



2020-2021 Budget Review
Public Hearing – March 16, 2020

GROWING COMMUNITY

- Regular Taxable valuation growth average of 6.62%/year*
- Population grew 18.4% or 3.6% per year**
- December 2019 authorized full time police staff of 31 = 1.40 FTE/1,000 residents. FY21 funding for 31 FTE and authorized for 32 FTE.
- Fire department combined staffing (full & part time) 1.87 firefighters/1,000 residents. Full time only 1.48/1,000.
- 118 road miles
- 40 miles of trail & new water trail system
- 460 Park acres & new Terra Park
- Library circulation increase 7%*

* 4 year comparison

** 2010-2020 comparison

GROWING COMMUNITY

- 115 miles of water mains, including 1,402 hydrants and 1,507 water valves
- 82.5 miles of sanitary sewer mains maintained, including 316 low-pressure grinder pumps and 2,052 manholes
- 113.5 miles of storm sewer pipe and 3,345 storm water inlets, and Parks maintaining the new bioswales installed during the East of Merle Hay Road improvements
- Utility meters/customers: 2013 to 2019
 - *Water* 10,305 15.3% growth
 - *Sewer* 6,538 18.5% growth
 - *Garbage* 5,335 9.9% growth

FY 21 Issues with Budget Impact

- Growing Community & Annexing property
- Maximum Tax Levy Legislation and Public Hearing
- Johnston Town Center – New City Hall
- Local Option Sales & Service Tax Revenue
- Council Strategic Plan
- Significant public improvements continue in 2020 and 2021
- Capital Improvement Plan
- Multi-Residential Rollback
- Increased need for Additional Staffing
- Capital Equipment Plan – 9th year funding

CURRENT STATUS

- Established levy of \$10.63/\$1,000 taxable valuation
 - *Represents a 3.63% DECREASE in total property tax dollars collected and an average of 3.94% collected the past ten (10) years*
- Established Regular General Levy for operations @ \$7.51
 - *Represents an increase of \$0.68/\$1000 regular general levy or \$1,786,291*
- Established Special Revenue Levy @ \$0.78 -
Represents a decrease of -516,442 for Other Employee Benefits (health, dental, life, disability, unemployment)
- Debt Service levy of \$2.34, a decrease from current \$3.60 by Using 65% of the estimated LOSST revenue or \$2,149,864
- Using \$408,429 General Fund Operating Reserve
- Continues incorporating Commercial & Industrial Backfill replacement dollars in the operating budget and tax levy

Decision Packages

- Decision Packages were presented totaling \$1,371,059
- Funded \$527,663 of which \$408,568 is General Fund Property Tax supported
 - *Police Officer*
 - *Firefighter*
 - *Deputy Fire Marshal*
 - *Parks Mtc. Worker I*
 - *Communications Specialist*



Decision Packages Non Tax Supported (Reserve or Other Source)

- Lucas Chest Compression System
- Paramedic School
- Zoning & Subdivision Code Update
- Emerald Ash Borer Program Increase
- Trail Overlay/Maintenance
- AchieveSocial Services
- Video Budget Increase
- Funding for Kosovo Activities
- Copier
- Sign Removal Replacement Improvement
- Broadband Visioning Study
- Public Works-Mtc. Worker I
- Water/Sewer-Mtc. Worker I
- Public Works-Clam Shell Grapple Bucket
- Water/Sewer Bobcat Track Skid Loader
- ¾ Ton Pickup

Funding Outside Organizations

■ Community Education	\$88,245
■ JEDCO	\$30,000
■ Johnston Chamber of Commerce	\$8,000
■ Greater Des Moines Partnership	\$5,590
■ Johnston Partnership for Healthy Community	\$15,000
■ Johnston Arts Council	\$2,200

Significant Public Improvements Continuing in FY21

- Reconstruction of the intersection of NW 62nd Avenue & Merle Hay Road (including a sidewalk on the south side of NW 62nd Avenue from Merle Hay Road to NW 49th Street)
- First phase (for NW 100th Street to NW 97th Street) of the reconstruction of NW 54th Avenue between NW 86th Street to NW 100th Street.
- East of Merle Hay Road /South of NW 62nd Avenue: Complete Final phase (NW 61st Pl., & west end of NW 60th Avenue)
- NW Beaver Drive Overlay and Trail –Third & final phase 2021
- Begin sidewalk repair & replacement/construction program.
- Orchard Meadows #1 – Ridge Crest Drive
- Design of Crescent Chase Pond project, West of NW 86th St.

Significant Public Improvements Continuing in FY21

- Construct Northglenn Stream Improvements
- Design for west of Hyperion Point Dr & NW Beaver Drive storm water improvements
- Installation of fiber along NW Beaver Drive (Supervisory Control & Data Acquisition (SCADA) system for water/sanitary sewer
- Repainting the NW 100th Street Water tower
- Second phase (NW 97th Street to NW 86th Street) of the reconstruction of NW 54th Avenue between NW 86th Street to NW 100th Street (2021)
- NW Beaver Drive Booster Station Improvements

Significant Public Park & Trail Improvements in FY21

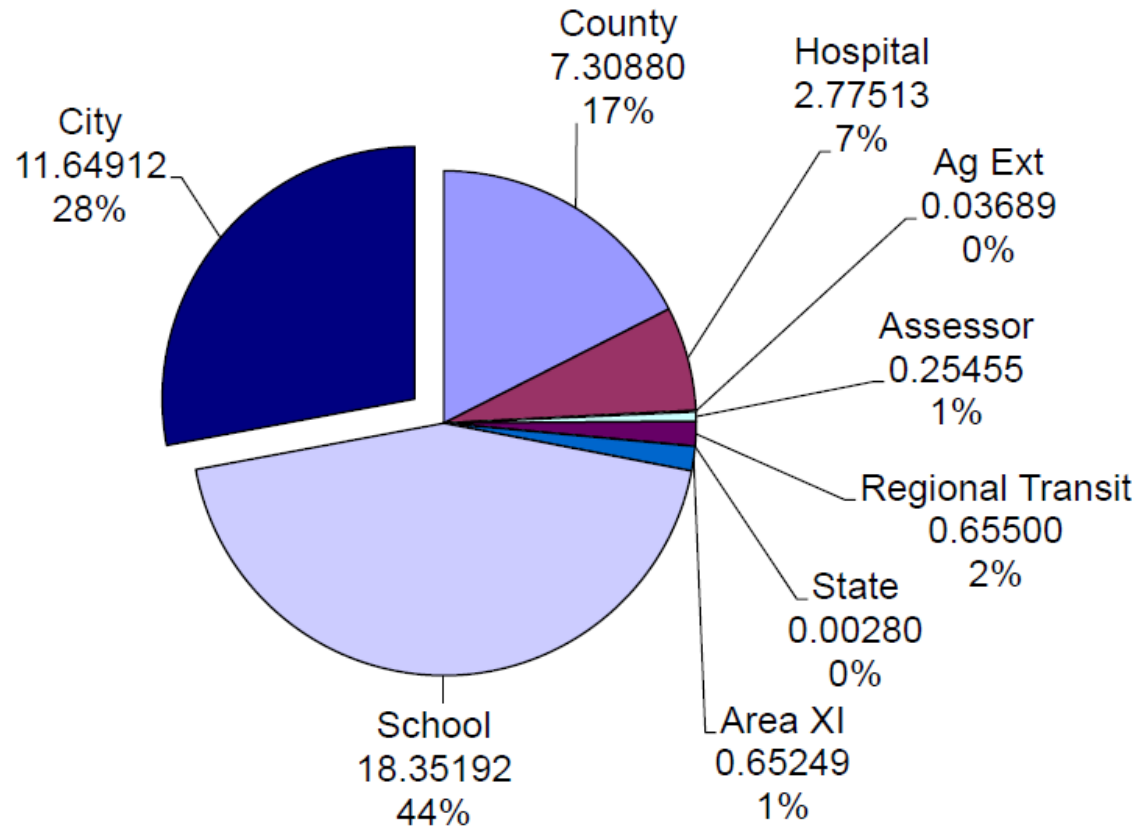
- Construction of the Pioneer Parkway Trail
- Johnston Commons playground & shelter
- Construction of Water Trail access @ Lew Clarkson Park
- Lew Clarkson Park Master Plan
- Dewey Park Playground
- Dewey Park Shelter
- Crosshaven Park Shelter
- Reconstruction of the Trestle Trail Bridge over Beaver Creek (joint project with Polk County Conservation and Polk County Public Works)
- Finalize planning for NW 86th Street recreation trail

History of Property Tax Rate

Budget Year	General Fund Tax Levy	Special Revenue Levy	Debt Service Tax Levy	Actual Tax Levy
2012/13	\$7.70		\$3.59*	\$11.29
2013/14	\$7.57		\$3.58	\$11.15
2014/15	\$7.57		\$3.77**	\$11.34
2015/16	\$7.70		\$3.80	\$11.50
2016/17	\$7.74		\$3.66	\$11.40
2017/18	\$7.74		\$3.65	\$11.39
2018/19	\$7.91		\$3.61	\$11.52
2019/20	\$6.83	\$1.22	\$3.60	\$11.65
2020/21 proposed	\$7.51	\$0.78	\$2.34	\$10.63

FY	City of Johnston	% of Total Tax Levy	Total Tax Levy
10-11	\$ 11.26700	29%	\$ 39.46357
11-12	\$ 11.09579	28%	\$ 39.30025
12-13	\$ 11.29000	28%	\$ 39.69863
13-14	\$ 11.15007	28%	\$ 39.93616
14-15	\$ 11.34392	27%	\$ 41.51432
15-16	\$ 11.50054	27%	\$ 41.98647
16-17	\$ 11.40000	27%	\$ 41.50611
17-18	\$ 11.38698	27%	\$ 41.41368
18-19	\$ 11.52167	28%	\$ 41.57590
19-20	\$ 11.64912	28%	\$ 41.68670

City of Johnston, Iowa Combined Tax Rates for Fiscal Year 2019-2020



2019-2020 Tax Rates Metro
 ** Proposed 2020-2021 Johnston Tax Rate

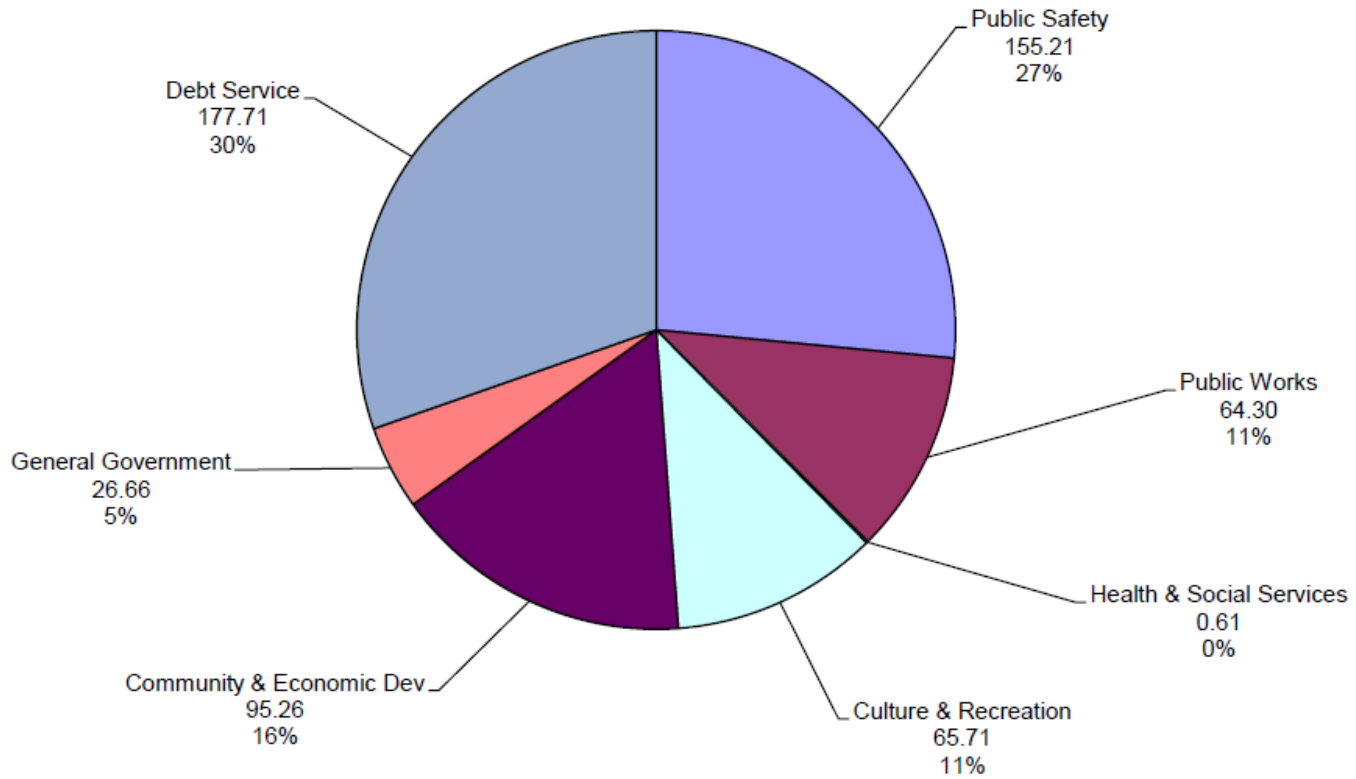
City	General Levy	Outside \$8.10	Emerg Levy	Employ Benefit	Sub-Total Gen/Sp Levy	Debt Service	Total Levy
Altoona	\$ 8.10000			\$ 1.45227	\$ 9.55227	\$ 0.39142	\$ 9.94369
Clive	\$ 7.07193			\$ 1.59033	\$ 8.66226	\$ 1.48249	\$ 10.14475
Ankeny	\$ 6.10000	\$ 0.15000		\$ 0.60000	\$ 6.85000	\$ 3.50000	\$ 10.35000
Urbandale	\$ 8.10000			\$ 0.42000	\$ 8.52000	\$ 2.00000	\$ 10.52000
* JOHNSTON	\$ 7.50574			\$ 0.78395	\$ 8.28969	\$ 2.34073	\$ 10.63042
West Des Moines	\$ 8.10000	\$ 0.11457	\$ 0.27000	\$ 0.55543	\$ 9.04000	\$ 1.95000	\$ 10.99000
Grimes	\$ 8.10000	\$ 0.26663	\$ 0.27000	\$ 2.01533	\$ 10.65196	\$ 2.16097	\$ 12.81293
Waukee	\$ 8.00000			\$ 2.08000	\$ 10.08000	\$ 3.32000	\$ 13.40000
Windsor Heights	\$ 8.10000	\$ 0.67521	\$ -	\$ 4.94238	\$ 13.71759	\$ 2.80671	\$ 16.52430
Des Moines	\$ 8.10000	\$ 0.30000	\$ -	\$ 5.27000	\$ 13.67000	\$ 2.97000	\$ 16.64000

2019-2020 TAX RATES * 2020- 2021 TAX RATE FOR JOHNSTON

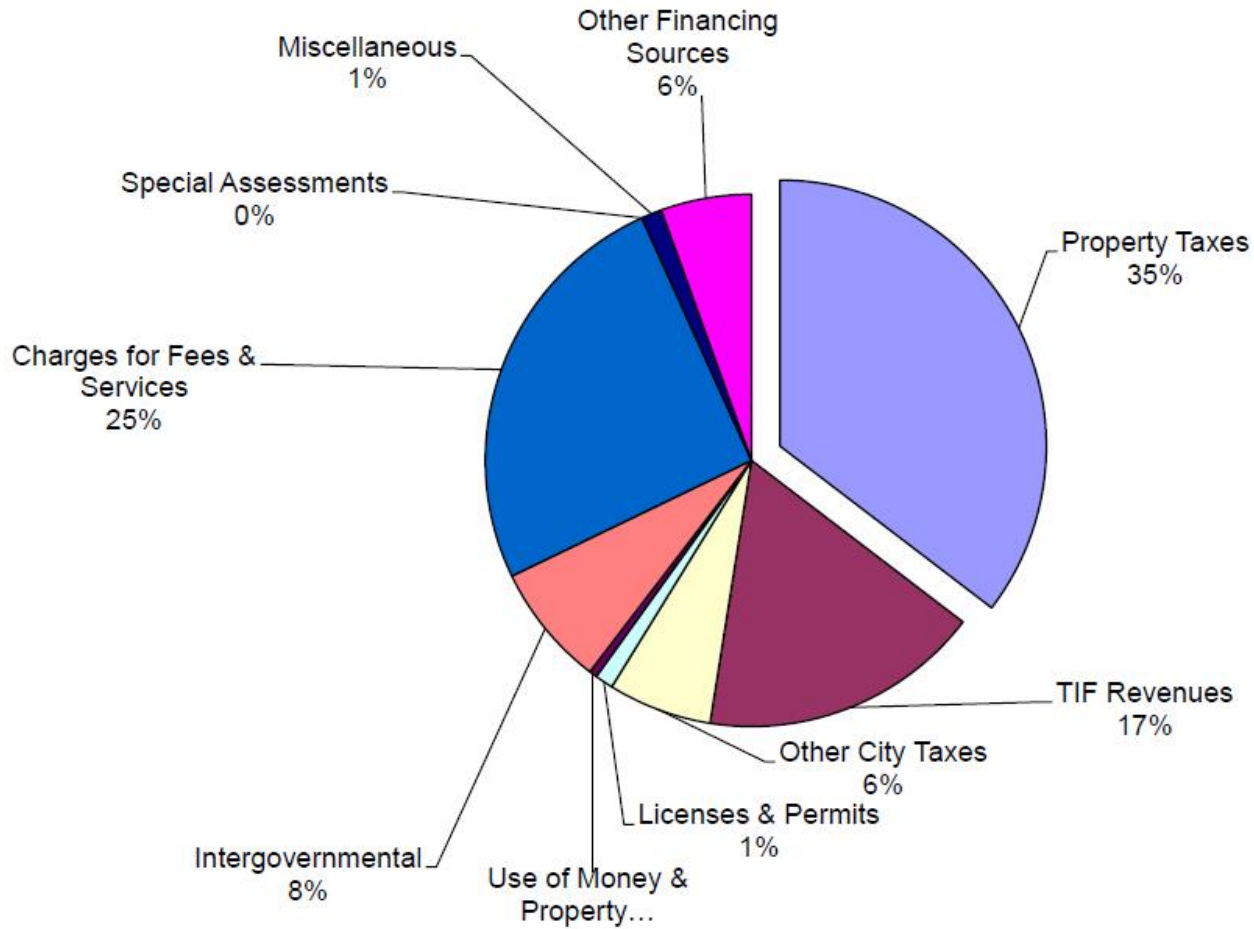
City of Johnston
Property Tax Levies
Amounts & Effect on Typical Property Owner
Residence - \$100,000 Home

Year	Rollback	Actual Valuation	Taxable Valuation	City Tax Rate	City Tax Amount	Net Change	Percent Change	Levy % Change
2007-2008	45.5960%	\$100,000	\$45,596	11.30298	\$515.37	(\$4.64)	-0.89%	-0.00024
2008-2009	44.0803%	\$100,000	\$44,080	11.30102	\$498.15	(\$17.22)	-3.34%	-0.00017
2009-2010	45.5893%	\$100,000	\$45,589	11.30102	\$515.21	\$17.05	3.42%	0.00000
2010-2011	46.9094%	\$100,000	\$46,909	11.26700	\$528.53	\$13.32	2.59%	-0.00302
2011-2012	48.5290%	\$100,000	\$48,529	11.09579	\$538.47	\$9.94	1.88%	-0.01543
2012-2013	50.7518%	\$100,000	\$50,752	11.29000	\$572.99	\$34.52	6.41%	0.01720
2013-2014	52.8166%	\$100,000	\$52,817	11.15007	\$588.91	\$15.92	2.78%	-0.01255
2014-2015	54.4002%	\$100,000	\$54,400	11.34392	\$617.11	\$28.20	4.79%	0.01709
2015-2016	55.7335%	\$100,000	\$55,734	11.50000	\$640.94	\$23.82	3.86%	0.01357
2016-2017	55.6259%	\$100,000	\$55,626	11.40000	\$634.14	(\$6.80)	-1.06%	-0.00877
2017-2018	56.9391%	\$100,000	\$56,939	11.38698	\$648.36	\$14.23	2.24%	-0.00114
2018-2019	55.6209%	\$100,000	\$55,621	11.52167	\$640.85	(\$7.52)	-1.16%	0.01169
2019-2020	56.9180%	\$100,000	\$56,918	11.64912	\$663.04	\$22.20	3.46%	0.01094
2020-2021	55.0743%	\$100,000	\$55,074	10.63042	\$585.46	(\$77.58)	-11.70%	-0.09583

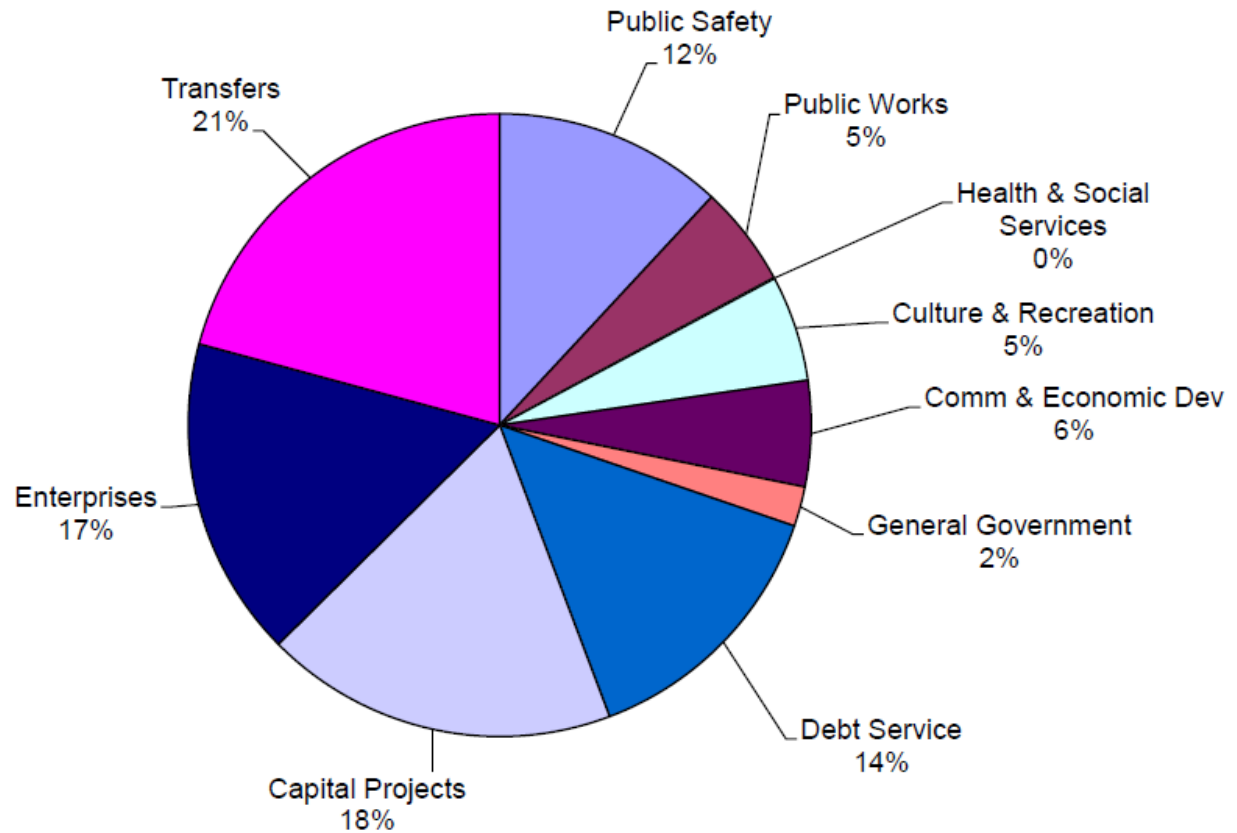
**2020-21 Annual Property Tax for a \$100,000 Residential Home
Per Taxable Function For \$10.63 Levy or \$585.46/year**



Budget FY 2021 Revenues & Other Financing Sources



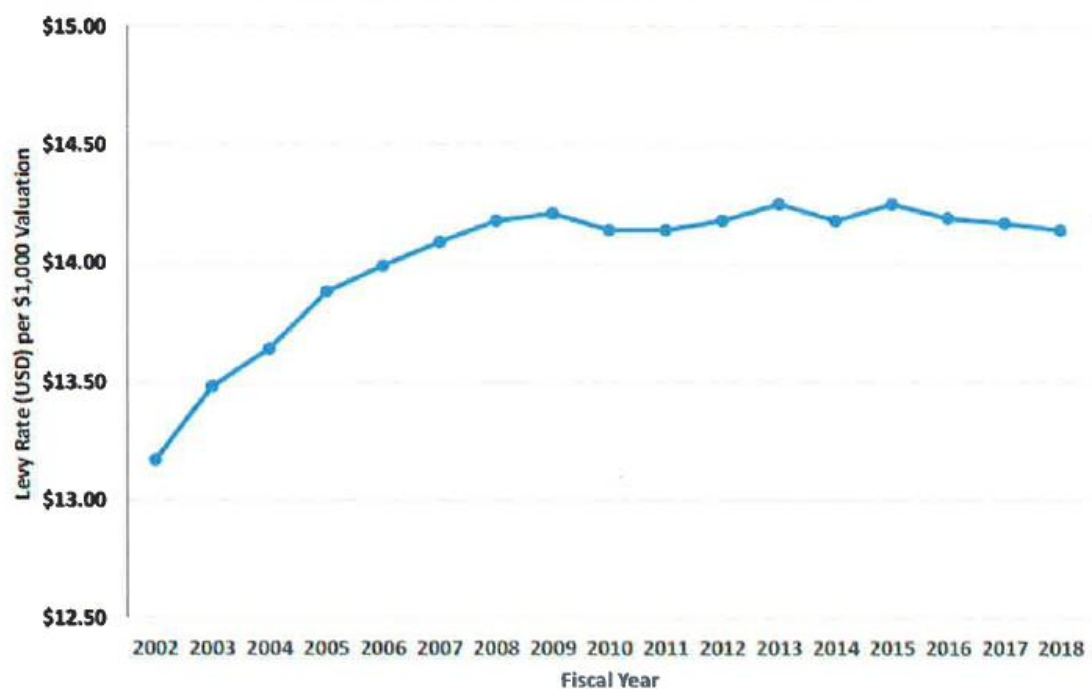
Budget FY 2021 Expenditures



Levy Research

League's Special Report on City/Local Levies

Total City Property Tax Levy Rate
Iowa League of Cities 7/2018 (Data: IA DOM)



By valuation-weighted average

Summary

- Revenues - \$60,170,904
- Expenditures - \$70,131,637
- Fund Balance - \$38,872,453

Fund Balances

2020-2021	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
General Fund	\$ 5,319,940	\$15,590,840	\$15,999,269	\$4,911,511
Special Revenue	\$ 4,373,990	\$ 5,935,946	\$ 5,910,792	\$ 4,399,144
TIF Special Revenue	\$11,008,827	\$ 8,016,014	\$ 5,524,429	\$13,500,412
Debt Service	\$ 3,906,992	\$ 9,995,318	\$ 9,923,224	\$ 3,979,086
Capital Projects	\$15,487,688	\$ 6,155,000	\$18,889,000	\$ 2,753,688
Proprietary	\$ 8,735,749	\$14,477,786	\$13,884,923	\$ 9,328,612
GRAND TOTAL	\$48,833,186	\$60,170,904	\$70,131,637	\$38,872,453



QUESTIONS?