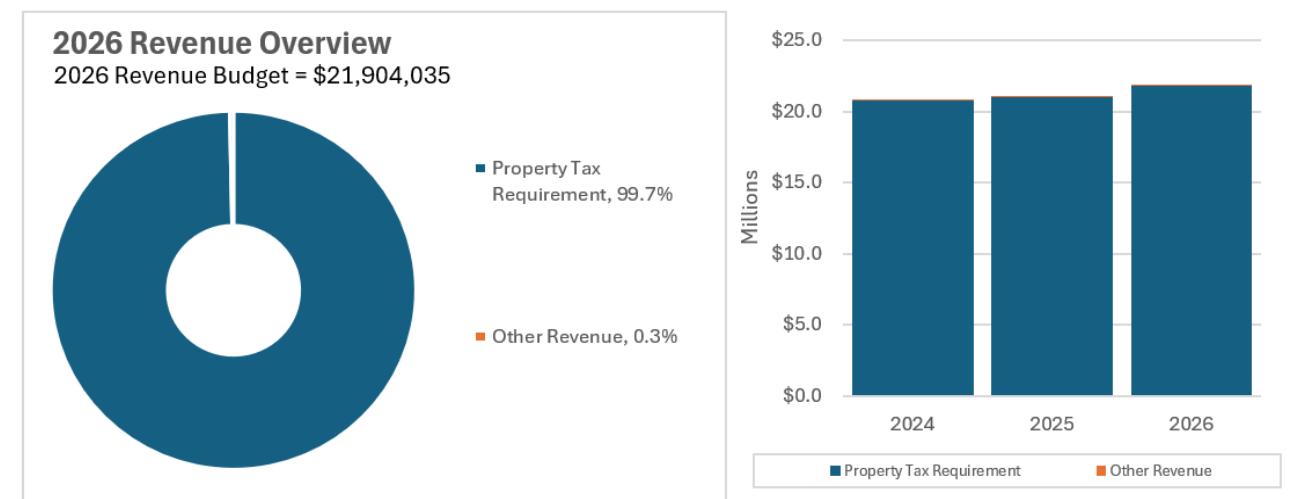
Human Resources' services are a critical component in supporting the county's core values and positioning the organization to meet the service delivery and internal/external workforce challenges of both today and the future.

Operational Activities: Workers' Compensation; Organization Effectiveness; Workforce Services; Talent Acquisition; Health & Well-being; Human Resources Business Partner Services; Human Resources Service Center; Classification and Compensation; Workplace Safety; Volunteering; Data Compliance; Respectful Workplace Investigations; Human Resources Administration.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$20,810,521	\$21,053,304	\$21,834,035
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	75,376	70,000	70,000
Other Financing	0	0	0
	Total Revenues	\$20,885,897	\$21,123,304
			\$21,904,035
Personnel Services	\$16,251,370	\$17,323,129	\$18,028,460
Commodities	87,176	38,175	28,675
Services	2,463,018	2,778,050	3,163,100
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	782,911	983,950	683,800
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$19,584,475	\$21,123,304
			\$21,904,035
	Budgeted Positions (Full-Time Equivalents)	127.9	127.9
			126.9

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The Human Resources department budget allows the county to maintain all core services while also implementing industry best practices that provide a modern workplace that attracts and retains well-qualified talent.

Human Resources is organized into four divisions that support the department vision to imagine a workplace where employee career development is encouraged, wellbeing is supported and dedication to public service is celebrated, ensuring that both residents and employees thrive.

The adopted budget includes a reduction of 1.0 FTE and reductions to consulting costs through rightsizing various accounts to better align with actual expenses. In addition, Human Resources has increased their vacancy factor in 2026 to match expected savings resulting from the county's current position management strategies.

Human Resources is committed to disparity elimination which is demonstrated through their work with county administration and their partners across the organization. They are addressing disparities across our employee population by recognizing the challenges employees face daily. HR evaluates the impact of legacy HR rules, laws and practices to determine potential disparate impacts. HR is committed to eliminating systemic racism and racial bias in HR policies and practices, while modeling inclusion when serving our customers.

HR continues to support and advance the county's Climate Action Plan by prioritizing workforce safety, sustainability, and climate preparedness. As climate change impacts how we live and work, HR is investing in a resilient, hybrid, future-ready workforce, advocating for the expansion of green jobs and pathways. HR also plays a vital role in creating and implementing emergency response plans to prepare for climate-related events and disasters. Additionally, HR ensures that employees in climate-impacted roles have the appropriate equipment, tools and procedures necessary to be climate resilient.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Human Resources Administration	2,607,768	3,445,411	2,903,876
Disparity, Equity and Inclusion	1,151,586	762,208	736,979
Organizational Development	5,905,209	6,202,768	6,100,368
Benefits and Wellness	5,829,236	6,003,937	6,575,855
Information Technology and APEX	782,289	934,794	1,253,607
Business Partners and Service Center	3,308,386	3,774,186	4,333,350
Total Expenditures	\$19,584,475	\$21,123,304	\$21,904,035

Key Results:

Human Resources delivers critical core services to support employees, while also supporting organization focus on three key areas.

1) Racism, a Public Health Crisis, (Resolution 20-0242) include work efforts to:

- Address systemic racism by reforming rules, policies and practices that focus on hiring, promotions and leadership appointments.
- Promote inclusion by an increased use of Conversation and Interview Builder tools.
- Continue focusing on Pathways to Employment program.

2) Climate Action by assisting departments with the remote and hybrid workforce model, which reduces commuting time and carbon emissions.

3) Future Ready Hennepin through our Total Rewards framework and Employee Experience focus groups.

Additional Resources:

For more information regarding Hennepin County Human Resources and public service job opportunities, visit:

Hennepin County Job Opportunities: <https://www.hennepin.us/jobs>

Hennepin County Pathways: <https://www.hennepin.us/your-government/projects-initiatives/workforce>

Mission

Internal Audit, Enterprise Risk Management, and Digital Forensics provide oversight, assurance, and information for decision makers to promote the responsible use of resources to support the county's objectives.

Department Description:

Audit, Compliance and Investigation Services (ACIS) consists of three divisions:

- Digital Forensics provides investigation and related services, primarily digital in nature, to mitigate financial and professional risk to the county and its interests.
- Enterprise Risk Management manages the process to develop, implement, and continuously improve the ability to achieve risk management objectives by supporting and educating departments in identifying, measuring, and responding to risk across the county.
- Internal Audit provides financial audits and assurance and advisory services to management. These services include operational, compliance, and information technology audits as well as defined service engagements and audits of Hennepin County vendors.

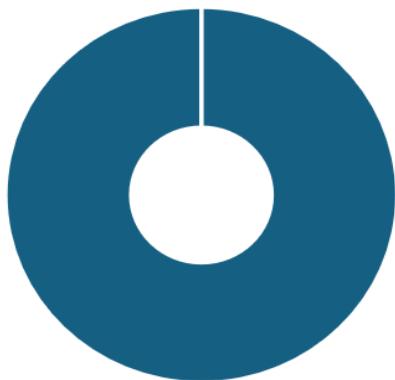
Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$4,491,662	\$4,776,815	\$4,862,239
Other Taxes	0	0	0
Federal	112,880	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$4,604,542	\$4,776,815
			\$4,862,239
Personnel Services	\$3,670,052	\$3,849,947	\$3,988,408
Commodities	2,135	13,400	6,700
Services	772,714	846,218	822,931
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	31,827	67,250	44,200
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$4,476,728	\$4,776,815
			\$4,862,239
Budgeted Positions (Full-Time Equivalents)	26.7	25.7	24.7

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

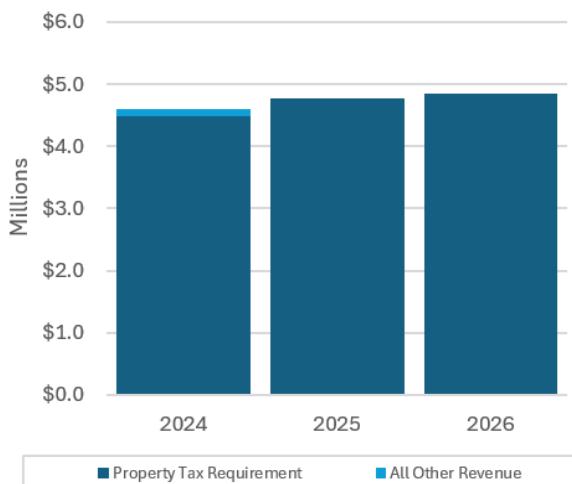
Revenue Comparison

2026 Revenue Overview

2026 Revenue Budget = \$4,862,239



■ Property Tax Requirement, 100.0%



Significant Budget Changes

Personnel, external audit, and IT costs make up over 98% of the ACIS budget. The cost of the county's annual external audit has fluctuated over the years, largely based on the number of federal grant programs subject to audit. For the 2024 audit, 8 programs were audited. Since the number of programs has often been greater in prior years and the number is uncertain during the budgeting process, ACIS budgeted for 14 programs for the 2025 annual audit, the costs of which will primarily be incurred in 2026. Even though the number of budgeted programs is higher, the budget amount is slightly lower due to cost savings from switching to a different external auditor.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
ACIS Administration	738,578	800,591	808,190
Internal Audit	2,785,092	2,961,363	3,085,271
Digital Forensics	953,059	1,014,861	968,778
Total Expenditures	\$4,476,728	\$4,776,815	\$4,862,239

Mission

The Emergency Management Department protects communities by coordinating and integrating all activities to build, sustain, and improve capabilities to prevent, mitigate, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

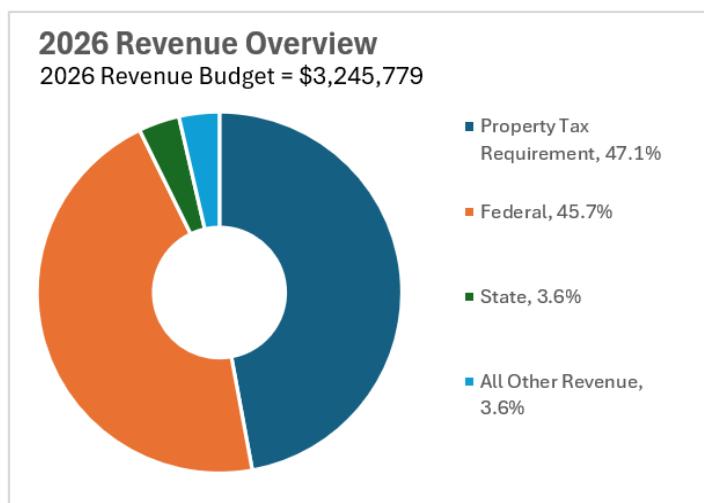
Department Description:

Hennepin County Emergency Management (HCEM) leads county-wide efforts to promote disaster-ready families, foster whole community resilience and to increase emergency responder capabilities and integration. HCEM takes coordinated action to save lives, prevent injuries, and to lessen the social, economic, and environmental impact of disasters during all phases of emergency management.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$1,365,603	\$1,529,417	\$1,529,417
Other Taxes	0	0	0
Federal	1,608,117	1,543,449	1,482,336
State	89,191	118,000	118,000
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	70,979	119,500	116,026
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$3,133,891	\$3,310,366
			\$3,245,779
Personnel Services	\$1,840,068	\$1,929,519	\$1,979,587
Commodities	290,983	346,337	308,609
Services	460,735	945,910	897,083
Public Aid Assistance	0	0	0
Capital Outlay	216,596	70,000	35,000
Other Charges	38,770	18,600	25,500
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$2,847,152	\$3,310,366
			\$3,245,779
	Budgeted Positions (Full-Time Equivalents)	15.5	15.5
			15.5

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The adopted 2026 Budget for Emergency Management is a 2% decrease from the 2025 adjusted budget, and no impact on Property Taxes from the adjusted 2025 to 2026 adopted budget.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Emergency Management General	788,348	877,343	826,488
Emergency Management Grants/Projects	2,058,804	2,433,023	2,419,291
Total Expenditures	\$2,847,152	\$3,310,366	\$3,245,779

Key Results:

- Employ standard systems, processes and people to effectively plan and execute disaster response across the government enterprise and the whole county
- Provide for efficient response and economy of resources
- Increase capability to provide timely and accurate information to support decision making by leaders and the public
- Ensure accurate prediction, early detection, and effective public warning of imminent threats
- Foster rapid and lasting disaster recovery through coordinated pre-disaster mitigation, resilience, and recovery planning
- Address disparities in emergency management plans, processes, and programs
- Anticipate and manage the changing hazard landscape induced by climate change.

Additional Resources:

Emergency Management:
Phone: (612) 596-0250
Email: Emergency.Management@hennepin.us
Website: www.hennepin.us/residents/emergencies/emergency-management

Mission

To build trust and credibility by creating communications that connect people to relevant county information and services.

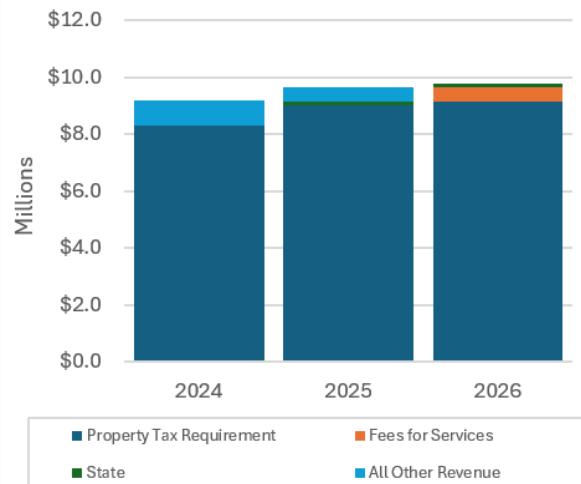
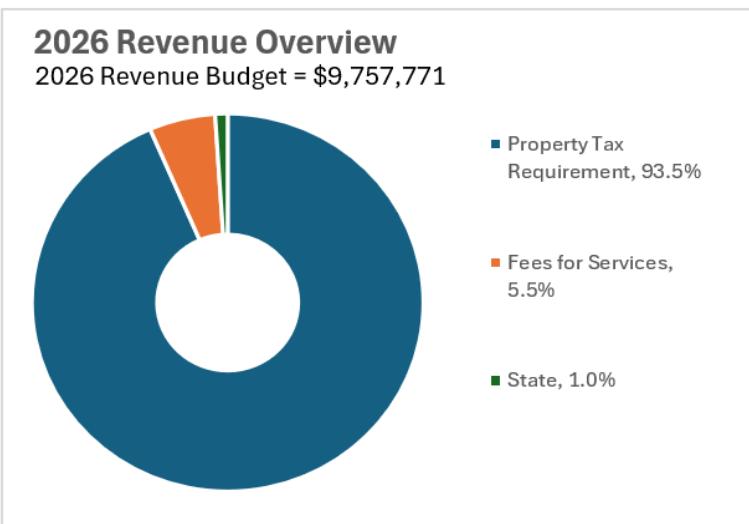
Department Description:

Hennepin County Communications offers strategic and creative services to help county business areas define goals and audiences, and engage effectively with employees, the community, media and other partners, so that people clearly know and experience how fully Hennepin County is committed to serving them.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$8,305,563	\$9,039,050	\$9,124,891
Other Taxes	0	0	0
Federal	0	0	0
State	0	100,000	100,000
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	532,880
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	411,739	522,432	0
Other Financing	475,353	0	0
	Total Revenues	\$9,192,655	\$9,661,482
			\$9,757,771
Personnel Services	\$7,165,065	\$7,831,631	\$8,276,047
Commodities	128,224	30,100	27,480
Services	1,630,540	1,586,226	1,419,269
Public Aid Assistance	0	0	0
Capital Outlay	336,871	139,050	0
Other Charges	51,340	74,475	34,975
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$9,312,040	\$9,661,482
			\$9,757,771
	Budgeted Positions (Full-Time Equivalents)	61.6	62.8
			57.8

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The adopted 2026 Communications department budget includes an overall increase in expenses of \$96,289, or 1%, when compared to the 2025 adjusted budget, of which \$85,841, or 0.9%, is Property Tax. This minimal increase is mainly due to the elimination of 5 vacant FTEs from the department's budget.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Communications Management	3,127,137	3,083,728	2,789,672
Communications Projects	319,341	100,000	100,000
Communications Business Services	1,743,179	1,957,178	2,101,378
Communications Strategy & Supports	531,401	704,267	471,331
Communications Resource Management	546,486	667,874	740,192
Communications Creative	2,457,441	2,456,518	2,849,762
Communications Admin/Ops	587,054	691,917	705,436
Total Expenditures	\$9,312,040	\$9,661,482	\$9,757,771

Mission

To drive an equitable and inclusive digital experience for Hennepin County community members.

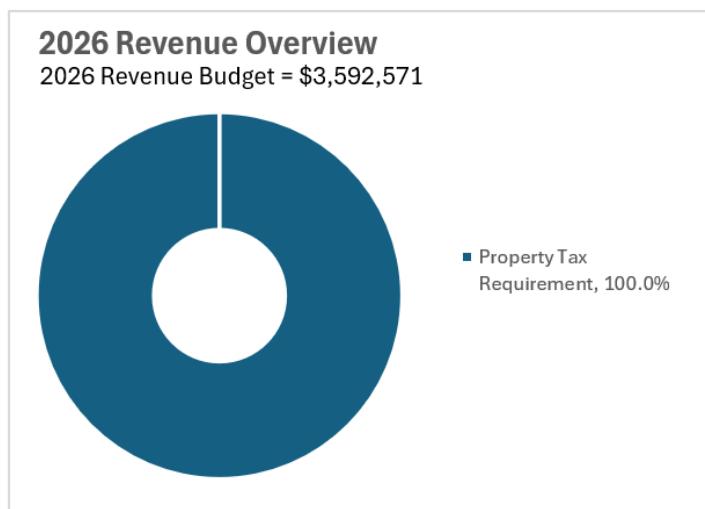
Department Description:

Digital Experience partners with lines of business to improve the digital service experience through services that include user research, UX design, UX development, CX consulting, and digital accessibility consulting services.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$3,047,093	\$3,592,571	\$3,592,571
Other Taxes	0	0	0
Federal	1,812,741	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$4,859,834	\$3,592,571
Personnel Services	\$3,175,163	\$3,280,011	\$3,277,697
Commodities	56,173	4,100	3,050
Services	785,369	255,462	265,424
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	59,782	52,998	46,400
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$4,076,487	\$3,592,571
Budgeted Positions (Full-Time Equivalents)	23.0	23.0	23.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Digital Experience	2,263,746	3,592,571	3,592,571
ARPA Digital Experience	1,812,741	0	0
Total Expenditures	\$4,076,487	\$3,592,571	\$3,592,571

Key Results:

- Team: Received NACo achievement award for the Hennepin County design system, which continues to release in-brand, accessible updates.
- Organization: Opened the county's new Digital Experience (DX) Center to facilitate in-person usability testing and user research activities.
- Community: Hosted monthly Resident Experience cohort sessions with three culturally specific community groups as part of engaging community in over 70% of projects.

Mission

Operations Administration provides strategic direction and ensures alignment of foundational services and technology investments to advance countywide priorities.

Department Description:

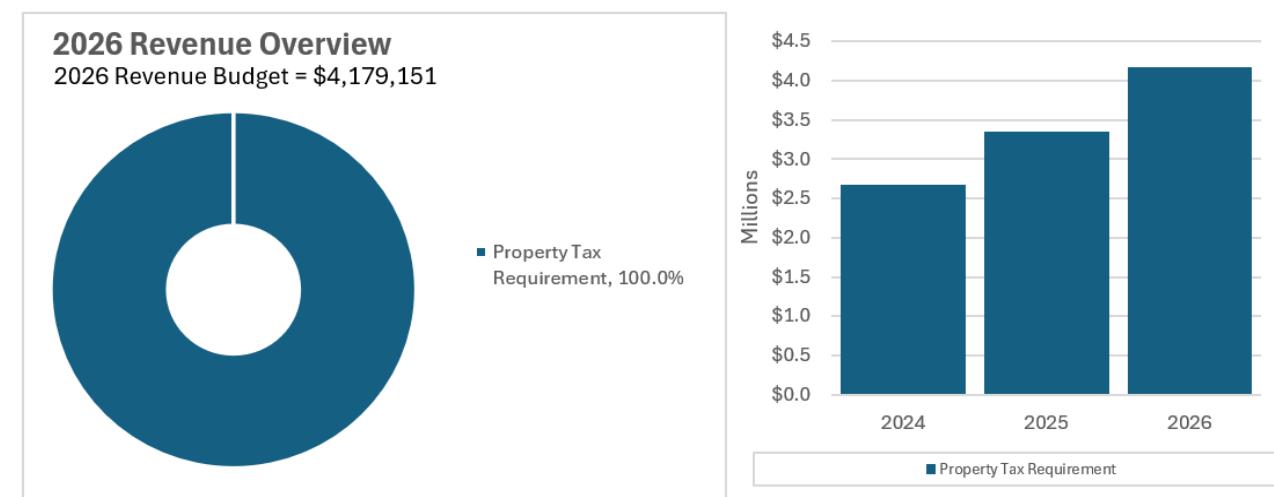
Operations Administration includes two divisions, Operations Administration and the Operations Business Information Office.

- Operations Administration leads Operations departments in partnering to provide foundational and innovative services that enable the work of county departments to ensure effective and accessible delivery of services to residents and advance the county's strategic priorities.
- Operations Business Information Office collaborates with business partners and the IT community to provide reliable, secure and effective IT solutions that ensure alignment between technology investments and the strategic direction of Operations and Disparity Elimination departments.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$2,671,107	\$3,353,472	\$4,179,151
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	0	0	0
	Total Revenues	\$2,671,107	\$4,179,151
Personnel Services	\$2,146,115	\$2,947,303	\$3,297,464
Commodities	6,370	3,700	5,500
Services	136,469	318,769	662,444
Public Aid Assistance	0	0	0
Capital Outlay	635,830	0	184,543
Other Charges	27,047	83,700	29,200
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$2,951,831	\$4,179,151
	Budgeted Positions (Full-Time Equivalents)	15.0	19.0
			20.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Revenue Comparison



Significant Budget Changes

The 2026 Operations Administration's adopted budget reflects an overall increase of 24.6% compared to 2025 adjusted budget. This increase is primarily driven by higher Personnel Services costs, resulting from the transfer of one unfunded FTE from Central IT department Fund 10 to Operations BIO and the full funding of three FTEs that were only partially funded in 2025. In addition to Personnel Services, the 2026 adopted budget also includes increases in Services and Capital Outlay costs for equipment purchases for the board room and auditorium, as well as budgeted contingency for additional equipment needs not covered by the leaseback.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Operations Administration	100,956	496,261	516,344
Business Information Office	2,850,875	2,857,211	3,662,807
Total Expenditures	\$2,951,831	\$3,353,472	\$4,179,151

Key Results:

- Custom applications and workflows to achieve business goals
- Decommission of Continuum Security system
- AV technology replacement completed in the 625 auditorium
- Support and modernization of countywide security systems and building automation systems

Additional Resources:

Hennepin County:
Phone: (612) 348-3000
Website: www.hennepin.us

**General County Purposes
Operations**

**2026 BUDGET
Adopted Budget**

Mission

To encourage and assist public programs and activities dedicated to cultural enrichment and to educational and technical assistance; to provide dues and contributions to organizations benefiting the county; and to reserve available funding for contingent activities further defined during the budget year. The General County Purposes activities, programs and services support and further the vision and overarching goals of the county.

Department Description:

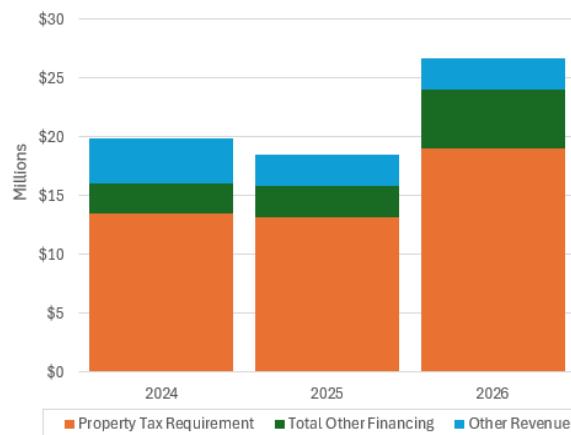
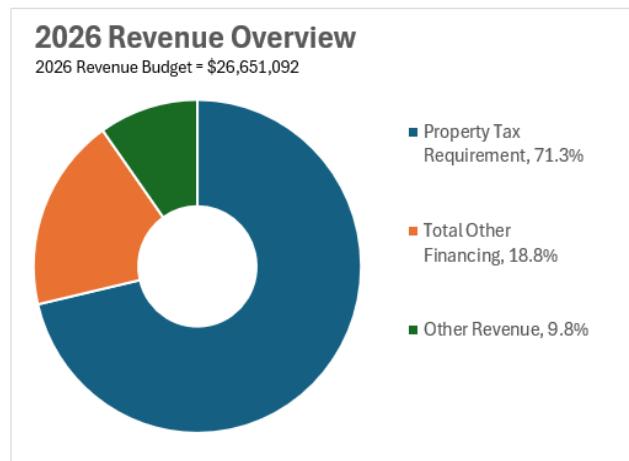
General County Purposes includes:

- Hennepin History Museum, County Fair, Extension Services, National Association of Counties, Association of Minnesota Counties, that the county supports through funding as required or permitted by state law
- Minneapolis Employee Retirement Fund (MERF) Payments for former city entities (Minneapolis Workhouse, Center Hospital)
- Municipal Building Commission (MBC)
- The Hennepin Youth Activities Program grants supported by the 0.15% ballpark sales tax
- Commercial Paper Program
- Hennepin University Partnership (HUP)
- Countywide Tuition
- Contingency

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$13,486,025	\$13,166,959	\$19,012,992
Federal	0	0	0
Other Revenue	3,824,864	2,750,709	2,614,681
Other Financing	2,576,041	2,614,681	5,023,419
Total Revenues	\$19,886,930	\$18,532,349	\$26,651,092
Personnel Services	\$1,598,009	\$1,312,468	\$1,347,272
Commodities	53,672	44,750	44,014
Services	3,644,221	5,723,706	4,813,515
Public Aid Assistance	54,870	0	0
Other Charges	2,778,853	6,090,035	12,808,191
Grants	2,573,951	5,361,390	7,638,100
Total Expenditures	\$10,703,576	\$18,532,349	\$26,651,092
Budgeted Positions (Full-Time Equivalents)	0	0	0

** Reflects the adjusted property tax requirement budget, not actual property tax collections.*

Revenue Comparison



Significant Budget Changes

The 2026 adopted General County Purposes budget is \$26.6 million, a net increase of \$8.1 million from the 2025 adjusted budget. Of the increase, approximately \$6.3 million is associated with the contingency budget, and an additional \$2.2 million increase in the Hennepin County Youth Sports and Activities grants program.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Contingency	0	3,604,377	10,000,000
Municipal Building Commission	3,555,993	4,381,840	4,469,477
Youth Activities Grants	2,573,951	5,365,390	7,638,100
Other General Govt	4,573,632	5,180,742	4,543,515
Total Expenditures	\$10,703,576	\$18,532,349	\$26,651,092

**Ballpark Sales Tax Revenues
Operations**

**2026 BUDGET
Adopted Budget**

Mission

The Ballpark Sales Tax is authorized by Minnesota State Statute to make payments on the sales tax revenue bonds issued to fund Hennepin County's contribution to the downtown baseball stadium, and to fund other authorized uses.

Department Description:

Budgeted funds are primarily used to make principal and interest payments due on Hennepin County's sales tax revenue bonds issued to fund a portion of the costs of the Twins baseball stadium. Sales tax revenue is collected on all taxable goods and services in the county at the rate of 0.15 percent and is distributed by the Minnesota Department of Revenue to a bond trustee. The bond trustee makes all debt service payments. Other authorized uses for remaining sales taxes include contributions to a ballpark capital improvement account, the Minnesota Ballpark Authority's administrative costs, youth activities, and library programs.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	45,460,532	51,400,000	47,700,000
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	2,405,849	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	-32,793,247	-35,483,465
Other Financing	-15,022,503	-15,903,753	-9,353,071
	Total Revenues	\$32,843,879	\$2,703,000
			\$2,863,464
Personnel Services	\$0	\$0	\$0
Commodities	0	0	0
Services	248,293	427,000	477,000
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	0	0	0
Grants	2,203,870	2,276,000	2,386,464
Other Financing Uses	0	0	0
	Total Expenditures	\$2,452,163	\$2,703,000
			\$2,863,464
Budgeted Positions (Full-Time Equivalents)	0	0	0

Mission

To provide for principal and interest payments on general obligation bonds and commercial paper certificates issued to finance approved capital projects; and to provide for principal and interest payments on ballpark sales tax revenue bonds.

Department Description:

Monies budgeted in this program fund the annual principal and interest payments on the county's general obligation bonds, commercial paper certificates and ballpark sales tax revenue bonds. Financing parameters are established in resolutions approved by the board that authorize the issuance of bonds and the commercial paper certificates. This program is accounted for in the Debt Retirement (70) and the Ballpark Debt Retirement (79) Funds.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$100,000,000	\$108,000,000	\$129,000,000
Other Taxes	45,977	0	0
Federal	1,152,036	1,093,551	1,033,614
State	30,329	0	0
Local	12,436,296	12,748,488	12,812,688
Investment Earnings	274,478	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	0	0	0
Other Financing	37,951,921	42,839,986	33,808,395
Total Revenues	\$151,891,037	\$164,682,025	\$176,654,697
Personnel Services	\$0	\$0	\$0
Commodities	0	0	0
Services	965,537	900,000	900,000
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	160,309,064	163,782,025	175,754,697
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$161,274,601	\$164,682,025	\$176,654,697
Budgeted Positions (Full-Time Equivalents)	0	0	0

**Reflects the adjusted property tax requirement budget, not actual property tax collections.*

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
General Bonded Debt	151,132,421	154,402,775	175,373,947
Ballpark Debt Service	10,142,180	10,279,250	1,280,750
Total Expenditures	\$161,274,601	\$164,682,025	\$176,654,697

Line of Business: Capital Improvement Program

Countywide Capital Projects



Line of Business Description:

The capital budget provides resources that fund county building, facility modification and transportation construction projects during the budget year. Capital projects contained within the budget are often implemented in multiple years, requiring funding in preceding and/or succeeding years due to their magnitude and construction scheduling. Proposed capital projects are reviewed by citizen representatives serving on the Capital Budgeting Task Force (CBTF) as well as County Administration. Program needs, consistency with county priorities, operating cost implications, revenues and expenditures are reviewed in order to develop a five-year Capital Improvement Program (CIP) that provides for the sound financial planning of future infrastructure needs of the county. The program is reassessed annually as new conditions and circumstances arise.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$2,795,000	\$902,000	\$1,793,000
Other Taxes	4,171,314	2,170,000	2,170,000
Federal	22,253,594	14,301,265	21,864,850
State	41,795,672	73,754,616	61,178,000
Local	15,913,494	13,246,000	16,741,000
Investment Earnings	4,043,262	0	0
Fees for Services	387	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	1,619,121	1,619,000	-33,000
Other Financing	349,481,188	462,454,888	270,526,500
	Total Revenues	\$442,073,032	\$568,447,769
			\$374,240,350
Personnel Services			
Commodities	12,042,583	0	0
Services	58,851,805	0	0
Public Aid Assistance	0	0	0
Capital Outlay	234,976,222	568,447,769	374,240,350
Other Charges	117,750,091	0	0
Grants	150,000	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$423,770,701	\$568,447,769
			\$374,240,350
Budgeted Positions (Full-Time Equivalents)	0	0	0

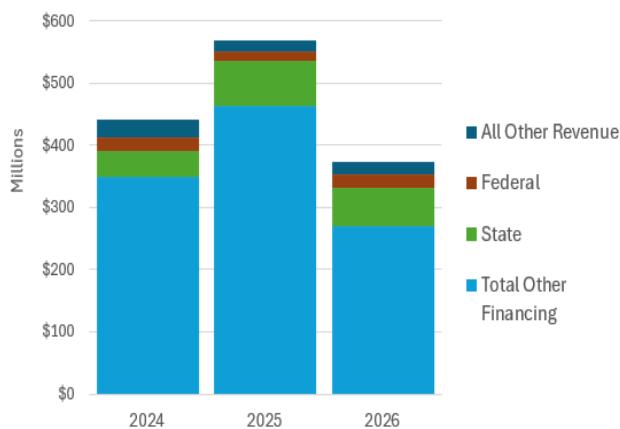
* Reflects the adjusted property tax requirement budget, not actual property tax collected.

Revenue and Expenditure Comparison

2026 Revenue

Revenue Overview

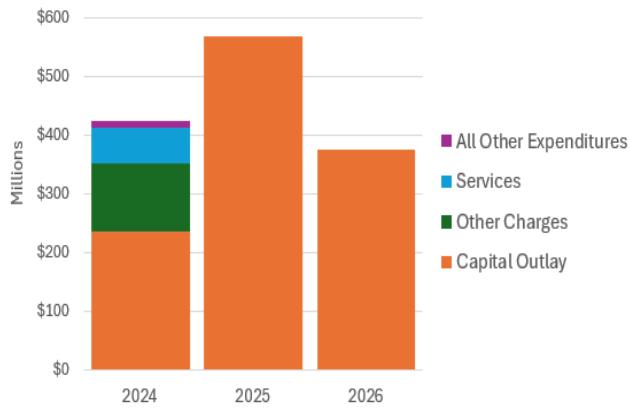
2026 Revenue Budget = \$374,240,350



2026 Expenditures

Expenditure Overview

2026 Expenditure Budget = \$374,240,350



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Countywide Capital Projects	423,770,701	568,447,769	374,240,350
Total Expenditures	\$423,770,701	\$568,447,769	\$374,240,350

Revenue Summary:

The capital budget for 2026 (excluding debt retirement, which is discussed in the Debt Retirement section of Operations) is \$374 million. This represents an decrease of \$194 million, or 34 percent, compared to the adjusted 2025 budget of \$568 million. Significant annual decreases/increases in the capital budget are common due to the ever-changing mix of projects, their implementation schedules, and the multiple revenue sources available to fund those initiatives.

Other Financing - is the main funding source (72%) of the annual capital budget and is comprised of planned bond issuance and transfers from other internal funds. For 2026, general obligation (GO) bond issuance, which supports capital investments across all county programs, is budgeted at \$176 million. The total bonding is an decrease of \$53 million from the \$229 million budgeted in 2025. Transfers from other funds totals \$95 million, which is a \$102 million decrease from the 2025 amount of \$197 million. The large variance is due to the lengthened funding schedule for the METRO Blue Line Extension Light Rail Transit project and the completion of county funding for METRO Green Line Extension Light Rail Transit project. Of the 2026 amount, \$50 million is related to transfers from the Hennepin County Transportation Sales and Use Tax fund, and \$38 million is related to the Metropolitan Transportation Sales Tax which supports active transportation initiatives, transportation asset preservation and complete streets initiatives. Other revenues include \$6.7 million in transfers from the Solid Waste Enterprise fund.

Intergovernmental (federal, state and local) revenues - \$100 million is included in the 2026 capital budget, which is a slight decrease of \$1 million over the 2025 amount of \$101 million. The variance between federal, state and local revenues is almost exclusively related to road and bridge construction projects where the funding formulas vary based on the class of road or bridge being reconstructed as well as the construction schedule of given projects.

Budgeted Property Tax Requirement - The 2026 capital budget includes \$1,793,000 in property tax funding, which is \$891,000 more than the \$902,000 budgeted in 2025. Property Taxes are utilized in the capital budget only as a funding source of last resort; typically for preliminary capital project planning or studies that would not be eligible for any other type of funding source.

Other Taxes - The 2026 budget includes \$2.1 million in wheelage taxes which supports transportation road, bridge, and transit investments. The funds are typically utilized for annual operating and maintenance expenses related to transportation initiatives, however, may be utilized to support capital projects when necessary.

Expenditure Summary:

Expenditure Area	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2026-2030 CIP
Public Works	235,065,850	295,587,000	450,709,000	123,982,000	124,397,000	1,229,740,850
Law, Safety and Justice	13,847,000	16,743,000	9,870,000	1,850,000	1,850,000	44,160,000
Health	30,000,000	50,000,000	45,000,000	18,000,000	15,000,000	158,000,000
Human Services	0	0	0	0	0	0
Resident Services	46,845,000	61,065,000	36,080,000	11,500,000	11,250,000	166,740,000
<u>Operations</u>	<u>48,482,000</u>	<u>51,425,000</u>	<u>30,100,000</u>	<u>21,850,000</u>	<u>16,350,000</u>	<u>168,207,500</u>
Total	374,240,350	474,820,000	571,759,000	177,182,000	168,847,000	1,766,848,350

Role of the Capital Budgeting Task Force

Since 1973, the county has considered the recommendations of an appointed eleven member citizen advisory board, referred to as the Capital Budgeting Task Force (CBTF), prior to the adoption of its annual capital budget and five-year capital improvement program. Specifically, the CBTF is responsible for reviewing, prioritizing and making recommendations to the County Board regarding the capital projects requested by county departments. The CBTF's annual report to the County Board is contained within the 2026 CAPITAL BUDGET AND 2026 - 2030 CAPITAL IMPROVEMENT PROGRAM which is available on the County's internet site.

Line of Business: Internal Service Funds

Fleet Services
Energy Center
Employee Health Plan Self Insurance
Information Technology
Self Insurance
Other Employee Benefits



Line of Business Description:

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government or to other governmental units, on a cost-reimbursement basis.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	0	0	0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	806,506	0	0
Fees for Services	98,651,830	99,562,186	112,589,342
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	245,351,398	314,141,193	330,773,432
Other Financing	866,443	1,000,000	1,500,000
	Total Revenues	\$345,676,177	\$414,703,379
			\$444,862,774
Personnel Services	\$101,552,388	\$115,684,533	\$119,719,254
Commodities	19,728,419	14,986,455	12,810,080
Services	51,854,164	61,680,067	60,062,142
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	203,325,830	222,352,324	252,271,298
Grants	0	0	0
Other Financing Uses	518,204	0	0
	Total Expenditures	\$376,979,004	\$414,703,379
			\$444,862,774
Budgeted Positions (Full-Time Equivalents)	517.4	519.4	520.4

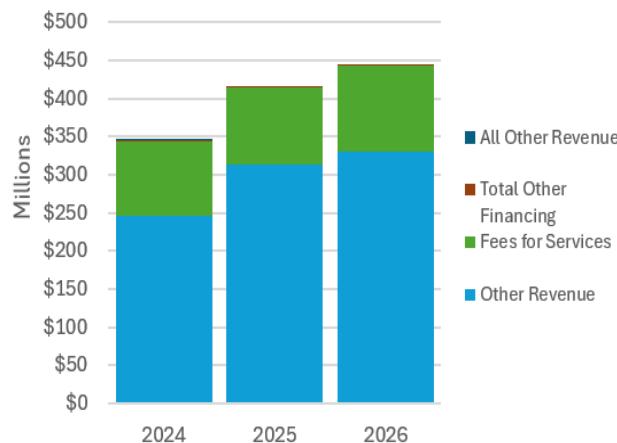
* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Note: Some revenues for the Internal Service Funds are budgeted as "Other Revenue" but appear as "Fees for Services" in the Annual Comprehensive Financial Report.

Revenue and Expenditure Comparison

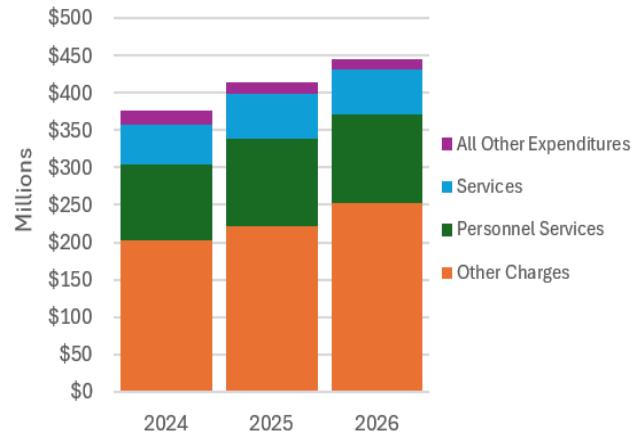
Revenue Overview

2026 Revenue Budget = \$444,862,774



Expenditure Overview

2026 Expenditure Budget = \$444,862,774



Department Expenditure Summary:

	2024 Actual	2025 Budget	2026 Budget
Fleet Services	19,256,189	20,652,837	21,779,605
Energy Center	11,526,896	13,202,795	13,096,546
Employee Health Plan Self Insurance	194,490,824	214,356,890	243,890,705
Information Technology Internal Services	115,501,086	120,446,278	116,159,473
Self Insurance	12,017,010	24,044,579	22,936,445
Other Employee Benefits	24,186,998	22,000,000	27,000,000
Total Expenditures	\$376,979,004	\$414,703,379	\$444,862,774

Budgeted Positions:

	2024 Actual	2025 Budget	2026 Budget
Fleet Services	29.0	29.0	29.0
Energy Center	1.0	1.0	1.0
Employee Health Plan Self Insurance	7.0	7.0	7.0
Information Technology Internal Services	465.4	467.4	468.4
Self Insurance	15.0	15.0	15.0
Other Employee Benefits	0	0	0
Budgeted Positions (Full-Time Equivalents)	517.4	519.4	520.4

Mission

Providing county departments and staff with safe, reliable, economical and environmentally responsible fleet vehicles, equipment and services that best allow them to promote health, safety, well-being and quality of life to county residents.

Department Description:

Fleet Services is responsible for Hennepin County vehicles and equipment. Fleet Services provides county departments with vehicles and equipment, including cars, trucks, vans, boats, trailers, on-road equipment, and off-road equipment, for conducting official county business.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	26,478	73,901	27,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	17,111,255	19,578,936	20,252,605
Other Financing	1,878,675	1,000,000	1,500,000
Total Revenues	\$19,016,408	\$20,652,837	\$21,779,605
Personnel Services	\$2,876,578	\$3,475,798	\$4,730,484
Commodities	4,167,072	3,915,255	3,342,000
Services	2,340,416	3,847,668	2,328,225
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	9,861,810	9,414,116	11,378,896
Grants	0	0	0
Other Financing Uses	10,313	0	0
Total Expenditures	\$19,256,189	\$20,652,837	\$21,779,605
Budgeted Positions (Full-Time Equivalents)	29.0	29.0	29.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Fleet Services Administrative	13,170,324	0	0
Fleet Services Projects	384,191	0	0
Fleet Services - APEX Payroll	543	0	0
Fleet Services Repairs - Labor and Parts	95,676	0	0
Fleet Services Capital	44,424	10,389,626	11,508,253
Fleet Services Admin Fee	1,027,556	1,752,782	1,584,254
Fleet Services Fuel	1,824,387	2,124,457	1,991,000
Fleet Services Maintenance	2,557,372	5,949,387	6,225,598
Fleet Services - IT Costs	151,715	436,585	470,500
Total Expenditures	\$19,256,189	\$20,652,837	\$21,779,605

Mission

Supplying reliable and economical heating and cooling utilities to downtown county buildings.

Department Description:

The Hennepin County Energy Center supplies steam and chilled water to the Government Center, City Hall, the Hennepin County Medical Center, and several other county buildings on the east end of downtown as well as several private customers.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	11,612,748	13,200,762	13,096,546
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	30,000	2,033	0
Other Financing	0	0	0
Total Revenues	\$11,642,748	\$13,202,795	\$13,096,546
Personnel Services	\$175,840	\$174,982	\$473,771
Commodities	5,711,394	7,258,799	6,956,942
Services	3,337,844	3,442,655	3,369,997
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	2,301,819	2,326,359	2,295,836
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$11,526,896	\$13,202,795	\$13,096,546
Budgeted Positions (Full-Time Equivalents)	1.0	1.0	1.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Steam	6,599,853	7,368,189	7,308,444
Chilled Water	4,901,148	5,785,460	5,751,283
Energy Center-Other	25,896	49,146	36,819
Total Expenditures	\$11,526,896	\$13,202,795	\$13,096,546

Mission

The Employee Health Plan Self Insurance Fund is to enhance and maintain the wellness of the Hennepin County employees and dependents and retirees while supporting the mission and vision of Hennepin County.

Department Description:

This department is an internal service fund that accounts for the county's employee health plan and the HealthWorks programs.

Employee Health Plan Self Insurance records premium revenue and claims expense.

HealthWorks connects employees, their dependents, and retirees with wellness programs and services to help them maintain or improve their health.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	806,404	0	0
Fees for Services	8,178,754	8,000,000	10,000,000
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	189,384,160	206,356,890	233,890,705
Other Financing	0	0	0
Total Revenues	\$198,369,318	\$214,356,890	\$243,890,705
Personnel Services	\$570,823	\$888,146	\$971,825
Commodities	3,641	21,000	16,000
Services	10,987,832	13,280,180	13,894,380
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	182,928,528	200,167,564	229,008,500
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$194,490,824	\$214,356,890	\$243,890,705
Budgeted Positions (Full-Time Equivalents)	7.0	7.0	7.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Employee Health Administration	5,628,292	7,375,000	7,582,500
Healthworks	712,748	1,391,461	1,473,205
Claim Payments	188,149,784	205,590,429	234,835,000
Total Expenditures	\$194,490,824	\$214,356,890	\$243,890,705

Mission

To leverage technology that improves residents' lives.

Department Description:

Information Technology Internal Services infrastructure and technology services are critical elements in providing effective and efficient services throughout the county. To keep pace with the changing county needs within the current technology environment, central information technology provides business value throughout the county by:

- Helping customers utilize web, cloud, and technology service providers to meet their business objectives.
- Creating an environment that is secure and recoverable from other technology related disasters.
- Supporting the workforce with increasingly mobile, secure access that is available at the times staff require to perform their jobs.
- Providing customers with collaboration and data management tools.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	102	0	0
Fees for Services	78,833,850	78,287,523	89,465,796
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	10,869,300	42,158,755	26,693,677
Other Financing	-1,012,232	0	0
	Total Revenues	\$88,691,021	\$116,159,473
Personnel Services	\$62,519,123	\$68,009,263	\$66,373,229
Commodities	9,759,933	3,265,301	1,954,538
Services	34,659,069	40,017,429	39,335,640
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	8,055,069	9,154,285	8,496,066
Grants	0	0	0
Other Financing Uses	507,891	0	0
	Total Expenditures	\$115,501,086	\$116,159,473
	Budgeted Positions (Full-Time Equivalents)	465.4	467.4
			468.4

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Mission

To report and account for the assets and liabilities related to the county's self-insurance programs for workers' compensation, tort liabilities, and property insurance risks.

Department Description:

The Self Insurance internal service fund is used to account for assets and estimated liabilities related to the county's self-insurance programs for workers' compensation, tort liabilities, and property insurance risks. The workers' compensation program is funded by annual charges to county departments. The costs of the Workers' Compensation Claims Administration staff in the County Attorney's Office are accounted for in this fund. The fund also accounts for estimated tort liabilities and holds cash reserves related to the large deductible property insurance program for the county's buildings and equipment.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	14,513,039	24,044,579	22,936,445
Other Financing	0	0	0
Total Revenues	\$14,513,039	\$24,044,579	\$22,936,445
Personnel Services	\$11,223,026	\$21,136,344	\$20,169,945
Commodities	86,379	526,100	540,600
Services	529,002	1,092,135	1,133,900
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	178,604	1,290,000	1,092,000
Grants	0	0	0
Other Financing Uses	0	0	0
Total Expenditures	\$12,017,010	\$24,044,579	\$22,936,445
Budgeted Positions (Full-Time Equivalents)	15.0	15.0	15.0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

Division Budgets:	2024 Actual	2025 Budget	2026 Budget
Workers Comp Administration	4,068,063	5,544,579	4,936,445
Workers Comp Reimbursement	7,229	0	0
Workers Comp Self Insurance Budget	0	18,500,000	18,000,000
Workers Compensation	7,941,719	0	0
Total Expenditures	\$12,017,010	\$24,044,579	\$22,936,445

Mission

The Other Employee Benefits Fund is used to account for the cost of compensated absences along with the cost of other post employment benefits obligations for governmental funds.

Department Description:

The Other Employee Benefits department is an internal service fund which is used to account for the cost and liquidation of compensated absences along with post employment healthcare benefits relating to governmental funds on a cost-reimbursement.

Revenue and Expenditure Information	2024 Actual	2025 Budget	2026 Budget
Budgeted Property Tax Requirement*	\$0	\$0	\$0
Other Taxes	0	0	0
Federal	0	0	0
State	0	0	0
Local	0	0	0
Investment Earnings	0	0	0
Fees for Services	0	0	0
Fines and Forfeitures	0	0	0
Licenses and Permits	0	0	0
Other Revenue	13,443,644	22,000,000	27,000,000
Other Financing	0	0	0
	Total Revenues	\$13,443,644	\$27,000,000
Personnel Services	\$24,186,998	\$22,000,000	\$27,000,000
Commodities	0	0	0
Services	0	0	0
Public Aid Assistance	0	0	0
Capital Outlay	0	0	0
Other Charges	0	0	0
Grants	0	0	0
Other Financing Uses	0	0	0
	Total Expenditures	\$24,186,998	\$27,000,000
	Budgeted Positions (Full-Time Equivalents)	0	0

* Reflects the adjusted property tax requirement budget, not actual property tax collections.

For additional budget information visit:
hennepin.us/budgets



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