

2006 Koochiching County Budget

Final 12/20/05

2006 BUDGET EXPENDITURES	REVENUE SOURCES						Total
	Undesignated County Dollars	Dedicated Revenue	Federal, State/IGR	Deferred Revenue	Intra Fund Transfers	County Fund Reserves	
Administration	103,574	0	0	0	0	0	103,574
County Board	212,557	0	0	0	0	0	212,557
Budget Contingency	280,548	0	0	0	0	112,452	393,000
Safety - capitalize program	0	0	0	0	0	0	0
Contributions/Donations	0	0	0	0	0	0	0
Payroll	50,929	0	0	0	0	0	50,929
Veteran Service	52,177	0	0	0	0	0	52,177
Court System	33,000	0	0	0	0	0	33,000
Auditor/Treasurer	302,035	0	0	0	0	0	302,035
Election	55,725	0	328,078	0	0	0	383,803
Assessor	288,218	0	0	0	0	0	288,218
Attorney	212,145	0	0	0	0	0	212,145
Recorder	148,136	0	0	0	0	0	148,136
Contingencies - Set by Statute	0	0	0	0	0	0	0
Benefit Account-Elected Retiree Ins	43,880	0	0	0	0	0	43,880
Public Health	227,812	272,200	285,795	0	77,803	27,000	890,610
Community Servies	1,634,706	266,101	2,571,713	0	63,689	114,000	4,650,209
Sheriff	1,574,343	0	11,500	0	13,000	0	1,598,843
Emergency Management	0	0	3,564	0	0	0	3,564
Med Exam	12,000	0	0	0	0	0	12,000
Regional Corrections-Juv/Adult	240,149	0	0	0	0	0	240,149
Road and Bridge	627,387	534,000	4,059,876	0	0	337,635	5,558,898
Environmental-Sld Wst, Zoning, Hlth Nusiance, Water&Land	149,436	983,300	105,323	14,455	0	74,000	1,326,514
Forestry	0	813,873	180,594	0	0	25,000	1,019,467
Surveyor	60,083	0	0	0	0	0	60,083
County Development	0	0	26,250	0	0	21,000	47,250
Complex Department	253,664	0	0	0	0	0	253,664
Forestland Annex Operation	0	51,100	0	0	0	0	51,100
Sinking Building Account	18,000	0	0	0	0	0	18,000
Building Projects	0	0	0	0	0	85,000	85,000
Sentence to Serve	33,900	0	0	0	0	0	33,900
Extension/ 4H Program	20,000	0	0	0	0	0	20,000
Economic Developmnt	0	0	180,786	0	0	0	180,786
Intl Falls Airport	54,100	0	0	0	0	75,000	129,100
Jackfish Sewer Project	0	0	8,750,000	0	0	0	8,750,000
Information Systems	169,230	0	0	0	0	0	169,230
Postage	40,750	0	0	0	0	0	40,750
Telephone	37,900	0	0	0	0	0	37,900
Photocopy	18,600	0	0	0	0	0	18,600
General Insurance	84,000	0	0	0	0	0	84,000
Annual Audit Fee	33,900	0	0	0	0	0	33,900
Regional/County Library	54,099	0	0	0	0	0	54,099
Communication Towers	52,906	0	0	0	0	0	52,906
Humane Society	8,000	0	0	0	0	0	8,000
Historical Society	52,000	0	0	0	0	35,000	87,000
Soil/Water	33,000	0	0	0	0	0	33,000
AB Rental Housing Project	0	0	0	0	0	150,000	150,000
Emergency Services	10,000	0	0	0	0	0	10,000
Northme/Littlfrk Fairs	23,000	0	0	0	0	0	23,000
GRAND TOTAL EXPENDITURES	7,305,889	2,920,574	16,503,479	14,455	154,492	1,056,087	27,954,976

LEVY INFORMATION

	Year 1999	Year 2000	Year 2001	Year 2002	Year 2003	Year 2004	Year 2005	Year 2006
County Budget Levy	3,194,978	2,927,645	2,883,476	2,967,795	3,169,533	3,249,327	3,299,327	3,398,307
Added Subordinate Taxing District Levies (Littlefork Ambulance, Northome 1st Responder, Rainy River 1st Responder)	29,300	29,300	29,300	31,329	33,784	33,784	28,000	37,048
Total County Levy	3,224,278	2,956,945	2,912,776	2,999,124	3,203,317	3,283,111	3,327,327	3,435,355
Increase/Decrease in County Budget Levy		-5%	-0.19%	3.19%	9.66%	3%	1.5%	3.0%
		pd off bond	levy error	increase	tree growth	increase	increase	increase
					tax transferred to advalorem tax with offsetting valuation no tax increase			
State Property Tax Relief - Deducted from levy based on rules for application of the aid:								
State Property Tax Relief - HACA, Disparity Aid								
HACA aid decreased with state takeover of courts -2002 and finally eliminated in 2004.	(408,360)	(280,358)	(241,084)	(241,089)	(178,827)	(152,292)	(152,589)	(152,576)
HM Market Valuation - started 2002				(567,312)	(593,291)	(559,064)	(564,957) estimated	(564,957) estimated
State Applied Levy Limit	yes	yes	no	yes	yes	yes	no	no

2006 BUDGET REVENUE

UNDESIGNATED COUNTY DOLLARS

Gross Levy-County	\$ 3,398,307
Del/Misc Tax	\$ 126,000
Power/Light	\$ 182,000
County Program Aid	\$ 835,982
PERA AID	\$ 28,100
DNR in Lieu	\$ 770,300
Fed in Lieu	\$ 5,600
Con Con Lands	\$ 54,000
Indirect Cost	\$ 25,000
P&F Relief	\$ 48,000
Misc Aid	\$ 5,000
Interest	\$ 300,000
Lic/Permit	\$ 16,000
Fine/Permit	\$ 1,600
Charge/Service	\$ 240,000
TF Apprt-Rev	\$ 988,000
Gen Rev Misc	\$ 15,000
L&F Indirect Cost	\$ 25,000
Rents	\$ 161,000
MCIT Dividend	\$ 81,000
Total County Dollars	\$ 7,305,889

DEFERRED REVENUES:

Hlth Nusiance	
Total Defferred Revenue	\$ 14,455

DEDICATED REVENUE:

PHN Income	\$ 272,200
L&F Receipts	\$ 692,873
L&F Rec-Timber/Parks	\$ 121,000
TF Apprt-Hwy	\$ 494,000
Hwy Income	\$ 40,000
SW Tip Fees	\$ 516,600
SW Assess Fees/delqt	\$ 418,300
KCCS Income	\$ 266,101
Forestland Rent	\$ 51,100
Recycling Revenue	\$ 26,000
SW/P&Z other	\$ 22,400
Dedcatd Revenue Total	\$ 2,920,574
	\$ -

STATE, FEDERAL OTHER IGR:

KCCS State	\$ 801,823
KCCS Federal	\$ 1,769,890
Forest Road	\$ 42,000
L&F DNR in Lieu	\$ 138,594
Con Con	\$ 26,250
Public Health	\$ 285,795
Road & Bridge State	\$ 2,839,876
Road & Bridge Federal	\$ 1,220,000
Shoreland Grant - St	\$ 3,101
Water Plan St Grant	\$ 32,939
Sheriff Training Funds	\$ 5,500
Jail Short Term Offender	\$ 6,000
Wetland Grant	\$ 19,783
IRRRB - Ec Developmnt	\$ 180,786
Jackfish Sewer Grants/Loan	\$ 8,750,000
HAVA Election Grants	\$ 328,078
Emergency Management	\$ 3,564
SCORE	\$ 49,500
Dedicated Aid Total:	\$ 16,503,479

INTRA FUND TRANSFERS:

E911 Account	\$ 13,000
Sinking Building	
KCCS Rent	\$ 63,689
Pub Health Rent	\$ 77,803
Total Transfers	\$ 154,492

FUND RESERVES:

<u>General Revenue Fund</u>	<u>Projects</u>	\$ 297,452
	<u>Runway</u>	\$ 75,000
	<u>Building</u>	\$ 85,000
<u>Highway Fund</u>	<u>Road Repair</u>	\$ 153,635
	<u>Equipment</u>	\$ 184,000
<u>KCCS Fund</u>	<u>Operations</u>	\$ 114,000
<u>Environmtal Servc Fund</u>	<u>Operations</u>	\$ 74,000
<u>County Develop Fund</u>	<u>Soil Survey</u>	\$ 21,000
<u>Land&Forest Fund -Timber</u>	<u>Reserve</u>	\$ 25,000
<u>Public Health Fund</u>	<u>Operations</u>	\$ 27,000
Total Fund Reserve		\$ 1,056,087
<u>GRAND TOTAL REVENUE</u>		\$ 27,954,976

FUND RESERVES

GENERAL REVENUE FUND	5,884,581	St Auditor Est 2004 Undesignated Fund Balance Less Car Pool and Compensated Absences
	-	
	(105,000)	2005 Budget Plan
	(457,452)	2006 Budget Plan
6 Mo of General Rev Budget	(2,500,000)	Six Month Cash Flow
	2,822,129	Sub Total Gen Rev Fund Undesignated
	(1,571,401)	Highway Fund Cash Flow Deficit
	(459,490)	KCCS Fund Cash Flow Deficit
	20,180	Environmental Fund Over Cash Flow
	(90,978)	Public Health Fund Cash Flow Deficit
	720,440	Unreserved Gen Revenue Fund Balance after cash flow
HIGHWAY FUND	1,677,234	St Auditor 2004 Unreserved Fund Balance
	(261,000)	2005 Budget Plan -
	(337,635)	2006 Budget Plan
	1,078,599	Sub Total of Unreserved Balance
6 Mo of \$5.3 million budget	(2,650,000)	Six Month Cash Flow
	(1,571,401)	Final Unreserved Balance after cash flow
COMMUNITY SERVICE FUND	2,128,510	St Auditor 2004 Unreserved Fund Balance
	(74,000)	2005 Budget Plan
	(114,000)	2006 Budget Plan
	1,940,510	Sub Total of Unreserved Balance
6 Mo of \$4.8 million budget	(2,400,000)	Six Month Cash Flow
	(459,490)	Final Unreserved Balance after cash flow
ENVIRONMENTAL SERVICE FUND	768,180	St Auditor 2004 Unreserved Fund Balance
	-	
	(74,000)	2005 Budget Plan - Deferred Revenue
	(74,000)	2006 Budget Plan
	620,180	Sub Total Unreserved Fund Balance
6 Mo of \$1.2 Million Budget	(600,000)	Six Month Cash Flow
	20,180	Final Unreserved Balance after cash flow
PUBLIC HEALTH FUND	413,812	St Auditor 2004 Unreserved Fd Balance
	(27,790)	2005 Budget Plan Deferred Grants
	(27,000)	2006 Budget Plan
	359,022	Sub Total Unreserved Fund Balance
6 Mo of \$900,000 Budget	(450,000)	Six Month Cash Flow
	(90,978)	Final Unreserved Balance after cash flow

FUNDING AVAILABLE FOR ENVIRONMENTAL/NATURAL RESOURCE PROJECTS		
Sale Proceeds from State Lakeshore Lots Reserved for Jackfish Sewer Project	259,365	December 31, 2004 Balance
	(126,743)	Combination of: pd \$130,000 property purchase; receive \$100/month rent, and interest earnings; \$200 received but reserved for renters damage deposit; pd \$203 for county insurance on property; pending county payment of \$306 for 2005 last half taxes (full tax due in 2006).
Account balance as of July 31, 2005		
249,000 deposit from sale of lake shore lots account draws its own interest	132,622	Property to be sold after tank completed to replenish this reserve
COUNTY DEVELOPMENT FUND		
	162,839	2004 Audit Fd Balance - gain of \$67,040 since 2000
		2003 Audit Comparison - \$115,545
MN STATUTE. REGULATES USE OF THE FUND RESERVES		
	(21,000)	2005 Budget - Soil Survey Carry over into next years until spent
Annual Average Budget \$50,000 6 mo cash flow equals	141,839	Sub Total Unreserved Fund Balance
	(25,000)	6 mo Cash Flow
	116,839	Final Unreserved Balance after Cash Flow
LAND AND FORESTRY FUND		
	733,580	2004 Audit Fd Balance - gain of \$324,022 since 2000
		2003 Audit Comparison - 682,393
MN STATUTE REGULATES USE OF THE FUNDS RESERVE		
	(10,000)	2005 Budget
Annual Average Budget \$1 million - after Gen Account \$400,000	(25,000)	2006 Budget - shown as deferred revenue
** note revenue for the General Receipt Account provided at beginning of each year - for cash purposes use remaining budget balance.	698,580	Sub Total reserved Fund Balance
	(200,000)	6 mo Cash Flow
	498,580	Final reserved Balance after Cash Flow