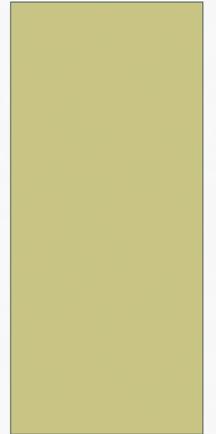


1ST QUARTER FY2018 BUDGET RESULTS

JOHNSON COUNTY, IOWA



1ST QUARTER FY2018 RESULTS JOHNSON COUNTY, IOWA

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

Of the 46 County departments, thirteen departments have service area expenses currently exceeding the 25% expected budget expenditure level at the end of September 2017. Of those thirteen departments, only two are significantly (>35%) over their expected budgetary spending levels YTD. Eighteen departments are significantly under budget at the end of September (<15% budget expended YTD).

Many of the County's departments (27) have notable variances in their expected revenues YTD (13 negative variances and 14 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 significantly.

1ST QUARTER FY2018 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 two departments that are significantly over budget at the end of September (Insurance and Capital Expenditures) while notable, are not areas of concern at this point in time. Insurance premiums paid by the County are due in early July and because of the significant dollar amount expended for this purpose, it's not surprising that they exceed the 25% expected level at this time. Capital Expenditures are due to some early purchases made (new Ambulance & Public Health vehicles) and significant outlays for trail construction and carryover costs of county projects that weren't budgeted to continue in this budget year.

1ST QUARTER FY2018 REVENUE RESULTS: NOTABLE VARIANCES

Through the end of September ~45% of this 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.

Public health revenues are better than expected due to new program grant awards that were not included in the original budget. This will be corrected in the fall amendment.

Conservation is ahead of schedule because the beginning of the fiscal year is when many of their recreational revenues are realized (camping and shelter fees, etc.)

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 & Information Services (charges to other governments for services provided), Treasurer (Taxes), Central Services (bond proceeds), and Auditor/Elections (election reimbursements from other governments). None of these variances are unexpected or troubling at this time.

GENERAL BASIC FUND	BUDGET	EXPENSES	% BUDGET	
	ON 9/30/2017	ON 9/30/2017	EXPENDED YTD	
01 Ambulance	4,322,740	1,080,389	25.0%	
02 Attorney (SA 1)	2,180,077	514,872	23.6%	
02 Attorney (SA 9)	1,218,875	247,360	20.3%	
03 Auditor/Accounting	1,281,234	285,841	22.3%	
04 Public Health	4,059,629	1,169,988	28.8%	
05 Board of Supervisors	817,857	197,297	24.1%	
06 Human Resources	494,682	129,485	26.2%	
07 Information Technology	1,324,139	365,213	27.6%	
08 Sheriff (SA 1)	11,752,897	2,728,266	23.2%	
08 Sheriff (SA 6)	600	0	0.0%	No firearms training YTD
10 Medical Examiner	968,289	233,891	24.2%	
11 Recorder	738,775	187,825	25.4%	
12 SEATS	3,317,587	753,631	22.7%	
14 Treasurer (SA 8)	981,575	231,704	23.6%	
14 Treasurer (SA 9)	367,525	98,080	26.7%	
15 Finance	327,116	85,419	26.1%	No veteran's grave repairs YTD
17 Physical Plant	1,623,747	338,010	20.8%	No apiary services YTD
18 Central Services (SA 3)	800	0	0.0%	Minimal township official activity YTD
18 Central Services (SA 6)	100	0	0.0%	Minimal flex spending, audit & merit costs YTD
18 Central Services (SA 8)	7,600	837	11.0%	
18 Central Services (SA 9)	760,755	111,944	14.7%	
19 Planning & Zoning	1,073,814	250,348	23.3%	No JECC transfer yet
20 Block Grants (SA 1)	3,719,999	91,563	2.5%	Larger affordable housing grant disbursed later in FY
20 Block Grants (SA 3)	1,509,513	353,354	23.4%	
20 Block Grants (SA 6)	867,031	60,824	7.0%	
24 Conservation	2,206,856	598,926	27.1%	
25 County Farm	271,090	64,997	24.0%	
31 EMS	25,000	2,084	8.3%	Small draw for EMS training
41 Institutional Accounts	159,425	9,453	5.9%	Minimal institutional activity YTD
42 Targeted Case Management (TCM)	2,349,594	389,090	16.6%	
45 Human Services	1,572,299	347,660	22.1%	
50 Veterans Affairs	214,684	43,132	20.1%	
54 Juvenile Crime Prevention	357,500	113,559	31.8%	
	50,873,404	11,085,042	21.8%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	468,933	0	0.0%	First debt payments due in December
22 Insurance	1,401,500	671,722	47.9%	Most of the insurance premiums are due in July
27 Juvenile Justice	695,365	98,236	14.1%	Detention & attorney costs lower than expected YTD
28 Court Services/Attorney (SA 1)	219,750	45,217	20.6%	
28 Court Services/Attorney (SA 9)	4,100	297	7.2%	Minimal activity YTD
33 Auditor/Elections	899,873	213,450	23.7%	
47 Court Services/Sheriff	44,200	4,121	9.3%	Minimal transport activity
	3,733,721	1,033,043	27.7%	
RURAL BASIC FUND				
23 Block Grants (SA 1)	101,930	23,485	23.0%	
23 Block Grants (SA 6)	1,070,891	263,354	24.6%	
	1,172,821	286,839	24.5%	
SPECIAL REVENUE FUNDS				
32 REAP	236,000	2,165	0.9%	Small supplies expense
46 MH-DD	6,207,724	183,044	2.9%	No ECR payment yet YTD
49 Secondary Roads (SA 0)	4,135,998	497,428	12.0%	Construction activity lagging
49 Secondary Roads (SA 7)	10,248,973	2,992,644	29.2%	Equipment purchase
68 Law Enforcement Proceeds	200,000	7,143	3.6%	Minimal equipment purchase
69 Prosecutor Forfeiture	7,500	309	4.1%	Vehicle, equipment & construction costs
82 Conservation Trust	1,701,600	122,441	7.2%	
83 Conservation Bond	3,486,145	992,593	28.5%	
87 Recorder's Records Management	70,500	100	0.1%	Little activity YTD
	26,294,440	4,797,867	18.2%	
DEBT SERVICE FUND				
65 Debt Service	18,415,725	0	0.0%	First debt payments due in December
	18,415,725	0	0.0%	
CAPITAL PROJECTS FUNDS				
40 Technology	2,360,189	653,884	27.7%	Ambulance purchase @ 95%; PH vehicle over budget; CR 3B remodel-not budgeted; Jail remodel not budgeted; Trail construction @ 76% YTD
44 Capital Expenditures	1,058,189	602,299	56.9%	
81 Energy Reinvestment	309,000	8,910	2.9%	A little equipment activity YTD
85 Capital Projects	6,200,000	1,185,821	19.1%	
	9,927,378	2,450,914	24.7%	
EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH SEPTEMBER, 2017:			25.0%	
FAVORABLE BUDGET VARIANCE (-10%)				
UNFAVORABLE BUDGET VARIANCE (+10%)				

REVENUES RECEIVED YTD FY18

	BUDGET ON 9/30/2017	REVENUE ON 9/30/2017	% BUDGET RECEIVED YTD	
GENERAL BASIC FUND				
01 Ambulance	2,982,579	651,603	21.8%	
02 Attorney (SA 1)	482,214	102,977	21.4%	
02 Attorney (SA 9)	2,500	566	22.6%	>\$3,500 in liquor license fees
03 Auditor/Accounting	9,100	4,033	44.3%	State grants & unbudgeted Preparedness funding
04 Public Health	2,138,445	870,716	40.7%	
05 Board of Supervisors	225	110	48.9%	Permits & IDs-immaterial
06 Human Resources	3,000	0	0.0%	Fees collected near YE
07 Information Services	45,700	910	2.0%	Fees collected near YE
08 Sheriff	1,008,350	266,270	26.4%	
10 Medical Examiner	242,800	57,290	23.6%	
11 Recorder	1,005,600	327,120	32.5%	
12 SEATS	2,110,798	524,710	24.9%	
14 Treasurer (SA 8)	1,056,400	302,515	28.6%	
14 Treasurer (SA 9)	102,795	2,552	2.5%	Revenues realized near YE
17 Physical Plant	107,700	24,036	22.3%	1st half tax collections now in
18 Central Services (TAXES & CREDITS)	26,570,548	11,337,203	42.7%	~\$13M Bond proceeds in December
18 Central Services	14,605,859	230,934	1.6%	
19 Planning & Zoning	375,560	105,134	28.0%	Late season camping/rec fees
20 Block Grants	10,000	2,500	25.0%	\$17K in unbudgeted grant revenue
24 Conservation	137,003	52,860	38.6%	Small EMS grant
25 County Farm	32,700	17,000	52.0%	
31 Emergency Medical Services	25,000	2,084	8.3%	
42 Targeted Case Management (TCM)	2,339,340	427,172	18.3%	
45 Human Services	313,148	67,234	21.5%	96% VA grant; unbudgeted donations & contributions
50 Veterans Affairs	10,000	18,550	185.5%	DECAT funds lagging YTD
54 Juvenile Crime Prevention	19,000	1,580	8.3%	
	55,736,364	15,397,659	27.6%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	5,461,390	1,737,766	31.8%	Larger than expected premium credit check
22 Insurance	80,000	83,533	104.4%	Fee reimbursements better than expected
28 Court Services/Attorney	4,500	1,902	42.3%	Election reimbursements come later in the year
33 Auditor/Elections	128,490	1,659	1.3%	
	5,674,380	1,824,860	32.2%	
RURAL BASIC FUND				
23 Block Grants	6,141,134	2,825,202	46.0%	1st half tax collections now in
	6,141,134	2,825,202	46.0%	
SPECIAL REVENUE FUNDS				
32 REAP	51,011	494	1.0%	Interest only YTD
46 MH-DD	6,064,626	2,361,693	38.9%	1st half tax collections now in
48 Road Construction Escrow	0	0	N/A	Interest & small cash proceeds
49 Secondary Roads	6,686,946	1,854,357	27.7%	small forfeit receipt
68 Law Enforcement Proceeds	200,000	161	0.1%	Interest, rent & donations
69 Prosecutor Forfeiture	4,200	262	6.2%	Bond proceeds in December
82 Conservation Trust	1,583,575	13,781	0.9%	
83 Conservation Bond	3,486,000	0	0.0%	
87 Recorder's Records Management	31,180	9,032	29.0%	
	18,107,538	4,239,780	23.4%	
DEBT SERVICE FUND				
65 Debt Service	18,486,319	7,662,444	41.4%	1st half tax collections now in
	18,486,319	7,662,444	41.4%	
CAPITAL FUNDS:				
40 Technology	42,500	7,509	17.7%	Interest revenue
44 Capital Expenditures	5,500	3,646	66.3%	Big rebate check for prior year project
81 Energy Reinvestment	88,000	201,088	228.5%	Interest & grant reimbursements
85 Capital Projects	1,008,000	28,959	2.9%	
	1,144,000	241,202	21.1%	
	105,289,735	32,191,147	30.6%	
EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH SEPTEMBER, 2017:			25.0%	
FAVORABLE BUDGET VARIANCE (+10%)				
UNFAVORABLE BUDGET VARIANCE (-10%)				