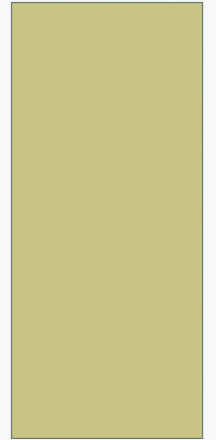


1ST QUARTER FY2019 BUDGET RESULTS

JOHNSON COUNTY, IOWA



1ST QUARTER FY2019 RESULTS JOHNSON COUNTY, IOWA

Results for all of the County's 46 departments were analyzed for this report.

Of the 46 County departments, fifteen departments have service area expenses that exceeded the 25% expected budget expenditure level at the end of September 2018. Of those fifteen departments, only five were significantly (>35%) over their expected budgetary spending levels. Seventeen departments were significantly under budget at the end of September (<15% budget expended YTD).

Many of the County's departments (26) have notable variances in their expected revenues (15 negative variances and 11 positive variances), but these are largely due to the timing differences of the respective revenue streams or are due to unbudgeted program revenues that were not originally a part of the County's budget. Many of the negative revenue variances are immaterial in nature and don't affect the expected overall County revenue projections for the fiscal year significantly.

1ST QUARTER FY2019 EXPENDITURE RESULTS: NOTABLE VARIANCES

Because the majority of our debt service payments occur in June of each year, they are well under budget currently. Many of our justice and court related departments are also seeing less than expected levels of spending YTD which is a good sign for the rest of the year. Some of the County's block grant payments are realized later in the year which yields positive variances in those departments early in the fiscal year. Most of our special revenue funds are below budget at this time due to the relative progress of their various projects and program expenses.

The five departments that are significantly over budget at the end of September (Insurance, Juvenile Justice, Sec. Roads/Capital, Conservation Trust & Conservation Bond) while notable, are not areas of concern at this point in time. Insurance premiums paid by the County are due in early July and make up a significant portion of the annual budget. Juvenile Justice paid a significant overage for detention along with the 1st Q detention contract payment and the annual defense fund payment to the State. The other three areas are over expected levels due to high levels of capital project billings in their respective departments.

1ST QUARTER FY2018 REVENUE RESULTS: NOTABLE VARIANCES

Through the end of September ~43% of the year's property tax revenues have been collected which puts those departments into a favorable variance. This variance will diminish over time and become more normalized until the second half property taxes are realized next March.

Conservation Trust is ahead of schedule as they continue to bring in grant reimbursements associated with their capital activity that was originally budgeted in the prior year. Most of the other positive variances are due to some early receipts and are largely occurring in departments where the revenues budgeted are not significant.

A number of the departments that are currently in a negative variance are due to the seasonality and timing of their respective revenue streams, so this is not an alarming finding. Departments affected by this uneven timing include Human Resources, Treasurer (Taxes) and Central Services (bond proceeds). Targeted Case Management activity continues to decline as does the resulting reimbursement revenues. Some of the budgeted revenues are never accurate because of the assumptions made (LE Proceeds, Prosecutor Forfeiture, Recorder's Records Management and Capital Projects (watershed project activity)).

EXPENDITURES YEAR TO DATE FY19

	BUDGET ON 9/30/2018	EXPENSES ON 9/30/2018	% BUDGET EXPENDED YTD	
GENERAL BASIC FUND				
01 Ambulance	4,556,781	1,152,702	25.3%	
02 Attorney (SA 1)	2,727,543	679,968	24.9%	
02 Attorney (SA 9)	1,082,338	162,680	15.0%	LSA salaries @ ~2%
03 Auditor/Accounting	1,245,619	314,992	25.3%	
04 Public Health	4,388,561	1,033,345	23.5%	
05 Board of Supervisors	1,124,691	247,112	22.0%	
06 Human Resources	576,119	110,274	19.1%	
07 Information Technology	1,447,422	364,081	25.2%	
08 Sheriff (SA 1)	12,101,632	2,976,560	24.6%	
08 Sheriff (SA 6)	600	0	0.0%	No activity YTD
10 Medical Examiner	1,034,288	192,418	18.6%	
11 Recorder	773,999	200,434	25.9%	
12 SEATS	3,554,644	868,392	24.4%	
14 Treasurer (SA 8)	1,038,313	228,104	22.0%	
14 Treasurer (SA 9)	388,043	131,797	34.0%	
15 Finance	341,332	88,833	26.0%	
17 Physical Plant	1,710,705	411,925	24.1%	
18 Central Services (SA 3)	830,960	27,043	3.3%	CIT/BHUCC budget probably overbudgeted this year
18 Central Services (SA 6)	100	0	0.0%	Apiary services no activity
18 Central Services (SA 8)	7,600	1,473	19.4%	Township officials, little activity YTD
18 Central Services (SA 9)	1,099,515	141,782	12.9%	Numerous expenditures will occur later in the FY
19 Planning & Zoning	1,091,805	267,155	24.5%	
20 Block Grants (SA 1)	3,775,301	96,068	2.5%	No JECC payment yet
20 Block Grants (SA 3)	1,665,779	364,305	21.9%	
20 Block Grants (SA 6)	914,137	32,460	3.6%	Large affordable housing grant paid later in the year
24 Conservation	2,521,920	698,041	27.7%	
25 County Farm	396,150	94,303	23.8%	No budget = no activity YTD
26 Behavioral Health Urgent Care Center	0	0	0.0%	No activity expected this year
31 EMS	25,000	0	0.0%	Commitment costs
41 Institutional Accounts	135,300	12,882	9.5%	Payroll costs @ ~14%
42 Targeted Case Management (TCM)	788,250	111,178	14.1%	
45 Human Services	1,798,594	381,101	21.2%	
50 Veterans Affairs	201,637	46,396	23.0%	
54 Juvenile Crime Prevention	357,500	73,491	20.6%	
	53,702,178	11,511,295	21.4%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	469,022	0	0.0%	First payment due in December
22 Insurance	1,250,000	652,166	52.2%	Most of the insurance premiums are due in July
27 Juvenile Justice	698,665	288,286	41.3%	1st Q JV beds contract; 4th Q beds coverage & FY19 Indigent Defense payment
28 Court Services/Attorney (SA 1)	219,750	47,452	21.6%	
28 Court Services/Attorney (SA 9)	4,100	0	0.0%	No activity
33 Auditor/Elections	986,477	192,131	19.5%	Transportation & subsistence
47 Court Services/Sheriff	44,200	3,019	6.8%	
	3,672,214	1,183,054	32.2%	
RURAL BASIC FUND				
23 Block Grants (SA 1)	108,989	28,283	26.0%	
23 Block Grants (SA 6)	1,113,649	268,777	24.1%	
	1,222,638	297,060	24.3%	
SPECIAL REVENUE FUNDS				
32 REAP	151,000	16,271	10.8%	Some professional fees
46 MH-DD	6,609,289	1,405,411	21.3%	
49 Secondary Roads (SA 0)	1,325,000	595,963	45.0%	Bridge construction
49 Secondary Roads (SA 7)	11,452,927	2,883,967	25.2%	
68 Law Enforcement Proceeds	200,000	0	0.0%	No activity
69 Prosecutor Forfeiture	7,500	617	8.2%	Small equipment purchase
82 Conservation Trust	258,878	253,014	97.7%	Many projects ongoing
83 Conservation Bond	2,862,477	1,217,639	42.5%	Many projects ongoing
87 Recorder's Records Management	239,100	63,805	26.7%	
	23,106,171	6,436,687	27.9%	
DEBT SERVICE FUND				
65 Debt Service	20,402,300	0	0.0%	No payments until December
	20,402,300	0	0.0%	
CAPITAL PROJECTS FUNDS				
40 Technology	1,197,586	396,405	33.1%	Most Board approved projects not begun yet
44 Capital Expenditures	2,852,438	401,406	14.1%	
81 Energy Reinvestment	195,000	12,618	6.5%	Very little activity YTD
85 Capital Projects	5,500,000	1,075,450	19.6%	
	9,745,024	1,885,879	19.4%	
EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH SEPTEMBER, 2018				
			25.0%	
FAVORABLE BUDGET VARIANCE (-10%)				
UNFAVORABLE BUDGET VARIANCE (+10%)				

REVENUES RECEIVED YTD FY19

	BUDGET	REVENUE	% BUDGET	
GENERAL BASIC FUND	ON 9/30/2018	ON 9/30/2018	RECEIVED YTD	
01 Ambulance	2,982,579	790,313	26.5%	
02 Attorney (SA 1)	379,577	94,690	24.9%	
02 Attorney (SA 9)	2,000	10	0.5%	Minimal copy fees
03 Auditor/Accounting	47,370	3,308	7.0%	Mostly liquor licenses
04 Public Health	2,326,745	526,078	22.6%	
05 Board of Supervisors	500	200	40.0%	Fireworks permits
06 Human Resources	3,000	0	0.0%	Assessor's fees are billed near YE
07 Information Services	45,200	79,850	176.7%	FY 18 fees were collected late
08 Sheriff	1,002,879	274,974	27.4%	
10 Medical Examiner	257,800	51,579	20.0%	
11 Recorder	1,027,000	331,938	32.3%	
12 SEATS	2,242,802	575,390	25.7%	
14 Treasurer (SA 8)	1,096,400	312,760	28.5%	
14 Treasurer (SA 9)	102,795	1,899	1.8%	Tax sale related revenues come late in the year
17 Physical Plant	107,700	25,669	23.8%	
18 Central Services (TAXES & CREDITS)	29,138,843	12,419,709	42.6%	1st half taxes now in
18 Central Services	17,681,510	288,502	1.6%	Bonding secured in December
19 Planning & Zoning	345,560	83,103	24.0%	
24 Conservation	173,003	55,293	32.0%	
25 County Farm	22,000	0	0.0%	No farm rents
31 Emergency Medical Services	25,000	0	0.0%	No activity expected
42 Targeted Case Management (TCM)	788,250	131,933	16.7%	DECAT, Empowerment & Mobility grants
45 Human Services	310,290	113,542	36.6%	VA allocation in, donation & contribution from other gov't
50 Veterans Affairs	16,500	18,100	109.7%	
54 Juvenile Crime Prevention	15,000	11,235	74.9%	DECAT & Youth Employment monies
	60,140,303	16,190,075	26.9%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	3,010,061	751,427	25.0%	
22 Insurance	85,000	21,462	25.2%	
27 Juvenile Justice	2,500	0	0.0%	
28 Court Services/Attorney	4,500	1,393	31.0%	
33 Auditor/Elections	1,575	105	6.7%	Voter lists & maps
	3,103,636	774,387	25.0%	
RURAL BASIC FUND				
23 Block Grants	6,200,952	2,851,444	46.0%	1st half taxes now in
	6,200,952	2,851,444	46.0%	
SPECIAL REVENUE FUNDS				
32 REAP	38,271	1,579	4.1%	Interest revenue
46 MH-DD	5,811,219	2,066,000	35.6%	1st half taxes now in
48 Road Construction Escrow	0	0	N/A	
49 Secondary Roads	6,189,946	1,968,722	31.8%	Interest revenue
68 Law Enforcement Proceeds	200,000	178	0.1%	No receipts YTD
69 Prosecutor Forfeiture	3,200	0	0.0%	-\$1.1M grants & -\$46K credit sales
82 Conservation Trust	108,953	1,158,614	1063.4%	
83 Conservation Bond	2,862,500	326,872	11.4%	Bonds secured in December
87 Recorder's Records Management	105,350	9,483	9.0%	Recording fees & interest
	15,319,439	5,531,448	36.1%	
DEBT SERVICE FUND				
65 Debt Service	20,395,633	8,608,849	42.2%	1st half taxes now in
	20,395,633	8,608,849	42.2%	
CAPITAL FUNDS:				
40 Technology	43,000	13,638	31.7%	
44 Capital Expenditures	5,500	10,246	186.3%	Interest revenues need to be amended upwards
81 Energy Reinvestment	88,000	0	0.0%	No activity YTD
85 Capital Projects	1,508,000	129,983	8.6%	
	1,644,500	153,867	9.4%	Interest & watershed grants
PERMANENT TRUST FUND:				
86 CRC Wetland Mitigation Bank Trust	0	1,293	N/A	
	0	1,293	N/A	
EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH SEPTEMBER, 2018:			25.0%	
FAVORABLE BUDGET VARIANCE (+10%)				
UNFAVORABLE BUDGET VARIANCE (-10%)				