2026 Budget

Administrator Amendment No. 13

Department: Office of Budget and Finance

Purpose: Technical adjustments to the 2026 Budget

Background:

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

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

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

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

Fund	Department	Account Category	Budget Change	Explanation
10	Facility Services	Revenues - Other	$ (412,718)	Expenditures for the removal of solid waste at County owned facilities paid by Facilities Services on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund.
		Subtotal Revenues	**$ (412,718)**	
10	Facility Services	Expenditures - Services	$ (412,718)	
		Subtotal Expenditures	**$ (412,718)**	

Fund	Department	Account Category	Budget Change	Explanation
10	Facility Services	Revenues - Fees for Services	$ 274,800	Parking Fees for Hennepin County customers will be recognized as fees for services revenue instead of a reduction to service expenditures.
		Subtotal Revenues	**$ 274,800**	
10	Facility Services	Expenditures - Services	$ 274,800	
		Subtotal Expenditures	**$ 274,800**	

Fund	Department	Account Category	Budget Change	Explanation
10	Housing and Economic Development	Revenues - Other	$ (3,323,469)	Housing and Economic Development (HED)'s staff providing support on behalf of the Housing and Redevelopment Authority (HRA) will be recognized as personal services expenditures in the HRA.
		Subtotal Revenues	**$ (3,323,469)**	
10	Housing and Economic Development	Expenditures - Personal Services	$ (3,323,469)	
		Subtotal Expenditures	**$ (3,323,469)**	

Fund	Department	Account Category	Budget Change	Explanation
10	Public Works	Revenues - Other	$ (6,024,543)	Public Works Services' staff providing support on behalf of the Regional Rail Authority (RRA), Solid Waste Fund, Fleet Services, and Energy Center will be recognized as personal services expenditures in the RRA, Solid Waste Fund, Fleet Services, and Energy Center.
		Subtotal Revenues	**$ (6,024,543)**	
10	Public Works	Expenditures - Personal Services	$ (6,024,543)	
		Subtotal Expenditures	**$ (6,024,543)**	

Fund	Department	Account Category	Budget Change	Explanation
10	Climate and Resiliency	Interfund Transfers In	$ (200,000)	Expenditures for community program activities in 2026 carried out by Climate and Resiliency on behalf of the Solid Waste Fund will be recognized as expenditures in the Solid Waste Fund.
		Subtotal Revenues	**$ (200,000)**	
10	Climate and Resiliency	Expenditures - Services	$ (200,000)	
		Subtotal Expenditures	**$ (200,000)**	

Fund	Department	Account Category	Budget Change	Explanation
20	Human Services and Public Health	Revenues - Other	$ (2,065,525)	Expenditures associated with medical transportation services for non-Hennepin County residents that are paid on behalf of Human Services and Public Health (HSPH) will be reduced for reimbursements HSPH receives from other counties paying for their residents.
		Subtotal Revenues	**$ (2,065,525)**	
20	Human Services and Public Health	Expenditures - Public Aid Assistance	$ (2,065,525)	
		Subtotal Expenditures	**$ (2,065,525)**	

Fund	Department	Account Category	Budget Change	Explanation
34	Environment & Energy	Revenues - Other	$ (123,975)	Environment and Energy' support provided on behalf of other areas will be recognized as expenditures in the areas receiving the support.
		Subtotal Revenues	**$ (123,975)**	
34	Environment & Energy	Expenses - Services	$ (123,975)	
		Subtotal Expenditures	**$ (123,975)**	

Total Change to 2026 Budget	
Increase/(Decrease) Revenues	$ (11,875,430)
Increase/(Decrease) Expenditures	$ (11,875,430)