

VILLAGE OF METTAWA, ILLINOIS



FY 2026-2027 BUDGET & CAPITAL IMPROVEMENT PROGRAM

Date: April 21, 2026

Village of Mettawa - FY 2026-2027 Budget
General Fund

<u>Revenues</u>	<u>Actual</u> 2023-2024	<u>Actual</u> 2024-2025	<u>Budget</u> 2025-2026	<u>YTD</u> 2025-2026	<u>Proposed</u> 2026-2027
Taxes					
Hotel Tax	549,845	577,571	500,000	477,851	500,000
Illinois Cannabis Excise Tax	830	827	908	518	913
Illinois Income Tax	57,750	92,638	95,178	63,973	98,049
Illinois Use Tax	20,943	14,756	14,756	3,283	10,780
Personal Property Replacement Tax	2,220	1,697	1,697	187	2,034
Property Tax	136,325	134,820	135,000	171,902	135,000
Real Estate Transfer Tax	60,526	54,108	40,000	64,441	50,000
Road & Bridge Tax	34,169	35,236	36,500	-	36,500
Sales Tax - Grainger	1,151,654	1,203,919	1,000,000	797,344	1,000,000
Sales Tax - Oasis	390,698	393,707	280,000	254,366	280,000
Sales Tax - Other	2,361,626	2,707,162	1,780,000	1,815,316	1,400,000
Telecommunications Tax	122,207	161,983	100,000	51,780	100,000
	4,888,793	5,378,424	3,984,039	3,700,961	3,613,275
Licenses & Fees					
Building Permits & Inspections	352,353	324,422	150,000	94,844	100,000
Cable Franchise Fees	11,420	10,381	5,000	7,525	7,500
Liquor License Fees	6,050	13,575	8,550	8,500	8,500
Zoning & Miscellaneous Permit Fees	-	207	5,000	-	100
	369,823	348,585	168,550	110,869	116,100
Miscellaneous Revenue					
Investment Income	702,079	712,042	350,000	481,308	350,000
Miscellaneous Revenue	5,146	951	2,000	950	2,000
	707,225	712,993	352,000	482,258	352,000
Total	5,965,841	6,440,002	4,504,589	4,294,089	4,081,375
General Government					
Auditing	29,468	23,050	33,150	33,150	35,000
Bank Fees	42	2,313	3,000	2,939	3,000
Consultants & Outside Services	37,444	46,135	58,372	23,567	57,700
Dues & Subscriptions	1,395	1,932	1,180	519	1,180
Financial & Accounting Services	87,157	75,915	72,000	44,001	85,000
Insurance & Bonds	16,171	16,420	20,000	13,537	20,000
Legal Expenses	126,466	123,750	160,000	72,746	175,000
Maps & Surveys	800	-	5,000	1,442	2,500
Miscellaneous Expenses	8,143	5,344	14,000	700	14,570
Office Supplies	1,589	6,711	10,000	3,092	10,000
Planning Consultants	74,722	48,710	34,000	22,694	34,000
Postage & Copying	278	637	500	670	800
Printing & Publishing	1,296	17,071	7,500	2,098	7,500
Recording Fees	3,013	50	1,000	282	750
Scanning	-	4,543	60,000	6,016	60,000
Telephone & Internet	2,629	2,811	3,200	1,922	4,080
Village Administrator	60,800	63,200	64,800	43,200	69,600
Village Clerk	60,505	62,729	64,800	45,178	69,833
Village Office & Meeting Space	19,228	24,374	30,196	24,589	33,862
Total	531,146	525,695	642,698	342,341	684,375

**Village of Mettawa - FY 2026-2027 Budget
General Fund**

<u>Expenses</u>	<u>Actual</u> 2023-2024	<u>Actual</u> 2024-2025	<u>Budget</u> 2025-2026	<u>YTD</u> 2025-2026	<u>Proposed</u> 2026-2027
Public Services					
Engineering Services	137,543	127,084	100,000	106,784	80,000
Police & Security	391,972	163,275	278,500	123,776	233,600
Road & Bridge Maintenance	116,794	213,277	315,100	47,895	144,000
Village Property & Maintenance	162,681	188,951	293,600	79,942	259,600
Water Engineering & Maintenance	2,423	-	-	-	-
Miscellaneous Expenses	-	-	50,000	-	50,000
Total	811,413	692,587	1,037,200	358,396	767,200
Administration					
Building Services	493,166	208,000	216,000	144,000	204,000
Building Permit Services	144,155	50,569	50,000	12,945	50,000
Disposal Services	63,954	64,207	70,000	44,140	75,000
Mosquito Control	28,533	34,890	35,000	12,879	35,000
Snow & Ice Control	25,977	29,411	40,350	7,288	47,000
Special Events	12,989	12,445	15,000	16,038	18,000
Total	768,774	399,522	426,350	237,290	429,000
Revenue Sharing					
Property Tax Sharing	750,000	750,000	850,000	850,000	850,000
Sales Tax Sharing	850,000	1,133,846	1,140,000	924,527	1,140,000
Total	1,600,000	1,883,846	1,990,000	1,774,527	1,990,000
Capital Projects					
Land Acquisition	6,673,799	525,000	-	-	-
Capital Projects		53,000	362,452	86,737	200,000
Total	6,673,799	578,000	362,452	86,737	200,000
Capital Debt					
Debt Service	545,562	1,590,217	-	-	-
	545,562	1,590,217	-	-	-
Total	10,930,694	5,669,867	4,458,700	2,799,292	4,070,575
Surplus - (Deficit-Use of Reserves)	(4,964,853)	770,134	45,889	1,494,797	10,800

**Village of Mettawa - FY 2026-2027 Budget
Motor Fuel Tax Fund and Rebuild Illinois Fund**

<u>Revenues</u>	<u>Budget</u> 2024-2025	<u>Actual</u> 2024-2025	<u>Budget</u> 2025-2026	<u>Actual</u> 2025-2026	<u>Proposed</u> 2026-2027
Taxes					
Motor Fuel Tax	19,500	23,409	19,500	20,357	11,864
Total	19,500	23,409	19,500	20,357	11,864
Expenses					
Road Projects		-	-		-
Total		-	-		-
Surplus - (Deficit-Use of Reserves)	210,124	214,715	234,215	235,072	246,936

**Village of Mettawa - FY 2026-27 Budget
Special Service Areas**

	<u>Budget</u> 2024-2025	<u>Actual</u> 2024-2025	<u>Budget</u> 2025-2026	<u>YTD</u> 2025-2026	<u>Proposed</u> 2026-2027
SSA #3 - Woodland Falls Maintenance					
Revenues					
Property Taxes	69,800	69,880	73,290	73,371	73,290
Investment Income	-	-	-	-	-
Total Revenues	69,800	69,880	73,290	73,371	73,290
Expenditures					
Administration		-	5,000		5,000
Contractual Services	1,013	14,141	20,000	403	20,000
Capital Projects	-	-	-	-	-
Total Expenditures	1,013	14,141	25,000	403	25,000
Surplus - (Deficit-Use of Reserves)	68,787	55,739	48,290	72,968	121,258
SSA #4 - Oasis Business Sewer Maintenance.					
Revenues					
Property Taxes	11,000	10,665	11,550	11,392	11,550
Investment Income	-	-	-	-	-
Total Revenues	11,000	10,665	11,550	11,392	11,550
Expenditures					
Administration	2,000	-	2,000	-	2,000
Contractual Services	5,000	6,387	5,000	21,224	5,000
Total Expenditures	7,000	6,387	7,000	21,224	7,000
Surplus - (Deficit-Use of Reserves)	4,000	4,278	4,550	(9,832)	(5,282)
SSA #5 - Oasis Access Road Maintenance					
Revenues					
Property Taxes	966	966	1,050	1,034	1,050
Investment Income	-	-	-	-	-
Total Revenues	966	966	1,050	1,034	1,050
Expenditures					
Administration	250	-	250	-	250
Contractual Services	750	-	750	-	750
Total Expenditures	1,000	-	1,000	-	1,000
Surplus - (Deficit-Use of Reserves)	(34)	966	50	1,034	1,084
SSA #7 - Riverside Preserve Maintenance					
Revenues					
Property Taxes	4,000	4,005	4,200	4,546	4,200
Investment Income	-	-	-	-	-
Total Revenues	4,000	4,005	4,200	4,546	4,200
Expenditures					
Administration	-	-	-	-	-
Contractual Services	6,483	9,080	7,000	8,255	7,000
Total Expenditures	6,483	9,080	7,000	8,255	7,000
Surplus - (Deficit-Use of Reserves)	(2,483)	(5,075)	(2,800)	(3,709)	(14,909)
SSA #9 - Deerpath Farm Maintenance					
Revenues					
Homeowners Association	-	-	-	-	-
Property Taxes	30,450	29,056	31,973	32,242	31,973
Investment Income	-	-	-	-	-
Total Revenues	30,450	29,056	31,973	32,242	31,973
Expenditures					
Administration		-	7,000		7,000
Contractual Services	12,827	18,928	20,000	18,990	20,000
Capital Projects	-	-	-	-	-
Total Expenditures	12,827	18,928	27,000	18,990	27,000
Surplus - (Deficit-Use of Reserves)	17,623	10,128	4,973	13,252	18,224

**Village of Mettawa - FY 2026-27 Budget
Special Service Areas**

	<u>Budget</u> 2024-2025	<u>Actual</u> 2024-2025	<u>Budget</u> 2025-2026	<u>YTD</u> 2025-2026	<u>Proposed</u> 2026-2027
SSA #11 Nektosha Way Maintenance					
Revenues					
Property Taxes	4,000	2,599	4,000	4,849	4,000
Investment Income	-	-	-	-	-
Total Revenues	4,000	2,599	4,000	4,849	4,000
Expenditures					
Administration	-	-	-	-	-
Contractual Services	4,000	-	4,000	-	4,000
Total Expenditures	4,000	-	4,000	-	4,000
Surplus - (Deficit-Use of Reserves)	-	2,599	-	4,849	4,849
SSA #14 - Hamilton Estates Trees Maintenance.					
Revenues					
Property Taxes	2,200	2,203	2,200	2,203	2,200
Investment Income	-	-	-	-	-
Total Revenues	2,200	2,203	2,200	2,203	2,200
Expenditures					
Administration	500	-	500	-	500
Contractual Services	2,000	-	2,000	-	2,000
Total Expenditures	2,500	-	2,500	-	2,500
Surplus - (Deficit-Use of Reserves)	(300)	2,203	(300)	2,203	1,903
SSA #10 Nektosha Way Construction					
Revenues					
Property Taxes	3,500	2,275	3,500	4,243	3,500
Miscellaneous Income	-	-	-	-	-
Total Revenues	3,500	2,275	3,500	4,243	3,500
Expenditures					
Administration	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Surplus - (Deficit-Use of Reserves)	3,500	2,275	3,500	4,243	7,743
SSA #15 Water Main Extension					
Revenues					
Property Taxes	46,600	51,662	46,600	46,574	46,600
Investment Income	-	-	-	-	-
Miscellaneous Income	-	1,050	-	-	-
Total Revenues	46,600	52,712	46,600	46,574	46,600
Expenditures					
Administration	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Surplus - (Deficit-Use of Reserves)	46,600	52,712	46,600	46,574	46,600

Village of Mettawa - FY 2026-27 Budget

Special Service Areas

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

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 #15 - Water Main Extension Project

Established in 2015 to construct water mains near Old School, St. Mary's and Little St. Mary's 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

** SSA13 is closed as it is retired (FY2020-2021)

**Village of Mettawa - FY 2026-27 Budget
Fund Balances**

Fund Balance	<u>Revenues</u> <u>2024-25</u>	<u>Expenses</u> <u>2024-25</u>	<u>Balance</u> <u>2024-25</u>	<u>Revenues</u> <u>2025-26</u>	<u>Expenses</u> <u>2025-26</u>	<u>Balance</u> <u>2025-26</u>	<u>Revenues</u> <u>2026-27</u>	<u>Expenses</u> <u>2026-27</u>	<u>Balance</u> <u>2026-27</u>
General Fund	6,449,481.00	5,283,813.00	17,071,015.00	4,786,482.12	3,037,334.34	18,820,162.78	4,461,375.00	4,070,575.00	19,210,962.78
Motor Fuel Tax Fund	24,091.00	-	214,715.00	18,529.63	-	233,244.63	11,864.00		245,108.63
SSAs - Special Revenue-Maintenance									
SSA #3 Woodland Falls	69,880.00	14,141.00	(205,757.00)	73,371.06	402.72	(132,788.66)	73,290.00	25,000.00	(84,498.66)
SSA #4 Oasis Sanitary Sewer	10,665.00	6,387.00	32,209.00	11,391.60	21,224.09	22,376.51	11,550.00	7,000.00	26,926.51
SSA #5 Oasis Access Road	966.00	-	51,662.00	1,033.98	-	52,695.98	1,050.00	1,000.00	52,745.98
SSA #7 Riverside Preserve	4,005.00	9,080.00	28,579.00	4,546.14	8,255.00	24,870.14	4,200.00	7,000.00	22,070.14
SSA #9 Deerpath Farm	29,056.00	18,928.00	76,675.00	32,241.81	18,990.10	89,926.71	31,973.00	27,000.00	94,899.71
SSA #11 Nektosha Way	2,599.00	-	31,268.00	2,249.64	-	33,517.64	4,000.00		37,517.64
SSA #14 Hamilton Estates Trees Maintenance	2,203.00	-	27,468.00	2,192.30	-	29,660.30	2,200.00		31,860.30
SSAs - Capital Projects									
SSA #10 Nektosha Way	2,275.00	-	17,593.00	1,968.40		19,561.40	3,500.00		23,061.40
SSA #15 Water Main Extension	46,600.00	-	(354,243.00)	46,574.10	-	(307,668.90)	46,600.00		(261,068.90)

**Village of Mettawa - FY 2026-27 Budget
Capital Improvement Program**

Project	2023-2024	2024-2025	2025-2026	2026-2027
General Fund				
Land Acquisition	8,700,000	525,000		
Park Improvements	-	-		135,000
Stormwater Improvements	400,000	550,000	350,000	65,000
Streets & Culverts	729,000	13,951		
MFT Funds				
Road Projects				
SSAs				