

VILLAGE OF JOHNSBURG



FISCAL YEAR 2022 BUDGET PRESENTATION

JUNE 15, 2021

2021 HIGHLIGHTS

- Acquired Bonds for the David G. Dominguez Municipal Facility; Awarded Contract to Manusos General Contracting, Inc. ; Broke ground on April 11th.
- Acquired Bonds for the North Sanitary Sewer Extension Project; Completed Engineering Design; Secured Easements; Awarded Contract to Bolder Contractor's
- Secured \$3 Million in Grants for Riverside Drive and Johnsburg Road
- Secured \$500,000 in grants for North Sewer Sanitary Extension Project
- Secured \$750,000 in grants for Church Street/Johnsburg Road realignment
- Received \$260,000 in CURES Funding

2021 HIGHLIGHTS

- Installed new playground at Rescue Squad Park from donated funds.
- Completed Basketball Court Improvements at Sunnyside Park
- Pursued improvements at 19th Hole, Orchard and Pump House at the Chapel Hill Golf Course
- Resurfaced Roads and Installed New Street Signs in Sunnyside and JakAnna Subdivisions
- Extended Sewers on Middle Avenue and Stubby Avenue
- Established SSA for Sunnyside Beach Road Improvement Project
- Issued Permits for Berkshire of Johnsbury Development

FISCAL YEAR END REVENUE HIGHLIGHTS

- Income Tax 133% (+ 191,826)
- Local Use 144% (+ 94,010)
- Local Fines 150% (+26,581)
- Building Permits 129% (+ 29,497)
- Non-Highway Vehicle 324% (+6,760)
- Vehicle/Boat Launch 163% (+1,565)
- Hotel/Motel Tax 137% (+3,653)
- Miscellaneous Revenue 755% (+324,812)
- Sales Tax 99% (- 4,241)
- Circuit Clerk Fines 69% (-13,792)
- Telecommunication Tax 42% (-119,337)
- Vending/Gaming 28% (-3,700)
- Video Gaming 68% (-39,903)

FISCAL YEAR 2021 YEAR END

General Fund Revenues	Budget	Year End
Income & Use Tax	\$ 790,937	\$ 1,076,773
Real Estate Tax	\$ 689,500	\$ 687,500
Sales Tax	\$ 1,871,000	\$ 1,866,759
Utility & Telecom	\$ 507,000	\$ 391,479
Road & Bridge/Miscellaneous Tax	\$ 171,590	\$ 167,182
Cable Franchise	\$ 118,750	\$ 118,047
Video Gaming	\$ 125,000	\$ 85,097
Fines, Fees & Licenses	\$ 272,919	\$ 299,330
Fund Balance Forward & Transfers from CIP	\$ 258,724	\$ 246,826
Development & Impact Fees	\$ 85,038	\$ 63,198
Miscellaneous & Interest	\$ 89,222	\$ 376,924
Grants	\$ 298,768	\$ 0
Total Revenues	\$ 5,278,448	\$ 5,379,115

FISCAL YEAR 2021 YEAR END

General Fund Expenses	Budget	Year End
Administration	\$ 767,661	\$ 870,298
Public Safety	\$ 1,848,593	\$ 1,807,279
Public Works	\$ 742,874	\$ 579,525
Parks & Building	\$ 310,743	\$ 315,986
Trans. Police Pension	\$ 137,523	\$ 137,523
Misc. Transfers	\$ 29,825	\$ 22,725
Roadway Improvement	\$ 205,769	\$ 274,835
Debt Retirement	\$ 353,348	\$ 370,810
Sales Tax	\$ 610,200	\$ 551,289
Transfer to Capital Fund	\$ 196,912	\$ 196,912
Reserve	\$ 75,000	\$ 75,000
Total Expenditures	\$ 5,278,448	\$ 5,202,182

FISCAL YEAR 2021 YEAR END

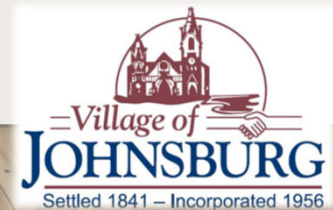
Motor Fuel Tax	Budget	Year End
Revenues	\$ 329,784	\$ 449,480
Expenses	\$ 260,178	\$ 252,778

Waterworks & Sewerage	Budget	Year End
Revenues	\$ 2,945,341	\$ 3,299,307
Expenses*	\$ 2,900,893	\$ 824,405

Golf Course	Budget	Year End
Revenues	\$ 102,100	\$ 95,000
Expenses	\$ 102,100	\$ 93,860

Land & Building	Budget	Year End
Revenues	\$3,838,919	\$3,671,905
Expenses	\$ 3,772,296	\$ 368,932

* Includes contributions to Water/Sewer Capital Fund





Fiscal Year 2022 Proposed Budget

FISCAL YEAR 2022 PROPOSED BUDGET

General Fund Revenues	Budget
Income & Use Tax	\$ 984,770
Real Estate Tax	\$ 689,500
Sales Tax	\$ 1,871,000
Utility & Telecomm Tax	\$ 410,000
Road & Bridge/Misc. Tax	\$ 171,193
Franchise Tax	\$ 118,750
Video Gaming Tax	\$ 126,350
Fines, Fees & Licenses	\$ 307,980
Dev. & Impact Fees	\$ 65,088
Grants	\$ 970,222
Misc. & Interest	\$ 99,005
Fund Balance Forward	\$ 180,347
Transfer from Capital Fund	\$ 279,250
Total Revenues	\$ 6,273,455

General Fund Expenditures	Budget
Administration	\$ 758,958
Public Safety	\$ 1,801,310
Public Works	\$ 677,213
Parks & Buildings	\$ 211,975
Transfer to Capital Fund	\$ 196,912
Transfer to Police Pension	\$ 207,372
Transfer to Land & Building	\$ 476,567
Reserve	\$ 155,000
Debt Retirement	\$ 416,211
Sales Tax Reimbursement	\$ 139,363
Sidewalk Project	\$ 195,768
Road/Subdivisions	\$ 1,000,000
Road Patching	\$ 155,000
Total Expenditures	\$ 6,273,455

FISCAL YEAR 2022 PROPOSED BUDGET

Motor Fuel Tax Fund Revenue	Budget
Fund Balance Forward	\$ 80,000
Interest	\$ 500
MFT Revenue	\$ 319,287
Total Revenues	\$ 399,784

Motor Fuel Tax Fund Expenditure	Budget
Road Maintenance	\$ 305,500
Engineering	\$ 24,678
Total Expenditures	\$ 330,178
Surplus(Deficit)	\$ 69,606

FISCAL YEAR 2022 PROPOSED BUDGET

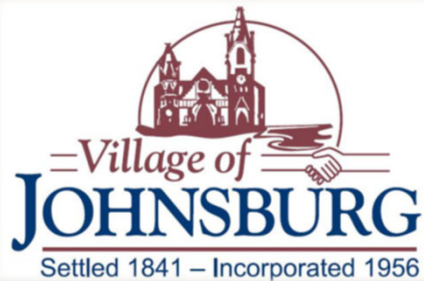
Waterworks & Sewerage Fund Revenues	Budget
Balance Forward	\$ 2,481,950
Water User & Meter Fees	\$ 155,000
Interest	\$ 10,000
Sewer Connect Fees	\$ 3,600
Sewer User Fees	\$ 152,000
Transfer from CIP	\$ 16,560
DCEO & ARP Funding	\$ 1,286,753
Total Revenues	\$ 4,105,863

Waterworks & Sewerage Fund Expenditures	Budget
Salary & Related	\$ 76,393
Water Operations	\$ 36,437
Engineering- Sewer	\$ 100,000
Debt Service	\$ 83,900
Utilities	\$ 27,174
Sewer Operations	\$ 73,631
Trans to Capital Fund	\$ 118,666
Sewer Improvements	\$ 3,586,753
Total Expenditures	\$ 4,102,954
Surplus(Deficit)	\$ 2,909

FISCAL YEAR 2022 PROPOSED BUDGET

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

Golf Course Fund Expenditures	Budget
Debt Retirement	\$ 91,226
Golf Course Improvements	\$ 8,000
Maintenance	\$ 3,500
Total Expenditures	\$ 102,726
Surplus(Deficit)	\$ 274



FISCAL YEAR 2022 PROPOSED BUDGET

Land & Building Fund Revenue	Budget
Transfer from General Fund	\$ 476,567
Balance Forward	\$ 3,480,000
Real Estate Tax	\$ 9,992
Total Revenues	\$ 3,966,489

Land & Building Fund Expenditures	Budget
Debt Service Interest	\$ 62,462
DGD Construction	\$ 3,714,000
DGD Misc. Fixtures & Furnishings	\$ 150,000
Engineering	\$ 40,000
Total Expenditures	\$ 3,966,462
Surplus/(Deficit)	\$ 27



FY 2022 CAPITAL PROJECTS & PURCHASES

PROJECTS

- David G. Dominguez Municipal Building
- North Sewer Extension
- Safe Routes to School Sidewalk Improvement
- Church St/Johnsburg Rd Realignment
- Fox River Sewer Extension
- SSA 33- Sunnyside Beach Dr. Road Resurfacing

PURCHASES

- John Deere Skid steer
- Hot Box
- 5 Yard Dump Truck
- Dodge Durango
- Dodge Charger (Carryover from FY21)
- Economic Development (Digital Marketing.)

GRANT FUNDED PROJECTS

- Safe Routes to School Sidewalk Improvement
- DCEO – Church St/Johnsburg Road Realignment
- DCEO - North Sewer Extension
- ARP – Fox River Sewer Extension



BUDGET PROJECTIONS

2021-2030

GENERAL FUND

Revenues	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Income and Use Tax	\$ 1,076,773	\$ 984,770	\$ 1,004,465	\$ 1,024,555	\$ 1,045,046	\$ 1,065,947	\$ 1,087,266	\$ 1,109,011	\$ 1,131,191	\$ 1,153,815
Real Estate Tax	\$ 687,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500	\$ 689,500
Sales Tax	\$ 1,866,759	\$ 1,871,000	\$ 1,908,420	\$ 1,946,588	\$ 1,985,520	\$ 2,025,231	\$ 2,065,735	\$ 2,107,050	\$ 2,149,191	\$ 2,192,175
Utility and Telecomm Tax	\$ 391,479	\$ 410,000	\$ 418,200	\$ 426,564	\$ 435,095	\$ 443,797	\$ 452,673	\$ 461,727	\$ 470,961	\$ 480,380
Road and Bridge/Misc. Tax	\$ 167,182	\$ 171,193	\$ 174,617	\$ 178,109	\$ 181,671	\$ 185,305	\$ 189,011	\$ 192,791	\$ 196,647	\$ 200,580
Franchise Tax	\$ 118,047	\$ 118,750	\$ 121,125	\$ 123,548	\$ 126,018	\$ 128,539	\$ 131,110	\$ 133,732	\$ 136,406	\$ 139,135
Video Gaming Tax	\$ 85,097	\$ 126,350	\$ 128,877	\$ 131,455	\$ 134,084	\$ 136,765	\$ 139,501	\$ 142,291	\$ 145,136	\$ 148,039
Fees & Licenses	\$ 299,330	\$ 307,980	\$ 314,140	\$ 320,422	\$ 326,831	\$ 333,367	\$ 340,035	\$ 346,836	\$ 353,772	\$ 360,848
Impact Fees & Interest	\$ 64,646	\$ 77,438	\$ 78,987	\$ 80,566	\$ 82,178	\$ 83,821	\$ 85,498	\$ 87,208	\$ 88,952	\$ 90,731
Misc and Grants	\$ 375,476	\$ 1,056,877	\$ 114,450	\$ 116,479	\$ 118,809	\$ 121,185	\$ 123,608	\$ 126,081	\$ 128,602	\$ 131,174
Fund Balance Transfers	\$ 215,659	\$ 180,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Fund	\$ 31,167	\$ 279,250	\$ 71,500	\$ 164,711	\$ -	\$ 105,000	\$ 140,853	\$ 63,000	\$ -	\$ 262,572
Total Revenues	\$ 5,379,115	\$ 6,273,455	\$ 5,024,281	\$ 5,202,497	\$ 5,124,752	\$ 5,318,457	\$ 5,444,789	\$ 5,459,225	\$ 5,490,359	\$ 5,848,949
Expenditures										
Administration	\$ 870,298	\$ 758,958	\$ 774,137	\$ 789,620	\$ 805,412	\$ 871,521	\$ 838,951	\$ 855,730	\$ 872,845	\$ 898,301
Debt Retirement	\$ 370,810	\$ 416,211	\$ 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
Sale Tax Reimbursement (Walmart)	\$ 551,289	\$ 139,363	WALMART ECONOMIC INCENTIVE AGREEMENT PAID IN FULL							
Transfer to Land & Bldg-Debt Retire/DGD	\$ 22,725	\$ 476,567	\$ 124,925	\$ 234,925	\$ 236,625	\$ 238,175	\$ 234,575	\$ 237,175	\$ 234,675	\$ 234,675
Transfer to Police Pension	\$ 137,523	\$ 207,372	\$ 229,982	\$ 254,294	\$ 280,427	\$ 308,507	\$ 338,671	\$ 371,062	\$ 378,483	\$ 386,053
Public Safety	\$ 1,807,279	\$ 1,801,310	\$ 1,837,336	\$ 1,902,083	\$ 1,912,125	\$ 1,978,367	\$ 1,989,934	\$ 2,052,733	\$ 2,070,788	\$ 2,120,204
Public Works	\$ 652,101	\$ 677,213	\$ 573,557	\$ 650,239	\$ 526,533	\$ 564,064	\$ 689,198	\$ 562,129	\$ 573,372	\$ 731,411
Road & Infrastructure Project Supplement	\$ 202,260	\$ 1,036,806	\$ 432,891	\$ 273,863	\$ 259,660	\$ 227,529	\$ 212,670	\$ 409,490	\$ 419,051	\$ 430,949
Sidewalk Project - Grant Funded	\$ -	\$ 195,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Building	\$ 315,986	\$ 211,975	\$ 216,215	\$ 220,539	\$ 224,950	\$ 229,449	\$ 234,038	\$ 278,718	\$ 244,293	\$ 349,178
Total Expenditures	\$ 4,930,271	\$ 5,921,543	\$ 4,627,348	\$ 4,764,125	\$ 4,683,732	\$ 4,874,736	\$ 4,998,312	\$ 5,009,937	\$ 5,038,206	\$ 5,393,872
Fund Transfer & Reserves										
Contribution to Reserve	\$ 75,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Transfer to Capital Fund	\$ 196,912	\$ 196,912	\$ 242,932	\$ 283,372	\$ 286,020	\$ 288,721	\$ 291,477	\$ 294,287	\$ 297,153	\$ 300,077
Total Transfers & Reserves	\$ 271,912	\$ 351,912	\$ 397,932	\$ 438,372	\$ 441,020	\$ 443,721	\$ 446,477	\$ 449,287	\$ 452,153	\$ 455,077
Difference	\$ 176,932	\$ -	\$ (1,000)	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0

CAPITAL PLAN

GENERAL FUND CAPITAL IMPROVEMENT PLAN - SUMMARY

	FYE 2020 CIP RESERVE BALANCE	FY21 TRANSFER TO CIP RESERVE	FY21 PROJECTS & ACQUISITIONS	FY21 YEAR END CIP RESERVE BALANCE
Vehicles	\$439,607	\$107,458	\$0	\$547,065
Equipment	\$119,154	\$37,600	(\$31,167)	\$125,587
Facility Maintenance	\$29,059	\$4,555	\$0	\$33,614
Facility Improvements	\$24,173	\$7,500	\$0	\$31,673
Special Projects	(\$114,414)	\$39,799	\$0	(\$74,615)
Interest	\$11,964			
Total	\$509,543	\$196,912	(\$31,167)	\$663,324

Johnsburg Police Pension Fund



	2021	2020	2019	2018	2017	2016
RECOMMENDED CONTRIBUTIONS						
ACTUAL CONTRIBUTIONS	\$430,373.43	\$405,380.51	\$368,854.12	\$347,026.78	\$296,312.82	\$228,290.59
RECOMMENDED CONTRIBUTIONS	\$343,135.00	\$342,101.00	\$339,526.00	\$340,708.00	\$309,771.00	\$302,429.00
ACTUAL PAYROLL	\$1,253,532.00	\$1,250,732.54	\$1,177,544.56	\$1,136,929.11	\$1,075,177.94	\$1,037,775.23
EXPECTED PAYROLL	\$842,513.00	\$850,677.00	\$834,766.00	\$839,064.00	\$742,697.00	\$765,673.00
RECOMMENDED CONTRIBUTIONS AS A PERCENT OF EXPECTED PAYROLL	40.73%	40.22%	40.21%	40.61%	41.71%	39.48%
FUNDED STATUS						
PRESENT VALUE OF FUTURE BENEFIT	\$216,283.00	\$198,890.00	\$198,582.00	\$200,839.00	\$177,757.00	\$184,591.00
MARKET VALUE OF ASSETS	\$3,732,055.00	\$3,408,755.00	\$2,969,945.00	\$2,691,690.00	\$2,016,755.00	\$1,961,200.00
ACTUARIAL VALUE OF ASSETS	\$3,952,440.00	\$3,537,608.00	\$3,158,692.00	\$2,813,764.00	\$2,279,547.00	\$1,999,937.00
ACTUARIAL ACCRUED LIABILITY	\$6,819,665.00	\$6,012,961.00	\$5,639,418.00	\$5,331,438.00	\$4,646,653.00	\$4,251,896.00
UNFUNDED ACTUARIAL ACCRUED LIABILITY	\$2,867,225.00	\$2,475,353.00	\$2,480,726.00	\$2,517,644.00	\$2,367,106.00	\$2,251,959.00
PERCENT FUNDED ACTUARIAL VALUE OF ASSETS	57.96%	58.83%	56.01%	52.77%	49.05%	47.04%
MARKET VALUE OF ASSETS	54.72%	56.69%	52.66%	50.49%	43.40%	46.13%



Questions