

Village of Johnsburg

FY 2027

Budget Presentation



Fiscal Year 2026 Summary



FY 2026 Accomplishments & Capital Projects



Land Acquisition and Sales

- Dremco Properties

Parks/Facility

- Sunnyside Park Pickleball Courts
- Lions Park Shelter/Parking Lot
- Spring Grove Road Non-Highway Vehicle Path

Public Works

- Road Resurfacing - 4 Neighborhoods (3.2 Miles)
- Johnsburg Road Improvement Project
- Stormwater Upgrades
- Implemented Brine Application System
- Freightliner Truck
- Flail Mower

Administration & Economic Development

- Website/Constant Contact (E-Blasts)
- Contracted Accounting Services
- Photocopier
- Assistant Administrator
- Strategic Planning Session
- Church Street Closeout

Public Safety

- Commander
- New CSO
- School Zone Speed Radar Units
- Fingerprint Scanner
- Blue Envelop Program
- Motorola Radio Purchase Program
- Safe-T-Act 1st Level Mandates

Year End General Fund Revenues



<u>Operating Revenues</u>	<u>Budget</u>	<u>Year End</u>
Income & Use Tax	1,257,464	1,223,601
Real Estate Taxes	691,062	689,750
Sales Tax/NHMR	2,350,000	2,530,743
Utility & Telecomm	400,000	420,914
Road & Bridge/Misc. Taxes	126,101	120,665
Cable Franchise	110,000	93,367
Video Gaming	300,500	308,247
Fees & Licenses	416,548	378,004
Interest, Misc. & Grants	451,144	310,192
Total Operating Revenue	\$6,102,819	\$6,075,483
CIP Transfers	236,536	201,015
Impact Fees and Donations	375,868	437,175
Total Revenue	\$6,715,223	\$6,713,673

- ← Decrease in Use Tax due to shift in out of state sales to ROT
- ← Includes shift from Use Tax and one month of increased NHMR
- ← Continues to decrease-shift towards streaming
- ← Increased collections despite temp decrease in participating businesses
- ← Decreased Circuit Clerk and Local Fines
- ← Riverside Drive Grant Closeout/Reimbursement - FY 27
- ← Projects Carried over to FY 27
- ← Increased Park Capital Improvement and Sunnyside Park Donations

Year End General Fund Expenditures



- Administration - Decreased salary related; higher than anticipated audit, legal, equipment, and contracted services

- Public Safety – Decreased Salary and Community Affairs; Higher than anticipated vehicle maintenance, and legal expenses

- Public Works – Decreased Street Maintenance and Sidewalk Expenses; Higher than anticipated Overtime, Vehicle Maintenance, Vehicle and Equipment expenses

- Parks & Buildings – Decreased building improvement expenses; Higher than anticipated Park Maintenance and Improvement expenses - primarily covered by CIP/Park Donations

- Roadways/Subdivisions – Large road program covering 4 subdivisions totaling 3.2 miles of road.

- Police Pension – increased contributions. 2025 actuarial reflects an increase of 7.2% over previous year - 69.47% funded

- Capital Purchases – Vehicle and Equipment acquisitions

<u>Operating Expenses</u>	<u>Budget</u>	<u>Year End</u>
Administration	1,026,671	1,154,804
Public Safety	2,290,381	2,174,542
Public Works	574,441	594,040
Parks & Buildings	<u>282,996</u>	<u>329,983</u>
Total Operating Expense	\$4,174,489	\$4,253,369
Transfer to Police Pension	274,664	274,664
Roadways & Infrastructure	917,031	897,208
Sidewalk Projects	47,500	0
Debt Retirement	586,400	598,752
Transfer to CIP/Reserves	436,103	297,292
Non- Operating Expenses	261,000	274,470
Capital Purchases	<u>18,036</u>	<u>117,918</u>
Total Expense	\$6,715,223	\$6,713,673

Non-operating expense reflects expenditures that are supported by a source of funds other than the general fund such as donated funds and impact fees.

FY 2026 Budget Summary



MOTOR FUEL TAX FUND

MFT Revenues	\$291,009	2025 Engineering	\$152,143
MFT Interest	<u>\$4181</u>	Ice Control	<u>\$75,408</u>
Actual Revenues	\$295,190	Actual Expenses	\$227,551
<i>Budgeted Revenues</i>	<i>\$287,322</i>	<i>Budgeted Expenses</i>	<i>\$284,100</i>
		Surplus/Deficit	\$67,639

GOLF COURSE FUND

<u>Revenues</u>		<u>Expenditures</u>	
Golf Facility Revenues	\$102,000	Maintenance	\$12,866
Interest	\$211	Repay General Fund	\$36,102
Shared Profits	<u>\$53,918</u>	Debit Service P & I	<u>\$89,915</u>
Actual Revenues	\$156,129	Actual Expenses	\$138,883
<i>Budgeted Revenues</i>	<i>\$156,540</i>	<i>Budgeted Expenses</i>	<i>\$156,540</i>
		Surplus/Deficit	\$17,246

FY 2026 Budget Summary



WATER AND SEWER FUND

Revenues

Balance and Interest	\$57,239
Water Sales	\$196,262
Meter Fees	\$22,452
Sewer User Fees	\$208,791
Water Tap On Fees	207,214
Sewer Connection Fees	\$79,731
Miscellaneous Revenues	<u>\$109</u>

Year End Revenues	\$771,798
<i>Budgeted Revenues</i>	<i>\$785,585</i>

Expenditures

Salary related	\$93,390
Operations Water	\$66,931
Engineering	\$7334
Utilities	\$46,344
Operations Sewer	\$88,333
Debt Retirement	\$110,325
Capital Fund	<u>\$304,454</u>

Year End Expenses	\$717,111
<i>Budgeted Expenses</i>	<i>\$785,585</i>

Surplus/Deficit

\$54,687

Goals and Priorities



SOAR Analysis



STRENGTHS

WHAT ARE WE GOOD AT?

OPPORTUNITIES

WHAT ARE THE POSSIBILITIES?



ASPIRATIONS

WHAT ARE OUR DREAMS AND WISHES?

RESULTS

WHAT ARE MEANINGFUL OUTCOMES?

SOAR Outcomes



STRENGTHS

- Community Engagement
- Communications
- Dedicated Stakeholders
- Land Resources
- Infrastructure
- Focus on Capital Expenditures

OPPORTUNITIES

- Solicit Input from Diverse Voices
- Recruit and Scout for New Businesses
- Pursue Market Analysis for Growth
- Plan and Develop Streamlined Process



ASPIRATIONS

- Provide Attainable Housing for Starter Homes and Senior Housing
- Robust Community Communications (social media, website, and mailings, displays in various formats, ie visual aids)

RESULTS

- Increased Opportunities for Business Growth
- Improved Infrastructure to Support Development (Water Quality, Transportation Options, Fire-rated Water System)
- Population Growth, ie School District Enrollment

Fiscal Year 2027 Budget



FY 2027 Budget Highlights



GENERAL FUND PROJECTS & PROGRAMS

- Small Business Incubator Program
- Dutch Creek Habitat Restoration Project
- Downtown Parking Lot Phase I
- Planning and Zoning Assessment
- Economic Development (Façade Improvement Program)
- Contracted Accounting Services
- Ringwood Road Project Engineering
- DGD Access Management & IT Improvements
- Flock Cameras
- Sunnyside Park Improvements
- Remington Park Improvements
- Lions Park Electrical Improvements
- Sunnyside Park Parking Lot Repairs
- Public Works Parking Lot Improvements
- Non Highway Vehicle Path Maintenance

GENERAL FUND VEHICLES AND EQUIPMENT

- 2 Workstations/1 Laptop
- Vehicles (2)
- Radio Lease Program
- AED (5)
- Taser Lease Program
- Computers, Monitors etc.
- Diagnostic Scanner

WATERWORKS & SEWERAGE FUND

- Water Tower Painting
- E-1 Units (5)
- E-1 Pump Replacements (10)
- MXU Replacements

GOLF COURSE FUND

- Roof and Signage Replacement

FY 2027 Budget Summary

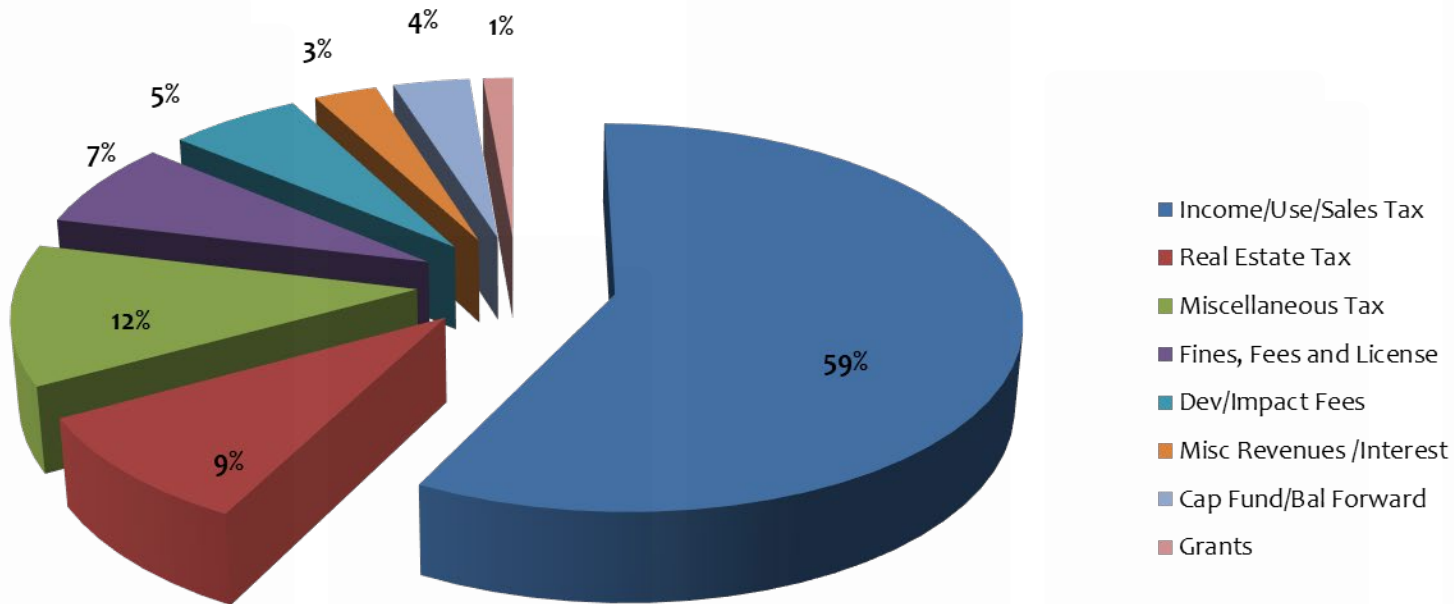


GENERAL FUND			
<u>Revenues</u>		<u>Expenditures</u>	
Income and Use Tax	\$1,169,511	Admin	\$1,459,656
Real Estate Tax	\$691,476	Debt Retirement	\$603,260
Sales Tax	\$3,135,000	Public Safety	\$2,759,525
Utility and Telcomm Tax	\$410,000	Public Works	\$771,469
Road and Bridge/Misc Tax	\$124,117	Sidewalk Project	\$47,500
Franchise Fees	\$100,000	Road and Capital Projects	\$373,678
Video Gaming Tax	\$335,500	Road Patching	\$23,000
Fines Fees and Licenses	\$439,572	Parks & Buildings	\$463,532
Development and Impact Fees	\$330,473	Transfer to Capital Fund	\$262,618
Grants	\$101,677	Transfer to Police Pension	\$219,732
Miscellaneous and Interest	\$215,296	Transfer to Land & Building Fund	\$0
Fund Balance Forward	\$166,500	Transfer to Sewer Water	\$0
Transfer from Capital Fund	\$115,900	Reserve	\$351,052
Total Revenues	\$7,335,022	Total Expenditures	\$7,335,022
		Surplus/(Deficit)	\$0

General Fund Revenues



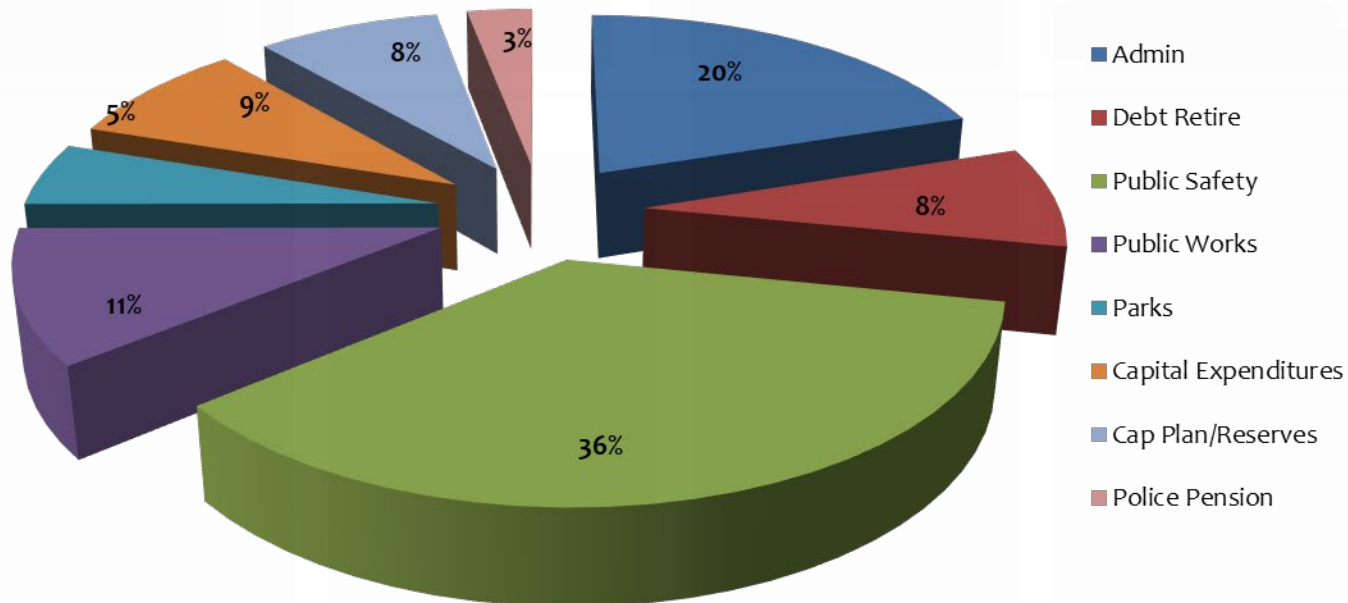
FY 2027
General Fund Revenues
(Totaling \$7,335,022)



General Fund Expenditures



**FY 2027
Expenditures
By Department
(Totaling \$7,335,022)**



FY 2027 Budget Summary



MOTOR FUEL TAX FUND			
<u>Revenues</u>		<u>Expenditures</u>	
Fund Balance Forward	\$75,000	2026 Road Program	\$372,499
Interest	\$2,500		
State MFT Revenue	\$294,999		
<u>Total Revenues</u>	<u>\$372,499</u>	<u>Total Expenditures</u>	<u>\$372,499</u>
		Surplus/(Deficit)	\$0

GOLF COURSE FUND			
<u>Revenues</u>		<u>Expenditures</u>	
Balance Forward	\$0	Debt Retirement	\$88,018
Profit and interest	\$40,100	Maintenance Improvements	\$54,082
Golf Facility Revenue	\$102,000		
<u>Total Revenues</u>	<u>\$142,100</u>	<u>Total Expenditures</u>	<u>\$142,100</u>
		Surplus/(Deficit)	\$0

FY 2027 Budget Summary



WATERWORKS & SEWERAGE FUND			
<u>Revenues</u>		<u>Expenditures</u>	
Balance Forward	\$0	Salary & Related	\$111,844
Water User and Meters Fees	\$232,900	Water Operations	\$40,577
Water Connectoin Fees	\$154,925	Engineering - Sewer	\$0
Interest and Misc Revenues	\$85,200	Debt Service	\$108,875
Sewer Connection Fees	\$151,241	Utilities	\$46,800
Sewer User Fees	\$236,210	Sewer Operations	\$180,248
Transfer from Capital Fund	\$200,000	Transfer to Capital Fund	\$330,882
Grant Funds	\$0	Water Improvements	\$241,250
Total Revenues	\$1,060,476	Total Expenditures	\$1,060,476
		Surplus/(Deficit)	\$0

Non-Highway Vehicle Program



FY 2025

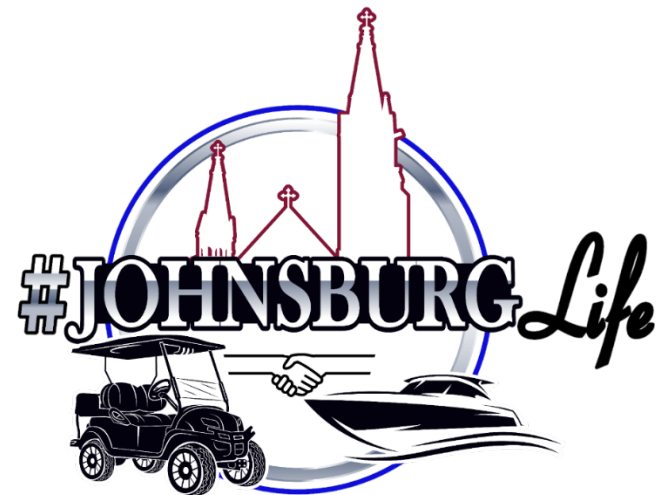
Balance Forward	\$	9,765.00	
Registrations	\$	20,539.00	
License Plates	\$	3,438.50	
Path Improvements	\$	8,076.18	
Balance			\$ 18,789.32

FY 2026

Balance Forward	\$	18,789.32	
Registrations	\$	20,959.00	
License Plates	\$	3,332.50	
Path Improvements	\$	29,250.00	
Balance			\$ 7,165.82

FY 2027

Balance Forward	\$	7,165.82	
Registrations	\$	20,050.00	
License Plates	\$	3,200.00	
Path Improvements	\$	5,000.00	
Balance			\$ 19,015.82



Capital Fund



General Fund	FYE 25 Capital Fund Balance	FY 26 Transfer to Capital Fund	FY 26 Projects & Acquisitions	FYE 26 Balance
Vehicles	\$ 422,057	\$ 150,585	\$ (77,255)	\$ 495,387
Equipment	\$ 211,391	\$ 51,667	\$ (40,663)	\$ 222,395
Facility Maintenance	\$ 42,239	\$ 32,656	\$ (9,995)	\$ 64,900
Facility Improvements	\$ 60,553	\$ 22,429	\$ 0	\$ 82,982
Special Projects	\$ 134,736	\$ 23,766	\$ 0	\$ 158,502
Interest	<u>\$ 143,368</u>	<u>\$ 35,204</u>	<u>\$ 0</u>	<u>\$ 178,572</u>
	\$ 1,014,344	\$ 316,307	\$ (127,913)	\$ 1,202,738

Road Resurfacing 1991-2015



HISTORICAL RESURFACING SCHEDULE					
Year	Miles	Year	Miles	Year	Miles
1990	0.1	2000	2.2	2010	2.4
1991	0	2001	3.6	2011	1.5
1992	0	2002	0.8	2012	0
1993	0.4	2003	3.2	2013	4.5
1994	0	2004	4.2	2014	0
1995	1.1	2005	2.1	2015	0
1996	1	2006	1.9		
1997	2.1	2007	2.5		
1998	2.1	2008	0.5	Total Miles	39
1999	2.8	2009	0	Ave/Year	1.5 Miles

Road Resurfacing 2016-2026



HISTORIAL RESURFACING SCHEDULE

Year	Miles	Year	Miles
2016	2.92	2022	2.55
2017	1.26	2023	2.51
2018	3.41	2024	1.2
2019	0	2025	3.20
2020	2.43	2026	<u>3.25</u>
2021	2.69	Total Miles	25.42

Average/Year 2.3 Miles

* 2019 Pursued community-wide patching program
2024 Pursued Riverside Drive reconstruction project

Police Pension Funding



Police Pension

	Prior Valuation	Current Valuation
Accrued Liability	\$9,868,708	\$10,736,620
Actuarial Value of Assets	\$6,145,404	\$7,458,878
Unfunded Accrued Liability	\$3,723,304	\$3,277,742
Funded Ratio	62.27%	69.47%
Tax Levy /GF Contributions	\$693,168	\$671,882
Actuarial Requirements	\$445,322	\$436,515
Surplus Funding	\$247,846	\$235,367

* Percent Funded increased by 7.2% on an Actuarial Value of Assets based upon 2025 Report

Sales Tax Rates



<u>Municipality</u>	<u>Rate</u>	<u>Municipality</u>	<u>Rate</u>
Crystal Lake	8.5	Marengo	8.25
Woodstock	8.5	Richmond	8.25
Lake in the Hills	8.25	Spring Grove	8.25
Algonquin	8.25	Wonder Lake	8.25
Bull Valley	8.25	McHenry	8
Cary	8.25	Fox Lake	7.75
Fox River Grove	8.25	Barrington Hills	7.25
Hampshire	8.25	Hebron	7.25
Harvard	8.25	Holiday Hills	7.25
Huntley	8.25	Island Lake	7.25
Johnsburg*	8.25	Oakwood Hills	7.25
Lakemoor	8.25	Port Barrington	7.25
Lakewood	8.25	Prairie Grove	7.25
Marengo	8.25	Ringwood	7.25
McCullom Lake	8.25	Union	7.25

Real Estate Tax Rates



<u>Municipality</u>	<u>Rate</u>	<u>Municipality</u>	<u>Rate</u>
Woodstock	1.61766	Oakwood Hills	0.444891
Harvard	1.596058	McHenry	0.434093
McCullom Lake	1.359388	Cary	0.407172
Barrington Hills	0.939094	Huntley	0.38042
Marengo	0.892041	Union	0.374099
Lakewood	0.734199	Wonder Lake	0.363835
Fox Lake	0.728915	Lakemoor	0.352274
Richmond	0.64559	Prairie Grove	0.330436
Island Lake	0.592956	Johnsburg*	0.321485
Fox River Grove	0.587135	Spring Grove	0.307365
Hebron	0.56302	Crystal Lake	0.297853
Bull Valley	0.529385	Port Barrington	0.284144
Lake in the Hills	0.512314	McCullom Lake	0.26585
Algonquin	0.476847	Ringwood	0.201924
Hampshire	0.46031	Holiday Hills	0.197551

Sample Tax Bill



2025 TAX BILL	Assessed Value \$ 150,000		
	Rate	Tax	Percent
McHenry County	0.498683	\$ 748.02	7.5%
McHenry Township	0.08946	\$ 134.19	1.3%
McHenry Township Road	0.189016	\$ 283.52	2.8%
Johnsburg School Dist #12	4.573913	\$ 6,860.87	68.7%
McHenry County College	0.244632	\$ 366.95	3.7%
McHenry Township Fire Protection	0.433316	\$ 649.97	6.5%
Johnsburg Library District	0.129869	\$ 194.80	2.0%
McHenry County Conservation District	0.176881	\$ 265.32	2.7%
Village of Johnsburg	0.194382	\$ 291.57	2.9%
Johnsburg Police Pension	0.127103	\$ 190.65	1.9%
Total	6.657255	\$ 9,985.88	100.0%

* Total taxes to Johnsburg - \$482.22 annually or 4.8% of tax bill

Budget Projections



BUDGET PROJECTIONS

2027-2036

GENERAL FUND

<u>Revenues</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>
Income and Use Tax	\$ 1,169,511	\$ 1,192,901	\$ 1,216,759	\$ 1,241,094	\$ 1,265,916	\$ 1,291,235	\$ 1,317,059	\$ 1,343,401	\$ 1,370,269	\$ 1,397,674
Real Estate Tax	\$ 691,476	\$ 691,476	\$ 691,476	\$ 691,476	\$ 691,476	\$ 691,476	\$ 691,476	\$ 691,476	\$ 691,476	\$ 691,476
Sales Tax	\$ 3,135,000	\$ 3,197,700	\$ 3,261,654	\$ 3,326,887	\$ 3,393,425	\$ 3,461,293	\$ 3,530,519	\$ 3,601,130	\$ 3,673,152	\$ 3,746,615
Utility and Telecomm Tax	\$ 410,000	\$ 418,200	\$ 426,564	\$ 435,095	\$ 443,797	\$ 452,673	\$ 461,727	\$ 470,961	\$ 480,380	\$ 489,988
Road and Bridge/Misc. Tax	\$ 124,117	\$ 126,599	\$ 129,131	\$ 131,714	\$ 134,348	\$ 137,035	\$ 139,776	\$ 142,571	\$ 145,423	\$ 148,331
Franchise Tax	\$ 100,000	\$ 98,000	\$ 96,000	\$ 94,000	\$ 92,000	\$ 90,000	\$ 88,000	\$ 86,000	\$ 84,000	\$ 82,000
Video Gaming Tax	\$ 335,500	\$ 342,210	\$ 349,054	\$ 356,035	\$ 363,156	\$ 370,419	\$ 377,827	\$ 385,384	\$ 393,092	\$ 400,954
Fees & Licenses	\$ 439,572	\$ 448,363	\$ 457,331	\$ 466,477	\$ 475,807	\$ 485,323	\$ 495,029	\$ 504,930	\$ 515,029	\$ 525,329
Impact Fees & Donations	\$ 330,473	\$ 337,082	\$ 343,824	\$ 350,701	\$ 357,715	\$ 364,869	\$ 372,166	\$ 379,610	\$ 387,202	\$ 394,946
Misc, Grants & Interest	\$ 316,973	\$ 231,635	\$ 236,268	\$ 240,993	\$ 245,813	\$ 250,729	\$ 255,744	\$ 260,859	\$ 266,076	\$ 271,397
Fund Balance Transfers	\$ 166,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Fund	\$ 115,900	\$ 121,695	\$ 127,780	\$ 134,169	\$ 140,877	\$ 147,921	\$ 155,317	\$ 163,083	\$ 171,237	\$ 179,799
Total Revenues	\$ 7,335,022	\$ 7,205,862	\$ 7,335,841	\$ 7,468,642	\$ 7,604,330	\$ 7,742,974	\$ 7,884,641	\$ 8,029,404	\$ 8,177,335	\$ 8,328,509
<u>Expenditures</u>										
Administration	\$ 1,459,656	\$ 1,373,849	\$ 1,401,326	\$ 1,429,352	\$ 1,457,940	\$ 1,487,098	\$ 1,516,840	\$ 1,547,177	\$ 1,578,121	\$ 1,609,683
Debt Retirement	\$ 603,260	\$ 237,175	\$ 234,675	\$ 234,675	\$ 234,475	\$ 239,075	\$ 238,275	\$ 237,275	\$ 236,075	\$ 234,675
Transfer to Sewer Water - Debt Retire		\$ 134,000	\$ 120,600	\$ 108,540	\$ 97,686	\$ 87,918	\$ 79,126	\$ 71,213	\$ 64,092	\$ 64,092
Transfer to Police Pension	\$ 219,732	\$ 224,127	\$ 228,609	\$ 233,181	\$ 237,845	\$ 242,602	\$ 242,602	\$ 247,454	\$ 252,403	\$ 257,451
Public Safety	\$ 2,759,525	\$ 2,814,716	\$ 2,871,010	\$ 2,928,430	\$ 2,986,999	\$ 3,046,739	\$ 3,107,673	\$ 3,169,827	\$ 3,233,223	\$ 3,297,888
Public Works	\$ 794,469	\$ 810,358	\$ 826,566	\$ 843,097	\$ 859,959	\$ 877,158	\$ 894,701	\$ 912,595	\$ 930,847	\$ 949,464
Road & Infrastructure Project Supplement	\$ 373,678	\$ 500,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000	\$ 650,000	\$ 650,000	\$ 700,000
Sidewalk Project	\$ 47,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Building	\$ 463,532	\$ 379,532	\$ 387,123	\$ 394,865	\$ 402,762	\$ 410,818	\$ 419,034	\$ 427,415	\$ 435,963	\$ 444,682
Total Expenditures	\$ 6,721,352	\$ 6,473,757	\$ 6,569,908	\$ 6,722,141	\$ 6,827,665	\$ 6,991,407	\$ 7,098,252	\$ 7,262,956	\$ 7,380,724	\$ 7,557,935
<u>Capital Fund Transfer</u>										
Transfer to Capital Fund	\$ 262,618	\$ 275,749	\$ 289,536	\$ 304,013	\$ 319,214	\$ 335,175	\$ 335,175	\$ 351,933	\$ 369,530	\$ 388,006
Total Transfers	\$ 262,618	\$ 275,749	\$ 289,536	\$ 304,013	\$ 319,214	\$ 335,175	\$ 335,175	\$ 351,933	\$ 369,530	\$ 388,006
Reserves/Special Projects	\$ 351,052	\$ 456,357	\$ 476,397	\$ 442,488	\$ 457,451	\$ 416,392	\$ 451,215	\$ 414,515	\$ 427,081	\$ 382,568

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 does not reflect increased levy contribution

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

Transfer to Capital Fund reflects 5% annual increase

Fiscal Challenges



THREATS TO DECREASE STATE DISBURSED REVENUES

- Income Tax

TECHNOLOGY IMPACTS ON REVENUES

- Telecommunication Tax
- Cable Franchise Fees

UNFUNDED MANDATES

- Safe-T-Act
- FOIA
- Body Cam

INCREASED COSTS

- Manpower
- Infrastructure
- Capital Purchases
- Fuel
- Technology/IT

Funding Priorities



PREVIOUSLY ESTABLISHED FUNDING PRIORITIES

- Infrastructure Improvements
 - Sewer and Water Systems
 - Roads and Sidewalks
 - Park Enhancements
- Reserves
- General Fund Capital Plan
- Sewer/Water Capital Fund*
- Police Pension Fund*
- Economic Development

* Not part of the General Fund



Thank You