

YEAR END REVIEW

Fiscal Year 2019

November 21, 2019
Finance Department



| FY2019 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 | 63,483,553 | 59,028,269 | 4,455,284 | 61,640,303 | 60,852,952 | (787,351) | 1,824,683 |
| GENERAL SUPPLEMENTAL | 4,172,214 | 3,724,727 | 447,487 | 3,138,636 | 2,662,896 | (475,740) | (1,061,831) |
| RURAL BASIC | 6,264,974 | 6,258,082 | 6,892 | 6,210,952 | 6,225,505 | 14,553 | (32,577) |
| SEC RDS ESCROW | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SECONDARY ROADS | 12,777,927 | 11,323,208 | 1,454,719 | 12,601,430 | 13,170,884 | 569,454 | 1,847,676 |
| TECHNOLOGY | 1,197,586 | 1,296,719 | (99,133) | 1,440,786 | 1,451,445 | 10,659 | 154,726 |
| CAPITAL EXPENDITURES | 2,852,438 | 948,561 | 1,903,877 | 2,857,938 | 2,897,538 | 39,600 | 1,948,977 |
| LAW ENFORCEMENT PROCEEDS | 200,000 | 0 | 200,000 | 200,000 | 793 | (199,207) | 793 |
| SPECIAL RESOURCE ENHANCEMENT | 151,000 | 82,965 | 68,035 | 38,271 | 39,326 | 1,055 | (43,639) |
| PROSECUTOR FORFEITURE | 7,500 | 617 | 6,883 | 3,200 | 1,130 | (2,070) | 513 |
| ENERGY REINVESTMENT | 195,000 | 25,357 | 169,643 | 113,000 | 41,343 | (71,657) | 15,986 |
| CONSERVATION TRUST | 258,878 | 2,439,730 | (2,180,852) | 245,956 | 3,098,152 | 2,852,196 | 658,422 |
| CONSERVATION BOND | 2,862,477 | 4,848,384 | (1,985,907) | 2,862,500 | 4,189,372 | 1,326,872 | (659,012) |
| CRC WETLAND BANK PERMANENT TRUST | 0 | 0 | 0 | 0 | 2,109 | 2,109 | 2,109 |
| RECORDER'S RECORDS MANAGEMENT | 239,100 | 122,487 | 116,613 | 105,350 | 25,108 | (80,242) | (97,379) |
| CAPITAL PROJECTS | 5,500,000 | 4,394,824 | 1,105,176 | 5,508,000 | 5,336,145 | (171,855) | 941,321 |
| DEBT SERVICE | 20,402,300 | 20,308,581 | 93,719 | 20,395,633 | 20,393,430 | (2,203) | 84,849 |
| MH/DS | 6,609,289 | 5,093,966 | 1,515,323 | 5,811,219 | 5,552,465 | (258,754) | 458,499 |
| COUNTYWIDE GOVERNMENTAL FUNDS | 127,174,236 | 119,896,477 | 7,277,759 | 123,173,174 | 125,940,593 | 2,767,419 | 6,044,116 |

NOTABLE EXPENDITURE DEVIATIONS*:**GENERAL FUNDS:**

CIT/BHUCC OPERATING COSTS UNDER BUDGET ~\$657,000
ATTORNEY PERSONNEL COSTS UNDER BUDGET ~\$577,000
SHERIFF CORRECTIONS, CONTRACT LE & INVESTIGATIONS UNDER BUDGET ~\$491,000
TARGETED CASE MANAGEMENT PERSONNEL COSTS UNDER BUDGET ~\$365,000
INSURANCE - INSURANCE PREMIUM COSTS UNDER BUDGET ~\$345,000
PUBLIC HEALTH PROGRAM COSTS UNDER BUDGET ~\$308,000
HUMAN SERVICES GENERAL WELFARE & ASSISTANCE UNDER BUDGET ~\$273,000
MEDICAL EXAMINER PROGRAM COSTS UNDER BUDGET ~\$233,000
PHYSICAL PLANT ADMIN BLDG, AMBULANCE & HHS MAINT. UNDER BUDGET ~\$221,000
CENTRAL SERVICES - LEASE COSTS (MW1) UNDER BUDGET ~\$220,000
COUNTY FARM CAPITAL COSTS **OVER BUDGET ~\$209,000**

LAW ENFORCEMENT PROCEEDS:

LE EQUIPMENT PURCHASES UNDER BUDGET ~\$200,000

MH/DD:

MENTAL HEALTH DISTRIBUTION TO ECR UNDER BUDGET ~\$1,285,000

SECONDARY ROADS:

CAPITAL PROJECT COSTS **OVER BUDGET ~\$380,000**
VARIOUS ENGINEERING & MAINTENANCE COSTS UNDER BUDGET ~\$1,343,000

CAPITAL EXPENDITURES:

BOARD APPROVED PROJECTS UNDER BUDGET ~\$1,900,000 (COURTHOUSE & HHS WINDOWS)

CONSERVATION TRUST:

CONSTRUCTION, LAND & EQUIPMENT **OVER BUDGET ~\$2,181,000**
(NEW REVENUES EXCEEDED BUDGET IN FY2019 BY ~\$2.9 M)

CONSERVATION BOND:

CONSTRUCTION & LAND IMPROVEMENTS **OVER BUDGET ~\$1,986,000**
(CARRIED OVER UNBUDGETED CASH BALANCE OF ~\$2.3 M)

CAPITAL PROJECTS:

ROAD & BRIDGE CONSTRUCTION UNDER BUDGET ~\$1,000,000
CONSTRUCTION & ACQUISITION BUILDINGS & LAND **OVER BUDGET ~\$856,000**
WATERSHED MANAGEMENT GRANT COSTS UNDER BUDGET ~\$985,000

NOTABLE REVENUE DEVIATIONS*:

GENERAL BASIC:

TARG. CASE MGMT. REIMBURSEMENTS **UNDER BUDGET ~\$404,000**

TREASURER'S TAX SALE & MV FEES EXCEEDED BUDGET ~\$206,000

SEATS IOWA CITY TRANSPORT GRANT EXCEEDED BUDGET ~\$371,000

GENERAL INTEREST REVENUE EXCEEDED BUDGET ~\$1,215,000

SEATS CORALVILLE TRANSPORTATION CONTRACT OVER BUDGET ~\$63,000

PUBLIC HEALTH INTERGOVERNMENTAL REVENUES **UNDER BUDGET ~\$288,000**

AMBULANCE REVENUES EXCEEDED BUDGET ~\$229,000

SEATS AMERIHEALTH CONTRACT **UNDER BUDGET ~\$140,000**

SECONDARY ROADS:

ROAD-USE TAX REVENUES EXCEEDED BUDGET ~\$372,000

FEDERAL BRIDGE REPLACEMENT REVENUES EXCEEDED BUDGET ~\$409,000

SALE OF EQUIPMENT **UNDER BUDGET ~\$200,000**

LAW ENFORCEMENT PROCEEDS:

INTERGOVERNMENTAL REVENUES **UNDER BUDGET ~\$199,000**

CONSERVATION TRUST:

FEDERAL GRANT REVENUE OVER BUDGET ~\$2,800,000

WETLAND CREDIT SALES OVER BUDGET ~\$67,000

CONSERVATION BOND:

UNBUDGETED GRANTS REIMBURSEMENTS OF ~\$327,000

MENTAL HEALTH FUND:

REIMBURSEMENTS FROM THE ECR **UNDER BUDGET ~\$259,000**

***ALL NOTABLE DEVIATIONS ARE COMPARED TO FY2019 ORIGINAL BUDGET**

| SERVICE AREA EXPENDITURES | FY 2017 | FY 2018 | FY 2019 | FY18-FY19 |
|------------------------------------|-------------------|--------------------|--------------------|------------------|
| PUBLIC SAFETY & LEGAL SERVICES | 21,661,805 | 23,331,585 | 24,310,814 | 4.2% |
| PHYSICAL HEALTH & SOCIAL SERVICES | 9,483,296 | 10,217,611 | 11,229,588 | 9.9% |
| MENTAL HEALTH & DEV. DISABILITY | 7,355,898 | 5,755,285 | 5,503,710 | -4.4% |
| COUNTY ENVIRONMENT & EDUCATION | 4,829,269 | 4,991,514 | 5,486,791 | 9.9% |
| ROADS & TRANSPORTATION | 9,598,853 | 9,640,461 | 9,617,854 | -0.2% |
| GOVERNMENTAL SERVICES TO RESIDENTS | 2,432,236 | 2,395,908 | 2,843,179 | 18.7% |
| INTERPROGRAM (ADMINISTRATION) | 7,806,883 | 8,286,907 | 8,530,194 | 2.9% |
| NONPROGRAM CURRENT | 2,869 | 3,342 | 5,487 | 64.2% |
| DEBT SERVICE | 17,063,236 | 18,860,457 | 20,760,427 | 10.1% |
| CAPITAL PROJECTS | 15,526,960 | 17,071,659 | 16,340,695 | -4.3% |
| TOTAL: | 95,761,305 | 100,554,729 | 104,628,739 | 4.1% |

-Capital Project expenditures were down in FY 2019 (-4.3%), decreasing overall by ~\$730,000 to a total of ~\$16.3 M. These expenditures are largely driven by conservation projects, road projects, technology purchases, building renovations and equipment and vehicle purchases during the year. Road projects totaled ~\$3.2 M (-55%); Conservation projects and land acquisitions totaled ~\$7.3 M (+50%); Technology spending totaled ~\$1.3 M (-35%); Access Center costs totaled ~\$1.45 M and the remaining ~\$3.1 M was for various building repairs and renovations, equipment acquisitions and vehicle purchases.

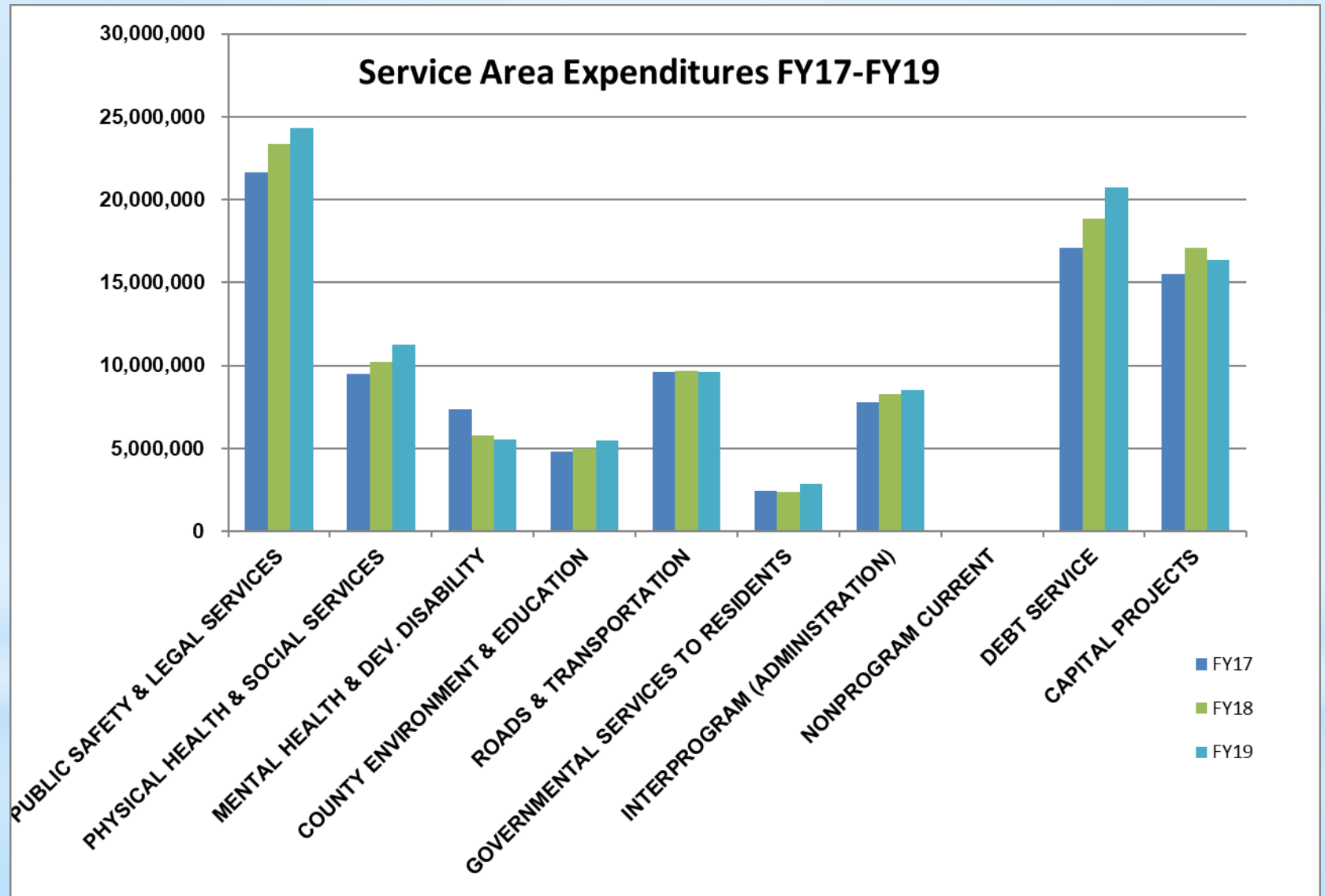
-Governmental Services to Residents was up substantially in FY2019 (+18.7%) increasing by ~\$450,000 over the prior year. Most of this increase was due to Elections activity during the fiscal year.

-The increase in Debt Service expenditures (+10.1%, +~\$1.9 M) reflects the fact that the County borrowed a larger amount in FY 2019 (\$20.8 M total compared to \$18.9 M in FY 2018) A smaller portion of the FY 2019 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 FY 2018, ~40% of new borrowings were financed through a 3 year note; in FY2019, ~36.5% of new borrowings were financed through a 3 year note).

-County Environment & Education and the Physical Health & Social Services function expenditures were both up 9.9% compared to the prior fiscal year. Spending in County Environment & Education increased by ~\$495,000; Physical Health & Social Services spending was up ~\$1,012,000.

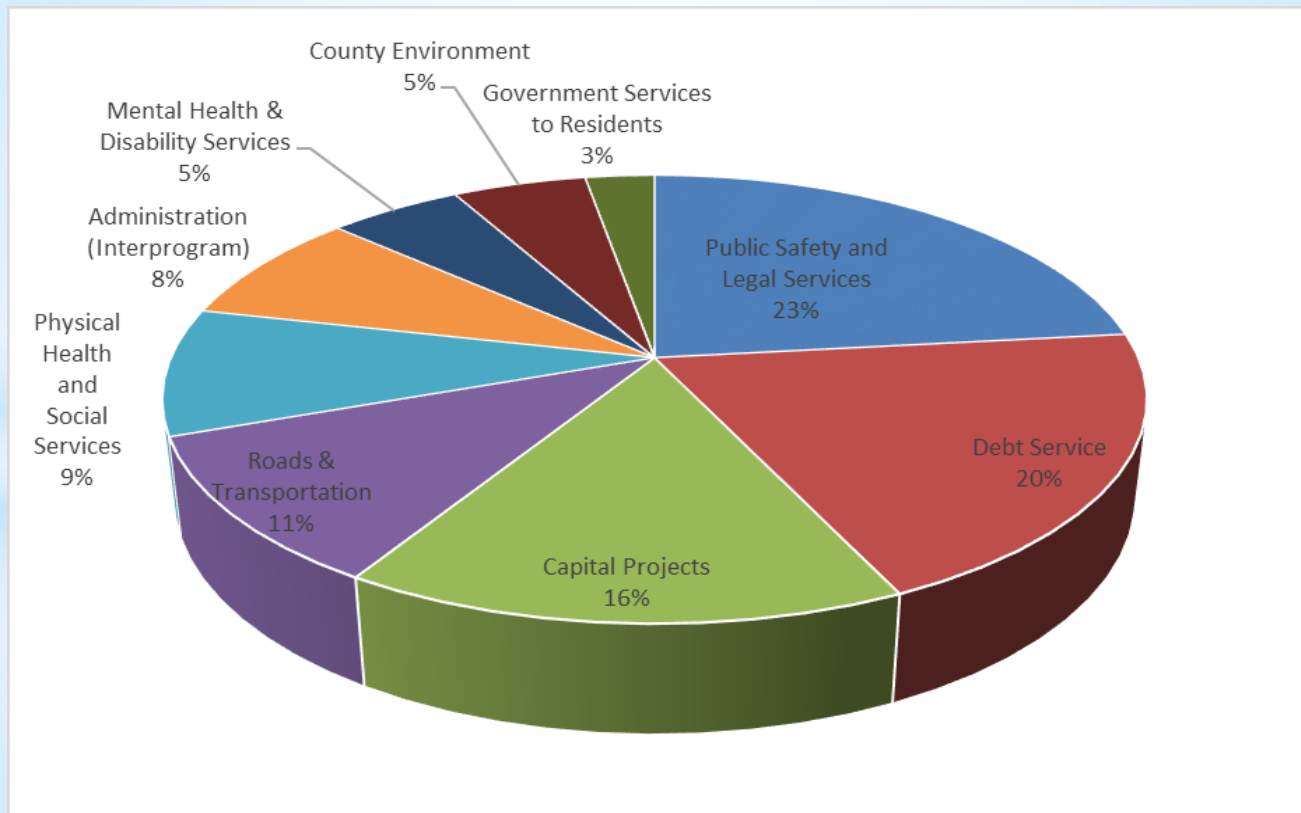
Mental Health & Disability Services spending was declined again in FY2019 compared to the prior year. This is a result of the State's privatization of case management services and also the County's mental health regional authority did not request the full 4th quarter allocation from the member counties as originally budgeted in FY2019.

EXPENDITURES BY SERVICE AREA FY2017 – FY2019



COUNTY EXPENDITURES BY SERVICE AREA:

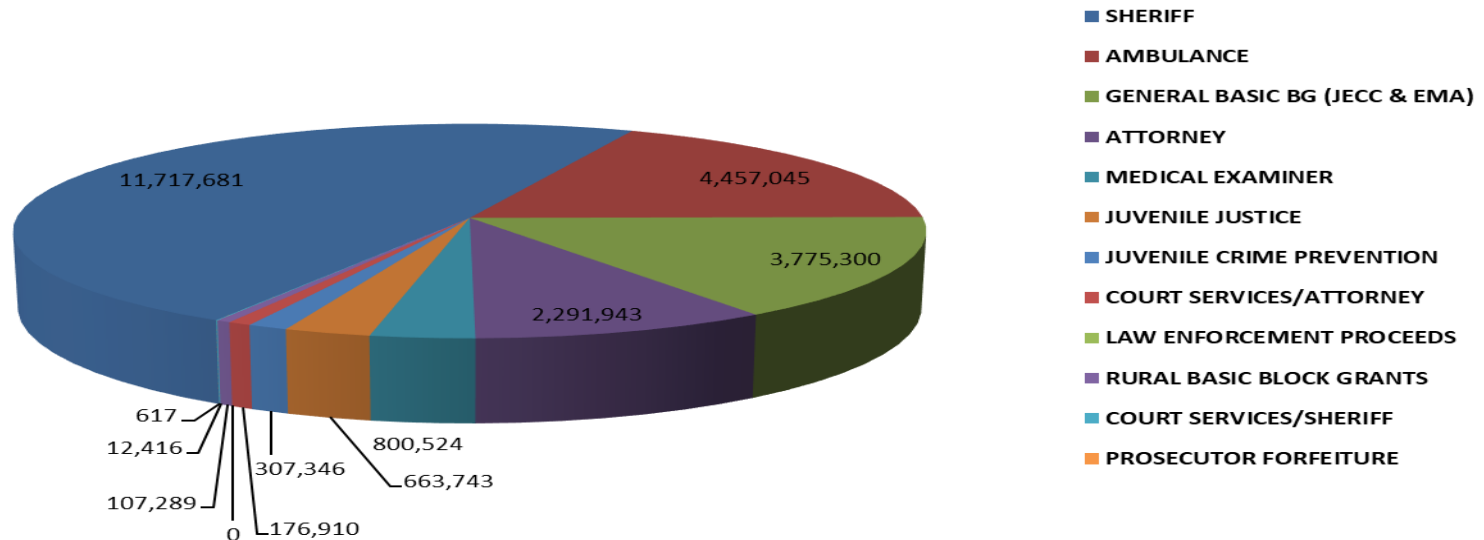
| <u>SERVICE AREA:</u> | <u>FY 2019 Final Budget</u> | <u>FY 2019 Actual</u> |
|--|---------------------------------|---------------------------|
| Public Safety and Legal Services | 26,153,139 | 24,310,814 |
| Debt Service | 20,871,322 | 20,760,427 |
| Capital Projects | 30,822,113 | 16,340,695 |
| Physical Health and Social Services | 12,886,437 | 11,229,588 |
| Roads & Transportation | 11,459,099 | 9,617,854 |
| Administration (Interprogram) | 10,138,119 | 8,530,194 |
| Mental Health & Disability Services | 7,403,352 | 5,503,710 |
| County Environment | 5,679,102 | 5,486,791 |
| Government Services to Residents | 3,140,500 | 2,843,179 |
| | 128,553,183 | 104,623,252 |



SERVICE AREA 1: PUBLIC SAFETY & LEGAL SERVICES

| DEPARTMENT: | FY2019 FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|-------------------------------|------------------------|-------------------|----------------------|
| SHERIFF | 12,313,930 | 11,717,681 | 596,249 |
| AMBULANCE | 4,625,643 | 4,457,045 | 168,598 |
| GENERAL BASIC BG (JECC & EMA) | 3,775,301 | 3,775,300 | 1 |
| ATTORNEY | 2,738,742 | 2,291,943 | 446,799 |
| MEDICAL EXAMINER | 1,036,472 | 800,524 | 235,948 |
| JUVENILE JUSTICE | 698,665 | 663,743 | 34,922 |
| JUVENILE CRIME PREVENTION | 357,500 | 307,346 | 50,154 |
| COURT SERVICES/ATTORNEY | 245,197 | 176,910 | 68,287 |
| LAW ENFORCEMENT PROCEEDS | 200,000 | 0 | 200,000 |
| RURAL BASIC BLOCK GRANTS | 109,989 | 107,289 | 2,700 |
| COURT SERVICES/SHERIFF | 44,200 | 12,416 | 31,784 |
| PROSECUTOR FORFEITURE | 7,500 | 617 | 6,883 |
| | <u>26,153,139</u> | <u>24,310,814</u> | <u>1,842,325</u> |

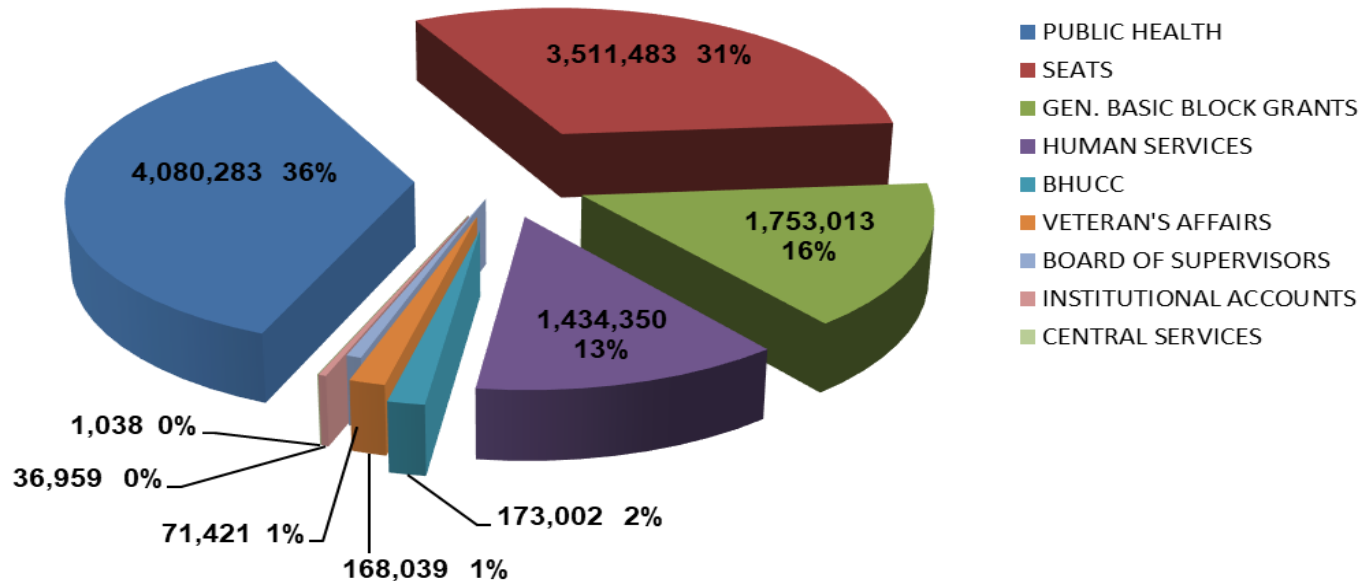
Public Safety & Legal Services by Dept.



SERVICE AREA 3: PHYSICAL HEALTH & SOCIAL SERVICES

| DEPARTMENT: | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|-------------------------|-------------------|-------------------|-------------------|
| PUBLIC HEALTH | 4,530,918 | 4,080,283 | 450,635 |
| SEATS | 3,559,466 | 3,511,483 | 47,983 |
| GEN. BASIC BLOCK GRANTS | 1,754,779 | 1,753,013 | 1,766 |
| HUMAN SERVICES | 1,784,807 | 1,434,350 | 350,457 |
| BHUCC | 830,160 | 173,002 | 657,158 |
| VETERAN'S AFFAIRS | 203,715 | 168,039 | 35,676 |
| BOARD OF SUPERVISORS | 86,092 | 71,421 | 14,671 |
| INSTITUTIONAL ACCOUNTS | 135,300 | 36,959 | 98,341 |
| CENTRAL SERVICES | 1,200 | 1,038 | 162 |
| | <u>12,886,437</u> | <u>11,229,588</u> | <u>1,656,849</u> |

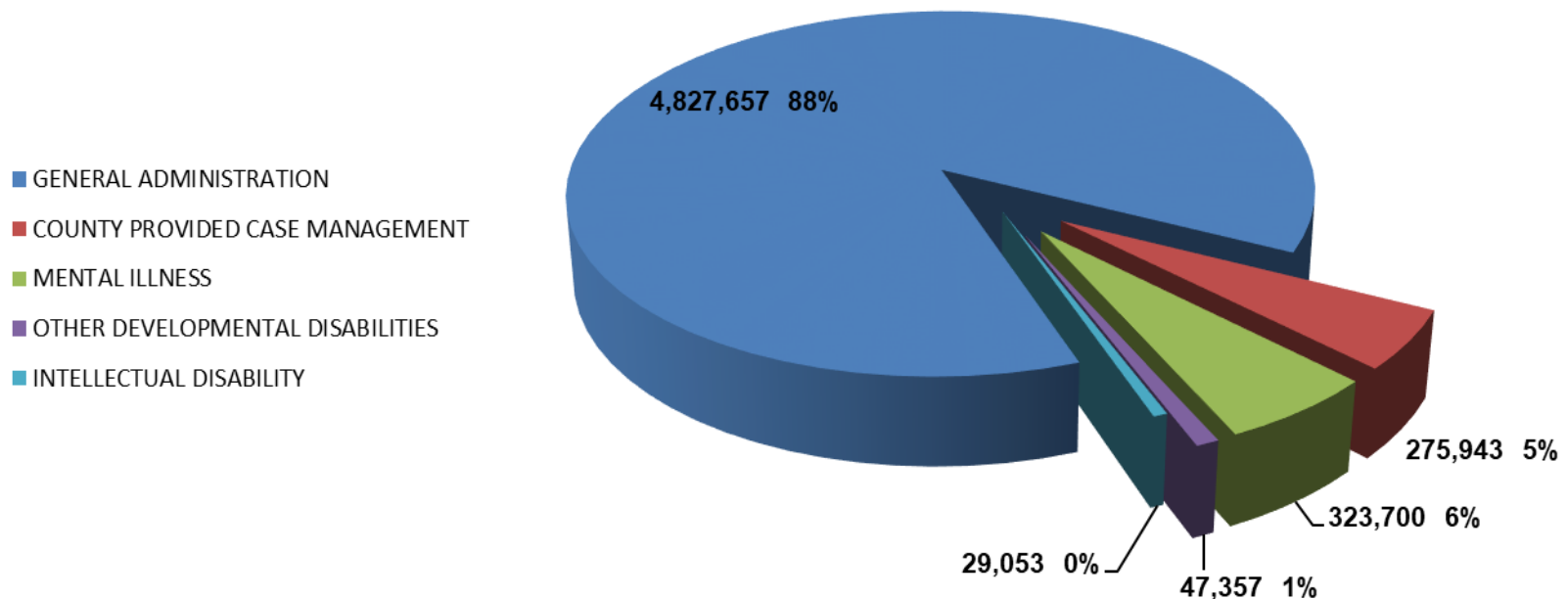
Physical Health & Social Services by Dept.



SERVICE AREA 4: MENTAL HEALTH & DISABILITY SERVICES

| MENTAL HEALTH FUNCTION: | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|----------------------------------|------------------|------------------|-------------------|
| GENERAL ADMINISTRATION | 6,192,931 | 4,827,657 | 1,365,274 |
| COUNTY PROVIDED CASE MANAGEMENT | 589,090 | 275,943 | 313,147 |
| MENTAL ILLNESS | 514,036 | 323,700 | 190,336 |
| OTHER DEVELOPMENTAL DISABILITIES | 53,920 | 47,357 | 6,563 |
| INTELLECTUAL DISABILITY | 53,375 | 29,053 | 24,322 |
| | <u>7,403,352</u> | <u>5,503,710</u> | <u>1,899,642</u> |

Mental Health & Disability Services by Area

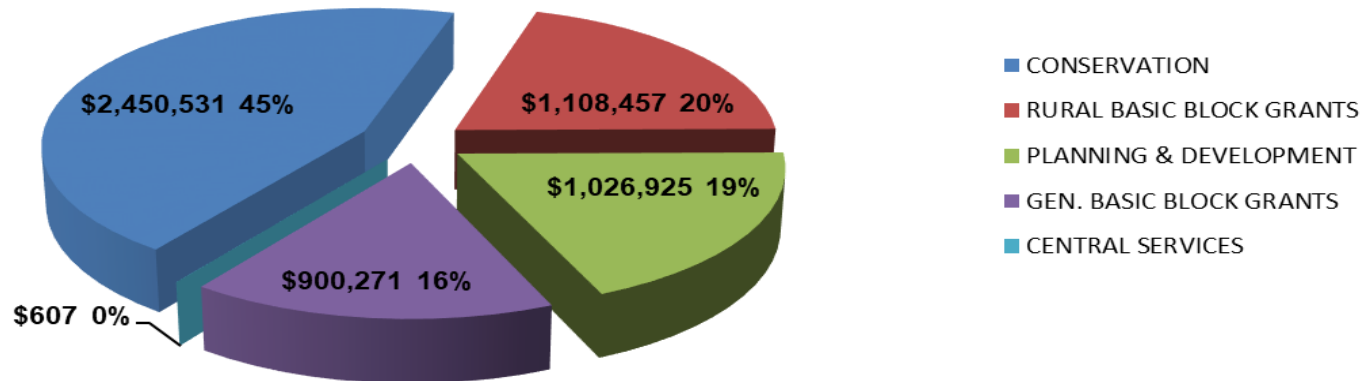


FY2019

SERVICE AREA 6: COUNTY ENVIRONMENT & EDUCATION

| DEPARTMENT: | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|--------------------------|------------------|------------------|----------------------|
| CONSERVATION | 2,543,380 | 2,450,531 | 92,849 |
| RURAL BASIC BLOCK GRANTS | 1,115,165 | 1,108,457 | 6,708 |
| PLANNING & DEVELOPMENT | 1,104,651 | 1,026,925 | 77,726 |
| GEN. BASIC BLOCK GRANTS | 914,137 | 900,271 | 13,866 |
| CENTRAL SERVICES | 1,769 | 607 | 1,162 |
| | <u>5,679,102</u> | <u>5,486,791</u> | <u>192,311</u> |

County Environment & Education by Dept.

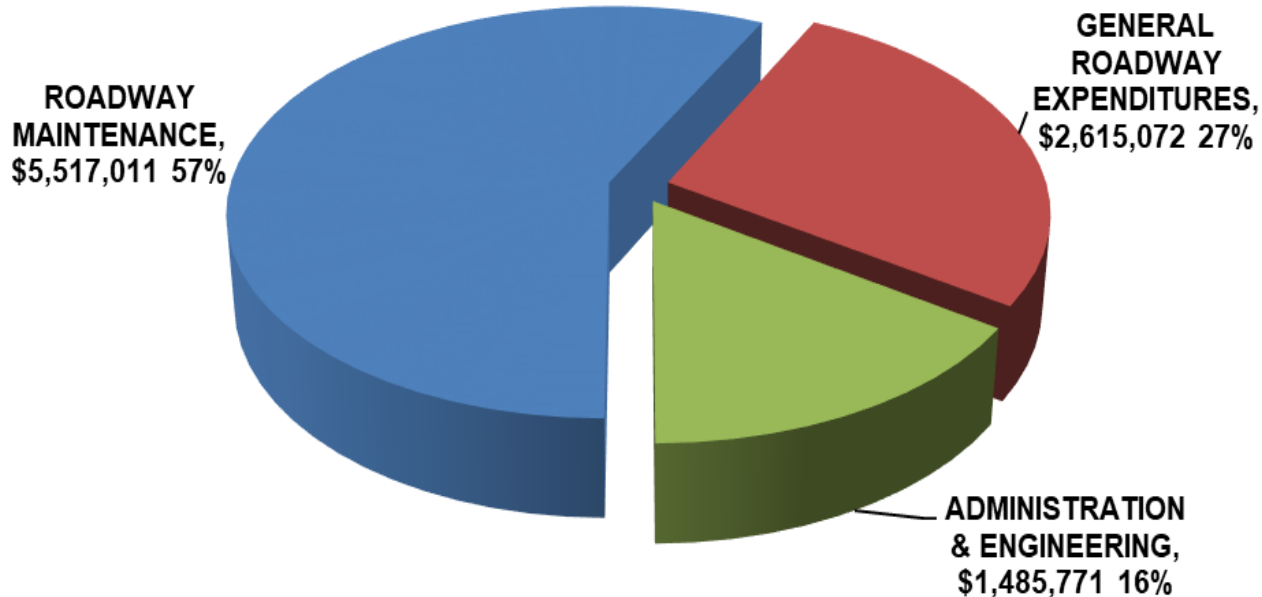


FY2019

SERVICE AREA 7: ROADS & TRANSPORTATION

| SECONDARY ROADS FUNCTION: | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|------------------------------|-------------------|------------------|----------------------|
| ROADWAY MAINTENANCE | 6,358,927 | 5,517,011 | 841,916 |
| GENERAL ROADWAY EXPENDITURES | 2,592,946 | 2,615,072 | (22,126) |
| ADMINISTRATION & ENGINEERING | 2,507,226 | 1,485,771 | 1,021,455 |
| | <u>11,459,099</u> | <u>9,617,854</u> | <u>1,841,245</u> |

Roads & Transportation Expenditures by Function Type

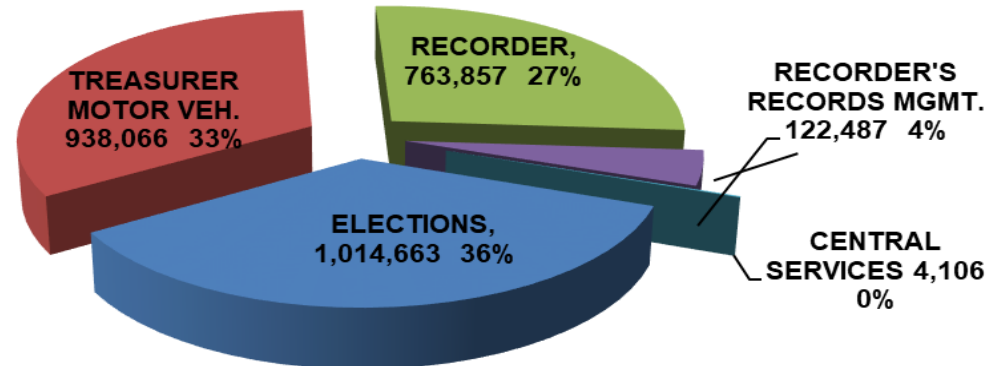


FY2019

SERVICE AREA 8: GOVERNMENTAL SERVICES TO RESIDENTS

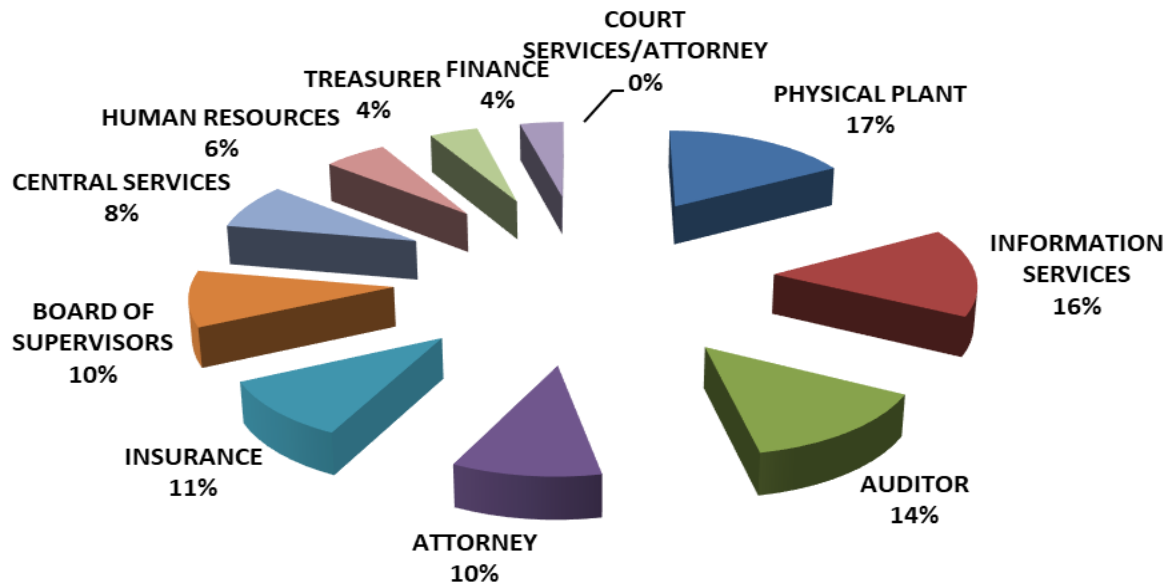
| DEPARTMENT: | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|--------------------------|---------------------|------------------|------------------------------|
| ELECTIONS | 1,081,488 | 1,014,663 | 66,825 |
| TREASURER MOTOR VEH. | 1,038,313 | 938,066 | 100,247 |
| RECORDER | 773,999 | 763,857 | 10,142 |
| RECORDER'S RECORDS MGMT. | 239,100 | 122,487 | 116,613 |
| CENTRAL SERVICES | 7,600 | 4,106 | 3,494 |
| | <u>3,140,500</u> | <u>2,843,179</u> | <u>297,321</u> |

Government Services to Residents by Dept.



SERVICE AREA 9: ADMINISTRATION (INTERPROGRAM)

| DEPARTMENT: | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|-------------------------|---------------------|------------------|--------------------------|
| PHYSICAL PLANT | 1,712,829 | 1,438,840 | 273,989 |
| INFORMATION SERVICES | 1,456,675 | 1,340,986 | 115,689 |
| AUDITOR | 1,260,572 | 1,212,149 | 48,423 |
| ATTORNEY | 1,076,194 | 898,038 | 178,156 |
| INSURANCE | 1,266,320 | 905,149 | 361,171 |
| BOARD OF SUPERVISORS | 1,043,975 | 847,177 | 196,798 |
| CENTRAL SERVICES | 1,006,893 | 691,538 | 315,355 |
| HUMAN RESOURCES | 578,364 | 489,329 | 89,035 |
| TREASURER | 388,043 | 373,088 | 14,955 |
| FINANCE | 344,154 | 333,900 | 10,254 |
| COURT SERVICES/ATTORNEY | 4,100 | 0 | 4,100 |
| | <u>10,138,119</u> | <u>8,530,194</u> | <u>1,607,925</u> |

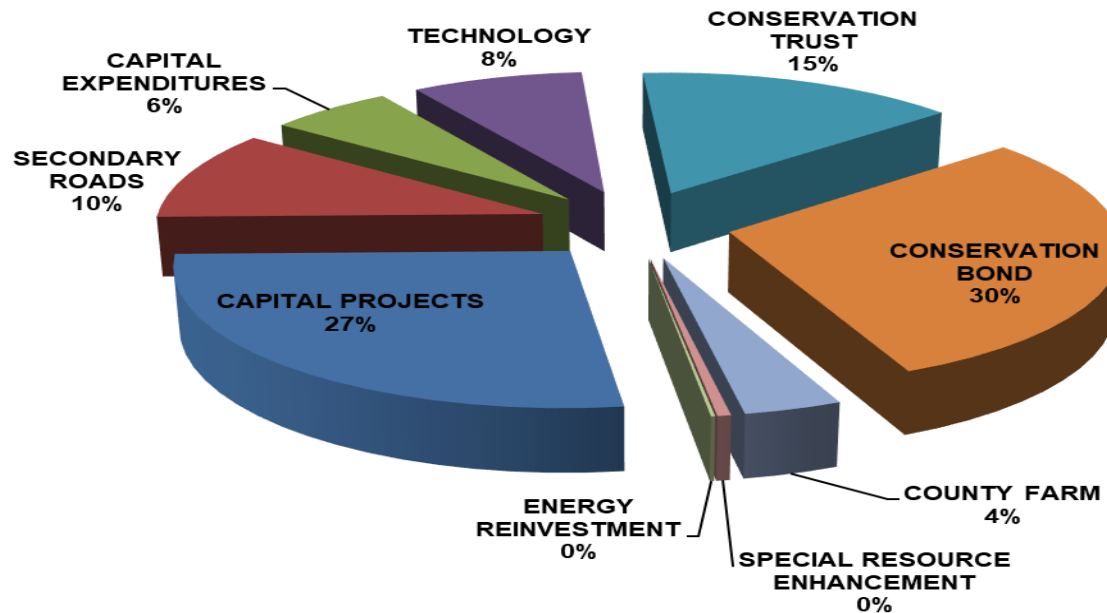
Administration Services by Dept.

FY2019

SERVICE AREA 0: CAPITAL PROJECTS

| DEPARTMENT: | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|------------------------------|-------------------|-------------------|-------------------|
| CAPITAL PROJECTS | 11,216,610 | 4,394,824 | 6,821,786 |
| SECONDARY ROADS | 2,823,500 | 1,705,354 | 1,118,146 |
| CAPITAL EXPENDITURES | 2,985,938 | 948,561 | 2,037,377 |
| TECHNOLOGY | 1,388,778 | 1,296,718 | 92,060 |
| CONSERVATION TRUST | 4,983,464 | 2,439,729 | 2,543,735 |
| CONSERVATION BOND | 6,141,483 | 4,848,385 | 1,293,098 |
| COUNTY FARM | 909,340 | 598,802 | 310,538 |
| SPECIAL RESOURCE ENHANCEMENT | 178,000 | 82,965 | 95,035 |
| ENERGY REINVESTMENT | 195,000 | 25,357 | 169,643 |
| | <u>30,822,113</u> | <u>16,340,695</u> | <u>14,481,418</u> |

Capital Projects Expenditures by Dept.



Notable Capital Project Expenditures in FY 2019:

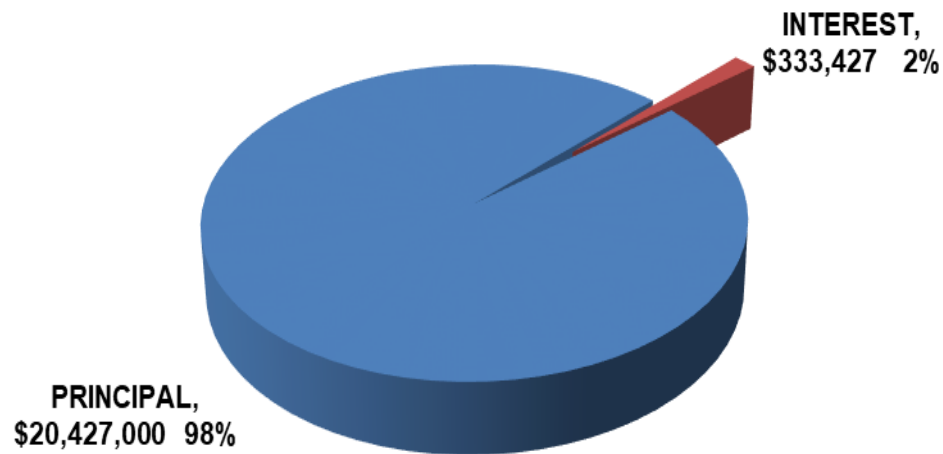
- The County's Secondary Roads department expended ~\$1,705,000 during FY 2019 for contracted bridge construction, contracted asphalt/concrete surface construction and land right of way purchases. Additionally ~\$1,488,000 were expended in Capital Projects for other road projects in FY 2019.
- The County expended ~\$1,439,000 on land and construction costs for the Access Center building, ~\$718,000 for leasehold improvements & furnishings for the County Attorney's new MidwestOne building offices, and a total of ~\$975,000 on a variety of renovations, remodels, and acquired some safety and energy efficiency assets.
- The County expended ~\$1,297,000 during FY 2019 for new software & hardware acquisitions and maintenance, upgrades and licensing of the existing hardware and software assets of the County.
- The County also expended ~\$7,371,000 for Conservation land acquisition, construction and development of conservation lands, trails, facilities and related assets during FY 2019.

FY2019

SERVICE AREA 0: DEBT SERVICE

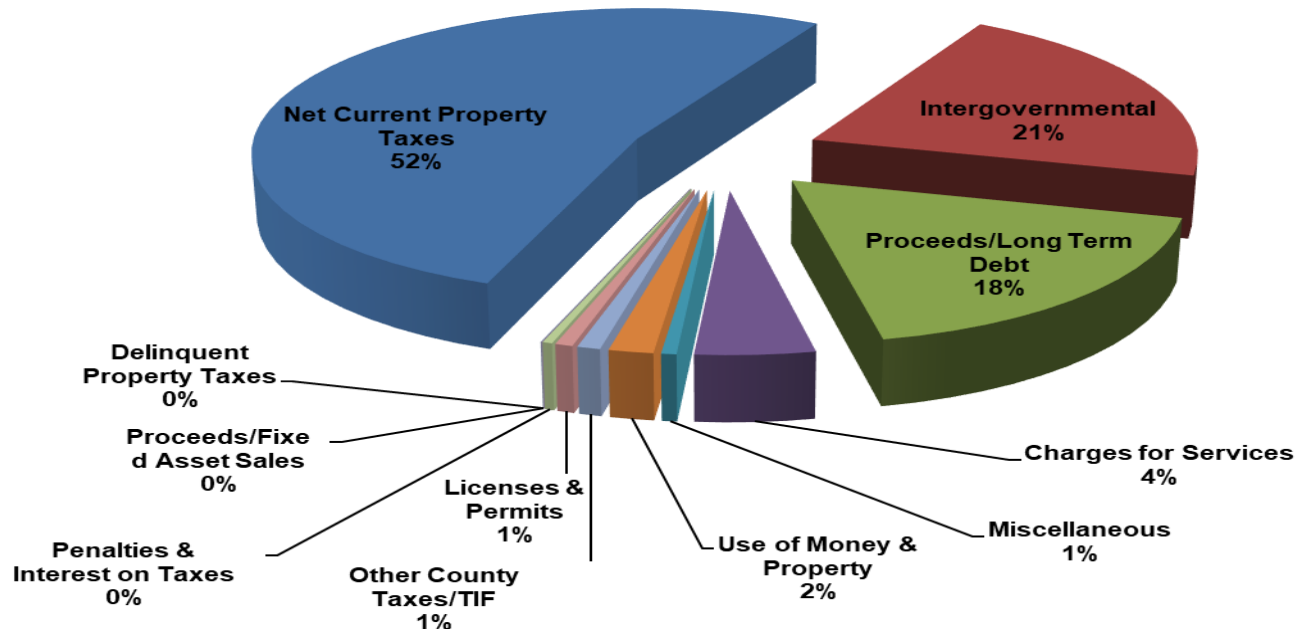
| DEPARTMENT | FINAL BUDGET | ACTUAL | UNEXPENDED BUDGET |
|------------|-------------------|-------------------|----------------------|
| PRINCIPAL | 20,427,000 | 20,427,000 | 0 |
| INTEREST | 444,322 | 333,427 | 110,895 |
| | <u>20,871,322</u> | <u>20,760,427</u> | <u>110,895</u> |

Debt Service Expenditures by Type



FY2019 REVENUES BY SOURCE

| REVENUE AREA | FY2019 ACTUAL | % |
|-------------------------------|--------------------|-------|
| Net Current Property Taxes | 58,139,896 | 52.5% |
| Intergovernmental | 23,126,979 | 20.9% |
| Proceeds/Long Term Debt | 19,732,000 | 17.8% |
| Charges for Services | 5,014,341 | 4.5% |
| Miscellaneous | 639,744 | 0.6% |
| Use of Money & Property | 1,869,972 | 1.7% |
| Other County Taxes/TIF | 969,233 | 0.9% |
| Licenses & Permits | 739,473 | 0.7% |
| Penalties & Interest on Taxes | 411,188 | 0.4% |
| Proceeds/Fixed Asset Sales | 18,461 | 0.0% |
| Delinquent Property Taxes | 11,568 | 0.0% |
| TOTAL | 110,672,855 | |



| | | | | | | (OPERATIONS) | (RESERVE POLICY) | | |
|-------------------------------|--------------|------------------|--------------|--------------|--------------|--------------|------------------|--------------|----|
| | FUND BALANCE | CHANGE IN CASH | FUND BALANCE | RESTRICTED | COMMITTED | ASSIGNED | ASSIGNED | UNASSIGNED | |
| FUND | 7/1/2018 | POSITION FY 2019 | 6/30/2019 | FUND BALANCE | FUND BALANCE | FUND BALANCE | FUND BALANCE | FUND BALANCE | |
| GENERAL BASIC | 17,921,701 | 1,824,683 | 19,746,384 | 0 | 0 | 0 | 0 | 19,746,384 | *R |
| GENERAL SUPPLEMENTAL | 3,342,357 | (1,061,831) | 2,280,526 | 2,280,526 | *R | 0 | 0 | 0 | |
| RURAL BASIC | 513,948 | (32,577) | 481,371 | 481,371 | | 0 | 0 | 0 | |
| SEC RDS ESCROW | 5,660 | 0 | 5,660 | 5,660 | | 0 | 0 | 0 | |
| SECONDARY ROADS | 3,185,265 | 1,847,676 | 5,032,941 | 5,032,941 | | 0 | 0 | 0 | |
| TECHNOLOGY | 1,776,833 | 154,726 | 1,931,559 | 0 | 0 | 0 | 1,931,559 | *R | 0 |
| CAPITAL EXPENDITURES | 2,704,479 | 1,948,977 | 4,653,456 | 1,748,312 | 0 | 0 | 2,905,144 | *R | 0 |
| LAW ENFORCEMENT PROCEEDS | 40,043 | 793 | 40,836 | 40,836 | 0 | 0 | 0 | 0 | |
| SPECIAL RESOURCE ENHANCEMENT | 383,612 | (43,639) | 339,973 | 339,973 | 0 | 0 | 0 | 0 | |
| PROSECUTOR FORFEITURE | 44,411 | 513 | 44,924 | 44,924 | 0 | 0 | 0 | 0 | |
| ENERGY REINVESTMENT | 337,291 | 15,986 | 353,277 | 0 | 0 | 353,277 | 0 | 0 | |
| CONSERVATION TRUST | 71,558 | 658,422 | 729,980 | 729,980 | 0 | 0 | 0 | 0 | |
| CONSERVATION BOND | 2,278,983 | (659,012) | 1,619,971 | 1,619,971 | 0 | 0 | 0 | 0 | |
| CRC WETLAND BANK PERM. TRUST | 6,210 | 2,109 | 8,319 | 8,319 | 0 | 0 | 0 | 0 | |
| RECORDER'S RECORDS MANAGEMENT | 151,593 | (97,379) | 54,214 | 54,214 | 0 | 0 | 0 | 0 | |
| CAPITAL PROJECTS | 7,720,958 | 941,321 | 8,662,279 | 5,642,151 | 0 | 0 | 3,020,128 | *R | 0 |
| DEBT SERVICE | 308,739 | 84,849 | 393,588 | 393,588 | 0 | 0 | 0 | 0 | |
| MENTAL HEALTH | 3,375,003 | 458,499 | 3,833,502 | 3,833,502 | 0 | 0 | 0 | 0 | |
| | 44,168,644 | 6,044,116 | 50,212,760 | 22,256,268 | 0 | 353,277 | 7,856,831 | 19,746,384 | |

*R- Board of Supervisor's cash reserve policy target of 30% of levied taxes in FY 2019 (30% x \$60,881,460) = \$18,264,438; Actual Cash Reserve @ 6/30/2019 = \$29,883,741

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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