



VILLAGE OF JOHNSBURG

FISCAL YEAR 2024
BUDGET PRESENTATION
JUNE 6, 2023

FISCAL YEAR 2023 PROJECT & PROGRAM HIGHLIGHTS



- SUNNYSIDE PARKING LOT IMPROVEMENTS
- DAVID G. DOMINGUEZ MUNICIPAL FACILITY LANDSCAPING
- MCHENRY COUNTY SOCIAL WORKER PROGRAM
- ROAD RESURFACING & PATCHING
- ECONOMIC DEVELOPMENT MARKETING
- NON HIGHWAY VEHICLE PATH SIGNAGE
- TRANSFER TO RESERVES
- TRANSFER TO POLICE PENSION FUND
- SUNNYSIDE BEACH DRIVE EASEMENT ACQUISITION & ENGINEERING



- John Deere Utility Tractor
- Hot Box
- Big Tex Trailer
- 2023 International Five Yard Truck
- 2022 Ford Police Inceptor
- Falcon Propan Hot Patcher
- Police – Mobile Computers
- Police Vehicle Radars
- Police – Flock Safety Traffic Cameras
- Administration – 2 Computers
- Audio/Visual David G. Dominguez Municipal Center
- IT Servers
- Evidence Software/Hardware

VEHICLE & EQUIPMENT PURCHASES



Fiscal Year 2023 Projected Year End Revenues

General Fund Revenues	Budget	Year End
Income & Use Tax	\$ 1,079,079	\$ 1,285,609
Real Estate Tax	\$ 689,500	\$ 687,341
Sales Tax	\$ 2,002,820	\$ 2,138,708
Utility & Telecom	\$ 390,000	\$ 458,187
Road & Bridge/Misc. Tax	\$ 125,582	\$ 134,555
Cable Franchise	\$ 118,750	\$ 123,862
Video Gaming	\$ 185,350	\$ 234,903
Fines, Fees & Licenses	\$ 326,086	\$ 348,428
Development & Impact Fees	\$ 64,855	\$ 99,243
Grants	\$ 779,454	\$ 26,250
Misc. & Interest	\$ 465,450	\$ 559,328
Transfers From Capital Fund	\$297,600	\$ 169,651
Total Revenues	\$ 6,524,526	\$ 6,266,066



Fiscal Year 2023 Projected Year End Expenses

General Fund Expenses	Budget	Year End
Administration	\$ 764,134	\$ 639,114
Public Safety	\$ 1,963,086	\$ 1,847,769
Public Works	\$ 778,089	\$ 875,515
Parks & Building	\$ 352,531	\$ 342,016
Transfer to Police Pension	\$ 229,982	\$ 229,982
Transfer to Land & Building	\$ 383,917	\$ 264,378
Roadways & Subdivisions	\$ 1,191,275	\$ 862,111
Debt Retirement	\$ 354,405	\$ 357,076
Fund Transfers	\$ 109,075	\$ 100,275
Capital Plan & Reserves	\$ 398,031	\$ 398,031
Total Expenses	\$ 6,524,526	\$ 5,916,267



Fiscal Year 2023 Projected Year End

Waterworks & Sewerage	Budget	Year End
Revenue	\$ 2,078,172	\$ 1,827,518
Expense	\$ 1,951,161	\$ 666,889
Sewer Capital	\$ 60,066	\$ 60,066
Water Capital	\$ 58,600	\$58,600
Total	\$ 4,148,000	\$ 2,613,073

Motor Fuel Tax	Budget	Year End
Revenue	\$ 351,932	\$ 352,760
Expense	\$ 282,326	\$ 282,326
Total	\$ 634,258	\$ 635,086

Golf Course Fund	Budget	Year End
Revenue	\$ 103,000	\$ 96,159
Expense	\$ 101,300	\$ 90,954
Total	\$ 204,300	\$ 187,113

Land & Building	Budget	Year End
Revenue	\$ 393,829	\$ 274,265
Expense	\$ 393,829	\$ 274,265
Total	\$ 787,658	\$ 548,530



FISCAL YEAR 2024 PROPOSED BUDGET



General Fund

Revenues	Budget
Income & Use Tax	\$ 1,248,122
Real Estate Tax	\$ 688,077
Sales Tax	\$ 2,225,000
Utility & Telecom	\$ 483,000
Road & Bridge/Misc. Tax	\$ 141,939
Cable Franchise	\$ 125,850
Video Gaming	\$ 237,250
Fines, Fees & Licenses	\$ 397,031
Development & Impact Fees	\$ 350,871
Grants	\$ 796,046
Misc. & Interest	\$ 138,530
Transfers From Capital Fund	\$ 191,660
Fund Balance Forward	\$ 190,250
Total Revenues	\$ 7,213,626

Expenditures	Budget
Administration	\$ 997,582
Public Safety	\$ 2,083,539
Public Works	\$ 694,600
Parks & Buildings	\$ 533,846
Transfer to Capital Fund	\$ 209,234
Transfer to Police Pension	\$ 254,294
Transfer to Land & Building	\$ 225,014
Transfer to Reserves	\$ 258,754
Debt Retirement	\$ 371,763
Road/Subdivisions	\$ 1,550,000
Road Patching	\$ 35,000
Total Expenditures	\$ 7,213,626

Water & Sewer Fund



Revenues	Budget
Balance Forward	\$ 1,216,587
Water User & Meter Fees	\$ 172,500
Interest	\$ 65,000
Sewer Connection Fees	\$ 76,902
Sewer User Fees	\$ 162,000
Transfer from CIP	\$ 23,860
Grant	\$ 500,000
Misc.	\$ 200
Total Revenues	\$ 2,217,049

Expenditures	Budget
Salary & Related	\$ 83,444
Water Operations	\$ 37,915
Sewer Operations	\$ 63,423
Engineering - Sewer	\$ 200,000
Utilities	\$ 18,220
Debt Service	\$ 83,900
Transfer to Sewer Capital Fund	\$ 271,547
Sewer Improvements	\$ 1,400,000
Transfer to Water Capital Fund	\$ 58,600
Total Expenditures	\$ 2,217,049

Motor Fuel Tax

Revenues	Budget
State MFT Revenue	\$ 270,024
Interest	\$ 5,000
Total Revenues	\$ 275,024
Expenditures	Budget
Road Maintenance	\$ 275,024
Total Expenditures	\$ 275,024



Golf Couse Fund

Revenues	Budget
Golf Facility Revenue	\$ 100,000
Interest	\$ 500
Total Revenues	\$ 100,500
Expenditures	Budget
Maintenance	\$ 12,224
Debt Retirement	\$ 88,276
Total Expenditures	\$ 100,500

Land & Building Fund

Revenues	Budget
Real Estate Tax	\$ 9,912
Transfer from General Fund	\$ 225,014
Total Revenues	\$ 234,926
Expenditures	Budget
Debt Retirement	\$ 234,926
Total Expenditures	\$ 234,926

PROJECTS & PROGRAMS

FY 2024



- Church Street Realignment
- Sunnyside Park Improvements
- Street Name Signage Program
- Hiller Park Parking Lot
- Remington Grove Park Improvements
- Lions Park Improvements
- McHenry County Social Worker
- Economic Development (Marketing & Façade Improvement Program)
- Pioneer and Woodlawn Park Resurfacing
- River Sewer Extension
- Sunnyside Beach Drive Road Improvement Project
- 2024 Road Program
- Transfer to Police Pension
- Transfer to Reserves
- Transfer to Capital Fund
- Sunnyside Park Parking Lot

Vehicle & Equipment Purchases

Public Safety

- Police Squad (Carry over from FY 23)
- Police Squad FY 24
- Police Chief Vehicle
- Mobile Computers
- Radars
- Squad Citation Printers
- Traffic Safety Equipment Trailer

Public Works

- 1 Ton Dump Truck
- Gas Compactor
- Grader Blade

Administration

- 4 Computers

GENERAL FUND CAPITAL IMPROVEMENT PLAN - SUMMARY

	FYE 2022 CIP RESERVE BALANCE	FY23 TRANSFER TO CIP RESERVE	FY23 PROJECTS & ACQUISITIONS	FY23 YEAR END CIP RESERVE BALANCE
Vehicles	\$586,023	\$107,458	(\$165,000)	\$528,481
Equipment	\$106,479	\$37,600	(\$4,650)	\$139,429
Facility Maintenance	\$38,169	\$4,555	\$0	\$42,724
Facility Improvements	\$39,173	\$7,500	\$0	\$46,673
Special Projects	(\$34,816)	\$85,918	\$0	\$51,102
Interest	\$11,350	\$28,616		\$39,966
Total	\$746,378	\$271,647	(\$169,650)	\$848,375

BUDGET PROJECTIONS

2023-2032

GENERAL FUND

<u>Revenues</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
Income and Use Tax	\$ 1,285,609	\$ 1,248,122	\$ 1,273,084	\$ 1,298,546	\$ 1,324,517	\$ 1,351,007	\$ 1,378,028	\$ 1,405,588	\$ 1,433,700	\$ 1,462,374
Real Estate Tax	\$ 687,341	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077
Sales Tax	\$ 2,138,708	\$ 2,225,000	\$ 2,269,500	\$ 2,314,890	\$ 2,361,188	\$ 2,408,412	\$ 2,456,580	\$ 2,505,711	\$ 2,555,826	\$ 2,606,942
Utility and Telecomm Tax	\$ 458,187	\$ 483,000	\$ 492,660	\$ 502,513	\$ 512,563	\$ 522,815	\$ 533,271	\$ 543,936	\$ 554,815	\$ 565,911
Road and Bridge/Misc. Tax	\$ 134,555	\$ 141,939	\$ 144,778	\$ 147,673	\$ 150,627	\$ 153,639	\$ 156,712	\$ 159,846	\$ 163,043	\$ 166,304
Franchise Tax	\$ 123,862	\$ 125,850	\$ 128,367	\$ 130,934	\$ 133,553	\$ 136,224	\$ 138,949	\$ 141,728	\$ 144,562	\$ 147,453
Video Gaming Tax	\$ 234,903	\$ 237,250	\$ 241,995	\$ 246,835	\$ 251,772	\$ 256,807	\$ 261,943	\$ 267,182	\$ 272,526	\$ 277,976
Fees & Licenses	\$ 348,428	\$ 397,031	\$ 404,972	\$ 413,071	\$ 421,332	\$ 429,759	\$ 438,354	\$ 447,121	\$ 456,064	\$ 465,185
Impact Fees & Interest	\$ 139,126	\$ 377,871	\$ 385,428	\$ 393,137	\$ 401,000	\$ 409,020	\$ 417,200	\$ 425,544	\$ 434,055	\$ 442,736
Misc and Grants	\$ 209,192	\$ 907,576	\$ 160,728	\$ 163,942	\$ 167,221	\$ 170,565	\$ 173,977	\$ 177,456	\$ 181,005	\$ 184,625
Fund Balance Transfers	\$ 117,868	\$ 190,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Fund	\$ 169,651	\$ 191,660	\$ 35,000	\$ 36,750	\$ 38,588	\$ 40,517	\$ 42,543	\$ 44,670	\$ 46,903	\$ 49,249
Total Revenues	\$ 6,047,430	\$ 7,213,626	\$ 6,224,589	\$ 6,336,369	\$ 6,450,437	\$ 6,566,842	\$ 6,685,633	\$ 6,806,860	\$ 6,930,576	\$ 7,056,833
Expenditures										
Administration	\$ 794,114	\$ 997,582	\$ 887,688	\$ 905,441	\$ 923,550	\$ 942,021	\$ 960,862	\$ 980,079	\$ 999,680	\$ 1,019,674
Debt Retirement	\$ 357,076	\$ 371,763	\$ 354,100	\$ 348,225	\$ 351,875	W/S AND CHURCH STREET BONDS PAID IN FULL				
Transfer to Sewer Water - Debt Retire	\$ 100,275	\$ -	\$ 83,900	\$ 108,900	\$ 108,400	\$ 242,900	\$ 244,700	\$ 243,100	\$ 243,100	\$ 243,100
Transfer to Land & Bldg-Debt Retire/DGD	\$ 264,378	\$ 225,014	\$ 236,625	\$ 238,175	\$ 234,575	\$ 237,175	\$ 234,675	\$ 234,675	\$ 234,675	\$ 234,675
Transfer to Police Pension	\$ 229,982	\$ 254,294	\$ 280,427	\$ 308,507	\$ 338,671	\$ 371,062	\$ 378,483	\$ 386,053	\$ 393,774	\$ 401,649
Public Safety	\$ 1,847,769	\$ 2,083,539	\$ 2,048,200	\$ 2,089,164	\$ 2,130,947	\$ 2,173,566	\$ 2,217,037	\$ 2,261,378	\$ 2,306,606	\$ 2,352,738
Public Works	\$ 875,515	\$ 682,350	\$ 616,437	\$ 628,766	\$ 641,341	\$ 654,168	\$ 667,251	\$ 680,596	\$ 694,208	\$ 708,092
Road & Infrastructure Project Suppleme	\$ 862,111	\$ 1,550,000	\$ 986,684	\$ 960,561	\$ 953,655	\$ 1,159,012	\$ 1,175,418	\$ 1,192,717	\$ 1,208,394	\$ 1,224,030
Sidewalk Project	\$ -	\$ 47,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Building	\$ 342,016	\$ 533,846	\$ 355,833	\$ 362,950	\$ 370,209	\$ 377,613	\$ 385,165	\$ 392,869	\$ 400,726	\$ 408,740
Total Expenditures	\$ 5,673,237	\$ 6,745,638	\$ 5,849,894	\$ 5,950,689	\$ 6,053,223	\$ 6,157,517	\$ 6,263,592	\$ 6,371,467	\$ 6,481,163	\$ 6,592,699
Fund Transfer & Reserves										
Contribution to Reserve	\$ 131,162	\$ 258,754	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Transfer to Capital Fund	\$ 243,031	\$ 209,234	\$ 219,696	\$ 230,680	\$ 242,215	\$ 254,325	\$ 267,041	\$ 280,394	\$ 294,413	\$ 309,134
Total Transfers & Reserves	\$ 374,193	\$ 467,988	\$ 374,696	\$ 385,680	\$ 397,215	\$ 409,325	\$ 422,041	\$ 435,394	\$ 449,413	\$ 464,134
Difference	\$ 0	\$ -	\$ (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 payments

Transfer to Sewer and Water reflects funding to support 2020B Bonds for sewer extension project. Likely s/w can support 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 28 and continued contributions to accommodate increase in operational costs

Transfer to Capital Fund reflects 5% annual increase and contributions necessary to insure funds available at targeted purchase date



QUESTIONS ??

