



2023-2024 Budget Review  
Public Hearing – April 17, 2023

# GROWING COMMUNITY

- Regular Taxable valuation growth average of 3.74%/year\*
- 2020 Census 24,064 Population - grew 39.3% since 2010 Census
- July 1, 2023, funded full time sworn police staff of 33 = 1.28 FTE/1,000 residents; 6 ½ civilian positions also employed in police department
- JGMFD fire department, as of January 2023 has all full-time staff. Combined employees total 44 employees, so we are at 1.08 firefighters/1,000 residents. (Johnston alone has 28 or a ratio of 1.16)
- 107 road miles; with multiple lanes there is 257 lane miles to maintain
- 50 miles of trail & new water trail system
- 472 Park acres & Terra Park
- FY22 Library circulation increased 20% over FY21 (circulation was lower than normal in 2021 due to Covid-19 and closing & operating for limited hours).

\* 5-year comparison

\*\* 2019/2020 - 2023/2024 comparison



# FY 24 Issues with Budget Impact

- Legislature changes to rollback and potential additional property tax legislation.
- Inflation
- General Fund Reserve
- Local Option Sales & Services Tax Revenue
- Business Property Tax Credit process
- Maximum Tax Levy Legislation and Public Hearings
- Johnston Town Center
- General Liability Insurance Package increase of 18%
- Council Strategic Plan
- Significant public improvements continued in 2021, 2022 and 2023
- Capital Improvement Plan & Growing Community
- Multi-Residential Rollback
- Increased need for Additional Staffing
- Capital Equipment Plan – 12th year funding

# CURRENT STATUS

- Established levy of \$10.86/\$1,000 taxable valuation
  - *Represents a 4.61% Increase in total property tax dollars collected and an average of 1.94% collected the past five (5) years*
- Established Regular General Levy for operations @ \$8.10
  - *Represents a change to the levy amount of \$0.59 and an increase in dollars collected by \$1,316,894*
  - *Levied the Emergency Levy for the first time @ \$0.27 for an increased dollar amount of \$434,913*
  - *Decreased Special Revenue Levy \$0.67 or @ \$0.16 - Other Employee Benefits (health, dental, life, disability, unemployment) decreased dollars of (\$1,046,226)*
- Debt Service levy of \$2.32. A \$0.01 decrease to the levy and LOSST revenue of \$2,574,284 to abate debt service costs. Total debt service revenue by levy increased \$99,496.
- Using \$505,407 General Fund Operating Reserve
- Continues incorporating the reduced Commercial & Industrial Backfill replacement dollars in the operating budget and tax levy

# Decision Packages

- Decision Packages were presented totaling \$1,855,372
  
- Funded a total of \$1,335,992 in Decision Packages
  - LOSST - \$262,265
  - Hotel/Motel \$ 13,000
  - TIF - \$115,000
  - Road Use Tax \$240,200
  - Water \$ 61,450
  - Wastewater \$ 60,150
  - General Fund \$583,927



# Decision Package: Human Resources

- Included in the approved decision packages the following will be recruited:
  - *Two additional firefighter/paramedics*
  - *An additional Police Officer*
  - *Neighborhood Development Inspector*
  - *Part-time Public Safety Support Specialist*
  - *An additional water/sewer maintenance worker*
  - *An additional public works maintenance worker*

# Decision Packages Non-Property Tax Supported (Reserve or Other Source)

- In-Car Camera System Replacement
- Master Trails Plan
- Streetscape Master Plan
- Aquatic Center Feasibility Study
- Technology Updates
- Generator Automatic Transfer Switch
- Paramedic School Expenses
- Sewer Push Camera
- Aclara Water Meter Field Programmer
- Adjusting Part-time library staff wages



# Local Option Sales & Service Tax - LOSST

- FY21 Tax Rate \$10.63 – WITHOUT LOSST - \$11.83
  - (\$1.20) *Debt Service*
- FY22 Tax Rate \$10.63 – WITHOUT LOSST - \$12.38
  - (\$1.75)
    - \$1.16 Debt Service
    - \$0.59 CIP & Positions
- FY23 Tax Rate \$10.68 – WITHOUT LOSST - \$12.90
  - (\$2.22)
    - \$1.35 Debt Service
    - \$0.87 Decision Packages & GF Property Tax Relief
- FY24 Tax Rate \$10.86 – WITHOUT LOSST - \$13.53
  - (\$2.68)
    - \$1.33 Debt Service
    - \$1.35 Decision Packages & GF Property Tax Relief

# Funding Outside Organizations

■ Community Education	\$83,318
■ JEDCO	\$30,000
■ Johnston Chamber of Commerce	\$10,000
■ Greater Des Moines Partnership	\$10,000
■ Johnston Partnership for Healthy Community	\$25,000

# Significant Public Improvements Continuing in FY2024

- Sidewalk repair & replacement/construction program.
- Bidding of the NW 100<sup>th</sup> Street reconstruction (from NW 54<sup>th</sup> Ave – NW 62<sup>nd</sup> Ave)
- ICAAP Grant – Merle Hay Road (I35/80 to NW 70<sup>th</sup> Ave) studying traffic signal timing and traffic flow
- NW 107<sup>th</sup> (between NW 70<sup>th</sup> Ave & NW 78<sup>th</sup> Ave) asphalt overlay project design
- NW 62<sup>nd</sup> Avenue (Beaver Drive to NW 54<sup>th</sup>) Design & Utilities
- Master plan for the gravity sanitary sewer system
- NW Area sanitary sewer extension – Segment A completion
- NW Area sanitary sewer extension – Segment B construction
- NW Area sanitary sewer extension – Segment C construction
- NW Beaver Drive pump station rehab – construction
- NW Area water service extension – Segment A

# Significant Public Improvements Continuing in FY2024

- Stormwater Improvements:

- *Bright property downstream improvements (construction)*
- *Green Meadows West (behind Huntingwood) (construction)*
- *The Forest between 5431 & 5441 Forest Dr (construction)*
- *The Wilderness-7009 to 7023 Coburn Lane (construction)*
- *Royal Park Estates-behind 9647 NW 70<sup>th</sup> Ave. (construction)*
- *Green Meadows North – Downstream of Waterford Pond (design)*

# Significant Public Park & Trail Improvements in FY2024

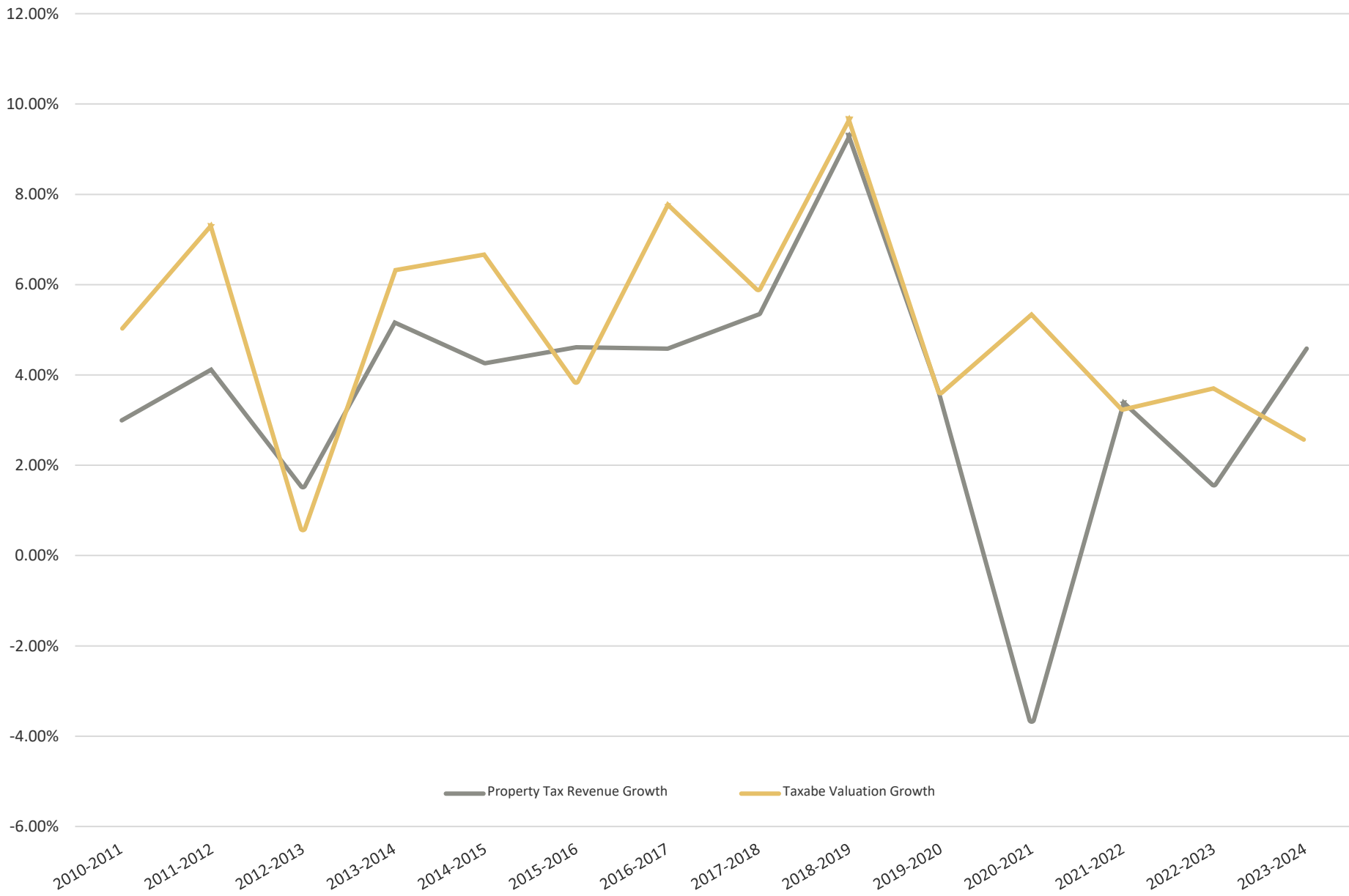
- IGNIT Park Improvements
- Lew Clarkson Park Improvements
- Dewey Park Improvements
- Complete Renovation Crown Point Community Center
- Dog Park (near the crossing of the Interurban Trail & Johnston Drive)
- New Road to Kayak launch
- Water Trail Construction
- Beaver Drive Trail Extension
- 78<sup>th</sup> Avenue Trail Connection

# History of Property Tax Rate

Budget Year	General Fund Tax Levy	Special Revenue Levy	Emer Levy	Debt Service Tax Levy	Actual Tax Levy
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	\$7.51	\$0.78		\$2.34	\$10.63
2021/22	\$7.51	\$0.78		\$2.34	\$10.63
2022/23	\$7.51	\$0.84		\$2.33	\$10.68
2023/24 proposed	\$8.10	\$0.16	\$0.27	\$2.33	\$10.86

<b>FY</b>	<b>City of Johnston</b>	<b>% of Total Tax Levy</b>	<b>Total Tax Levy</b>
13-14	\$ 11.15007	27.9%	\$ 39.93616
14-15	\$ 11.34392	27.3%	\$ 41.51432
15-16	\$ 11.50054	27.4%	\$ 41.98647
16-17	\$ 11.40000	27.5%	\$ 41.50611
17-18	\$ 11.38698	27.5%	\$ 41.41368
18-19	\$ 11.52167	27.7%	\$ 41.57590
19-20	\$ 11.64912	27.9%	\$ 41.68670
20-21	\$ 10.63042	26.6%	\$ 39.94581
21-22	\$ 10.63042	26.8%	\$ 39.64987
22-23	\$ 10.67513	27.2%	\$ 39.35999

# Taxable Valuation Growth/Property Tax Revenue Growth





PROPOSED 2023-2024 Tax Rates Metro

City	General Levy	Out-side \$8.10	Emerg Levy	Employ Benefit	Sub-Total Gen/Sp Levy	Debt Service	Total City Tax Levy	Utility Franchise Fee	Local Option Sales Tax
Ankeny	\$ 6.20310	\$ 0.14690		\$ 0.55000	\$ 6.90000	\$ 3.00000	\$ 9.90000	2% Electric & 2% Gas (to be used for public safety)	No
Urbandale	\$ 8.10000			\$ 0.47000	\$ 8.57000	\$ 1.44000	\$ 10.01000	Cable only	Yes
Clive	\$ 7.22000			\$ 1.44078	\$ 8.66078	\$ 1.48000	\$ 10.14078	5% Electric & 5% Gas	Yes
Altoona	\$ 8.10000			\$ 1.45227	\$ 9.55227	\$ 1.20142	\$ 10.75369	5% Electric, 5% Gas, 5% Cable	Yes
West Des Moines	\$ 8.10000	\$ 0.12698	\$ 0.27000	\$ 0.42099	\$ 8.91797	\$ 1.91000	\$ 10.82797	Cable only	Yes
<i>Johnston</i>	<i>\$ 8.10000</i>	<i>\$ -</i>	<i>\$ 0.27000</i>	<i>\$ 0.16075</i>	<i>\$ 8.53075</i>	<i>\$ 2.32438</i>	<i>\$ 10.85513</i>	<i>Cable only</i>	<i>Yes</i>
Grimes	\$ 7.65636	\$ -	\$ -	\$ 0.91917	\$ 8.57553	\$ 2.50000	\$ 11.07553	Cable only	Yes
Waukee	\$ 8.10000		\$ 0.27000	\$ 1.41000	\$ 9.78000	\$ 3.32000	\$ 13.10000	Cable only	Yes
Windsor Heights	\$ 8.10000	\$ 0.73026	\$ 0.11724	\$ 2.10545	\$ 11.05295	\$ 2.71246	\$ 13.76541	5% Electric & Gas Residential, 3% Commerical & Public Authority Customers	Yes
Des Moines	\$ 8.10000	\$ 0.29000	\$ -	\$ 5.36000	\$ 13.75000	\$ 2.86000	\$ 16.61000	5% Electric & 5% Gas	Yes

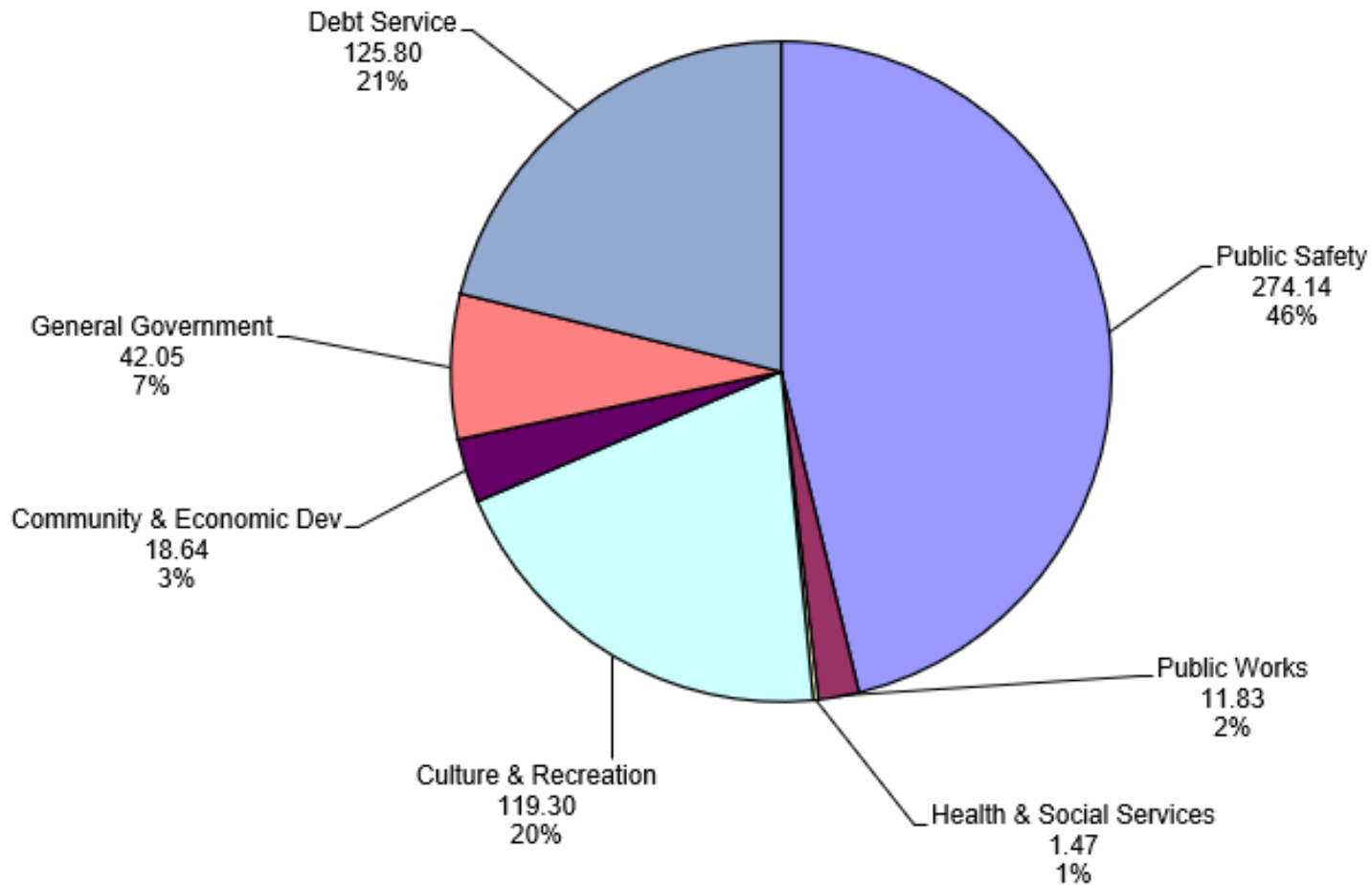
City of Johnston  
Property Tax Levies  
Amounts & Effect on Typical Property Owner  
Residence - \$100,000 Home

	Rollback	Actual Valuation	Taxable Valuation	City Tax Rate	City Tax Amount	Net Change	Percent Change	Levy % Change
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
2021-2022	56.4094%	\$100,000	\$56,409	10.63042	\$599.66	\$14.19	2.42%	0.00000
2022-2023	54.1302%	\$100,000	\$54,130	10.67513	\$577.85	(\$21.81)	-3.64%	0.00419
2023-2024	54.6501%	\$100,000	\$54,650	10.85513	\$593.23	\$15.39	2.66%	0.01658

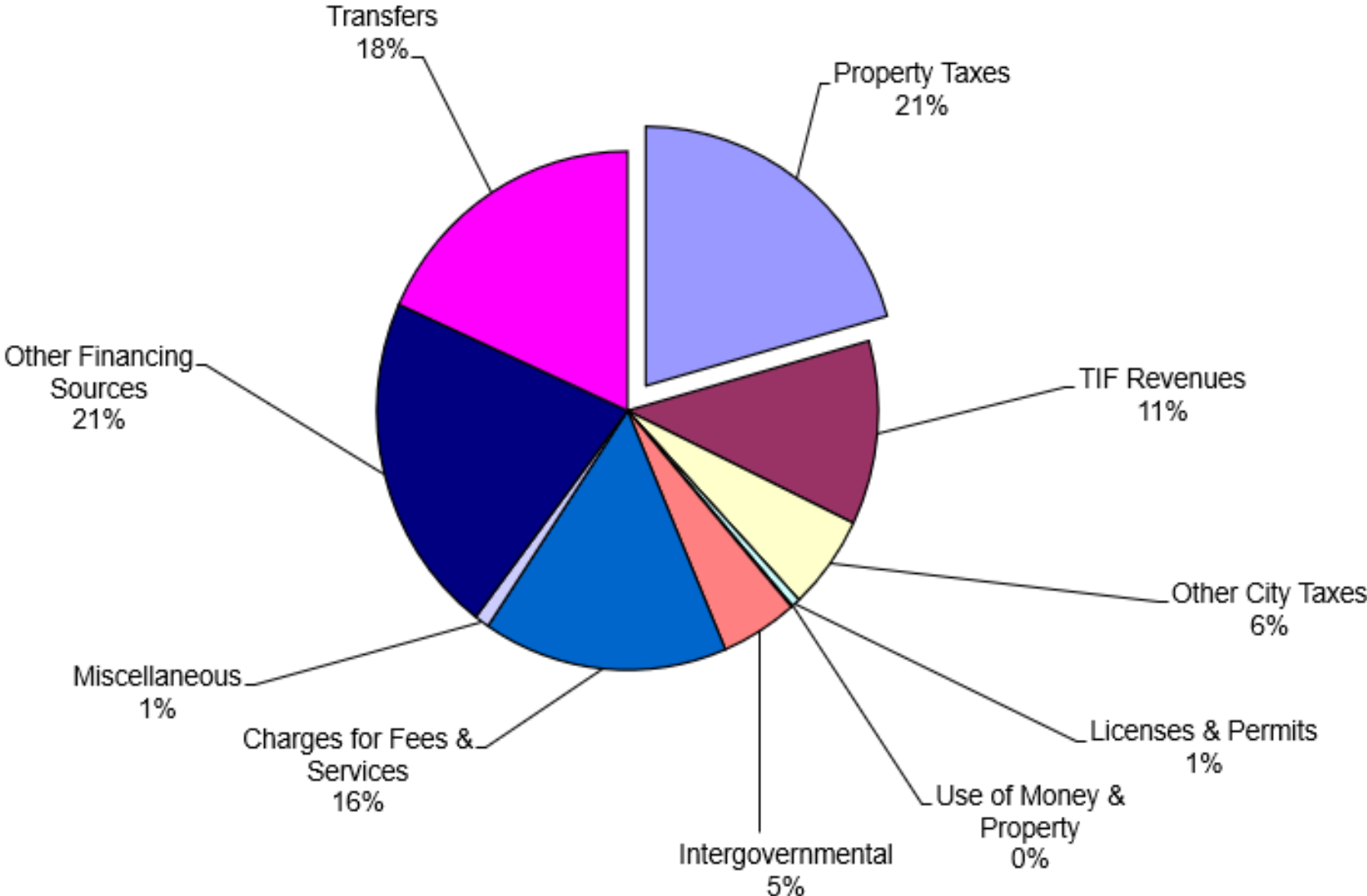
City of Johnston  
Property Tax Levies  
Amounts & Effect on Typical Property Owner  
Commercial & Industrial - \$100,000 Business

Year	No Rollback	Actual Valuation	Taxable Valuation	City Tax Rate	City Tax Amount	Net Change	Percent Change
2009-2010	100.0000%	\$100,000	\$100,000	11.30102	\$1,130.10	\$3.04	0.27%
2010-2011	100.0000%	\$100,000	\$100,000	11.26700	\$1,126.70	(\$3.40)	-0.30%
2011-2012	100.0000%	\$100,000	\$100,000	11.09579	\$1,109.58	(\$17.12)	-1.52%
2012-2013	100.0000%	\$100,000	\$100,000	11.29000	\$1,129.00	\$19.42	1.75%
2013-2014	100.0000%	\$100,000	\$100,000	11.15007	\$1,115.01	(\$13.99)	-1.24%
2014-2015	95.0000%	\$100,000	\$95,000	11.34392	\$1,077.67	(\$37.33)	-3.35%
2015-2016	90.0000%	\$100,000	\$90,000	11.50000	\$1,035.00	(\$42.67)	-3.96%
2016-2017	90.0000%	\$100,000	\$90,000	11.40000	\$1,026.00	(\$9.00)	-0.87%
2017-2018	90.0000%	\$100,000	\$90,000	11.38698	\$1,024.83	(\$1.17)	-0.11%
2018-2019	90.0000%	\$100,000	\$90,000	11.52167	\$1,036.95	\$12.12	1.18%
2019-2020	90.0000%	\$100,000	\$90,000	11.64912	\$1,048.42	\$11.47	1.11%
2020-2021	90.0000%	\$100,000	\$90,000	10.63042	\$956.74	(\$91.68)	-8.74%
2021-2022	90.0000%	\$100,000	\$90,000	10.63042	\$956.74	\$0.00	0.00%
2022-2023	90.0000%	\$100,000	\$90,000	10.67513	\$960.76	\$4.02	0.42%
2023-2024	90.0000%	\$100,000	\$90,000	10.85513	\$976.96	\$16.20	1.69%

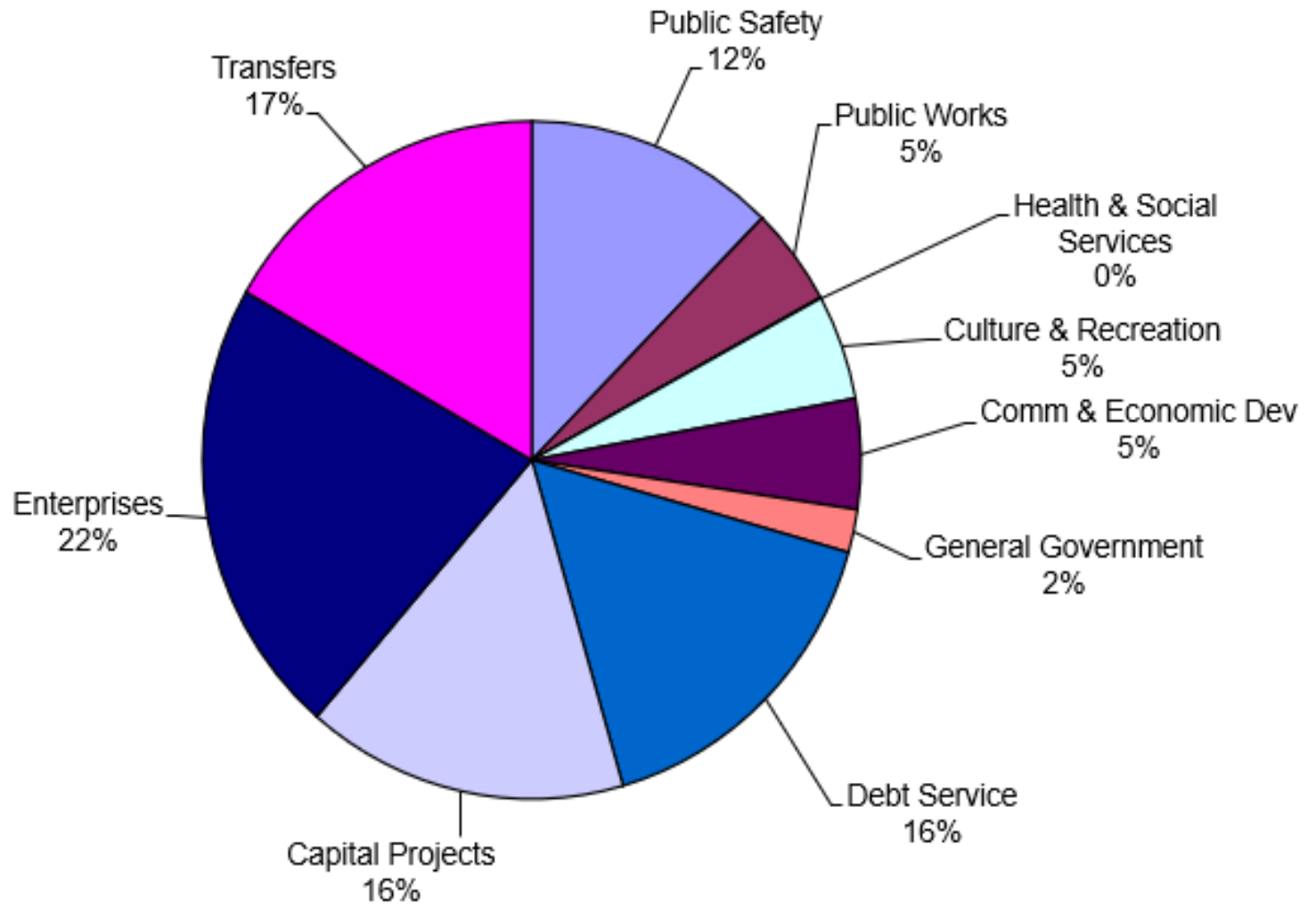
**2023-2024 Annual Property Tax for a \$100,000 Residential Home  
Per Taxable Function For \$10.86 Tax Rate or \$593.23/year**



**Budget FY 2024  
Revenues &  
Other Financing Sources**



## Budget FY 2024 Expenditures



# Summary

- Revenues - \$86,443,384
- Expenditures - \$94,398,474
- Fund Balance - \$51,860,788

# Fund Balances

2022-2023	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
General Fund	\$ 6,795,517	\$17,826,631	\$18,934,116	\$5,688,032
Special Revenue	\$ 8,582,570	\$ 7,790,718	\$ 7,987,907	\$ 8,385,381
TIF Special Revenue	\$10,279,377	\$10,210,338	\$ 8,677,483	\$11,812,232
Debt Service	\$ 619,918	\$13,920,142	\$14,152,556	\$ 387,504
Capital Projects	\$12,443,188	\$ 6,005,845	\$ 6,494,345	\$11,954,688
Proprietary	\$10,765,530	\$24,137,739	\$24,223,512	\$10,679,757
<b>GRAND TOTAL</b>	<b>\$49,486,100</b>	<b>\$ 79,891,413</b>	<b>\$ 80,469,919</b>	<b>48,907,394</b>





QUESTIONS?