VILLAGE OF JOHNSBURG BUDGET PRESENTATION

Fiscal Year 2026 – Presented July 1, 2025

Village of JOHNSBURG
Settled 1841 – Incorporated 1956



Fiscal Year 2025 Highlights

- Sunnyside Beach Drive – Completed and closed out
- Church Street Realignment – Sidewalk completed/cross walk indicator posts installed
- River Sewer Extension – Completed and closed out
- Riverside Drive – Completed – Multi-use path in FY26 Budget
- Website Redesign – Set to go live in July
- Public Works – 1 Dodge Ram & 1 Five Yard Truck
- Public Safety – 2 Dodge Rams – 1 Patrol, 1 CSO
- Non-Highway Vehicle Path – Ernest Lane

Village of JOHNSBURG
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Projected FY 2025 General Fund Revenues

General Fund Revenues	Budget	Year End
Income & Use Tax	$1,354,759	$1,317,166
Real Estate Tax	$687,249	$686,286
Sales Tax	$2,225,000	$2,281,802
Utility & Telecom Tax	$405,000	$391,998
Road & Bridge/Misc. Tax	$125,212	$117,566
Cable Franchise Tax	$118,000	$105,458
Video Gaming Tax	$277,636	$283,535
Fines, Fees & Licenses	$404,103	$337,526
Misc. & Interest	$430,330	$109,635
Development & Impact Fees	$96,730	$114,482
Grants	$190,846	$283,402
Transfers From Capital Fund	$285,811	$224,770
Fund Balance Forward	$127,000	$49,995
Total Revenues	**$6,727,676**	**$6,303,621**

Projected FY 2025 General Fund Expenditures

Expenditures	Budget	Year End
Administration	$1,021,252	$1,267,294
Public Safety	$2,336,579	$2,194,983
Public Works	$845,711	$891,885
Parks & Facilities	$632,606	$308,159
Transfer to Police Pension	$268,118	$268,118
Roadways & Subdivisions	$647,346	$548,088
Debt Retirement	$596,399	$592,625
Capital Plan & Reserves	$379,665	$232,469
Total Expenses	**$6,727,676**	**$6,303,621**

Projected FY 2025 Year End

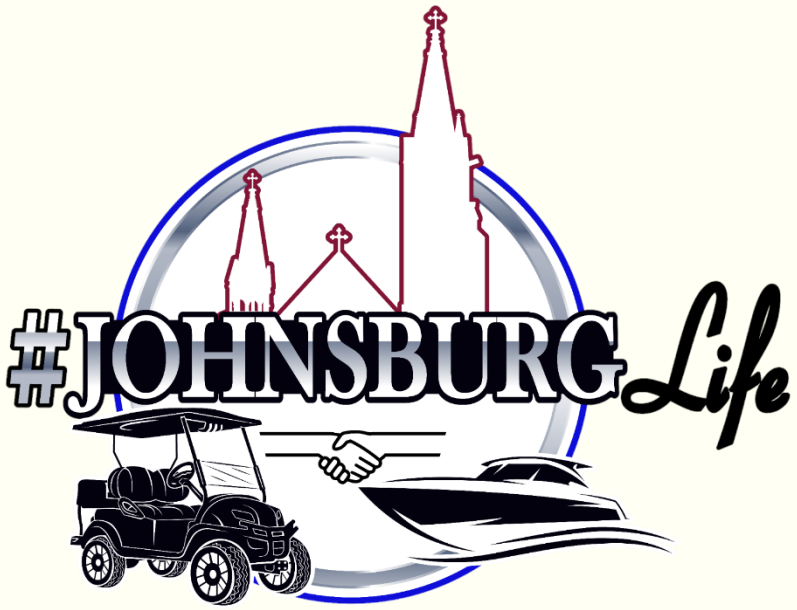
Village of JOHNSBURG
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Water & Sewer Fund	Budget	Year End
Revenue	$2,379,025	$2,585,905
Expense	$2,260,359	$2,467,239
Water/Sewer Capital Plan	$118,666	$118,666

Golf Course Fund	Budget	Year End
Revenue	$102,000	$178,507
Expense	$102,000	$96,979

Motor Fuel Tax Fund	Budget	Year End
Revenue	$700,078	$661,651
Expense	$700,078	$661,651

Non-Highway Vehicle Program



FY 2024	REVENUE	EXPENSE	BALANCE
Registrations	$ 15,525.00		
License Plates		$ 2,440.00	
Path Improvements		$ 3,320.00	
Balance			$ 9,765.00
FY 2025			
Registrations	$ 20,539.00		
License Plates		$ 3,438.50	
Path Improvements		$ 8,076.18	
Balance			$ 15,901.32
FY 2026			
Balance Forward	$ 2,000.00		
Registrations	$ 20,750.00		
License Plates		$ 2,700.00	
Path Improvements		$ 20,000.00	
Balance			$ 50.00

Fiscal Year 2026 Proposed Budget

Village of
JOHNSBURG
Settled 1841 – Incorporated 1956



General Fund Revenues

Revenues	Budget
Income & Use Tax	$1,257,464
Real Estate Tax	$691,062
Sales Tax	$2,350,000
Utility & Telecom Tax	$400,000
Road & Bridge/Misc. Tax	$126,101
Franchise Fees	$110,000
Video Gaming	$300,500
Fines, Fees & Licenses	$416,548
Development & Impact Fees	$375,868
Grants	$279,023
Misc. & Interest	$172,121
Fund Balance Forward	$117,500
Transfer from Capital Fund	$119,036
Total Revenues	**$6,715,223**

Village of JOHNSBURG
Settled 1841 – Incorporated 1956

General Fund Expenditures

Expenditures	Budget
Administration	$1,026,671
Debt Retirement	$586,400
Public Safety	$2,300,381
Public Works	$582,477
Sidewalk Project	$47,500
Road/Subdivision Projects	$894,031
Road Patching	$23,000
Parks & Facilities	$543,996
Transfer to Capital Fund	$281,103
Transfer to Police Pension	$274,664
Transfer to Reserves	$155,000
Total Expenditures	**$6,715,223**

Water & Sewer Fund

Revenues	Budget
Water User & Meter Fees	$222,602
Water Connection Fees	$160,902
Interest & Misc.	$85,200
Sewer Connection Fees	$86,881
Sewer User Fees	230,000
Total Revenues	$785,585

Expenditures	Budget
Salary & Related	$93,390
Water Operations	$65,770
Debt Retirement	$108,900
Utilities	$38,307
Sewer Operations	$174,764
Transfer to Capital Fund	$304,454
Total Expenditures	$785,585

Village of JOHNSBURG
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Motor Fuel Tax Fund

Revenues	Budget
State MFT Revenue	$284,322
Interest	$3,000
Total Revenues	$287,322





Expenditures	Budget
Salt	$130,000
Johnsburg Rd/Road Program Engineering	$154,100
Transfer to Savings	$3,222
Total Expenditures	$287,322

Golf Course Fund

Revenues	Budget
Balance Forward	$54,440
Interest	$100
Golf Facility Revenue	$102,000
Total Revenues	$156,540



Expenditures	Budget
Debt Retirement	$91,676
Reimburse GF Capital Fund	$36,102
Maintenance	$28,762
Total Expenditures	$156,540

Fiscal Year 2026 Budget Impacts

Admin

- Transfer to Capital Plan (greater than funding plan)
- IT Improvements
- Non Highway Vehicle Path Improvements
- Economic Development (Marketing & Façade)

Public Safety

- Police Pension Funding in accordance with funding plan
- McHenry County Social Worker Program
- School Resource Officer
- Commander

Public Works

- 2025 Road Program
- Church Street Realignment – Finish Crosswalk
- Multi-use Path Improvement – Riverside Drive (Local Share)

Parks & Facilities

- Sunnyside Park Improvements
- Lion's Park Improvements
- Remington Grove Park Improvements

Village of JOHNSBURG
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BUDGET PROJECTIONS 2025-2034

GENERAL FUND

Revenues	2025	2026	2027	2028	2029	2030	2031	2032	2033	2033
Income and Use Tax	$ 1,317,166	$ 1,257,464	$ 1,282,613	$ 1,308,266	$ 1,334,431	$ 1,361,119	$ 1,388,342	$ 1,416,109	$ 1,444,431	$ 1,473,319
Real Estate Tax	$ 686,286	$ 691,062	$ 691,062	$ 691,062	$ 691,062	$ 691,062	$ 691,062	$ 691,062	$ 691,062	$ 691,062
Sales Tax	$ 2,281,802	$ 2,350,000	$ 2,397,000	$ 2,444,940	$ 2,493,839	$ 2,543,716	$ 2,594,590	$ 2,646,482	$ 2,699,411	$ 2,753,400
Utility and Telecomm Tax	$ 391,998	$ 400,000	$ 408,000	$ 416,160	$ 424,483	$ 432,973	$ 441,632	$ 450,465	$ 459,474	$ 468,664
Road and Bridge/Misc. Tax	$ 117,566	$ 126,101	$ 128,623	$ 131,195	$ 133,819	$ 136,496	$ 139,226	$ 142,010	$ 144,850	$ 147,747
Franchise Tax	$ 105,458	$ 110,000	$ 112,200	$ 114,444	$ 116,733	$ 119,068	$ 121,449	$ 123,878	$ 126,355	$ 128,883
Video Gaming Tax	$ 283,535	$ 300,500	$ 306,510	$ 312,640	$ 318,893	$ 325,271	$ 331,776	$ 338,412	$ 345,180	$ 352,084
Fees & Licenses	$ 337,526	$ 416,548	$ 424,879	$ 433,377	$ 442,044	$ 450,885	$ 459,903	$ 469,101	$ 478,483	$ 488,052
Impact Fees & Donations	$ 114,482	$ 375,868	$ 183,385	$ 187,053	$ 190,794	$ 194,610	$ 198,502	$ 202,472	$ 206,521	$ 210,652
Misc, Grants & Interest	$ 393,037	$ 451,144	$ 181,144	$ 184,767	$ 188,462	$ 192,231	$ 196,076	$ 199,998	$ 203,998	$ 208,078
Fund Balance Transfers	$ 49,995	$ 117,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from Capital Fund	$ 224,770	$ 119,036	$ 46,238	$ 48,550	$ 50,977	$ 53,526	$ 56,203	$ 59,013	$ 61,963	$ 65,062
Total Revenues	$ 6,303,621	$ 6,715,223	$ 6,161,654	$ 6,272,453	$ 6,385,538	$ 6,500,956	$ 6,618,760	$ 6,739,000	$ 6,861,729	$ 6,987,002
Expenditures										
Administration	$ 1,267,294	$ 1,026,671	$ 1,047,204	$ 1,068,149	$ 1,089,511	$ 1,111,302	$ 1,133,528	$ 1,156,198	$ 1,156,198	$ 1,179,322
Debt Retirement	$ 592,625	$ 586,400	$ 586,450	$ 242,900	$ 244,700	$ 243,100	$ 243,100	$ 243,100	$ 243,100	$ 243,100
Transfer to Sewer Water - Debt Retire	$ -			$ 134,000	$ 120,600	$ 108,540	$ 97,686	$ 87,918	$ 79,126	$ 79,126
Transfer to Police Pension	$ 268,118	$ 274,664	$ 280,157	$ 285,760	$ 291,476	$ 297,305	$ 303,251	$ 309,316	$ 309,316	$ 315,503
Public Safety	$ 2,194,983	$ 2,300,381	$ 2,346,389	$ 2,393,316	$ 2,441,183	$ 2,490,006	$ 2,539,807	$ 2,590,603	$ 2,590,603	$ 2,642,415
Public Works	$ 891,885	$ 582,477	$ 594,127	$ 606,009	$ 618,129	$ 630,492	$ 643,102	$ 655,964	$ 655,964	$ 669,083
Road & Infrastructure Project Supplement	$ 548,088	$ 917,031	$ 536,560	$ 705,382	$ 720,965	$ 738,296	$ 752,483	$ 765,218	$ 846,739	$ 851,855
Sidewalk Project	$ -	$ 47,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks & Building	$ 308,159	$ 543,996	$ 320,609	$ 327,021	$ 333,562	$ 340,233	$ 347,037	$ 353,978	$ 353,978	$ 361,058
Total Expenditures	$ 6,071,152	$ 6,279,120	$ 5,711,496	$ 5,762,538	$ 5,860,126	$ 5,959,274	$ 6,059,994	$ 6,162,295	$ 6,235,024	$ 6,341,461
Capital Fund Transfer										
Transfer to Capital Fund	$ 224,665	$ 281,103	$ 295,158	$ 309,916	$ 325,412	$ 341,682	$ 358,767	$ 376,705	$ 376,705	$ 395,540
Total Transfers	$ 224,665	$ 281,103	$ 295,158	$ 309,916	$ 325,412	$ 341,682	$ 358,767	$ 376,705	$ 376,705	$ 395,540
Reserves	**$ 7,804**	**$ 155,000**	**$ 155,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 250,000**	**$ 250,000**

Note: Generally, Operating Revenues and Expenditures reflect a 2% increase

Debt Retirement for Water-Sewer/Church Street/DGD bonds - Beginning 2028 only DGD bonds

Transfer to Sewer and Water reflects decrease in funding for North Sewer bonds as S/W fund able to take on more debt service

Transfer to Police Pension is in addition to the levy contribution

Additional annual revenues set aside to supplement Road and other Infrastructure Projects

Transfer to Capital Fund reflects increase in 2026 and 5% annual increase thereafter

General Fund Capital Improvement Plan - Summary

GENERAL FUND CAPITAL IMPROVEMENT PLAN - SUMMARY				
	FYE 2024 CIP RESERVE BALANCE	FY25 TRANSFER TO CIP RESERVE	FY25 PROJECTS & ACQUISITIONS	FY25 YEAR END CIP RESERVE BALANCE
Vehicles	$512,460	$126,585	($216,988)	$422,057
Equipment	$174,834	$41,667	($5,110)	$211,391
Facility Maintenance	$37,255	$7,656	($2,672)	$42,239
Facility Improvements	$53,613	$6,940	$0	$60,553
Special Projects	$92,919	$41,817	$0	$134,736
Interest	$95,506	$44,274	$0	$139,780
Total	**$966,587**	**$268,939**	**($224,770)**	**$1,010,756**

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QUESTIONS?