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### Minnesota Legislature

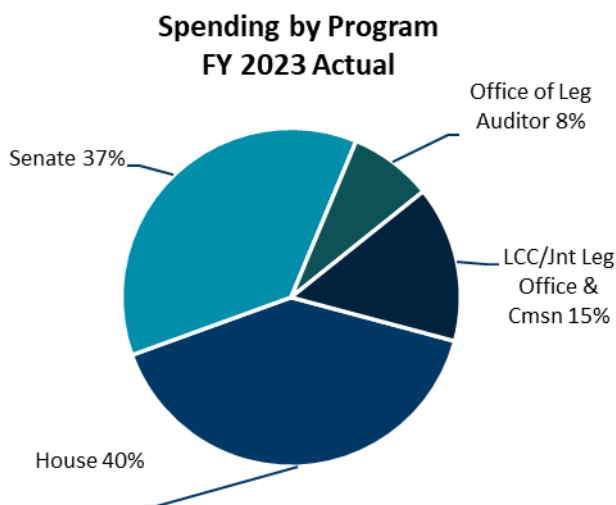
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**AT A GLANCE**

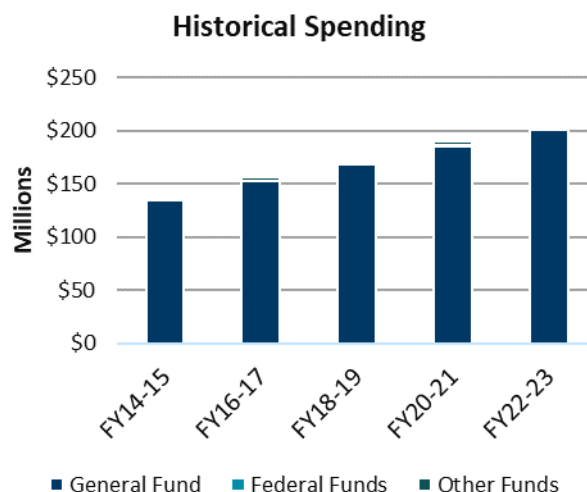
- The constitution provides that the Legislature may meet up to 120 days during a two-year period.
- For the 23-24 biennial legislative session 5,488 bills were introduced in the House, and 5,535 bills were introduced in the Senate. Of those, 127 bills were presented to the governor for signing and 126 were fully enacted and one was vetoed.

**PURPOSE**

The legislature is one of three branches of state government (the others being the executive and judicial branches) created by the constitution of the State of Minnesota. The legislative branch is responsible for the enactment and revision of state laws, establishing a state budget and tax policy, electing regents of the University of Minnesota, overseeing the work of state government, as well as proposing amendments to the state constitution. The Minnesota legislature consists of two bodies: the House of Representatives and the Senate. In addition, the House and Senate have created joint legislative offices and commissions under the fiscal and administrative oversight of the Legislative Coordinating Commission.

**BUDGET**

Source: Budget Planning & Analysis System (BPAS)



Source: Consolidated Fund Statement

The Minnesota House of Representatives and the Minnesota Senate are established under Article 4, Section 1 (<https://www.revisor.mn.gov/constitution>) of the Minnesota Constitution. Primary statutory citations regarding operations and legal authority for the joint offices and commissions of the Minnesota Legislature can be found in M.S. 3 ([www.revisor.mn.gov/statutes/cite/3](http://www.revisor.mn.gov/statutes/cite/3))

(Dollars in Thousands)

|  | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base  |                |
|--|----------------|----------------|----------------|------------------|----------------|----------------|
|  |                |                |                |                  | FY26           | FY27           |
| <b><u>Expenditures by Fund</u></b>     |                |                |                |                  |                |                |
| 1000 - General                         | 97,571         | 102,942        | 114,806        | 153,217          | 132,378        | 132,242        |
| 2000 - Restrict Misc Special Revenue   | 95             | 110            | 381            | 1,000            | 585            | 383            |
| 2001 - Other Misc Special Revenue      |                |                | 306            | 409              | 405            | 405            |
| 2050 - Environment & Natural Resources | 763            | 774            | 1,015          | 4,211            |                |                |
| 2300 - Outdoor Heritage                | 560            | 558            | 628            | 1,646            |                |                |
| 2301 - Arts & Cultural Heritage        | 5              | 0              | 2              | 7                |                |                |
| 2302 - Clean Water                     | 9              | 1              | 4              | 11               |                |                |
| 2303 - Parks and Trails                | 4              | 0              | 2              | 5                |                |                |
| 4925 - Family and Medical Benefit Ins  |                |                |                | 18               |                |                |
| 6000 - Miscellaneous Agency            | 397            | 296            |                |                  |                |                |
| <b>Total</b>                           | <b>99,404</b>  | <b>104,682</b> | <b>117,143</b> | <b>160,524</b>   | <b>133,368</b> | <b>133,030</b> |
| Biennial Change                        |                |                |                | 73,582           |                | (11,269)       |
| Biennial % Change                      |                |                |                | 36               |                | (4)            |

**Expenditures by Program**

|                                     |               |                |                |                |                |                |
|-------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| House of Representatives            | 39,953        | 42,205         | 47,036         | 56,785         | 48,963         | 48,963         |
| Senate                              | 37,454        | 38,933         | 41,611         | 43,893         | 43,845         | 43,845         |
| Legislative Coordinating Commission | 14,235        | 15,412         | 18,860         | 44,548         | 28,784         | 28,446         |
| Legislative Audit Commission        | 7,763         | 8,133          | 9,636          | 15,298         | 11,776         | 11,776         |
| <b>Total</b>                        | <b>99,404</b> | <b>104,682</b> | <b>117,143</b> | <b>160,524</b> | <b>133,368</b> | <b>133,030</b> |

**Expenditures by Category**

|                              |               |                |                |                |                |                |
|------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| Compensation                 | 39,315        | 40,251         | 46,251         | 50,343         | 46,160         | 45,776         |
| Operating Expenses           | 59,269        | 63,548         | 70,049         | 98,833         | 80,734         | 80,648         |
| Capital Outlay-Real Property | 319           | 627            | 328            | 5,050          | 2,550          | 2,650          |
| Other Financial Transaction  | 500           | 255            | 516            | 6,298          | 3,924          | 3,956          |
| <b>Total</b>                 | <b>99,404</b> | <b>104,682</b> | <b>117,143</b> | <b>160,524</b> | <b>133,368</b> | <b>133,030</b> |

**Full-Time Equivalents**

|               |               |               |               |               |               |
|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>364.57</b> | <b>381.37</b> | <b>388.83</b> | <b>415.34</b> | <b>403.84</b> | <b>399.84</b> |
|---------------|---------------|---------------|---------------|---------------|---------------|

(Dollars in Thousands)

|                                   | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base  |                |
|-----------------------------------|----------------|----------------|----------------|------------------|----------------|----------------|
|                                   |                |                |                |                  | FY26           | FY27           |
| <b>1000 - General</b>             |                |                |                |                  |                |                |
| Balance Forward In                | 27,135         | 29,330         | 27,097         | 66,076           | 36,523         | 27,445         |
| Direct Appropriation              | 99,247         | 100,502        | 153,580        | 123,393          | 123,093        | 123,093        |
| Transfers In                      | 1,836          | 8,328          | 333            | 21,307           | 207            | 207            |
| Transfers Out                     | 1,319          | 8,121          | 126            | 21,036           |                |                |
| Balance Forward Out               | 29,328         | 27,097         | 66,078         | 36,523           | 27,445         | 18,503         |
| <b>Expenditures</b>               | <b>97,571</b>  | <b>102,942</b> | <b>114,806</b> | <b>153,217</b>   | <b>132,378</b> | <b>132,242</b> |
| Biennial Change in Expenditures   |                |                |                | 67,511           |                | (3,403)        |
| Biennial % Change in Expenditures |                |                |                | 34               |                | (1)            |
| Full-Time Equivalents             | 354.81         | 371.28         | 376.33         | 400.34           | 399.84         | 396.84         |

**2000 - Restrict Misc Special Revenue**

|                                   |           |            |            |              |            |            |
|-----------------------------------|-----------|------------|------------|--------------|------------|------------|
| Balance Forward In                | 299       | 304        | 327        | 819          | 202        |            |
| Receipts                          |           |            | 261        | 250          | 250        | 250        |
| Transfers In                      | 100       | 199        | 613        | 133          | 133        | 133        |
| Transfers Out                     |           | 66         |            |              |            |            |
| Balance Forward Out               | 304       | 327        | 819        | 202          |            |            |
| <b>Expenditures</b>               | <b>95</b> | <b>110</b> | <b>381</b> | <b>1,000</b> | <b>585</b> | <b>383</b> |
| Biennial Change in Expenditures   |           |            |            | 1,177        |            | (413)      |
| Biennial % Change in Expenditures |           |            |            | 576          |            | (30)       |
| Full-Time Equivalents             | 0.14      | 0.15       | 2.44       | 3.00         | 4.00       | 3.00       |

**2001 - Other Misc Special Revenue**

|                                   |  |    |            |            |            |            |
|-----------------------------------|--|----|------------|------------|------------|------------|
| Balance Forward In                |  |    | 81         | 64         | 274        | 274        |
| Receipts                          |  |    | 288        | 405        | 405        | 405        |
| Transfers In                      |  | 81 |            | 214        |            |            |
| Balance Forward Out               |  | 81 | 64         | 274        | 274        | 274        |
| <b>Expenditures</b>               |  |    | <b>306</b> | <b>409</b> | <b>405</b> | <b>405</b> |
| Biennial Change in Expenditures   |  |    |            | 715        |            | 95         |
| Biennial % Change in Expenditures |  |    |            |            |            | 13         |

**2050 - Environment & Natural Resources**

|                      |       |       |       |       |   |   |
|----------------------|-------|-------|-------|-------|---|---|
| Balance Forward In   | 2,124 | 3,549 | 1,678 | 2,939 |   |   |
| Direct Appropriation | 1,985 |       | 2,902 | 1,821 | 0 | 0 |

# Legislature

# Agency Financing by Fund

(Dollars in Thousands)

|                                   | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base<br>FY26 FY27 |  |
|-----------------------------------|----------------|----------------|----------------|------------------|----------------------------|--|
| Transfers In                      | 202            | 579            |                |                  |                            |  |
| Transfers Out                     |                | 1,674          | 538            | 549              |                            |  |
| Cancellations                     |                | 1              | 89             |                  |                            |  |
| Balance Forward Out               | 3,549          | 1,678          | 2,939          |                  |                            |  |
| <b>Expenditures</b>               | <b>763</b>     | <b>774</b>     | <b>1,015</b>   | <b>4,211</b>     |                            |  |
| Biennial Change in Expenditures   |                |                |                | 3,689            | (5,226)                    |  |
| Biennial % Change in Expenditures |                |                |                | 240              | (100)                      |  |
| Full-Time Equivalents             | 5.56           | 5.64           | 6.06           | 8.00             |                            |  |

## 2300 - Outdoor Heritage

|                                   |            |            |            |              |         |   |
|-----------------------------------|------------|------------|------------|--------------|---------|---|
| Balance Forward In                | 993        | 982        | 981        | 991          |         |   |
| Direct Appropriation              | 549        | 557        | 637        | 655          | 0       | 0 |
| Transfers In                      |            | 1          |            |              |         |   |
| Transfers Out                     |            | 1          |            |              |         |   |
| Balance Forward Out               | 982        | 981        | 990        |              |         |   |
| <b>Expenditures</b>               | <b>560</b> | <b>558</b> | <b>628</b> | <b>1,646</b> |         |   |
| Biennial Change in Expenditures   |            |            |            | 1,156        | (2,274) |   |
| Biennial % Change in Expenditures |            |            |            | 103          | (100)   |   |
| Full-Time Equivalents             | 4.06       | 4.30       | 4.00       | 4.00         |         |   |

## 2301 - Arts & Cultural Heritage

|                                   |          |          |          |          |       |  |
|-----------------------------------|----------|----------|----------|----------|-------|--|
| Balance Forward In                | 7        | 5        | 5        | 7        |       |  |
| Direct Appropriation              | 4        |          | 4        |          |       |  |
| Balance Forward Out               | 5        | 5        | 7        |          |       |  |
| <b>Expenditures</b>               | <b>5</b> | <b>0</b> | <b>2</b> | <b>7</b> |       |  |
| Biennial Change in Expenditures   |          |          |          | 3        | (9)   |  |
| Biennial % Change in Expenditures |          |          |          | 60       | (100) |  |

## 2302 - Clean Water

|                      |          |          |          |           |  |  |
|----------------------|----------|----------|----------|-----------|--|--|
| Balance Forward In   | 11       | 9        | 9        | 11        |  |  |
| Direct Appropriation | 8        |          | 6        |           |  |  |
| Balance Forward Out  | 9        | 9        | 11       |           |  |  |
| <b>Expenditures</b>  | <b>9</b> | <b>1</b> | <b>4</b> | <b>11</b> |  |  |

(Dollars in Thousands)

|                                   | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base<br>FY26 | FY27  |
|-----------------------------------|----------------|----------------|----------------|------------------|-----------------------|-------|
| Biennial Change in Expenditures   |                |                |                | 5                |                       | (15)  |
| Biennial % Change in Expenditures |                |                |                | 47               |                       | (100) |

### 2303 - Parks and Trails

|                                   |          |          |          |          |  |       |
|-----------------------------------|----------|----------|----------|----------|--|-------|
| Balance Forward In                | 5        | 4        | 4        | 5        |  |       |
| Direct Appropriation              | 4        |          | 3        |          |  |       |
| Balance Forward Out               | 4        | 4        | 5        |          |  |       |
| <b>Expenditures</b>               | <b>4</b> | <b>0</b> | <b>2</b> | <b>5</b> |  |       |
| Biennial Change in Expenditures   |          |          |          | 2        |  | (7)   |
| Biennial % Change in Expenditures |          |          |          | 44       |  | (100) |

### 4925 - Family and Medical Benefit Ins

|                                   |  |  |  |           |   |      |
|-----------------------------------|--|--|--|-----------|---|------|
| Direct Appropriation              |  |  |  | 18        | 0 | 0    |
| <b>Expenditures</b>               |  |  |  | <b>18</b> |   |      |
| Biennial Change in Expenditures   |  |  |  | 18        |   | (18) |
| Biennial % Change in Expenditures |  |  |  |           |   |      |

### 6000 - Miscellaneous Agency

|                                   |            |            |     |       |  |   |
|-----------------------------------|------------|------------|-----|-------|--|---|
| Balance Forward In                | 331        | 279        | 214 | 214   |  |   |
| Receipts                          | 346        | 313        |     |       |  |   |
| Transfers Out                     |            | 81         |     | 214   |  |   |
| Balance Forward Out               | 279        | 214        | 214 |       |  |   |
| <b>Expenditures</b>               | <b>397</b> | <b>296</b> |     |       |  |   |
| Biennial Change in Expenditures   |            |            |     | (694) |  | 0 |
| Biennial % Change in Expenditures |            |            |     | (100) |  |   |

(Dollars in Thousands)

|   | FY25    | FY26    | FY27    | Biennium<br>2026-27 |
|---|---------|---------|---------|---------------------|
| <b>Direct</b>   |         |         |         |                     |
| <b>Fund: 1000 - General</b>                             |         |         |         |                     |
| FY2025 Appropriations                                   | 123,393 | 123,393 | 123,393 | 246,786             |
| Base Adjustments  |         |         |         |                     |
| All Other One-Time Appropriations                       |         | (400)   | (400)   | (800)               |
| Current Law Base Change                                 |         | 100     | 100     | 200                 |
| Forecast Base   | 123,393 | 123,093 | 123,093 | 246,186             |
| <b>Fund: 2050 - Environment &amp; Natural Resources</b> |         |         |         |                     |
| FY2025 Appropriations                                   | 1,821   | 1,821   | 1,821   | 3,642               |
| Base Adjustments  |         |         |         |                     |
| All Other One-Time Appropriations                       |         | (1,821) | (1,821) | (3,642)             |
| Forecast Base   | 1,821   |         |         |                     |
| <b>Fund: 2300 - Outdoor Heritage</b>                    |         |         |         |                     |
| FY2025 Appropriations                                   | 655     | 655     | 655     | 1,310               |
| Base Adjustments  |         |         |         |                     |
| One-Time Legacy Fund Appropriations                     |         | (655)   | (655)   | (1,310)             |
| Forecast Base   | 655     |         |         |                     |
| <b>Fund: 4925 - Family and Medical Benefit Ins</b>      |         |         |         |                     |
| FY2025 Appropriations                                   | 18      | 18      | 18      | 36                  |
| Base Adjustments  |         |         |         |                     |
| All Other One-Time Appropriations                       |         | (18)    | (18)    | (36)                |
| Forecast Base   | 18      |         |         |                     |
| <b>Dedicated</b>  |         |         |         |                     |
| <b>Fund: 2000 - Restrict Misc Special Revenue</b>       |         |         |         |                     |
| Planned Spending  | 1,000   | 585     | 383     | 968                 |
| Forecast Base   | 1,000   | 585     | 383     | 968                 |
| <b>Fund: 2001 - Other Misc Special Revenue</b>          |         |         |         |                     |
| Planned Spending  | 409     | 405     | 405     | 810                 |
| Forecast Base   | 409     | 405     | 405     | 810                 |
| <b>Revenue Change Summary</b>                           |         |         |         |                     |
| <b>Dedicated</b>  |         |         |         |                     |
| <b>Fund: 2000 - Restrict Misc Special Revenue</b>       |         |         |         |                     |

(Dollars in Thousands)

|  | FY25 | FY26 | FY27 | Biennium<br>2026-27 |
|--|------|------|------|---------------------|
| Forecast Revenues                              | 250  | 250  | 250  | 500                 |
| <b>Fund: 2001 - Other Misc Special Revenue</b> |      |      |      |                     |
| Forecast Revenues                              | 405  | 405  | 405  | 810                 |
| <b>Non-Dedicated</b>                           |      |      |      |                     |
| <b>Fund: 1000 - General</b>                    |      |      |      |                     |
| Forecast Revenues                              | 3    | 3    | 3    | 6                   |



**Program: House of Representatives**[www.house.mn.gov](http://www.house.mn.gov)**AT A GLANCE**

- 134 representatives compose the Minnesota House of Representatives.
- Representatives serve 2-year terms.

**PURPOSE AND CONTEXT**

There are 134 members of the House of Representatives ([www.house.mn.gov/](http://www.house.mn.gov/)). Each member represents a geographical area of the state and is elected by the voters of the district every two years.

The DFL Caucus ([www.house.mn.gov/caucuses.asp](http://www.house.mn.gov/caucuses.asp)) and the Republican Caucus ([www.house.mn.gov/caucuses.asp](http://www.house.mn.gov/caucuses.asp)) departments each provide legislative services to their respective members. Services provided include legislative management, member administrative support, committee administration and support services, constituent and communication/media services, and caucus research services.

The Chief Clerk's Office ([www.house.mn.gov/cco/cco.asp](http://www.house.mn.gov/cco/cco.asp)) provides assistance and advice to the speaker and members of the House of Representatives in meeting the legal and parliamentary requirements of the lawmaking process and to record the history of that process in a clear, unbiased, and accurate manner. The chief clerk, first and second assistant clerks, index clerk, and chaplain are elected officers of the house. The Chief Clerk's Office is responsible for all computer technology functions in the House, such as managing a secure local area network, managing numerous application programs and coordinating computer support for all house staff.

The House Research Department ([www.house.mn.gov/hrd/hrd.aspx](http://www.house.mn.gov/hrd/hrd.aspx)) provides research and legal services to the house and its members and committees. The work of House Research focuses on legislative decision-making: helping house members and committees develop and evaluate government policies and laws. The department is an agency of the House of Representatives as a whole, rather than a committee or caucus. House Research provides nonpartisan, confidential services to all members of the house without regard to partisan affiliation or legislative position. The department strives to be politically neutral and impartial on issues. Its staff does not advocate, endorse, promote, or oppose legislation or legislative decision.

The Fiscal Analysis Department ([www.house.mn.gov/fiscal/fahome.asp](http://www.house.mn.gov/fiscal/fahome.asp)) provides professional, nonpartisan, and confidential services for all members of the House of Representatives, and provides assistance to the house finance and tax committees on state budgetary and fiscal legislation. Department staff analyzes spending requests, aid committees in developing and analyzing budgetary options, draft legislation to implement budget decisions, track legislative decisions, and provide analysis for legislative oversight of enacted budgets. Fiscal analysts respond to requests from individual members needing analyses or information on state budgetary issues or government finances. The Fiscal Analysis Department researches, prepares, and distributes publications providing information on state budget issues and government finances.

The nonpartisan House Public Information Services Department ([www.house.mn.gov/hinfo/hinfo.asp](http://www.house.mn.gov/hinfo/hinfo.asp)) is a primary contact point to help the public connect to the Legislature. The mission of the department is to provide credible and timely nonpartisan services that inform the public of legislative action, educate about the legislative process and encourage public participation. The department produces and distributes the Session Daily online news service, committee rosters, member and state/federal office lists, legislative directories, and other publications that explain the state's symbols, governmental structure and lawmaking process. It provides photography services for members. The department creates and distributes unedited, gavel-to-gavel television coverage of all House

floor sessions, committee hearings, select press conferences, and provides informational and educational programming. Each legislative session, programming is broadcast, in conjunction with the Senate, weekdays from 8 a.m. to 6 p.m. on the digital Minnesota Channel, which is available statewide on Minnesota's public television stations. Live webcasting and video archives of all House television programming is also available.

The House Budget & Accounting Department and Human Resources Department perform the financial and human resources functions for the house. Financial functions include accounting, budgeting, staff and member payroll, accounts payable, and expense reimbursements. Human Resources functions include compensation and benefit administration, personnel policy development and communication, timecard and leave administration and house staffing management.

The Sergeant-At-Arms Office ([www.house.mn.gov/sergeant/sergeant.asp](http://www.house.mn.gov/sergeant/sergeant.asp)) provides professional, nonpartisan, support staff, parking, facility management, telephone system management, supply and equipment purchases, security, mail room, duplication and printing, and educational program services for members, staff, and the public. The chief sergeant, assistant sergeants, postmaster, and assistant postmaster are elected by house members as officers of the house. Pages serve as temporary support staff for all house and conference committee hearings and aid all departments in accomplishing their duties.

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The Minnesota House of Representatives is established under Article 4, Section 1 (<https://www.revisor.mn.gov/constitution>) of the Minnesota Constitution. Primary statutory citations regarding House operations can be found in M.S. 3 ([www.revisor.mn.gov/statutes](http://www.revisor.mn.gov/statutes))

(Dollars in Thousands)

|                                       | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base |               |
|---------------------------------------|----------------|----------------|----------------|------------------|---------------|---------------|
|                                       |                |                |                |                  | FY26          | FY27          |
| <b><u>Expenditures by Fund</u></b>    |                |                |                |                  |               |               |
| 1000 - General                        | 39,580         | 41,917         | 46,730         | 56,358           | 48,558        | 48,558        |
| 2001 - Other Misc Special Revenue     |                |                | 306            | 409              | 405           | 405           |
| 4925 - Family and Medical Benefit Ins |                |                |                | 18               |               |               |
| 6000 - Miscellaneous Agency           | 373            | 288            |                |                  |               |               |
| <b>Total</b>                          | <b>39,953</b>  | <b>42,205</b>  | <b>47,036</b>  | <b>56,785</b>    | <b>48,963</b> | <b>48,963</b> |
| Biennial Change                       |                |                |                | 21,663           |               | (5,895)       |
| Biennial % Change                     |                |                |                | 26               |               | (6)           |

**Expenditures by Activity**

|                          |               |               |               |               |               |               |
|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| House of Representatives | 39,953        | 42,205        | 47,036        | 56,785        | 48,963        | 48,963        |
| <b>Total</b>             | <b>39,953</b> | <b>42,205</b> | <b>47,036</b> | <b>56,785</b> | <b>48,963</b> | <b>48,963</b> |

**Expenditures by Category**

|                    |               |               |               |               |               |               |
|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Operating Expenses | 39,953        | 42,205        | 47,036        | 56,785        | 48,963        | 48,963        |
| <b>Total</b>       | <b>39,953</b> | <b>42,205</b> | <b>47,036</b> | <b>56,785</b> | <b>48,963</b> | <b>48,963</b> |

(Dollars in Thousands)

|                                   | Actual | Actual | Actual | Estimate | Forecast Base |        |
|-----------------------------------|--------|--------|--------|----------|---------------|--------|
|                                   | FY22   | FY23   | FY24   | FY25     | FY26          | FY27   |
| 1000 - General                    |        |        |        |          |               |        |
| Balance Forward In                | 7,620  | 7,971  | 6,485  | 7,800    | 48,558        | 48,558 |
| Direct Appropriation              | 39,932 | 40,431 | 48,046 | 48,558   |               |        |
| Transfers In                      |        | 792    |        |          |               |        |
| Transfers Out                     |        | 792    |        |          |               |        |
| Balance Forward Out               | 7,971  | 6,485  | 7,801  |          |               |        |
| Expenditures                      | 39,580 | 41,917 | 46,730 | 56,358   | 48,558        | 48,558 |
| Biennial Change in Expenditures   |        |        | 21,591 |          | (5,972)       |        |
| Biennial % Change in Expenditures |        |        | 26     |          | (6)           |        |

**2001 - Other Misc Special Revenue**

|                                   |  |    |            |            |            |            |
|-----------------------------------|--|----|------------|------------|------------|------------|
| Balance Forward In                |  |    | 81         | 64         | 60         | 60         |
| Receipts                          |  |    | 288        | 405        | 405        | 405        |
| Transfers In                      |  | 81 |            |            |            |            |
| Balance Forward Out               |  | 81 | 64         | 60         | 60         | 60         |
| <b>Expenditures</b>               |  |    | <b>306</b> | <b>409</b> | <b>405</b> | <b>405</b> |
| Biennial Change in Expenditures   |  |    |            | 715        |            | 95         |
| Biennial % Change in Expenditures |  |    |            |            |            | 13         |

**4925 - Family and Medical Benefit Ins**

|                                   |  |  |  |           |   |      |
|-----------------------------------|--|--|--|-----------|---|------|
| Direct Appropriation              |  |  |  | 18        | 0 | 0    |
| <b>Expenditures</b>               |  |  |  | <b>18</b> |   |      |
| Biennial Change in Expenditures   |  |  |  | 18        |   | (18) |
| Biennial % Change in Expenditures |  |  |  |           |   |      |

**6000 - Miscellaneous Agency**

|                                   |            |            |  |       |  |   |
|-----------------------------------|------------|------------|--|-------|--|---|
| Balance Forward In                | 114        | 87         |  |       |  |   |
| Receipts                          | 346        | 282        |  |       |  |   |
| Transfers Out                     |            | 81         |  |       |  |   |
| Balance Forward Out               | 87         |            |  |       |  |   |
| <b>Expenditures</b>               | <b>373</b> | <b>288</b> |  |       |  |   |
| Biennial Change in Expenditures   |            |            |  | (661) |  | 0 |
| Biennial % Change in Expenditures |            |            |  | (100) |  |   |

**Program: Senate**[www.senate.mn](http://www.senate.mn)**AT A GLANCE**

- 67 senators compose the Minnesota State Senate.
- Senators serve 4-year terms.

**PURPOSE AND CONTEXT**

There are 67 members of the Minnesota State Senate ([www.senate.mn](http://www.senate.mn)). Each member represents a geographical area of the state and is elected by the voters of their district every four years. In addition to the functions listed under agency purpose for the Minnesota Legislature, the Senate also has the responsibility to advise and consent to the governor's appointments.

The Minnesota State Senate include the Majority and Minority caucuses, the office of the Secretary of the Senate and Senate Council and Fiscal Analysis.

The Republican Caucus ([www.senate.mn/caucus](http://www.senate.mn/caucus)) and the DFL Caucus ([www.senate.mn/caucus](http://www.senate.mn/caucus)) support their members for committee assignments and structural organization, via administrative support, committee administration, constituent communication and research services.

The office of the Secretary of the Senate ([www.senate.mn/departments/office\\_bio.html](http://www.senate.mn/departments/office_bio.html)) includes:

- Engrossing is responsible for producing all committee reports for the Senate during the legislative session.
- The Front Desk ensures that the Senate functions smoothly and conforms to Senate Rules and the constitutional and statutory provisions that relate to the mechanics of enacting legislation.
- Human Resources provides services to Senate members and staff with recruiting, hiring, and employee relations.
- Senate Index provides information via the Internet concerning the content, status and progress of bills before the Senate.
- Journal Production publishes the daily and permanent Journal of the Senate.
- Media Services produces television programs, web-based media and photographs to provide transparency of Senate and legislative activities.
- Printing and Purchasing maintains multi-functional printers and copiers throughout the Capitol and Senate buildings.
- Senate Information staff handle the production and distribution of Senate publications, as well as public inquiries.
- Senate Sergeant at Arms provides a wide variety of security and administrative services to the Minnesota Senate members and staff.
- Fiscal Services operates the financial infrastructure of the Minnesota Senate.
- Senate Information Systems is responsible for the operation, installation and coordination of the Senate's information technology infrastructure.

The office of Senate Counsel, Research and Fiscal Analysis ([www.senate.mn/departments/scrfa](http://www.senate.mn/departments/scrfa)) provides nonpartisan professional staff services to each Senator, including bill drafting, committee and floor amendment drafting, budget tracking and fiscal note development.

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The Minnesota Senate is established under Article 4, Section 1 ([www.revisor.mn.gov/constitution/](http://www.revisor.mn.gov/constitution/)) of the Minnesota Constitution. Primary statutory citations regarding Senate operations can be found in M.S. 3 ([www.revisor.mn.gov/statutes](http://www.revisor.mn.gov/statutes))

(Dollars in Thousands)

|  | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base |               |
|--|----------------|----------------|----------------|------------------|---------------|---------------|
|  |                |                |                |                  | FY26          | FY27          |
| <b><u>Expenditures by Fund</u></b>     |                |                |                |                  |               |               |
| 1000 - General                         | 37,429         | 38,924         | 41,611         | 43,893           | 43,845        | 43,845        |
| 6000 - Miscellaneous Agency            | 24             | 9              |                |                  |               |               |
| <b>Total</b>                           | <b>37,454</b>  | <b>38,933</b>  | <b>41,611</b>  | <b>43,893</b>    | <b>43,845</b> | <b>43,845</b> |
| Biennial Change                        |                |                |                | 9,118            |               | 2,186         |
| Biennial % Change                      |                |                |                | 12               |               | 3             |
| <b><u>Expenditures by Activity</u></b> |                |                |                |                  |               |               |
| Senate                                 | 37,454         | 38,933         | 41,611         | 43,893           | 43,845        | 43,845        |
| <b>Total</b>                           | <b>37,454</b>  | <b>38,933</b>  | <b>41,611</b>  | <b>43,893</b>    | <b>43,845</b> | <b>43,845</b> |
| <b><u>Expenditures by Category</u></b> |                |                |                |                  |               |               |
| Compensation                           | 20,966         | 21,131         | 23,101         | 20,000           | 20,000        | 20,000        |
| Operating Expenses                     | 16,488         | 17,801         | 18,510         | 23,893           | 23,845        | 23,845        |
| <b>Total</b>                           | <b>37,454</b>  | <b>38,933</b>  | <b>41,611</b>  | <b>43,893</b>    | <b>43,845</b> | <b>43,845</b> |
| <b><u>Full-Time Equivalents</u></b>    |                |                |                |                  |               |               |
|  | <b>214.73</b>  | <b>217.97</b>  | <b>215.69</b>  | <b>215.69</b>    | <b>215.69</b> | <b>215.69</b> |

(Dollars in Thousands)

|                                   | Actual | Actual | Actual | Estimate | Forecast Base |        |
|-----------------------------------|--------|--------|--------|----------|---------------|--------|
|                                   | FY22   | FY23   | FY24   | FY25     | FY26          | FY27   |
| 1000 - General                    |        |        |        |          |               |        |
| Balance Forward In                | 11,290 | 11,292 | 9,913  | 9,347    | 9,299         | 9,299  |
| Direct Appropriation              | 37,430 | 37,545 | 41,045 | 43,845   | 43,845        | 43,845 |
| Transfers In                      |        | 1,955  |        |          |               |        |
| Transfers Out                     |        | 1,955  |        |          |               |        |
| Balance Forward Out               | 11,290 | 9,913  | 9,347  | 9,299    | 9,299         | 9,299  |
| Expenditures                      | 37,429 | 38,924 | 41,611 | 43,893   | 43,845        | 43,845 |
| Biennial Change in Expenditures   |        |        |        | 9,151    |               | 2,186  |
| Biennial % Change in Expenditures |        |        |        | 12       |               | 3      |
| Full-Time Equivalents             | 214.73 | 217.97 | 215.69 | 215.69   | 215.69        | 215.69 |

**2001 - Other Misc Special Revenue**

|                     |  |  |  |     |     |     |
|---------------------|--|--|--|-----|-----|-----|
| Balance Forward In  |  |  |  |     | 214 | 214 |
| Transfers In        |  |  |  | 214 |     |     |
| Balance Forward Out |  |  |  | 214 | 214 | 214 |

**6000 - Miscellaneous Agency**

|                                   |           |          |     |       |  |   |
|-----------------------------------|-----------|----------|-----|-------|--|---|
| Balance Forward In                | 217       | 192      | 214 | 214   |  |   |
| Receipts                          |           | 30       |     |       |  |   |
| Transfers Out                     |           |          |     | 214   |  |   |
| Balance Forward Out               | 192       | 214      | 214 |       |  |   |
| <b>Expenditures</b>               | <b>24</b> | <b>9</b> |     |       |  |   |
| Biennial Change in Expenditures   |           |          |     | (33)  |  | 0 |
| Biennial % Change in Expenditures |           |          |     | (100) |  |   |



**Program: Legislative Coordinating Commission**

[www.commissions.leg.state.mn.us](http://www.commissions.leg.state.mn.us)

**AT A GLANCE**

- The Legislative Coordinating Commission (LCC) is comprised of nonpartisan joint offices and commissions of the Minnesota Legislature.
- Joint offices and commissions provide services to the Minnesota House of Representatives and the Minnesota Senate.

**PURPOSE AND CONTEXT**

The House and Senate have created nonpartisan joint legislative offices and commissions under the fiscal and administrative oversight of the Legislative Coordinating Commission (LCC) ([www.lcc.mn.gov/members](http://www.lcc.mn.gov/members)) comprised of members of the House of Representatives and the Minnesota Senate.

The LCC office ([www.lcc.mn.gov](http://www.lcc.mn.gov)) serves as the umbrella organization for legislative commissions, joint offices, and other boards. Staff within the LCC office:

- conduct research and administrative support to numerous commissions, councils, and task forces ([www.commissions.leg.state.mn.us](http://www.commissions.leg.state.mn.us));
- provide administrative, human resources, and fiscal services to joint legislative offices and commissions;
- serve as the repository for statewide boundary information for legislative use, including mapping and data services through the Geographic Information Services Office ([www.gis.lcc.mn.gov](http://www.gis.lcc.mn.gov));
- coordinate accessibility and language services for the legislature; and
- maintain the Minnesota's Legacy ([www.legacy.mn.gov](http://www.legacy.mn.gov)) website which displays how funds from the Legacy Amendment and the Environment and Natural Resources Trust Fund are utilized throughout the state.

The LCC is charged with many other activities that encompass the full legislature such as entering into agreements for television broadcasting of legislative proceedings and serving as a fiscal agent for multiple functions. The work of the LCC is funded through the general fund as well as special revenue funding for specific purposes. A detailed overview of each of the commissions, councils, and task forces under LCC is available at [www.commissions.leg.state.mn.us](http://www.commissions.leg.state.mn.us).

The Legislative Reference Library ([www.lrl.mn.gov](http://www.lrl.mn.gov)) was established by the legislature in 1969 as a nonpartisan, joint office. The Library supports the legislative process by providing unbiased research services and information resources to legislators and legislative staff. The Library's collection is focused on public policy materials relevant to the work of state governments. As the state government document depository, the Library's collection includes state documents and consultants' reports, with particular attention paid to collecting reports mandated by the legislature. The Library's collection also includes primary legislative materials, including House and Senate committee minutes and audio and video recordings, and over 350 current periodicals and newspapers. To preserve the history of the legislature, the Library creates unique print and online collections of articles, documents, and data about sessions, members, and lawmaking in Minnesota. The Library also maintains a biographical database of all legislators who have served in Minnesota, from territorial times to the present.

The Office of the Revisor of Statutes ([www.revisor.mn.gov](http://www.revisor.mn.gov)) provides drafting, editing, publication, and information systems/technology services to members of both houses of the legislature as well as constitutional offices, state agencies and departments. Drafting services are provided on a confidential, nonpartisan basis, and include bills, amendments, committee reports, engrossments, and enrolled acts presented to the governor, plus administrative rules. The office is the official publisher of Laws of Minnesota, Minnesota Statutes, and Minnesota Rules, both in print and electronically, and has provided national leadership in accessibility, authentication, and preservation of online legal material. The Revisor's information systems/technology unit provides and maintains a drafting software system used by offices across the legislature, core telephone and internet infrastructure services for the legislature, and the systems used for print and electronic publication of Minnesota law.

The Legislative Budget Office (LBO) ([www.lbo.mn.gov](http://www.lbo.mn.gov)) provides the house of representatives and senate with objective, reasonable, and timely information on the fiscal impact of proposed legislation, without regard to political factors. This work includes unbiased oversight for fiscal note and local impact note development in response to requests received from the Minnesota Legislature. The LBO is responsible for the review and analysis of agency provided fiscal notes to ensure compliance with Fiscal Note Uniform Standards and Procedures (<https://www.lbo.mn.gov/fn/documentation/LBOUSP.pdf>) as required under Minn. Stat. § 3.8853 (<https://www.revisor.mn.gov/statutes/cite/3.8853>). The Legislative Budget Office is also charged with providing professional and technical support to the Tax Expenditure Review Commission (TERC) as established under Minn. Stat. § 3.8855 (<https://www.revisor.mn.gov/statutes/cite/3.8855>). The TERC is required to review tax expenditures in statute and evaluate their effectiveness and fiscal impact. The TERC provides an annual report to the legislature with their evaluations and recommendations for a subset of tax expenditures.

The Legislative Commission on Pensions and Retirement ([www.lcpr.mn.gov](http://www.lcpr.mn.gov)), a bipartisan, bicameral group of 14 legislators, meets regularly during the legislative session to consider, take testimony, and make recommendations regarding proposed legislation relating to pension and retirement benefits for public employees and the State's pension and retirement plans. The Commission reviews the annual actuarial valuations and periodic experience studies of the State's public pension plans, monitors the sufficiency of plan funding, and recommends adjustments to actuarial assumptions and contribution rates. The Commission conducts studies of a variety of other retirement-related topics, including volunteer firefighter retirement benefits, trends in retiree cost of living adjustments, pension reform, and federal law changes affecting retirement benefits.

The Legislative-Citizen Commission on Minnesota Resources (LCCMR) ([www.lccmr.mn.gov](http://www.lccmr.mn.gov)) advises the legislature and provides oversight on the spending of certain environment and natural resources funding sources, primarily the constitutionally dedicated Environment and Natural Resources Trust Fund (ENRTF). The purpose of the lottery-generated ENRTF is to provide a long-term, consistent, and stable source of funding for projects that protect, conserve, preserve, and enhance Minnesota's air, water, land, fish, wildlife, and other natural resources for the benefit of current citizens and future generations.

The Lessard-Sams Outdoor Heritage Council (LSOHC) ([www.lsohc.mn.gov](http://www.lsohc.mn.gov)) recommends appropriations of funding from the Outdoor Heritage Fund to the legislature. The LSOHC ensures that recommendations are consistent with the Constitution and state law and that they will achieve the outcomes of natural resource plans, including the Minnesota Conservation and Preservation Plan, directly related to the restoration, protection, and enhancement of wetlands, prairies, forests, and habitat for fish, game, and wildlife. Recommendations may also include funding of programs for preventing forest fragmentation, encouraging forest consolidation, and expanding restored native prairie.

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Legal authority for the LCC: M.S. 3 ([www.revisor.mn.gov/statutes](http://www.revisor.mn.gov/statutes))

(Dollars in Thousands)

|  | Actual        | Actual        | Actual        | Estimate      | Forecast Base |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
|  | FY22          | FY23          | FY24          | FY25          | FY26          | FY27          |
| <b><u>Expenditures by Fund</u></b>     |               |               |               |               |               |               |
| 1000 - General                         | 12,798        | 13,968        | 17,101        | 38,350        | 28,449        | 28,313        |
| 2000 - Restrict Misc Special Revenue   | 95            | 110           | 108           | 318           | 335           | 133           |
| 2050 - Environment & Natural Resources | 763           | 774           | 1,015         | 4,211         |               |               |
| 2300 - Outdoor Heritage                | 560           | 558           | 628           | 1,646         |               |               |
| 2301 - Arts & Cultural Heritage        | 5             | 0             | 2             | 7             |               |               |
| 2302 - Clean Water                     | 9             | 1             | 4             | 11            |               |               |
| 2303 - Parks and Trails                | 4             | 0             | 2             | 5             |               |               |
| <b>Total</b>                           | <b>14,235</b> | <b>15,412</b> | <b>18,860</b> | <b>44,548</b> | <b>28,784</b> | <b>28,446</b> |
| Biennial Change                        |               |               |               | 33,762        |               | (6,178)       |
| Biennial % Change                      |               |               |               | 114           |               | (10)          |
| <b><u>Expenditures by Activity</u></b> |               |               |               |               |               |               |
| Legislative Coordinating Comm          | 12,922        | 14,081        | 17,221        | 38,709        | 28,784        | 28,446        |
| Lessard Sams Outdoor Heritage          | 551           | 557           | 624           | 1,630         |               |               |
| Leg Citizens Comm MN Resources         | 762           | 773           | 1,014         | 4,209         |               |               |
| <b>Total</b>                           | <b>14,235</b> | <b>15,412</b> | <b>18,860</b> | <b>44,548</b> | <b>28,784</b> | <b>28,446</b> |
| <b><u>Expenditures by Category</u></b> |               |               |               |               |               |               |
| Compensation                           | 11,249        | 11,723        | 14,277        | 19,385        | 15,543        | 15,035        |
| Operating Expenses                     | 2,201         | 2,816         | 3,763         | 15,641        | 6,767         | 6,805         |
| Capital Outlay-Real Property           | 319           | 627           | 328           | 3,850         | 2,550         | 2,650         |
| Other Financial Transaction            | 465           | 245           | 491           | 5,672         | 3,924         | 3,956         |
| <b>Total</b>                           | <b>14,235</b> | <b>15,412</b> | <b>18,860</b> | <b>44,548</b> | <b>28,784</b> | <b>28,446</b> |
| <b><u>Full-Time Equivalents</u></b>    |               |               |               |               |               |               |
|  | 94.02         | 102.98        | 110.22        | 128.05        | 116.55        | 112.55        |

# Legislative Coordinating Commission

# Program Financing by Fund

(Dollars in Thousands)

|                                   | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base |               |
|-----------------------------------|----------------|----------------|----------------|------------------|---------------|---------------|
|                                   |                |                |                |                  | FY26          | FY27          |
| <b>1000 - General</b>             |                |                |                |                  |               |               |
| Balance Forward In                | 5,916          | 7,630          | 8,579          | 45,713           | 27,098        | 18,020        |
| Direct Appropriation              | 13,996         | 14,709         | 54,030         | 19,464           | 19,164        | 19,164        |
| Transfers In                      | 527            | 4,255          | 207            | 21,307           | 207           | 207           |
| Transfers Out                     | 10             | 4,048          |                | 21,036           |               |               |
| Balance Forward Out               | 7,630          | 8,579          | 45,714         | 27,098           | 18,020        | 9,078         |
| <b>Expenditures</b>               | <b>12,798</b>  | <b>13,968</b>  | <b>17,101</b>  | <b>38,350</b>    | <b>28,449</b> | <b>28,313</b> |
| Biennial Change in Expenditures   |                |                |                | 28,685           |               | 1,311         |
| Biennial % Change in Expenditures |                |                |                | 107              |               | 2             |
| Full-Time Equivalents             | 84.26          | 92.89          | 99.77          | 116.05           | 115.55        | 112.55        |

## 2000 - Restrict Misc Special Revenue

|                                   |           |            |            |            |            |            |
|-----------------------------------|-----------|------------|------------|------------|------------|------------|
| Balance Forward In                | 299       | 304        | 327        | 387        | 202        |            |
| Receipts                          |           |            | 36         |            |            |            |
| Transfers In                      | 100       | 199        | 133        | 133        | 133        | 133        |
| Transfers Out                     |           | 66         |            |            |            |            |
| Balance Forward Out               | 304       | 327        | 388        | 202        |            |            |
| <b>Expenditures</b>               | <b>95</b> | <b>110</b> | <b>108</b> | <b>318</b> | <b>335</b> | <b>133</b> |
| Biennial Change in Expenditures   |           |            |            | 222        |            | 42         |
| Biennial % Change in Expenditures |           |            |            | 109        |            | 10         |
| Full-Time Equivalents             | 0.14      | 0.15       | 0.39       |            | 1.00       |            |

## 2050 - Environment & Natural Resources

|                                   |            |            |              |              |   |         |
|-----------------------------------|------------|------------|--------------|--------------|---|---------|
| Balance Forward In                | 2,124      | 3,549      | 1,678        | 2,939        |   |         |
| Direct Appropriation              | 1,985      |            | 2,902        | 1,821        | 0 | 0       |
| Transfers In                      | 202        | 579        |              |              |   |         |
| Transfers Out                     |            | 1,674      | 538          | 549          |   |         |
| Cancellations                     |            | 1          | 89           |              |   |         |
| Balance Forward Out               | 3,549      | 1,678      | 2,939        |              |   |         |
| <b>Expenditures</b>               | <b>763</b> | <b>774</b> | <b>1,015</b> | <b>4,211</b> |   |         |
| Biennial Change in Expenditures   |            |            |              | 3,689        |   | (5,226) |
| Biennial % Change in Expenditures |            |            |              | 240          |   | (100)   |
| Full-Time Equivalents             | 5.56       | 5.64       | 6.06         | 8.00         |   |         |

(Dollars in Thousands)

|  | Actual | Actual | Actual | Estimate | Forecast Base |      |
|--|--------|--------|--------|----------|---------------|------|
|  | FY22   | FY23   | FY24   | FY25     | FY26          | FY27 |

**2300 - Outdoor Heritage**

|                                   |            |            |            |              |   |         |
|-----------------------------------|------------|------------|------------|--------------|---|---------|
| Balance Forward In                | 993        | 982        | 981        | 991          |   |         |
| Direct Appropriation              | 549        | 557        | 637        | 655          | 0 | 0       |
| Transfers In                      |            | 1          |            |              |   |         |
| Transfers Out                     |            | 1          |            |              |   |         |
| Balance Forward Out               | 982        | 981        | 990        |              |   |         |
| <b>Expenditures</b>               | <b>560</b> | <b>558</b> | <b>628</b> | <b>1,646</b> |   |         |
| Biennial Change in Expenditures   |            |            |            | 1,156        |   | (2,274) |
| Biennial % Change in Expenditures |            |            |            | 103          |   | (100)   |
| Full-Time Equivalents             | 4.06       | 4.30       | 4.00       | 4.00         |   |         |

**2301 - Arts & Cultural Heritage**

|                                   |          |          |          |          |  |       |
|-----------------------------------|----------|----------|----------|----------|--|-------|
| Balance Forward In                | 7        | 5        | 5        | 7        |  |       |
| Direct Appropriation              | 4        |          | 4        |          |  |       |
| Balance Forward Out               | 5        | 5        | 7        |          |  |       |
| <b>Expenditures</b>               | <b>5</b> | <b>0</b> | <b>2</b> | <b>7</b> |  |       |
| Biennial Change in Expenditures   |          |          |          | 3        |  | (9)   |
| Biennial % Change in Expenditures |          |          |          | 60       |  | (100) |

**2302 - Clean Water**

|                                   |          |          |          |           |  |       |
|-----------------------------------|----------|----------|----------|-----------|--|-------|
| Balance Forward In                | 11       | 9        | 9        | 11        |  |       |
| Direct Appropriation              | 8        |          | 6        |           |  |       |
| Balance Forward Out               | 9        | 9        | 11       |           |  |       |
| <b>Expenditures</b>               | <b>9</b> | <b>1</b> | <b>4</b> | <b>11</b> |  |       |
| Biennial Change in Expenditures   |          |          |          | 5         |  | (15)  |
| Biennial % Change in Expenditures |          |          |          | 47        |  | (100) |

**2303 - Parks and Trails**

|                      |          |          |          |          |  |  |
|----------------------|----------|----------|----------|----------|--|--|
| Balance Forward In   | 5        | 4        | 4        | 5        |  |  |
| Direct Appropriation | 4        |          | 3        |          |  |  |
| Balance Forward Out  | 4        | 4        | 5        |          |  |  |
| <b>Expenditures</b>  | <b>4</b> | <b>0</b> | <b>2</b> | <b>5</b> |  |  |

*(Dollars in Thousands)*

|                                   | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base |       |
|-----------------------------------|----------------|----------------|----------------|------------------|---------------|-------|
|                                   |                |                |                |                  | FY26          | FY27  |
| Biennial Change in Expenditures   |                |                |                | 2                |               | (7)   |
| Biennial % Change in Expenditures |                |                |                | 44               |               | (100) |

**Program: Legislative Audit Commission**[www.auditor.leg.state.mn.us](http://www.auditor.leg.state.mn.us)**AT A GLANCE**

- The Office of the Legislative Auditor (OLA) is the auditor of Minnesota state government. It conducts audits, evaluations, and investigations.
- OLA is comparable to the Congressional Government Accountability Office (GAO).

**PURPOSE AND CONTEXT**

The Office of the Legislative Auditor ([www.auditor.leg.state.mn.us](http://www.auditor.leg.state.mn.us)) (OLA) is a professional, nonpartisan, audit and evaluation office established in 1973 to strengthen accountability and legislative oversight.

OLA has authority to audit all organizations in the executive and judicial branches of state government, as well as various metropolitan organizations. When state government grants money to or contracts with private organizations, OLA has authority to audit the use of that money as well. In addition, OLA's Program Evaluation Division typically conducts six evaluations of state-funded programs each year, in response to requests from legislators. OLA investigates alleged misuse of public resources and conducts special reviews of issues of legislative concern. OLA has access to all documents and data regardless of classification but may not disclose documents or data classified as not public. OLA is directed by the Legislative Auditor, who is appointed by the Legislative Audit Commission (composed of 12 legislators with equal representation from the House and Senate majority and minority caucuses).

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Legal authority for the Minnesota Office of the Legislative Auditor: M.S. 3 ([www.revisor.mn.gov/statutes/cite/3](http://www.revisor.mn.gov/statutes/cite/3))

*(Dollars in Thousands)*

|                                      | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base |               |
|--------------------------------------|----------------|----------------|----------------|------------------|---------------|---------------|
|                                      |                |                |                |                  | FY26          | FY27          |
| <b><u>Expenditures by Fund</u></b>   |                |                |                |                  |               |               |
| 1000 - General                       | 7,763          | 8,133          | 9,364          | 14,616           | 11,526        | 11,526        |
| 2000 - Restrict Misc Special Revenue |                |                | 273            | 682              | 250           | 250           |
| <b>Total</b>                         | <b>7,763</b>   | <b>8,133</b>   | <b>9,636</b>   | <b>15,298</b>    | <b>11,776</b> | <b>11,776</b> |
| Biennial Change                      |                |                |                | 9,039            |               | (1,382)       |
| Biennial % Change                    |                |                |                | 57               |               | (6)           |

**Expenditures by Activity**

|                     |              |              |              |               |               |               |
|---------------------|--------------|--------------|--------------|---------------|---------------|---------------|
| Legislative Auditor | 7,763        | 8,133        | 9,636        | 15,298        | 11,776        | 11,776        |
| <b>Total</b>        | <b>7,763</b> | <b>8,133</b> | <b>9,636</b> | <b>15,298</b> | <b>11,776</b> | <b>11,776</b> |

**Expenditures by Category**

|                              |              |              |              |               |               |               |
|------------------------------|--------------|--------------|--------------|---------------|---------------|---------------|
| Compensation                 | 7,100        | 7,397        | 8,873        | 10,958        | 10,617        | 10,741        |
| Operating Expenses           | 627          | 726          | 739          | 2,514         | 1,159         | 1,035         |
| Capital Outlay-Real Property |              |              |              | 1,200         |               |               |
| Other Financial Transaction  | 35           | 9            | 24           | 626           |               |               |
| <b>Total</b>                 | <b>7,763</b> | <b>8,133</b> | <b>9,636</b> | <b>15,298</b> | <b>11,776</b> | <b>11,776</b> |

**Full-Time Equivalents**

|  |       |       |       |       |       |       |
|--|-------|-------|-------|-------|-------|-------|
|  | 55.82 | 60.42 | 62.92 | 71.60 | 71.60 | 71.60 |
|--|-------|-------|-------|-------|-------|-------|



(Dollars in Thousands)

|                                   | Actual<br>FY22 | Actual<br>FY23 | Actual<br>FY24 | Estimate<br>FY25 | Forecast Base |               |
|-----------------------------------|----------------|----------------|----------------|------------------|---------------|---------------|
|                                   |                |                |                |                  | FY26          | FY27          |
| <b>1000 - General</b>             |                |                |                |                  |               |               |
| Balance Forward In                | 2,310          | 2,436          | 2,121          | 3,216            | 126           | 126           |
| Direct Appropriation              | 7,889          | 7,817          | 10,459         | 11,526           | 11,526        | 11,526        |
| Transfers In                      | 1,309          | 1,326          | 126            |                  |               |               |
| Transfers Out                     | 1,309          | 1,326          | 126            |                  |               |               |
| Balance Forward Out               | 2,436          | 2,121          | 3,216          | 126              | 126           | 126           |
| <b>Expenditures</b>               | <b>7,763</b>   | <b>8,133</b>   | <b>9,364</b>   | <b>14,616</b>    | <b>11,526</b> | <b>11,526</b> |
| Biennial Change in Expenditures   |                |                |                | 8,084            |               | (928)         |
| Biennial % Change in Expenditures |                |                |                | 51               |               | (4)           |
| Full-Time Equivalents             | 55.82          | 60.42          | 60.87          | 68.60            | 68.60         | 68.60         |

**2000 - Restrict Misc Special Revenue**

|                                   |  |  |            |            |            |            |
|-----------------------------------|--|--|------------|------------|------------|------------|
| Balance Forward In                |  |  |            | 432        |            |            |
| Receipts                          |  |  | 225        | 250        | 250        | 250        |
| Transfers In                      |  |  | 480        |            |            |            |
| Balance Forward Out               |  |  | 432        |            |            |            |
| <b>Expenditures</b>               |  |  | <b>273</b> | <b>682</b> | <b>250</b> | <b>250</b> |
| Biennial Change in Expenditures   |  |  |            | 955        |            | (455)      |
| Biennial % Change in Expenditures |  |  |            |            |            | (48)       |
| Full-Time Equivalents             |  |  | 2.05       | 3.00       | 3.00       | 3.00       |