

Village of Johnsburg

FY 2023 Budget Presentation

May 26, 2022



Fiscal Year 2022 Project Highlights

- Construction of the David G. Dominguez Municipal Facility completed.
- North Sanitary Sewer Extension Project Completed.
- Safe Routes to School Sidewalk
- Planning Phase of Sewer Extension across the Fox River
- Hickory Way Outcropping
- New Scoreboards at Hiller Park
- Non Highway Vehicle Map Established

Projected Fiscal Year End Revenue Highlights

- Income Tax 133% (or + \$210,508)
- Sales Tax 106% (or + \$91,315)
- Video Gaming Tax 152% (or + \$65,403)
- Building Permits 110% (or + \$11,638)
- Utility Tax 119% (or + \$58,611)
- Video Gaming 152% (or + \$65,403)
- Motor Fuel Tax 125% (or + \$82,863)

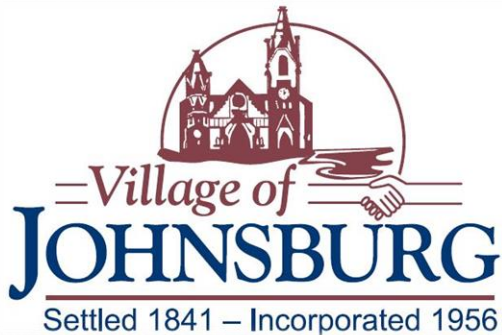


Fiscal Year 2022 Projected Year End Revenues



General Fund Revenues	Budget	Year End
Income & Use Tax	\$ 984,770	\$ 1,157,228
Real Estate Tax	\$ 689,500	\$ 687,634
Sales Tax	\$1,871,000	\$ 2,033,919
Utility & Telecom	\$410,000	\$ 428,577
Road & Bridge/Miscellaneous Tax	\$171,193	\$ 124,719
Cable Franchise	\$ 118,750	\$ 119,780
Video Gaming	\$ 126,350	\$ 191,753
Fines, Fees & Licenses	\$ 307,980	\$ 324,078
Impact Fees & Interest	\$ 77,438	\$ 77,102
Miscellaneous & Grants	\$1,056,877	\$ 112,190
Fund Balance Transfers	\$ 180,347	\$ 119,347
Transfers from Capital Fund	\$ 279,250	\$ 127,064

Fiscal Year 2022 Projected Year End Expenses



General Fund Expenses	Budget	Year End
Administration	\$ 898,321	\$ 941,467
Public Safety	\$ 1,801,310	\$ 1,822,024
Public Works	\$ 909,787	\$ 656,148
Parks & Building	\$ 211,975	\$ 229,013
Transfer to Police Pension	\$ 207,372	\$ 207,372
Transfer to Land & Building	\$ 476,567	\$ 260,749
Roadways & Subdivisions	\$ 1,000,000	\$ 294,238
Debt Retirement	\$ 416,211	\$ 355,973
Capital Plan & Reserves	\$ 351,912	\$ 351,912

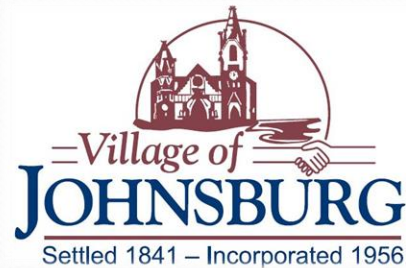
Fiscal Year End 2022

Waterworks & Sewerage	Budget	Year End
Revenue	\$ 4,105,863	\$ 2,774,579
Expense	\$ 3,770,653	\$ 2,226,983
Sewer Capital	\$ 60,066	\$ 60,066
Water Capital	\$ 58,600	\$ 58,600

Golf Course	Budget	Year End
Revenue	\$ 95,000	\$ 95,000
Expense	\$ 102,726	\$ 91,907

Land & Building	Budget	Year End
Revenue	\$ 3,966,489	\$ 3,977,977
Expense	\$3,966,462	\$ 3,687,394

Motor Fuel Tax	Budget	Year End
Revenue	\$ 399,784	\$ 402,318
Expense	\$ 330,178	\$ 328,450



Fiscal Year 2023 Proposed Budget



Revenues	Budget
Income & Use Tax	\$ 1,079,080
Real Estate Tax	\$ 689,500
Sales Tax	\$ 2,002,820
Utility & Telecomm Tax	\$ 390,000
Road & Bridge/Misc. Tax	\$ 115,582
Franchise Tax	\$ 118,750
Video Gaming Tax	\$ 185,350
Fines, Fees & Licenses	\$ 336,086
Development & Impact Fees	\$ 75,355
Grants	\$ 779,454
Misc. & Interest	\$ 117,332
Fund Balance Forward	\$ 337,618
Transfer from Capital Fund	\$ 297,600
Total Revenues	\$ 6,524,527

General Fund

Expenditures	Budget
Administration	\$ 789,310
Public Safety	\$ 1,963,086
Public Works	\$ 743,089
Parks & Buildings	\$ 352,532
Transfer to Capital Fund	\$ 243,031
Transfer to Police Pension	\$ 229,982
Transfer to Land & Building	\$ 383,917
Transfer to Sewer & Water	\$ 83,900
Reserve	\$ 155,000
Debt Retirement	\$ 354,405
Road/Subdivisions	\$ 1,191,275
Road Patching	\$ 35,000
Total Expenditures	\$ 6,524,527

Water and Sewer Fund

Revenue	Budget
Balance Forward	\$ 696,866
Water User & Meter Fees	\$ 165,000
Interest	\$ 10,200
Transfer from General Fund	\$ 83,900
Sewer Connection Fees	\$ 10,800
Sewer User Fees	\$ 162,000
Transfer from CIP	\$ 16,560
DCEO & ARP Funding	\$ 932,846
Total Revenues	\$ 2,078,172

Expenditures	Budget
Salary & Related	\$78,190
Water Operations	\$ 31,546
Engineering- Sewer	\$ 250,000
Debt Service	\$ 83,900
Utilities	\$ 32,943
Sewer Operations	\$ 74,582
Transfer to Capital Fund	\$ 118,666
Sewer Improvements	\$ 1,400,000
Total Expenditures	\$ 2,069,827
Surplus(Deficit)	\$ 8,345

Motor Fuel Tax

Revenue	Budget
Fund Balance Forward	\$ 20,000
Interest	\$ 500
State MFT Revenue	\$ 331,432
Total Revenues	\$ 351,932

Expenditure	Budget
Road Maintenance	\$ 255,500
Engineering	\$ 26,826
Total Expenditures	\$ 282,326
Surplus(Deficit)	\$ 69,606

Golf Course Fund

Revenues	Budget
Transfer from General Fund	\$ 8,000
Golf Facility Revenue	\$ 95,000
Total Revenue	\$ 103,000

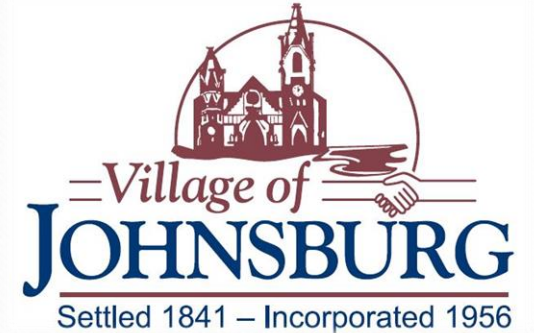
Expenditures	Budget
Debt Retirement	\$ 89,800
Golf Course Improvements	\$ 8,000
Maintenance	\$ 3,500
Total Expenditures	\$ 101,300
Surplus(Deficit)	\$ 1,700

Land and Building Fund

Revenue	Budget
Transfer from General Fund	\$ 383,917
Balance Forward	\$ 0
Real Estate Tax	\$ 9,912
Total Revenues	\$ 393,829

Expenditures	Budget
Debt Service Interest	\$ 124,925
DGD Misc. Fixtures & Furnishings	\$ 268,904
Total Expenditures	\$ 393,829
Surplus/(Deficit)	\$ 0

Projects & Programs



- Johnsburg Road Realignment
- Rescue Squad Park Path Paving
- Sunnyside Parking Lot Paving
- Non Highway Vehicle Path Signage
- Economic Development Marketing
- McHenry County Social Worker Program
- Park Signage
- Road Resurfacing & Patching
- SSA 33 Sunnyside Beach Drive
- Sewer Extension - River Crossing
- Transfer to Reserves
- Transfer to Police Pension

Vehicle & Equipment Purchases

- Gas Compactor
- Grader Blade
- John Deer Utility Tractor
- Hot Box (Carried over from FY 22)
- 2 Dodge Chargers (1 Carryover FY 21)
- Police - Mobile Computers
- Police Vehicle Radars
- Evidence Software/Hardware
- Traffic Safety Equipment Trailer
- IT Server

BUDGET PROJECTIONS

GENERAL FUND

2022-2031

Revenues	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Income and Use Tax	\$ 1,157,228	\$ 1,079,080	\$ 1,100,662	\$ 1,122,675	\$ 1,145,128	\$ 1,168,031	\$ 1,191,392	\$ 1,215,219	\$ 1,239,524	\$ 1,264,314
Real Estate Tax	\$ 687,634	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500
Sales Tax	\$ 2,033,919	\$ 2,002,820	\$ 2,042,876	\$ 2,083,734	\$ 2,125,409	\$ 2,167,917	\$ 2,211,275	\$ 2,255,501	\$ 2,300,611	\$ 2,346,623
Utility and Telecomm Tax	\$ 428,577	\$ 390,000	\$ 397,800	\$ 405,756	\$ 413,871	\$ 422,149	\$ 430,592	\$ 439,203	\$ 447,987	\$ 456,947
Road and Bridge/Misc. Tax	\$ 124,719	\$ 115,582	\$ 117,894	\$ 120,252	\$ 122,657	\$ 125,110	\$ 127,612	\$ 130,164	\$ 132,767	\$ 135,423
Franchise Tax	\$ 119,780	\$ 118,750	\$ 121,125	\$ 123,548	\$ 126,018	\$ 128,539	\$ 131,110	\$ 133,732	\$ 136,406	\$ 139,135
Video Gaming Tax	\$ 191,753	\$ 185,350	\$ 189,057	\$ 192,838	\$ 196,695	\$ 200,629	\$ 204,641	\$ 208,734	\$ 212,909	\$ 217,167
Fees & Licenses	\$ 324,078	\$ 336,086	\$ 342,808	\$ 349,664	\$ 356,657	\$ 363,790	\$ 371,066	\$ 378,487	\$ 386,057	\$ 393,778
Impact Fees & Interest	\$ 77,102	\$ 75,355	\$ 76,862	\$ 78,399	\$ 79,967	\$ 81,567	\$ 83,198	\$ 84,862	\$ 86,559	\$ 88,290
Misc and Grants	\$ 112,190	\$ 896,786	\$ 116,479	\$ 118,809	\$ 121,185	\$ 123,608	\$ 126,081	\$ 128,602	\$ 131,174	\$ 133,798
Fund Balance Transfers	\$ 119,347	\$ 337,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Fund	\$ 127,064	\$ 297,600	\$ 183,711	\$ -	\$ 77,000	\$ 140,853	\$ 40,000	\$ -	\$ 246,572	\$ 146,572
Total Revenues	\$ 5,503,391	\$ 6,524,527	\$ 5,378,773	\$ 5,285,174	\$ 5,454,087	\$ 5,611,692	\$ 5,606,466	\$ 5,664,005	\$ 6,010,067	\$ 6,011,547
Expenditures										
Administration	\$ 802,104	\$ 789,310	\$ 805,096	\$ 821,198	\$ 887,622	\$ 855,375	\$ 872,482	\$ 889,932	\$ 907,730	\$ 925,885
Debt Retirement	\$ 355,973	\$ 354,405	\$ 354,662	\$ 354,100	\$ 348,225	\$ 351,875				
Transfer to Sewer Water - Debt Retire	\$ -	\$ 83,900	\$ 83,900	\$ 83,900	\$ 108,900	\$ 108,400	\$ 242,900	\$ 244,700	\$ 243,100	\$ 243,100
Sale Tax Reimbursement (Walmart)	\$ 139,363	WALMART ECONOMIC INCENTIVE AGREEMENT PAID IN FULL								
Transfer to Land & Bldg-Debt Retire/DGD	\$ 276,749	\$ 383,917	\$ 234,925	\$ 236,625	\$ 238,175	\$ 234,575	\$ 237,175	\$ 234,675	\$ 234,675	\$ 234,675
Transfer to Police Pension	\$ 207,372	\$ 229,982	\$ 254,294	\$ 280,427	\$ 308,507	\$ 338,671	\$ 371,062	\$ 378,483	\$ 386,053	\$ 393,774
Public Safety	\$ 1,822,024	\$ 1,963,086	\$ 1,980,348	\$ 1,984,955	\$ 2,024,654	\$ 2,065,147	\$ 2,106,450	\$ 2,148,579	\$ 2,191,550	\$ 2,235,381
Public Works	\$ 656,148	\$ 778,089	\$ 758,112	\$ 609,563	\$ 648,754	\$ 775,582	\$ 650,241	\$ 663,246	\$ 823,083	\$ 839,544
Road & Infrastructure Project Suppleme	\$ 294,238	\$ 1,191,275	\$ 277,515	\$ 278,005	\$ 246,240	\$ 232,316	\$ 429,529	\$ 439,951	\$ 452,266	\$ 461,247
Sidewalk Project - Grant Funded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Building	\$ 229,013	\$ 352,532	\$ 191,550	\$ 195,381	\$ 199,289	\$ 203,274	\$ 247,340	\$ 212,287	\$ 316,532	\$ 222,863
Total Expenditures	\$ 4,782,984	\$ 6,126,496	\$ 4,940,402	\$ 4,844,154	\$ 5,010,366	\$ 5,165,215	\$ 5,157,179	\$ 5,211,852	\$ 5,554,990	\$ 5,556,470
Fund Transfer & Reserves										
Contribution to Reserve	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Transfer to Capital Fund	\$ 196,912	\$ 243,031	\$ 283,372	\$ 286,020	\$ 288,721	\$ 291,477	\$ 294,287	\$ 297,153	\$ 300,077	\$ 300,077
Total Transfers & Reserves	\$ 351,912	\$ 398,031	\$ 438,372	\$ 441,020	\$ 443,721	\$ 446,477	\$ 449,287	\$ 452,153	\$ 455,077	\$ 455,077
Difference	\$ 368,495	\$ -	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0

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

Debt Retirement reflects set amortization schedules and includes Water/Sewer and Church Street bond payment as well as payment for purchase of ACM Lot

Transfer to Sewer and Water reflects funding to support 2020B Bonds for sewer extension project - Likely s/w can support at least 1/2 of debt service

Transfer to Land & Building reflects 2020A bonds for Village Hall expansion beginning in FY 22

Transfer to Police Pension is in addition to the levy contribution. Reflects plan to reach 100% actuarial determined contribution

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

Reserve reflects reaching targeted fund balance by FY 27 and continued contributions to accommodate increase in operational costs

Transfer to Capital Fund Reflects minimum annual contribution, plus funding of annual draw and necessary funds to be fully funded by 2025



Questions?

