

VILLAGE OF METTAWA, ILLINOIS



FY 2025-2026 BUDGET & CAPITAL IMPROVEMENT PROGRAM

Date: April 15, 2025

Village of Mettawa - FY 2025-26 Budget

General Fund

<u>Revenues</u>	<u>Budget</u> <u>2022-2023</u>	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-24</u>	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025</u>	<u>YTD</u> <u>2024-2025</u>	<u>Approved</u> <u>2025-2026</u>
Taxes							
Hotel Tax	250,000	375,000	300,000	441,014	500,000	464,834	500,000
Illinois Cannabis Excise Tax	512	562	512	597	908	629	908
Illinois Charitable Games Tax	500	-	500	333	500	-	500
Illinois Income Tax	57,750	57,750	57,750	65,733	57,750	70,227	95,178
Illinois Use Tax	24,475	20,000	24,475	14,923	24,475	13,692	20,757
Personal Property Replacement Tax	1,150	1,000	1,150	389	1,150	245	1,150
Property Tax	135,000	176,713	135,000	138,379	135,000	170,056	135,000
Real Estate Transfer Tax	40,000	80,000	40,000	60,526	40,000	50,258	40,000
Road & Bridge Tax	36,500	36,500	36,500	24,333	36,500	-	36,500
Sales Tax - Grainger	910,000	910,000	910,000	865,407	910,000	752,356	1,000,000
Sales Tax - Oasis	280,000	280,000	280,000	309,466	280,000	310,996	280,000
Sales Tax - Other	1,780,000	1,780,000	1,780,000	1,773,771	1,780,000	1,936,528	1,780,000
Telecommunications Tax	140,000	140,000	140,000	91,389	100,000	110,503	100,000
	3,655,887	3,857,525	3,705,887	3,786,260	3,866,283	3,880,324	3,989,993
Licenses & Fees							
Building Permits & Inspections	150,000	150,000	150,000	365	150,000	236,714	150,000
Cable Franchise Fees	5,000	5,000	5,000	8,552	5,000	8,027	5,000
Liquor License Fees	6,000	6,000	6,000	6,050	8,550	13,550	8,550
Zoning & Miscellaneous Permit Fees	5,000	5,000	5,000	-	5,000	-	5,000
	166,000	166,000	166,000	14,967	168,550	258,291	168,550
Miscellaneous Revenue							
Investment Income	15,000	203,596	15,000	534,543	350,000	542,448	350,000
Loan Funds	2,000,000	-	2,000,000	2,000,000	-	-	-
Miscellaneous Revenue	73,818	550	45,000	1,792	2,000	950	2,000
	2,088,818	204,146	2,060,000	2,536,335	352,000	543,398	352,000
Total	5,910,705	4,227,671	5,931,887	6,337,562	4,386,833	4,682,013	4,510,543

Village of Mettawa - FY 2025-26 Budget

General Fund

<u>Expenses</u>	<u>Budget</u> <u>2022-2023</u>	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-24</u>	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-2025</u>	<u>YTD</u> <u>2024-2025</u>	<u>Approved</u> <u>2025-2026</u>
General Government							
Auditing	30,000	26,564	30,050	26,000	33,150	23,050	33,150
Bank Fees	3,000	3,000	3,000	173	3,000	1,080	3,000
Consultants & Outside Services	54,000	40,000	54,000	44,312	62,672	22,058	58,372
Dues & Subscriptions	1,100	880	1,080	340	1,080	750	1,180
Financial & Accounting Services	58,500	58,500	60,000	53,664	60,400	43,366	72,000
Insurance & Bonds	13,709	14,924	16,000	16,477	18,127	11,995	20,000
Legal Expenses	188,000	188,000	188,000	91,810	188,000	78,520	160,000
Maps & Surveys	500	6,500	5,000	188	5,000		5,000
Miscellaneous Expenses	7,000	2,500	7,000	4,218	14,000	2,927	14,000
Office Supplies	4,000	2,500	4,000	992	24,500	5,433	10,000
Planning Consultants	30,000	1,500	30,000	15,360	54,000	2,575	34,000
Postage & Copying	500	350	500	200	500	637	500
Printing & Publishing	3,500	3,500	3,500	1,229	7,500	9,354	7,500
Recording Fees	300	772	1,000	25	1,000	50	1,000
Scanning	60,000	10,000	100,000	2,808	60,000	3,674	60,000
Telephone & Internet	3,200	3,000	3,200	1,660	3,200	1,891	3,200
Village Administrator	60,000	52,200	60,000	40,000	62,400	41,600	64,800
Village Clerk	46,000	50,200	56,000	39,930	58,000	40,754	64,800
Village Office & Meeting Space	27,600	19,592	29,544	11,906	27,884	15,509	30,196
	590,909	484,482	651,874	351,292	684,413	305,223	642,698
Public Services							
Engineering Services	150,000	150,000	150,000	107,785	150,000	84,542	100,000
Police & Security	181,875	181,875	299,200	224,400	262,252	104,709	278,500
Road & Bridge Maintenance	149,000	149,000	195,000	146,250	315,100	183,630	315,100
Village Property & Maintenance	187,070	187,070	224,395	168,296	292,395	188,951	293,600
Water Engineering & Maintenance	3,500	3,500	3,500	2,625	50,000		-
Miscellaneous Expenses							50,000
	671,445	671,445	872,095	649,356	1,069,747	561,832	1,037,200
Administration							
Building Services	215,000	250,000	275,000	232,031	204,000	136,000	216,000
Building Permit Services	25,000	25,000	25,000	48,078	50,000	48,340	50,000
Disposal Services	60,582	60,582	62,790	47,093	70,000	42,757	70,000
Mosquito Control	27,000	28,320	30,000	28,553	32,000	34,890	35,000

Village of Mettawa - FY 2025-26 Budget

General Fund

<u>Expenses</u>	<u>Budget</u> <u>2022-2023</u>	<u>Actual</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-24</u>	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-2025</u>	<u>YTD</u> <u>2024-2025</u>	<u>Approved</u> <u>2025-2026</u>
Administration							
Snow & Ice Control	36,500	36,500	39,300	11,775	39,300	6,656	40,350
Special Events	8,000	10,062	14,500	12,989	14,500	12,443	15,000
	372,082	410,464	446,590	380,519	409,800	281,086	426,350
Revenue Sharing							
Hotel Tax Sharing	75,000	154,213	100,000	132,304	100,000	81,111	-
Property Tax Sharing	750,000	752,994	750,000	750,000	750,000	750,000	850,000
Sales Tax Sharing	140,000	184,090	140,000	154,733	850,000	461,007	1,140,000
	965,000	1,091,297	990,000	1,037,037	1,700,000	1,292,118	1,990,000
Capital Projects							
Land Acquisition	8,700,000	-	8,700,000	6,525,000	-	-	-
Capital Projects	235,000	-	1,129,000	846,750	550,000	53,000	362,452
	8,935,000	-	9,829,000	7,371,750	550,000	53,000	362,452
Capital Debt							
Debt Service	685,000	-	685,000	513,750	685,000	1,590,217	-
	685,000	-	685,000	513,750	685,000	1,590,217	-
Total	12,219,436	2,657,688	13,474,559	10,303,704	5,098,960	4,083,476	4,458,700
Surplus - (Deficit-Use of Reserves)	(6,308,731)	1,569,983	(7,542,672)	(3,966,142)	(712,128)	598,537	51,843

Village of Mettawa - FY 2025-26 Budget
Motor Fuel Tax Fund and Rebuild Illinois Fund

<u>Revenues</u>	<u>Budget</u> 2023-24	<u>Actual</u> 2023-2024	<u>YTD</u> 2024-2025	<u>Approved</u> 2025-2026
Taxes				
Motor Fuel Tax	19,500	21,888	23,467	12,452
Total	19,500	21,888	23,467	12,452
Expenses				
Culverts & Ditches	-	-	-	-
Engineering	-	-	-	-
Parkway Trimming/Tree Removal	-	-	-	-
Road & Bridge Maintenance	-	-	-	-
Salt & Deicing Materials	-	-	-	-
Snow & Ice Control	-	-	-	-
Traffic Control	-	-	-	-
Capital Projects	-	-	-	12,452
Total	19,500	21,888	23,467	12,452
Surplus - (Deficit-Use of Reserves)				
	-	-	-	-

<u>Revenues</u>	<u>Budget</u> 2023-24	<u>Actual</u> 2023-2024	<u>YTD</u> 2024-2025	<u>Approved</u> 2025-2026
Taxes				
Rebuild Illinois	6,000	6,000	6,000	-
Investment Income	-	-	-	-
Total	24,000	30,000	36,000	-
Expenses				
Culverts & Ditches	-	-	-	-
Engineering	-	-	-	-
Parkway Trimming/Tree Removal	-	-	-	-
Road & Bridge Maintenance	-	-	-	-
Salt & Deicing Materials	-	-	-	-
Snow & Ice Control	-	-	-	-
Traffic Control	-	-	-	-
Capital Projects	-	-	36,000	-
Total	24,000	30,000	-	-
Surplus - (Deficit-Use of Reserves)				
	24,000	30,000	-	-

Village of Mettawa - FY 2025-26 Budget
Special Service Areas

<u>Special Revenue-Maintenance</u>	<u>Budget</u> 2022-2023	<u>Actual</u> 2022-2023	<u>Budget</u> 2023-2024	<u>Actual</u> 2023-2024	<u>YTD</u> 2024-2025	<u>Approved</u> 2025-2026
SSA #3 - Woodland Falls Maintenance						
Revenues						
Property Taxes	69,800	69,095	69,800	68,431	69,800	73,290
Investment Income	-	-	-	-	-	-
Total Revenues	69,800	69,098	69,800	68,431	69,800	73,290
Expenditures						
Administration	5,000	41,065	5,000	-	-	5,000
Contractual Services	25,000	10,769	25,000	28,085	1,013	20,000
Capital Projects	-	-	-	-	-	-
Total Expenditures	30,000	51,834	30,000	28,085	1,013	25,000
Surplus - (Deficit-Use of Reserves)	39,800	17,264	39,800	40,346	68,787	48,290
SSA #4 - Oasis Business Sewer Maint.						
Revenues						
Property Taxes	11,000	10,687	11,000	10,083	11,000	11,550
Investment Income	-	-	-	-	-	-
Total Revenues	11,000	10,687	11,000	10,083	11,000	11,550
Expenditures						
Administration	2,000	17,702	2,000	-	2,000	2,000
Contractual Services	5,000	3,024	5,000	3,812	5,000	5,000
Total Expenditures	7,000	20,726	7,000	5,499	7,000	7,000
Surplus - (Deficit-Use of Reserves)	4,000	(10,039)	4,000	4,584	4,000	4,550
SSA #5 - Oasis Access Road Maintenance						
Revenues						
Property Taxes	1,000	965	1,000	916	966	1,050
Investment Income	-	-	-	-	-	-
Total Revenues	1,000	965	1,000	916	966	1,050
Expenditures						
Administration	250	-	250	-	250	250
Contractual Services	750	-	750	-	750	750
Total Expenditures	1,000	-	1,000	-	1,000	1,000
Surplus - (Deficit-Use of Reserves)	-	965	-	916	(34)	50
SSA #7 - Riverside Preserve Maintenance						
Revenues						
Property Taxes	4,000	3,985	4,000	3,666	4,000	4,200
Investment Income	-	-	-	-	-	-
Total Revenues	4,000	3,985	4,000	3,666	4,000	4,200
Expenditures						
Administration	-	-	-	-	-	-
Contractual Services	10,000	9,996	10,000	4,473	6,483	7,000
Total Expenditures	10,000	9,996	10,000	4,473	6,483	7,000
Surplus - (Deficit-Use of Reserves)	(6,000)	(6,011)	(6,000)	(473)	(2,483)	(2,800)
SSA #9 - Deerpath Farm Maintenance						
Revenues						
Homeowners Association	-	-	-	-	-	-
Property Taxes	29,000	28,366	29,000	26,583	30,450	31,973
Investment Income	-	-	-	-	-	-
Total Revenues	29,000	28,366	29,000	26,583	30,450	31,973
Expenditures						
Administration	7,000	1,544	7,000	-	-	7,000
Contractual Services	20,000	13,875	20,000	12,112	12,827	20,000
Capital Projects	-	-	-	-	-	-
Total Expenditures	27,000	15,419	27,000	12,112	12,827	27,000
Surplus - (Deficit-Use of Reserves)	2,000	12,947	2,000	14,471	17,623	4,973

**Village of Mettawa - FY 2025-26 Budget
Special Service Areas**

<u>Special Revenue-Maintenance</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>YTD</u>	<u>Approved</u>
	<u>2022-2023</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
SSA #11 Nektosha Way Maintenance						
Revenues						
Property Taxes	4,000	4,000	4,000	3,666	4,000	4,000
Investment Income	-	-	-	-	-	-
Total Revenues	4,000	4,000	4,000	3,666	4,000	4,000
Expenditures						
Administration	-	-	-	-	-	-
Contractual Services	-	-	-	-	4,000	4,000
Total Expenditures	-	-	-	-	4,000	4,000
Surplus - (Deficit-Use of Reserves)	4,000	4,000	4,000	3,666	-	-
SSA #14 - Hamilton Estates Trees Maint.						
Revenues						
Property Taxes	2,200	2,185	2,200	2,016	2,200	2,200
Investment Income	-	-	-	-	-	-
Total Revenues	2,200	2,185	2,200	2,016	2,200	2,200
Expenditures						
Administration	500	-	500	-	500	500
Contractual Services	2,000	-	2,000	-	2,000	2,000
Total Expenditures	2,500	-	2,500	-	2,500	2,500
Surplus - (Deficit-Use of Reserves)	(300)	2,185	(300)	2,016	(300)	(300)
SSA #10 Nektosha Way Construction						
Revenues						
Property Taxes	3,500	3,500	3,500	6,648	3,500	3,500
Miscellaneous Income	-	-	-	-	-	-
Total Revenues	3,500	3,500	3,500	6,648	3,500	3,500
Expenditures						
Administration	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Surplus - (Deficit-Use of Reserves)	3,500	3,500	3,500	6,648	3,500	3,500
SSA #15 Water Main Extension						
Revenues						
Property Taxes	46,600	43,564	46,600	46,557	46,600	46,600
Investment Income	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Revenues	46,600	43,564	46,600	46,557	46,600	46,600
Expenditures						
Administration	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Surplus - (Deficit-Use of Reserves)	46,600	43,564	46,600	46,557	46,600	46,600

SSAs - Special Revenue

SSA #3 - Woodland Falls Subdivision Maintenance

Established in 1998 to maintain and repair water transmission mains, sanitary sewer trunk lines and lift stations(including force mains), storm sewer mains, street, curb, gutter, traffic signal, street lights, stormwater management consisting of detention and/ or retention basins, bicycle and equestrian trails and public sidewalks. Annual taxes shall not exceed \$45,000 with annual CPI increases and it runs through 2098.
Ordinances: #374, #386

SSA #4 - Oasis Business Park Sanitary Sewer Maintenance

Established in 1999 to fund the maintenance of the sanitary sewer system and any Village owned facilities. Annual taxes shall not exceed \$45,000 with annual CPI increases and it runs through 2098.
Ordinances: #404, #405

SSA #5 - Oasis Business Park - East Oasis Service Road Maintenance

**Village of Mettawa - FY 2025-26 Budget
Special Service Areas**

Established in 2001 to fund the maintenance, replacement and/or widening of roadway pavement and other right-of-way appurtenances of the commonly referred to as the easterly access road to the Lake Forest Oasis. Annual taxes shall not exceed \$45,000 with annual CPI increases and it runs through 2098.
Ordinance: #441, #468

SSA #7 - Riverside Preserve Subdivision Maintenance

Established in 2004 for the maintenance of public improvements consisting of a path for equestrians, pedestrians and bicyclists, all public rights of way including street pavement, curb and gutter, roadside swales, right of way landscaping, the roadside monument signs, and storm sewer lines, stormwater detention and retention basins and ponds, appurtenances for all of the foregoing to be conveyed to the Village, and maintenance of the surface areas of the property used for accessing all of the foregoing public improvements. Annual taxes shall not exceed \$90,000 with annual CPI increases and it runs through 2104.
Ordinances: #475, #510, #527

SSA #9 - Deerpath Farm Subdivision Maintenance

Established in 2003 for the maintenance (including replacement, when necessary) of storm sewer lines, stormwater detention and/or retention basins, potable water transmission mains, sanitary sewers, streets, including street pavement and curb and gutter, traffic signals and modifications thereto, the equestrian, pedestrian, bicycle trail and appurtenances of all of the foregoing. Annual taxes shall not exceed \$90,000 with annual CPI increases and it runs through 2104.
Ordinances: #499, #512

SSA #11 - Nektosha Way Maintenance

Established in 2010 to fund the maintenance, including replacement of Nektosha Way. Annual taxes shall not exceed \$100,000 with annual CPI increases and it runs through 2113.
Ordinances: #645, #675

SSA #14 - Hamilton Estates Subdivision Trees Maintenance

Established in 2011 to maintain and replace, if necessary the trees and shrubbery planted in SSA #13. Annual taxes shall not exceed \$60,000 with annual CPI increases and the annual estimated cost to maintain is \$5,000. It runs through 2112.
Ordinance: #695, #704

SSAs - Capital Projects

SSA #10 - Nektosha Way Construction

Established in 2010 to construct a public road and the issuance of bonds not exceeding \$175,000 to fund the construction. Maximum amortization period of 30 years.
Ordinance: #644, #674

SSA #13 - Hamilton Estates Subdivision Trees (Debt retired in FY 2020-21)

Established in 2011 to plant deciduous and non-deciduous trees and shrubbery as a natural sound barrier and/or visual screening of the area from the adjacent I-94. Maximum indebtedness is \$37,500 and amortized a maximum period of 30 years.
Ordinances: #694, #702, #703

SSA #15 - Water Main Extension Project

Established in 2015 to construct water mains near Old School, St. Marys and Little St. Marys Roads and allows water service connections by fifteen (15) residential properties. The project was self funded by the Village and the funds will be reimbursed over a twenty (20) period by the property owners.
Ordinance: #780, #782

Village of Mettawa - FY 2025-26 Budget
Fund Balances

Fund Balances	Revenues 2023-24	Expenses 2023-24	Revenues 2024-25	Expenses 2024-25	Balance 2024-25	Revenues 2025-26	Expenses 2025-26	Balance 2025-26
General Fund	5,931,887	10,303,704	4,290,822	2,570,176	1,720,646	4,510,543	4,458,700	51,843
Motor Fuel Tax Fund	19,700	23,467	16,276	-	45,355	12,452	-	57,807
Rebuild Illinois Fund	6,008	-	6,008	-	24,032		-	-
SSAs - Special Revenue-Maint.								
SSA #3 Woodland Falls	68,431	28,085	69,880	1,013	85,393	73,290	25,000	133,683
SSA #4 Oasis Sanitary Sewer	10,083	5,499	10,665	3,812	34,577	11,550	7,000	39,127
SSA #5 Oasis Access Road	916	-	966	1,000	51,312	1,050	1,000	51,362
SSA #7 Riverside Preserve	3,666	4,473	4,005	6,483	39,150	4,200	7,000	36,350
SSA #9 Deerpath Farm	26,583	12,112	29,056	12,827	94,335	31,973	27,000	99,308
SSA #11 Nektosha Way	3,666	-	2,599	4,000	31,264	4,000	4,000	31,264
SSA #14 Hamilton Estates Trees Maintenance	2,016	-	2,203	2,500	27,196	2,200	2,500	26,896
SSAs - Capital Projects								
SSA #10 Nektosha Way	6,648	-	3,500	-	17,588	3,500	-	21,088
SSA #15 Water Main Extension	46,557	-	46,600	-	(400,760)	46,600	-	(354,160)

**Village of Mettawa - FY 2025-26 Budget
Capital Improvement Program**

Project	2022-2023	2023-2024	2024-2025	2025-2026
General Fund				
Land Acquisition		8,700,000	-	
Park Improvements	-	-	-	
Stormwater Improvements	-	400,000	550,000	350,000
Streets & Culverts	-	729,000	13,951	
Rebuild Illinois				
Road Projects			36,049	
MFT Funds				
Road Projects				12,452
SSAs				
	-	-	-	