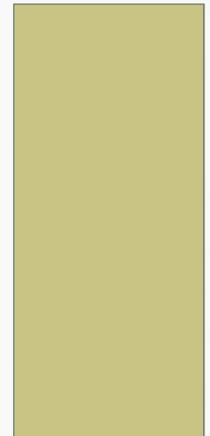


3RD QUARTER FY2019 BUDGET RESULTS

JOHNSON COUNTY, IOWA



3RD 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, 10 departments have service area expenditures that exceeded the 75% expected budget expenditure level at the end of March 2019. Of those 10 departments, only 1 was significantly (>85%) over its expected budgetary spending level. 28 departments were significantly under budget at the end of March 2019 (<65% budget expended YTD).

Many of the County's departments (33) have notable variances in their expected revenues (15 negative variances vs. 18 positive variances), but these are largely due to the timing differences of the respective revenue streams or are due to unbudgeted 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.

3RD QUARTER FY 2019 EXPENDITURE RESULTS: NOTABLE VARIANCES

The majority of the county's debt service payments occur in June of each year, so they are well under budget currently. Several of our capital funds are significantly below budget due to slower than expected launch of projects. Many of the special revenue funds are below budget at this time due to the lack of progress of various projects and program expenditures.

The one department that is significantly over budget at the end of March (General Basic Block Grants-SA 6) while notable, is not concerning. It was pushed over when the payment for 100% of the affordable housing support was made in the 3rd quarter. That grant item comprises the majority of the budget in that departmental service area. Auditor/Elections is nearly significantly over its budget level, but this is due to several unbudgeted special elections this fiscal year.

Overall, the various county departments are doing a good job of controlling their expenditure budgets in the current fiscal year.

3RD QUARTER FY 2019 REVENUE RESULTS: NOTABLE VARIANCES

Through the end of March, ~92% of the year's property tax revenues have been collected which puts those tax collecting departments into a favorable variance. 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 increased 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 in a negative variance are due to the seasonality and timing of their respective revenue streams. Departments affected by this uneven timing include Human Resources, Treasurer/(Taxes), Conservation and to some degree PD&S. Targeted Case Management revenues have declined but that decrease is offset by lower expenditure levels. Medical Examiner has seen an unexpected drop in revenues but is also offset by lower spending levels. 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 3/31/2019	EXPENSES ON 3/31/2019	% BUDGET EXPENDED YTD	
GENERAL BASIC FUND				
01 Ambulance	4,587,276	3,455,431	75.3%	
02 Attorney (SA 1)	2,725,495	1,913,971	70.2%	
02 Attorney (SA 9)	1,076,194	547,178	50.8%	LSA salaries @ ~32%
03 Auditor/Accounting	1,245,619	920,784	73.9%	
04 Public Health	4,499,890	3,024,554	67.2%	Low health insurance cost & unused salary
05 Board of Supervisors	1,124,691	697,123	62.0%	Salaries @ ~51%
06 Human Resources	576,119	361,020	62.7%	
07 Information Technology	1,447,422	1,017,367	70.3%	
08 Sheriff	12,106,732	8,737,167	72.2%	
10 Medical Examiner	1,034,288	584,690	56.5%	Personnel, autopsy & mortuary costs lagging
11 Recorder	773,999	583,985	75.5%	
12 SEATS	3,554,644	2,635,131	74.1%	
14 Treasurer (SA 8)	1,038,313	723,534	69.7%	
14 Treasurer (SA 9)	388,043	302,785	78.0%	
15 Finance	341,332	255,433	74.8%	
17 Physical Plant	1,710,705	1,110,018	64.9%	Electricity & gas savings @ AB, AMB/ME & HHS
18 Central Services (SA 3)	800	608	76.0%	Historic preservation @ 26%
18 Central Services (SA 6)	1,669	607	36.4%	Township officials
18 Central Services (SA 8)	7,600	3,575	47.0%	Expenditures will occur later in the FY
18 Central Services (SA 9)	1,203,908	520,563	43.2%	JECC transfer @ 54%
19 Planning & Zoning	1,090,236	784,387	71.9%	
20 Block Grants (SA 1)	3,775,301	2,115,304	56.0%	Large affordable housing grant paid
20 Block Grants (SA 3)	1,665,779	1,257,217	75.5%	
20 Block Grants (SA 6)	914,137	838,967	91.8%	
24 Conservation	2,521,920	1,792,681	71.1%	Capital projects @ 35% YTD
25 County Farm	763,990	269,371	35.3%	Consultant salary only
26 Behavioral Health Urgent Care Center	830,160	58,575	7.1%	No activity expected this year
31 EMS	25,000	0	0.0%	Commitment costs
41 Institutional Accounts	135,300	29,991	22.2%	Payroll costs @ 41% YTD
42 Targeted Case Management (TCM)	788,250	315,340	40.0%	PT wages, funeral & grant costs lagging
45 Human Services	1,778,594	1,085,349	61.0%	
50 Veterans Affairs	201,637	133,356	66.1%	Scholarship activity @ 0%
54 Juvenile Crime Prevention	357,500	215,606	60.3%	
	54,292,543	36,291,668	66.8%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	469,022	8,562	1.8%	December interest payment
22 Insurance	1,250,000	829,395	66.4%	
27 Juvenile Justice	698,665	530,518	75.9%	Investigations & prosecution costs lagging
28 Court Services/Attorney (SA 1)	245,197	142,060	57.9%	No activity
28 Court Services/Attorney (SA 9)	4,100	0	0.0%	Transportation & subsistence
33 Auditor/Elections	1,032,237	869,636	84.2%	
47 Court Services/Sheriff	44,200	11,973	27.1%	
	3,743,421	2,392,144	63.9%	
RURAL BASIC FUND				
23 Block Grants (SA 1)	108,989	82,010	75.2%	
23 Block Grants (SA 6)	1,108,515	827,204	74.6%	
	1,217,504	909,214	74.7%	
SPECIAL REVENUE FUNDS				
32 REAP	178,000	54,934	30.9%	Professional fees & supplies
46 MH-DD	6,609,289	2,968,082	44.9%	ECR distribution @ 43%
49 Secondary Roads (SA 0)	2,823,500	1,302,883	46.1%	Bridge construction & ROW
49 Secondary Roads (SA 7)	11,452,927	6,978,992	60.9%	Surface maint. & outside engineering lagging
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	1,905,283	38.2%	Capital projects slowed
83 Conservation Bond	6,141,483	4,189,408	68.2%	
87 Recorder's Records Management	239,100	122,487	51.2%	Records conversion costs
	32,635,263	17,522,686	53.7%	
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	1,074,439	79.5%	Board approved projects @ 15% YTD
44 Capital Expenditures	2,650,938	724,486	27.3%	Very little activity YTD
81 Energy Reinvestment	195,000	18,953	9.7%	Mostly CIT land, road projects & watershed activity
85 Capital Projects	11,216,610	3,617,029	32.2%	
	15,414,134	5,434,907	35.3%	
EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH MARCH, 2019:			75.0%	
FAVORABLE BUDGET VARIANCE (-10%)				
UNFAVORABLE BUDGET VARIANCE (+10%)				

REVENUES RECEIVED YTD FY19

	BUDGET	REVENUE	% BUDGET	
	ON 3/31/2019	ON 3/31/2019	RECEIVED YTD	
GENERAL BASIC FUND				
01 Ambulance	2,982,579	2,327,511	78.0%	
02 Attorney (SA 1)	379,577	323,585	85.2%	Delinquent collections @ 89%
02 Attorney (SA 9)	2,000	630	31.5%	Copier fees lagging
03 Auditor/Accounting	47,370	36,712	77.5%	
04 Public Health	2,438,074	1,665,575	68.3%	
05 Board of Supervisors	500	200	40.0%	Fireworks fees lagging
06 Human Resources	3,000	0	0.0%	Assessor's fees are billed near YE
07 Information Services	45,200	123,543	273.3%	FY18 fees collected late
08 Sheriff	1,007,379	861,662	85.5%	Fees, contracts & grants
10 Medical Examiner	257,800	171,939	66.7%	
11 Recorder	1,027,000	712,278	69.4%	
12 SEATS	2,242,802	1,717,029	76.6%	
14 Treasurer (SA 8)	1,096,400	918,240	83.8%	
14 Treasurer (SA 9)	102,795	5,089	5.0%	Tax sale related revenues come later in the year
17 Physical Plant	107,700	76,981	71.5%	
18 Central Services (TAXES & CREDITS)	29,138,843	26,738,662	91.8%	2nd half property taxes collected
18 Central Services	16,148,350	16,423,523	101.7%	Interest revenue @ 380% YTD
19 Planning & Zoning	345,560	217,583	63.0%	Bldg permits @ 62% YTD
24 Conservation	173,003	71,211	41.2%	Slow time for conservation fees
25 County Farm	22,000	23,663	107.6%	Farm rent received
31 Emergency Medical Services	25,000	0	0.0%	No activity expected
42 Targeted Case Management (TCM)	788,250	267,283	33.9%	Reimbursements down as expected
45 Human Services	310,290	257,341	82.9%	
50 Veterans Affairs	16,500	22,900	138.8%	VA allocation in, donation & contribution from other gov't
54 Juvenile Crime Prevention	15,000	35,390	235.9%	DECAT & Youth Employment monies
	58,722,972	52,998,530	90.3%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	2,560,061	2,413,303	94.3%	2nd half taxes now in
22 Insurance	85,000	33,269	39.1%	No premium credits realized
27 Juvenile Justice	2,500	240	9.6%	Small DECAT reimb.
28 Court Services/Attorney	4,500	4,228	94.0%	Service fees & refund
33 Auditor/Elections	47,335	52,730	111.4%	Unbudgeted city election reimbursement
	2,699,396	2,503,770	92.8%	
RURAL BASIC FUND				
23 Block Grants	6,200,952	5,768,436	93.0%	2nd half taxes now in
	6,200,952	5,768,436	93.0%	
SPECIAL REVENUE FUNDS				
32 REAP	31,976	37,118	116.1%	REAP payment received
46 MH-DD	5,811,219	4,946,947	85.1%	2nd half taxes now in
48 Road Construction Escrow	0	0	N/A	
49 Secondary Roads	6,601,946	5,379,296	81.5%	
68 Law Enforcement Proceeds	200,000	558	0.3%	Interest revenue
69 Prosecutor Forfeiture	3,200	1,062	33.2%	Small State forfeiture
82 Conservation Trust	4,806,408	2,957,676	61.5%	Wetland credit sales @ 7% YTD
83 Conservation Bond	3,862,500	4,189,372	108.5%	Bonds secured in December
87 Recorder's Records Management	105,350	20,529	19.5%	Grant not secured
	21,422,599	17,532,558	81.8%	
DEBT SERVICE FUND				
65 Debt Service	20,395,633	18,604,893	91.2%	2nd half taxes now in
	20,395,633	18,604,893	91.2%	
CAPITAL FUNDS:				
40 Technology	43,000	40,189	93.5%	Interest revenue @ ~570% YTD
44 Capital Expenditures	5,500	29,814	542.1%	Interest revenues
81 Energy Reinvestment	88,000	41,343	47.0%	Rebates & refunds
85 Capital Projects	1,508,000	1,222,005	81.0%	
	1,644,500	1,333,351	81.1%	
PERMANENT TRUST FUND:				
86 CRC Wetland Mitigation Bank Trust	0	1,366	N/A	
	0	1,366	N/A	
EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH MARCH, 2019:			75.0%	
FAVORABLE BUDGET VARIANCE (+10%)				
UNFAVORABLE BUDGET VARIANCE (-10%)				