

Fiscal Analysis of PFML Proposal

Fiscal Note Estimates

Expenses (in thousands)		FY24	FY25	FY26	FY27
General Fund					
Dept. of Labor and Industry					
Investigation FTE Costs	\$	297		\$	-
IT Costs	\$	240		\$	-
OAH legal fees	\$	4			
Outreach	\$	50			
IT User License	\$	10			
Total Dept. of Labor and Industry	\$	601	\$ -	\$ -	\$ -
Management and Budget					
IT Costs		\$ 40	\$ 14	\$ 14	
Other Employer Costs		\$ 77	\$ 65	\$ 65	
Employer Premiums			\$ 5,184	\$ 5,184	
Temporary Employee Costs			\$ 1,266	\$ 1,266	
Leave avoided			\$ (732)	\$ (732)	
Total Management and Budget	\$	-	\$ 117	\$ 5,797	\$ 5,797
Dept. of Human Services					
Impact on Nursing Facilities		\$ -	\$ -	\$ 199	
DHS IT System Updates	\$	2,649	\$ 530	\$ 530	
Total Dept. of Human Services	\$	2,649	\$ -	\$ 530	\$ 729
Legislature					
IT Costs		\$ 18	\$ -	\$ -	
Employer Premiums	\$	-	\$ 177	\$ 179	
Total Legislature	\$	-	\$ 18	\$ 177	\$ 179
Supreme Court					
IT Costs	\$	15	\$ 15	\$ -	\$ -
Appeals/Collections/Premiums Collections	\$	-		\$ 494	
Total Supreme Court	\$	15	\$ 15	\$ 494	

Secretary of State					
IT Costs	\$	384	\$	-	\$ 77
Training Staff			\$	4	
Total Secretary of State	\$	384	\$	4	\$ 77
Department of Commerce					
Private plan product review	\$	376	\$	316	\$ 128
Total Department of Commerce	\$	376	\$	316	\$ 128
University of Minnesota					
Staffing Costs for Implementation		\$	1,372		
Other Employer Costs			\$	901	\$ 901
Employer Premiums			\$	13,576	\$ 13,576
Temporary Employee Costs			\$	6,534	\$ 6,534
Incremental Leave Costs	\$	-	\$	-	\$ (11,549)
Total University of Minnesota	\$	-	\$	1,372	\$ 9,462
Metropolitan Council					
Employer Premiums			\$	2,661	\$ 2,819
Temporary Employee Costs			\$	8,016	\$ 8,257
Incremental Leave Costs			\$	(1,711)	\$ (1,711)
Total Metropolitan Council	\$	-	\$	-	\$ 8,966
Minnesota State Colleges and Universities					
Temporary Employee Costs			\$	958	\$ 958
Total MinnState	\$	-	\$	-	\$ 958
Transfer Out	\$	1,700,000			
Total General Fund Expenses	\$	1,704,025	\$	1,842	\$ 26,095
					\$ 27,189

Special Revenue Fund

Program Administration (DEED)

Worker PLUS Annual Benefit Calculations			\$ 1,136,956	\$ 1,191,052
Business Subsidy Program			\$ 5,000	\$ 5,000
Technology Staff ("Product")	\$ 2,400	\$ 2,555	\$ 2,632	\$ 2,711
Appeals Staff Costs	\$ 171	\$ 2,176	\$ 5,755	\$ 6,257
Employer Services Staff - incl. tax	\$ 128	\$ 699	\$ 1,368	\$ 1,409
Audit and Review Staff Cost ("Integrity")		\$ 743	\$ 1,858	\$ 1,914
Public Engagement Staff	\$ 229	\$ 381	\$ 642	\$ 661
Benefits Staff Cost	\$ 162	\$ 11,160	\$ 26,096	\$ 26,879
Program Management Staff Cost	\$ 629	\$ 1,294	\$ 1,554	\$ 1,601
Financial and Agency Staff Cost	\$ 120	\$ 490	\$ 505	\$ 520
Non Personnel Services (rent, IT infrastructure, marketing, rulemaking)	\$ 5,383	\$ 10,143	\$ 24,001	\$ 20,012
System Buildout	\$ 41,716	\$ 41,716	\$ 6,677	\$ 6,677
Total Program Administration (DEED)	\$ 50,938	\$ 71,357	\$ 1,213,044	\$ 1,264,693

Dept. of Labor and Industry

Investigation FTE Costs		\$ 310	\$ 692	\$ 692
OAH Legal Fees		\$ 4	\$ 4	\$ 4
IT Costs		\$ 10	\$ 10	\$ 10
Outreach Expenditures		\$ 50	\$ 25	\$ 25
Totla Dept. of Labor and Industry	\$ -	\$ 374	\$ 731	\$ 731

Total Special Revenue Fund Expenses \$ 50,938 \$ 71,731 \$ 1,213,775 \$ 1,265,424

All Other Funds

Management and Budget

IT Costs	\$ -	\$ -	\$ -	\$ -
Other Employer Costs	\$ -	\$ 143	\$ 67	\$ 67
Employer Premiums	\$ -		\$ 9,930	\$ 9,930
Temporary Employee Costs	\$ -		\$ 2,426	\$ 2,426
Leave avoided			\$ (1,402)	\$ (1,402)
Total Management and Budget	\$ -	\$ 143	\$ 11,021	\$ 11,021

Total All Other Fund Expenses \$ - \$ 143 \$ 11,021 \$ 11,021

Total Expenses \$ 1,754,963 \$ 73,716 \$ 1,250,891 \$ 1,303,634

Revenue		FY24	FY25	FY26	FY27
General Fund					
	DLI Enforcement	\$ -	\$ -	\$ 2	\$ 2
	Supreme Court Filing Fee	\$ -	\$ -	\$ 42	\$ 167
	Secretary of State Filing Fee			\$ 1	\$ 1
Total General Fund Revenue		\$ -	\$ -	\$ 45	\$ 170
Special Revenue Fund					
	Employer Premiums	\$ -	\$ -	\$ 1,424,413	\$ 1,492,185
	Transfer in	\$ 1,700,000			
Total Special Revenue Fund Revenue		\$ 1,700,000	\$ -	\$ 1,424,413	\$ 1,492,185
Total Revenue		\$ 1,700,000	\$ -	\$ 1,424,458	\$ 1,492,355
<i>General Fund Net Total</i>		<i>\$ 1,704,025</i>	<i>\$ 1,842</i>	<i>\$ 26,050</i>	<i>\$ 27,019</i>
<i>PFML Fund Net Total</i>		<i>\$ (1,649,062)</i>	<i>\$ 71,731</i>	<i>\$ (210,638)</i>	<i>\$ (226,761)</i>
<i>All Other Funds Net Total</i>		<i>\$ -</i>	<i>\$ 143</i>	<i>\$ 11,021</i>	<i>\$ 11,021</i>
		FY24	FY25	FY26	FY27
	PFML Beginning Year Fund Balance		\$ 1,649,062	\$ 1,577,331	\$ 1,787,969
	PFML Year End Fund Balance	\$ 1,649,062	\$ 1,577,331	\$ 1,787,969	\$ 2,014,730
Structural Balance (Annual Revenue - Annual Expenses)		\$ 1,649,062	\$ (71,731)	\$ 210,638	\$ 226,761