



VILLAGE OF JOHNSBURG

FISCAL YEAR 2025

BUDGET PRESENTATION

JUNE 27, 2024



FISCAL YEAR 2024 HIGHLIGHTS

PROJECTS

- Church Street Realignment
- Sunnyside Beach Drive
- Riverside Drive
- River Sewer Extension

VEHICLES

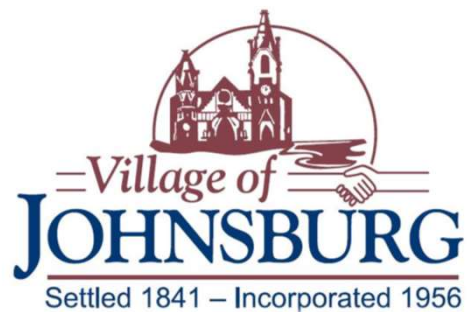
- 2- 2024 Dodge Durango's
- 2024 Ford F-150

EQUIPMENT

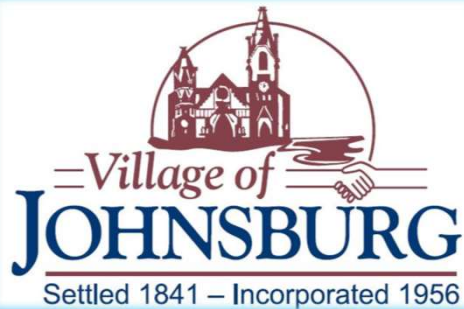
- 2- Admin Computers
- 1- Building Department Computer
- 3 – Police Computers

IMPROVEMENTS

- Sealcoat Village Hall Parking Lot
- Sealcoat Hiller Park Parking Lot
- Sealcoat Hiller Walking Path
- Sealcoat RBF Walking Path
- Water Tower Cleaning



FISCAL YEAR 2024 PROJECTED YEAR END REVENUES



General Fund Revenues	Budget	Year End
Income & Use Tax	\$1,248,122	\$ 1,283,154
Real Estate Tax	\$ 688,077	\$ 689,074
Sales Tax	\$2,225,000	\$ 2,223,870
Utility & Telecom	\$ 483,000	\$ 384,775
Road & Bridge/Misc. Tax	\$ 141,939	\$ 136,201
Cable Franchise	\$ 125,850	\$ 116,083
Video Gaming	\$ 237,250	\$ 265,348
Fines, Fees & Licenses	\$ 397,031	\$ 517,432
Development & Impact Fees	\$ 125,871	\$ 31,246
Grants	\$ 796,046	\$ 299,987
Misc. & Interest	\$ 363,531	\$ 279,462
Transfers	\$381,910	\$ 146,562
Total Revenues	\$ 7,213,626	\$ 6,373,194



FISCAL YEAR 2024 PROJECTED YEAR END EXPENDITURES

General Fund Expenses	Budget	Year End
Administration	\$ 997,582	\$1,066,119
Public Safety	\$ 2,083,539	\$ 2,066,046
Public Works	\$ 729,600	\$ 704,401
Parks & Building	\$ 533,846	\$ 350,855
Transfer to Police Pension	\$ 254,294	\$ 254,294
Transfer to Land & Building	\$ 225,014	\$62,463
Roadways & Subdivisions	\$ 1,550,000	\$ 1,069,799
Debt Retirement	\$ 371,763	\$ 356,887
Capital Plan & Reserves	\$ 467,988	\$ 442,330
Total Expenses	\$ 7,213,626	\$ 6,373,194

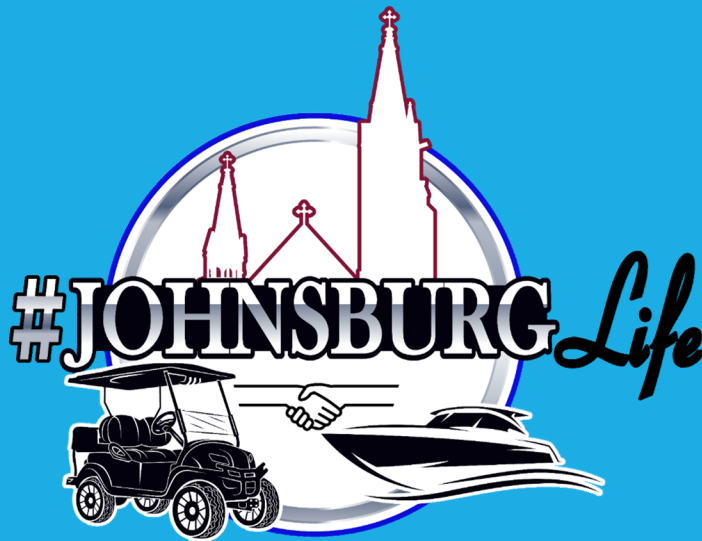
FISCAL YEAR 2024 PROJECTED YEAR END

Waterworks & Sewerage	Budget		Year End
Revenue	\$ 2,217,049		\$ 522,595
Expense	\$2,217,049		\$ 482,960
Sewer/Water Capital Plan	\$ 58,600		\$58,600

Golf Course Fund	Budget		Year End
Revenue	\$ 100,500		\$ 100,707
Expense	\$ 100,499		\$ 97,054

Motor Fuel Tax	Budget		Year End
Revenue	\$ 275,024		\$ 289,176
Expense	\$ 275,024		\$ 275,024

Non Highway Vehicles Analysis



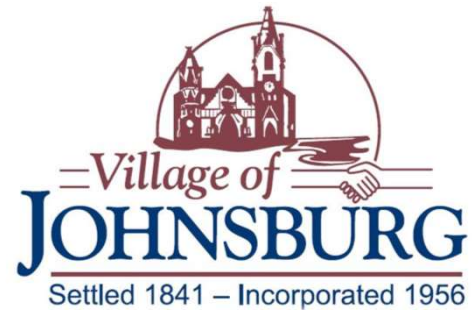
FY 2024	Revenue	Expense	
Registrations	\$18,503.00		
License Plates		\$2,440.00	
2024 Sticker		\$985.25	
Path Improvements		\$3,320.00	
Balance			\$11,757.75

FY 2025	Revenue	Expense	
Registrations	\$15,525.00		
License Plates		\$2,065.00	
2025 Sticker		\$985.25	
Path Improvements		\$7,500.00	
Balance			\$4,974.75

2015-2024	Revenue	Expense	
Registrations	\$98,572.00		
Stickers (Old Program)		\$2,000.00	
Plates		\$12,970.00	
Signage		\$2,387.00	
Renewal Stickers		\$2,070.25	
Path Improvements		\$7,340.55	
Balance			\$71,804.20

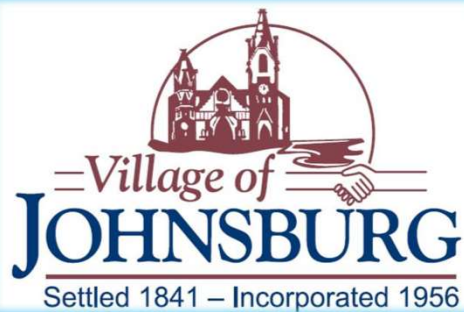


FISCAL YEAR 2025 PROPOSED BUDGET



7/8/2024

GENERAL FUND REVENUES



Revenues	Budget
Income & Use Tax	\$ 1,354,759
Real Estate Tax	\$ 687,249
Sales Tax	\$ 2,225,000
Utility & Telecom	\$ 405,000
Road & Bridge/Misc. Tax	\$ 125,212
Cable Franchise	\$ 118,000
Video Gaming	\$ 277,636
Fines, Fees & Licenses	\$ 403,403
Development & Impact Fees	\$ 301,230
Grants	\$ 177,346
Misc. & Interest	\$ 240,030
Transfers From Capital Fund	\$ 285,811
Fund Balance Forward	\$ 127,000
Total Revenues	\$ 6,727,676



GENERAL FUND EXPENDITURES

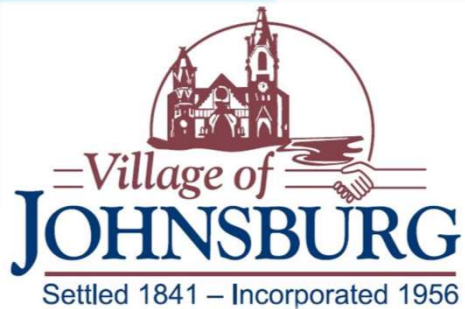
Expenditures	Budget
Administration	\$1,022,253
Public Safety	\$ 2,336,578
Public Works	\$ 821,711
Parks & Buildings	\$632,606
Transfer to Capital Fund	\$ 224,665
Transfer to Police Pension	\$ 268,118
Transfer to Reserves	\$ 155,000
Debt Retirement	\$ 596,399
Road/Subdivisions	\$ 647,346
Road Patching	\$ 23,000
Total Expenditures	\$ 6,727,676

WATER & SEWER FUND



Revenues	Budget	Expenditures	Budget
Balance Forward	\$ 1,337,325	Salary & Related	\$ 80,249
Water User & Meter Fees	\$ 202,500	Water Operations	\$ 40,569
Interest	\$ 85,200	Sewer Operations	\$ 72,886
Sewer Connection Fees	\$ 50,000	Engineering - Sewer	\$ 150,000
Sewer User Fees	\$ 204,000	Utilities	\$ 32,755
Transfer from CIP	\$ 0	Debt Service	\$ 83,900
Grant	\$ 500,000	Transfer to Capital Fund	\$ 118,666
Total Revenues	\$2,379,025	Sewer Improvements	\$ 1,800,000
		Total Expenditures	\$ 2,379,025

Motor Fuel Tax Fund Revenue & Expenditures



Revenues	Budget
Balance Forward	\$ 1,337,325
State MFT Revenue	\$ 277,078
Interest	\$ 3,000
Total Revenues	\$ 700,078

Expenditures	Budget
Riverside Drive Road Improvement Project	\$ 700,078
Total Expenditures	\$ 700,078

Golf Course Fund Revenue & Expenditures

Revenues	Budget
Golf Facility Revenue	\$ 102,000
Interest	\$ 0
Total Revenues	\$ 100,500

Expenditures	Budget
Maintenance	\$ 10,326
Debt Retirement	\$ 91,674
Total Expenditures	\$ 102,000

FISCAL YEAR 2025 HIGHLIGHTS

PROJECTS

- Church Street Realignment Completion
- Sunnyside Beach Drive Completion
- Riverside Drive
- River Sewer Extension

VEHICLES

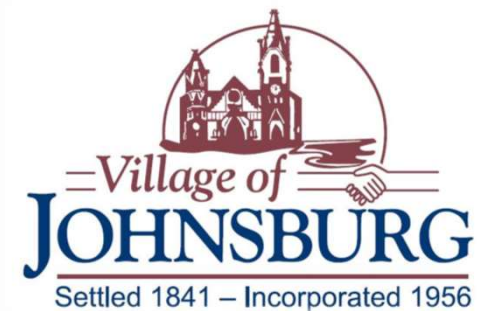
- PW- Five Yard Truck
- PW - Dodge Ram 1500
- PS- Patrol Dodge Ram 1500
- PS- CSO Dodge Ram 2500

EQUIPMENT

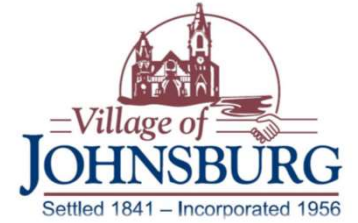
- 2- Admin Computers

IMPROVEMENTS

- Sunnyside Park Improvements
- Non Highway Vehicle Path & Signage
- Remington Grove Park Improvements
- Lion's Park Improvements
- Website Redesign



7/8/2024



GENERAL FUND CAPITAL IMPROVEMENT PLAN - SUMMARY

	FYE 2023 CIP RESERVE BALANCE	FY24 TRANSFER TO CIP RESERVE	FY24 PROJECTS & ACQUISITIONS	FY24 YEAR END CIP RESERVE BALANCE
Vehicles	\$528,481	\$113,979	(\$130,000)	\$512,460
Equipment	\$139,429	\$42,167	(\$6,762)	\$174,834
Facility Maintenance	\$42,724	\$4,331	(\$9,800)	\$37,255
Facility Improvements	\$46,673	\$6,940	\$0	\$53,613
Special Projects	\$51,102	\$41,817	\$0	\$92,919
Total	\$808,409	\$209,234	(\$146,562)	\$871,081

BUDGET PROJECTIONS

2024-2033

GENERAL FUND

Revenues	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Income and Use Tax	\$ 1,283,154	\$ 1,354,759	\$ 1,381,854	\$ 1,409,491	\$ 1,437,681	\$ 1,466,435	\$ 1,495,763	\$ 1,525,679	\$ 1,556,192	\$ 1,587,316
Real Estate Tax	\$ 689,074	\$ 687,249	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077	\$ 688,077
Sales Tax	\$ 2,223,870	\$ 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	\$ 384,775	\$ 405,000	\$ 413,100	\$ 421,362	\$ 429,789	\$ 438,385	\$ 447,153	\$ 456,096	\$ 465,218	\$ 474,522
Road and Bridge/Misc. Tax	\$ 136,201	\$ 125,212	\$ 127,716	\$ 130,271	\$ 132,876	\$ 135,533	\$ 138,244	\$ 141,009	\$ 143,829	\$ 146,706
Franchise Tax	\$ 116,083	\$ 118,000	\$ 120,360	\$ 122,767	\$ 125,223	\$ 127,727	\$ 130,282	\$ 132,887	\$ 135,545	\$ 138,256
Video Gaming Tax	\$ 265,348	\$ 277,636	\$ 283,189	\$ 288,852	\$ 294,630	\$ 300,522	\$ 306,533	\$ 312,663	\$ 318,916	\$ 325,295
Fees & Licenses	\$ 517,432	\$ 403,403	\$ 411,471	\$ 419,700	\$ 428,094	\$ 436,656	\$ 445,390	\$ 454,297	\$ 463,383	\$ 472,651
Impact Fees & Interest	\$ 142,787	\$ 363,730	\$ 167,005	\$ 170,345	\$ 173,752	\$ 177,227	\$ 180,772	\$ 184,387	\$ 188,075	\$ 191,836
Misc and Grants	\$ 467,908	\$ 354,876	\$ 181,081	\$ 184,702	\$ 188,396	\$ 192,164	\$ 196,007	\$ 199,928	\$ 203,926	\$ 208,005
Fund Balance Transfers	\$ -	\$ 127,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Fund	\$ 146,562	\$ 285,811	\$ 35,000	\$ 36,750	\$ 38,588	\$ 40,517	\$ 42,543	\$ 44,670	\$ 46,903	\$ 49,249
Total Revenues	\$ 6,373,194	\$ 6,727,676	\$ 6,078,353	\$ 6,187,208	\$ 6,298,293	\$ 6,411,655	\$ 6,527,342	\$ 6,645,404	\$ 6,765,891	\$ 6,888,854
Expenditures										
Administration	\$ 1,066,119	\$ 1,022,253	\$ 894,798	\$ 912,694	\$ 930,948	\$ 949,567	\$ 968,558	\$ 987,929	\$ 1,007,688	\$ 1,027,842
Debt Retirement	\$ 356,887	\$ 596,399	\$ 586,400	\$ 586,450	\$ 242,900	\$ 244,700	\$ 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
Transfer to Land & Bldg-DGD	\$ 62,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Police Pension	\$ 254,294	\$ 268,118	\$ 288,031	\$ 308,174	\$ 314,337	\$ 320,624	\$ 327,037	\$ 333,577	\$ 340,249	\$ 347,054
Public Safety	\$ 2,066,046	\$ 2,336,578	\$ 2,233,310	\$ 2,277,976	\$ 2,323,536	\$ 2,370,006	\$ 2,417,407	\$ 2,465,755	\$ 2,515,070	\$ 2,565,371
Public Works	\$ 704,401	\$ 821,711	\$ 628,776	\$ 641,352	\$ 654,179	\$ 667,262	\$ 680,607	\$ 694,220	\$ 708,104	\$ 722,266
Road & Infrastructure Project Supplement	\$ 1,069,799	\$ 670,346	\$ 770,643	\$ 766,663	\$ 986,286	\$ 1,007,843	\$ 1,031,328	\$ 1,051,854	\$ 1,071,121	\$ 1,089,218
Sidewalk Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Building	\$ 350,855	\$ 632,606	\$ 285,496	\$ 291,206	\$ 297,030	\$ 302,971	\$ 309,030	\$ 315,211	\$ 321,515	\$ 327,945
Total Expenditures	\$ 5,930,864	\$ 6,348,011	\$ 5,687,454	\$ 5,784,515	\$ 5,883,216	\$ 5,983,573	\$ 6,085,607	\$ 6,189,332	\$ 6,294,765	\$ 6,401,922
Fund Transfer & Reserves										
Contribution to Reserve	\$ 233,096	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Transfer to Capital Fund	\$ 209,234	\$ 224,665	\$ 235,898	\$ 247,693	\$ 260,078	\$ 273,082	\$ 286,736	\$ 301,073	\$ 316,126	\$ 331,933
Total Transfers & Reserves	\$ 442,330	\$ 379,665	\$ 390,898	\$ 402,693	\$ 415,078	\$ 428,082	\$ 441,736	\$ 456,073	\$ 471,126	\$ 486,933
Difference	\$ 0	\$ -	\$ 0	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)

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 to support North Sewer Ext. bonds as S/W fund able to take on more debt service

No transfer to Land and Building - Debt Service reflected in General Fund Administration

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

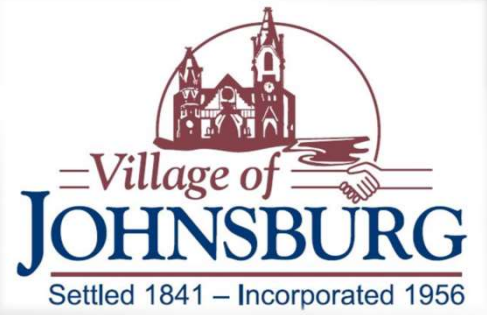
Additional annual revenues set aside for to supplement Road and other Infrastructure Projects

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



7/8/2024



QUESTIONS???