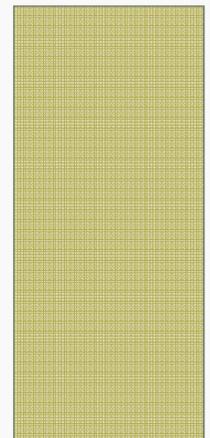


3RD QUARTER FY2017 BUDGET RESULTS

JOHNSON COUNTY, IOWA



3RD 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 with expense budgets, only seven departments have service area expenses currently exceeding the 75% expected budget expenditure level at the end of March 2017. Of those seven departments, only one is significantly (>85%) 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.

3RD 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 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 (Conservation Trust & Bond, Capital Projects & Capital Expenditures, County Farm) are behind schedule due to the timing of their budgeted projects.

General Basic Block Grants (Service Area 6) is significantly exceeding its budget due to the payment of the large Affordable Housing Trust grant of \$600,000 during this fiscal quarter.

3RD 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 71.7% collected YTD. There is some concern that they will not reach their target for call fees, which is their primary revenue source. Revenue budget projections for Ambulance have been steadily increased over the last few fiscal years to more accurately reflect actual collections experience.

Delinquent collections in the County Attorney's office (Dept. 2) is at ~98% collected YTD, despite increasing these budgeted revenue projections over the last few annual budget cycles. None of the budgeted Crime Victims Assistance grant monies have been collected yet this fiscal year.

The Recorder's office (Dept. 11) is nearly 7% over budget YTD in their revenue collections, which is a positive sign after a few years of revenue coming up short of what was originally budgeted. Budgeted revenues in this department have been downgraded over the last couple of fiscal years to account for this reality.

Secondary Roads (Dept. 49) may still realize additional revenues of ~\$500,000 above budget expectations by year end largely due to the enhanced Road Use Tax (RUT) revenue stream.

There is some concern that Planning, Development & Sustainability may miss their target due to less than expected building permit revenues YTD, but hopefully that activity picks up in the closing months of the fiscal year.

Through March 2017 the County collected ~93% of our budgeted current property tax revenues for FY2017. This often makes the departments affected appear as though their revenues will significantly exceed the budget at year end, but that's rarely the case. Departments affected are Central Services, General Supplemental Block Grants, Rural Basic, MHDS & Debt Service (Depts. 18, 21, 23, 46 & 65).

A number of other 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 ON 03/31/2017	EXPENSES ON 03/31/2017	% BUDGET EXPENDED YTD	
GENERAL BASIC FUND				
01 Ambulance	3,813,040	2,888,953	75.8%	
02 Attorney (SA 1)	2,051,919	1,612,134	78.6%	
02 Attorney (SA 9)	1,076,689	653,021	60.7%	Admin. Salaries @ 54% YTD
03 Auditor/Accounting	1,209,811	801,257	66.2%	
04 Public Health	4,001,290	2,844,794	71.1%	
05 Board of Supervisors	766,377	557,644	72.8%	Salaries @ 37% YTD
06 Human Resources	469,031	276,417	58.9%	
07 Information Technology	1,272,012	951,810	74.8%	
08 Sheriff (SA 1)	11,647,468	7,828,303	67.2%	No firearms training yet this FY
08 Sheriff (SA 6)	600	0	0.0%	
10 Medical Examiner	895,706	712,680	79.6%	
11 Recorder	696,272	529,256	76.0%	
12 SEATS and Fleet	3,030,812	2,182,987	72.0%	
14 Treasurer (SA 8)	905,610	589,709	65.1%	
14 Treasurer (SA 9)	355,098	270,595	76.2%	
15 Finance	310,542	234,735	75.6%	
17 Physical Plant	1,472,446	1,028,455	69.8%	No bee inspection fees this FY
18 Central Services (SA 3)	800	584	73.0%	Minimal township official charges YTD
18 Central Services (SA 6)	100	0	0.0%	Flex spending lagging; merit pay not used until yearend
18 Central Services (SA 8)	7,700	3,344	43.4%	
18 Central Services (SA 9)	737,990	424,671	57.5%	
19 Planning, Development, and Sustainability	1,099,592	717,704	65.3%	JECC transfer @ 53% YTD
20 Block Grants (SA 1)	3,694,902	2,038,468	55.2%	
20 Block Grants (SA 3)	1,435,524	1,000,504	69.7%	Affordable Housing grant now paid
20 Block Grants (SA 6)	903,031	815,984	90.4%	
24 Conservation	2,003,370	1,450,668	72.4%	Construction & repairs @ 39% YTD
25 County Farm	269,500	104,153	38.6%	No training expenses YTD
31 EMS	25,000	0	0.0%	Mostly commitment/CD legal expenses YTD
41 Institutional Accounts	193,850	44,422	22.9%	
42 Targeted Case Management (TCM)	2,243,565	1,565,623	69.8%	Some Admin. & Gen. assistance expenses lagging
45 Human Services	1,538,551	931,138	60.5%	General services @ 26% YTD
50 Veterans Affairs	185,351	105,074	56.7%	
54 Juvenile Crime Prevention	307,500	216,381	70.4%	
GENERAL BASIC FUND TOTALS:	48,621,049	33,381,468	68.7%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	461,938	30,967	6.7%	Only 1st half interest payments paid YTD
22 Insurance	1,452,500	877,641	60.4%	Unemployment compensation @ 4% YTD
27 Juvenile Justice	722,865	422,398	58.4%	Detention & shelter costs @ 54% YTD
28 Court Services/Attorney (SA 1)	219,750	80,748	36.7%	Minimal court services charges YTD
28 Court Services/Attorney (SA 9)	4,100	616	15.0%	Minimal tort costs YTD
33 Auditor/Elections	1,164,823	790,194	67.8%	Mostly transport charges YTD
47 Court Services/Sheriff	44,200	4,529	10.2%	
GENERAL SUPPLEMENTAL FUND TOTALS:	4,070,176	2,207,093	54.2%	
RURAL BASIC FUND				
23 Block Grants	997,558	725,102	72.7%	
	997,558	725,102	72.7%	
SPECIAL REVENUE FUNDS				
32 REAP	136,600	49,247	36.1%	Construction @ 29% YTD
46 MH-DD	6,207,109	3,282,433	52.9%	ECR transfer @ 50% YTD
49 Secondary Roads (SA 0)	2,107,500	1,465,146	69.5%	
49 Secondary Roads (SA 7)	9,567,031	6,476,785	67.7%	Some equipment purchases
68 Law Enforcement Proceeds	200,000	28,920	14.5%	Equipment & forms purchase
69 Prosecutor Forfeiture	7,500	2,333	31.1%	Construction costs @ 6% YTD
82 Conservation Trust	2,993,747	477,531	16.0%	Construction & land costs
83 Conservation Bond	1,962,129	375,640	19.1%	Hardware purchase
87 Recorder's Records Management	45,200	2,655	5.9%	
	23,226,816	12,160,690	52.4%	
DEBT SERVICE FUND				
65 Debt Service	16,645,450	123,475	0.7%	1st half interest paid in December
	16,645,450	123,475	0.7%	
CAPITAL PROJECTS FUNDS				
40 Technology	1,193,508	871,436	73.0%	Courtroom remodel just starting
44 Capital Expenditures	2,349,602	907,404	38.6%	More expenses & potential amendment prior to YE
81 Energy Reinvestment	50,000	31,229	62.5%	
85 Capital Projects	13,239,500	5,939,802	44.9%	Minimal road projects YTD (2%)
	16,832,610	7,749,871	46.0%	
EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH MARCH, 2017:			75.0%	
FAVORABLE BUDGET VARIANCE (-10%)				
UNFAVORABLE BUDGET VARIANCE (+10%)				

REVENUES RECEIVED YTD FY17

	BUDGET	REVENUE	% BUDGET	
	ON 03/31/2017	ON 03/31/2017	RECEIVED YTD	
GENERAL BASIC FUND				
01 Ambulance	2,916,164	2,091,238	71.7%	
02 Attorney (SA 1)	417,214	231,423	55.5%	No Victim Assistance grant YTD
02 Attorney (SA 9)	5,000	1,828	36.6%	Copier fees overbudgeted
03 Auditor/Accounting	10,050	8,806	87.6%	Unbudgeted refund
04 Public Health	2,205,614	1,822,458	82.6%	
05 Board of Supervisors	225	1,124	499.6%	Unbudgeted ID fees
06 Human Resources	3,000	0	0.0%	Fees collected at YE
07 Information Services	45,700	14,451	31.6%	IS fees \$39,000 realized at YE
08 Sheriff	988,279	774,917	78.4%	
10 Medical Examiner	232,984	217,490	93.3%	All revenue sources ahead of budget YTD
11 Recorder	979,715	799,943	81.7%	
12 SEATS and Fleet	2,016,798	1,777,471	88.1%	Unbudgeted contract revenues (Amerihealth, MTM, Logisticare)
14 Treasurer (SA 8-MV)	990,450	874,168	88.3%	MV fees robust YTD
14 Treasurer (SA 9-TAX)	86,095	5,644	6.6%	Most TR-TX sale fees realized late in FY
17 Physical Plant	107,700	76,708	71.2%	
18 Central Services (TAXES & CREDITS)	25,405,246	23,787,644	93.6%	
18 Central Services	13,276,947	12,652,870	95.3%	2nd half taxes now in
19 Planning, Development, and Sustainability	396,110	255,068	64.4%	Bonding proceeds in
20 Block Grants	10,000	7,500	75.0%	Building permits @ 65% YTD
24 Conservation	135,000	93,263	69.1%	
25 County Farm	32,700	26,220	80.2%	
31 Emergency Medical Services	25,000	0	0.0%	No EMS training grants YTD
42 Targeted Case Management (TCM)	2,242,665	1,810,919	80.7%	
45 Human Services	299,112	238,085	79.6%	
50 Veterans Affairs	10,000	16,225	162.3%	FY17 VA State grant, other contributions & donations
54 Juvenile Crime Prevention	24,000	12,609	52.5%	DECAT & Match funds lagging
GENERAL BASIC FUND TOTAL:	52,861,768	47,598,072	90.0%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	7,374,421	6,990,677	94.8%	2nd half taxes now in
22 Insurance	80,000	76,828	96.0%	Premium credit 200% of budget
28 Court Services/Attorney	4,550	3,892	85.5%	Unbudgeted refund
33 Auditor/Elections	18,513	51,478	278.1%	Unbudgeted Special election reimbursement
GENERAL SUPPLEMENTAL FUND TOTAL:	7,477,484	7,122,875	95.3%	
RURAL BASIC FUND				
23 Block Grants	5,558,027	5,290,821	95.2%	2nd half taxes now in
SPECIAL REVENUE FUNDS				
32 REAP	51,011	52,414	102.8%	REAP payment now in
46 MH-DD	4,131,682	3,683,743	89.2%	2nd half taxes now in
48 Road Construction Escrow	0	0	N/A	
49 Secondary Roads (SA 0)	150,000	12,727	8.5%	28E revenue over-budgeted
49 Secondary Roads (SA 7)	6,067,287	5,047,517	83.2%	No JAG or Fed Proceeds YTD
68 Law Enforcement Proceeds	200,000	5,938	3.0%	Unbudgeted State award & Fed award exceeding budget YTD
69 Prosecutor Forfeiture	1,200	3,622	301.8%	Grant revenue @ 22% YTD
82 Conservation Trust	709,714	175,810	24.8%	
83 Conservation Bond	1,550,000	1,668,215	107.6%	Bonding proceeds received & DNR grant reimbursement
87 Recorder's Records Management	29,220	23,425	80.2%	
DEBT SERVICE FUND				
65 Debt Service	16,609,433	15,502,816	93.3%	
CAPITAL FUNDS:				
40 Technology	42,500	29,176	68.6%	
44 Capital Expenditures	4,500	3,639	80.9%	
81 Energy Reinvestment	125,000	130,494	104.4%	Rebates/refunds
85 Capital Projects	14,000	14,292	102.1%	Better than expected interest
EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH MARCH, 2017:			75.0%	
FAVORABLE BUDGET VARIANCE (+10%)				
UNFAVORABLE BUDGET VARIANCE (-10%)				