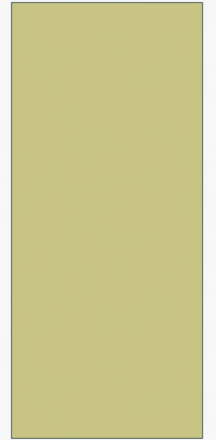


1ST QUARTER FY2017 BUDGET RESULTS

JOHNSON COUNTY, IOWA



1ST QUARTER FY2017 RESULTS JOHNSON COUNTY, IOWA

Results for all of the County's forty-six departments were analyzed for this report.

Of the forty-six County departments, fifteen departments have service area expenses currently exceeding the 25% expected budget expenditure level at the end of September 2016. Of those fifteen departments, only two are significantly (>35%) over expected budgetary spending levels YTD.

Many of the County's departments have notable variances in their expected revenues YTD, but these are largely due to the timing differences of their 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 significantly.

1ST QUARTER FY2017 EXPENDITURE RESULTS: NOTABLE VARIANCES

Several Gen. Basic Block Grants (Dept. 20) are currently under-budget due to the timing of their scheduled grant payouts, Debt service expenses (Dept. 21 & 65) are low because initial interest payments aren't due until December, Institutional Accounts (Dept. 41) are under-budget due to low commitment related expenses and many of the special revenue and capital funds are behind schedule due to the timing of their related project progression.

Insurance (Dept. 22) is significantly over budget (44.3% YTD) at this time due to the County's liability & property insurance premium being due at the start of the fiscal year. Technology is also significantly over budget (35.3% YTD) because many of the County's software and hardware maintenance fees are paid in full at the beginning of the new fiscal year.

1ST QUARTER FY2017 REVENUE RESULTS: NOTABLE VARIANCES

Ambulance department should end the year close to their expected budget in their overall revenue projections, despite being at 20.5% YTD. Revenue budget projections for Ambulance have been steadily increased over the years to more accurately reflect actual collections experience.

Delinquent collections in the County Attorney's office continue as a steady revenue source and they are on track to collect nearly ~\$50,000 more than budgeted this year, despite increasing these budgeted revenue projections over the last several budget cycles.

The Recorder's office is nearly 9% over budget YTD in their revenue collections, which is a positive sign after a few years of revenue coming up short of what was budgeted initially.

Secondary Roads may realize additional revenues of ~\$1.0 M above our budgeted expectations by year end largely due to the enhanced Road Use Tax revenue stream. This is despite a significant increase in the budgeted revenue projection for RUT in the FY2017 budget.

Through September 2016 the County has collected ~47% of our budgeted current tax revenues for FY2017, which causes a perceived excess of revenue beyond projected levels in Central Services, Gen. Supplemental Block Grants, Rural Basic, Mental Health and Debt Service.

FY17 bond proceeds will be secured and receipted in December 2016. This causes a perceived revenue shortfall early in the fiscal year in Central Services, Gen. Supp. Block Grants and the Conservation Bond fund.

A number of departments are below expectations, but the majority of these variances are due to the timing of their respective cash flows, and many are immaterial in nature.

EXPENDITURES YEAR TO DATE FY17

GENERAL BASIC FUND	BUDGET ON 9/30/2016	EXPENSES ON 9/30/2016	% BUDGET EXPENDED YTD	
01 Ambulance	3,813,040	974,027	25.5%	
02 Attorney (SA 1)	2,051,410	525,343	25.6%	
02 Attorney (SA 9)	1,075,801	255,738	23.8%	
03 Auditor/Accounting	1,200,277	271,148	22.6%	
04 Public Health	3,974,406	931,396	23.4%	
05 Board of Supervisors	740,632	190,735	25.8%	
06 Human Resources	469,031	92,078	19.6%	
07 Information Technology	1,272,012	321,918	25.3%	
08 Sheriff (SA 1)	11,633,667	2,681,230	23.0%	
08 Sheriff (SA 6)	600	0	0.0%	No firearms training yet this FY
10 Medical Examiner	895,706	244,359	27.3%	
11 Recorder	684,775	178,915	26.1%	
12 SEATS	3,030,812	709,456	23.4%	
14 Treasurer (SA 8)	896,367	178,180	19.9%	
14 Treasurer (SA 9)	349,236	110,482	31.6%	
15 Finance	310,542	80,778	26.0%	
17 Physical Plant	1,472,446	368,430	25.0%	
18 Central Services (SA 3)	800	272	34.0%	
18 Central Services (SA 6)	100	0	0.0%	No bee inspection fees this FY
18 Central Services (SA 8)	7,700	613	8.0%	Minimal township official charges YTD
18 Central Services (SA 9)	733,855	159,407	21.7%	
19 Planning & Zoning	1,099,592	235,046	21.4%	
20 Block Grants (SA 1)	3,694,902	96,036	2.6%	No JECC transfer yet this FY
20 Block Grants (SA 3)	1,335,524	274,641	20.6%	
20 Block Grants (SA 6)	903,031	105,758	11.7%	Some block grants not drawn on yet
24 Conservation	2,003,370	566,721	28.3%	
25 County Farm	269,500	74,439	27.6%	No training expenses YTD
31 EMS	25,000	0	0.0%	Minimal commitment expenses YTD
41 Institutional Accounts	193,850	20,884	10.8%	
42 Targeted Case Management (TCM)	2,282,265	532,576	23.3%	
45 Human Services	1,535,551	316,670	20.6%	
50 Veterans Affairs	185,351	34,400	18.6%	
54 Juvenile Crime Prevention	307,500	106,865	34.8%	
GENERAL BASIC FUND TOTALS:	48,448,651	10,638,541	22.0%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	461,938	0	0.0%	1st interest payments due in December
22 Insurance	1,452,500	642,770	44.3%	Liability & property insurance premium for the year was paid in July
27 Juvenile Justice	722,865	98,835	13.7%	Minimal detention charges YTD
28 Court Services/Attorney (SA 1)	219,750	26,266	12.0%	Minimal court services charges YTD
28 Court Services/Attorney (SA 9)	4,100	250	6.1%	Minimal management expenses YTD
33 Auditor/Elections	1,143,847	194,275	17.0%	
47 Court Services/Sheriff	44,200	1,473	3.3%	Minimal detention charges YTD
GENERAL SUPPLEMENTAL FUND TOTALS:	4,049,200	963,869	23.8%	
RURAL BASIC FUND				
23 Block Grants	993,587	243,469	24.5%	
SPECIAL REVENUE FUNDS				
32 REAP	76,600	1,933	2.5%	Small equipment purchase
46 MH-DD	6,207,109	1,537,492	24.8%	Concrete box culvert purchases
49 Secondary Roads (SA 0)	2,107,500	86,602	4.1%	Some equipment purchases
49 Secondary Roads (SA 7)	9,567,031	2,560,645	26.8%	Small equipment purchase
68 Law Enforcement Proceeds	200,000	14,921	7.5%	Motor vehicle purchase
69 Prosecutor Forfeiture	7,500	617	8.2%	Mostly construction costs
82 Conservation Trust	1,194,355	31,056	2.6%	
83 Conservation Bond	1,550,000	146,501	9.5%	
87 Recorder's Records Management	45,200	0	0.0%	No expenses YTD
SPECIAL REVENUE FUND TOTALS:	20,955,295	4,379,767	20.9%	
DEBT SERVICE FUND				
65 Debt Service	16,645,450	0	0.0%	1st interest payments due in December
CAPITAL PROJECTS FUNDS				
40 Technology	1,028,008	363,313	35.3%	SW maintenance fees paid early in the year along with Central Tech. & GIS purchases
44 Capital Expenditures	2,198,742	332,481	15.1%	
81 Energy Reinvestment	50,000	3,882	7.8%	Minimal charges YTD
85 Capital Projects	8,100,000	1,674,841	20.7%	
	11,376,750	2,374,517	20.9%	
EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH SEPTEMBER, 2016:				25.0%
FAVORABLE BUDGET VARIANCE (-10%)				
UNFAVORABLE BUDGET VARIANCE (+10%)				

REVENUES RECEIVED YTD FY17

	BUDGET	REVENUE	% BUDGET	
	ON 9/30/2016	ON 9/30/2016	RECEIVED YTD	
GENERAL BASIC FUND				
01 Ambulance	2,916,164	596,818	20.5%	
02 Attorney (SA 1)	417,214	82,924	19.9%	Copier fees overbudgeted
02 Attorney (SA 9)	5,000	47	0.9%	Unbudgeted refund
03 Auditor/Accounting	10,050	4,821	48.0%	
04 Public Health	2,178,730	563,759	25.9%	Fireworks permits-immaterial
05 Board of Supervisors	225	128	56.9%	Most IS fees realized late in FY
07 Information Services	45,700	390	0.9%	
08 Sheriff	988,279	236,447	23.9%	
10 Medical Examiner	232,984	57,016	24.5%	
11 Recorder	979,715	334,204	34.1%	Better than expected contract revenue YTD
12 SEATS	2,016,798	717,573	35.6%	Most TR-TX sale fees realized late in FY
14 Treasurer (SA 8)	990,450	291,463	29.4%	
14 Treasurer (SA 9)	86,095	2,306	2.7%	
17 Physical Plant	107,700	27,048	25.1%	First half taxes now in
18 Central Services (TAXES & CREDITS)	25,405,246	11,054,087	43.5%	Bonding proceeds received later in CY
18 Central Services	13,276,947	163,898	1.2%	
19 Planning & Zoning	396,110	109,275	27.6%	Mostly camping fees
20 Block Grants	10,000	2,500	25.0%	Land rent not received
24 Conservation	135,000	61,326	45.4%	No EMS training grants YTD
25 County Farm	32,700	0	0.0%	
31 Emergency Medical Services	25,000	0	0.0%	
42 Targeted Case Management (TCM)	2,339,765	629,324	26.9%	FY17 VA State grant, other contributions & donations
45 Human Services	299,112	79,373	26.5%	
50 Veterans Affairs	10,000	15,725	157.3%	DECAT & Match funds lagging
54 Juvenile Crime Prevention	24,000	2,250	9.4%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	7,374,421	2,581,982	35.0%	Bonding proceeds received later in CY
22 Insurance	80,000	26,727	33.4%	
28 Court Services/Attorney	4,550	1,127	24.8%	Unbudgeted special election reimbursement
33 Auditor/Elections	1,550	17,189	1109.0%	
RURAL BASIC FUND				
23 Block Grants	5,558,027	2,649,835	47.7%	First half taxes now in
SPECIAL REVENUE FUNDS				
32 REAP	51,011	190	0.4%	Only interest revenue YTD
46 MH-DD	4,131,682	1,634,818	39.6%	First half taxes now in
48 Road Construction Escrow	0	0	N/A	28E revenue probably fictional
49 Secondary Roads (SA 0)	150,000	0	0.0%	
49 Secondary Roads (SA 7)	6,067,287	1,762,031	29.0%	Interest & small State award
68 Law Enforcement Proceeds	200,000	156	0.1%	Small State award
69 Prosecutor Forfeiture	1,200	11	0.9%	Donations & interest YTD
82 Conservation Trust	709,714	7,896	1.1%	
83 Conservation Bond	1,550,000	0	0.0%	Bonding proceeds received later in CY
87 Recorder's Records Management	29,220	9,484	32.5%	
DEBT SERVICE FUND				
65 Debt Service	16,609,433	7,156,000	43.1%	First half taxes now in
CAPITAL FUNDS:				
40 Technology	40,000	10,402	26.0%	Better than expected interest revenue
44 Capital Expenditures	3,000	1,428	47.6%	
81 Energy Reinvestment	125,000	3,205	2.6%	small rebate/refund
85 Capital Projects	4,000	4,674	116.9%	Better than expected interest revenue
EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH SEPTEMBER, 2016:			25.0%	
FAVORABLE BUDGET VARIANCE (+10%)				
UNFAVORABLE BUDGET VARIANCE (-10%)				