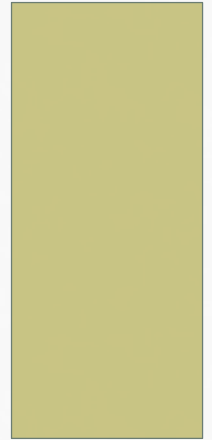


# **2ND QUARTER FY2017 BUDGET RESULTS**

JOHNSON COUNTY, IOWA



# **2ND QUARTER FY2017 RESULTS JOHNSON COUNTY, IOWA**

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

**Of the forty-five County departments, only ten departments have service area expenses currently exceeding the 50% expected budget expenditure level at the end of December 2016. Of those ten departments, only two are significantly (>60%) over their 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 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 significantly.**

## **2ND QUARTER FY2017 EXPENDITURE RESULTS: NOTABLE VARIANCES**

**County Attorney & HR (Depts. 2 & 6) are currently under budget due to unfilled personnel positions. Debt Service expenses (Dept. 21 & 65) are low because loan principal payments aren't due until later in the year. Institutional Accounts & Juvenile Justice (Dept. 41 & 27) are under budget due to low detention & commitment related expenses. General Basic Block Grants (Dept. 20) in SA 6 is low due to the large Affordable Housing grant of \$600,000 being unpaid YTD. Human Services & Veteran's Affairs (Depts. 45 & 50) are less than expected due to lower general assistance & general services provided, and many of the special revenue and capital funds are behind schedule due to the timing of their related project progression.**

**Secondary Road's (Dept. 49) capital expenses are exceeding the budget significantly (62.4% YTD) due to the unexpected expenses realized for the Highway 965 bridge repair project. Energy Reinvestment is also significantly ahead of budget (62.5% YTD) due to some larger projects occurring in the first half of the year.**

# **2ND QUARTER FY2017 REVENUE RESULTS: NOTABLE VARIANCES**

The Ambulance department (Dept. 1) should end the year close to their expected budget in their overall revenue projections with 48.9% collected 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 (Dept. 2) is at ~60% collected YTD, despite increasing these budgeted revenue projections over the last few annual budget cycles.

The Recorder's office (Dept. 11) is nearly 11% 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 (Dept. 49) may realize additional revenues of ~\$500,000 above budget expectations by year end largely due to the enhanced Road Use Tax (RUT) revenue stream. This is surprising in light of a significant increase in the budgeted revenue projection for RUT in the FY2017 budget.

Through December 2016 the County collected ~53% of our budgeted current tax revenues for FY2017 and FY2017 bond proceeds were secured and receipted in December 2016. This often makes the departments affected appear as though their revenues will significantly exceed the budget at year end, but that's not usually the case. Departments affected are Central Services & General Supplemental Block Grants & Conservation Bond (Depts. 18, 21 & 83).

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. Some of the departments affected in this manner are Human Resources (Dept. 6); Information Services (Dept. 7) and Treasurer/Taxes (Dept. 14).

**EXPENDITURES YEAR TO DATE FY17**

	BUDGET	EXPENSES	% BUDGET
	ON 12/31/2016	ON 12/31/2016	EXPENDED YTD
<b>GENERAL BASIC FUND</b>			
01 Ambulance	3,813,040	1,860,375	48.8%
02 Attorney (SA 1)	2,051,919	1,115,794	54.4%
02 Attorney (SA 9)	1,076,689	352,204	32.7%
03 Auditor/Accounting	1,209,811	523,099	43.2%
04 Public Health	4,001,290	1,802,178	45.0%
05 Board of Supervisors	766,377	366,556	47.0%
06 Human Resources	469,031	178,041	38.0%
07 Information Technology	1,272,012	612,786	48.2%
08 Sheriff (SA 1)	11,647,468	5,167,311	44.4%
08 Sheriff (SA 6)	600	0	0.0%
10 Medical Examiner	895,706	455,608	50.9%
11 Recorder	696,272	349,379	50.2%
12 SEATS	3,030,812	1,411,502	46.6%
14 Treasurer (SA 8)	905,610	376,308	41.6%
14 Treasurer (SA 9)	355,098	197,458	55.6%
15 Finance	310,542	152,776	49.2%
17 Physical Plant	1,472,446	699,194	47.5%
18 Central Services (SA 3)	800	272	34.0%
18 Central Services (SA 6)	100	0	0.0%
18 Central Services (SA 8)	7,700	1,121	14.6%
18 Central Services (SA 9)	737,990	254,347	34.5%
19 Planning & Zoning	1,099,592	454,407	41.3%
20 Block Grants (SA 1)	3,694,902	1,752,470	47.4%
20 Block Grants (SA 3)	1,435,524	647,479	45.1%
20 Block Grants (SA 6)	903,031	160,656	17.8%
24 Conservation	2,003,370	1,001,153	50.0%
25 County Farm	269,500	82,440	30.6%
31 EMS	25,000	0	0.0%
41 Institutional Accounts	193,850	36,954	19.1%
42 Targeted Case Management (TCM)	2,243,565	1,019,479	45.4%
45 Human Services	1,538,551	604,136	39.3%
50 Veterans Affairs	185,351	70,978	38.3%
54 Juvenile Crime Prevention	307,500	164,495	53.5%
<b>GENERAL BASIC FUND TOTALS:</b>	<b>48,621,049</b>	<b>21,864,956</b>	<b>45.0%</b>
<b>GENERAL SUPPLEMENTAL FUND</b>			
21 Block Grants (JECC Debt Service)	461,938	30,967	6.7%
22 Insurance	1,452,500	795,594	54.8%
27 Juvenile Justice	722,865	278,517	38.5%
28 Court Services/Attorney (SA 1)	219,750	55,100	25.1%
28 Court Services/Attorney (SA 9)	4,100	616	15.0%
33 Auditor/Elections	1,164,823	647,478	55.6%
47 Court Services/Sheriff	44,200	2,882	6.5%
<b>GENERAL SUPPLEMENTAL FUND TOTALS:</b>	<b>4,070,176</b>	<b>1,811,154</b>	<b>44.5%</b>
<b>RURAL BASIC FUND</b>			
23 Block Grants	997,558	482,844	48.4%
	<b>997,558</b>	<b>482,844</b>	<b>48.4%</b>
<b>SPECIAL REVENUE FUNDS</b>			
32 REAP	136,600	12,542	9.2%
46 MH-DD	6,207,109	3,050,465	49.1%
49 Secondary Roads (SA 0)	2,107,500	1,314,151	62.4%
49 Secondary Roads (SA 7)	9,567,031	4,771,384	49.9%
68 Law Enforcement Proceeds	200,000	27,345	13.7%
69 Prosecutor Forfeiture	7,500	1,740	23.2%
82 Conservation Trust	2,993,747	299,331	10.0%
83 Conservation Bond	1,962,129	221,903	11.3%
87 Recorder's Records Management	45,200	1,060	2.3%
	<b>23,226,816</b>	<b>9,699,921</b>	<b>41.8%</b>
<b>DEBT SERVICE FUND</b>			
65 Debt Service	16,645,450	123,475	0.7%
	<b>16,645,450</b>	<b>123,475</b>	<b>0.7%</b>
<b>CAPITAL PROJECTS FUNDS</b>			
40 Technology	1,193,508	686,442	57.5%
44 Capital Expenditures	2,349,602	818,587	34.8%
81 Energy Reinvestment	50,000	31,229	62.5%
85 Capital Projects	13,239,500	4,022,574	30.4%
	<b>16,832,610</b>	<b>5,558,832</b>	<b>33.0%</b>
<b>EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH DECEMBER, 2016:</b>			<b>50.0%</b>
<b>FAVORABLE BUDGET VARIANCE (-10%)</b>			
<b>UNFAVORABLE BUDGET VARIANCE (+10%)</b>			

Admin. Salaries @ 25% YTD

Salaries @ 24% YTD

No firearms training yet this FY

Veteran gravemarkers

No bee inspection fees this FY

Minimal township official charges YTD

Flex spending lagging; merit pay not used until yearend

Large Affordable Housing grant unpaid YTD

Some construction & repairs underway

No training expenses YTD

Mostly CD commitment expenses YTD

Some admin. & Gen. assistance expenses lagging

General services @ 18% YTD

Only 1st half interest payments paid YTD

Detention & shelter charges @ 29% YTD

Minimal court services charges YTD

Minimal management expenses YTD

Minimal detention charges YTD

Equipment purchase & construction materials

Contract bridge construction coverage

Some equipment purchases

Small equipment purchase

Vehicle, land, equipment, construction

Mostly construction costs

Hardware purchase

1st half interest paid in December

Many of the bigger projects not yet underway

A little ahead of pace

Minimal road project expenses YTD

# REVENUES RECEIVED YTD FY17

	BUDGET	REVENUE	% BUDGET	
	ON 12/31/2016	ON 12/31/2016	RECEIVED YTD	
<b>GENERAL BASIC FUND</b>				
01 Ambulance	2,916,164	1,425,353	48.9%	
02 Attorney (SA 1)	417,214	161,378	38.7%	No Victim Assistance grant YTD
02 Attorney (SA 9)	5,000	505	10.1%	Copier fees overbudgeted
03 Auditor/Accounting	10,050	6,495	64.6%	Unbudgeted refund
04 Public Health	2,205,614	1,211,121	54.9%	
05 Board of Supervisors	225	300	133.3%	Fireworks permits & ID fees
06 Human Resources	3,000	0	0.0%	Fees collected at YE
07 Information Services	45,700	11,836	25.9%	Most IS fees realized at YE
08 Sheriff	988,279	519,955	52.6%	
10 Medical Examiner	232,984	133,632	57.4%	Recorder fees better than expected YTD
11 Recorder	979,715	596,929	60.9%	
12 SEATS	2,016,798	1,054,112	52.3%	
14 Treasurer (SA 8-MV)	990,450	583,948	59.0%	
14 Treasurer (SA 9-TAX)	86,095	4,029	4.7%	Most TR-TX sale fees realized late in FY
17 Physical Plant	107,700	48,636	45.2%	
18 Central Services (TAXES & CREDITS)	25,405,246	13,575,765	53.4%	
18 Central Services	13,276,947	12,440,134	93.7%	Bonding proceeds now in
19 Planning & Zoning	396,110	191,188	48.3%	
20 Block Grants	10,000	5,000	50.0%	Mostly camping fees
24 Conservation	135,000	88,085	65.2%	Land rent not received
25 County Farm	32,700	0	0.0%	No EMS training grants YTD
31 Emergency Medical Services	25,000	0	0.0%	
42 Targeted Case Management (TCM)	2,242,665	1,251,691	55.8%	
45 Human Services	299,112	135,740	45.4%	
50 Veterans Affairs	10,000	16,225	162.3%	FY17 VA State grant, other contributions & donations
54 Juvenile Crime Prevention	24,000	5,659	23.6%	DECAT & Match funds lagging
<b>GENERAL BASIC FUND TOTAL:</b>	<b>52,861,768</b>	<b>33,467,716</b>	<b>63.3%</b>	
<b>GENERAL SUPPLEMENTAL FUND</b>				
21 Block Grants (JECC Debt Service)	7,374,421	4,614,452	62.6%	FY17 bond proceeds now in
22 Insurance	80,000	65,952	82.4%	Premium credit 200% of budget
28 Court Services/Attorney	4,550	2,985	65.6%	Refund from prior year
33 Auditor/Elections	18,513	51,416	277.7%	Unbudgeted Special election reimbursement
<b>GENERAL SUPPLEMENTAL FUND TOTAL:</b>	<b>7,477,484</b>	<b>4,734,805</b>	<b>63.3%</b>	
<b>RURAL BASIC FUND</b>				
23 Block Grants	5,558,027	3,072,973	55.3%	
<b>SPECIAL REVENUE FUNDS</b>				
32 REAP	51,011	52,209	102.3%	REAP payment now in
46 MH-DD	4,131,682	2,183,451	52.8%	
48 Road Construction Escrow	0	0	N/A	28E revenue over-budgeted
49 Secondary Roads (SA 0)	150,000	12,727	8.5%	
49 Secondary Roads (SA 7)	6,067,287	3,405,956	56.1%	Interest, K-9 donations & small State award
68 Law Enforcement Proceeds	200,000	1,190	0.6%	
69 Prosecutor Forfeiture	1,200	58	4.8%	Small State award
82 Conservation Trust	709,714	17,710	2.5%	No grants YTD
83 Conservation Bond	1,550,000	1,550,000	100.0%	Bonding proceeds received
87 Recorder's Records Management	29,220	17,153	58.7%	
<b>DEBT SERVICE FUND</b>				
65 Debt Service	16,609,433	8,831,677	53.2%	
<b>CAPITAL FUNDS:</b>				
40 Technology	42,500	18,763	44.1%	
44 Capital Expenditures	4,500	2,631	58.5%	Rebates/refunds
81 Energy Reinvestment	125,000	129,994	104.0%	
85 Capital Projects	14,000	8,488	60.6%	Better than expected interest
<b>EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH DECEMBER, 2016:</b>			<b>50.0%</b>	
<b>FAVORABLE BUDGET VARIANCE (+10%)</b>				
<b>UNFAVORABLE BUDGET VARIANCE (-10%)</b>				