1ST QUARTER FY2019 BUDGET RESULTS

JOHNSON COUNTY, IOWA

1ST QUARTER FY2019 RESULTS JOHNSON COUNTY, IOWA

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

Of the 46 County departments, fifteen departments have service area expenses that exceeded the 25% expected budget expenditure level at the end of September 2018. Of those fifteen departments, only five were significantly (>35%) over their expected budgetary spending levels. Seventeen departments were significantly under budget at the end of September (<15% budget expended YTD).

Many of the County's departments (26) have notable variances in their expected revenues (15 negative variances and 11 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 FY2019 EXPENDITURE RESULTS: NOTABLE VARIANCES

Because the majority of our debt service payments occur in June of each year, they are well under budget currently. Many of our justice and court related departments are also seeing less than expected levels of spending YTD which is a good sign for the rest of the year. Some of the County's block grant payments are realized later in the year which yields positive variances in those departments early in the fiscal year. 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 five departments that are significantly over budget at the end of September (Insurance, Juvenile Justice, Sec. Roads/Capital, Conservation Trust & Conservation Bond) 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 the annual budget. Juvenile Justice paid a significant overage for detention along with the 1st Q detention contract payment and the annual defense fund payment to the State. The other three areas are over expected levels due to high levels of capital project billings in their respective departments.

1ST QUARTER FY2018 REVENUE RESULTS: NOTABLE VARIANCES

Through the end of September ~43% of the year's property tax revenues have been collected which puts those departments into a favorable variance. This variance will diminish over time and become more normalized until the second half property taxes are realized next March.

Conservation Trust is ahead of schedule as they continue to bring in grant reimbursements associated with their capital activity that was originally budgeted in the prior year. Most of the other positive variances are due to some early receipts and are largely occurring in departments where the revenues budgeted are not significant.

A number of the departments that are currently in a negative variance are due to the seasonality and timing of their respective revenue streams, so this is not an alarming finding. Departments affected by this uneven timing include Human Resources, Treasurer (Taxes) and Central Services (bond proceeds). Targeted Case Management activity continues to decline as does the resulting reimbursement revenues. Some of the budgeted revenues are never accurate because of the assumptions made (LE Proceeds, Prosecutor Forfeiture, Recorder's Records Management and Capital Projects (watershed project activity).

Andisaberes	EXPENDITURES YEAR TO DATE FY19	BUDGET	EXPENSES	% BUDGET	
2 Alterny (SA 1) 2 Age 2 Alterny (SA 2) 2 Alterny (SA 3) 2 Alterny (SA 3) 3 Alterny (SA 3) 4 Alterny (SA 3) 4 Alterny (SA 3) 4 Alterny (SA 3) 5 Alterny (SA 3)	ENERAL BASIC FUND				
2 Attorney (SA D) 1 (082-338) 162-680 1 (1598) 1 (1082-338) 162-680 1 (1598) 1 (1082-338) 162-680 1 (1082-338) 162					
3 Auditor/Accounting 1, 245,619 314,992 25,3% 35 34,992 25,3% 35 36,993					1.641
Fubble Health					LSA salaries @ ~2%
Search of Supervisors					
Sturing Resources					
Information Technology					
3 Sheriff (SA 1)					
3 Sherff (SA 5)					
Observation					No activity VTD
Recorder					No activity 115
2 SEATS 3,554,644 868,392 24,496 1762 176					
# Treasurer (SA 8)					
# Treasurer (SA 9)					
3 Finance 341,332 88,833 26,0% C17/BitLiCC badget probable 1,000 24,15% C14/BitLiCC badget probable 1,000 24,15% C14/BitLiCC badget probable 24,15% C1					
/ Physical Plant					
3 Central Services (SA 3)					
3 Central Services (SA 6) 700 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
3 Central Services (SA 8) 3 Central Services (SA 6) 5 Central Services (SA 7) 5 Bebock Grants (SA 3) 6 Block Grants (SA 3) 6 Block Grants (SA 3) 7 Central Services (SA 6) 8 Central Services (SA 6) 9 C					
3 Central Services (SA 9)					
Perming & Zoning 1 1001,805 277,155 24,5% Will occur later in the FY No JECC payment yet 1001,805 277,155 24,5% Will occur later in the FY No JECC payment yet 1001,805 2,5% No					Numerous expenditures
District Grants (SA 1) 3,775,301 96,068 2,5% Moderate (SA 3) 1,665,779 364,305 2,9% Security (SA 3) 1,665,779 364,305 2,9% Security (SA 6) 2,521,920 698,041 27,7% Grant paid later in the year of the property of the prope					
Block Grants (SA 3)					No IECC payment yet
2 Block Grants (SA 6) 914,137 32,460 3,6% Grant Grant Conservation 2,521,920 698,041 27,7% Grant Beld latt of in the year of the property of					JEGG payment yet
Conservation 2,521,920 698,041 27,7% grant paid later in the year 396,150 34,303 23,8% No budget = in activity VTD 36 ehaworal Health Urgent Care Center 396,150 34,303 23,8% No budget = in activity VTD 36 ehaworal Health Urgent Care Center 396,150 34,303 23,8% No budget = in activity vxposcool this y converged 25,000 0 0.0% 0.0% No activity exposited this y converged 25,000 0 0.0% Commitment costs Fayroll costs 788,250 111,178 14,198 14,					Large affordable bouries
3 8 Behavioral Health Urgent Care Center 3 8 Behavioral Health Urgent Care Center 1 8 Behavioral Health Urgent Care Center 2 8 Behavioral Health Urgent Care Center 2 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
## Sehavioral Health Urgent Care Center 0					grant para rater in the year
1 EMS					No budget = no activity YTD
Institutional Accounts		_			
2 Targeted Case Management (TCM) 788,250 111,178 14,178 2 14,178 2 14,178 381,101 21,278 381,101					Commitment costs
5 Human Services 1,798,594 381,001 21,2% 23,0% 0 Veterans Affairs 201,633 46,366 23,0% 0 Veterans Affairs 201,633 46,366 23,0% 0 Veterans Affairs 201,633 46,366 23,0% 0 Veterans Affairs 201,635 46,366 23,0% 0 Veterans Affairs 201,635 46,366 23,0% 0 Veterans Affairs 201,635 20,0% 0 Veterans Affairs 201,635 201,635 20,0% 0 Veterans Affairs 201,635 20,0% 0 Veteran					Payroll costs @ ~14%
20 Veterans Affairs 201,637 46,396 23.0% 20.6% 537,000 73,491 20.6% 537,000 73,491 20.6% 537,000 73,491 20.6% 537,000 73,491 20.6% 537,000 73,491 20.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6% 53,702,178 11,511,295 21.4% 50.6					
Same professional feet Same professional f					
Say					
ENERAL SUPPLEMENTAL FUND	4 Juvenile Crime Prevention				
Block Grants (JECC Debt Service)		53,702,178	11,511,295	21.4%	
Block Grants (JECC Debt Service)					
2 Insurance 1,250,000 652,166 52,296 Provincing and the property of the property o	SENERAL SUPPLEMENTAL FUND				First payment due in Decem
2 Insurance	1 Block Grants (JECC Debt Service)	469,022	0	0.0%	Most of the insurance
7 Juvenile Justice 688,665 288,286 41.3% 1st Q JV beds contract; 4th 52 Court Services/Attorney (SA 1) 219,750 47,452 21.6% 10.0% 10	2 Insurance	1,250,000	652,166	52.2%	
3 Auditor/Elections 3 Auditor/Elections 986,477 192,131 19.5% No activity 7 Court Services/Sheriff 44,200 3,019 6.8% Transportation & subsister 3,672,214 1,183,054 32.2% Transportation & subsister 3,672,214 3,672 3,672,214 3,672 3,6	7 Juvenile Justice	698,665	288,286	41.3%	1st Q JV beds contract; 4th
3 Auditor/Elections 986, 477 192,131 19.5% No activity Transportation & subsister 7 Court Services/Sheriff 44,200 3,019 6.8% Transportation & subsister 3,672,214 1,183,054 32.2% 32.2% 32.2% 32.2% 32.2% 32.2% 32.2% 32.2% 32.2% 33.2% 32.2% 32.2% 33.2% 32.2% 33.2% 32.2% 33.2% 33.2% 32.2% 33.2%	8 Court Services/Attorney (SA 1)	219,750	47,452	21.6%	
Addition	8 Court Services/Attorney (SA 9)	4,100	О	0.0%	Indigent Defense payment
3,672,214	3 Auditor/Elections	986,477	192,131	19.5%	No activity
3,672,214	7 Court Services/Sheriff	44,200	3,019	6.8%	Transportation & subsistence
108,989 28,283 26.0% 3 Block Grants (SA 1) 108,989 28,283 26.0% 3 Block Grants (SA 6) 1,113,649 268,777 24.1% 24.3% 24.2% 24.3% 25.2% 24.3% 25.2%		3,672,214	1,183,054	32.2%	
108,989 28,283 26.0% 38 Block Grants (SA 1) 108,989 28,283 26.0% 38 Block Grants (SA 6) 1,113,649 268,777 24.1% 24.3% 24.2% 24.3% 25.2% 24.3% 25.2%					
1,113,649 268,777 24.1% 24.1% 24.3% 257,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060	URAL BASIC FUND				
1,113,649 268,777 24.1% 24.1% 24.3% 257,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060 24.3% 27,060	3 Block Grants (SA 1)	108,989	28,283	26.0%	
1,222,638 297,060 24.3%				24.1%	
## PECIAL REVENUE FUNDS 2 REAP					
2 REAP					
2 REAP	PECIAL REVENUE FUNDS				
6 MH-DD 6,609,289 1,405,411 21,3% 25 Secondary Roads (SA 0) 1,325,000 595,963 25.2% No activity 39 Secondary Roads (SA 7) 11,452,927 2,883,967 25.2% No activity 39 Prosecutor Foreiture 7,500 617 8.2% Small equipment purchase 2 Conservation Trust 258,878 253,014 27.7% Many projects ongoing 3 Conservation Bond 2,862,477 1,217,639 42.5% Many projects ongoing 3 Recorder's Records Management 239,100 63,805 26.7% 23,106,171 6,436,687 27.9% EBT SERVICE FUND 5 Debt Service 20,402,300 0 0 0.0% No payments until Decemb 20,402,300 0 0 0.0% No payments until Decemb 20,402,300 0 0 0.0% No payments until Decemb 20,402,300 1,197,586 396,405 33.1% Most Board approved projects not begun yet 1 Energy Reinvestment 195,000 1,075,450 19.6% Very little activity YTD 19,45% 1,9745,024 1,885,879 19.4%		151,000	16.271	10.8%	Some professional fees
## Secondary Roads (SA 0)					
Secondary Roads (SA 7)					Bridge construction
Start Star					
Prosecutor Forfeiture					
258,878 253,014 97,7% Many projects ongoing 2,862,477 1,217,639 42.5% Many projects ongoing 3 (2,862,477 1,217,639 42.5% Many projects ongoing 42.5% Many projects ongoing 63,805 26.7% 23,106,171 6,436,687 27.9% 23,106,171 6,436,687 27.9% 20,402,300 0 0.0% No payments until Decemb 20					Small equipment purchase
Apiral Projects Funds 2,862,477 1,217,639 42.5% Many projects ongoing 42.5% Many					Many projects ongoing
Recorder's Records Management 239,100 63,805 26.7%					
23,106,171 6,436,687 27.9% EBT SERVICE FUND 5 Debt Service 20,402,300 0 0.0% APITAL PROJECTS FUNDS 0 Technology 1,197,586 396,405 4 Capital Expenditures 2,852,438 401,406 14.1% 1 Energy Reinvestment 195,000 12,618 6.5% 1 Capital Projects 5,500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%					arry projects origoring
EBT SERVICE FUND 5 Debt Service 20,402,300 0 0.0% APITAL PROJECTS FUNDS 0 Technology 1,197,586 396,405 33.1% 4 Capital Expenditures 2,852,438 401,406 14.1% 1 Energy Reinvestment 195,000 1,075,450 19.6% 5 Capital Projects 5,500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%	r Recorder's Records Management				
20,402,300 0 0.0% No payments until Decemb		23,106,171	6,436,687	27.9%	
20,402,300 0 0.0% No payments until Decemb	EDT SERVICE FUND				
20,402,300 0 0.0% APITAL PROJECTS FUNDS D Technology 1,197,586 396,405 33.1% A Capital Expenditures 2,852,438 401,406 14.1% 1 Energy Reinvestment 195,000 12,618 6.5% 5 Capital Projects 5,500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%		00 100 000		0.004	
APITAL PROJECTS FUNDS D Technology 1,197,586 2,852,438 401,406 1 Energy Reinvestment 195,000 1,075,450 5 Capital Projects 1,197,586 396,405 33,1% Most Board approved projects not begun yet 14.1% 14.1% Very little activity YTD 19.6% 19.745,024 1,885,879 19.4%	Debt Service				ivo payments until Decembe
0 Technology 1,197,586 396,405 33.1% Most Board approved projects not begun yet 4 Capital Expenditures 2,852,438 401,406 14.1% Very little activity YTD 5 Capital Projects 5,500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%		20,402,300	0	0.0%	
0 Technology 1,197,586 396,405 33.1% Most Board approved projects not begun yet 4 Capital Expenditures 2,852,438 401,406 14.1% 14.1% Very little activity YTD 5 Capital Projects 5,500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%					
1,197,566 35,176	APITAL PROJECTS FUNDS				Most Board sproyed
4 Capital Expenditures 2,852,438 401,406 14.1% 14.1% 15.000 12.618 6.5% Very little activity YTD 5.500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%) Technology		396,405		
1 Energy Reinvestment 195,000 12,618 6.5% Very little activity YTD 5 Capital Projects 5,500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%	4 Capital Expenditures	2,852,438	401,406		projects not begun yet
5 Capital Projects 5,500,000 1,075,450 19.6% 9,745,024 1,885,879 19.4%	1 Energy Reinvestment	195,000			Very little activity YTD
9,745,024 1,885,879 19.4%				19.6%	
	XPECTED PERCENTAGE OF BUDGET				
	EXPECTED PERCENTAGE OF BUDGET FAVORABLE BUDGET VARIANCE (-10% UNFAVORABLE BUDGET VARIANCE (+1	T EXPENDED THROUG			

REVENUES RECEIVED YTD FY19					
OFNEDAL DAGIO FUND	BUDGET	REVENUE	% BUDGET	_	
GENERAL BASIC FUND O1 Ambulance	ON 9/30/2018 2,982,579	ON 9/30/2018 790,313	RECEIVED YT 26.5%	Ь	
02 Attorney (SA 1)	379,577	94,690	24.9%		
02 Attorney (SA 9)	2,000	10	0.5%	-	Minimal copy fees
03 Auditor/Accounting	47,370	3,308	7.0%	-	Mostly liquor licenses
04 Public Health	2,326,745	526,078	22.6%		Wostry Inquor Incerises
05 Board of Supervisors	500	200	40.0%		Fireworks permits
06 Human Resources	3,000	0	0.0%	-	
07 Information Services	45,200	79,850	176.7%	-	Assessor's fees are billed near
08 Sheriff	1,002,879	274,974	27.4%		FY18 fees were collected late
10 Medical Examiner	257,800	51,579	20.0%		conected rate
11 Recorder	1,027,000	331,938	32.3%		
12 SEATS	2,242,802	575,390	25.7%		
4 Treasurer (SA 8)	1,096,400	312,760	28.5%		
4 Treasurer (SA 9)	102,795	1,899	1.8%	-	Tax sale related revenues
7 Physical Plant	107,700	25,669	23.8%		come late in the year
18 Central Services (TAXES & CREDITS)	29,138,843	12,419,709	42.6%	×	1st half taxes now in
8 Central Services (TAXES & CREDITS)	17,681,510	288,502	1.6%	X	Bonding secured in December
9 Planning & Zoning	345,560	288,502 83,103	24.0%		Bonding secured in December
9 Planning & Zoning 24 Conservation		55,293	32.0%	_	121 6
	173,003			_	No farm rents
25 County Farm	22,000	0	0.0%	-	No activity expected
31 Emergency Medical Services	25,000		0.0%		DECAT, Empowerment
2 Targeted Case Management (TCM)	788,250	131,933	16.7%	¥ .	& Mobility grants
45 Human Services	310,290	113,542	36.6%	_	VA allocation in, donation &
50 Veterans Affairs	16,500	18,100	109.7%		contribution from other gov't
54 Juvenile Crime Prevention	15,000	11,235	74.9%		DECAT & Youth Employment m
	60,140,303	16,190,075	26.9%	_	
SENEDAL CURRI EMENTAL FUND					
GENERAL SUPPLEMENTAL FUND	2 040 004	754 407	25.00/		
21 Block Grants (JECC Debt Service)	3,010,061	751,427	25.0%		
22 Insurance	85,000	21,462	25.2%		
27 Juvenile Justice	2,500	0	0.0%		
28 Court Services/Attorney	4,500	1,393	31.0%	-	No. 1
33 Auditor/Elections	1,575	105	6.7%	_	Voter lists & maps
	3,103,636	774,387	25.0%	_	
RURAL BASIC FUND					
23 Block Grants	6,200,952	2,851,444	46.0%	×	1st half taxes now in
23 BIOCK Grants	6,200,952 6,200,952	2,851,444	46.0%	×	Ist half taxes flow iii
	0,200,932	2,031,444	40.078	_	
SPECIAL REVENUE FUNDS					
32 REAP	38,271	1,579	4.1%	-	1
6 MH-DD	5,811,219	2,066,000	35.6%	×	1st half taxes now in
		2,088,000		_ ^	13t Half taxes flow iii
18 Road Construction Escrow	6 180 046		N/A		Interest rever
9 Secondary Roads	6,189,946	1,968,722	31.8%	-	Interest revenue
88 Law Enforcement Proceeds	200,000	178	0.1%	-	No receipts YTD
69 Prosecutor Forfeiture	3,200	0	0.0%	-	~\$1.1M grants &
32 Conservation Trust	108,953	1,158,614	1063.4%	-	~\$46K credit sales
33 Conservation Bond	2,862,500	326,872	11.4%	_	Bonds secured in December
7 Recorder's Records Management	105,350	9,483	9.0%	_	Recording fees & interest
	15,319,439	5,531,448	36.1%		
SERT OFFICE FUND					
DEBT SERVICE FUND	00 005 055	0.600.046	40.007	-	1 - 4 1 - 16 4
55 Debt Service	20,395,633	8,608,849	42.2%	×	1st half taxes now in
	20,395,633	8,608,849	42.2%		
CADITAL FUNDS.					
CAPITAL FUNDS:	10.000	10.000	0.1 70/		
0 Technology	43,000	13,638	31.7%	-	Interest revenues need
4 Capital Expenditures	5,500	10,246	186.3%	-	to be amended upwards
31 Energy Reinvestment	88,000	0	0.0%	-	No activity YTD
35 Capital Projects	1,508,000	129,983	8.6%		
	1,644,500	153,867	9.4%	_	Interest & watershed grants
DEDMANDAT TOUGH FUND					
PERMANENT TRUST FUND:		4 000	N1/ 0		
PERMANENT TRUST FUND: 36 CRC Wetland Mitigation Bank Trust	0	1,293	N/A		
6 CRC Wetland Mitigation Bank Trust	0	1,293	N/A		
	0	1,293			