

# Johnson County FY2022 Budget Hearing

March 16, 2021  
5:30 p.m.

**JOHNSON COUNTY MISSION:**

*To enhance the quality of life for the people of Johnson County by providing exceptional public services in a collaborative, responsive and fiscally accountable manner.*



# OVERVIEW

1. 2020/2021 County Highlights
2. Property taxes paid by class and taxable value growth
3. Tax Increment Financing (TIF) – bonding/debt strategy
4. Highlights of the FY2022 County budget
5. Conservation bond levy and projects
6. Estimated FY2022 property tax bills for selected tax districts



# 2020/2021 COUNTY HIGHLIGHTS

Hoover Trail construction along Ely Road  
Clear Creek Trail construction  
Herbert Hoover Highway construction



# 2020/2021 COUNTY HIGHLIGHTS

- Construction of the GuideLink Center (\$6,558,000) and soft opening
- Provided support to 36 community partners, including local non-profits, social service providers & other local governments (\$7,300,000+)
- Contributed funding for local affordable housing efforts (\$680,000)

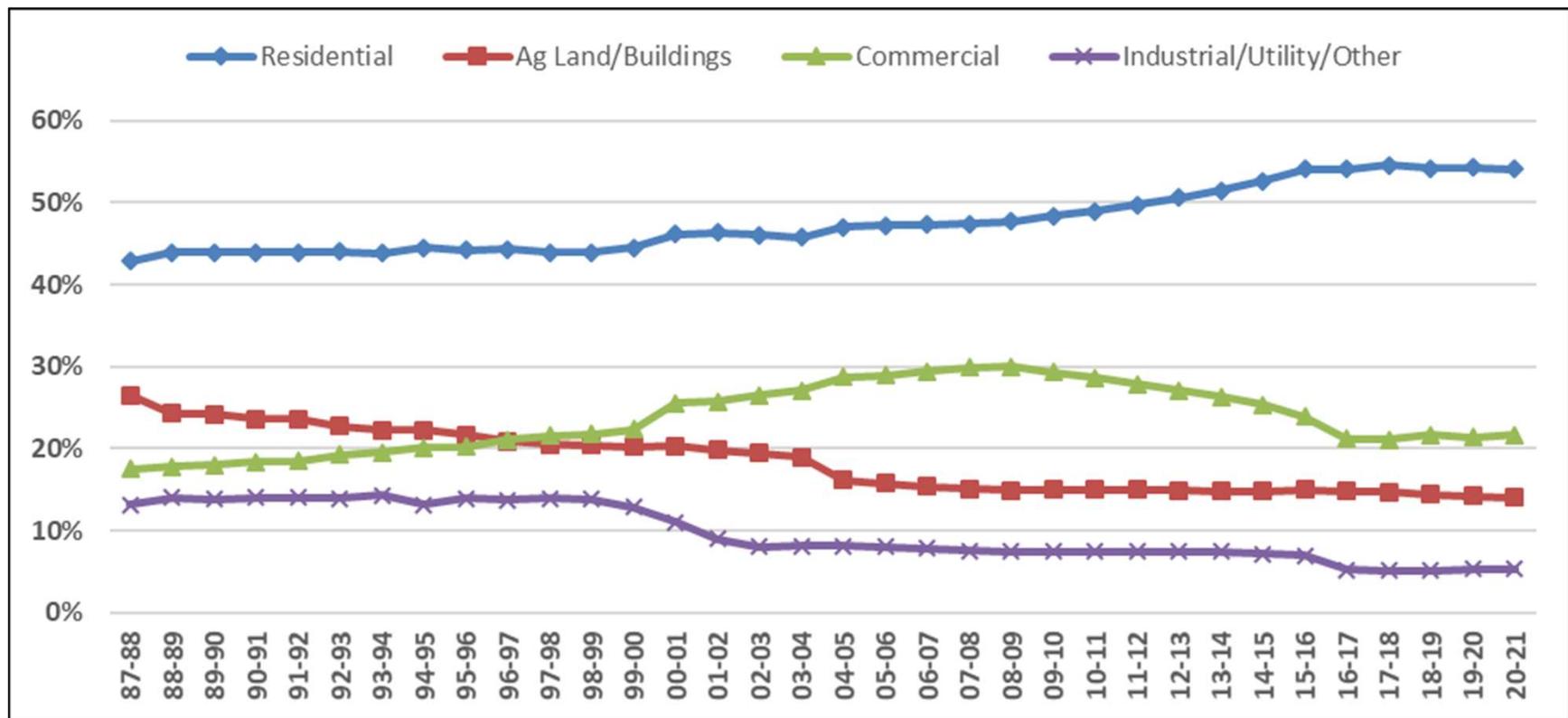


# 2020/2021 COUNTY HIGHLIGHTS

Being a growing community provides economic and social vibrancy and increases demands for public services.

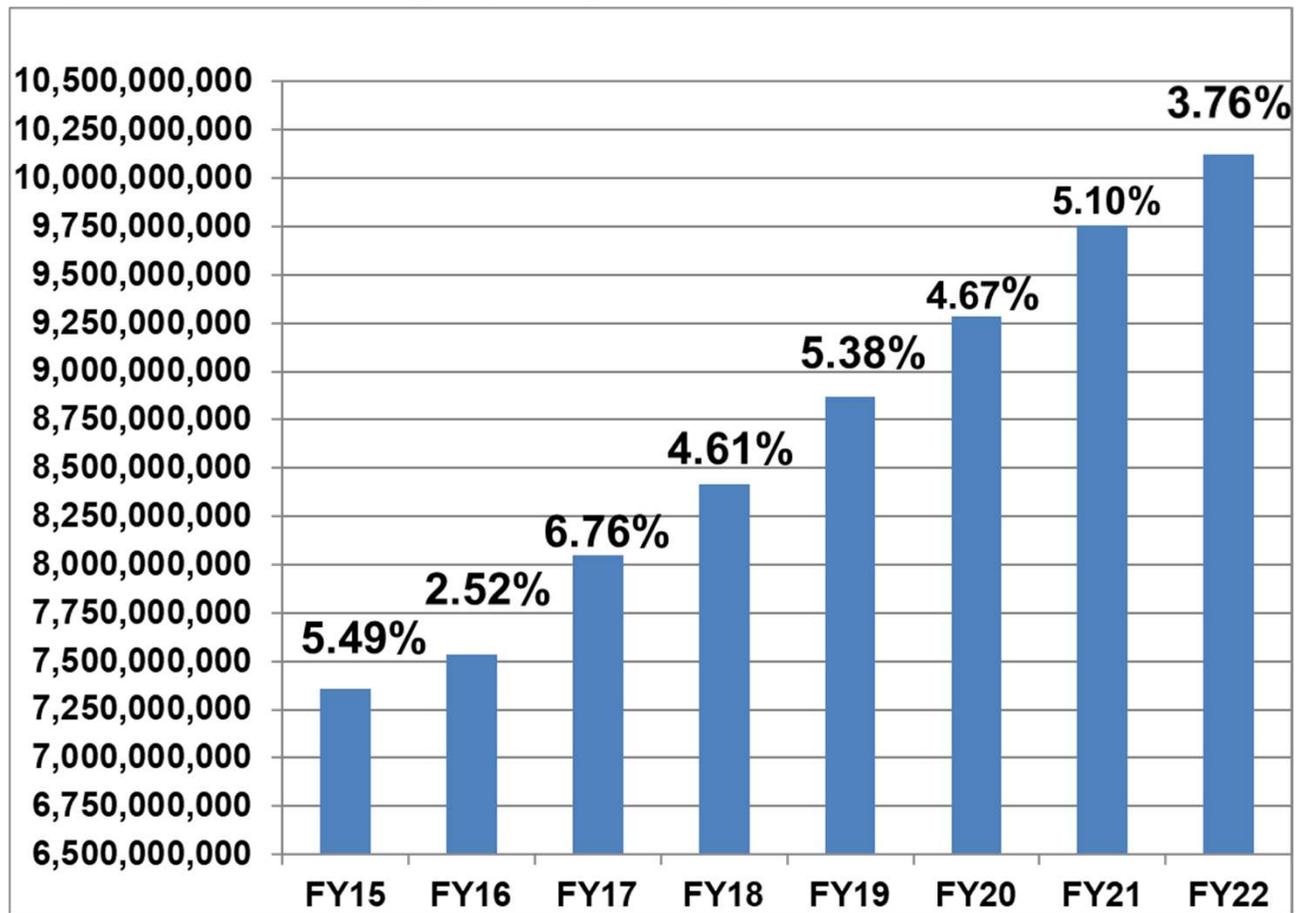


# IOWA PROPERTY TAX PAID – PERCENT OF TOTAL BY PROPERTY CLASS



# TOTAL TAXABLE VALUE IN JOHNSON COUNTY

with percent change per year (includes TIF increment)



# FY2022 ESTIMATED PROPERTY TAX DOLLARS DIVERTED BY CITY TIF PROJECTS

Receiving City	TIF Tax Dollars Gained
Coralville	14,804,026
North Liberty	5,280,784
Iowa City	4,020,353
Tiffin	1,572,089
Solon	654,428
University Heights	733,006
Shueyville	487,193
Lone Tree	62,446
Swisher	78,063
Oxford	107,061
<b>All Cities</b>	<b>27,799,449</b>

Authorities Losing Tax Revenue	TIF Tax Dollars Lost
All Schools	11,155,030
All Cities	11,178,853
<b>Johnson County</b>	<b>4,153,357</b>
Area School	968,309
County & City Assessors	266,604
Ag Extension	65,957
2 Townships (cemetery)	8,743
State of Iowa	2,596
<b>All Jurisdictions</b>	<b>27,799,449</b>



# USING DEBT TO ACCESS TIF DISTRICTS

## A STRATEGY TO LOWER RESIDENTIAL PROPERTY TAXES

For FY2022, Johnson County has identified ~\$21.9 M of expenditures that qualify for financing via loans/bonding which include:

- \$11.7 M for all County & JECC insurance
- \$2.5 M for Secondary Roads projects
- \$2.8 M for construction & renovations
- \$1.54 M for vehicles, equipment & technology
- \$1.25 M for conservation bond projects
- \$1.1 M for JECC communications equipment
- \$0.68 M for affordable housing support



These identified costs would have been a component of the FY2022 county budget, whether or not they were financed through the General Fund tax levy or through the use of the Debt Service Fund tax levy.



# **USING DEBT TO ACCESS TIF DISTRICTS**

## **A STRATEGY TO LOWER RESIDENTIAL PROPERTY TAXES**

By using the Debt Service tax levy for the qualified bonding opportunities in FY2022, the TIF areas within Johnson County will contribute ~\$2.1 million in taxes, that's about 51% of the diverted TIF taxes for Johnson County.

These TIF tax contribution will reduce the cost of a residential property owner's tax bill for these expenses by \$20.67 per \$100,000 of taxable valuation.



# OUTSTANDING DEBT COMPARISON OF LOCAL GOVERNMENTS ON JUNE 30, 2020

- City of Coralville - \$341,546,269
- Iowa City Schools - \$263,910,000
- City of Iowa City - \$84,610,876
- Linn County - \$59,076,328
- Johnson County - \$9,920,000

Johnson County's statutory debt limit is currently ~\$805 Million  
(5% of the County's 2020 100% assessed value of ~\$16.1 Billion)



# JOHNSON COUNTY DEBT FY2022

Outstanding Debt on 7/1/2021: **\$9,577,400**

Add FY2022 Borrowings: \$ 21,918,300

Less FY2022 Principal Payments: \$(21,893,300)

Outstanding Debt on 7/1/2022: **\$9,602,400**

**Johnson County will end FY2022 with \$25,000 more debt outstanding than the prior year. This will be the first year in the last ten that Johnson County will experience an increase in it's outstanding debt obligation at fiscal year end, although that increase is quite small (+0.3%).**



# FY2022 BUDGET HIGHLIGHTS

- ~\$11.2 M for various capital projects, equipment and technology
- ~\$8.0 M in financial support for our non-profit partners, agencies and other governmental entities
- \$680,000 in funding for affordable housing
- \$1,566,800 in funding for the Historic Poor Farm projects and operations



# FY2022 BUDGET HIGHLIGHTS

- ~\$5.8 M in planned road construction and maintenance, ~\$1.1 M in funding for the Guidelink Center's operations and staffing needs, another ~\$1.1 M investment in emergency communications infrastructure upgrades, ~\$1.0 M in a multi-year, multi-building, renovation project to the County's central campus buildings, ~\$850 K for Sutliff area parking, restrooms and signage, and ~\$1.25 M for conservation land acquisitions.
- 9.4 total FTEs added in Ambulance, County Attorney, Sheriff's Office, Medical Examiner, and Conservation.

**Johnson County population has increased a total of 16.5% over the last 10 years while the County's number of full-time employees has only increased a total of 5.4% over the same period.**



# FY2022 BUDGET HIGHLIGHTS

## INCREASED AMBULANCE HOURS

- There has been a 5% increase in service calls over the last five years. Calls for the ambulance service are expected to increase by 4.5% to over 13,000 calls in FY 21
- With the approval of the Board of Supervisors, increased hours for part-time staff members will add 12 hours of service for 5 days per week. An additional 5 Ambulance staffers were added for Guidelink staffing coverage



# FY2022 SECONDARY ROADS PROJECTS

- Amana Road from Highway 965 to Greencastle Avenue: \$1,550,000 estimated
- American Legion Road from Taft Avenue to Highway 6: \$3,360,000 estimated
- Bridge replacements on Rohret Road and James Avenue: \$760,000 estimated
- 120<sup>th</sup> Street (F12) Shueyville to Hickory Hollow & Club Road from Shueyville to Linn County: \$2,500,000 estimated

Visit the Secondary Roads website at [www.johnson-county.com](http://www.johnson-county.com). At the bottom of their page is the Five Year Road Construction Plan with more information.



# SERVICES TO RURAL RESIDENTS

- IC Animal Shelter \$161,818 for animal control services in the county's rural areas
- Eight local libraries are receiving total support of \$913,638 for rural resident's access
- Secondary Roads will receive the maximum allowable transfer from the Rural Basic fund of ~\$5.5 M. This is equal to ~80% of the levied taxes in the Rural fund. Secondary Roads will also receive the maximum transfer from the General Fund of ~\$1.55 M
- The Rural levy is \$3.76734 per \$1,000 of taxable property value, a decrease of ~0.8 cents. According to Iowa State Association of Counties (ISAC), Johnson County is ranked 66th out of 99 counties in regards to its total rural levy rate



# FY2022 CONSERVATION BOND & LEVY

- The County will borrow \$2.1 M for Conservation projects.
- This will fund Conservation land acquisition of 83 acres
- This will also fund construction of a parking lot, public bathrooms, and signage for the Sutliff Bridge access
- There will also be continued recreational trail construction and maintenance

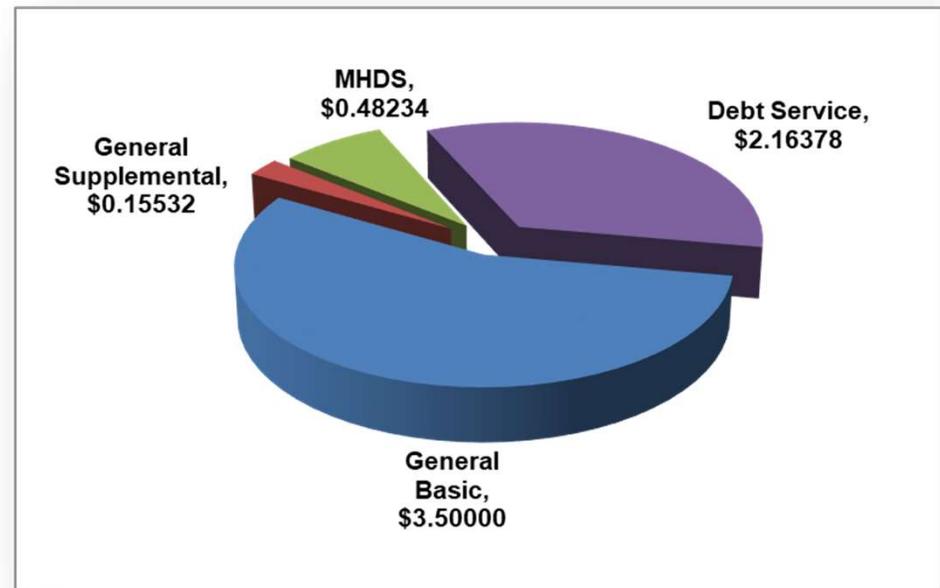


# COUNTYWIDE LEVY RATE COMPOSITION

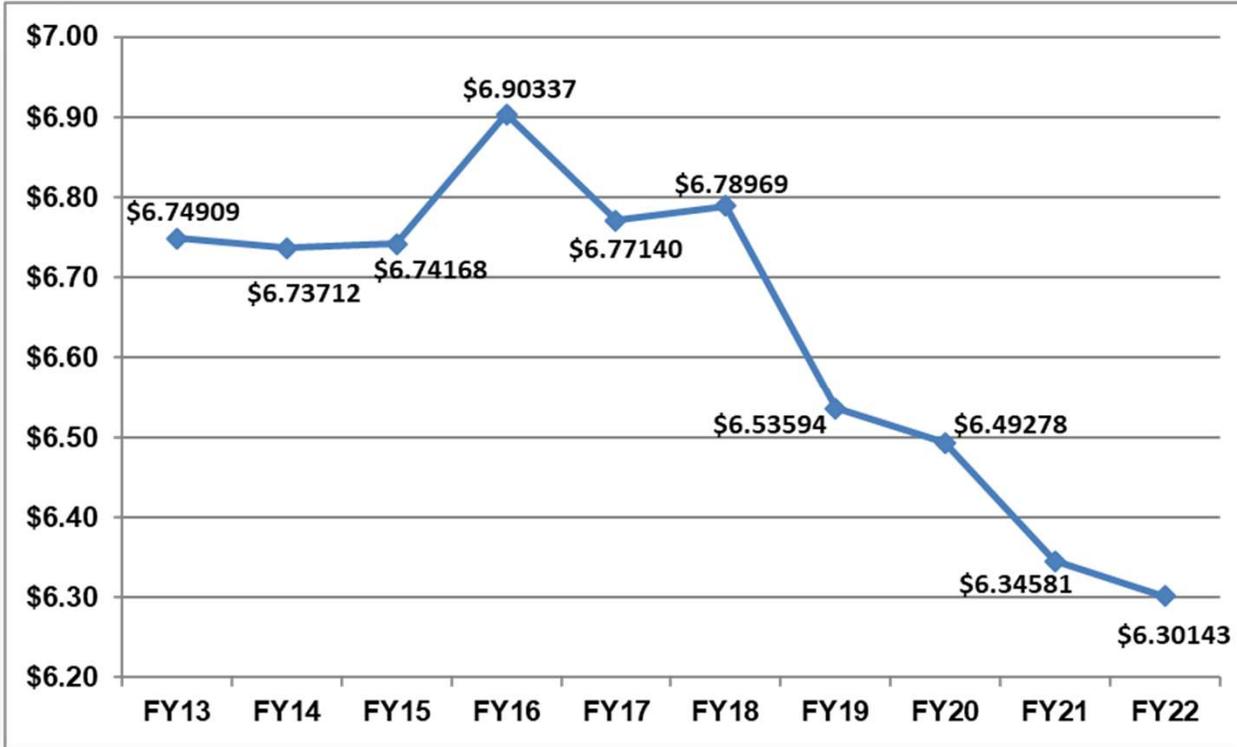
## \$6.30143

The countywide levy rate is declining ~4.4 cents next year, while the rural levy is decreasing ~ 0.8 cents.

The countywide levy rate has decreased in the last four consecutive fiscal years and is down over 92 cents (-13%) since FY11.

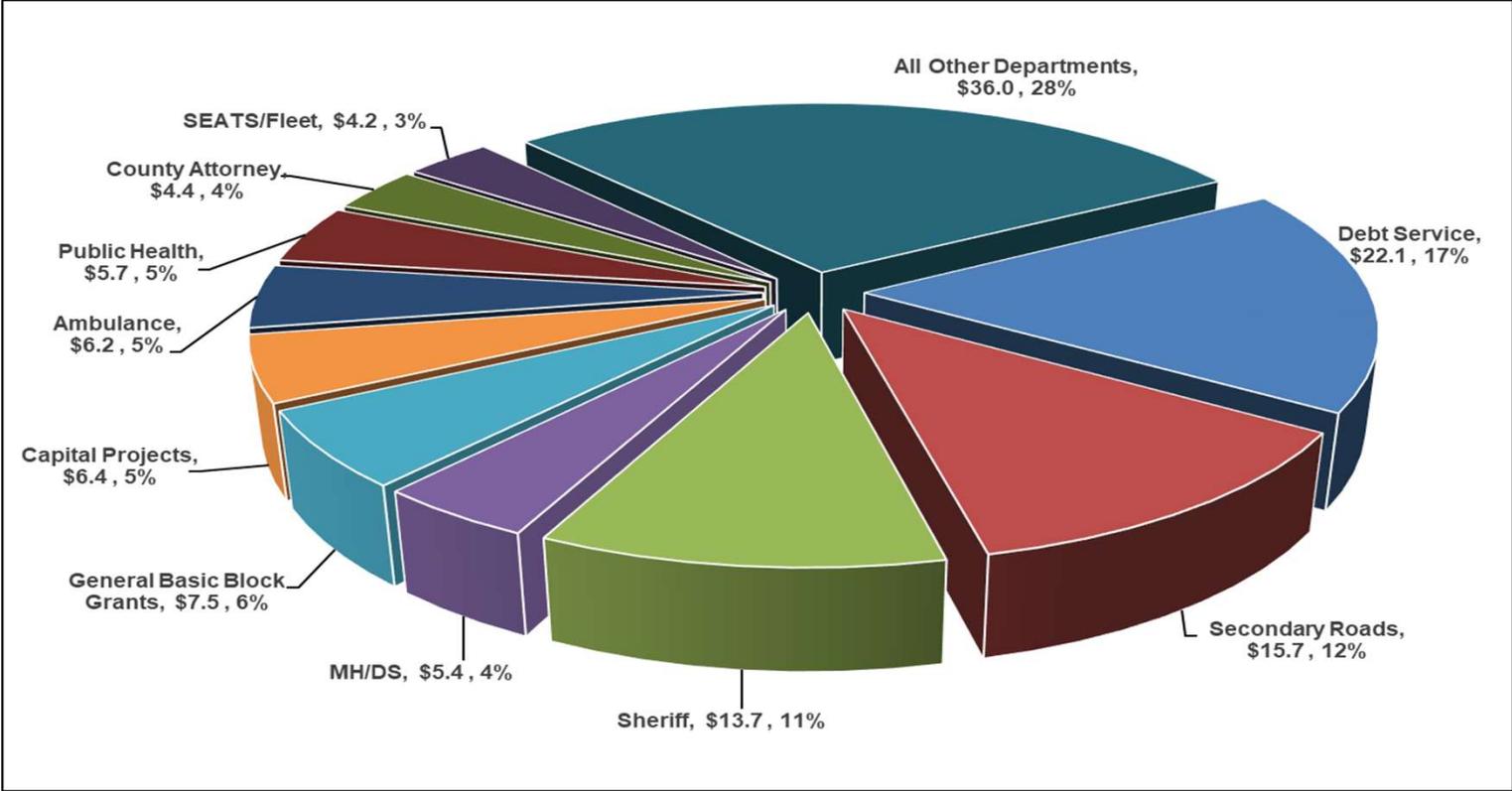


# COUNTYWIDE LEVY RATES FY2013 – FY2022



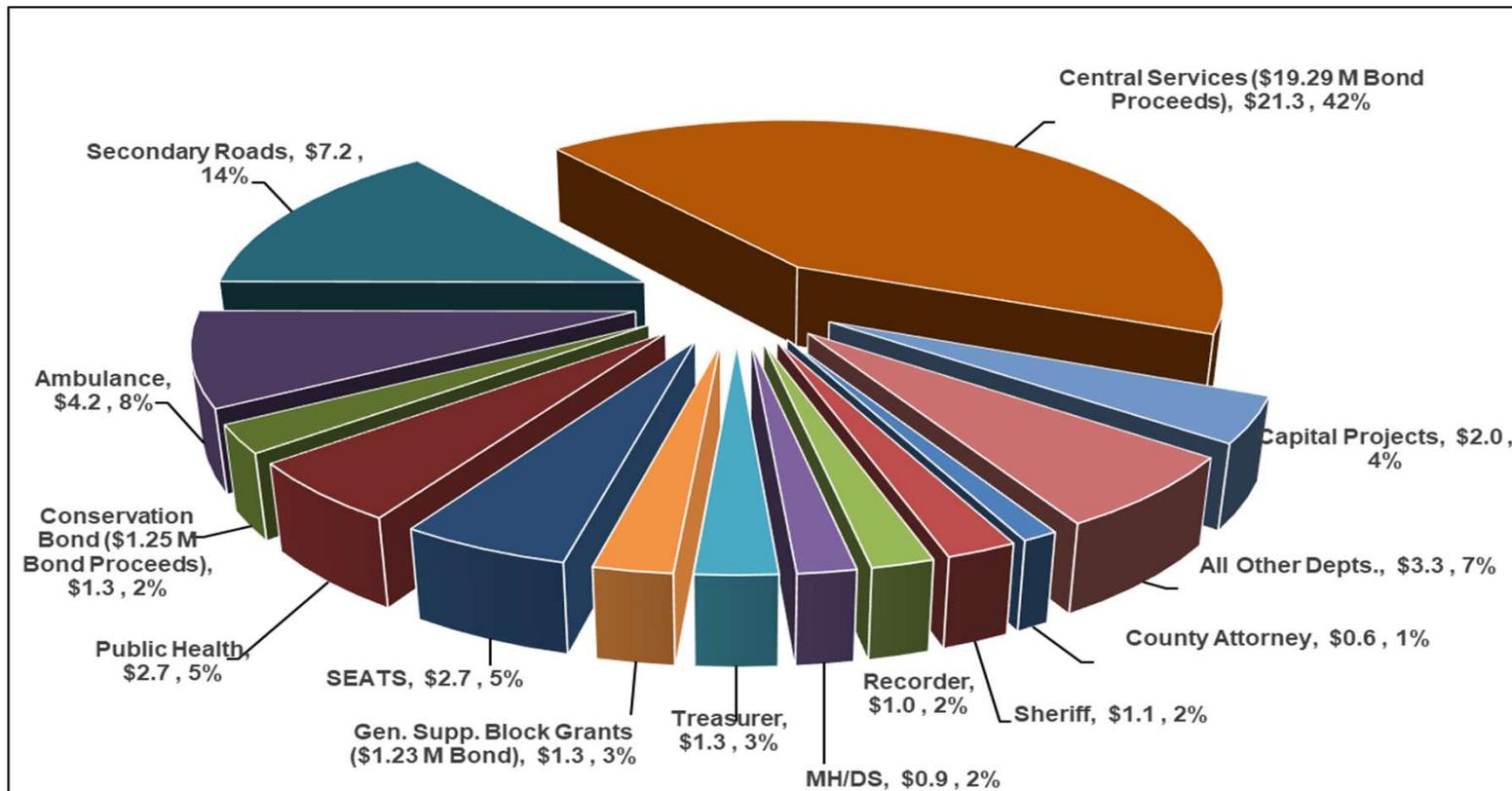
# FY2022 DEPARTMENTAL EXPENSES

(\$ IN MILLIONS)



# FY2022 DEPARTMENTAL REVENUES

(\$ IN MILLIONS, EXCLUDES TAXES & CREDITS)



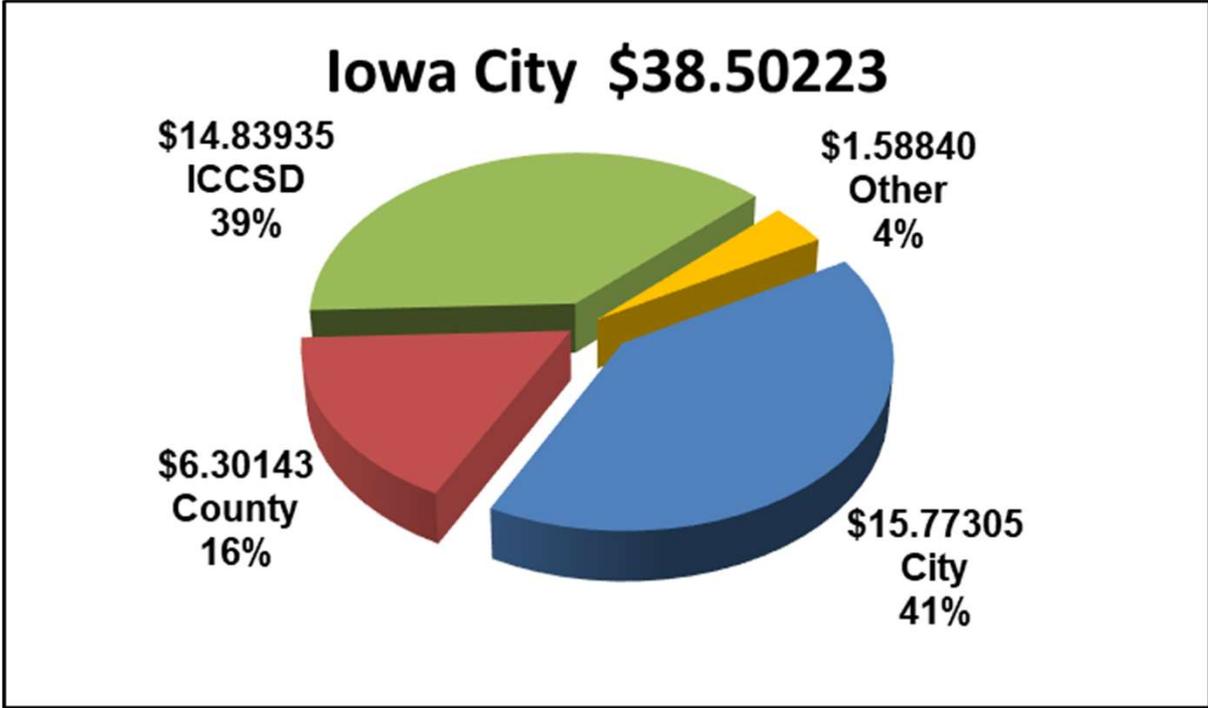
# COUNTYWIDE TAXPAYER EXAMPLES

- The following graphs are estimates (using the FY2021 effective levies or the FY2022 proposed levies) for the taxing authorities other than the County and illustrate the expected levy rates of each taxing authority in the taxpayer's district and also reflect the approximate percentage of the taxpayer's total property tax bill as estimated in FY2022.
- The following residential taxpayers are illustrated: Iowa City, Tiffin, Solon, Penn Township, Clear Creek Township, and Big Grove Township.



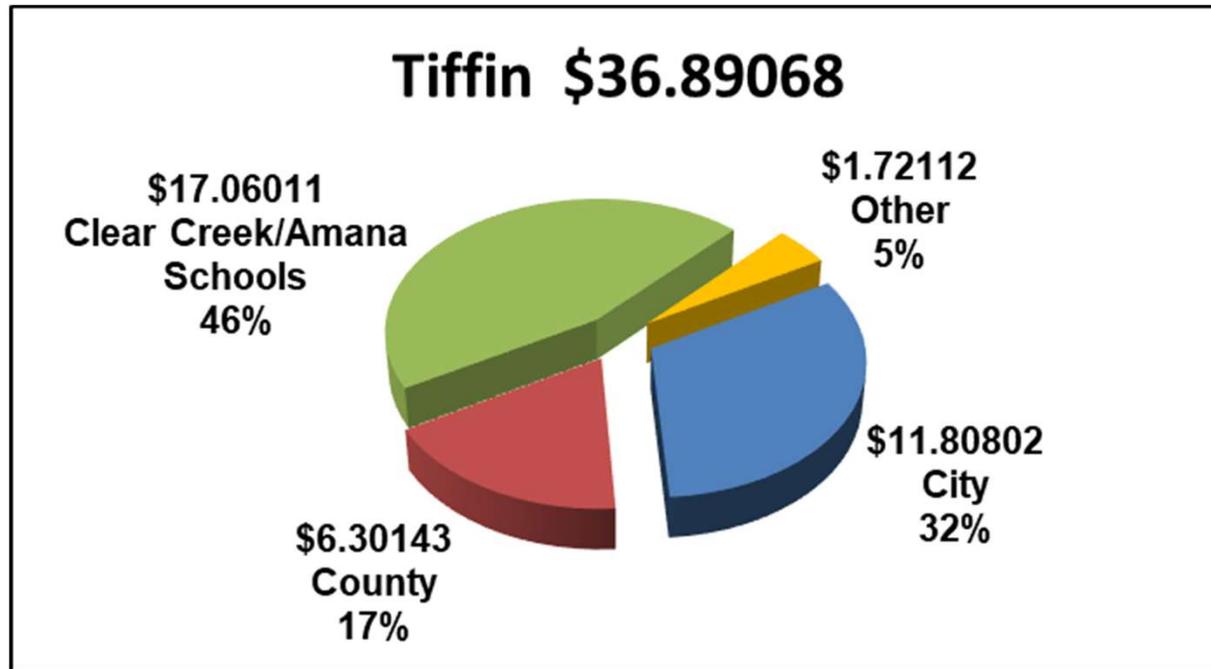
# IOWA CITY – ICCSD

(PORTION OF TOTAL TAX BILL PER \$1000 OF TAXABLE VALUE)



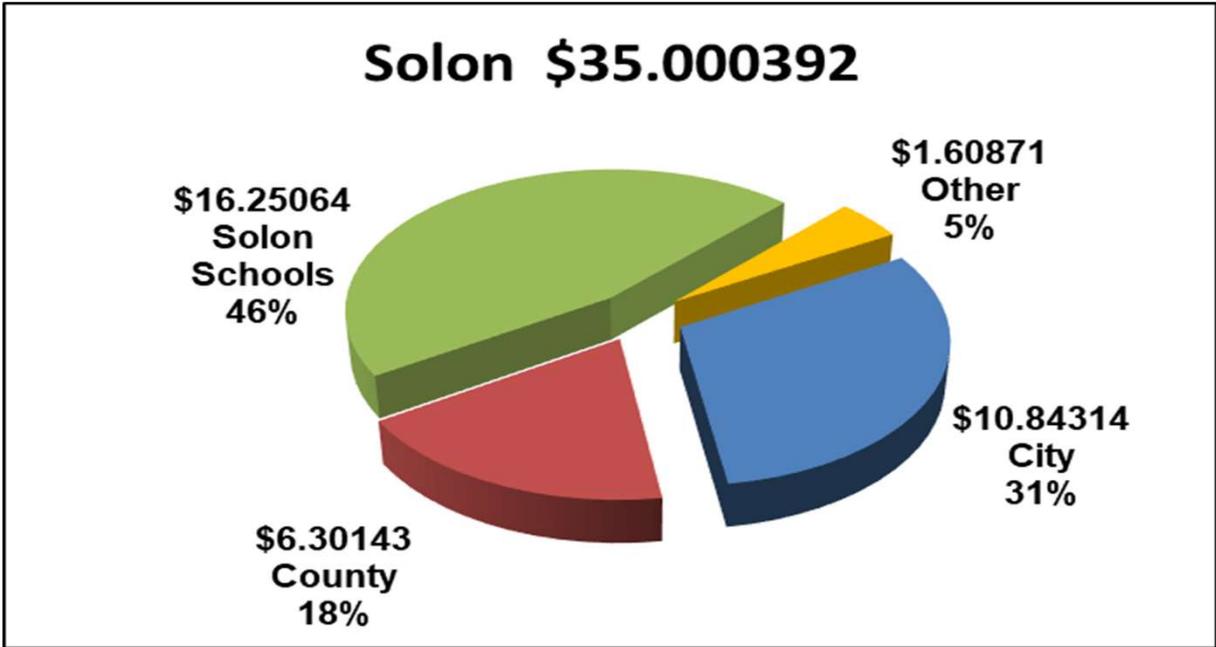
# TIFFIN – CCASD

(PORTION OF TOTAL TAX BILL PER \$1000 OF TAXABLE VALUE)



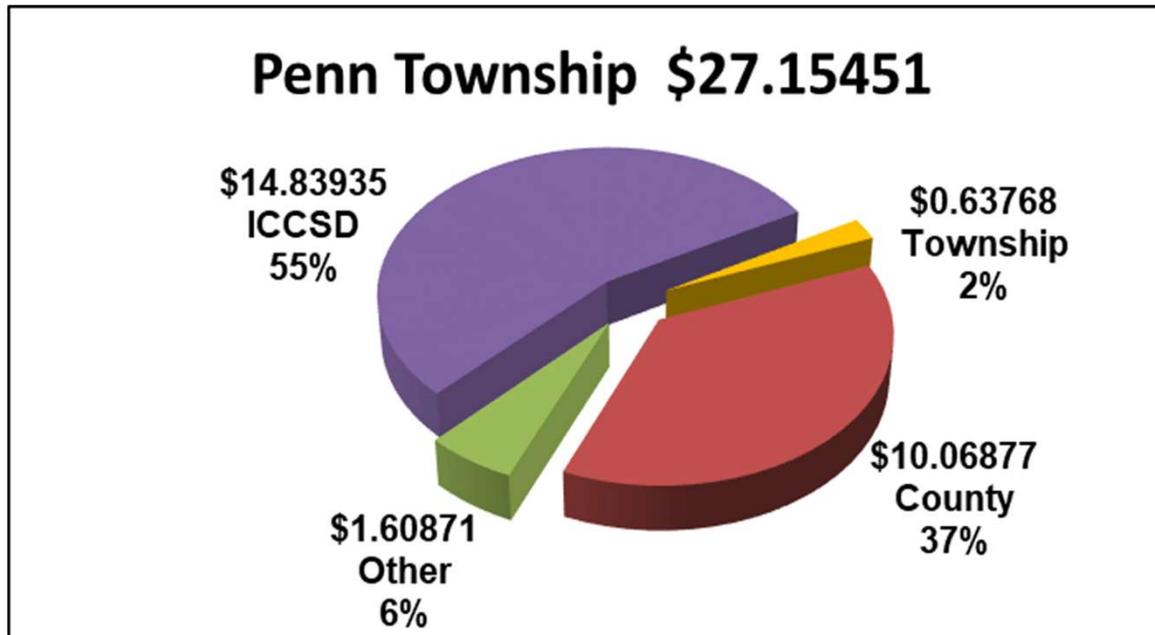
# SOLON – SCSD

(PORTION OF TOTAL TAX BILL PER \$1000 OF TAXABLE VALUE)



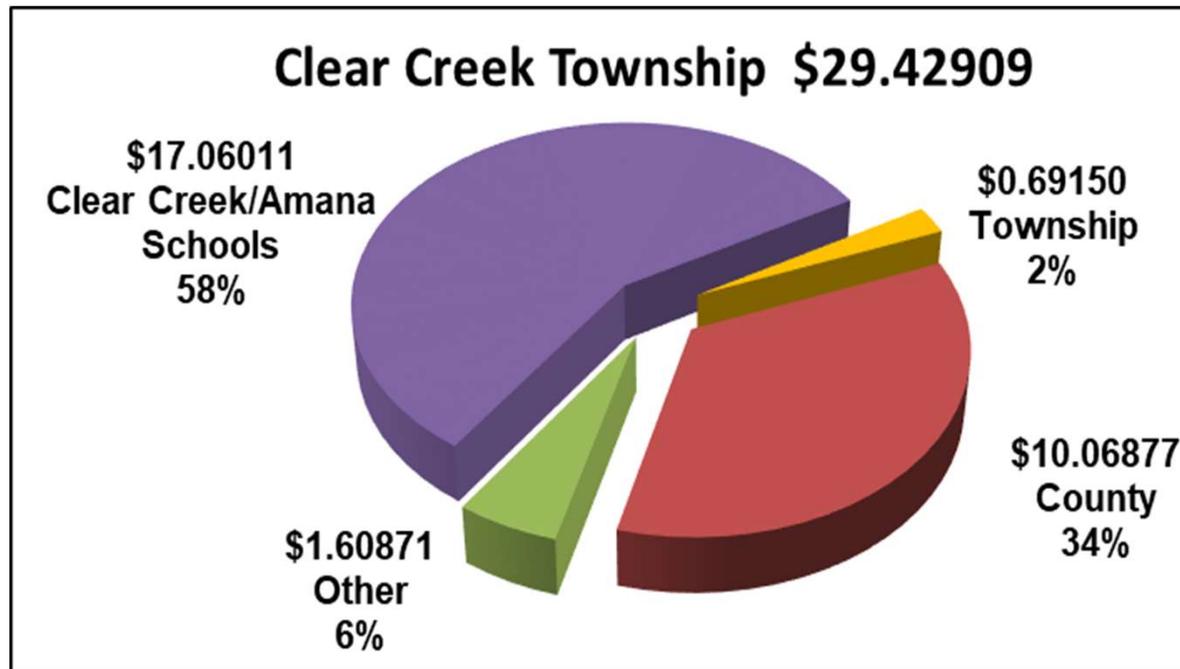
# PENN TOWNSHIP - ICCSD

(PORTION OF TOTAL TAX BILL PER \$1000 OF TAXABLE VALUE)



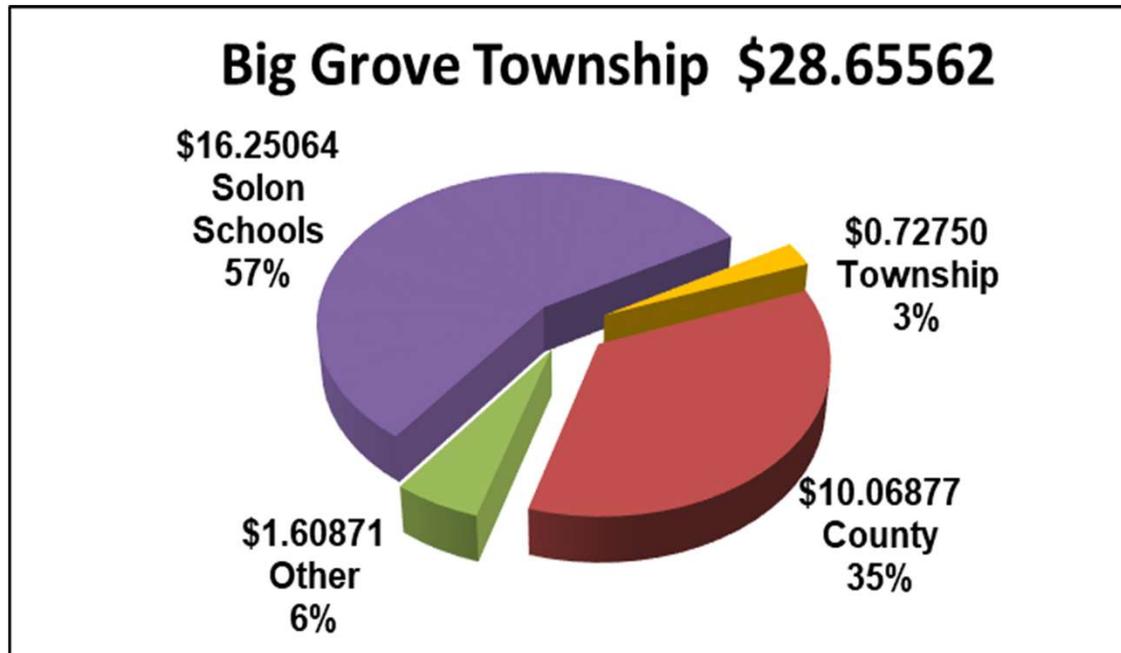
# CLEAR CREEK TOWNSHIP - CCASD

(PORTION OF TOTAL TAX BILL PER \$1000 OF TAXABLE VALUE)



# BIG GROVE TOWNSHIP - SCSD

(PORTION OF TOTAL TAX BILL PER \$1000 OF TAXABLE VALUE)



# ADOPTION OF FY2022 COUNTY BUDGET

The Board of Supervisors is scheduled to have a final discussion and adoption of this proposed budget at the weekly formal meeting on Thursday, March 25, 2021. The public is invited to attend the meeting. The Board welcomes any questions or suggestions from the public prior to the meeting.

The public can access more detailed information on the FY2022 proposed county budget at: [https://www.johnson-county.com/dept\\_finance.aspx?id=24966](https://www.johnson-county.com/dept_finance.aspx?id=24966).



# CONTACT INFORMATION

Finance Department: 319-688-8095

Board of Supervisors: 319-356-6000

Johnson County Assessor: 319-356-6078

Iowa City Assessor: 319-356-6066

County Auditor: 319-356-6004

[www.johnsoncountyiowa.gov](http://www.johnsoncountyiowa.gov)

<http://www.johnsoncountyia.iqm2.com/Citizens/Default.aspx>

