

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

City of: JOHNSTON

The City Council will conduct a public hearing on the proposed Budget at: Johnston City Hall, 6221 Merle Hay Road, Johnston, IA 50131 Meeting Date: 3/21/2022 Meeting Time: 07:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				10.67513
The estimated tax levy rate per \$1000 valuation on Agricultural land is				3.0037
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (515) 278-2344 ext: 209		City Clerk/Finance Officer's NAME Teresa Rotschafer		
		Budget FY 2023	Re-estimated FY 2022	Actual FY 2021
Revenues & Other Financing Sources				
Taxes Levied on Property	1	17,064,556	16,821,378	16,353,550
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	17,064,556	16,821,378	16,353,550
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	10,068,599	8,026,132	7,890,409
Other City Taxes	6	4,114,721	2,809,199	3,338,466
Licenses & Permits	7	504,500	504,500	623,526
Use of Money and Property	8	52,963	65,185	236,083
Intergovernmental	9	3,979,091	5,198,775	5,799,022
Charges for Fees & Service	10	13,110,456	12,698,280	14,996,137
Special Assessments	11	0	0	41,952
Miscellaneous	12	623,855	1,299,792	1,798,366
Other Financing Sources	13	16,800,845	60,947,984	3,715,859
Transfers In	14	13,571,827	20,041,284	14,683,657
Total Revenues and Other Sources	15	79,891,413	128,412,509	69,477,027
Expenditures & Other Financing Uses				
Public Safety	16	10,046,754	9,153,560	8,678,819
Public Works	17	4,160,190	3,773,170	3,366,402
Health and Social Services	18	51,600	41,600	32,514
Culture and Recreation	19	4,344,344	3,982,230	3,497,190
Community and Economic Development	20	3,773,367	3,589,778	4,705,358
General Government	21	1,857,607	2,044,099	1,390,059
Debt Service	22	14,152,556	19,282,054	9,224,524
Capital Projects	23	6,494,345	50,361,590	12,894,855
Total Government Activities Expenditures	24	44,880,763	92,228,081	43,789,721
Business Type / Enterprises	25	22,017,329	18,497,806	10,373,819
Total ALL Expenditures	26	66,898,092	110,725,887	54,163,540
Transfers Out	27	13,571,827	20,041,284	14,683,657
Total ALL Expenditures/Transfers Out	28	80,469,919	130,767,171	68,847,197
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-578,506	-2,354,662	629,830
Beginning Fund Balance July 1	30	49,486,100	51,840,762	51,210,932
Ending Fund Balance June 30	31	48,907,594	49,486,100	51,840,762

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of: JOHNSTON County Name: POLK COUNTY

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

		With Gas & Electric		Without Gas & Electric		City Number: 77-720 Last Official Census: 24,064
Regular	2a	1,562,531,127	2b	1,524,618,238		
DEBT SERVICE	3a	1,892,500,456	3b	1,854,587,567		
Ag Land	4a	6,463,704				

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	11,730,503	11,445,873	43 7.50737
Non-Voted Other Permissible Levies							
Contract for use of Bridge	0.67500			6		0	44 0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45 0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46 0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47 0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48 0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49 0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51 0.00000
Liability, property & self insurance costs	Amt Nec			14		0	52 0.00000
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465 0.00000
Voted Other Permissible Levies							
Instrumental/Vocal Music Groups	0.13500			15		0	53 0.00000
Memorial Building	0.81000			16		0	54 0.00000
Symphony Orchestra	0.13500			17		0	55 0.00000
Cultural & Scientific Facilities	0.27000			18		0	56 0.00000
County Bridge	As Voted			19		0	57 0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58 0.00000
Aid to a Transit Company	0.03375			21		0	59 0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60 0.00000
City Emergency Medical District	1.00000			463		0	466 0.00000
Support Public Library	0.27000			23		0	61 0.00000
Unified Law Enforcement	1.50000			24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	11,730,503	11,445,873	
Ag Land	3.00375			26	19,415	19,415	63 3.00370
Total General Fund Tax Levies (25 + 26)				27	11,749,918	11,465,288	
Special Revenue Levies							
Emergency (if general fund at levy limit)	0.27000			28		0	64 0.00000
Police & Fire Retirement	Amt Nec			29		0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30		0	0.00000
Other Employee Benefits	Amt Nec			31	1,305,160	1,273,498	0.83529
Total Employee Benefit Levies (29,30,31)				32	1,305,160	1,273,498	65 0.83529
Sub Total Special Revenue Levies (28+32)				33	1,305,160	1,273,498	
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation				
SSMID 1		0	0	34		0	66 0.00000
SSMID 2		0	0	35		0	67 0.00000
SSMID 3		0	0	36		0	68 0.00000
SSMID 4		0	0	37		0	69 0.00000
SSMID 5		0	0	555		0	565 0.00000
SSMID 6		0	0	556		0	566 0.00000
SSMID 7		0	0	1177		0	1179 0.00000
SSMID 8		0	0	1185		0	1187 0.00000
Total Special Revenue Levies				39	1,305,160	1,273,498	
Debt Service Levy 76.10(6)	Amt Nec			40	4,414,199	4,325,770	70 2.33247
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	17,469,277	17,064,556	72 10.67513

(Signature)

(Date)

(County Auditor)

(Date)

**NOTICE OF PUBLIC HEARING - CITY OF JOHNSTON - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2022 - June 30, 2023**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/22/2022 **Meeting Time:** 07:00 PM **Meeting Location:** City Hall, 6221 Merle Hay Road, Johnston, IA 50131

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.cityofjohnston.com

City Telephone Number
(515) 278-2344 ext: 209

	Current Year Certified Property Tax 2021 - 2022	Budget Year Effective Property Tax 2022 - 2023	Budget Year Proposed Maximum Property Tax 2022 - 2023	Annual % CHG
Regular Taxable Valuation	1,557,088,950	1,562,531,127	1,562,531,127	
Tax Levies:				
Regular General	11,688,833	11,688,833	11,730,503	
Contract for Use of Bridge	0	0	0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs			0	
Support of Local Emer. Mgmt. Commission			0	
Emergency			0	
Police & Fire Retirement			0	
FICA & IPERS			0	
Other Employee Benefits	1,220,680	1,220,680	1,305,160	
Total Tax Levy	12,909,513	12,909,513	13,035,663	0.97
Tax Rate	8.29080	8.26192	8.34266	

Explanation of significant increases in the budget:

The property tax rate increase of \$0.05 or property tax dollar increase of \$126,150 is related to the employee benefit costs for the employees paid from the general fund which include police, fire, park, library, general government employees (IAFF, Teamsters, and AFSCME) and the increased cost of health care. Although the property tax rate will increase by \$0.05/\$1,000, the property owner will experience a decrease in the amount of property taxes they pay due to the change in the property tax roll back.

If applicable, the above notice also available online at:

www.facebook.com/cityofjohnstoniowa; @cityofjohnston on Twitter; www.instagram.com/cityofjohnston

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

FUND BALANCE
 City Name: JOHNSTON
 Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2021									
Beginning Fund Balance July 1	6,046,965	6,230,986	10,865,873	852,660	19,387,558	0	43,384,042	7,826,890	51,210,932
Actual Revenues Except Beg Balance	16,803,735	7,034,753	7,955,116	10,404,759	10,787,185	0	52,985,548	16,491,479	69,477,027
Actual Expenditures Except End Balance	15,670,815	5,640,939	6,802,711	9,262,590	18,894,855	0	56,271,910	12,575,287	68,847,197
Ending Fund Balance June 30	7,179,885	7,624,800	12,018,278	1,994,829	11,279,888	0	40,097,680	11,743,082	51,840,762
Re-Estimated FY 2022									
Beginning Fund Balance	7,179,885	7,624,800	12,018,278	1,994,829	11,279,888	0	40,097,680	11,743,082	51,840,762
Re-Est Revenues	17,074,753	8,059,323	8,130,632	17,907,143	53,624,890	0	104,796,741	23,615,768	128,412,509
Re-Est Expenditures	17,459,121	7,101,553	9,869,533	19,282,054	52,461,590	0	106,173,851	24,593,320	130,767,171
Ending Fund Balance	6,795,517	8,582,570	10,279,377	619,918	12,443,188	0	38,720,570	10,765,530	49,486,100
Budget FY 2023									
Beginning Fund Balance	6,795,517	8,582,570	10,279,377	619,918	12,443,188	0	38,720,570	10,765,530	49,486,100
Revenues	17,826,631	7,790,718	10,210,338	13,920,142	6,005,845	0	55,753,674	24,137,739	79,891,413
Expenditures	18,934,116	7,987,907	8,677,483	14,152,556	6,494,345	0	56,246,407	24,223,512	80,469,919
Ending Fund Balance	5,688,032	8,385,381	11,812,232	387,504	11,954,688	0	38,227,837	10,679,757	48,907,594

LOCAL EMC SUPPORT

City Name: JOHNSTON

Fiscal Year July 1, 2022 - June 30, 2023

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg. Mgmt. Comm.	0	0
TOTAL FOR FY 2023	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: JOHNSTON

Fiscal Year July 1, 2021 - June 30, 2022

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
PUBLIC SAFETY									
1	4,766,254	578,284						5,344,538	4,674,551
2								0	0
3	25,400							25,400	34,916
4								0	0
5	987,150							987,150	1,580,507
6	2,478,353	70,675						2,549,028	2,385,725
7		236,594						236,594	0
8								0	0
9	10,850							10,850	3,120
10								0	0
11	8,268,007	885,553				0		9,153,560	8,678,819
PUBLIC WORKS									
12	653,411	1,895,051						2,548,462	2,217,999
13								0	0
14		225,000						225,000	227,465
15		98,300						98,300	65,818
16								0	0
17								0	0
18								0	0
19								0	0
20	901,408							901,408	855,120
21								0	0
22	1,554,819	2,218,351				0		3,773,170	3,366,402
HEALTH & SOCIAL SERVICES									
23	16,600							16,600	15,014
24								0	0
25								0	0
26								0	0
27	25,000							25,000	17,500
28								0	0
29								0	0
30	41,600	0				0		41,600	32,514
CULTURE & RECREATION									
31	1,417,507	63,970						1,481,477	1,405,574
32								0	0
33	1,673,000	198,390						1,871,390	1,727,278
34	199,730	20,010						219,740	179,934
35								0	0
36	273,337							273,337	31,573
37	124,286	12,000						136,286	152,831
38	3,687,860	294,370				0		3,982,230	3,497,190

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: JOHNSTON

Fiscal Year July 1, 2021 - June 30, 2022

	GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
	COMMUNITY & ECONOMIC DEVELOPMENT									
39	Community Beautification		39,500						39,500	42,051
40	Economic Development	148,851	13,738	754,713					917,302	1,781,331
41	Housing and Urban Renewal	448,565	54,146						502,711	429,112
42	Planning & Zoning	705,031	42,214						747,245	473,423
43	Other Com & Econ Development	60,211							60,211	0
44	TIF Rebates			1,322,809					1,322,809	1,979,441
45	TOTAL (lines 39 - 44)	1,362,658	149,598	2,077,522			0		3,589,778	4,705,358
	GENERAL GOVERNMENT									
46	Mayor, Council, & City Manager	317,378	46,082						363,460	317,677
47	Clerk, Treasurer, & Finance Adm.	451,862	24,290						476,152	466,679
48	Elections	16,000							16,000	13,082
49	Legal Services & City Attorney	93,450							93,450	48,326
50	City Hall & General Buildings	466,103							466,103	96,533
51	Tort Liability	287,950							287,950	257,329
52	Other General Government	321,934	19,050						340,984	190,433
53	TOTAL (lines 46 - 52)	1,954,677	89,422	0			0		2,044,099	1,390,059
	DEBT SERVICE									
54	Gov Capital Projects				19,282,054				19,282,054	9,224,524
55	TIF Capital Projects					25,880,300			25,880,300	4,102,837
56	TOTAL CAPITAL PROJECTS					24,481,290			24,481,290	8,792,018
57	TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	0	0	0	0	50,361,590	0		50,361,590	12,894,855
58	TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	16,869,621	3,637,294	2,077,522	19,282,054	50,361,590	0		92,228,081	43,789,721
	BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
59	Water Utility						6,660,176		6,660,176	6,002,799
60	Sewer Utility						2,779,408		2,779,408	2,510,651
61	Electric Utility								0	0
62	Gas Utility								0	0
63	Airport								0	0
64	Landfill/Garbage								0	0
65	Transit								0	0
66	Cable TV, Internet & Telephone								0	0
67	Housing Authority								0	0
68	Storm Water Utility								0	0
69	Other Business Type (city hosp., ISF, parking, etc.)						246,499		246,499	361,481
70	Enterprise DEBT SERVICE						1,451,252		1,451,252	870,645
71	Enterprise CAPITAL PROJECTS						7,360,471		7,360,471	628,243
72	Enterprise TIF CAPITAL PROJECTS								0	0
73	TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)						18,497,806		18,497,806	10,373,819
74	TOTAL ALL EXPENDITURES (lines 58+73)	16,869,621	3,637,294	2,077,522	19,282,054	50,361,590	0		110,725,887	54,163,540
75	Regular Transfers Out	589,500	3,464,259						5,095,514	5,354,218
76	Internal TIF Loan Transfers Out			7,792,011		2,100,000			1,000,000	9,329,439
77	Total ALL Transfers Out	589,500	3,464,259	7,792,011	0	2,100,000			6,095,514	14,683,657
78	TOTAL Expenditures and Other Fin Uses (lines 74+77)	17,459,121	7,101,553	9,869,533	19,282,054	52,461,590	0		24,593,320	68,847,197
79	Ending Fund Balance June 30	6,795,517	8,582,570	10,279,377	619,918	12,443,188	0		49,486,100	51,840,762

RE-ESTIMATED REVENUES DETAIL
 City Name: JOHNSTON
 Fiscal Year July 1, 2021 - June 30, 2022

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2022	ACTUAL 2021
Taxes Levied on Property	1 11,442,415	1,193,253		4,185,710				16,821,378	16,353,550
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3 11,442,415	1,193,253		4,185,710	0			16,821,378	16,353,550
Delinquent Property Taxes	4							0	0
TIF Revenues	5		8,026,132					8,026,132	7,890,409
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 262,488	27,407		81,804				371,699	406,770
Utility franchise tax (Iowa Code Chapter 364.2)	7	20,000						20,000	23,430
Parimutuel wager tax	8							0	0
Gaming wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11 217,500							217,500	248,921
Other Local Option Taxes		2,200,000						2,200,000	2,659,345
Subtotal - Other City Taxes (lines 6 thru 12)	13 479,988	2,247,407		81,804	0			2,809,199	3,338,466
Licenses & Permits	14 504,500							504,500	623,526
Use of Money & Property	15 33,675	1,675	4,500	15	20,300		5,020	65,185	236,083
Intergovernmental:									
Federal Grants & Reimbursements	16 102,800	1,688,264						1,791,064	346,138
Road Use Taxes	17	2,496,120						2,496,120	3,039,653
Other State Grants & Reimbursements	18 343,647	36,636		97,666				477,949	1,205,381
Local Grants & Reimbursements	19 418,642				15,000			433,642	1,207,850
Subtotal - Intergovernmental (lines 16 thru 19)	20 865,089	4,221,020	0	97,666	15,000		0	5,198,775	5,799,022
Charges for Fees & Service:									
Water Utility	21								
Sewer Utility	22						6,113,195	6,113,195	7,502,912
Electric Utility	23						3,885,147	3,885,147	3,343,352
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27 987,340							987,340	927,209
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	0
Housing Authority	31							0	0
Storm Water Utility	32						1,036,688	1,036,688	1,012,214
Other Fees & Charges for Service	33 675,910							675,910	2,210,450
Subtotal - Charges for Service (lines 21 thru 33)	34 1,663,250	0		0	0		11,035,030	12,698,280	14,996,137
Special Assessments	35							0	41,952
Miscellaneous	36 713,946	4,800			12,300		568,746	1,299,792	1,798,366
Other Financing Sources:									
Regular Operating Transfers In	37 1,147,933	96,762		2,766,063	730,000		4,408,515	9,149,273	5,354,218
Internal TIF Loan Transfers In	38 186,429			7,605,582	3,100,000			10,892,011	9,329,439
Subtotal ALL Operating Transfers In	39 1,334,362	96,762	0	10,371,645	3,830,000	0	4,408,515	20,041,284	14,683,657
Proceeds of Debt (Excluding TIF Internal Borrowing)	40			3,170,303	49,747,290			7,598,457	3,550,259
Proceeds of Capital Asset Sales	41 37,528	294,406	100,000					431,934	165,600
Subtotal-Other Financing Sources (lines 36 thru 38)	42 1,371,890	391,168	100,000	13,541,948	53,577,290	0	12,006,972	80,989,268	18,399,516
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 17,074,753	8,059,323	8,130,632	17,907,143	53,624,890	0	23,615,768	128,412,509	69,477,027
Beginning Fund Balance July 1	44 7,179,885	7,624,800	12,018,278	1,994,829	11,279,888	0	11,743,082	51,840,762	51,210,932
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45 24,254,638	15,684,123	20,148,910	19,901,972	64,904,778	0	35,358,850	180,253,271	120,687,959

EXPENDITURES SCHEDULE PAGE 1

City Name: JOHNSTON

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
PUBLIC SAFETY										
Police Department/Crime Prevention	5,206,808	516,448						5,723,256	5,344,538	4,674,551
Jail								0	0	0
Emergency Management	22,400							22,400	25,400	34,916
Flood Control								0	0	0
Fire Department	1,207,696	62,964						1,270,660	987,150	1,580,507
Ambulance	2,778,674	236,864						3,015,538	2,549,028	2,385,725
Building Inspections								0	236,594	0
Miscellaneous Protective Services								0	0	0
Animal Control	14,900							14,900	10,850	3,120
Other Public Safety								0	0	0
TOTAL (lines 1 - 10)	9,230,478	816,276				0		10,046,754	9,153,560	8,678,819
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	782,480	1,939,080						2,721,560	2,548,462	2,217,999
Parking - Meter and Off-Street								0	0	0
Street Lighting	14	225,000						225,000	225,000	227,465
Traffic Control and Safety		81,300						81,300	98,300	65,818
Snow Removal								0	0	0
Highway Engineering								0	0	0
Street Cleaning								0	0	0
Airport								0	0	0
Garbage (if not Enterprise)	1,132,330							1,132,330	901,408	855,120
Other Public Works								0	0	0
TOTAL (lines 12 - 21)	1,914,810	2,245,380				0		4,160,190	3,773,170	3,366,402
HEALTH & SOCIAL SERVICES										
Welfare Assistance	25,000							25,000	16,600	15,014
City Hospital								0	0	0
Payments to Private Hospitals								0	0	0
Health Regulation and Inspection								0	0	0
Water, Air, and Mosquito Control	25,000							25,000	25,000	17,500
Community Mental Health								0	0	0
Other Health and Social Services	1,600							1,600	0	0
TOTAL (lines 23 - 29)	51,600	0				0		51,600	41,600	32,514
CULTURE & RECREATION										
Library Services	1,534,206	69,604						1,603,810	1,481,477	1,405,574
Museum, Band and Theater								0	0	0
Parks	1,869,794	207,658						2,077,452	1,871,390	1,727,278
Recreation	168,076	40,087						208,163	219,740	179,934
Cemetery								0	0	0
Community Center, Zoo, & Marina	276,383	72						276,455	273,337	31,573
Other Culture and Recreation	166,464	12,000						178,464	136,286	152,831
TOTAL (lines 31 - 37)	4,014,923	329,421				0		4,344,344	3,982,230	3,497,190

EXPENDITURES SCHEDULE PAGE 2

City Name: JOHNSTON

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	41,000						41,000	39,500	42,051
Economic Development	40	234,150	640,100					912,302	917,302	1,781,331
Housing and Urban Renewal	41	420,003	67,951					487,954	502,711	429,112
Planning & Zoning	42	598,471	38,628					637,099	747,245	473,423
Other Com & Econ Development	43	91,254						91,254	60,211	0
TIF Rebates	44		1,603,758					1,603,758	1,322,809	1,979,441
TOTAL (lines 39 - 44)	45	1,343,878	2,243,858			0		3,773,367	3,589,778	4,705,358
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	337,766	20,500					358,266	363,460	317,677
Clerk, Treasurer, & Finance Adm.	47	487,686	33,830					521,516	476,152	466,679
Elections	48							0	16,000	13,082
Legal Services & City Attorney	49	189,840						189,840	93,450	48,326
City Hall & General Buildings	50	129,440						129,440	466,103	96,533
Tort Liability	51	316,745						316,745	287,950	257,329
Other General Government	52	327,450	14,350					341,800	340,984	190,433
TOTAL (lines 46 - 52)	53	1,788,927	68,680	0		0		1,857,607	2,044,099	1,390,059
DEBT SERVICE										
Gov Capital Projects	54			14,152,556				14,152,556	19,282,054	9,224,524
TIF Capital Projects	55				3,060,875			3,060,875	25,880,300	4,102,837
TOTAL CAPITAL PROJECTS	56				3,433,470			3,433,470	24,481,290	8,792,018
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	0	0	0	6,494,345	0		6,494,345	50,361,590	12,894,855
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59	18,344,616	3,645,388	14,152,556	6,494,345	0		44,880,763	92,228,081	43,789,721
Sewer Utility	60							5,717,860	6,660,176	6,002,799
Electric Utility	61							2,910,808	2,779,408	2,510,651
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							0	0	0
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68				145,656			145,656	246,499	361,481
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							1,553,005	1,451,252	870,645
Enterprise CAPITAL PROJECTS	71				11,690,000			11,690,000	7,360,471	628,243
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							22,017,329	18,497,806	10,373,819
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	18,344,616	3,645,388	14,152,556	6,494,345	0		66,898,092	110,725,887	54,163,540
Regular Transfers Out	75	589,500	4,342,519					7,138,202	9,149,273	5,354,218
Internal TIF Loan / Repayment Transfers Out	76							6,433,625	10,892,011	9,329,439
Total ALL Transfers Out	77	589,500	4,342,519	0	0	0		13,571,827	20,041,284	14,683,657
Total Expenditures & Fund Transfers Out (lines 74+77)	78	18,934,116	7,987,907	14,152,556	6,494,345	0		80,469,919	130,767,171	68,847,197
Ending Fund Balance June 30	79	5,688,032	8,385,381	387,504	11,954,688	0		48,907,594	49,486,100	51,840,762

REVENUES DETAIL
 City Name: JOHNSTON
 Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
REVENUES & OTHER FINANCING SOURCES										
1	11,465,288	1,273,498		4,325,770	0			17,064,556	16,821,378	16,353,550
2										0
3	11,465,288	1,273,498		4,325,770	0			17,064,556	16,821,378	16,353,550
4										0
5			10,068,599					10,068,599	8,026,132	7,890,409
Other City Taxes:										
6	284,630	31,662		88,429	0			404,721	371,699	406,770
7		20,000						20,000	20,000	23,430
8										0
9										0
10										0
11	290,000							290,000	217,500	248,921
12		3,400,000						3,400,000	2,200,000	2,659,345
13	574,630	3,451,662		88,429	0			4,114,721	2,809,199	3,338,466
14	504,500							504,500	504,500	623,526
15	37,550	2,000					13,413	52,963	65,185	236,083
Intergovernmental:										
16	152,000							152,000	1,791,064	346,138
17		2,959,872						2,959,872	2,496,120	3,039,653
18	243,904	27,137	41,739	91,782				404,562	477,949	1,205,381
19	462,657							462,657	433,642	1,207,850
20	858,561	2,987,009	41,739	91,782	0			3,979,091	5,198,775	5,799,022
Charges for Fees & Service:										
21								6,471,576	6,113,195	7,502,912
22								3,593,302	3,885,147	3,343,352
23										0
24										0
25										0
26										0
27	1,226,026							1,226,026	987,340	927,209
28										0
29										0
30										0
31										0
32										0
33	681,593							1,137,959	1,036,688	1,012,214
34	1,907,619	0		0				13,110,456	12,698,280	14,996,137
35										0
36	53,750	6,300						623,855	1,299,792	1,798,366
Other Financing Sources:										
37	2,188,831	70,249		3,216,438	155,000			7,138,202	9,149,273	5,354,218
38	235,902			6,197,723				6,433,625	10,892,011	9,329,439
39	2,424,733	70,249		9,414,161	155,000			13,571,827	20,041,284	14,683,657
40	0				5,850,845			10,850,000	60,516,050	3,550,259
41			100,000					100,000	431,934	165,600
42	2,424,733	70,249	100,000	9,414,161	6,005,845	0		30,372,672	80,989,268	18,399,516
Subtotal-Other Financing Sources (lines 38 thru 40)										
43	17,826,631	7,790,718	10,210,338	13,920,142	6,005,845	0		79,891,413	128,412,509	69,477,027
Beginning Fund Balance July 1										
44	6,795,517	8,582,570	10,279,377	619,918	12,443,188	0		10,765,530	51,840,762	51,210,932
45	24,622,148	16,373,288	20,489,715	14,540,060	18,449,033	0		34,903,269	180,253,271	120,687,959
TOTAL REVENUES & BEGIN BALANCE (lines 42-43)										

ADOPTED BUDGET SUMMARY
 City Name: JOHNSTON
 Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
Revenues & Other Financing Sources										
Taxes Levied on Property	11,465,288	1,273,498		4,325,770	0			17,064,556	16,821,378	16,353,550
Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
Net Current Property Taxes	11,465,288	1,273,498		4,325,770	0			17,064,556	16,821,378	16,353,550
Delinquent Property Taxes	4	0		0	0			0	0	0
TIF Revenues		10,068,599						10,068,599	8,026,132	7,890,409
Other City Taxes	574,630	3,451,662		88,429	0			4,114,721	2,809,199	3,338,466
Licenses & Permits	504,500	0						504,500	504,500	623,526
Use of Money and Property	37,550	2,000	0	0	0	0	13,413	52,963	65,185	236,083
Intergovernmental	858,561	2,987,009	41,739	91,782	0	0	3,979,091	5,198,775	5,198,775	5,799,022
Charges for Fees & Service	1,907,619	0	0	0	0	0	11,202,837	13,110,456	12,698,280	14,996,137
Special Assessments	0	0	0	0	0	0	0	0	0	41,952
Miscellaneous	53,750	6,300		0	0	0	563,805	623,855	1,299,792	1,798,366
Sub-Total Revenues	15,401,898	7,720,469	10,110,338	4,505,981	0	0	11,780,055	49,518,741	47,423,241	51,077,511
Other Financing Sources:										
Total Transfers In	2,424,733	70,249	0	9,414,161	155,000	0	1,507,684	13,571,827	20,041,284	14,683,657
Proceeds of Debt	0	0	0	0	5,850,845	0	10,850,000	16,700,845	60,516,050	3,550,259
Proceeds of Capital Asset Sales	0	0	100,000	0	0	0	0	100,000	431,934	165,600
Total Revenues and Other Sources	17,826,631	7,790,718	10,210,338	13,920,142	6,005,845	0	24,137,739	79,891,413	128,412,509	69,477,027
Expenditures & Other Financing Uses										
Public Safety	9,230,478	816,276	0	0	0	0	0	10,046,754	9,153,560	8,678,819
Public Works	1,914,810	2,245,380	0	0	0	0	0	4,160,190	3,773,170	3,366,402
Health and Social Services	51,600	0	0	0	0	0	0	51,600	41,600	32,514
Culture and Recreation	4,014,923	329,421	0	0	0	0	0	4,344,344	3,982,230	3,497,190
Community and Economic Development	1,343,878	185,631	2,243,858	0	0	0	0	3,773,367	3,589,778	4,705,358
General Government	1,788,927	68,680	0	0	0	0	0	1,857,607	2,044,099	1,390,059
Debt Service	0	0	0	14,152,556	0	0	0	14,152,556	19,282,054	9,224,524
Capital Projects	0	0	0	0	6,494,345	0	0	6,494,345	50,361,590	12,894,855
Total Government Activities Expenditures	18,344,616	3,645,388	2,243,858	14,152,556	6,494,345	0	0	44,880,763	92,228,081	43,789,721
Business Type Proprietary: Enterprise & ISF										
Total Gov & Bus Type Expenditures	18,344,616	3,645,388	2,243,858	14,152,556	6,494,345	0	0	44,880,763	92,228,081	43,789,721
Total Transfers Out	589,500	4,342,519	6,433,625	0	0	0	0	22,017,329	110,725,887	54,163,540
Total ALL Expenditures/Fund Transfers Out	18,934,116	7,987,907	8,677,483	14,152,556	6,494,345	0	0	80,469,919	130,767,171	68,847,197
Excess Revenues & Other Sources Over										
(Under) Expenditures/Transfers Out	-1,107,485	-197,189	1,532,855	-232,414	-488,500	0	-85,773	-578,506	-2,354,662	629,830
Beginning Fund Balance July 1	6,795,517	8,582,570	10,279,377	619,918	12,443,188	0	10,765,530	49,486,100	51,840,762	51,210,932
Ending Fund Balance June 30	5,688,032	8,385,381	11,812,232	387,504	11,954,688	0	10,679,757	48,907,594	49,486,100	51,840,762

LONG TERM DEBT SCHEDULE - LT DEBT1
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Sewer Revenue Bonds SRF 2005A (632)	3,535,000	NON-GO	05-101	217,000	11,760	228,760	1,680		230,440	0
Sewer Revenue Bonds SRF 2006A (632)	2,800,000	NON-GO	05-108	167,000	12,250	179,250	1,750		181,000	0
Water Revenue SRF 2009 (602)	2,362,000	NON-GO	09-106	120,000	36,870	156,870	3,073		159,943	0
Storm Water Revenue SRF 2017A (672)	4,845,000	NON-GO	17-105	200,000	69,930	269,930	9,990		279,920	0
Sewer Revenue SRF 2017B (632)	1,748,000	NON-GO	17-107	67,000	24,973	91,973	3,568		95,541	0
Water Revenue SRF 2017C (602)	1,678,000	NON-GO	17-109	75,000	26,408	101,408	3,773		105,181	0
General Obligation SRF Loan 2017E (280)	3,114,000	GO	17-111	169,000	47,495	216,495	6,785		3,280	220,000
Storm Water Revenue SRF 2018B (672)	1,948,000	NON-GO	18-243	81,000	24,378	105,378	3,483		108,861	0
Water Revenue SRF 2020D (602)	4,550,000	NON-GO	20-88	190,000	69,720	259,720	9,960		269,680	0
Capital Loan Notes SRF 2019B (283)	4,070,000	GO	19-77	198,000	64,488	262,488	9,213		0	271,701
General Obligation Capital Loan Notes 2014A (276)	7,800,000	GO	14-177	520,000	146,950	666,950	500		667,450	0
General Obligation 2015A (277)	20,975,000	GO	15-72	1,130,000	470,894	1,600,894	500		995,394	606,000
General Obligation 2016A (201, 278)	8,510,000	GO	16-164	425,000	158,770	583,770	500		584,270	0
G. O. Capital Loan Notes 2017D & Refund 07B (205,245, 279)	16,515,000	GO	17-228	805,000	474,931	1,279,931	500		930,431	350,000
General Obligation 2018A (206, 246, 281)	9,500,000	GO	18-243	415,000	317,339	732,339	600		222,939	510,000
General Obligation 2019A (203, 242, 282)	4,925,000	GO	19-285	290,000	104,355	394,355	600		169,955	225,000
General Obligation 2020A (204, 243, 284)	5,480,000	GO	20-58	520,000	180,675	700,675	500		467,175	234,000
General Obligation 2020C Refunding (12A & 13B-209, 275)	14,460,000	GO	20-60	1,090,000	491,850	1,581,850	500		1,137,900	444,450
Taxable GO UR Capital Loan Notes 2020E (200)	2,770,000	GO	20-250	265,000	26,775	291,775	500		292,275	0
General Obligation 2021A (11c & 13A Ref (210,244,285,273,271)	20,190,000	GO	21-175	1,210,000	677,650	1,887,650	500		1,406,150	482,000
General Obligation Certificates of Participation 2021B (210, 286)	27,975,000	GO	21-293	970,000	1,029,400	1,999,400	500		1,227,878	772,022
Taxable GO UR Capital Loan Notes 2021C (Refund 2018E) (202)	5,650,000	GO	21-313	1,040,000	126,850	1,166,850	500		1,167,350	0
Proposed Storm Water SRF 2022B	1,730,000	NON-GO		70,000	34,600	104,600	1,000		105,600	0
Proposed Storm Water SRF 2022C	496,000	NON-GO		20,000	9,920	29,920	700		30,620	0
General Obligation 2022A Pre-levy	1,655,000	GO	22-70	265,000	34,026	299,026	600		600	299,026
						0				0
						0				0
						0				0
						0				0
						0				0
						0				0
TOTALS				10,519,000	4,673,257	15,192,257	61,775	0	10,839,833	4,414,199

LONG TERM DEBT SCHEDULE - GRAND TOTALS
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2023	Interest Due FY 2023	Total Obligation Due FY 2023	Bond Reg./ Paying Agent Fees Due FY 2023	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	9,312,000	4,352,448	13,664,448	22,798	0	9,273,047	4,414,199
NON GO - TOTAL	1,207,000	320,809	1,527,809	38,977	0	1,566,786	0
GRAND - TOTAL	10,519,000	4,673,257	15,192,257	61,775	0	10,839,833	4,414,199