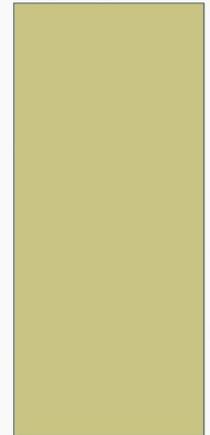


1ST QUARTER FY2020 BUDGET RESULTS

JOHNSON COUNTY, IOWA



1ST 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, seventeen departments have service area expenditures that exceeded the 25% expected budget expenditure level at the end of September 2019. Of those seventeen departments, only five were significantly (>35%) over their expected budgetary spending levels. Twenty-one departments were significantly under budget at the end of September (<40% budget expended YTD).

Many of the County's departments (25) have notable variances in their expected revenues (12 negative variances and 13 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.

1ST 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. Many of the Central Services expenditures are low as well.

The five departments that are significantly over budget at the end of December (County Farm/Capital, Insurance, Conservation Trust and Technology) while notable, are not areas of concern at this point in time. Insurance premiums paid by the county are due in early July and make up a significant portion of that annual budget. County Farm, Capital Expenditures & the Conservation Trust all have significant projects ongoing. Technology had a number of annual maintenance contracts due early in the year which has pushed their spending higher than normal.

1ST QUARTER FY 2020 REVENUE RESULTS: NOTABLE VARIANCES

Many of the underperforming revenue areas at the end of September are due to the timing of their respective cash flows (HR, IT, Treasurer/Taxes, Central Services (bonding), Auditor/Elections and Conservation Bond). The remaining areas are largely immaterial as their revenue totals will not have a significant impact on the County's overall expected revenue total for the fiscal year.

Many of the over performing departments are tax receipting departments (Central Services/Taxes, Rural Basic, MHDS and Debt Service) and are pushed above expectations as the majority of the 1st half property taxes have been realized in September. These will normalize over the next few months until the 2nd half taxes are realized. There are also a few departments that are realizing substantial interest revenues that have pushed them above expectations as well (Technology & Capital Expenditures).

EXPENDITURES YEAR TO DATE FY20

	BUDGET ON 9/30/2019	EXPENSES ON 9/30/2019	% BUDGET EXPENDED YTD	
GENERAL BASIC FUND				
01 Ambulance	4,804,916	1,178,791	24.5%	
02 Attorney (SA 1)	3,096,347	526,871	17.0%	
02 Attorney (SA 9)	939,940	327,203	34.8%	
03 Auditor/Accounting	1,317,592	321,513	24.4%	
04 Public Health	4,605,407	1,078,096	23.4%	
05 Board of Supervisors (SA 3)	78,746	18,702	23.7%	
05 Board of Supervisors (SA 9)	1,036,423	240,971	23.3%	
06 Human Resources	568,137	136,160	24.0%	
07 Information Technology	1,518,454	369,738	24.3%	
08 Sheriff	12,589,069	2,950,977	23.4%	
10 Medical Examiner	1,134,153	240,748	21.2%	
11 Recorder	806,800	208,488	25.8%	
12 SEATS	3,772,416	976,354	25.9%	
14 Treasurer (SA 8)	1,070,170	225,826	21.1%	
14 Treasurer (SA 9)	423,527	131,429	31.0%	
15 Finance	354,148	93,036	26.3%	
17 Physical Plant	1,724,600	366,637	21.3%	
18 Central Services (SA 3)	800	260	32.5%	No claims YTD
18 Central Services (SA 6)	2,200	215	9.8%	Township officials @15% YTD
18 Central Services (SA 8)	7,600	1,091	14.4%	Larger expenditures later in the year
18 Central Services (SA 9)	2,225,255	231,388	10.4%	
19 Planning & Zoning	1,155,199	262,377	22.7%	
20 Block Grants (SA 1)	3,986,639	92,548	2.3%	No JECC transfer yet
20 Block Grants (SA 3)	1,583,028	319,868	20.2%	
20 Block Grants (SA 6)	948,631	251,033	26.5%	
24 Conservation	2,741,600	768,427	28.0%	
25 County Farm (Operations)	52,790	3,436	6.5%	Small repairs, electricity & water
25 County Farm (Cap. Projects)	434,500	235,759	54.3%	Consulting & construction costs
26 Behavioral Health Urgent Care Center	128,496	10,736	8.4%	Building claims paid in error, now corrected
41 Institutional Accounts	136,100	15,693	11.5%	Some commitment costs
42 Targeted Case Management (TCM)	420,650	120,100	28.6%	
45 Human Services	1,844,652	402,679	21.8%	
50 Veterans Affairs	207,483	40,886	19.7%	
54 Juvenile Crime Prevention	357,500	110,091	30.8%	
	56,073,968	12,258,127	21.9%	
GENERAL SUPPLEMENTAL FUND				
21 Block Grants (JECC Debt Service)	468,740	0	0.0%	Debt payments in December & June
22 Insurance	1,130,000	671,710	59.4%	Most insurance premiums due in July
27 Juvenile Justice	784,215	134,472	17.1%	
28 Court Services/Attorney (SA 1)	219,750	20,189	9.2%	Criminal prosecution @ 10% YTD
28 Court Services/Attorney (SA 9)	4,100	0	0.0%	No claims YTD
33 Auditor/Elections	948,804	133,876	14.1%	Election costs later this year
47 Court Services/Sheriff	44,200	4,018	9.1%	Mostly transport costs
	3,599,809	964,265	26.8%	
RURAL BASIC FUND				
23 Block Grants (SA 1)	110,920	28,586	25.8%	
23 Block Grants (SA 6)	1,184,872	295,795	25.0%	
	1,295,792	324,381	25.0%	
SPECIAL REVENUE FUNDS				
32 REAP	45,000	2,624	5.8%	A few professional fees & supplies YTD
46 MH-DD	7,448,336	1,407,504	18.9%	Bridge & asphalt construction
49 Secondary Roads (SA 0)	2,258,000	142,246	6.3%	
49 Secondary Roads (SA 7)	10,653,012	3,217,455	30.2%	Small equipment purchase
68 Law Enforcement Proceeds	200,000	5,782	2.9%	Small equipment purchase
69 Prosecutor Forfeiture	7,500	617	8.2%	Largely construction & equipment
82 Conservation Trust	1,469,360	792,848	54.0%	Mostly construction costs
83 Conservation Bond	2,472,977	289,792	11.7%	No claims YTD
87 Recorder's Records Management	21,500	0	0.0%	
	24,575,685	5,858,868	23.8%	
DEBT SERVICE FUND				
65 Debt Service	21,534,985	0	0.0%	Debt payments in December & June
	21,534,985	0	0.0%	
CAPITAL PROJECTS FUNDS				
40 Technology	1,388,868	724,456	52.2%	Software maint. contracts, unbudgeted sheriff HW & SW purchase
44 Capital Expenditures	2,130,553	780,288	36.6%	Mostly ambulance equipment, parking ramp & HHS windows repairs
81 Energy Reinvestment	214,000	575	0.3%	Few claims YTD
85 Capital Projects	10,200,000	1,075,680	10.5%	Largely North Shop, MW1, CIT & Watershed costs
	13,933,421	2,580,999	18.5%	
EXPECTED PERCENTAGE OF BUDGET EXPENDED THROUGH SEPTEMBER, 2019:				25.0%
FAVORABLE BUDGET VARIANCE (-10%)				
UNFAVORABLE BUDGET VARIANCE (+10%)				

REVENUES RECEIVED YTD FY20

	BUDGET		REVENUE		% BUDGET RECEIVED YTD	
	ON 9/30/2019		ON 9/30/2019			
GENERAL BASIC FUND						
01 Ambulance	3,051,842		640,552		21.0%	
02 Attorney	513,405		104,101		20.3%	
03 Auditor/Accounting	62,950		21,418		34.0%	
04 Public Health	2,418,569		567,269		23.5%	
05 Board of Supervisors	620		320		51.6%	
06 Human Resources	3,000		0		0.0%	Fireworks permits
07 Information Services	45,200		1,260		2.8%	HR fees received late in the year
08 Sheriff	1,002,879		282,032		28.1%	IT fees received late in the year
10 Medical Examiner	262,950		40,176		15.3%	
11 Recorder	955,550		323,952		33.9%	
12 SEATS	2,269,442		493,473		21.7%	
14 Treasurer (SA 8)	1,103,400		316,328		28.7%	
14 Treasurer (SA 9)	106,870		1,528		1.4%	Tax sale revenues received late in the year
17 Physical Plant	108,900		27,732		25.5%	
18 Central Services (TAXES & CREDITS)	30,389,970		12,789,073		42.1%	First half taxes now in
18 Central Services	19,137,150		360,866		1.9%	\$17.8 M in bonding coming in December
19 Planning & Zoning	345,560		118,900		34.4%	
20 General Basic Block Grants	10,000		3,000		30.0%	Late season rec fees
24 Conservation	173,003		74,463		43.0%	Unbudgeted grant revenue
25 County Farm	22,000		21,950		99.8%	No reimbursements yet for Matt's costs
26 BHUCC	50,000		0		0.0%	
42 Targeted Case Management (TCM)	420,650		119,768		28.5%	
45 Human Services	283,940		102,114		36.0%	Intergovernmental revenues higher than expected
50 Veterans Affairs	16,500		21,550		130.6%	VA allocation, donations & contributions
54 Juvenile Crime Prevention	15,000		0		0.0%	No receipts YTD
	62,769,350		16,431,825		26.2%	
GENERAL SUPPLEMENTAL FUND						
21 Block Grants (JECC Debt Service)	2,947,826		794,091		26.9%	
22 Insurance	105,000		72,780		69.3%	Premium credit & recoveries
27 Juvenile Justice	2,500		137		5.5%	Small DECAT reimbursement
28 Court Services/Attorney	4,500		1,241		27.6%	
33 Auditor/Elections	131,575		262		0.2%	Election reimbursements later this year
	3,191,401		868,511		27.2%	
RURAL BASIC FUND						
23 Block Grants	6,435,540		2,994,657		46.5%	First half taxes now in
	6,435,540		2,994,657		46.5%	
SPECIAL REVENUE FUNDS						
32 REAP	31,976		1,921		6.0%	REAP allocation not received yet
46 MH-DD	5,252,711		2,064,148		39.3%	First half taxes now in
48 Road Construction Escrow	0		0		N/A	
49 Secondary Roads	6,189,946		1,938,444		31.3%	
68 Law Enforcement Proceeds	200,000		216		0.1%	Interest revenue
69 Prosecutor Forfeiture	3,200		839		26.2%	
82 Conservation Trust	1,267,591		662,661		52.3%	Grant revenues strong
83 Conservation Bond	2,473,000		0		0.0%	Bond revenues come in December
87 Recorder's Records Management	30,350		9,181		30.3%	
	15,448,774		4,677,410		30.3%	
DEBT SERVICE FUND						
65 Debt Service	21,487,126		8,969,476		41.7%	First half taxes now in
	21,487,126		8,969,476		41.7%	
CAPITAL FUNDS:						
40 Technology	43,000		19,247		44.8%	Interest & reimbursements
44 Capital Expenditures	15,500		24,441		157.7%	Interest earnings
81 Energy Reinvestment	0		0		N/A	
85 Capital Projects	4,016,000		244,600		6.1%	Interest & grant reimbursements
	4,074,500		288,288		7.1%	
PERMANENT TRUST FUND:						
86 CRC Wetland Mitigation Bank Trust	0		3,455		N/A	
	0		3,455		N/A	
EXPECTED PERCENTAGE OF BUDGET RECEIVED THROUGH SEPTEMBER, 2019:					25.0%	
FAVORABLE BUDGET VARIANCE (+10%)						
UNFAVORABLE BUDGET VARIANCE (-10%)						