

Schedule 1
2023 Budget - Supplemental Appropriations

<u>SUPPLEMENTAL APPROPRIATIONS</u>			<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Proj #</u>	<u>Description</u>	<u>Amount</u>
1.	Sheriff's Office	REVENUE	10	274191	42630	1010621	Public Safety Aid	\$ 1,125,000
		EXPENSE	10	274191	51200	1010621	Food and beverage	\$ 465,000
		EXPENSE	10	274191	51420	1010621	Drugs and medicine	\$ 370,000
		EXPENSE	10	274191	51510	1010621	Lab supplies	\$ 290,000
Explanation: The Sheriff's Office experienced increased medical care costs for Hennepin County inmates.								
2.	NorthPoint	REVENUE	10	327100	44170		Patient fees	\$ 1,525,000
		EXPENSE	10	327100	56254		Medical equipment	\$ 1,525,000
Explanation: The NorthPoint campus expansion project resulted in higher medical equipment purchases than was budgeted for 2023.								
3.	Community Healthcare	REVENUE	10	340000	49970		Use of fund balance	\$ 10,500,000
		EXPENSE	10	340000	52880		Purchased health and social services	\$ 10,500,000
Explanation: Hennepin County budgets for healthcare provided by Hennepin Healthcare Systems. Costs for care exceeded the budgeted amount.								
4.	Opioid Settlement Special Revenue Fund	REVENUE	27	590279	49953	1009910	Opioid Settlement	\$ 103,500
		EXPENSE	27	590279	50950	1009910	Opioid Settlement	\$ 103,500
Explanation: The Opioid Settlement Fund is a special revenue fund, created in 2022 as a result of a legal settlement. The 2023 budget was established in 2022, when the fund was being set up. Expenses in 2023 ended up being higher than anticipated.								
5.	Hennepin Health	REVENUE	30	312222	44277		Fees for Services	\$ 32,600,000
		EXPENSE	30	312222	53222		Services	\$ 32,600,000
Explanation: Enrollment in 2023 was higher than budgeted in 2023. Higher enrollment resulted in higher than budgeted revenues and expenditures.								
6.	Glen Lake Golf Course	REVENUE	89	113000	49950		Other revenue	\$ 30,000
		EXPENSE	89	113000	58900		Miscellaneous general	\$ 30,000
Explanation: Expenses were higher than budgeted due to unexpected equipment replacement costs. These costs will be funded through golf course revenues.								

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<u>INTERFUND REVENUE TRANSFER</u>								
			<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Proj #</u>	<u>Description</u>	<u>Amount</u>
1.	Transfer from: General Fund	REVENUE	10	601000	49990		Transfer to Fund 63, from Fund 10	\$ 10,000,000
	Transfer to: Employee Health Plan Internal Service Fund	REVENUE	63	798100	49990		Transfer from Fund 10, to Fund 63	\$ 10,000,000

Explanation: The employee health plan's revenues were impacted on a one-time transitional basis due to the change of third party administrator and also experienced higher plan expenses.

2.	Transfer from: General Fund	REVENUE	10	601000	49990		Transfer to Fund 66, from Fund 10	\$ 3,400,000
	Transfer to: Other Employee Benefits Internal Service Fund	REVENUE	66	797210	49990		Transfer from Fund 10, to Fund 66	\$ 3,400,000

Explanation: The Other Employee Benefits internal service fund recognizes the county's financial liability for unused compensated absences (PTO balances, etc). Over time, this liability has increased as the county has increased the number of FTEs, and wages have increased. An interfund revenue transfer is recommended to address this liability.

CONTINGENCY TRANSFER

1.	Transfer from: Contingency	EXPENSE	10	785000	58900		Miscellaneous-General	\$ 390,000
	Transfer to: Libraries	EXPENSE	10	412200	56250		Miscellaneous-General	\$ 390,000

Explanation: The Libraries department needed to make an unexpected equipment replacement in order to address a significant safety issue.