

**Schedule 1**  
**2025 Budget Reconciliations**

			<u>Fund</u>	<u>Dept ID</u>	<u>Account</u>	<u>Proj #</u>	<u>Description</u>	<u>Amount</u>
<b>SUPPLEMENTAL APPROPRIATIONS</b>								
1.	<b>Hennepin Health</b>	REVENUE	30	312222	44277		Fees for Services	\$ 95,000,000
		EXPENSE	30	312222	53222		Services	\$ 95,000,000
<b>Explanation:</b> Enrollment in 2025 was higher than budgeted in 2025. Higher enrollment and increased utilization of services resulted in higher than budgeted revenues and expenditures. This reconciliation uses non-property tax revenues.								
2.	<b>Ballpark Sales Tax</b>	REVENUE	25	602000	49980		Use of Restricted Fund Balance	\$ 48,000
		EXPENSE	25	602000	52910		Administrative Fees	\$ 48,000
<b>Explanation:</b> MN Department of Revenue adjusted administrative fees through negotiated contract signed in 2025.								
3.	<b>Transportation Sales Tax</b>	REVENUE	26	160010	49980		Use of Restricted Fund Balance	\$ 203,000
		EXPENSE	26	160010	52910		Administrative Fees	\$ 203,000
<b>Explanation:</b> MN Department of Revenue adjusted administrative fees through negotiated contract signed in 2025.								
4.	<b>Fleet Services</b>	REVENUE	65	133300	49980		Use of Restricted Fund Balance	\$ 145,000
		EXPENSE	65	133300	58250		Depreciation-Equipment	\$ 145,000
<b>Explanation:</b> The actual cost of new vehicles placed into service was higher than expected. This reconciliation uses non-property tax dollars.								
5.	<b>Other Employee Benefits</b>	REVENUE	66	797210	49970		Use of Unrestricted Fund Balance	\$ 814,000
		EXPENSE	66	797210	50796		Compensated Absences	\$ 814,000
<b>Explanation:</b> Beginning in 2024, the accounting requirements for estimating compensated absences liabilities were changed to include all benefit hours earned, rather than just those paid at termination. This results in increased compensated absences expenses.								
6.	<b>Employee Health Plan</b>	REVENUE	63	798311	49970		Use of Unrestricted Fund Balance	\$ 7,000,000
		EXPENSE	63	798311	58310		Insurance Claims	\$ 7,000,000
<b>Explanation:</b> Insurance claims were higher than expected for 2025.								

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<b><u>CONTINGENCY TRANSFER</u></b>								
1.	<b>Adult Representation Services</b>	EXPENSE	10	785000	58900		Miscellaneous-Contingency	\$ 680,000
		EXPENSE	10	201610	50020		Personal Services	\$ 680,000

**Explanation:** Increased personnel costs for additional attorneys to support the high volume of mandatory representation cases in the civil commitment service area.

2.	<b>Compliance</b>	EXPENSE	10	785000	58900		Miscellaneous-Contingency	\$ 16,000
		EXPENSE	10	613010	50020		Personal Services	\$ 16,000

**Explanation:** Adjustment to reconcile department reorganization.

3.	<b>Operations Administration</b>	EXPENSE	10	785000	58900		Miscellaneous-Contingency	\$ 285,000
		EXPENSE	10	783032	56250	1011248	Equipment	\$ 285,000

**Explanation:** Project work for 625 Building Auditorium AV Upgrades.

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<b><u>OTHER BUDGET ADJUSTMENTS</u></b>								
<b>10.</b>	<b>Public Works Services</b>	REVENUE	10	131100	49951		Other Revenue	\$ (5,857,726)
		EXPENSE	10	131100	50950		Personal Services	\$ (5,857,726)
<b>Explanation:</b> Technical adjustments to reflect a consistent application of the county's accounting and budgeting practices.								
<b>11.</b>	<b>Housing and Economic Development</b>	REVENUE	10	121100	49951		Other Revenue	\$ (3,323,469)
		EXPENSE	10	121100	50950		Personal Services	\$ (3,323,469)
<b>Explanation:</b> Technical adjustments to reflect a consistent application of the county's accounting and budgeting practices.								
<b>12.</b>	<b>Capital Projects - HCGC Courtroom Jury Reconfiguration</b>	REVENUE	55	920100	49992	1003245	Bond Proceeds	\$ (2,860,000)
		EXPENSE	55	920100	56340	1003245	Construction	\$ (2,860,000)
<b>Explanation:</b> This project is complete and has available bonding authority that will be utilized by the IT Community Connectivity capital project.								
<b>13.</b>	<b>Capital Projects - IT Community Connectivity 2021-2025</b>	REVENUE	55	960100	49992	1006393	Bond Proceeds	\$ 2,860,000
		EXPENSE	55	960100	56380	1006393	Construction	\$ 2,860,000

**Explanation:** Additional budget authority is required to address increased costs for fiber installation projects related to traffic control and transportation corridors. Bond proceeds comes from a budget transfer from the HCGC Courtroom Jury Reconfiguration project.