

LAND INFORMATION OFFICE
2021 Adopted Budget

Description	Object	2020 Budget	Budget Off. Adjustments	2021 Base	LTE Incr. & Retirement	Fly Dane Project Debt	Account Reallocation	2021 Adopted Budget	Change from 2021 Base	Explanation for Change
SALARIES AND WAGES	10009	342,400	1,500	343,900				343,900	0	
LIMITED TERM EMPLOYEES	10072	25,700		25,700	800			26,500	800	2020 Budget didn't reflect 3% Raise
RETIREMENT FUND	10099	29,300	(1,900)	27,400	2,100			29,500	2,100	LTE Retirement not in base
SOCIAL SECURITY	10108	28,300	0	28,300	100			28,400	100	Fica on 3% Raise
HEALTH	10117	73,200	7,800	81,000				81,000	0	
DENTAL	10153	5,000	200	5,200				5,200	0	
DISABILITY INSURANCE	10171	1,000	0	1,000				1,000	0	
LIFE INSURANCE	10180	100	0	100				100	0	
FSA ADMINISTRATION FEE	10185	0		0				0	0	
WORKERS COMPENSATION	10189	200	(100)	100				100	0	
SALARY SAVINGS	10250	0		0				0	0	
Total Personal Seivices:		505,200	7,500	512,700	3,000	0	0	515,700	3,000	
CONFERENCES AND TRAINING	20648	12,500		12,500			2,500	15,000	2,500	ESRI Conf.-2 Attendees (Dev-2 Yr / Reg. - Annual
LIBRARY	21413	200		200				200	0	
PRTING STA & OFFICE SUPPLIES	22043	2,000		2,000				2,000	0	
TELEPHONE	22736	2,400		2,400				2,400	0	
CONSULTING	30662	20,000		20,000				20,000	0	
HARDWARE & SOFTWARE MAIN.	31132	85,200		85,200			1,400	86,600	1,400	Planning Floodplain Project Licensing - Maint.
INDIRECT COSTS	31226	26,222	3,102	29,324				29,324	0	
INSURANCE	31260	1,300	200	1,500				1,500	0	
MAPPING SERVICES	31488	5,000		5,000				5,000	0	
ORTHOGRAPHY	31837	100		100				100	0	
GEOGRAPHIC INFORMATION SYST.	47545	0		0			5,000	5,000	5,000	Address Data Workflow contracting - Internal
FLY DANE DIGITAL TERRAIN & ORTHO	57472	0		0		100,000	0	100,000	100,000	2022 Fly Dane Project - In 2021 to sign contracts
OPERATING TRANSFER OUT	63000	2,500		2,500				2,500	0	
Total Expenses:		157,422	3,302	160,724	0	100,000	8,900	269,624	108,900	
REVENUES										
COUNTY SHARE LAND RCDS FEES	82525	(640,000)		(640,000)				(640,000)	0	80,000 Documents
DATA SALES AND CUSTOM SERV.	82527	(3,000)		(3,000)				(3,000)	0	
FLY DANE RESERVE FUND	82529	(100)		(100)				(100)	0	
FLY DANE PROJECT PARTNER REV	82532	0		0				0	0	
FLY DANE-PARTICIPANT REIMB	82531	(100)		(100)				(100)	0	
LAND RECORD SYSTEM GRANT	84497	(1,000)		(1,000)				(1,000)	0	
STRATEGIC INITIATIVE GRANT-Cap.	84557	0		0	(40,000)		0	(40,000)	(40,000)	Grant Estimate for 2021
STRATEGIC INITIATIVE GRANT-Op	84558	(20,000)		(20,000)	20,000		0	0	20,000	Move to Capital Budget
BORROWING PROCEEDS	84974	0		0				0	0	
SHERIFF'S MAINTENANCE REIMB.	84057	(1,300)		(1,300)			0	(1,300)	0	Sheriff Spillman Server Maint.
INVESTMENT INCOME	84520	(2,500)		(2,500)				(2,500)	0	
Total Revenues		(668,000)	0	(668,000)	0	(20,000)	0	(688,000)	(20,000)	
FLY DANE RESERVE FUNDS USED							0	0	0	
Total		(5,378)	10,802	5,424	3,000	80,000	8,900	97,324	91,900	

LIO - 2020 Projected YE Fund Balance
2021 LIO Adopted Budget

Acct #		Requested Budget	C/F Reserved	Modified Budget	Actual 11/17/20	Fly Dane Reserve	Encumbrance & CF	Projected Expenditures	Total Amount	Difference	-	Description
	Fund Balance 1-1-20	756,264	55,000		811,264				811,264			
	EXPENDITURES											
10009	Salaries & Wages	342,400		342,400	278,331		0	64,029	342,361	-39.36		
10072	Limited Term Employees	25,700		25,700	20,615		0	5,885	26,500	800.00		3% Raise not in 2020 Budget
10099	Retirement Fund	29,300		29,300	23,766		0	5,558	29,324	24.34		
10108	Social Security	28,300		28,300	22,735		0	5,348	28,084	-216.26		
10117	Health	73,200		73,200	60,808		0	12,162	72,970	-230.28		
10153	Dental	5,000		5,000	3,936		0	828	4,764	-236.14		Includes \$204 Dental Credit
10171	Wage Continuation	1,000		1,000	834		0	166	1,001	0.82		
10180	Life Insurance	100		100	74		0	15	89	-10.84		
10189	Workers Compensation	200		200	0		0	200	200	0.00		
	Total Personal Services	505,200	0	505,200	411,100		0	94,192	505,292	92.28		
20648	Conferences and Training	12,500		12,500	2,344		0	7,656	10,000	-2,500.00		ESRI Cancelled - Virtual
21413	Library	200		200	0		0	200	200	0.00		
22043	Printing Stationary	2,000		2,000	1,104		0	800	1,904	-96.20		\$100 / Mo. P&S + Toner
22736	Telephone	2,400		2,400	1,981		0	391	2,372	-27.69		IPAD - Phone - LD
	Total Operating Expenses	17,100	0	17,100	5,428	0	0	9,048	14,476	-2,623.89		
30662	Consulting	20,000		20,000	0		0	20,000	20,000	0.00		
31132	Hardware & Software Maint.	85,200		85,200	83,168		0	2,032	85,200	0.00		
31226	Indirect Costs	26,222		26,222	21,852		0	4,370	26,222	0.00		
31260	Insurance	1,300		1,300	0		0	1,300	1,300	0.00		
31488	Mapping Services	5,000		5,000	0		0	5,000	5,000	0.00		
31837	Orthophotography	100		100	0		0	100	100	0.00		
	Total Contractual	137,822	0	137,822	105,020	0	0	32,802	137,822	0.00		
57472	Fly Dane Digital Terrain & Or	0	183,400	183,400	162,550		20,850	0	183,400	0.00		
	Total Capital Budget	0	183,400	183,400	162,550	0	20,850	0	183,400	0.00		
62630	Transfer Out	0		0	0		0	0	0	0.00		
63000	Operating Transfers Out - Inv. Inc.	2,500		2,500	4,433		0	0	4,433	1,933.13		Investment Income
	Total CAFR	2,500	0	2,500	4,433	0	0	0	4,433	1,933.13		
	Total Expenditures	662,622	183,400	846,022	688,531	0	20,850	136,042	845,424	(598)		
	REVENUES											
84057	Sheriff Maintenance Reimb.	1,300		1,300	0		0	1,300	1,300	0.00		
84497	Land Record System Grant	1,000		1,000	1,000		0	0	1,000	0.00		
84557	Strategic Initiative Grant-Capital	0	45,000	45,000	0		0	45,000	45,000	0.00		
84558	Strategic Initiative Grant-Operating	20,000		20,000	20,000		0	0	20,000	0.00		
82525	County Share Land Records	640,000		640,000	901,792		0	0	901,792	261,792.00		Used Actual
82527	Data Sales and Custom Serv	3,000		3,000	2,990		0	10	3,000	0.00		Access Dane Subscriptions
82529	Fly Dane Reserve Fund	100		100	0	0	0	0	0	-100.00		
82530	Fly Dane - Project Partner Rev.	0		0	0		0	0	0	0.00		
82531	Fly Dane -Participant Reimb.	100		100	0		0	100	100	0.00		
82532	Fly Dane -Participant Reimb.	0	83,400	83,400	83,400		0	0	83,400	0.00		
84520	Investment Income	2,500		2,500	4,433		0	0	4,433	1,933.13		See Transfer Out
84974	Borrowing Proceeds	0		0	0		0	0	0	0.00		
	Total Revenues	668,000	128,400	796,400	1,013,615	0	0	46,410	1,060,025	263,625.13		
	Net:	(5,378)	55,000	49,622	(325,084)	0	20,850	89,632	-214,601.61	-264,223.61		
	Prepays & Carried Forward								55,000			
	Transfer from Fly Dane								0			
	Adjusted Fund Balance	761,642	761,642	761,642	1,136,347	1,136,347	1,115,497	1,025,865	1,080,865.21			

LIO FUND BALANCE ANALYSIS
2021 PROJECTED YEAR END BALANCE - 2021 Adopted Budget

DESCRIPTION	FUND BALANCE	RESERVES					AMOUNT
		FLY DANE	DEBT SVC	CF	ENCUMBR.	PREPAID	
LIO FUND BALANCE - 2016 BALANCE SHEET	648,474.30	23,779.10	0.00	103,774.00	0.00	18,856.65	794,884.05
2017 BUDGET	6,339.00						6,339.00
REVERSAL OF CF	103,774.00			(103,774.00)			0.00
2017 ACTUAL VS BUDGET	(43,577.16)			(25,000.00)		1,913.51	(66,663.65)
RECORD 2017 ENCUMBRANCE - FLY DANE	(100,137.50)				100,137.50		0.00
FLY DANE ADJUSTMENT	(2,462.50)	2,462.50					0.00
LIO FUND BALANCE - 2017 BALANCE SHEET	612,410.14	26,241.60	0.00	(25,000.00)	100,137.50	20,770.16	734,559.40
2018 BUDGET	(17,513.00)						(17,513.00)
REVERSAL OF CF	(25,000.00)			25,000.00			0.00
2018 ACTUAL VS BUDGET	(2,858.19)			0.00		726.76	(2,131.43)
REVERSE 2017 ENCUMBRANCE - FLY DANE	100,137.50				(100,137.50)		0.00
FLY DANE ADJUSTMENT	(7,787.50)	7,787.50					0.00
LIO FUND BALANCE - 2018 BALANCE SHEET	659,388.95	34,029.10	0.00	0.00	0.00	21,496.92	714,914.97
2019 BUDGET	(1,223.00)						(1,223.00)
2019 ACTUAL VS BUDGET	153,697.65					(704.92)	152,992.73
RESERVE FOR FUTURE CF (SIG + Borrowing)	45,000.00			(45,000.00)			0.00
RECORD ENCUMBRANCES - FLY DANE	(100,000.00)				100,000.00		0.00
FLY DANE RESERVE TRANSFER	0.00	0.00					0.00
FLY DANE ADJUSTMENT	(600.00)	600.00					0.00
LIO FUND BALANCE - 2019 BALANCE SHEET	756,263.60	34,629.10	0.00	(45,000.00)	100,000.00	20,792.00	866,684.70
2020 BUDGET	5,378.00						5,378.00
REVERSAL OF CF	(45,000.00)			45,000.00			0.00
REVERSAL OF FLY DANE ENCUMBRANCE	100,000.00				(100,000.00)		0.00
2020 ACTUAL VS BUDGET - PROJECTION	264,223.61						264,223.61
FLY DANE RESERVE TRANSFER	0.00	0.00					0.00
FLY DANE ADJUSTMENT	0.00	0.00					0.00
LIO FUND BALANCE - 2020 ESTIMATE	1,080,865.21	34,629.10	0.00	0.00	0.00	20,792.00	1,136,286.31
2021 BUDGET	(97,324.00)						(97,324.00)
2021 ACTUAL VS BUDGET - PROJECTION	0.00						0.00
FLY DANE RESERVE TRANSFER	0.00						0.00
FLY DANE ADJUSTMENT	(100.00)	100.00					0.00
LIO FUND BALANCE - 2021 ADOPTED BUDGET	983,441.21	34,729.10	0.00	0.00	0.00	20,792.00	1,038,962.31