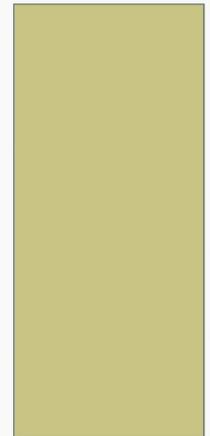


# **3RD QUARTER FY2020 BUDGET RESULTS**

**JOHNSON COUNTY, IOWA**



## **3RD QUARTER FY 2020 RESULTS JOHNSON COUNTY, IOWA**

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

**Of the 46 County departments, only five departments have service area expenditures that exceeded the 75% expected budget expenditure level at the end of March 2020. Of those five departments over 75%, only two were significantly (>85%) over their expected budgetary spending levels. Twenty seven departments were significantly under budget at the end of March (<65% budget expended YTD).**

**Many of the County's departments (32) have notable variances in their expected revenues (14 negative variances and 18 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.**

## **3RD QUARTER FY 2020 EXPENDITURE RESULTS: NOTABLE VARIANCES**

**Because the majority of our debt service payments occur in June of each year, they are well under budget currently. 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 March (Prosecutor Forfeiture and Technology) while notable, are not areas of concern at this point in time. Prosecutor Forfeiture is a special revenue fund controlled by the County Attorney and is funded entirely by forfeiture monies from the State and Federal governments and once the budget or cash is exhausted, it will have no activity.**

**Technology had a number of annual maintenance contracts due early in the year which pushed their spending higher than normal earlier in the year, and a few unbudgeted items that have pushed its budget to the limit this year. Those items will be addressed in the spring amendment.**

## **3RD QUARTER FY 2020 REVENUE RESULTS: NOTABLE VARIANCES**

**Through the end of March ~90% of the year's current property tax revenues have been collected which puts all five of those departments into a favorable variance. The remaining 10% will be realized later due to a change in the tax deadline and the property tax sale process. Interest yields on our depository balances has added to some of these positive variances, but a recent drop in our rate of return will stunt our earlier robust expectations. Sheriff's contracts and Treasurer's motor vehicle revenues remain on track and ahead of budget, and Planning revenues for building permits continue to be strong.**

**Seasonality and timing negatively affects some departmental revenues. Departments affected by this timing issue include Human Resources, Information Services, and Treasurer/(Taxes) and Elections. Grants and wetland credit sales in the Conservation Trust continue to be well below expectations. Some of the county's budgeted revenues are never expected to be entirely accurate because of the assumptions made (Law Enforcement Proceeds, BHUCC and Capital Projects (watershed project activity)).**

**Overall at the end of March 2020, the County had realized ~87% of its currently budgeted revenues.**

**EXPENDITURES YEAR TO DATE FY20**

GENERAL BASIC FUND	BUDGET		EXPENSES		% BUDGET EXPENDED YTD	
	ON 3/31/2020		ON 3/31/2020			
01 Ambulance	4,804,916		3,525,246		73.4%	
02 Attorney (SA 1)	3,095,147		1,990,372		64.3%	Criminal prosecution @ 64%
02 Attorney (SA 9)	936,339		565,853		60.4%	FT & PT wages @ 7%
03 Auditor/Accounting	1,317,592		925,213		70.2%	
04 Public Health	4,790,945		3,185,998		66.5%	
05 Board of Supervisors (SA 2)	78,746		55,469		70.4%	
05 Board of Supervisors (SA 9)	1,036,423		725,618		70.0%	
06 Human Resources	568,137		403,789		71.1%	
07 Information Technology	1,518,454		1,130,275		74.4%	
08 Sheriff	12,567,377		8,613,173		68.5%	
10 Medical Examiner	1,134,153		703,859		62.1%	FT wages @ 55%
11 Recorder	806,800		570,454		70.7%	
12 SEATS	4,024,416		2,912,825		72.4%	
14 Treasurer (SA 8)	1,070,170		697,432		65.2%	
14 Treasurer (SA 9)	423,527		310,890		73.4%	
15 Finance	354,148		265,381		74.9%	
17 Physical Plant	1,724,600		1,038,462		60.2%	Utilities, bldg. repairs and snow removal all under budget
18 Central Services (SA 3)	1,500		260		17.3%	Veteran's grave markers
18 Central Services (SA 6)	2,200		304		13.8%	Little activity YTD
18 Central Services (SA 8)	7,600		3,915		51.5%	Township officials
18 Central Services (SA 9)	2,255,555		1,707,731		75.7%	
19 Planning & Zoning	1,210,385		824,033		68.1%	
20 Block Grants (SA 1)	3,986,639		2,189,986		54.9%	JECC transfer @ 53%
20 Block Grants (SA 3)	1,583,028		1,032,105		65.2%	
20 Block Grants (SA 6)	1,048,631		781,599		74.5%	
24 Conservation	2,746,064		1,948,517		71.0%	
25 County Farm (Operations)	52,790		25,761		48.8%	Repairs and services paid
25 County Farm (Cap. Projects)	752,278		492,793		65.5%	
26 Behavioral Health Urgent Care Center	128,496		51,105		39.8%	Matt's costs
41 Institutional Accounts	136,100		24,377		17.9%	Some commitment costs
42 Targeted Case Management (TCM)	420,650		332,230		79.0%	
45 Human Services	1,844,652		1,143,654		62.0%	General welfare @ 53%
50 Veterans Affairs	207,483		123,869		59.7%	General services to veterans @ 31% YTD
54 Juvenile Crime Prevention	357,500		226,787		63.4%	BOS match @ 63%
	<b>56,993,441</b>		<b>38,529,335</b>		<b>67.6%</b>	
<b>GENERAL SUPPLEMENTAL FUND</b>						
21 Block Grants (JECC Debt Service)	468,740		4,370		0.9%	1st half interest only
22 Insurance	1,130,000		839,114		74.3%	
27 Juvenile Justice	784,215		428,168		54.6%	Juv. detention @ 51%
28 Court Services/Attorney (SA 1)	219,750		124,424		56.6%	Investigations 0%, prosecution 2
28 Court Services/Attorney (SA 9)	4,100		91		2.2%	Small deposition cost
33 Auditor/Elections	948,804		550,490		58.0%	No primary costs YTD
47 Court Services/Sheriff	44,200		5,452		12.3%	Mostly transport costs
	<b>3,599,809</b>		<b>1,952,109</b>		<b>54.2%</b>	
<b>RURAL BASIC FUND</b>						
23 Block Grants (SA 1)	110,920		83,337		75.1%	
23 Block Grants (SA 6)	1,184,872		882,881		74.5%	
	<b>1,295,792</b>		<b>966,218</b>		<b>74.6%</b>	
<b>SPECIAL REVENUE FUNDS</b>						
32 REAP	45,000		22,138		49.2%	Prof. fees, supplies & materials
46 MH-DD	7,448,336		4,629,051		62.1%	ECR distribution @ 61%
49 Secondary Roads (SA 0)	2,258,000		834,313		36.9%	Bridge, asphalt & concrete
49 Secondary Roads (SA 7)	10,653,012		7,367,402		69.2%	
68 Law Enforcement Proceeds	200,000		5,782		2.9%	Small equipment purchase
69 Prosecutor Forfeiture	7,500		6,431		85.7%	Significant March transactions
82 Conservation Trust	2,500,442		1,137,941		45.5%	No March transactions
83 Conservation Bond	3,815,322		1,782,625		46.7%	No March transactions
87 Recorder's Records Management	21,500		0		0.0%	No activity
	<b>26,949,112</b>		<b>15,785,683</b>		<b>58.6%</b>	
<b>DEBT SERVICE FUND</b>						
65 Debt Service	21,534,985		101,493		0.5%	1st half interest
	<b>21,534,985</b>		<b>101,493</b>		<b>0.5%</b>	
<b>CAPITAL PROJECTS FUNDS</b>						
40 Technology	1,541,768		1,448,497		94.0%	Software maint. contracts are front-loaded
44 Capital Expenditures	4,053,553		1,991,669		49.1%	BOS approved projects @ 44% YTD
81 Energy Reinvestment	214,000		17,319		8.1%	Few claims YTD
85 Capital Projects	16,227,931		6,242,993		38.5%	Roads, North Shop, MW1, SEATS & Watershed costs
	<b>22,037,252</b>		<b>9,700,478</b>		<b>44.0%</b>	
<b>EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH MARCH, 2020:</b>					<b>75.0%</b>	
FAVORABLE BUDGET VARIANCE (-10%)						
UNFAVORABLE BUDGET VARIANCE (+10%)						

**REVENUES RECEIVED YTD FY20**

	BUDGET	REVENUE	% BUDGET	
GENERAL BASIC FUND	ON 3/31/2020	ON 3/31/2020	RECEIVED YTD	
01 Ambulance	3,051,842	2,146,254	70.3%	
02 Attorney	513,405	299,828	58.4%	Crime Victims grant @ 28%
03 Auditor/Accounting	62,950	58,630	93.1%	ECR agency fees @ 100%
04 Public Health	2,604,107	1,901,081	73.0%	Firework fees-immaterial
05 Board of Supervisors	620	360	58.1%	HR fees received late in the year
06 Human Resources	3,000	0	0.0%	IT fees received late in the year
07 Information Services	45,200	7,418	16.4%	Grant & contract revenues ahead of expectations
08 Sheriff	1,002,879	902,815	90.0%	
10 Medical Examiner	262,950	190,746	72.5%	
11 Recorder	955,550	784,238	82.1%	
12 SEATS	2,501,442	1,952,522	78.1%	
14 Treasurer (SA 8)	1,103,400	944,531	85.6%	MV fees @ 86%
14 Treasurer (SA 9)	106,870	3,702	3.5%	Tax sale revenues received late in the year
17 Physical Plant	108,900	56,154	51.6%	No more parking fees
18 Central Services (TAXES & CREDITS)	30,389,970	27,404,210	90.2%	2nd half taxes now in
18 Central Services	19,137,150	19,341,455	101.1%	Bond money received
19 Planning & Zoning	345,560	305,728	88.5%	Bldg. permits strong
20 General Basic Block Grants	10,000	8,000	80.0%	Shelter fees @ 36%
24 Conservation	173,003	98,327	56.8%	Land rent received
25 County Farm	43,250	41,990	97.1%	This revenue will not be received in full
26 BHUCC	50,000	7,168	14.3%	
42 Targeted Case Management (TCM)	420,650	305,235	72.6%	VA allocation, donations & contributions
45 Human Services	283,940	218,968	77.1%	Decat. revenues
50 Veterans Affairs	21,550	21,550	100.0%	
54 Juvenile Crime Prevention	15,000	5,736	38.2%	
	<b>63,213,188</b>	<b>57,006,646</b>	<b>90.2%</b>	
<b>GENERAL SUPPLEMENTAL FUND</b>				
21 Block Grants (JECC Debt Service)	2,947,826	2,759,039	93.6%	2nd half taxes now in
22 Insurance	105,000	127,773	121.7%	Premium credit, recoveries & refunds
27 Juvenile Justice	2,500	275	11.0%	Small DECAT reimbursement
28 Court Services/Attorney	4,500	3,817	84.8%	
33 Auditor/Elections	131,575	83,798	63.7%	Primary reimb. coming later
	<b>3,191,401</b>	<b>2,974,702</b>	<b>93.2%</b>	
<b>RURAL BASIC FUND</b>				
23 Block Grants	6,435,540	5,932,580	92.2%	2nd half taxes now in
	<b>6,435,540</b>	<b>5,932,580</b>	<b>92.2%</b>	
<b>SPECIAL REVENUE FUNDS</b>				
32 REAP	31,976	43,877	137.2%	REAP allocation & interest
46 MH-DD	5,252,711	4,575,913	87.1%	2nd half taxes now in
48 Road Construction Escrow	0	0	N/A	Road Use Taxes @ 87%
49 Secondary Roads	6,189,946	5,475,680	88.5%	Interest & small forfeiture
68 Law Enforcement Proceeds	200,000	2,536	1.3%	Forfeiture proceeds
69 Prosecutor Forfeiture	4,250	6,748	158.8%	Grants @ 67%, wetland credits @ 23%
82 Conservation Trust	2,500,442	1,218,109	48.7%	Bond revenues received
83 Conservation Bond	2,473,000	2,473,000	100.0%	
87 Recorder's Records Management	31,250	22,899	73.3%	
	<b>16,683,575</b>	<b>13,818,762</b>	<b>82.8%</b>	
<b>DEBT SERVICE FUND</b>				
65 Debt Service	21,487,126	19,158,633	89.2%	2nd half taxes now in
	<b>21,487,126</b>	<b>19,158,633</b>	<b>89.2%</b>	
<b>CAPITAL FUNDS:</b>				
40 Technology	68,000	47,508	69.9%	
44 Capital Expenditures	88,500	60,178	68.0%	
81 Energy Reinvestment	0	3,655	N/A	
85 Capital Projects	3,516,000	603,843	17.2%	CIT pledges at 1%
	<b>3,672,500</b>	<b>715,184</b>	<b>19.5%</b>	
<b>PERMANENT TRUST FUND:</b>				
86 CRC Wetland Mitigation Bank Trust	4,225	6,120	144.9%	Revenue amended in fall
	<b>4,225</b>	<b>6,120</b>	<b>N/A</b>	
<b>EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH MARCH, 2020:</b>			<b>75.0%</b>	
<b>FAVORABLE BUDGET VARIANCE (+10%)</b>				
<b>UNFAVORABLE BUDGET VARIANCE (-10%)</b>				