

YEAR END REVIEW

Fiscal Year 2017

September 21, 2017

Finance Department

Dana Aschenbrenner



FY2017 BUDGET VS. ACTUAL RESULTS							
	ORIGINAL			ORIGINAL			
	BUDGETED	ACTUAL	DEVIATION	BUDGETED	ACTUAL		CHANGE
	EXPENSES	EXPENSES	FROM ORIG.	REVENUES	REVENUES	OVER/(UNDER)	IN CASH
FUND	& TRANSFERS	& TRANSFERS	EXP. BUDGET	& TRANSFERS	& TRANSFERS	REVENUE BUDGET	POSITION
GENERAL BASIC	58,863,488	55,814,395	3,049,093	56,861,884	56,267,164	(594,720)	452,769
GENERAL SUPPLEMENTAL	6,582,100	5,545,863	1,036,237	7,610,521	7,521,666	(88,855)	1,975,803
RURAL BASIC	5,552,310	5,528,559	23,751	5,558,027	5,583,434	25,407	54,875
SEC RDS ESCROW	0	0	0	0	0	0	0
SECONDARY ROADS	11,674,531	12,706,216	(1,031,685)	11,964,553	12,010,240	45,687	(695,976)
TECHNOLOGY	1,028,008	1,065,507	(37,499)	1,057,552	1,056,549	(1,003)	(8,958)
CAPITAL EXPENDITURES	2,198,742	2,142,829	55,913	1,951,742	1,954,478	2,736	(188,351)
LAW ENFORCEMENT PROCEEDS	200,000	31,168	168,832	200,000	10,568	(189,432)	(20,600)
SPECIAL RESOURCE ENHANCEMENT	76,600	69,495	7,105	51,011	52,926	1,915	(16,569)
PROSECUTOR FORFEITURE	7,500	4,290	3,210	1,200	5,948	4,748	1,658
ENERGY REINVESTMENT	50,000	36,343	13,657	150,000	155,494	5,494	119,151
CONSERVATION TRUST	1,194,355	945,909	248,446	844,714	1,763,004	918,290	817,095
CONSERVATION BOND	1,550,000	754,909	795,091	1,550,000	1,694,752	144,752	939,843
RECORDER'S RECORDS MANAGEMENT	45,200	4,233	40,967	29,220	30,558	1,338	26,325
CAPITAL PROJECTS	8,100,000	7,975,030	124,970	6,104,000	6,131,526	27,526	(1,843,504)
DEBT SERVICE	16,645,450	16,621,304	24,146	16,601,308	16,634,104	32,796	12,800
MH/DS	6,207,109	5,415,403	791,706	4,131,682	4,135,831	4,149	(1,279,572)
COUNTYWIDE GOVERNMENTAL FUNDS	119,975,393	114,661,453	5,313,940	114,667,414	115,008,242	340,828	346,789

NOTABLE EXPENDITURE DEVIATIONS*:

GENERAL BASIC:

SHERIFF/JAIL INMATE HOUSING UNDER BUDGET ~\$709,000
SHERIFF P/R & BENEFITS UNDER BUDGET ~\$535,000
TARG. CASE MGMT P/R, BENEFITS & ADMIN. UNDER BUDGET ~\$293,000
SOC. SERVICES ASSISTANCE & JUV. JUSTICE GRANT UNDER BUDGET ~\$235,000
SEATS FUEL & COMMODITIES UNDER BUDGET ~\$202,000
COUNTY FARM REPAIR PROJECTS UNDER BUDGET ~\$194,000
PUBLIC HEALTH P/R & BENEFITS UNDER BUDGET ~\$178,000
AUDITOR P/R & BENEFITS UNDER BUDGET ~\$149,000
INSTITUTIONAL ACCOUNTS DEPT. UNDER BUDGET ~\$138,000
PHYSICAL PLANT UTILITIES & MAINTENANCE UNDER BUDGET ~\$135,000
PLANNING, DEV. & SUS. P/R & BENEFITS UNDER BUDGET ~\$121,000
ATTORNEY P/R, BENEFITS, DRUG & FAMILY COURT COSTS UNDER BUDGET ~\$108,000
TREASURER P/R & BENEFITS UNDER BUDGET ~\$106,000
CENTRAL SERV. POSTAGE, PROF SERV. & FLEX CLAIMS UNDER BUDGET ~\$105,000
CONSERVATION P/R & BENEFITS UNDER BUDGET ~\$103,000

GENERAL SUPPLEMENTAL:

INSURANCE-WORKMAN'S COMP. & UNEMPLOYMENT UNDER BUDGET ~\$377,000
AUDITOR/ELECTIONS - P/R, PRINTING & POSTAGE UNDER BUDGET ~\$182,000
JUVENILE JUSTICE/DETENTION SERVICES UNDER BUDGET ~\$161,000
ATTY. COURT SERVICES - PROF. SERVICES UNDER BUDGET ~\$101,000

LAW ENFORCEMENT PROCEEDS:

LE EQUIPMENT PURCHASES UNDER BUDGET ~\$168,000

MH/DD:

MENTAL HEALTH DISTRIBUTION TO ECR UNDER BUDGET ~\$653,000

SECONDARY ROADS:

SECONDARY ROADS: UNEXPECTED BRIDGE CONTRACT OF ~\$1,200,000
SECONDARY ROADS: P/R & BENEFITS UNDER BUDGET ~\$126,000

CONSERVATION BOND:

CONSTRUCTION & LAND IMPROVEMENTS UNDER BUDGET ~\$1,138,000

CAPITAL PROJECTS:

ROAD & BRIDGE CONSTRUCTION UNDER BUDGET ~\$4,500,000

***ALL NOTABLE DEVIATIONS ARE COMPARED TO FY2017 FINAL AMENDED BUDGET**

NOTABLE REVENUE DEVIATIONS*:

GENERAL BASIC:

REPAYMENT FROM CONSERVATION TRUST **CANCELLED ~\$563,000**

TREASURER'S TAX SALE & MV FEES EXCEEDED BUDGET ~\$250,000

SEATS UNBUDGETED NEW CONTRACT REVENUES YIELDED ~\$235,000

GENERAL INTEREST REVENUE EXCEEDED BUDGET ~\$147,000

AMBULANCE INTERGOVERNMENTAL FEES EXCEEDED BUDGET ~\$146,000

COUNTY ATTORNEY COLLECTIONS EXCEEDED BUDGET ~\$94,000

PUBLIC HEALTH INTERGOVERNMENTAL REVENUES EXCEEDED BUDGET ~\$85,000

RECORDER STATUTORY FEES EXCEEDED BUDGET ~\$72,000

P&Z BUILDING PERMIT FEES **UNDER BUDGET ~\$56,000**

SEATS GOV'T CONTRACT REVENUES OVER BUDGET \$41,000

SECONDARY ROADS:

ROAD-USE TAX REVENUES EXCEEDED BUDGET ~\$276,000

28E REIMBURSEMENTS **UNDER BUDGET ~\$137,000**

SALE OF EQUIPMENT **UNDER BUDGET ~\$120,000**

LAW ENFORCEMENT PROCEEDS:

INTERGOVERNMENTAL REVENUES **UNDER BUDGET ~\$186,000**

ENERGY REINVESTMENT:

REBATE/REFUND REVENUE **UNDER BUDGET ~\$172,000**

CONSERVATION TRUST:

SUPERVISORS APPROVED ~\$807,000 UNBUDGETED TRANSFER IN

FEDERAL GRANT REVENUE **UNDER BUDGET ~\$588,000**

***ALL NOTABLE DEVIATIONS ARE COMPARED TO FY2017 FINAL AMENDED BUDGET**

SERVICE AREA EXPENDITURES	FY 2015	FY 2016	FY 2017	FY16-FY17
PUBLIC SAFETY & LEGAL SERVICES	20,606,731	21,051,755	21,661,805	2.9%
PHYSICAL HEALTH & SOCIAL SERVICES	8,454,081	8,989,749	9,483,296	5.5%
MENTAL HEALTH & DEV. DISABILITY	6,110,948	7,682,891	7,355,898	-4.3%
COUNTY ENVIRONMENT & EDUCATION	3,683,062	3,997,454	4,829,269	20.8%
ROADS & TRANSPORTATION	8,893,785	9,045,524	9,598,853	6.1%
GOVERNMENTAL SERVICES TO RESIDENTS	2,011,967	2,157,151	2,432,236	12.8%
INTERPROGRAM (ADMINISTRATION)	7,234,671	7,678,622	7,806,883	1.7%
NONPROGRAM CURRENT	4,512	2,975	2,869	-3.6%
DEBT SERVICE	16,030,861	14,456,495	17,063,236	18.0%
CAPITAL PROJECTS	16,143,474	11,275,840	15,526,960	37.7%
TOTAL:	89,174,092	86,338,456	95,761,305	10.9%

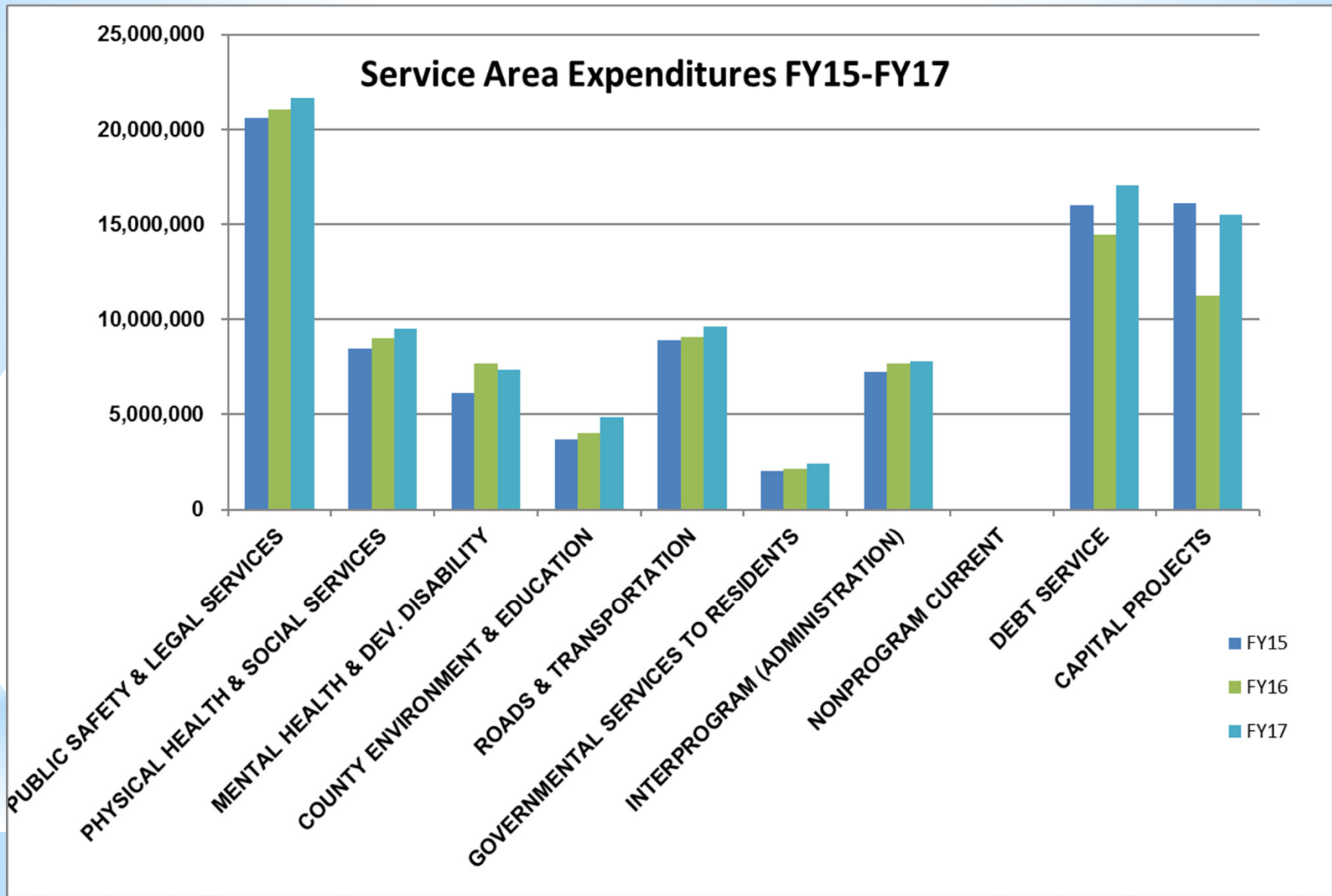
-Capital Project expenditures were up substantially in FY 2017 (+37.7%), increasing overall by ~\$4.3 M. This increase was largely driven by two major projects during the year, the construction of the new Ambulance/Medical Examiner facility and the repair of the failed decking on the Highway 965 bridge over the Iowa River. Some capital funds' expenditures were down in FY 2017 which offset the increases arising from these major projects. Capital Expenditure fund spending was down by ~\$1,000,000; Conservation Bond expenditures were down by ~\$900,000 and Technology spending was down ~\$350,000.

-The large percentage increase (+20.8%) in County Environment & Education expenditures (~+\$830,000), was largely due to the substantial increase in support for affordable housing programs in Jonson County (+\$600,000) and a healthy bump in conservation/recreation program expenses of ~\$200,000.

-The increase in Debt Service expenditures (+18%) reflects the fact that the County borrowed a larger amount in FY 2017 (\$15.0 M total compared to \$13.94 M in FY 2016), and that a larger portion of the FY 2016 borrowings were financed through a three year note instead of being repaid prior to the fiscal year end as a short-term 6-9 month note (in FY2016 ~45% of new borrowings were financed through a 3 year note, in FY 2017 only 32% of new borrowings were financed through a 3 year note).

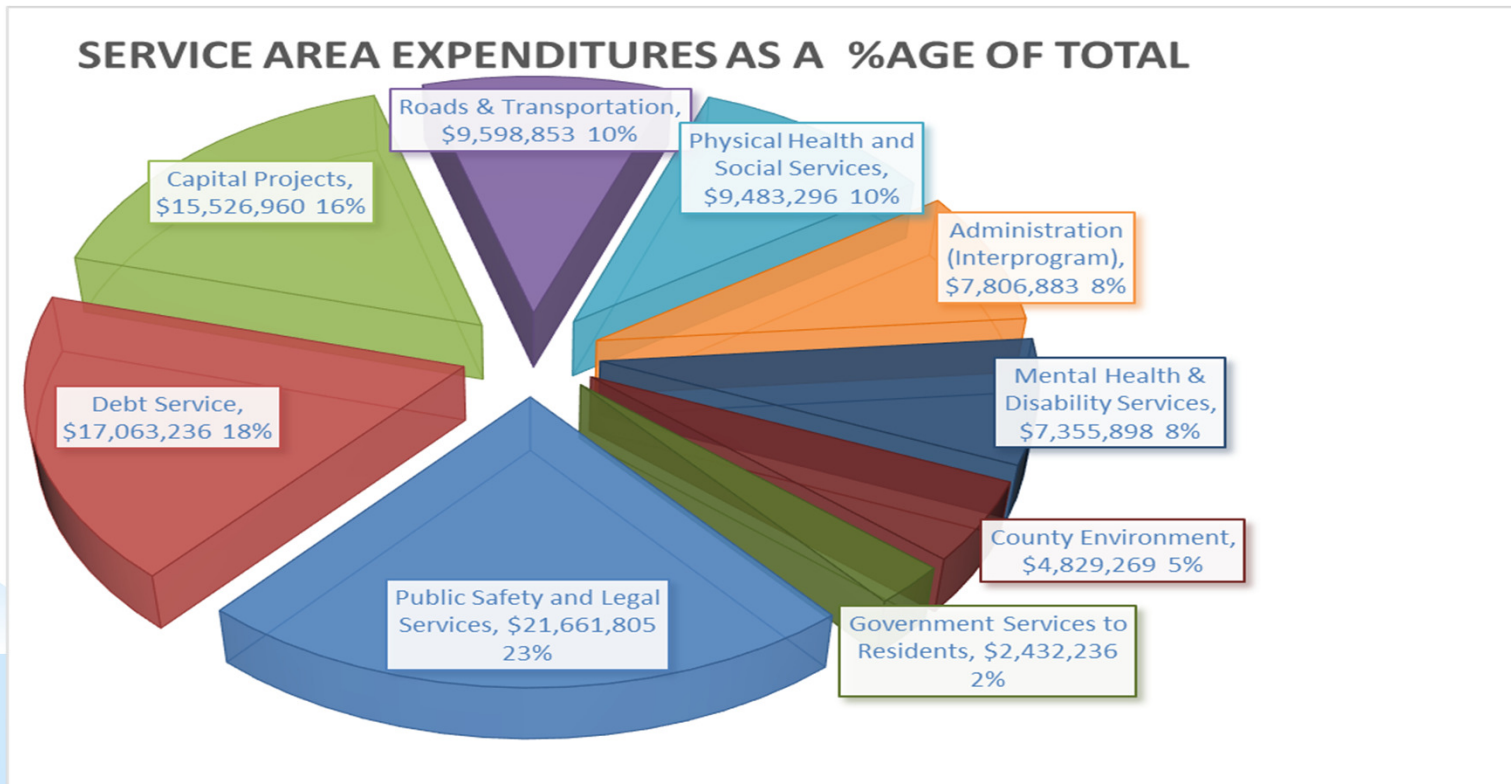
-The increase in Government Services to Residents expenditures in FY 2017 (+12.8%, +\$275,000) is due to increases in election costs as a general election occurred during FY2017 and they are the most costly of election types. There were also more moderate cost increases for motor vehicle registration & licensing and public document recording expenditures.

EXPENDITURES BY SERVICE AREA FY2015 – FY 2017



COUNTY EXPENDITURES BY SERVICE AREA:

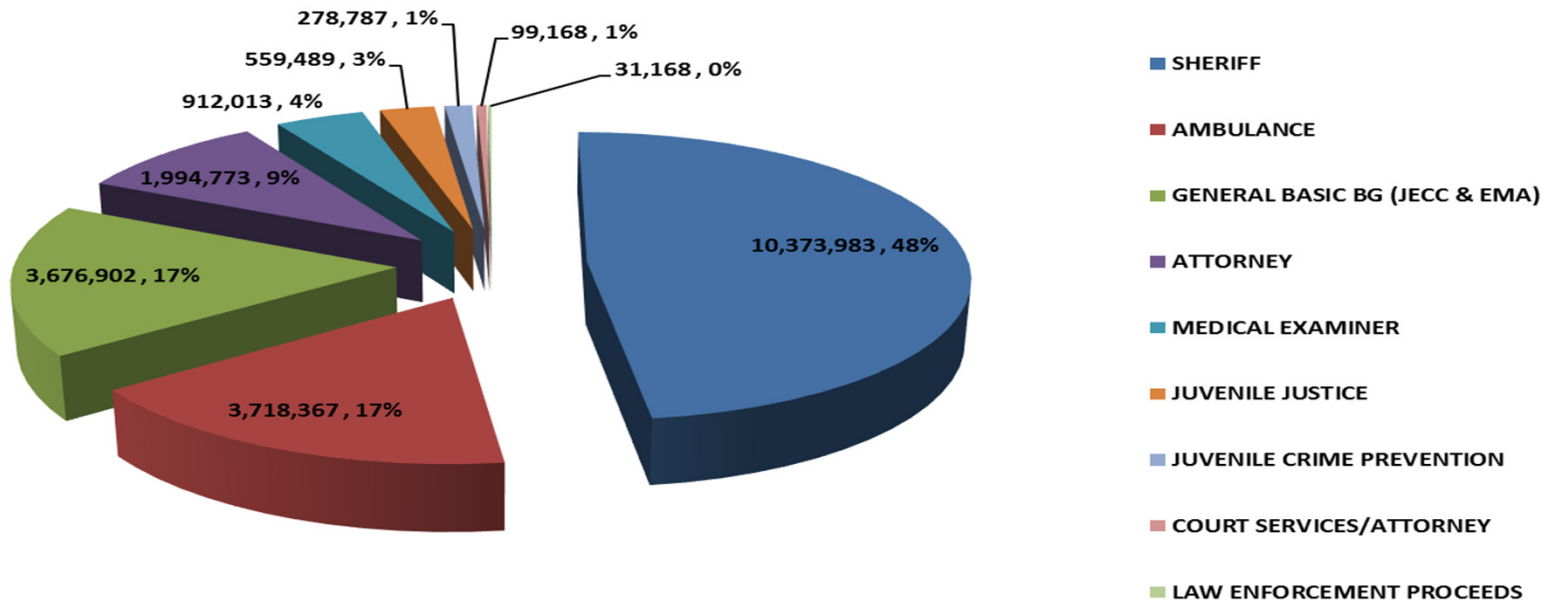
<u>SERVICE AREA:</u>	<u>FY 2017 Final Budget</u>	<u>FY 2017 Actual</u>
Public Safety and Legal Services	23,770,334	21,661,805
Debt Service	17,107,388	17,063,236
Capital Projects	25,775,586	15,526,960
Roads & Transportation	9,743,229	9,598,853
Physical Health and Social Services	10,546,002	9,483,296
Administration (Interprogram)	9,058,608	7,806,883
Mental Health & Disability Services	8,461,433	7,355,898
County Environment	5,038,686	4,829,269
Government Services to Residents	2,819,605	2,432,236
	112,320,871	95,758,436



**FY 2017
SERVICE AREA 1: PUBLIC SAFETY & LEGAL SERVICES**

DEPARTMENT:	FY2017 FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
SHERIFF	11,651,415	10,373,983	1,277,432
AMBULANCE	3,826,973	3,718,367	108,606
GENERAL BASIC BG (JECC & EMA)	3,676,902	3,676,902	0
ATTORNEY	2,058,078	1,994,773	63,305
MEDICAL EXAMINER	1,030,151	912,013	118,138
JUVENILE JUSTICE	722,865	559,489	163,376
JUVENILE CRIME PREVENTION	307,500	278,787	28,713
COURT SERVICES/ATTORNEY	219,750	99,168	120,582
LAW ENFORCEMENT PROCEEDS	200,000	31,168	168,832
EMERGENCY MEDICAL SERVICES	25,000	7,440	17,560
COURT SERVICES/SHERIFF	44,200	5,425	38,775
PROSECUTOR FORFEITURE	7,500	4,290	3,210
	23,770,334	21,661,805	2,108,529

Public Safety & Legal Services by Dept.

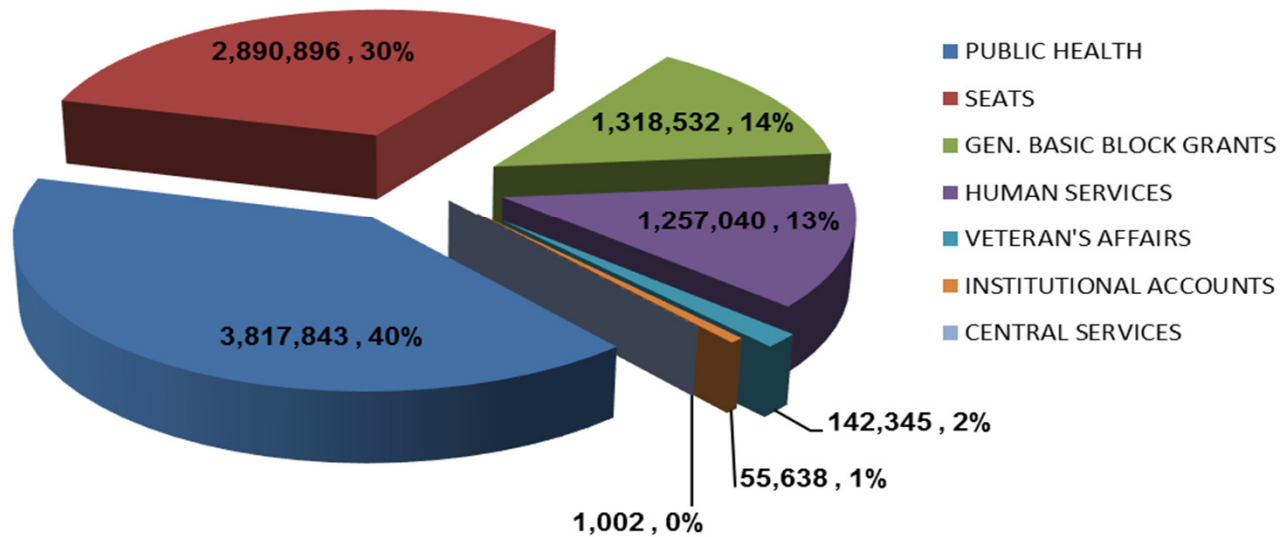


FY2017

SERVICE AREA 3: PHYSICAL HEALTH & SOCIAL SERVICES

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
PUBLIC HEALTH	4,076,911	3,817,843	259,068
SEATS	3,033,906	2,890,896	143,010
GEN. BASIC BLOCK GRANTS	1,454,524	1,318,532	135,992
HUMAN SERVICES	1,582,752	1,257,040	325,712
VETERAN'S AFFAIRS	202,059	142,345	59,714
INSTITUTIONAL ACCOUNTS	193,850	55,638	138,212
CENTRAL SERVICES	2,000	1,002	998
	<u>10,546,002</u>	<u>9,483,296</u>	<u>1,062,706</u>

Physical Health & Social Services by Dept.

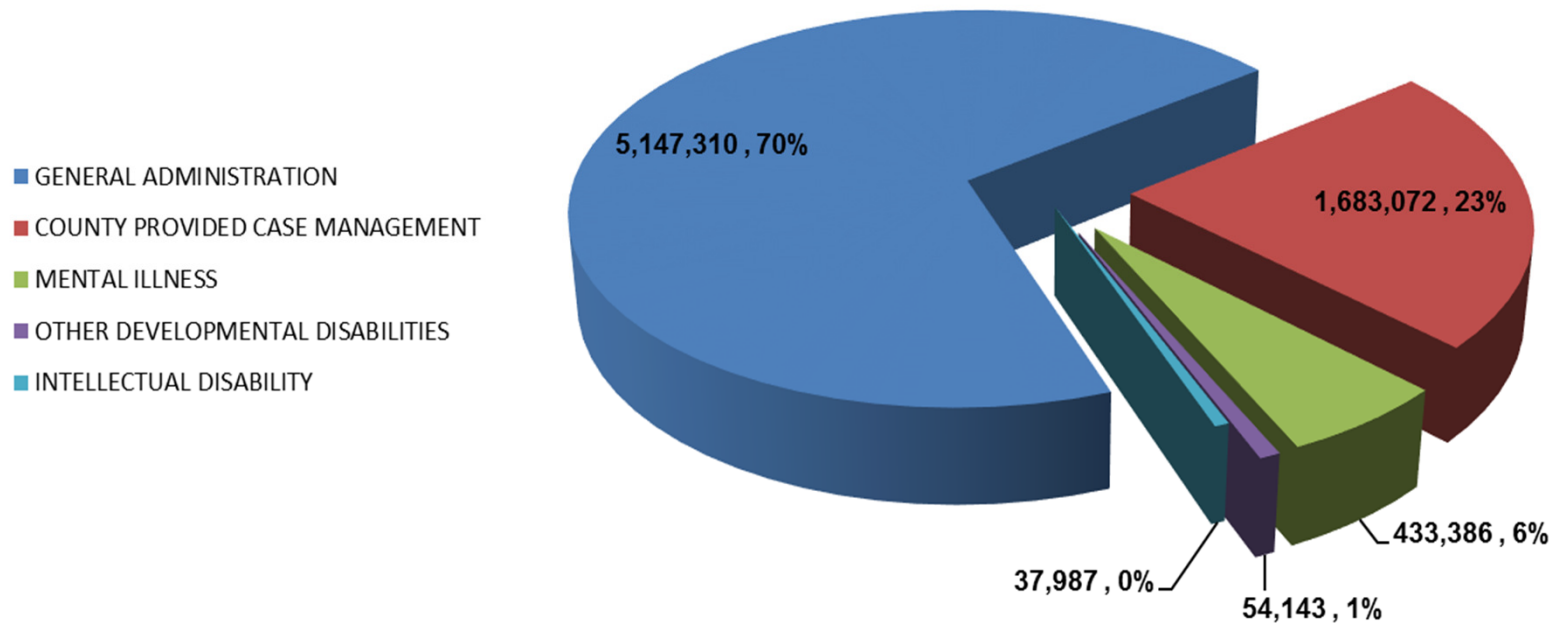


FY2017

SERVICE AREA 4: MENTAL HEALTH & DISABILITY SERVICES

MENTAL HEALTH FUNCTION:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
GENERAL ADMINISTRATION	5,921,551	5,147,310	774,241
COUNTY PROVIDED CASE MANAGEMENT	1,873,264	1,683,072	190,192
MENTAL ILLNESS	483,203	433,386	49,817
OTHER DEVELOPMENTAL DISABILITIES	41,310	54,143	(12,833)
INTELLECTUAL DISABILITY	142,105	37,987	104,118
	<u>8,461,433</u>	<u>7,355,898</u>	<u>1,105,535</u>

Mental Health & Disability Services by Area

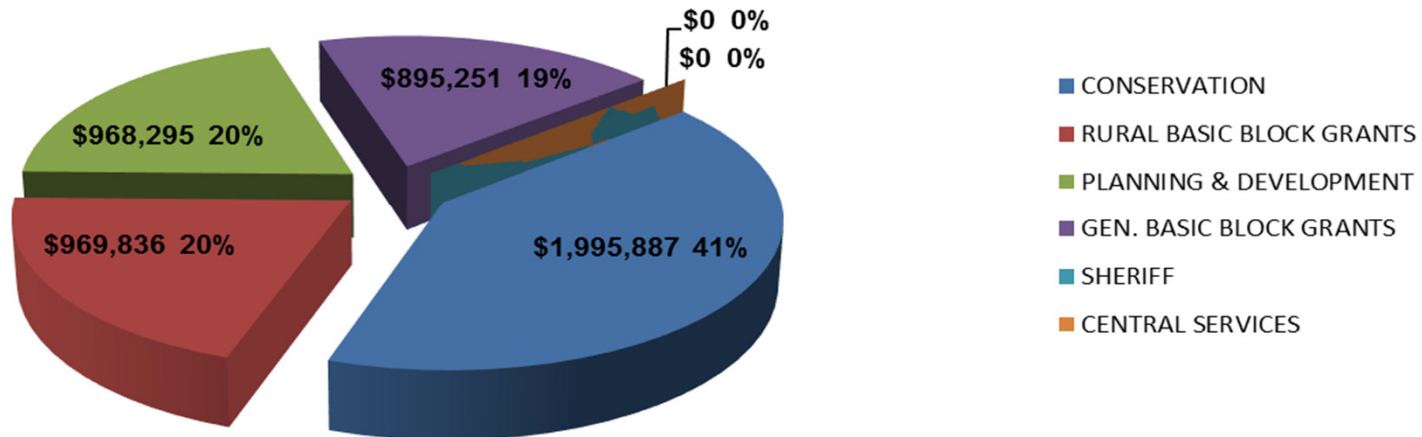


FY2017

SERVICE AREA 6: COUNTY ENVIRONMENT & EDUCATION

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
CONSERVATION	2,014,428	1,995,887	18,541
RURAL BASIC BLOCK GRANTS	1,004,758	969,836	34,922
PLANNING & DEVELOPMENT	1,115,769	968,295	147,474
GEN. BASIC BLOCK GRANTS	903,031	895,251	7,780
SHERIFF	600	0	600
CENTRAL SERVICES	100	0	100
	<u>5,038,686</u>	<u>4,829,269</u>	<u>209,417</u>

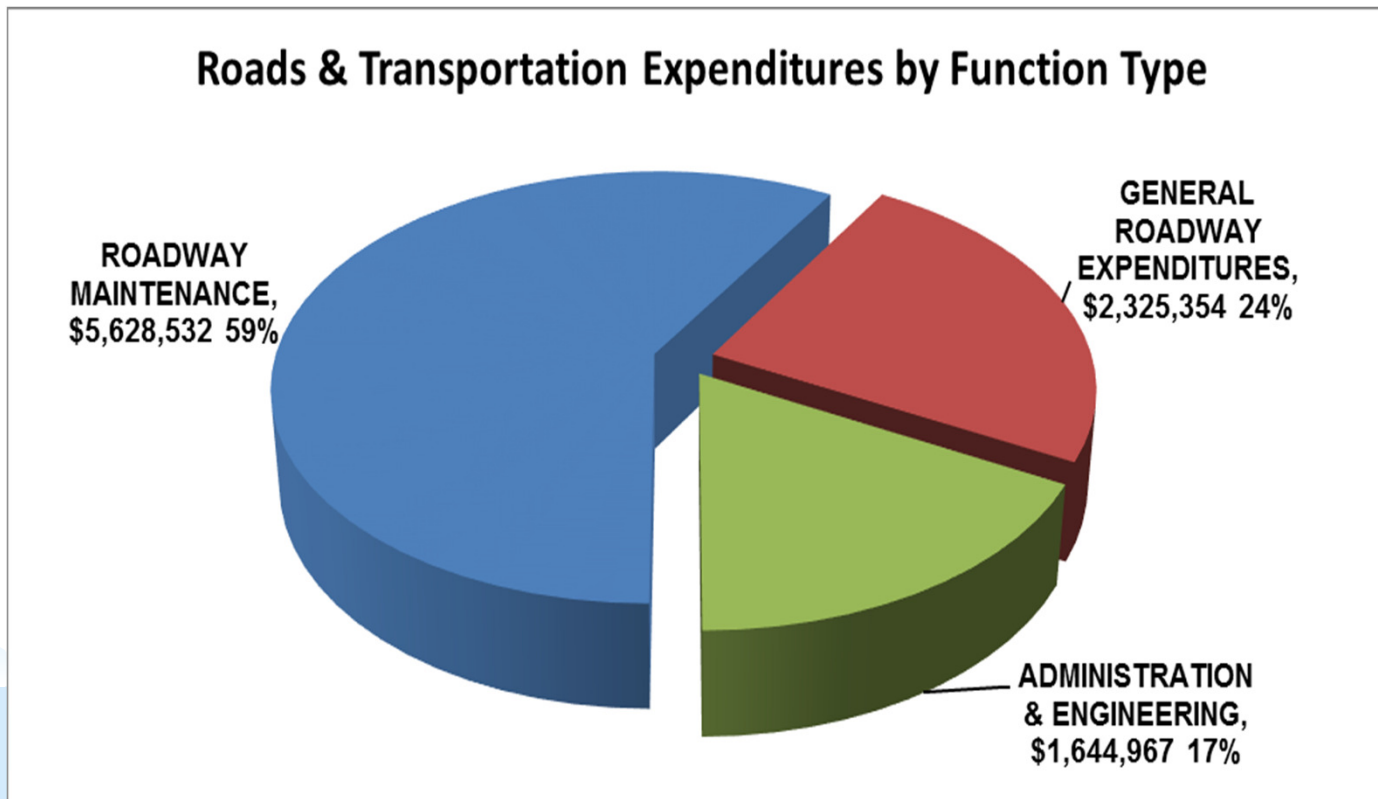
County Environment & Education by Dept.



FY2017

SERVICE AREA 7: ROADS & TRANSPORTATION

SECONDARY ROADS FUNCTION:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
ROADWAY MAINTENANCE	5,494,947	5,628,532	(133,585)
GENERAL ROADWAY EXPENDITURES	2,421,344	2,325,354	95,990
ADMINISTRATION & ENGINEERING	1,826,938	1,644,967	181,971
	9,743,229	9,598,853	144,376

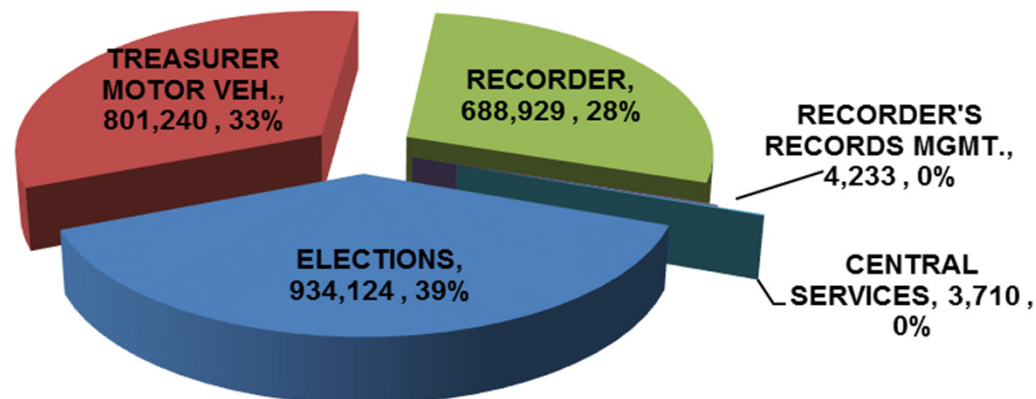


FY2017

SERVICE AREA 8: GOVERNMENTAL SERVICES TO RESIDENTS

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
ELECTIONS	1,164,823	934,124	230,699
TREASURER MOTOR VEH.	905,610	801,240	104,370
RECORDER	696,272	688,929	7,343
RECORDER'S RECORDS MGMT.	45,200	4,233	40,967
CENTRAL SERVICES	7,700	3,710	3,990
	2,819,605	2,432,236	387,369

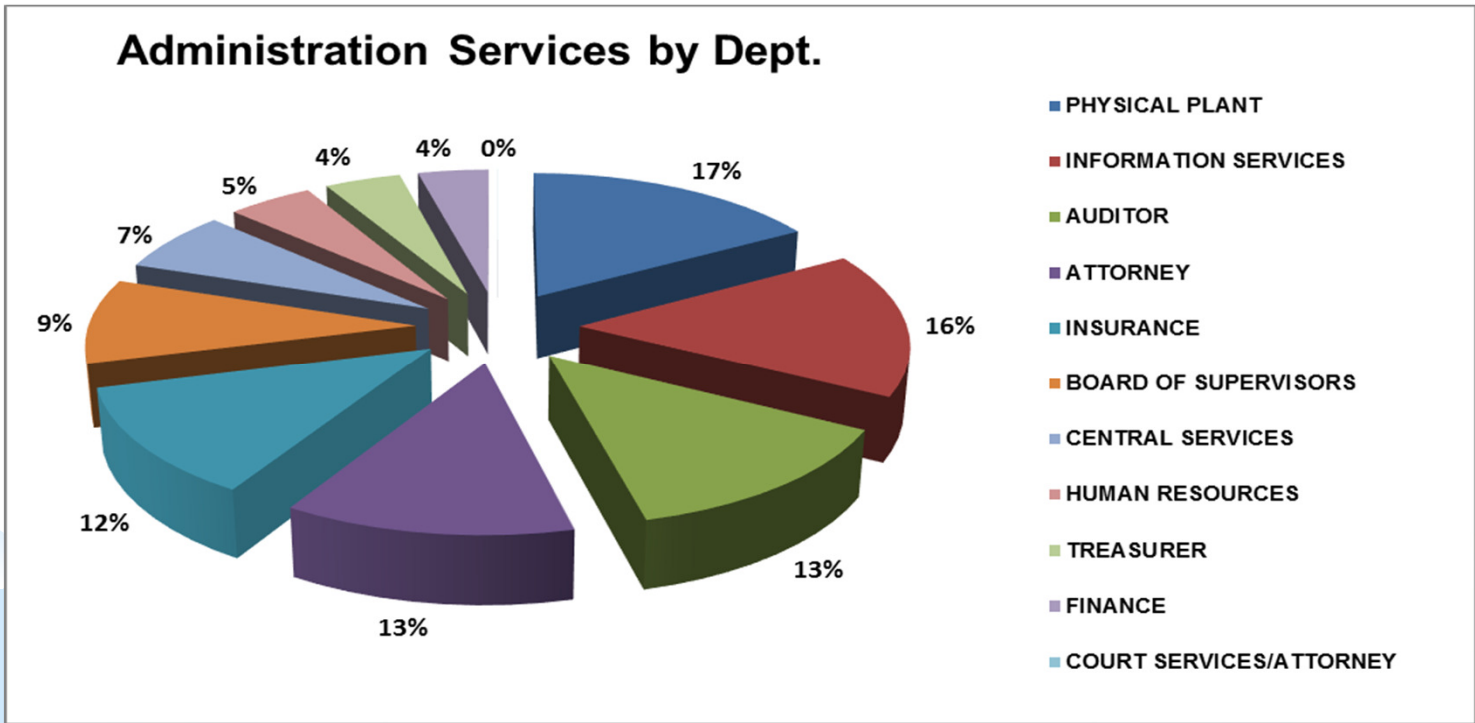
Government Services to Residents by Dept.



FY2017

SERVICE AREA 9: ADMINISTRATION (INTERPROGRAM)

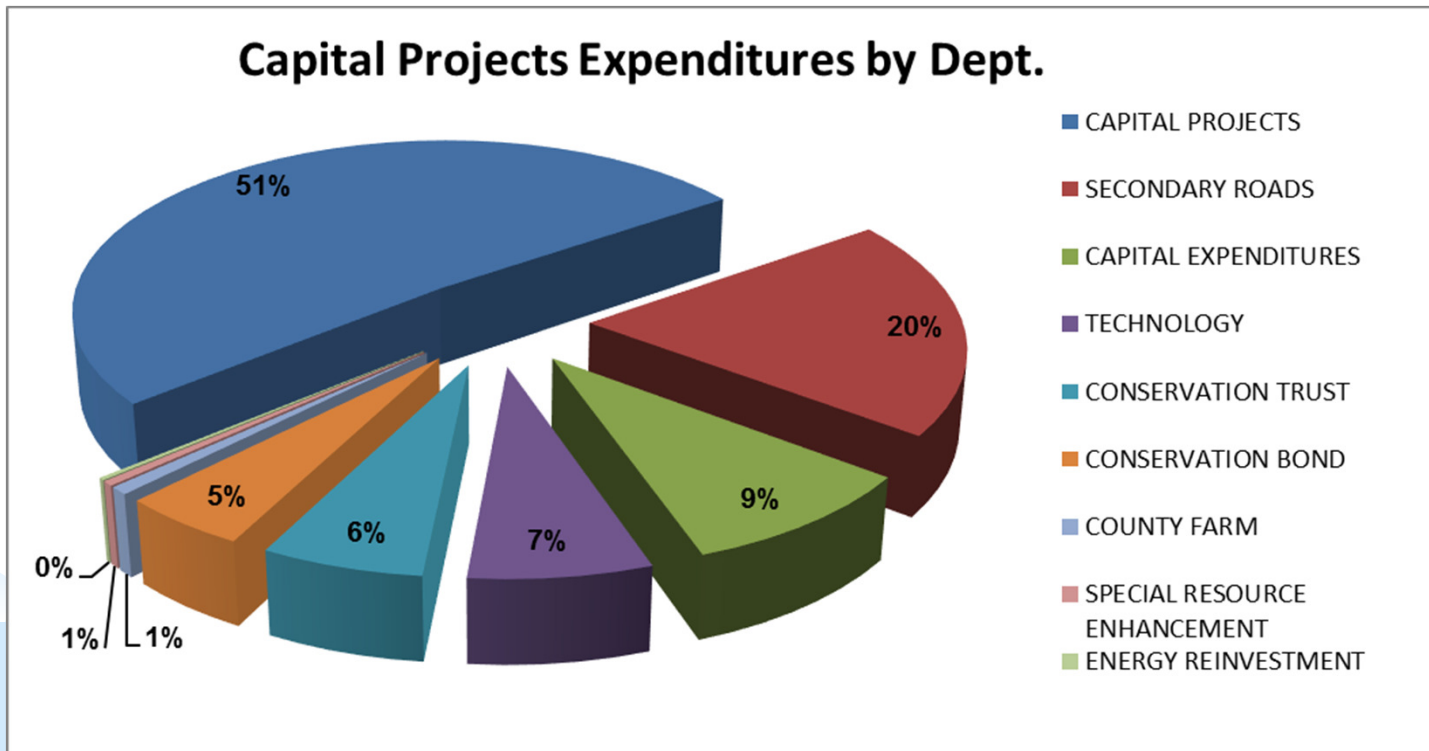
DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
PHYSICAL PLANT	1,477,254	1,300,493	176,761
INFORMATION SERVICES	1,280,785	1,261,006	19,779
AUDITOR	1,209,811	1,040,677	169,134
ATTORNEY	1,080,689	975,458	105,231
INSURANCE	1,452,500	952,175	500,325
BOARD OF SUPERVISORS	775,677	734,068	41,609
CENTRAL SERVICES	637,990	525,458	112,532
HUMAN RESOURCES	471,568	375,619	95,949
TREASURER	355,098	333,209	21,889
FINANCE	313,136	308,069	5,067
COURT SERVICES/ATTORNEY	4,100	651	3,449
	9,058,608	7,806,883	1,251,725



**FY2017
SERVICE AREA 0: CAPITAL PROJECTS**

DEPARTMENT:	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
CAPITAL PROJECTS	13,529,500	7,975,030	5,554,470
SECONDARY ROADS	3,107,500	3,107,363	137
CAPITAL EXPENDITURES	2,367,602	1,460,873	906,729
TECHNOLOGY	1,193,508	1,065,507	128,001
CONSERVATION TRUST	2,993,747	945,909	2,047,838
CONSERVATION BOND	1,962,129	754,909	1,207,220
COUNTY FARM	285,000	111,531	173,469
SPECIAL RESOURCE ENHANCEMENT	136,600	69,495	67,105
ENERGY REINVESTMENT	200,000	36,343	163,657
	<u>25,775,586</u>	<u>15,526,960</u>	<u>10,248,626</u>

Capital Projects Expenditures by Dept.



Notable Capital Project Expenditures in FY 2017:

-The County expended ~\$7,250,000 towards the construction costs of the new Ambulance-Medical Examiner facility project during FY 2017. This amount represents ~47% of the County's total capital expenditures realized during FY 2017.

-The County's Secondary Roads department expended ~\$3,100,000 during FY 2017 for contracted bridge construction, contracted concrete surface construction, land right of way and culverts. An additional ~\$515,000 were expended in Capital Projects for road and bridge projects in FY 2017.

-The County expended ~\$115,000 during FY 2017 towards the final construction costs of the repurposed West Shed, now being used as the Fleet Facility garage.

-The County expended ~\$166,000 for repairs and renovations at the County Jail/Sheriff's Office, ~\$400,000 for HVAC repair and upgrades at the Administration & Health and Human Services buildings, ~\$280,000 for the remodel of Courtroom 3A at the Courthouse, ~\$376,000 for Sheriff, Ambulance and other departmental vehicles & equipment, ~\$324,000 for the new Courthouse Security Entrance, ~\$111,000 for restoration and construction at the County's historic Poor Farm site.

-The County expended ~\$1,065,000 during FY 2017 for new software & hardware acquisitions and maintenance, upgrades and licensing of the existing hardware and software assets of the County.

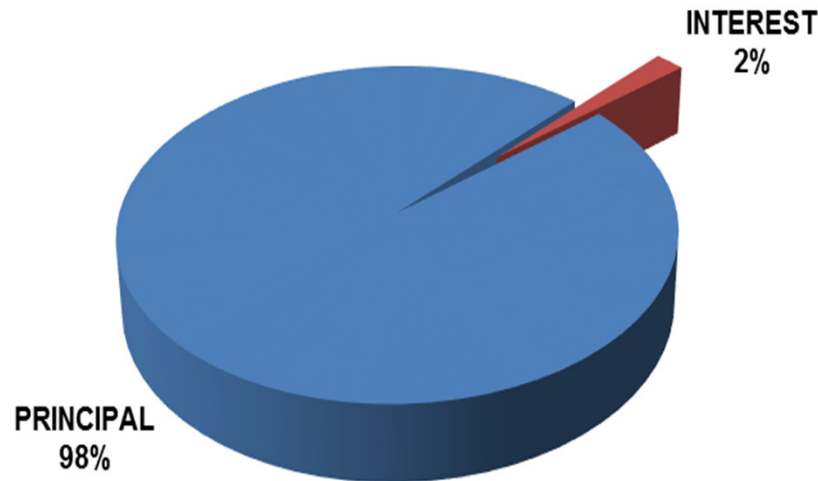
-The County also expended ~\$1,770,000 for Conservation land acquisition, construction and development of conservation lands, facilities and related assets during FY 2017.

FY2017

SERVICE AREA 0: DEBT SERVICE

DEPARTMENT	FINAL BUDGET	ACTUAL	UNEXPENDED BUDGET
PRINCIPAL	16,720,000	16,720,000	0
INTEREST	387,388	343,236	44,152
	<u>17,107,388</u>	<u>17,063,236</u>	<u>44,152</u>

Debt Service Expenditures by Type



						(OPERATIONS)	(RESERVE POLICY)	
	FUND BALANCE	CHANGE IN CASH	FUND BALANCE	RESTRICTED	COMMITTED	ASSIGNED	ASSIGNED	UNASSIGNED
FUND	6/30/2016	POSITION FY2017	6/30/2017	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE
GENERAL BASIC	14,281,157	463,066	14,744,223		0	0	*R	14,744,223
GENERAL SUPPLEMENTAL	2,205,095	1,975,804	4,180,899	4,180,899	*R	0		0
RURAL BASIC	361,297	54,874	416,171	416,171		0		0
SEC RDS ESCROW	5,660	0	5,660	5,660		0		0
SECONDARY ROADS	4,368,482	(695,976)	3,672,506	3,672,506		0		0
TECHNOLOGY	1,580,833	(8,469)	1,572,364			0	1,572,364	*R
CAPITAL EXPENDITURES	2,890,153	(187,441)	2,702,712			0	2,702,712	*R
LAW ENFORCEMENT PROCEEDS	78,207	(20,585)	57,622	57,622		0		0
SPECIAL RESOURCE ENHANCEMENT	371,009	(16,458)	354,551	354,551		0		0
PROSECUTOR FORFEITURE	45,839	1,658	47,497	47,497		0		0
ENERGY REINVESTMENT	83,175	119,151	202,326			0	202,326	
CONSERVATION TRUST	264,521	817,485	1,082,006	1,082,006		0		0
CONSERVATION BOND	415,143	939,843	1,354,986	1,354,986		0		0
RECORDER'S RECORDS MANAGEMENT	113,097	26,373	139,470	139,470		0		0
CAPITAL PROJECTS	9,352,836	(1,841,064)	7,511,772	5,082,806		0	2,428,966	*R
DEBT SERVICE	173,273	12,800	186,073	186,073		0		0
MENTAL HEALTH	3,460,070	(1,279,572)	2,180,498	2,180,498		0		0
	40,049,847	361,489	40,411,336	18,760,745		0	202,326	6,704,042
								14,744,223

*R-Board of Supervisor's cash reserve policy target of 30% of levied taxes in FY 2017 (30% x \$55,214,097) = \$16,564,229; Actual Cash Reserve @ 6/30/2017 = \$25,629,164

We welcome everyone to contact us at the Johnson County Finance Department if you have any questions, comments or suggestions on how we can better serve the public's interest and enhance the understanding of your Johnson County government, its finances and business practices.

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