

# VILLAGE OF METTAWA, ILLINOIS



## FY 2015-16 BUDGET & CAPITAL IMPROVEMENT PROGRAM

Approved on April 21, 2015

**Village of Mettawa - FY 2015-16 Budget**

**General Fund**

<b>Revenues</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Estimated 2014-15</b>	<b>Proposed 2015-16</b>
<b>Taxes</b>					
Hotel Tax	510,937	517,836	500,000	530,000	530,000
Illinois Income Tax	51,314	52,147	52,000	52,000	53,000
Illinois Use Tax	8,672	9,579	9,600	9,800	10,100
Personal Property Replacement Tax	165	1,369	200	200	200
Property Tax	135,545	136,480	135,000	134,500	135,000
Real Estate Transfer Tax	61,328	62,390	60,000	60,000	60,000
Road & Bridge Tax	27,368	29,627	-	29,500	30,000
Sales Tax - CDW	899,430	956,186	332,000	332,000	-
Sales Tax - Costco	1,103,028	1,215,263	1,250,000	1,275,000	1,300,000
Sales Tax - Oasis	458,497	393,736	440,000	400,000	400,000
Sales Tax - Other	25,432	66,430	50,000	50,000	50,000
Telecommunications Tax	90,851	53,980	65,000	60,000	60,000
	<b>3,372,567</b>	<b>3,495,023</b>	<b>2,893,800</b>	<b>2,933,000</b>	<b>2,628,300</b>
<b>Licenses &amp; Fees</b>					
Building Permits & Inspections	88,748	65,447	300,000	400,000	175,000
Cable Franchise Fees	6,258	8,421	6,000	7,000	7,000
Liquor License Fees	8,550	8,550	8,500	8,500	8,500
Zoning & Miscellaneous Permit Fees	250	-	700	700	700
	<b>103,806</b>	<b>82,418</b>	<b>315,200</b>	<b>416,200</b>	<b>191,200</b>
<b>Fines &amp; Forfeitures</b>					
Circuit Court Fines & Fees	59,985	47,113	52,000	50,000	50,000
	<b>59,985</b>	<b>47,113</b>	<b>52,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Miscellaneous Revenue</b>					
Investment Income	7,139	21,530	20,000	20,000	20,000
Miscellaneous Revenue	27,130	123,688	180,000	225,000	10,000
	<b>34,269</b>	<b>145,218</b>	<b>200,000</b>	<b>245,000</b>	<b>30,000</b>
<b>Total</b>	<b>3,570,627</b>	<b>3,769,772</b>	<b>3,461,000</b>	<b>3,644,200</b>	<b>2,899,500</b>

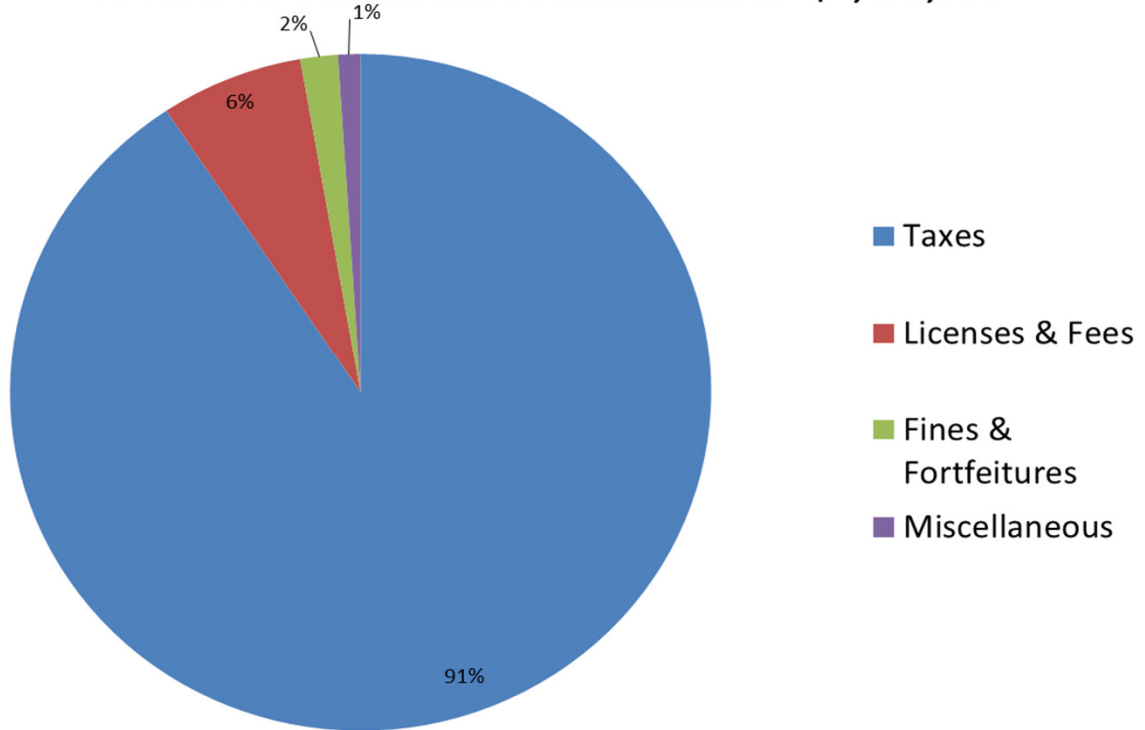
**Village of Mettawa - FY 2015-16 Budget**

**General Fund**

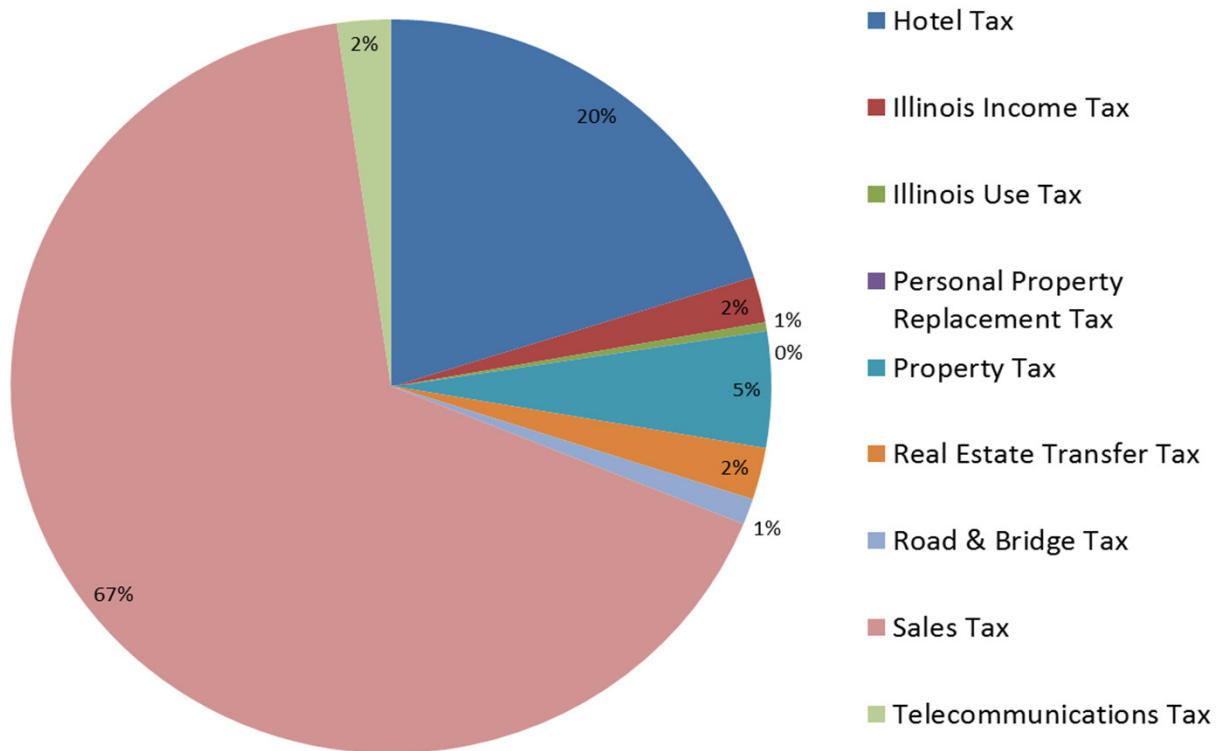
<b>Expenses</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Estimated 2014-15</b>	<b>Proposed 2015-16</b>
<b>General Government</b>					
Auditing	37,265	26,465	24,000	21,000	24,000
Bank Fees	1,646	1,041	1,500	1,200	1,500
Consultants & Outside Services	-	-	10,000	12,000	12,000
Dues & Subscriptions	942	968	1,000	1,000	1,000
Financial & Accounting Services	48,836	53,474	48,000	41,000	44,000
Insurance & Bonds	18,812	17,034	12,500	12,500	12,500
Legal Expenses	151,341	155,295	126,000	126,000	126,000
Maps & Surveys	-	5,668	2,000	1,500	2,000
Miscellaneous Expenses	31,842	6,838	6,600	6,600	6,600
Office Supplies	7,791	10,210	10,000	5,500	7,500
Planning Consultants	13,095	12,092	25,000	11,000	20,000
Postage & Copying	1,827	2,428	2,000	3,000	3,000
Printing & Publishing	5,405	3,221	3,500	3,500	3,500
Recording Fees	656	-	1,000	500	1,000
Telephone	1,899	2,195	2,600	2,600	2,600
Village Administrator	-	40,624	50,000	52,000	54,000
Village Clerk	47,522	43,986	45,000	46,000	49,000
Village Office & Meeting Space	-	18,009	19,000	18,000	18,000
	<b>368,879</b>	<b>399,548</b>	<b>389,700</b>	<b>364,900</b>	<b>388,200</b>
<b>Public Services</b>					
Building Services	312,984	257,195	72,000	60,000	60,000
Building Permit Services	-	-	150,000	240,000	125,000
Disposal Services	53,819	54,689	55,000	56,500	58,000
Engineering Services	118,218	52,475	90,000	100,000	90,000
Mosquito Control	16,980	13,480	14,000	20,100	21,000
Police & Security	151,470	158,214	400,000	382,000	238,000
Road & Bridge Maintenance	588,678	105,053	80,000	115,000	60,000
Snow & Ice Control	-	50,542	27,000	21,000	44,600
Special Events	-	-	10,000	4,300	6,000
Village Property & Maintenance	45,331	22,450	20,000	19,500	80,000
Water Engineering & Maintenance	32,741	-	10,000	3,000	5,000
	<b>1,320,221</b>	<b>714,098</b>	<b>928,000</b>	<b>1,021,400</b>	<b>787,600</b>
<b>Revenue Sharing</b>					
Hotel Tax Sharing	255,519	259,284	250,000	265,000	265,000
Property Tax Sharing	476,954	412,499	320,000	317,500	250,000
Sales Tax Sharing	679,840	646,699	386,000	371,000	200,000
	<b>1,412,313</b>	<b>1,318,482</b>	<b>956,000</b>	<b>953,500</b>	<b>715,000</b>
<b>Capital Projects</b>					
Land Acquisition	1,032,257	2,476,251	-	350,000	-
Capital Projects	-	572,536	660,000	550,000	285,000
	<b>1,032,257</b>	<b>3,048,787</b>	<b>660,000</b>	<b>900,000</b>	<b>285,000</b>
<b>Capital Debt</b>					
Debt Service	139,217	155,339	504,200	154,400	157,900
	<b>139,217</b>	<b>155,339</b>	<b>504,200</b>	<b>154,400</b>	<b>157,900</b>
<b>Total</b>	<b>4,272,887</b>	<b>5,636,254</b>	<b>3,437,900</b>	<b>3,394,200</b>	<b>2,333,700</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>(702,260)</b>	<b>(1,866,482)</b>	<b>23,100</b>	<b>250,000</b>	<b>565,800</b>

Village of Mettawa - FY 2015-16 Budget  
General Fund

FY 2015-16 General Fund Total Revenues - \$2,899,500

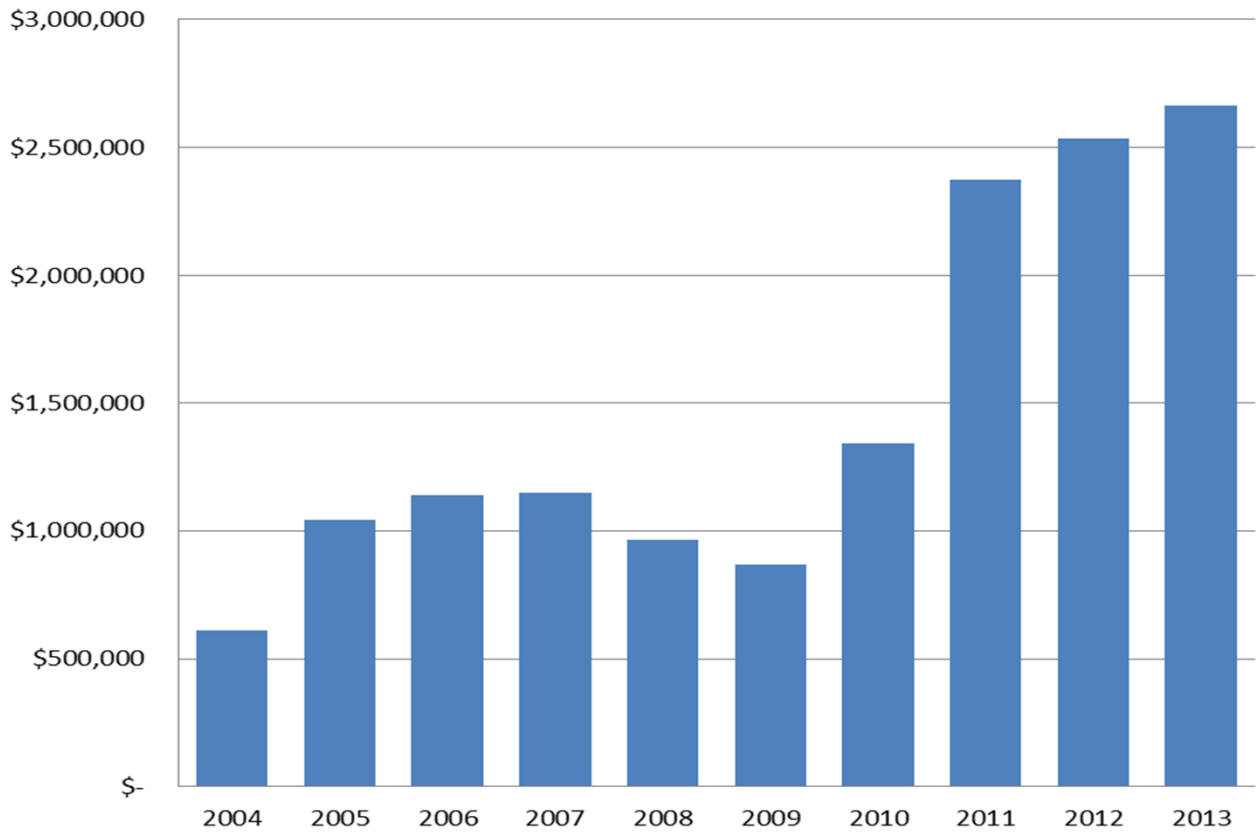


FY 2015-16 General Fund Taxes - \$2,628,300

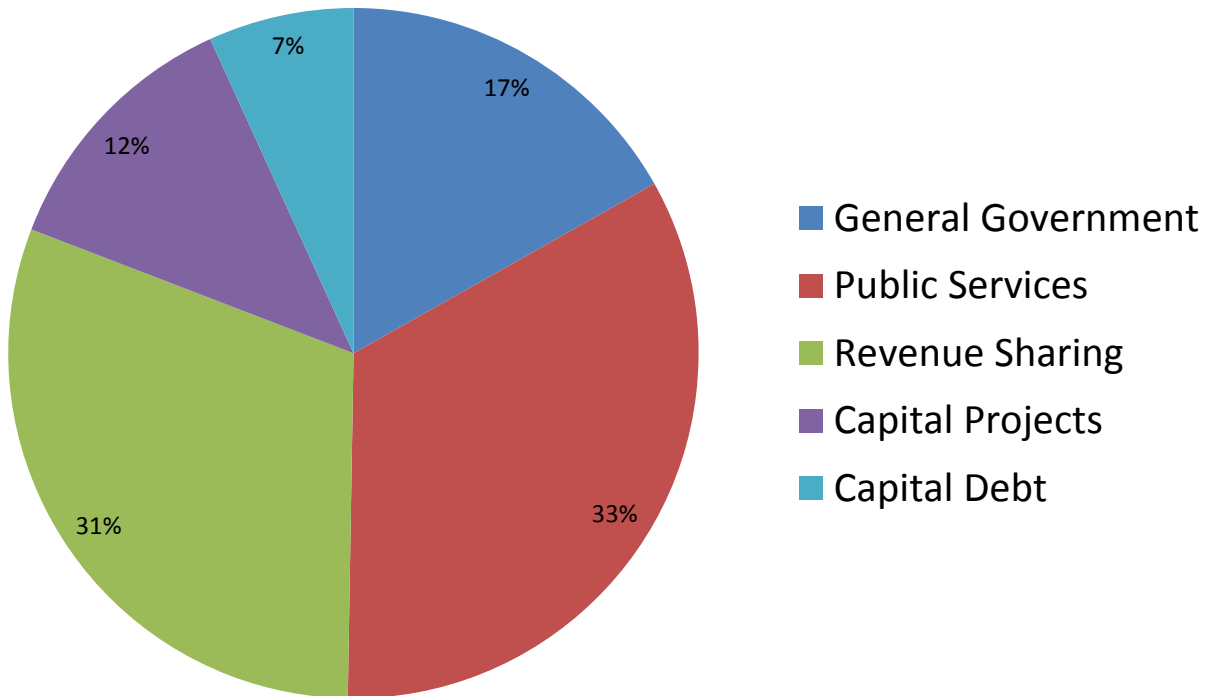


Village of Mettawa - FY 2015-16 Budget  
General Fund

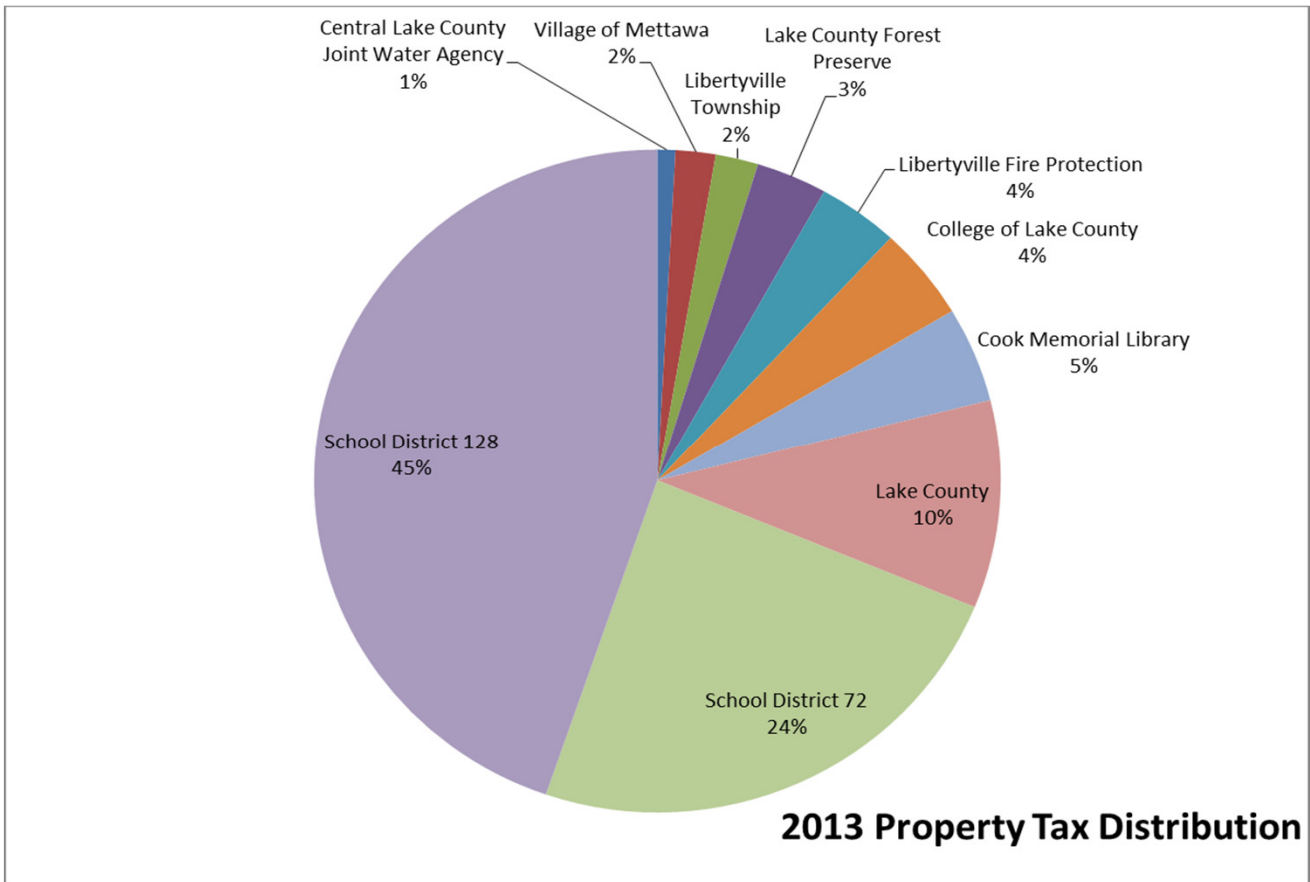
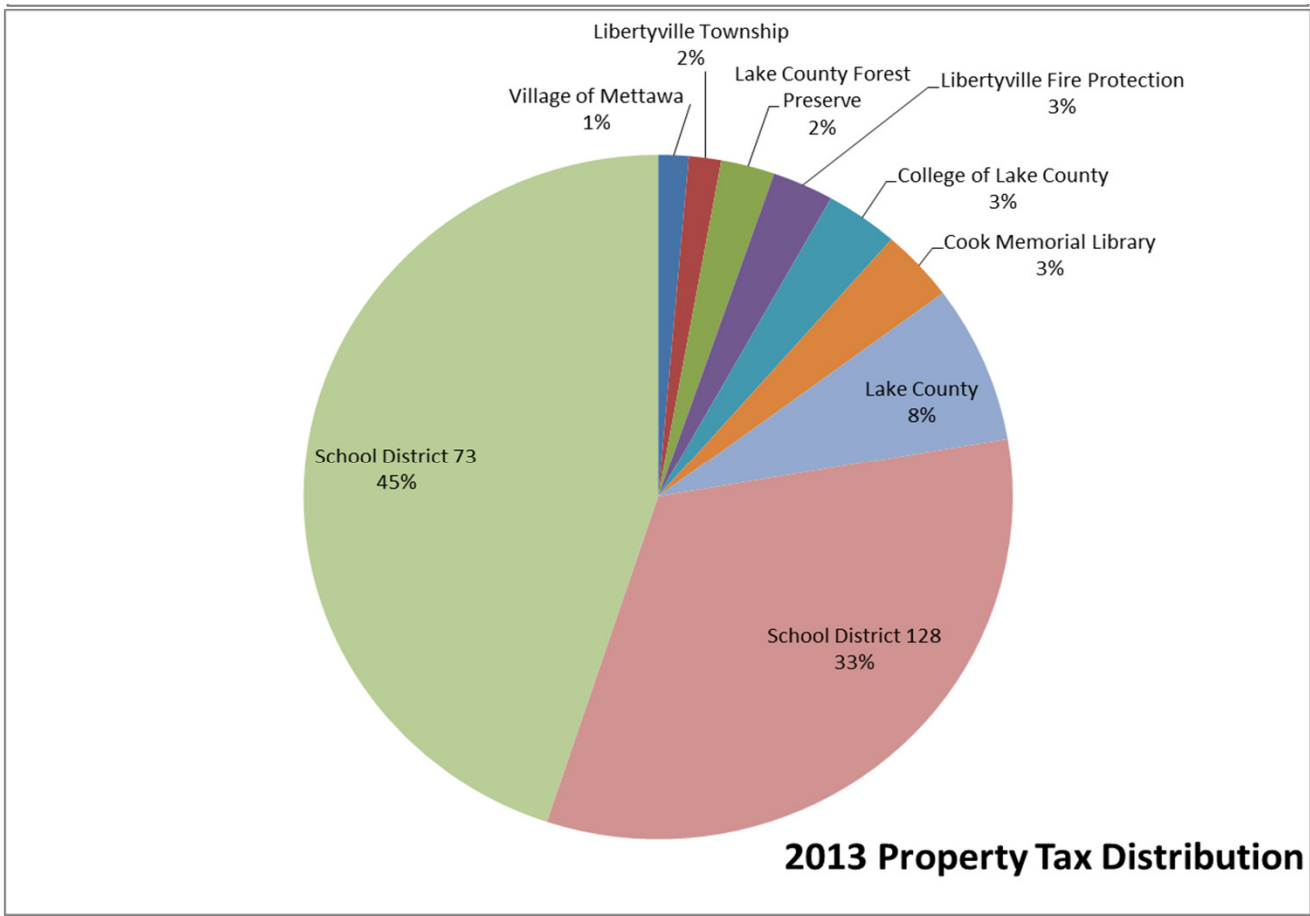
**Sales Tax History - Calendar Year**



**FY 2015-16 General Fund Expenses - \$2,333,700**



**Village of Mettawa - FY 2015-16 Budget  
General Fund**



The Village has many variations of property tax distributions since it is split by multiple school districts and townships. It ranges from 1% to 2% of the total. The charts above represent 2 common distributions.

**Village of Mettawa - FY 2015-16 Budget**

**Motor Fuel Tax Fund**

<b>Revenues</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Estimated 2014-15</b>	<b>Proposed 2015-16</b>
<b>Taxes</b>					
Motor Fuel Tax	13,026	13,504	13,000	16,000	13,300
Investment Income	95	22	125	25	25
<b>Total</b>	<b>13,121</b>	<b>13,526</b>	<b>13,125</b>	<b>16,025</b>	<b>13,325</b>
<b>Expenses</b>					
Culverts & Ditches	-	-	-	-	-
Engineering	-	-	-	-	-
Parkway Trimming/Tree Removal	-	-	-	-	-
Road & Bridge Maintenance	-	-	-	-	-
Salt & Deicing Materials	-	-	-	-	-
Snow & Ice Control	-	-	-	-	-
Traffic Control	-	-	-	-	-
Capital Projects	-	-	-	125,600	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,600</b>	<b>-</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>13,121</b>	<b>13,526</b>	<b>13,125</b>	<b>(109,575)</b>	<b>13,325</b>

**Village of Mettawa - FY 2015-16 Budget**

**Special Service Areas**

<b>SSAs</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Estimated 2014-15</b>	<b>Proposed 2015-16</b>
<b>SSAs - Special Revenue - Maintenance</b>					
<b>SSA #3 - Woodland Falls Maintenance</b>					
<b>Revenues</b>					
Property Taxes	56,740	20,110	20,000	20,168	62,900
<b>Total Revenues</b>	<b>56,740</b>	<b>20,110</b>	<b>20,000</b>	<b>20,168</b>	<b>62,900</b>
<b>Expenditures</b>					
Administration	-	-	-	-	-
Public Works	18,723	30,969	22,000	25,000	27,000
<b>Total Expenditures</b>	<b>18,723</b>	<b>30,969</b>	<b>22,000</b>	<b>25,000</b>	<b>27,000</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>38,017</b>	<b>(10,859)</b>	<b>(2,000)</b>	<b>(4,832)</b>	<b>35,900</b>
<b>SSA #4 - Oasis Business Sewer Maint.</b>					
<b>Revenues</b>					
Property Taxes	11,125	11,140	11,100	11,136	11,100
<b>Total Revenues</b>	<b>11,125</b>	<b>11,140</b>	<b>11,100</b>	<b>11,136</b>	<b>11,100</b>
<b>Expenditures</b>					
Contractual Services	-	287	3,500	-	2,500
Improvements	-	6,000	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>6,287</b>	<b>3,500</b>	<b>-</b>	<b>2,500</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>11,125</b>	<b>4,853</b>	<b>7,600</b>	<b>11,136</b>	<b>8,600</b>
<b>SSA #5 - Oasis Access Road Maintenance</b>					
<b>Revenues</b>					
Property Taxes	4,222	4,035	4,212	4,224	1,000
<b>Total Revenues</b>	<b>4,222</b>	<b>4,035</b>	<b>4,212</b>	<b>4,224</b>	<b>1,000</b>
<b>Expenditures</b>					
Contractual Services	-	-	-	-	500
Improvements	-	-	-	-	1,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>4,222</b>	<b>4,035</b>	<b>4,212</b>	<b>4,224</b>	<b>(500)</b>
<b>SSA #7 - Riverside Preserve Maintenance</b>					
<b>Revenues</b>					
Property Taxes	16,017	4,008	4,000	4,008	4,000
<b>Total Revenues</b>	<b>16,017</b>	<b>4,008</b>	<b>4,000</b>	<b>4,008</b>	<b>4,000</b>
<b>Expenditures</b>					
Administration	170	395	-	500	500
Capital Outlay	-	-	-	1,000	1,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>16,017</b>	<b>4,008</b>	<b>4,000</b>	<b>2,508</b>	<b>2,500</b>



Village of Mettawa - FY 2015-16 Budget

Special Service Areas

SSAs	Actual 2012-13	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Proposed 2015-16
<b>SSA #9 - Deerpath Farm Maintenance</b>					
<b>Revenues</b>					
Homeowners Association Dues	-	-	-	-	-
Developer Contribution	-	-	-	-	-
Property Taxes	27,503	27,515	27,500	26,010	27,500
<b>Total Revenues</b>	<b>27,503</b>	<b>27,515</b>	<b>27,500</b>	<b>26,010</b>	<b>27,500</b>
<b>Expenditures</b>					
Public Works	26,855	18,735	17,000	16,000	17,000
Capital Outlay	-	17,410	-	-	-
<b>Total Expenditures</b>	<b>26,855</b>	<b>36,145</b>	<b>17,000</b>	<b>16,000</b>	<b>17,000</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>648</b>	<b>(8,630)</b>	<b>10,500</b>	<b>10,010</b>	<b>10,500</b>
<b>SSA #11 Nektosha Way Maintenance</b>					
<b>Revenues</b>					
Property Taxes	-	1,499	1,865	1,866	1,865
<b>Total Revenues</b>	<b>-</b>	<b>1,499</b>	<b>1,865</b>	<b>1,866</b>	<b>1,865</b>
<b>Expenditures</b>					
Administration	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>-</b>	<b>1,499</b>	<b>1,865</b>	<b>1,866</b>	<b>1,865</b>
<b>SSA #14 - Hamilton Estates Trees Maint.</b>					
<b>Revenues</b>					
Property Taxes	2,216	2,222	2,200	2,222	2,200
<b>Total Revenues</b>	<b>2,216</b>	<b>2,222</b>	<b>2,200</b>	<b>2,222</b>	<b>2,200</b>
<b>Expenditures</b>					
Administration	275	-	2,000	-	2,000
<b>Total Expenditures</b>	<b>275</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>(275)</b>	<b>-</b>	<b>200</b>	<b>2,222</b>	<b>200</b>
<b>SSAs - Capital Projects</b>					
<b>SSA #2 - Woodland Falls Improvements</b>					
<b>Revenues</b>					
Investment Income	119	49	-	50	50
<b>Total Revenues</b>	<b>119</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Expenditures</b>					
Administration	-	-	-	-	-
Capital Outlay	-	-	60,000	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>119</b>	<b>49</b>	<b>(60,000)</b>	<b>-</b>	<b>50</b>

Village of Mettawa - FY 2015-16 Budget

Special Service Areas

SSAs	Actual 2012-13	Actual 2013-14	Budget 2014-15	Estimated 2014-15	Proposed 2015-16
<b>SSA #10 Nektosha Way Construction</b>					
<b>Revenues</b>					
Property Taxes	3,502	2,817	3,500	3,502	3,500
<b>Total Revenues</b>	<b>3,502</b>	<b>2,817</b>	<b>3,500</b>	<b>3,502</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>Surplus - (Deficit-Use of Reserves)</b>	<b>3,502</b>	<b>2,817</b>	<b>3,500</b>	<b>3,502</b>	<b>3,500</b>
<b>SSA #12 Water Service Plans</b>					
<b>Revenues</b>					
Property Taxes	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Administration	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SSAs - Debt Service</b>					
<b>SSA #2 - Woodland Falls Improvements</b>					
<b>Revenues</b>					
Investment Income	76	70	100	100	100
Property Taxes	805,809	854,030	909,000	904,254	949,300
<b>Total Revenues</b>	<b>805,885</b>	<b>854,100</b>	<b>909,100</b>	<b>904,354</b>	<b>949,400</b>
<b>Expenditures</b>					
Administration	579	780	1,000	500	500
Interest Payments	252,813	225,563	194,600	194,600	159,300
Principal Payments	545,000	620,000	705,000	705,000	790,000
Capital Outlay	5,476	-	-	-	-
<b>Total Expenditures</b>	<b>803,868</b>	<b>846,343</b>	<b>900,600</b>	<b>900,100</b>	<b>949,800</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>2,017</b>	<b>7,757</b>	<b>8,500</b>	<b>4,254</b>	<b>(400)</b>
<b>SSA #13 - Hamilton Estates Sub. Trees</b>					
<b>Revenues</b>					
Property Taxes	3,814	3,948	3,776	3,830	4,000
<b>Total Revenues</b>	<b>3,814</b>	<b>3,948</b>	<b>3,776</b>	<b>3,830</b>	<b>4,000</b>
<b>Expenditures</b>					
Administration	-	-	-	-	-
Improvements	-	-	-	-	-
Interest Payments	-	-	-	-	-
Principal Payments	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus - (Deficit-Use of Reserves)</b>	<b>3,814</b>	<b>3,948</b>	<b>3,776</b>	<b>3,830</b>	<b>4,000</b>

## Village of Mettawa - FY 2015-16 Budget

### Special Service Areas

#### SSAs - Special Revenue - Maintenance

##### **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

## Village of Mettawa - FY 2015-16 Budget

### Special Service Areas

#### SSAs - Capital Projects

##### **SSA #2 - Woodland Falls Improvements**

Established in 1998 to issue bonds in an amount not to exceed \$8 million for improvements that included water transmission mains, sanitary sewer trunk lines and lift stations, (including lift stations), recapture costs paid in order to extend the existing sanitary sewer trunk line and/or the water main from there present terminus, storm sewer mains, street pavement (whether for new streets or the repair and/or replacement of existing streets, curb, gutter, traffic signal modifications, street lights, landscaping adjacent to public rights of way and easements for public utilities, stormwater management consisting of stormwater detention and/or retention basins, wetlands mitigation, bicycle and equestrian trails, public sidewalks (including carriage walks), and the cost of the procurement of easements for the above. Maximum amortization period of 20 years.  
Ordinances: #373, #385, #387

##### **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 #12 Water Service Plans**

For internal accounting purposes only.

#### SSAs - Debt Service

##### **SSA #2 - Woodland Falls Improvements**

Established in 1998 to issue bonds in an amount not to exceed \$8 million for improvements that included water transmission mains, sanitary sewer trunk lines and lift stations, (including lift stations), recapture costs paid in order to extend the existing sanitary sewer trunk line and/or the water main from there present terminus, storm sewer mains, street pavement (whether for new streets or the repair and/or replacement of existing streets, curb, gutter, traffic signal modifications, street lights, landscaping adjacent to public rights of way and easements for public utilities, stormwater management consisting of stormwater detention and/or retention basins, wetlands mitigation, bicycle and equestrian trails, public sidewalks (including carriage walks), and the cost of the procurement of easements for the above. Maximum amortization period of 20 years.  
Ordinances: #373, #385, #387, #561

##### **SSA #13 - Hamilton Estates Subdivision Trees**

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

**Village of Mettawa - FY 2015-16 Budget  
Revenue and Expenses Details**

<b>Taxes</b>		
<b>Hotel Tax</b>		
White Lodging	<b>530,000</b>	Same as 2014-15 estimate
<b>Illinois Income Tax</b>		
550 X \$97.00	<b>53,000</b>	IML estimate
<b>Illinois Use Tax</b>		
550 X \$18.50	<b>10,100</b>	IML estimate
<b>Personal Property Replacement Tax</b>		
Department of Revenue	<b>200</b>	Same as 2014-15 estimate
<b>Property Tax</b>		
Same levy	<b>135,000</b>	Same as 2014-15
<b>Real Estate Transfer Tax</b>		
Real Estate sales	<b>60,000</b>	Average year
<b>Road &amp; Bridge Tax</b>		
Road & Bridge Tax	<b>30,000</b>	Same as 2014-15 estimate
<b>Sales Tax - CDW</b>		
CDW	-	Sales tax no longer sourced from Mettawa
<b>Sales Tax - Costco</b>		
Costco	<b>1,300,000</b>	4% increase over last year
<b>Sales Tax - Oasis</b>		
Lake Forest Oasis	<b>400,000</b>	Same as 2014-15 estimate
<b>Sales Tax - Other</b>		
Other Sales Tax	<b>50,000</b>	Same as 2014-15 estimate
<b>Telecommunications Tax</b>		
Telecommunications Tax	<b>60,000</b>	Same as 2014-15 estimate
<b>Licenses &amp; Fees</b>		
<b>Building Permits &amp; Inspections</b>		
Permit Revenue	<b>175,000</b>	Higher due to more expected activity
<b>Cable Franchise Fees</b>		
Cable fees	<b>7,000</b>	Average year
<b>Liquor License Fees</b>		
Liquor License Fees	<b>8,500</b>	Same as 2014-15
<b>Zoning &amp; Miscellaneous Permit Fees</b>		
Application Fees	<b>700</b>	2 zoning applications
<b>Fines &amp; Forfeitures</b>		
<b>Circuit Court Fines &amp; Fees</b>		
Sheriff's Citations on special details	<b>50,000</b>	Same as 2014-15 estimate
<b>Miscellaneous Revenue</b>		
<b>Investment Income</b>		
Investment revenue	<b>20,000</b>	Same as 2014-15 estimate
<b>Miscellaneous Revenue</b>		
Miscellaneous Revenue	<b>10,000</b>	Estimate
<b>MFT Revenue</b>		
550 X \$24.30	<b>13,300</b>	IML Estimate

**Village of Mettawa - FY 2015-16 Budget  
Revenue and Expenses Details**

<b>General Government</b>		
<b>Auditing</b>		
Audit Firm	<b>24,000</b>	Same as 2014-15
<b>Bank Fees</b>	<b>1,500</b>	Based on 2014-15 estimate
<b>Consultants &amp; Outside Services</b>		
Newsletter	3,600	Based on 2014-15 estimate
Website & Email Maintenance	4,500	Based on 2014-15 estimate
Computer maintenance	3,000	Based on 2014-15 estimate
Miscellaneous	900	Estimate
	<b>12,000</b>	
<b>Dues &amp; Subscriptions</b>		
Lake County Municipal League	700	Same as 2014-15
Metropolitan Mayor's Caucus	130	Same as 2014-15
Illinois Municipal League	150	Same as 2014-15
	<b>980</b>	
<b>Financial &amp; Accounting Services</b>		
Dorothy O'Mary	<b>44,000</b>	Same as 2014-15
<b>Insurance &amp; Bonds</b>		
Sam Jantelezio Insurance	<b>12,500</b>	Same as 2014-15
<b>Legal Expenses</b>		
KTJ	120,000	\$10,000 per month (\$6,500 retainer)
Smith LaLuzerne	6,000	\$500 per month
	<b>126,000</b>	
<b>Maps &amp; Surveys</b>		
Village Map updates	<b>2,000</b>	Estimate
<b>Miscellaneous Expenses</b>		
Mileage Reimbursement	2,000	Based on 2014-15 estimate
Conferences/Seminars	1,000	Estimate
Miscellaneous	3,600	Estimate
	<b>6,600</b>	
<b>Office Supplies</b>		
Staples/Office Supplies	<b>7,500</b>	Estimate
<b>Planning Consultants</b>		
Comprehensive Plan	10,000	Estimate
Village Hall	-	Estimate
Open Space Planning	10,000	Estimate
	<b>20,000</b>	
<b>Postage &amp; Copying</b>		
Postage & Copying	<b>3,000</b>	Based on 2014-15 estimate
<b>Printing &amp; Publishing</b>		
Printing & Publishing	<b>3,500</b>	Based on 2014-15 estimate
<b>Recording Fees</b>		
Recording Fees	<b>1,000</b>	Estimate
<b>Telephone</b>		
Telephone	<b>2,600</b>	Based on 2014-15 estimate
<b>Village Administrator</b>		
Bob Irvin Consulting	<b>54,000</b>	Same as 2014-15

**Village of Mettawa - FY 2015-16 Budget  
Revenue and Expenses Details**

<b>Village Clerk &amp; Deputy Clerk</b>		
Village Clerk	44,000	Same as 2014-15
Colleen Liberacki	5,000	Same as 2014-15
	<b>49,000</b>	
<b>Village Office &amp; Meeting Space</b>		
Hilton Garden Inn	10,000	Same as 2014-15
Lifetime Storage Office	6,000	Same as 2014-15
Lifetime Storage	2,000	Same as 2014-15
	<b>18,000</b>	
<b>Public Services</b>		
<b>Building Services</b>		
Anderson/B&F	<b>60,000</b>	Monthly cost of \$5,000
<b>Building Permit Services</b>		
Anderson/B&F	<b>125,000</b>	Based on sharing of revenues in agreement
<b>Disposal Service</b>		
Lakes Disposal	<b>58,000</b>	3% increase in the agreement
<b>Engineering Services</b>		
Anderson Engineering	<b>90,000</b>	Based on 2014-15 estimate
<b>Mosquito Control</b>		
Clarke Environmental	<b>21,000</b>	Based on 2014-15
<b>Police &amp; Security</b>		
Blackboard Connect	1,500	Based on 2014-15
Lake County Agreement	74,000	4% increase plus increased usage
Howe Security	86,000	4% increase in agreement
Lake County Special Details	76,000	Based on 2014-15 estimate
Street Lighting	500	Com Ed street lights
	<b>238,000</b>	
<b>Road &amp; Bridge Maintenance</b>		
Culvert Repair/Replacement	15,000	Estimate
ROW Mowing	8,000	Based on 2014-15 estimate
ROW Tree Removal/Trimming	13,000	Estimate
Shoulder Maintenance	5,000	Estimate
Sign Replacement	2,000	Estimate
Street/Pot Hole Repairs	2,000	Estimate
Trail Maintenance	15,000	Based on 2014-15 estimate
	<b>60,000</b>	
<b>Snow &amp; Ice Control</b>		
Forest Builders Plowing Contract	28,000	1.5 times the retainer cost (30%/\$12,000 to SSA #3)
Salt & Storage	8,400	150 tons @ \$80/ton (30%/\$3,600 to SSA #3)
	<b>36,400</b>	
<b>Special Events</b>		
Village Picnic	<b>6,000</b>	Estimate
<b>Village Property &amp; Maintenance</b>		
Mowing & Maintenance	5,000	Based on 2014-15 estimate
Oasis Park	10,000	Estimate
Open Space Improvements	50,000	Estimate - New Open Space Plan
Tree Removal	2,500	Estimate
Whippoorwill Preserve - ILM	12,500	Based on 2014-15 estimate
	<b>80,000</b>	

**Village of Mettawa - FY 2015-16 Budget  
Revenue and Expenses Details**

<b>Water Engineering &amp; Maintenance</b>		
Unknown Projects	<b>5,000</b>	Estimate
<b>Revenue Sharing</b>		
<b>Hotel Tax Sharing</b>		
White Lodging	<b>265,000</b>	50% of estimated tax revenues
<b>Property Tax Sharing</b>		
Residents	<b>250,000</b>	Equal to approximately 5.5 times tax payment
<b>Sales Tax Sharing</b>		
CDW	-	Changes to sales tax sources rules
Lake Forest (Oasis)	<b>200,000</b>	50% of estimated tax revenues
<b>Capital Projects</b>		
<b>Land Acquisition</b>	-	
<b>Capital Projects</b>		
Road Projects	-	
Park & Open Space Projects	125,000	Estimate
Trail Extensions	160,000	Anderson Estimate
total - General Fund	<b>285,000</b>	
<b>Capital Debt</b>		
<b>Debt Service</b>		
Oasis Park Interest	47,900	From Schedule
Oasis Park Principal	110,000	From Schedule
total	<b>157,900</b>	
<b>SSAs</b>		
<b>SSA #3</b>		
Snow & Ice Control	17,000	Estimate
Electricity	2,500	Based on 2014-15 estimate
Street & Lighting Repairs	5,000	Estimate
Engineering	2,500	Estimate
total	<b>27,000</b>	
<b>SSA #4</b>		
Engineering	500	Estimate
Sewer Maintenance	2,000	Estimate
total	<b>2,500</b>	
<b>SSA #5</b>		
Engineering	500	Estimate
Road Maintenance	1,000	Estimate
total	<b>1,500</b>	
<b>SSA #7</b>		
Engineering	500	Estimate
Maintenance	1,000	Estimate
total	<b>1,500</b>	
<b>SSA #9</b>		
Engineering	500	Estimate
Traffic Signal Maintenance	2,500	IDOT Invoices
Miscellaneous	14,000	Maintenance Contract
total	<b>17,000</b>	
<b>SSA #14</b>		
Tree Replacement	<b>2,000</b>	Estimate



**Village of Mettawa - FY 2015-16 Budget**

**Fund Balances**

<b>Fund Balances</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Estimated 2014-15</b>	<b>Revenues 2015-16</b>	<b>Expenses 2015-16</b>	<b>Proposed 2015-16</b>
General Fund	5,879,449	3,929,640	4,179,640	2,899,500	2,333,700	4,745,440
Motor Fuel Tax Fund	117,439	130,965	21,390	13,325	-	34,715
<b>SSAs - Special Revenue-Maint.</b>						
SSA #3 Woodland Falls	68,308	57,449	52,617	62,900	27,000	88,517
SSA #4 Oasis Sanitary Sewer	32,589	37,442	48,578	11,100	2,500	57,178
SSA #5 Oasis Access Road	41,191	45,226	49,450	1,000	1,500	48,950
SSA #7 Riverside Preserve	55,655	59,268	61,776	4,000	1,500	64,276
SSA #9 Deerpath Farm	53,923	45,293	55,303	27,500	17,000	65,803
SSA #11 Nektosha Way	(457)	1,042	2,908	1,865	-	4,773
SSA #14 Hamilton Estates Trees	1,941	4,163	6,385	2,200	2,000	6,585
<b>SSAs - Capital Projects</b>						
SSA #2 Woodland Falls	43,284	43,333	43,333	50	-	43,383
SSA #10 Nektosha Way	(25,637)	(22,820)	(19,318)	3,500	-	(15,818)
SSA #12 Water Service Plans	(9,189)	(9,189)	(9,189)	-	-	(9,189)
<b>SSAs - Debt Service</b>						
SSA #2 - Woodland Falls	43,284	118,072	122,326	949,400	949,800	121,926
SSA #13 Hamilton Estates Trees	(23,436)	(19,488)	(15,658)	4,000	-	(11,658)

**Village of Mettawa - FY 2015-16 Budget  
Capital Improvement Program**

<b>Project</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Total</b>
<b>General Fund</b>						
Bradley Road Trail Relocation	70,000	-	-	-	-	<b>70,000</b>
Rt. 60 Trail Extension - West	90,000	-	-	-	-	<b>90,000</b>
Whippoorwill Preserve	50,000	-	-	-	-	<b>50,000</b>
Oasis Park	75,000	-	-	-	-	<b>75,000</b>
Old School Road Resurface	-	475,000	-	-	-	<b>475,000</b>
Village Office/Storage	-	-	-	-	-	-
Riverwoods Road Farm	-	-	-	-	-	-
Rt. 60 Trail Extension - East	-	-	-	-	-	-
						-
						-
						-
						-
<b>Total</b>	<b>285,000</b>	<b>475,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>760,000</b>
<b>MFT Fund</b>						-
Road Projects	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SSAs</b>						-
SSA #3 Riverwoods Blvd Resurface	-	-	600,000	-	-	<b>600,000</b>
<b>Total</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>600,000</b>
<b>Grand Total</b>	<b>285,000</b>	<b>475,000</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>1,360,000</b>
<b>Capital Debt</b>						
Oasis Park GO Bonds 2011	157,900	156,200	159,300	161,900	164,000	<b>799,300</b>
SSA #2 Refunding Bonds - 2006	949,300	944,800	946,900	946,900	-	<b>3,787,900</b>

Oasis Park Property GO Bonds mature on 12/15/26. Original bond issue was \$1.9 million.  
SSA #2 Refunding Bonds mature on 02/1/19. Original bond issue was \$6.61 million.