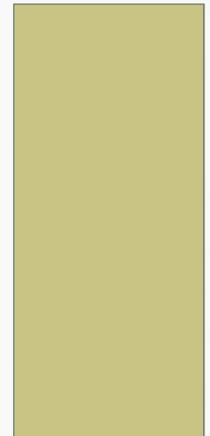


2ND QUARTER FY2019 BUDGET RESULTS

JOHNSON COUNTY, IOWA



2ND QUARTER FY 2019 RESULTS JOHNSON COUNTY, IOWA

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

Of the 46 County departments, only six departments have service area expenditures that exceeded the 50% expected budget expenditure level at the end of December 2018. Of those six departments, only three were significantly (>60%) over their expected budgetary spending levels. Twenty-three departments were significantly under budget at the end of December (<40% budget expended YTD).

Many of the County's departments (25) have notable variances in their expected revenues (15 negative variances and 10 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.

2ND QUARTER FY 2019 EXPENDITURE RESULTS: NOTABLE VARIANCES

Because the majority of our debt service payments occur in June of each year, they are well under budget currently. Some of the county's block grant payments are realized later in the year which yields positive variances in those departments in the first half of 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 three departments that are significantly over budget at the end of December (Insurance, Auditor/Elections and Technology) 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 that annual budget. Auditor/Elections has incurred significant costs early in the fiscal year from the General and Special elections that were held. Technology had a number of annual maintenance contracts due early in the year which has pushed their spending higher than normal, but that should normalize over the course of the fiscal year.

2ND QUARTER FY 2019 REVENUE RESULTS: NOTABLE VARIANCES

Through the end of December ~54% of the year's property tax revenues have been collected which puts some of those departments into a favorable variance. This variance will diminish over time and become more normalized until the second half property taxes are realized during March. The annual bonding was secured in December and that also has contributed to positive variances in Central Services, General Supplemental BG and the Conservation Bond fund. Our interest yield on our depository balances continues to add to some of these positive variances we are seeing as well.

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 Conservation. Targeted Case Management activity continues to decline as does the resulting reimbursement revenues. Medical Examiner has seen an unexpected drop in revenues due to lower overall investigation activity, a factor outside of their control. Some of the county's budgeted revenues are never expected to be entirely 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 12/31/2018	EXPENSES ON 12/31/2018	% BUDGET EXPENDED YTD	
GENERAL BASIC FUND				
01 Ambulance	4,587,276	2,242,403	48.9%	
02 Attorney (SA 1)	2,725,495	1,343,085	49.3%	
02 Attorney (SA 9)	1,076,194	265,096	24.6%	LSA salaries @ ~5
03 Auditor/Accounting	1,245,619	605,738	48.6%	
04 Public Health	4,499,890	2,011,978	44.7%	
05 Board of Supervisors	1,124,691	449,913	40.0%	
06 Human Resources	576,119	227,892	39.6%	Salaries @ ~33%
07 Information Technology	1,447,422	677,453	46.8%	
08 Sheriff (SA 1)	12,106,732	5,787,989	47.8%	
10 Medical Examiner	1,034,288	376,959	36.4%	Personnel, autopsy & mortuary costs lagging
11 Recorder	773,999	382,997	49.5%	
12 SEATS	3,554,644	1,686,821	47.5%	
14 Treasurer (SA 8)	1,038,313	432,562	41.7%	
14 Treasurer (SA 9)	388,043	230,147	59.3%	
15 Finance	341,332	167,618	49.1%	
17 Physical Plant	1,710,705	741,355	43.3%	
18 Central Services (SA 3)	800	272	34.0%	Veteran's grave markers
18 Central Services (SA 6)	1,669	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)	1,203,908	332,871	27.6%	Expenditures will occur later in the FY
19 Planning & Zoning	1,090,236	512,329	47.0%	
20 Block Grants (SA 1)	3,775,301	1,721,834	45.6%	
20 Block Grants (SA 3)	1,665,779	798,813	48.0%	Large affordable housing grant paid later in the year
20 Block Grants (SA 6)	914,137	135,433	14.8%	
24 Conservation	2,521,920	1,235,614	49.0%	Capital projects @ 25% YTD
25 County Farm	763,990	190,611	24.9%	Consultant salary
26 Behavioral Health Urgent Care Center	830,160	47,157	5.7%	No activity expected this year
31 EMS	25,000	0	0.0%	Commitment costs
41 Institutional Accounts	135,300	21,841	16.1%	Payroll costs @ 27% YTD
42 Targeted Case Management (TCM)	788,250	209,414	26.6%	
45 Human Services	1,778,594	723,507	40.7%	
50 Veterans Affairs	201,637	91,587	45.4%	
54 Juvenile Crime Prevention	357,500	143,315	40.1%	
	54,292,543	23,796,077	43.8%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	469,022	8,562	1.8%	December interest payment
22 Insurance	1,250,000	786,845	62.9%	Most of the insurance premiums are due in July
27 Juvenile Justice	698,665	413,989	59.3%	
28 Court Services/Attorney (SA 1)	245,197	109,139	44.5%	
28 Court Services/Attorney (SA 9)	4,100	0	0.0%	No activity
33 Auditor/Elections	1,032,237	644,908	62.5%	General & Special election costs
47 Court Services/Sheriff	44,200	6,918	15.7%	Transportation & subsistence
	3,743,421	1,970,361	52.6%	
RURAL BASIC FUND				
23 Block Grants (SA 1)	108,989	53,565	49.1%	
23 Block Grants (SA 6)	1,108,515	549,600	49.6%	
	1,217,504	603,165	49.5%	
SPECIAL REVENUE FUNDS				
32 REAP	178,000	33,346	18.7%	Professional fees & supplies
46 MH-DD	6,609,289	2,774,571	42.0%	Bridge construction
49 Secondary Roads (SA 0)	2,823,500	632,158	22.4%	
49 Secondary Roads (SA 7)	11,452,927	4,949,600	43.2%	
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	4,983,464	1,736,643	34.8%	Capital projects slowed
83 Conservation Bond	6,141,483	2,033,911	33.1%	~\$1.8 M land purchase still unpaid
87 Recorder's Records Management	239,100	121,985	51.0%	
	32,635,263	12,282,831	37.6%	
DEBT SERVICE FUND				
65 Debt Service	20,402,300	81,894	0.4%	December interest payment
	20,402,300	81,894	0.4%	
CAPITAL PROJECTS FUNDS				
40 Technology	1,351,586	835,238	61.8%	Maintenance contract payments
44 Capital Expenditures	2,650,938	576,436	21.7%	Board approved projects @ 10%
81 Energy Reinvestment	195,000	18,953	9.7%	Very little activity YTD
85 Capital Projects	11,216,610	2,970,387	26.5%	Mostly CIT land & road projects
	15,414,134	4,401,014	28.6%	
EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH DECEMBER, 2018:			50.0%	
FAVORABLE BUDGET VARIANCE (-10%)				
UNFAVORABLE BUDGET VARIANCE (+10%)				

REVENUES RECEIVED YTD FY19

	BUDGET	REVENUE	% BUDGET	
	ON 12/31/2018	ON 12/31/2018	RECEIVED YTD	
GENERAL BASIC FUND				
01 Ambulance	2,982,579	1,530,978	51.3%	
02 Attorney (SA 1)	379,577	199,568	52.6%	
02 Attorney (SA 9)	2,000	631	31.6%	Copier fees lagging
03 Auditor/Accounting	47,370	18,450	38.9%	ECR fees lagging
04 Public Health	2,438,074	1,086,951	44.6%	
05 Board of Supervisors	500	200	40.0%	
06 Human Resources	3,000	0	0.0%	Assessor's fees are billed near YE
07 Information Services	45,200	82,365	182.2%	FY18 fees were collected late
08 Sheriff	1,007,379	568,685	56.5%	Fees from other counties down significantly
10 Medical Examiner	257,800	89,390	34.7%	
11 Recorder	1,027,000	551,900	53.7%	
12 SEATS	2,242,802	1,202,273	53.6%	
14 Treasurer (SA 8)	1,096,400	623,736	56.9%	
14 Treasurer (SA 9)	102,795	4,079	4.0%	Tax sale related revenues come late in the year
17 Physical Plant	107,700	48,948	45.4%	
18 Central Services (TAXES & CREDITS)	29,138,843	15,659,040	53.7%	
18 Central Services	16,148,350	15,906,895	98.5%	Bonding secured in December
19 Planning & Zoning	345,560	168,543	48.8%	
24 Conservation	173,003	65,651	37.9%	Slow time for conservation fees
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	224,510	28.5%	Reimbursements down as expected
45 Human Services	310,290	178,659	57.6%	
50 Veterans Affairs	16,500	22,900	138.8%	VA allocation in, donation & contribution from other gov't
54 Juvenile Crime Prevention	15,000	19,205	128.0%	DECAT & Youth Employment monies
	58,722,972	38,253,557	65.1%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	2,560,061	1,742,954	68.1%	Bonding secured in December
22 Insurance	85,000	32,796	38.6%	No premium credits realized
27 Juvenile Justice	2,500	0	0.0%	No DECAT reimb.
28 Court Services/Attorney	4,500	3,306	73.5%	Service fees & refund
33 Auditor/Elections	47,335	52,699	111.3%	City election reimbursement
	2,699,396	1,831,755	67.9%	
RURAL BASIC FUND				
23 Block Grants	6,200,952	3,451,209	55.7%	
	6,200,952	3,451,209	55.7%	
SPECIAL REVENUE FUNDS				
32 REAP	31,976	35,147	109.9%	REAP payment received
46 MH-DD	5,811,219	2,782,873	47.9%	
48 Road Construction Escrow	0	0	N/A	
49 Secondary Roads	6,601,946	3,861,780	58.5%	
68 Law Enforcement Proceeds	200,000	352	0.2%	Interest revenue
69 Prosecutor Forfeiture	3,200	860	26.9%	Small State forfeiture
82 Conservation Trust	4,806,408	2,154,979	44.8%	
83 Conservation Bond	3,862,500	4,189,372	108.5%	Bonds secured in December
87 Recorder's Records Management	105,350	15,686	14.9%	Grant not secured
	21,422,599	13,041,049	60.9%	
DEBT SERVICE FUND				
65 Debt Service	20,395,633	10,874,490	53.3%	
	20,395,633	10,874,490	53.3%	
CAPITAL FUNDS:				
40 Technology	43,000	25,550	59.4%	
44 Capital Expenditures	5,500	19,565	355.7%	Interest revenues
81 Energy Reinvestment	88,000	41,343	47.0%	
85 Capital Projects	1,508,000	201,712	13.4%	Interest & watershed grants
	1,644,500	288,170	17.5%	
PERMANENT TRUST FUND:				
86 CRC Wetland Mitigation Bank Trust	0	1,324	N/A	
	0	1,324	N/A	
EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH DECEMBER, 2018:			50.0%	
FAVORABLE BUDGET VARIANCE (+10%)				
UNFAVORABLE BUDGET VARIANCE (-10%)				