



## **Financial Management & Administration**

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# **Interim Financial Report June 30, 2022**

**Johnson County, Kansas**  
**Report of Financial Condition (Unaudited)**  
**For the Six Months Ended June 30, 2022**

**INTRODUCTION:**

This report presents un-audited information about the financial condition of Johnson County for the six months ended June 30, 2022. The report is comprised of four financial schedules with budget comparisons and accompanying comparative data from the previous year and a narrative section below to explain highlights for each schedule. This report does not include information for the Park and Recreation District.

**Schedule 1: Major Revenue Sources**

This schedule compares actual receipts to budgeted expectations for the County's major revenue sources. It reflects actual cash receipts collected during the time period indicated. Below is a discussion of significant items related to revenue.

**Property and Miscellaneous Taxes**

- 1) *Ad Valorem Tax* – Ad Valorem Tax distribution is five times a year, but 99% of distribution is within the first two quarters. This revenue source is in line with budget
- 2) *Delinquent Real Property Tax* – This revenue is difficult to budget due to its nature, and being affected by appeals, adjustments and refunds. Current year results are \$1.6M ahead of prior year.
- 3) *Sales Tax* – Combined Sales and Use Tax is about 16% above budgeted expectations, and up 17% from prior year, about \$9M.

**Interest Earnings**

- 1) *Interest on Delinquent Taxes* – This revenue source is dependent upon the nature and timing of delinquent collections. Receipts for 2022 are as expected.

**Charges for Services**

- 1) *Recording Fees* – This revenue source is slightly below budget at 40% and behind prior year by \$2M. Review of 2020 and 2021 revenues indicates activity spiked due to both lower interest rates and trust-related deed recordings brought on by the pandemic environment. Revenues are returning to pre-pandemic levels, as expected.
- 2) *Wastewater-Capital Finance Charges* – This revenue source is slightly below budget at 45%. Compared to 2021, fees are \$7.7M higher which can be attributed to planned adjustment of revenue distribution from Operating to Capital.
- 3) *Wastewater-Connection Fees* – This revenue source is slightly ahead of budget at 56%, with revenues \$1.3M lower than 2021. Economic activity that had surged post-pandemic and has since stabilized and receipts are tracking as expected.

## Grants

- 1) *CDBG* – Program activity and drawdowns have resumed post Covid-19 and a backlog of projects are being reimbursed in 2022.

## Other Nonbudgeted Major Revenues:

- 1) *COVID-19 grant funding* – Updates about this revenue source are provided by CMO staff to the BOCC regularly. When comparing 2022 to 2021, Johnson County has received both tranches of SLFRF, whereas in 2021 we had only received the first tranche.

## **Schedule 2: Cumulative Expenditures for General Fund by Department**

This schedule lists total actual expenditures for each of the departments within the County's General Fund compared to budgeted amounts and prior year YTD actual. The schedule does not include budgeted reserves and intrafund transfers.

- 1) All General Fund departments are tracking within or below their budgets for the first two quarters of 2022.

## **Schedule 3: Cumulative Expenditures for Budgeted Funds, except for the General Fund**

This schedule lists total actual expenditures for each of the County's budgeted funds except for the General Fund compared to budgeted amounts and prior year YTD actual. The schedule does not include budgeted reserves and intrafund transfers.

- 2) *911 Fund* – Expenditures were at 72% of budget through the first half due to timing of lease and large contract costs happening early in the year.
- 3) *Library Fund* – Expenditures were at 56% of budget due to timing of budgeted transfers to Capital Projects.

## **Schedule 4: Cash Balances for Capital Improvement and Non-Budgeted Funds (Unaudited)**

This schedule lists ending fund balances for the County's Capital Project and Non-Budgeted Funds. This schedule is prepared on a cash basis and only includes cash-related transactions. Capital Project Funds are budgeted on a multi-year basis. By their unique nature, the remaining funds do not lend themselves well to an annual budget process and are not required to be budgeted by statute. As such, the cash balance is a picture of what is available to be spent. Agency Funds are used to report resources held by Johnson County in a purely custodial capacity. These funds only show the receipt, temporary investment, and remittance of the fiduciary resources to individuals, private organizations, or other governments.



**JOHNSON COUNTY, KANSAS**  
**MAJOR REVENUE SOURCES (Unaudited)**  
**For the Six Months Ended June 30, 2022**

Sche

	Budget to Actual Comparison				
	2022 Budget	YTD 2022 Actual	Percent of Budget	YTD 2021 Actual	Actual Variation over (under)
<b>BUDGETED MAJOR REVENUE SOURCES:</b>					
<b>Property and Miscellaneous Taxes</b>					
Ad Valorem Tax	\$ 261,175,295	\$ 252,391,790	97%	\$ 246,043,286	\$ 6,348,504
Delinquent Real Property Tax	2,612,664	1,590,308	61%	(3,266)	1,593,874
Motor Vehicle Tax	23,923,885	11,779,296	49%	12,085,710	(30,143,209)
Special Highway Tax	12,732,467	6,276,057	49%	6,735,004	(4,458,410)
<b>Sales and Use Taxes</b>					
Local Sales Tax (1/2 percent)	16,296,444	8,610,507	53%	7,717,841	8,898,603
Local Use Tax	4,077,981	3,012,561	74%	2,317,592	1,760,389
Public Safety Sales Tax (1/4 percent)	20,133,947	10,850,625	54%	9,638,036	1,212,589
Public Safety Use Tax	5,038,186	3,769,583	75%	2,875,051	2,163,135
Public Safety Sales Tax #2 (1/4 percent)	20,133,948	10,850,625	54%	9,638,046	1,212,589
Public Safety Use Tax #2	5,038,186	3,769,583	75%	2,875,053	2,163,133
Public Safety Sales Tax #3 (1/4 percent)	20,133,948	10,850,561	54%	9,637,999	1,212,589
Public Safety Use Tax #3	5,038,186	3,769,561	75%	2,875,039	2,163,147
Stormwater Sales Tax (1/10 percent)	12,914,159	6,946,066	54%	6,156,682	7,757,477
Stormwater Use Tax	3,137,797	2,413,113	77%	1,836,528	1,301,269
<b>Interest Earnings</b>					
Investment Interest	1,375,754	1,827,119	133%	1,994,324	(116,205)
Interest on Delinquent Taxes	2,500,000	1,741,999	70%	992,887	1,507,113
<b>Charges for Services</b>					
911 Fund	5,557,139	2,669,190	48%	2,583,131	2,974,008
Contractor Licensing Fees	1,288,000	436,792	34%	494,073	(793,773)
Heritage Trust Fund Fees	579,962	212,664	37%	431,963	(152,001)
Med-Act User Fees	11,775,587	6,567,188	56%	6,400,479	5,375,108
Motor Vehicle Registration Fees	4,513,595	2,172,148	48%	2,184,150	(2,341,447)
Mortgage Registration Fees	-	-	0%	-	-
Recording Fees	8,000,000	3,230,488	40%	5,301,644	(2,071,656)
Police Protection Charges	1,300,000	375,680	29%	449,101	(824,321)
Sheriff and Corrections Prisoner Boarding Charges	1,050,300	253,100	24%	246,017	(797,200)
Wastewater-Capital Finance Charges (formerly EDU)	68,777,900	30,907,668	45%	23,213,540	44,564,360
Wastewater-System Availability Charges (new for 2014)	4,124,200	3,719,284	90%	3,919,619	(204,916)
Wastewater-Connection Fees	6,200,000	3,487,590	56%	4,812,172	(1,322,582)
Wastewater-User Charges	59,332,429	30,805,094	52%	31,606,347	(27,727,335)
<b>Grants</b>					
Community Development Block Grant	2,153,000	1,073,405	50%	452,052	1,600,948
Section 8 Rental Assistance	13,025,283	6,633,167	51%	5,873,809	7,151,474
<b>TOTAL BUDGETED REVENUE FROM MAJOR SOURCES</b>	<b>\$ 603,940,242</b>	<b>\$ 432,992,812</b>	<b>72%</b>	<b>\$ 411,383,907</b>	<b>\$ 21,606,335</b>
<b>NONBUDGETED MAJOR REVENUE SOURCES:</b>					
R.O.D. Technology Fees		\$ 485,328		\$ 797,878	\$ (312,550)
<b>OTHER NONBUDGETED MAJOR REVENUE SOURCES:</b>					
State and Local Fiscal Recovery Funds		117,159,324		59,149,356	58,009,968
<b>TOTAL REVENUE FROM MAJOR SOURCES</b>		<b>\$ 550,637,464</b>		<b>\$ 471,331,141</b>	<b>\$ 79,306,323</b>

\*These revenues and associated expenses are reported separately under the COVID-19 weekly reporting to the Board.

Key:

- revenue item worth mentioning
- revenue increase investigated



**JOHNSON COUNTY, KANSAS**  
**CUMULATIVE EXPENDITURES FOR BUDGETED FUNDS (Unaudited)**  
**GENERAL FUND**  
**For the Six Months Ended June 30, 2022**

	<b>Budget Comparison</b>				
	<b>2022</b>	<b>YTD 2022</b>	<b>Percent</b>	<b>YTD 2021</b>	<b>Year over</b>
<b>Budget for</b>	<b>Actual</b>	<b>of</b>		<b>Actual</b>	
<b>Operating</b>	<b>Expenditures</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Varia</b>	
<b>Accounts</b>	<b>for Operating</b>	<b>Accounts</b>	<b>for Operating</b>	<b>over (</b>	
<b>Accounts</b>	<b>Accounts</b>	<b>Accounts</b>	<b>Accounts</b>	<b>over (</b>	
<b>General Fund</b>					
Board of County Commissioners	\$ 1,709,799	\$ 705,898	41%	\$ 793,711	\$
County Manager's Office	4,411,587	2,325,785	53%	2,152,577	
District Attorney	11,981,554	5,209,054	43%	4,933,734	
Sheriff	95,361,321	20,829,853	22%	47,731,331	(26)
Elections	5,610,278	2,036,103	36%	2,164,412	
Appraiser	7,720,834	3,505,048	45%	3,538,703	
Financial Management & Administration	5,677,014	2,767,051	49%	2,327,732	
Treasury, Taxation, and Vehicles	10,048,666	5,262,022	52%	5,194,324	
Budget & Financial Planning	1,533,468	714,244	47%	655,415	
Countywide - see note 1 below	226,070,595	69,991,728	31%	23,524,767	46
Human Resources	3,475,136	1,633,211	47%	1,582,872	
Legal	2,324,399	1,034,199	44%	961,395	
Facilities	38,474,683	19,866,907	52%	13,569,194	6
Department of Technology & Innovation	24,623,915	10,756,755	44%	9,631,326	1
Planning	21,937,836	11,700,962	53%	10,865,856	
Human Services	9,566,080	4,042,440	42%	22,198,654	(18)
Med-Act	34,392,425	7,423,128	22%	13,695,404	(6)
Emergency Management & Communications	6,081,016	2,728,135	45%	3,014,948	
Corrections	31,116,287	13,294,166	43%	13,683,726	
District Courts	5,906,792	2,304,697	39%	2,225,664	
District Court Trustee	1,693,493	665,577	39%	638,757	
JIMS	7,265,604	4,297,623	59%	3,437,131	
Courts Law Library	355,750	142,489	40%	146,479	
Museum	1,598,853	453,678	28%	436,252	
<b>Total General Fund</b>	<b>\$ 558,937,385</b>	<b>\$ 193,690,753</b>	<b>35%</b>	<b>\$ 189,104,364</b>	<b>\$ 4</b>

Key:

expenditures over budget

**Note 1 - includes the following:**

- Countywide Support
- Public Safety Sales Tax 1 & 2 & 3
- Extension Council
- Fair
- Heritage Trust
- Economic Development Programs

**JOHNSON COUNTY, KANSAS**  
**CUMULATIVE EXPENDITURES FOR BUDGETED FUNDS (Unaudited)**  
**ALL OTHER BUDGETED FUNDS**  
**For the Six Months Ended June 30, 2022**

	<b>Budget Comparison</b>			
	<b>2022 Budget for Operating Accounts</b>	<b>YTD 2022 Actual Expenditures for Operating Accounts</b>	<b>Percent of Budget</b>	<b>YTD 2021 Actual Expenditures for Operating Accounts</b>
<b><u>Special Revenue Funds</u></b>				
911 Fund	\$ 6,281,043	\$ 4,502,679	72%	\$ 4,400,259
Alcohol Tax	140,559	70,280	50%	54,460
Controlled Substance	26,530	-	0%	74,973
Developer Fees	9,800	-	0%	-
District Attorney Forfeited Property	25,301	7,261	29%	16,196
Johnson County Developmental Supports	28,830,489	14,276,580	50%	13,046,294
Library	39,961,904	22,421,622	56%	18,878,066
Mental Health	39,820,412	19,193,733	48%	19,562,609
Prosecutor Training and Assistance	29,000	5,219	18%	4,743
Public Health	23,114,974	11,030,669	48%	11,672,103
Sheriff Forfeited Property	1,204,480	48,513	4%	282,500
Stream Maintenance	5,000	-	0%	-
Weapons Licensure	88,705	-	0%	-
<b><u>Debt Service Funds</u></b>				
Debt Service	1,968,250	261,225	13%	293,342
Library Special Use	3,922,125	630,774	16%	468,412
<b><u>Enterprise Funds</u></b>				
Airport	7,529,244	2,580,308	34%	3,223,803
Transportation	17,164,400	7,914,264	46%	6,840,030
Wastewater O & M	63,923,300	31,688,057	50%	35,398,987
Wastewater SRCFP	52,337,104	10,789,710	21%	11,293,983
<b><u>Capital Project Funds</u></b>				
County Building	1,851,134	308,067	17%	325,267
Public Works	33,306,554	15,967,667	48%	13,636,407
Stormwater	16,172,182	4,167,482	26%	3,721,852
<b><u>Internal Service Funds</u></b>				
Risk Management	5,615,491	2,898,108	52%	2,628,930
Fleet Operating Fund	3,577,472	1,925,989	54%	1,267,777
<b>Total Expenditures (excluding General Fund)</b>	<b>\$ 346,905,453</b>	<b>\$ 150,688,207</b>	<b>43%</b>	<b>\$ 147,090,993</b>

Key:  
 expenditures over budget



**JOHNSON COUNTY, KANSAS**  
**CASH BALANCE**  
**CAPITAL IMPROVEMENT & NON-BUDGETED FUNDS (Unaudited)**  
**June 30, 2022**

Schedule 4

	<b>Cash Balance</b>
<b><u>Special Revenue Funds</u></b>	
Library Gift	\$ 81,319
County Clerk Technology Fund	1,642,191
County Treasurer Technology Fund	426,397
<b><u>Capital Projects Funds</u></b>	
Capital Projects	107,023,475
Equipment Reserve	9,149,230
Register of Deeds Technology	7,471,962
<b><u>Enterprise Funds</u></b>	
Airport Capital Projects	6,654,289
Public Building Commission	27,622,609
Transportation Capital Projects	1,049,669
Wastewater SRCFP - Capital Projects	22,034,743
<b><u>Internal Service Funds</u></b>	
Risk Management - Workers' Compensation	8,068,431
Self Insured Health Care	24,527,072
<b><u>Agency Funds</u></b>	
Inmate Welfare	84,750
Medical Reimbursement	264,730
Research Triangle Sales Tax	-
Tax Collection	22,941,065
Sheriff Foreclosure	-