

# VILLAGE OF METTAWA, ILLINOIS



## FY 2025-2026 BUDGET & CAPITAL IMPROVEMENT PROGRAM

Draft Budget 03.26.25

Village of Mettawa - FY 2025-26 Budget

General Fund

<u>Revenues</u>	<u>Budget</u> 2022-2023	<u>Actual</u> 2022-2023	<u>Budget</u> 2023-24	<u>Actual</u> 2023-2024	<u>Budget</u> 2024-2025	<u>YTD</u> 2024-2025	<u>Proposed</u> 2025-2026
<b>Taxes</b>							
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
	<b>3,655,887</b>	<b>3,857,525</b>	<b>3,705,887</b>	<b>3,786,260</b>	<b>3,866,283</b>	<b>3,880,324</b>	<b>3,989,993</b>
<b>Licenses &amp; Fees</b>							
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
	<b>166,000</b>	<b>166,000</b>	<b>166,000</b>	<b>14,967</b>	<b>168,550</b>	<b>258,291</b>	<b>168,550</b>
<b>Miscellaneous Revenue</b>							
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
	<b>2,088,818</b>	<b>204,146</b>	<b>2,060,000</b>	<b>2,536,335</b>	<b>352,000</b>	<b>543,398</b>	<b>352,000</b>
<b>Total</b>	<b>5,910,705</b>	<b>4,227,671</b>	<b>5,931,887</b>	<b>6,337,562</b>	<b>4,386,833</b>	<b>4,682,013</b>	<b>4,510,543</b>

Village of Mettawa - FY 2025-26 Budget

General Fund

<u>Expenses</u>	<u>Budget</u> 2022-2023	<u>Actual</u> 2022-2023	<u>Budget</u> 2023-24	<u>Actual</u> 2023-24	<u>Proposed</u> 2024-2025	<u>YTD</u> 2024-2025	<u>Proposed</u> 2025-2026
<b>General Government</b>							
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
	<b>590,909</b>	<b>484,482</b>	<b>651,874</b>	<b>351,292</b>	<b>684,413</b>	<b>305,223</b>	<b>642,698</b>
<b>Public Services</b>							
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	325,100	183,630	325,100
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
	<b>671,445</b>	<b>671,445</b>	<b>872,095</b>	<b>649,356</b>	<b>1,079,747</b>	<b>561,832</b>	<b>1,047,200</b>
<b>Administration</b>							
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**

<b>Administration</b>							
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
	<b>372,082</b>	<b>410,464</b>	<b>446,590</b>	<b>380,519</b>	<b>409,800</b>	<b>281,086</b>	<b>426,350</b>
<b>Revenue Sharing</b>							
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	750,000
Sales Tax Sharing	140,000	184,090	140,000	154,733	850,000	461,007	1,140,000
	<b>965,000</b>	<b>1,091,297</b>	<b>990,000</b>	<b>1,037,037</b>	<b>1,700,000</b>	<b>1,292,118</b>	<b>1,890,000</b>
<b>Capital Projects</b>							
Land Acquisition	8,700,000	-	8,700,000	6,525,000	-	-	-
Capital Projects	235,000	-	1,129,000	846,750	550,000	53,000	350,000
	<b>8,935,000</b>	<b>-</b>	<b>9,829,000</b>	<b>7,371,750</b>	<b>550,000</b>	<b>53,000</b>	<b>350,000</b>
<b>Capital Debt</b>							
Debt Service	685,000	-	685,000	513,750	685,000	1,590,217	-
	<b>685,000</b>	<b>-</b>	<b>685,000</b>	<b>513,750</b>	<b>685,000</b>	<b>1,590,217</b>	<b>-</b>
<b>Total</b>	12,219,436	2,657,688	13,474,559	10,303,704	5,108,960	4,083,476	4,356,248
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>(6,308,731)</b>	<b>1,569,983</b>	<b>(7,542,672)</b>	<b>(3,966,142)</b>	<b>(722,128)</b>	<b>598,537</b>	<b>154,295</b>

**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
<b>Taxes</b>			
<b>Motor Fuel Tax</b>	19,500	21,888	23,467
<b>Total</b>	<b>19,500</b>	<b>21,888</b>	<b>23,467</b>
<b>Expenses</b>			
Culverts & Ditches	-	-	-
Engineering	-	-	-
Parkway Trimming/Tree Removal	-	-	-
Road & Bridge Maintenance	-	-	-
Salt & Deicing Materials	-	-	-
Snow & Ice Control	-	-	-
Traffic Control	-	-	-
Capital Projects	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>19,500</b>	<b>21,888</b>	<b>45,355</b>

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

**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>Proposed</u>
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026
<b>SSA #3 - Woodland Falls Maintenance</b>						
<b>Revenues</b>						
Property Taxes	69,800	69,095	69,800	68,431	69,800	73,290
Investment Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>69,800</b>	<b>69,098</b>	<b>69,800</b>	<b>68,431</b>	<b>69,800</b>	<b>73,290</b>
<b>Expenditures</b>						
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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>30,000</b>	<b>51,834</b>	<b>30,000</b>	<b>28,085</b>	<b>1,013</b>	<b>25,000</b>
Surplus - (Deficit-Use of Reserves)	39,800	17,264	39,800	40,346	68,787	48,290
<b>SSA #4 - Oasis Business Sewer Maint.</b>						
<b>Revenues</b>						
Property Taxes	11,000	10,687	11,000	10,083	11,000	11,550
Investment Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>11,000</b>	<b>10,687</b>	<b>11,000</b>	<b>10,083</b>	<b>11,000</b>	<b>11,550</b>
<b>Expenditures</b>						
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
<b>Total Expenditures</b>	<b>7,000</b>	<b>20,726</b>	<b>7,000</b>	<b>5,499</b>	<b>7,000</b>	<b>7,000</b>
Surplus - (Deficit-Use of Reserves)	4,000	(10,039)	4,000	4,584	4,000	4,550
<b>SSA #5 - Oasis Access Road Maintenance</b>						
<b>Revenues</b>						
Property Taxes	1,000	965	1,000	916	966	1,050
Investment Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,000</b>	<b>965</b>	<b>1,000</b>	<b>916</b>	<b>966</b>	<b>1,050</b>
<b>Expenditures</b>						
Administration	250	-	250	-	250	250
Contractual Services	750	-	750	-	750	750
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
Surplus - (Deficit-Use of Reserves)	-	965	-	916	(34)	50
<b>SSA #7 - Riverside Preserve Maintenance</b>						
<b>Revenues</b>						
Property Taxes	4,000	3,985	4,000	3,666	4,000	4,200
Investment Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,000</b>	<b>3,985</b>	<b>4,000</b>	<b>3,666</b>	<b>4,000</b>	<b>4,200</b>
<b>Expenditures</b>						
Administration	-	-	-	-	-	-
Contractual Services	10,000	9,996	10,000	4,473	6,483	7,000
<b>Total Expenditures</b>	<b>10,000</b>	<b>9,996</b>	<b>10,000</b>	<b>4,473</b>	<b>6,483</b>	<b>7,000</b>
Surplus - (Deficit-Use of Reserves)	(6,000)	(6,011)	(6,000)	(473)	(2,483)	(2,800)
<b>SSA #9 - Deerpath Farm Maintenance</b>						
<b>Revenues</b>						
Homeowners Association	-	-	-	-	-	-
Property Taxes	29,000	28,366	29,000	26,583	30,450	31,973
Investment Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>29,000</b>	<b>28,366</b>	<b>29,000</b>	<b>26,583</b>	<b>30,450</b>	<b>31,973</b>
<b>Expenditures</b>						
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	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,000</b>	<b>15,419</b>	<b>27,000</b>	<b>12,112</b>	<b>12,827</b>	<b>27,000</b>
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>Proposed</u>
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026
<b>SSA #11 Nektosha Way Maintenance</b>						
<b>Revenues</b>						
Property Taxes	4,000	4,000	4,000	3,666	4,000	4,000
Investment Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>3,666</b>	<b>4,000</b>	<b>4,000</b>
<b>Expenditures</b>						
Administration	-	-	-	-	-	-
Contractual Services	-	-	-	-	4,000	4,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>
Surplus - (Deficit-Use of Reserves)	4,000	4,000	4,000	3,666	-	-
<b>SSA #14 - Hamilton Estates Trees Maint.</b>						
<b>Revenues</b>						
Property Taxes	2,200	2,185	2,200	2,016	2,200	2,200
Investment Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,200</b>	<b>2,185</b>	<b>2,200</b>	<b>2,016</b>	<b>2,200</b>	<b>2,200</b>
<b>Expenditures</b>						
Administration	500	-	500	-	500	500
Contractual Services	2,000	-	2,000	-	2,000	2,000
<b>Total Expenditures</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>
Surplus - (Deficit-Use of Reserves)	(300)	2,185	(300)	2,016	(300)	(300)
<b>SSA #10 Nektosha Way Construction</b>						
<b>Revenues</b>						
Property Taxes	3,500	3,500	3,500	6,648	3,500	3,500
Miscellaneous Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>6,648</b>	<b>3,500</b>	<b>3,500</b>
<b>Expenditures</b>						
Administration	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus - (Deficit-Use of Reserves)	3,500	3,500	3,500	6,648	3,500	3,500
<b>SSA #15 Water Main Extension</b>						
<b>Revenues</b>						
Property Taxes	46,600	43,564	46,600	46,557	46,600	46,600
Investment Income	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
<b>Total Revenues</b>	<b>46,600</b>	<b>43,564</b>	<b>46,600</b>	<b>46,557</b>	<b>46,600</b>	<b>46,600</b>
<b>Expenditures</b>						
Administration	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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  
Revenues and Expenses Details**

<b>Taxes</b>			
<b>Hotel Tax</b>			
White Lodging	<b>500,000</b>		Full collection, conservative estimate
<b>Illinois Cannabis Excise Tax</b>			
Illinois Cannabis Excise Tax			
550 x \$1.65	<b>908</b>		IML estimate - Raised from \$1.56 to \$1.65 per capita
<b>Illinois Charitable Games Tax</b>	<b>500</b>		Estimate
<b>Illinois Income Tax</b>			
550 X \$173.05	<b>95,178</b>		IML estimate
<b>Illinois Use Tax</b>			
550 X \$37.74	<b>20,757</b>		IML estimate - Lowered from \$44.50 to \$37.74 per capita
<b>Personal Property Replacement Tax</b>			
Department of Revenue	<b>1,150</b>		IML estimate
<b>Property Tax</b>			
Property Tax Levy	<b>135,000</b>		Same as 2024-25
<b>Real Estate Transfer Tax</b>			
Real Estate Sales	<b>40,000</b>		Predicting a lower than average year of home sales
<b>Road &amp; Bridge Tax</b>			
Road & Bridge Tax	<b>36,500</b>		Same as 2024-25
<b>Sales Tax - Grainger</b>			
Grainger	<b>1,000,000</b>		Entire amount will go to Grainger
<b>Sales Tax - Oasis</b>			
Lake Forest Oasis	<b>280,000</b>		Same as 2024-25
<b>Sales Tax - Other</b>			
Other Sales Tax	<b>1,780,000</b>		Same as 2024-25
<b>Telecommunications Tax</b>			
Telecommunications Tax	<b>100,000</b>		
<b>Licenses &amp; Fees</b>			
<b>Building Permits &amp; Inspections</b>			
Permit Revenue	<b>150,000</b>		
<b>Cable Franchise Fees</b>			
Cable fees	<b>5,000</b>		Same as 2024-25
<b>Liquor License Fees</b>			
Liquor License Fees	<b>8,550</b>		
<b>Zoning &amp; Miscellaneous Permit Fees</b>			
Application Fees	<b>5,000</b>		Estimated normal year
<b>Miscellaneous Revenue</b>			
<b>Investment Income</b>			
Investment revenue	<b>350,000</b>		Estimate
Loan Funds			No loan funds anticipated
<b>Miscellaneous Revenue</b>			
Miscellaneous Revenue	<b>2,000</b>		
<b>MFT Revenue</b>			
550 X \$22.53	<b>12,452</b>		IML Estimate - From \$22.53 to \$22.64 per capita

**Village of Mettawa - FY 2025-26 Budget  
Revenues and Expenses Details**

GENERAL GOVERNMENT			
Depart	Acct	Category	
100	Audit Firm		33,150
100	Bank Fees		3,000
			Average year
	Consultants & Outside Services		-
600	Administration Consultants		30,000
			Estimate
100	Abila Software Maintenance		2,400
600	Computer Maintenance		3,500
300	JULIE		9,000
			Estimate
600	Newsletter		4,800
			Estimate, \$275/page
600	Zoom		672
600	Website & Email Maintenance		8,000
			Based on estimate, new website maintenance
	<b>Total for Consultants</b>		<b>58,372</b>
	Dues & Subscription		
600	Lake County Municipal League		900
			Anticipate dues increase
600	Metropolitan Mayor's Caucus		130
			Same as 2024-25
600	Illinois Municipal League		150
			Same as 2024-25
	<b>Total for Dues &amp; Subscription</b>		<b>1,180</b>
100	Financial & Accounting Services		72,000
			\$5000/month + extra 12,000 for audit and tax rebate months
600	Insurance & Bond (ICMRT )		20,000
			17301 premium, extra in case coverage needs to be extended, based on attorney review
700	Klein, Thorpe and Jenkins		160,000
			Reducing budgeted amount from 24-25
500	Village Map Updates		5,000
			Estimate
	Miscellaneous Expenses		
600	Mileage Reimbursement		1,000
			Estimate
600	Conferences/Seminars		1,000
			Estimate
600	Other		12,000
			Estimate, includes funding for flowers, parties, etc.
	<b>Total Miscellaneous Expenses</b>		<b>14,000</b>
600	Office Supplies		10,000
600	Planning Consultants		34,000
600	Postage & Copying		500
			Estimate
600	Printing & Publishing		7,500
			Estimate
600	Recording Fees		1,000
			Estimate
600	Scanning		60,000
			Chicago Records Mgmt
600	Telephone & Internet		3,200
			Estimate
600	Village Administrator		64,800
			Based on current agreement
600	Village Clerk		64,800
			Based on current agreement
	Village Office & Meeting Space		
600	HGI-Board Meetings		4,800
100	HGI-Finance Meetings		3,600
500	HGI-Parks & Recreation Meetings		1,800
300	HGI-Public Works Meetings		1,800
400	HGI-ZPA Meetings		4,800
600	LifeStorage -Office Suite		7,648
600	LifeStorage-Additional Storage		5,748
	<b>Total Village Office &amp; Meeting Space</b>		<b>30,196</b>
			Village Office =\$637.35, Scan Doc Room \$182, Storage Room \$297
			<b>642,698</b>

**Village of Mettawa - FY 2025-26 Budget  
Revenues and Expenses Details**

<b>PUBLIC SERVICES</b>			
<b>Depart</b>	<b>Acct</b>	<b>Category</b>	
300	Engineering Services	<b>100,000</b>	Estimate based on new agreement with increase
	Road and Bridge Maintenance	-	
500	Trail Maintenance	85,000	
500	Sign Replacement	50,000	Estimate
	<b>Parks &amp; Rec Road &amp; Bridge</b>	<b>135,000</b>	
	Road and Bridge Maintenance		
300	Culvert Repair/Replacement	60,000	Estimate
300	ROW Mowing	55,100	New contract - Dunlap
300	ROW Tree Removal/Trimming	30,000	Estimate
300	Shoulder Maintenance	30,000	Estimate
300	Street/Pot Hole Repairs	15,000	Estimate
	<b>Public Works Road &amp; Bridge</b>	<b>190,100</b>	
300	Miscellaneous	<b>50,000</b>	unknown projects
	Police & Security		
200	FinalSite Agreement	2,000	
200	Lake County Sheriff Agreement	-	LCSO contract and estimate for 6 months of full time
200	Howe Security	115,000	Based on estimate
200	Lake County Special Details	10,000	
200	Lincolnshire Police Department	150,000	Adding extra \$75,000 for increase patrol, if requested
200	Street Lighting	1,500	Based on estimate
	<b>Total for Police &amp; Security</b>	<b>278,500</b>	
	Village Property & Maintenance		
500	Mowing & Maintenance	30,000	Estimate
500	Open Space Maintenance	238,600	Estimate for all projects
500	Tree Removal	25,000	Estimate based on 2021 tree removal
	<b>Total for Village Property &amp; Maintenance</b>	<b>293,600</b>	
		<b>1,047,200</b>	
<b>ADMINISTRATION</b>			
<b>Depart</b>	<b>Acct</b>	<b>Category</b>	
	Building Services		
300	James Anderson Company	<b>216,000</b>	Based on 18,000/month
	Building Permit Services		
300	B&F Construction	<b>50,000</b>	Estimate
600	LakeShore Recycling Systems	<b>70,000</b>	\$5344 per month + anticipated permits
600	Clarke Environmental	<b>35,000</b>	Estimate, includes \$3K for extra spraying
	Snow & Ice Control		
300	Snow Plowing Contract	30,000	Estimate
300	Salt & Storage	10,350	120 tons @ \$80 per ton (Estimate - new bid) + 750 for storage
	<b>Total for Snow &amp; Ice Control</b>	<b>40,350</b>	
	Special Events		
600	Village Picnic	<b>15,000</b>	Estimate based on 2024 picnic
		<b>426,350</b>	

**Village of Mettawa - FY 2025-26 Budget  
Revenues and Expenses Details**

<b>Revenue Sharing</b>			
<b>Hotel Tax Sharing</b>			
	Apple Nine Management	-	Village gets full amount
<b>Property Tax Sharing</b>			
	Residents	<b>750,000</b>	2025 tax rebate
<b>Sales Tax Sharing</b>			
	Lake Forest (Oasis)	<b>140,000</b>	50% of estimated tax revenues
	Grainger	<b>1,000,000</b>	Grainger gets full amount
		<b>1,890,000</b>	
<b>Capital Projects</b>			
300	MacLean Preserve- Drainage Project	300,000	
300	Old School Drainage Ditch Renovation	50,000	
		<b>350,000</b>	
<b>SSAs</b>			
<b>SSA #3</b>			
	Administration	5,000	
	Contractual Services	20,000	
	Total	<b>25,000</b>	
<b>SSA #4</b>			
	Administration	2,000	
	Contractual Services	5,000	
	Total	<b>7,000</b>	
<b>SSA #5</b>			
	Administration	250	
	Contractual Services	750	
	Total	<b>1,000</b>	
<b>SSA #7</b>			
	Administration	-	
	Contractual Services	7,000	
	Total	<b>7,000</b>	
<b>SSA #9</b>			
	Administration	7,000	
	Contractual Services	20,000	
	Total	<b>27,000</b>	
<b>SSA #11</b>			
	Administration		
	Contractual Services	4,000	
	Total	<b>4,000</b>	

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	4,356,248	154,295
Motor Fuel Tax Fund	19,700	-	16,276	-	45,355	12,452	-	57,807
Rebuild Illinois Fund	6,008	-	6,008	-	24,032		-	-
<b>SSAs - Special Revenue-Maint.</b>								
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
<b>SSAs - Capital Projects</b>								
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	Total
<b>General Fund</b>					
Land Acquisition		8,700,000	-		<b>8,700,000</b>
Park Improvements	-	-	-		-
Stormwater Improvements	-	400,000	550,000	300,000	<b>1,250,000</b>
Streets & Culverts	-	729,000	-		<b>729,000</b>
					-
<b>MFT Fund</b>					
Road Projects		60,000	-	220,000	<b>280,000</b>
<b>SSAs</b>					
	-	-	-		-