ANNUAL OPERATING BUDGET

For the fiscal year beginning April 1, 2025

VILLAGE OF
Shorewood, IL

INTRODUCTION

VILLAGE PRESIDENT

Clarence C. “CC” DeBold

MEMBERS OF THE VILLAGE BOARD

Thomas D. “Tom” Amos	Village Trustee
Stevan A. Brockman	Village Trustee
Donald “Don” Carroll	Village Trustee
Richard E. “Rick” Chapman	Village Trustee
Anthony M. Luciano	Village Trustee
Scott R. Selfridge	Village Trustee
Lona Jakaitis	Village Clerk

ADMINISTRATORS

Aaron Klima	Village Administrator
Phillip Arnold	Chief of Police
Anne R. Burkholder	Finance Director
Natalie Engel	Economic Development Director
Noriel Noriega	Public Works Director
Bob Sterioti	Chief Building Official

REPORT PREPARED BY

Anne R. Burkholder	Finance Director
Sara Prince	Assistant Finance Director
Isabelle Bohanek	Economic Development & Communications Assistant

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Shorewood
Illinois

For the Fiscal Year Beginning

April 01, 2024

Christopher P. Morrill

Executive Director

INTRODUCTION

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Shorewood for its Annual Budget for the Fiscal Year Beginning April 1, 2024.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award

INTRODUCTION

Reader's Guide

The budget is organized to maximize ease of handling and clarity of purpose. Each section serves a specific purpose. The following are the major sections of the budget:

Letter of Transmittal: This is a communication from the Village Administrator to the Village President and Board of Trustees. It addresses how the budget carries out the goals and priorities set by the Village Board.

Introduction: The introduction includes the following information:

Community Profile: This section provides a brief history of the Village of Shorewood and information on current demographics.

Entity Wide Schedules: This provides a summary of the budget in tables, charts, graphs, and narratives. Overall revenues and expenditures are broken down by various categories. The budget for fiscal 2025-26 is compared with actual results from the two prior years (2022-23 and 2023-24) and with a projection for the current year (2024-25) to help put the budget in context. Fund balances are disclosed and discussed. This section also details the village's approach to a program budget and describes the relationship between programs, departments and funds.

Proposed Budget by Fund: Each fund's budget section follows the same format. An introduction is provided to explain the role of the fund within the village and describe the functions and services that it provides. The fund's accounting structure as well as its presentation within our financial statements is discussed. Revenues are explained in detail and a summary is provided. Expenses are separated by program. Each program is explained in narrative format and actual figures are provided for two years prior, the current year projected actual and the following year's budget request. This format is used for the Village's Operating Funds and Capital Program.

Appendices: This section is designed to give details in support of the proposed budget and a more in depth look at our community. The following information can be found in the appendices section:

- Personnel requirements and schedules
- Description of the budgeting process and budget calendar
- Financial Policies, Debt Structure & Legal Debt Limits
- Strategic Planning & Community Maps
- Performance Measures
- Glossary

Shorewood
ILLINOIS

February 25, 2025

The Honorable Mayor and Board of Trustees:

The Village of Shorewood staff is pleased to present the proposed, balanced budget for the Village of Shorewood, Illinois for the fiscal year beginning April 1, 2025. Great care and teamwork have gone into the preparation of this document which carries on the long tradition of delivering exceptional customer service while maintaining a responsible approach to utilizing the public resources at our disposal. The budget reflects the culmination of an extensive planning process which included input from interested stakeholders. The balanced budget reflects financial stability, continued investment in our public infrastructure, responsiveness to the community's desire for green spaces and recreational amenities, and overall operational excellence.

The Village continues to provide a tremendous value to our residents. Our property tax rate is one of the lowest in both Will County and the region as a whole. Without a separate park district, the Village provides an extraordinary range of park facilities and programs all within the general fund. Our residents, visitors and businesses thrive in one of the safest communities in the country. Furthermore, our stakeholders benefit from a vast assortment of public works services from safe water, sanitary sewer disposal, effective stormwater management, and exceptional roadway and facility maintenance.

Notable achievements were made in the previous year regarding our long-standing priority of delivering a sustainable water source to our Village. The legal formation of the Grand Prairie Water Commission paved the way for opportunity and responsibility. Shorewood and our partners now have a pathway to acquiring the highly desirable, safe, clean water from Lake Michigan which will enhance the attractiveness of the Village to residential and commercial development. Construction approvals will necessitate a greater financial obligation, one which we have planned for over the past two decades. Shorewood also approved the plans and expenditures for internal water system improvements. These infrastructure projects are some of the largest Shorewood has ever embarked upon, none of which would have been possible without meticulous planning and responsible fiscal planning since the desire to obtain Lake Michigan water was proposed in the early 2000s.

Beyond water, the Village continues to meet the challenges of roadway and sewer infrastructure needs. Our five-year capital plan includes a continuation of a responsible roadway maintenance schedule, improvements to our Seil Road and River Road sewer infrastructure, roadway lighting upgrades, as well as utility relocation projects necessary for IDOT's Route 52 widening project which is desperately needed to contend with increasing traffic counts and regional development.

Likewise, the Village continues to be responsive to citizen input regarding enhanced park spaces, walkability, and event planning. Our Village parks are on a deliberate schedule for maintenance and rehabilitation. Existing pathways are well maintained and enhancements or additions to the network are an integral part of residential and commercial development. We continue to offer a robust assortment of programs and the board has allocated $161,950.00 for special events throughout the year. Moreover, the Village made a tremendous financial investment in the new YMCA project to bring a recreational facility to the community substantially reducing the timeframe by a decade or more it normally takes to undertake a capital campaign to bring a project of this scope to fruition.

Shorewood
ILLINOIS

The Village invested heavily in our communications and transparency efforts not only overhauling our website and social media offerings, but also a significant upgrade to our community cable and communications tools. Residents are now able to access a wider assortment of information from recent newsworthy information to archived written and video documentation.

None of this is possible without our tremendous staff of dedicated and effective personnel who strive to deliver exceptional service each and every day. While lean, our staff continues to perform diligently and responsively to community input. The Village strives to recruit, train and maintain a knowledgeable staff by offering opportunity and competitive compensation as a premier employer.

The staff is appreciative of the input received from elected officials and the community. The Department heads and their respective staffs have been participative with and cognizant of the comments received from community stakeholders and taken that information into account when formulating their respective programs. I would also like to recognize Finance Director Anne Burkholder and Assistant Finance Director Sara Prince for their tireless efforts in keeping Shorewood on a sound financial footing validated by outstanding audit reviews and GFOA recognition for many years.

Respectfully submitted,

Aaron G. Klima
Village Administrator

History

The Village of Shorewood was incorporated in 1957 and is located in Troy Township in western Will County, 40 miles southwest of downtown Chicago.

Shorewood's population at the time of incorporation was 358. The population is now 18,186, last affirmed by the 2020 US Census. The geographical planning boundary of the village will support a population of 40,000. In 2017, the village created a TIF district on Route 59 and Jefferson St to encourage redevelopment. Shorewood is ready and willing to accommodate expansion while maintaining the integrity of a municipality devoted to the needs and comforts of its residential citizens through careful planning.

Population Growth Pattern

The village's exceptional growth is primarily a result of the emergence of Will County as one of the strongest development markets in the region. The continued growth of employment centers along I-55, I-355 and I-80 as well as the ease of commuting convenience to Chicago makes the village and the northern Will County area an ideal place of residence for those who work in any of these employment centers. As the Chicago metropolitan region continues to grow, the village will be a beneficiary. Though there will likely be ups and downs in the local, regional and national economies, which will mean periods of rapid growth or recession, the Village of Shorewood is well positioned to continue its current experience of moderate and controlled growth for many years to come.

The following tables and charts are primarily from the 2020 census.

Historical Population Growth

Year	Population	% Change from Previous
1970	1,749	-
1980	4,714	169.53%
1990	6,264	32.88%
2000	7,686	22.70%
2003	10,003	30.15%
2006	13,822	38.18%
2010	15,615	12.97%
2017	17,495	12.04%
2020	18,186	3.9%

Source: Bureau of the Census

The village engaged in Special Censuses in 2003, 2006, and 2017 in order to reflect accurate population counts and take advantage of state shared revenues that are distributed on a per capita basis.

Residential New Construction
Building Permits Issued CY 2014-2023

Year	Single Family	Townhomes	Duplexes	Condos	Total Permits
2014	118	-	-	-	118
2015	131	-	-	-	131
2016	96	-	-	-	96
2017	78	-	2	-	80
2018	119	-	2	-	121
2019	66	-	2	-	68
2020	63	-	2	-	65
2021	85	2	-	-	87
2022	73	-	-	-	73
2023	18	-	-	-	18
Totals	**847**	**2**	**8**	**0**	**857**

Source: Village of Shorewood

Shorewood's total housing stock is approximately 6,700 units, therefore approximately 12.8% of the housing stock is ten years old or less. This chart, combined with the population growth chart on the previous page, describe growth patterns in Shorewood.

Income

The table below represents the median household income for the Village as well as neighboring communities. The village has one of the top median incomes for municipalities in the region.

Regional Income Measures

Municipality	Median Household Income	Per Capita Income
Shorewood	**$ 105,938**	**$ 42,611**
Minooka	92,902	34,823
Channahon	91,897	36,767
Crest Hill	56,616	24,849
Yorkville	97,610	34,429
Manhattan	102,725	33,182
Joliet	70,509	27,990
Plainfield	130,614	43,913

Source: Bureau of the Census (2020)

Legislative Representation

Illinois is represented in the United States Senate by Senior Senator Richard Durbin (D), whose term expires in 2027 and Junior Senator Tammy Duckworth (D), whose term expires in 2029. The Village of Shorewood is located within 14th Congressional District and is therefore represented in the United States House of Representatives by Representative Lauren Underwood (D – IL 14)

Shorewood is represented in the Illinois General Assembly by Representatives Lawrence Walsh, Jr. (D-86) and Harry Benton (D – 97); and Senators Meg Loughran Cappel (D – 49) Rachel Ventura (D-43).

The Budget Summary section provides several schedules and graphs that highlight the Village of Shorewood's financial position. Further detail can be viewed in each individual fund.

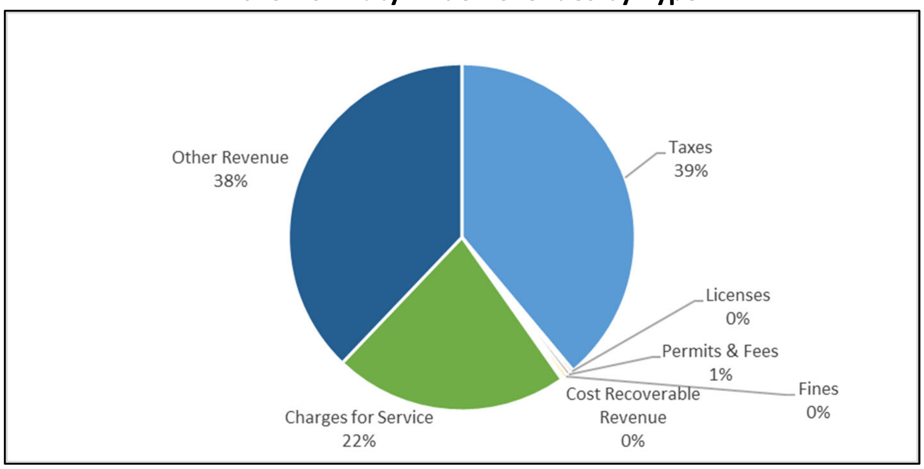
All Fund Summaries:

The following graphs depict the distribution of village revenues and expenses by type for the 2025-26 budget. Transfers between funds are not included in these schedules.

The following chart expresses the distribution of the Village's revenues by type. The largest category of revenue is taxes, accounting for 39% of total Village revenues. Sales Tax and Home Rule Sales Tax together make up the largest category of taxes. Additional information on these revenue types is available in the general fund (sales tax) and the capital program (Home Rule sales tax).

Charges for Service are driven by costs for Water and Sewer utility charges (Water and Sewer Fund), fees for Refuse Collection (general fund), and Water and Sewer Tap-on Fees (Capital Improvement Fund). These fees have increased only nominally from the prior year.

2025-26 Entity Wide Revenues by Type



Total Village Revenues are increasing by 16.76%. The primary driver of Village-Wide revenue increase is the issuance of low interest debt through the Illinois EPA State Revolving Fund Loan Program to fund the construction of a transmission main and a receiving station as part of the Village's investment to connect to Lake Michigan Water, a long-term priority for the Village.

The following chart addresses entity-wide expenses by type. The largest expense by type for 2025-26 is capital outlay. Most of the Village's capital expenses in the coming year are related to the investment to bringing Lake Michigan Water to the Village and can be divided in the following ways:

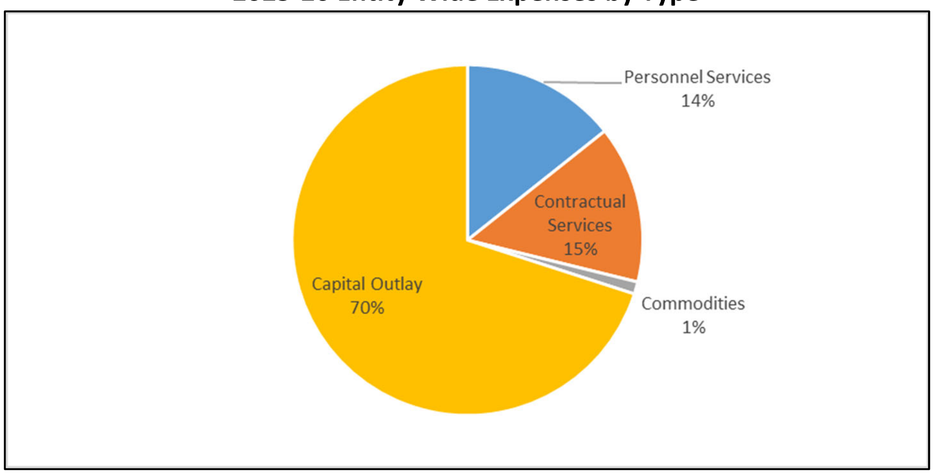
- A $20,000,000 down payment to the Grand Prairie Water Commission to defray future debt payments due to the Commission. This payment is the result of funds set aside for this purpose over the past ten years and will save the Village an estimated $44M in future debt service costs over the next 40 years
- Initial construction of the Village's internal improvements necessary to receive Lake Michigan Water, including the Water Receiving Station and Transmission Main, both funded by the SRF Low Interest loans in the revenue section above, and the Parkshore water main reconstruction project.

Additional capital expenses in the coming year include:

- Road Rehabilitation (Motor Fuel Tax Fund),
- Water Main Replacements on Birch, Shady, Maple & Oak Streets (Capital Improvements Fund)
- Extending water and sewer utilities under the railroad tracks on Route 52 (Capital Improvements Fund)
- Installing a traffic signal at Route 52 & Wynstone Blvd (Capital Projects Fund)
- Reconstruction of Seil Rd & Bridge (Capital Projects Fund)
- Reconstruction of Fawn Park (Capital Projects Fund)
- Continued construction of a new Community-wide park, River's Edge Park (Capital Projects Fund)

Further details on the Village's capital plan for the current year and future years can be found in the capital section of this document.

2025-26 Entity Wide Expenses by Type



A schedule summarizing entity wide revenues and expenses appears on the following pages.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

Introduction

Summary of Revenues and Expenditures - All Funds

Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
General Fund						
Taxes	$ 13,309,015	$ 13,301,607	$ 13,208,178	$ 13,636,938	$ 13,659,856	3.42%
Licenses	191,870	188,153	185,520	195,375	194,190	4.67%
Permits & Fees	371,852	260,347	270,500	228,045	243,000	-10.17%
Fines	163,100	226,858	164,000	236,865	215,000	31.10%
Cost Recoverable Revenue	99,517	135,614	151,335	146,844	150,000	-0.88%
Charges for Service	2,109,264	2,215,671	2,313,048	2,316,020	2,412,058	4.28%
Other Revenue	2,024,209	1,117,780	733,447	1,580,154	823,712	12.31%
Transfers	470,548	470,988	471,988	471,988	472,488	0.11%
Total Fund Revenue	**18,739,375**	**17,917,018**	**17,498,015**	**18,812,229**	**18,170,304**	**3.84%**
Water and Sewer Fund						
Cost Recoverable Revenue	5,794	8,377	15,357	10,350	12,000	-21.86%
Charges for Service	6,686,953	7,135,001	7,507,061	7,386,525	7,916,947	5.46%
Other Revenue	56,990	364,578	166,000	275,000	260,000	56.63%
Transfers	347,121	1,451,083	-	-	-	--
Total Fund Revenue	**7,096,858**	**8,959,039**	**7,688,418**	**7,671,875**	**8,188,947**	**6.51%**
Debt Service Fund						
Transfers	941,069	941,975	943,975	943,975	944,975	0.11%
Total Fund Revenue	**941,069**	**941,975**	**943,975**	**943,975**	**944,975**	**0.11%**
Grant Fund						
Other Revenue	132,921	101,380	78,025	103,025	78,025	0.00%
Total Fund Revenue	**132,921**	**101,380**	**78,025**	**103,025**	**78,025**	**0.00%**
Motor Fuel Tax Fund						
Taxes	727,069	873,937	686,407	795,000	795,000	15.82%
Other Revenue	222,447	35,340	1,500	35,000	10,000	566.67%
Transfers	1,073,988	1,070,859	516,753	516,753	149,217	-71.12%
Total Fund Revenue	**2,023,504**	**1,980,136**	**1,204,660**	**1,346,753**	**954,217**	**-20.79%**
Capital Improvement Fund						
Taxes	4,043,732	4,043,326	3,951,664	4,469,785	4,811,034	21.75%
Charges for Service	1,062,559	722,430	1,101,000	977,772	1,018,400	-7.50%
Other Revenue	252,366	1,132,476	575,000	1,271,752	575,000	0.00%
Transfers	600,000	600,000	700,000	700,000	700,000	0.00%
Total Fund Revenue	**5,958,657**	**6,498,232**	**6,327,664**	**7,419,309**	**7,104,434**	**12.28%**
Capital Projects Fund						
Taxes	608,047	517,190	535,000	505,000	505,000	-5.61%
Other Revenue	510,526	34,030	9,350,000	2,483,000	750,000	-91.98%
Transfers	2,050,000	2,664,243	4,598,823	9,899,325	5,352,319	16.38%
Total Fund Revenue	**3,168,573**	**3,215,463**	**14,483,823**	**12,887,325**	**6,607,319**	**-54.38%**
Building Fund						
Taxes	-	-	-	175,230	339,966	--

Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Total Fund Revenue	**-**	**-**	**-**	**175,230**	**339,966**	**--**
Major Equipment Replacement Fund						
Other Revenue	61,078	165,238	45,000	139,365	80,000	77.78%
Transfers	673,029	691,837	1,000,751	1,750,751	1,027,646	2.69%
Total Fund Revenue	**734,107**	**857,075**	**1,045,751**	**1,890,116**	**1,107,646**	**5.92%**
Sustainable Water Source Fund						
Taxes	3,031,410	3,032,468	2,963,748	3,192,252	3,090,600	4.28%
Charges for Service	429,833	876,208	1,470,582	1,416,149	2,027,802	37.89%
Other Revenue	349,060	975,329	5,575,000	2,828,973	20,558,750	268.77%
Transfers	3,612,290	-	-	534,218	-	--
Total Fund Revenue	**7,422,593**	**4,884,005**	**10,009,330**	**7,971,592**	**25,677,152**	**156.53%**
Jefferson St. & IL Route 59 TIF Fund						
Taxes	386,469	478,951	500,000	555,924	600,398	20.08%
Other Revenue	4,778	25,459	5,000	32,548	30,000	500.00%
Total Fund Revenue	**391,247**	**504,410**	**505,000**	**588,472**	**630,398**	**24.83%**
Total Revenues - All Funds	**$ 46,608,904**	**$ 45,858,733**	**$ 59,784,661**	**$ 59,809,901**	**$ 69,803,383**	**16.76%**
Expenditures						
General Fund						
Personnel Services	8,464,726	9,064,406	9,948,455	9,965,378	10,330,880	3.84%
Contractual Services	4,242,524	4,474,471	4,985,795	4,922,291	5,199,252	4.28%
Commodities	811,066	698,001	706,840	713,086	744,350	5.31%
Capital Outlay	121,237	104,278	90,000	160,330	101,000	12.22%
Transfers	5,099,821	3,575,863	1,766,926	3,051,144	1,794,821	1.58%
Total Fund Expenditures	**18,739,374**	**17,917,019**	**17,498,016**	**18,812,229**	**18,170,303**	**3.84%**
Water and Sewer Fund						
Personnel Services	1,986,303	1,896,285	2,107,061	2,013,861	2,368,677	12.42%
Contractual Services	3,242,986	3,422,772	3,914,319	3,843,810	4,140,833	5.79%
Commodities	224,380	254,999	255,750	261,896	264,650	3.48%
Capital Outlay	65,931	21,078	61,500	38,599	64,500	4.88%
Transfers	1,197,115	1,193,179	1,349,788	1,349,788	1,350,288	0.04%
Total Fund Expenditures	**6,716,715**	**6,788,313**	**7,688,418**	**7,507,954**	**8,188,948**	**6.51%**
Debt Service Fund						
Contractual Services	941,069	941,975	943,975	943,975	943,975	0.00%
Total Fund Expenditures	**941,069**	**941,975**	**943,975**	**943,975**	**943,975**	**0.00%**
Grant Fund						
Personnel Services	118,756	101,380	75,000	75,000	75,000	0.00%
Capital Outlay	14,166	-	3,025	28,025	3,025	0.00%
Total Fund Expenditures	**132,922**	**101,380**	**78,025**	**103,025**	**78,025**	**0.00%**
Motor Fuel Tax Fund						

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

Introduction

Summary of Revenues and Expenditures - All Funds

Fund	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Capital Outlay	1,876,454	2,889,849	1,630,000	1,055,437	2,028,542	24.45%
Total Fund Expenditures	**1,876,454**	**2,889,849**	**1,630,000**	**1,055,437**	**2,028,542**	**24.45%**
Capital Improvement Fund						
Contractual Services	961,220	956,362	961,220	1,142,421	1,632,870	69.87%
Capital Outlay	667,400	1,152,018	9,408,300	5,482,992	7,727,000	-17.87%
Transfers	2,397,121	1,469,917	4,598,823	9,899,325	5,352,319	16.38%
Total Fund Expenditures	**4,025,741**	**3,578,297**	**14,968,343**	**16,524,738**	**14,712,189**	**-1.71%**
Capital Projects Fund						
Capital Outlay	7,157,396	1,811,434	13,967,070	12,906,870	6,458,102	-53.76%
Transfers	1,073,988	1,070,859	516,753	516,753	149,217	-71.12%
Total Fund Expenditures	**8,231,384**	**2,882,293**	**14,483,823**	**13,423,623**	**6,607,319**	**-54.38%**
Building fund						
Contractual Services	-	-	-	-	60,000	--
Total Fund Expenditures	**-**	**-**	**-**	**-**	**60,000**	**--**
Major Equipment Replacement Fund						
Capital Outlay	290,141	794,452	1,008,000	703,000	555,000	-44.94%
Total Fund Expenditures	**290,141**	**794,452**	**1,008,000**	**703,000**	**555,000**	**-44.94%**
Sustainable Water Source Fund						
Contractual Services	112,381	326,756	743,217	643,717	925,718	24.56%
Capital Outlay	-	595,666	8,437,973	1,913,905	43,777,500	418.82%
Total Fund Expenditures	**112,381**	**922,422**	**9,181,190**	**2,557,622**	**44,703,218**	**386.90%**
Jefferson St. & IL Route 59 TIF Fund						
Contractual Services	65,630	76,128	87,709	90,941	97,290	10.92%
Capital Outlay	279,589	-	1,400,000	100,000	1,900,000	35.71%
Total Fund Expenditures	**345,219**	**76,128**	**1,487,709**	**190,941**	**1,997,290**	**34.25%**
Total Expenditures - All Funds	**$ 41,411,400**	**$ 36,892,128**	**$ 68,967,499**	**$ 61,822,544**	**$ 98,044,809**	**42.16%**
Net Income (Loss) - All Funds	**$ 5,197,504**	**$ 8,966,605**	**$ (9,182,838)**	**$ (2,012,643)**	**$ (28,241,426)**	

A schedule showing beginning fund balances, sources of funds, uses of funds, and projected ending fund balances, and percentage change in fund balance for all budgeted funds is shown on the following page. An explanation in the changes in fund balance is as follows:

- General Fund – There is no planned change in fund balance.

- Water & Sewer Fund – A reduction in fund balance of 4.24% is budgeted. This is the result of depreciation and amortization expense for the capital assets belonging to the water and sewer system outpacing capital asset additions. Operating revenues and expenses are equal.

- Debt Service Fund – There is no planned change in fund balance.

- Grant Fund – There is no planned change in fund balance.

- Motor Fuel Tax Fund – A decrease in fund balance is planned in 2025-26. Funds remaining following the completion of the 2024-25 road program will be utilized to reduce the transfer in of other revenues needed to complete the 2025-26 road program.

- Capital Improvement Fund – Beginning and ending balance represent projected cash balances. The audit presentation of the capital improvement fund is a sub-fund of the water and sewer fund. The decrease in cash balance is due to additional planned one-time capital expenses in the current year, as well as the drawdown of bond proceeds following the issuance of GO Bonds in calendar year 2024.

- Capital Projects Fund – There is no planned change in fund balance.

- Building Fund – This is a newly created fund. The increased fund balance represents funds set aside for a future Police Facility.

- Major Equipment Replacement Fund – The increase in fund balance represents one-time capital purchases planned for the current year being less than revenues coming into the fund to set aside for future capital needs.

- Sustainable Water Source Fund – The decrease in fund balance is the result of construction beginning for the Village's future Lake Michigan water connection. These funds being used are a combination of revenues set aside for this purpose as well as low interest loans through the State Revolving Fund (SRF) program.

- Jefferson/IL Route 59 TIF Fund – Funds are budgeted for the purchase of property within the TIF.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

Introduction

Summary of Changes in Fund Balance

Fund Name	4/1/2025 Projected NP	Revenues	Expenses	Other Source/Use	3/31/2026 Projected NP	FY 26/25 % Change
Operating Funds						
001 - General Fund	$ 6,588,618	$ 18,170,303	$ (18,170,303)	$ -	$ 6,588,618	0.00%
002 - Water/Sewer Fund	40,141,917	8,188,947	(8,188,947)	(1,700,377)	38,441,540	-4.24%
014 - Debt Service Fund	-	944,975	(944,975)		-	--
016 - Grant Fund	-	78,025	(78,025)		-	--
Capital Funds						
003 - Motor Fuel Tax Fund	978,263	954,217	(2,028,542)	-	(96,062)	-109.82%
018 - Capital Imp Fund*	14,840,173	7,104,434	(14,712,189)	-	7,232,418	-51.26%
019 - Capital Projects Fund	-	6,607,319	(6,607,319)		-	--
020 - Building Fund	175,230	339,966	(60,000)		455,196	159.77%
027 - Major Equip Rep Fund	3,904,458	1,107,646	(555,000)		4,457,104	14.15%
030 - Sustain Wtr Source Fund	34,711,684	25,677,152	(44,703,218)		15,685,618	-54.81%
031 - Jefferson/Rte 59 TIF Fund	1,444,360	630,398	(1,366,892)		707,866	-50.99%

***Capital Improvement Fund displays cash balance rather than fund balance**

Fund Balance in Capital Improvement is rolled into the Water and Sewer Fund, as these funds are combined in the Annual Audit.

Program Budget – The Village of Shorewood has developed a Program Budget to track what services are being provided and the cost effectiveness of providing these services. The chart below explains the relationship between programs, departments and funds:

Village of Shorewood Programs

Program No.	Program Description	Department	Fund(s) Represented
100	Village Board	Administration	General
105	Commissions	Administration	General
110	Village Administration	Administration	General
120	Finance	Administration	General
130	Information Technology	Administration	General, Water/Sewer
140	Central Services	Administration	General
160	Refuse Collection	Administration	General
200	Police Administration	Police	General
210	Police Records	Police	General
220	Police Investigations	Police	General
230	Police Patrol	Police	General
270	Shorewood EMA	Police	General
300	Public Works Administration	Public Works	General
310	Streets	Public Works	General
340	Building Maintenance	Public Works	General, Water/Sewer
350	Fleet Maintenance	Public Works	General, Water/Sewer
370	Parks Maintenance	Public Works	General
400	Water Administration	Water	Water/Sewer
410	Water Treatment	Water	Water/Sewer
420	Water Distribution	Water	Water/Sewer
430	Water Billing	Water	Water/Sewer
440	JULIE Services	Water	Water/Sewer
450	Sewer Administration	Sewer	Water/Sewer
460	Sewer Maintenance	Sewer	Water/Sewer
470	Sewer Treatment	Sewer	Water/Sewer
500	Economic Development	Economic Development	General
520	Building Services	Building Services	General
810	Parks Programs	Parks & Recreation	General

The village has several programs that serve multiple funds. These include the Information Technology Program (130), the Building Maintenance Program (340) and the Fleet Maintenance Program (350). Detail on the missions and goals of these programs as well as their activities can be found in the general fund portions of their narratives. Detail of the Water and Sewer Fund's portion of these programs' expenses can be found in the Water/Sewer Fund portion of the budget.

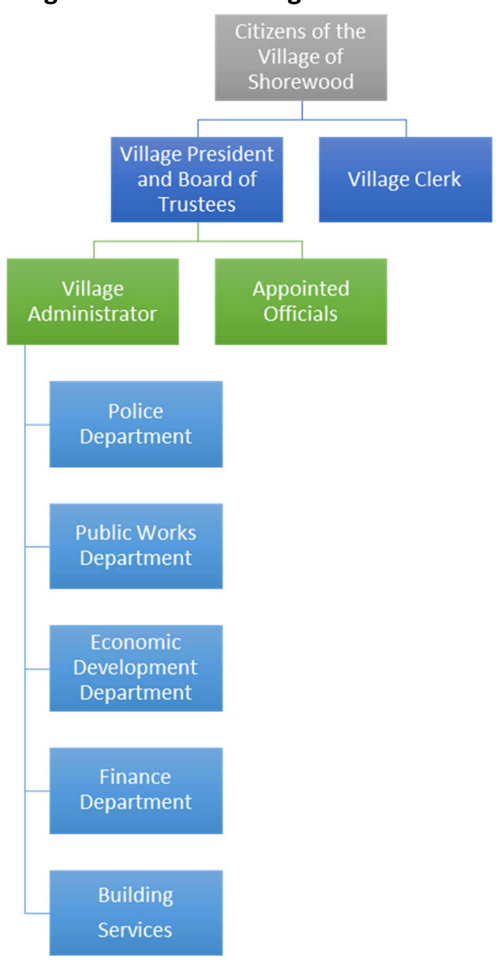
The 2025-26 Budget represents a change in the Village's program structure. Previous versions of this budget included additional programs which have now been condensed and included into existing programs for ease of use or a change in function. Please note that previous budget and actual data had migrated to the current presentation to aid in year-to-year comparison. The chart on the following page explains these changes.

Village of Shorewood Program Update

Previous Program		Current Presentation	
Number	Name	Number	Notes
111	Village Attorney	110	Village Administration
113	Community Relations	130 & 310	SCCTV Expenses to IT; Signs & Banners to Streets
115	COVID-19	--	Eliminated
240	Community Service	230	Police Patrol
250	Police Communications	230	Police Patrol
260	Traffic	230	Police Patrol
112	Village Engineer	300	Public Works Administration
311	Street Lighting	310	Streets
312	Street Sweeping	310	Streets
330	Parkway Maintenance	310	Streets
360	Traffic Signals	310	Streets
510	Planning	500	Economic Development
800	Parks Administration	370	Parks Maintenance
820	Parks Maintenance	370	Parks Maintenance

The village's organizational chart can be of further assistance in explaining these relationships. It can be found below. Detail of each departments' organization can be found in their related programs.

Village of Shorewood Organizational Chart



VILLAGE OF
Shorewood, IL

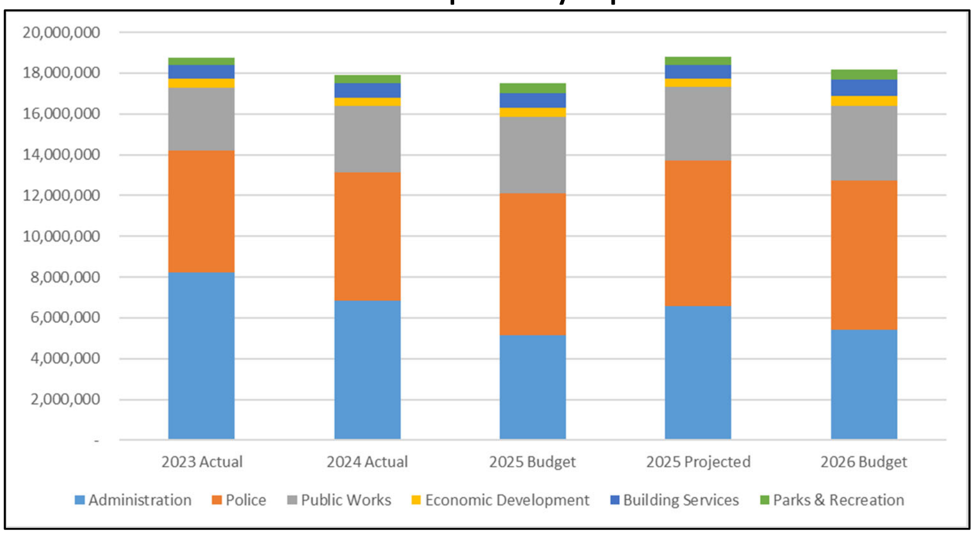
GENERAL FUND

The General Fund is the primary operating fund of the village. It is used to account for all financial resources, except those required to be presented in another fund. The General Fund encompasses all of the primary functions for the village including: general government, police, public works, refuse, economic development, building services, and recreation.

The largest revenue streams within the general fund is taxes. Taxes in aggregate account for 75% of the general fund. Sales tax is the largest single stream revenue within the general fund, accounting for 33% of fund revenues. The growth and diversity within the village's sales tax base is a marker of continued economic recovery and growth within our region. Income tax and property taxes are also substantial revenue streams, making up 17% and 14% of general fund revenues, respectively.

The following graph compares expenses by General Fund departments.

General Fund Expenses by Department



An increase of expenses of 3.84% over the 2024-25 budget is proposed. The increase allows the Village to address strategic goals; however, revenues and expenses are still conservatively forecasted. The primary fiscal priority for the coming year is to continue to provide an exceptional level of service in the most cost-effective manner possible. Several notable items proposed in the general fund include:

- Several additional employees beginning at various points throughout the fiscal year, including:
  - Planner (Program 500)
  - Police Records Clerk (Program 210)
  - Public Works Maintainer 1 (General Fund Program 310, Water & Sewer Fund Programs 420, 440 and 460)
  - Building Inspector (Program 520)
  - Transition of a Part-Time Clerk to Full-Time (Program 500)
- Additional funds allocated for future equipment purchases to account for the rising costs of replacement equipment as well as future fleet additions (General Fund and Water and Sewer Fund, various programs under account "Transfer to Major Equipment Fund")

Additional details on each of these items can be found within the corresponding program's budget and description. A financial summary of the General Fund appears on the following pages.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
Taxes	$ 13,309,015	$ 13,301,607	$ 13,208,178	$ 13,636,938	$ 13,659,856	3.42%
Licenses	191,870	188,153	185,520	195,375	194,190	4.67%
Permits & Fees	371,852	260,347	270,500	228,045	243,000	-10.17%
Fines	163,100	226,858	164,000	236,865	215,000	31.10%
Cost Recoverable Revenue	99,517	135,614	151,335	146,844	150,000	-0.88%
Charges for Service	2,109,264	2,215,671	2,313,048	2,316,020	2,412,058	4.28%
Other Revenue	2,024,209	1,117,780	733,447	1,580,154	823,712	12.31%
Transfers	470,548	470,988	471,988	471,988	472,488	0.11%
Total General Fund Revenue	**18,739,375**	**17,917,019**	**17,498,015**	**18,812,229**	**18,170,304**	**3.84%**
Expenditures						
Administration	8,214,312	6,832,239	5,166,587	6,586,125	5,410,047	4.71%
Police	6,006,519	6,315,428	6,955,260	7,141,042	7,316,889	5.20%
Public Works	3,070,668	3,249,000	3,740,604	3,611,110	3,645,715	-2.54%
Economic Development	426,304	408,527	430,247	402,345	522,818	21.52%
Building Services	659,341	690,476	720,266	661,482	791,922	9.95%
Parks & Recreation	362,231	421,349	485,051	410,124	482,912	-0.44%
Total General Fund Expenditures	**18,739,375**	**17,917,018**	**17,498,016**	**18,812,229**	**18,170,303**	**3.84%**
Revenues Less Expenditures	0	0	(0)	(0)	0	
Unreserved Fund Bal Beginning	$ 6,588,617	$ 6,588,618	$ 6,588,618	$ 6,588,618	$ 6,588,618	
Projected Unreserved Ending Fund Balance	**$ 6,588,618**	**$ 6,588,618**	**$ 6,588,618**	**$ 6,588,618**	**$ 6,588,618**	
Unreserved Fund Balance as a Percentage of Expenditures	35.16%	36.77%	37.65%	35.02%	36.26%	
Unreserved Fund Balance Required per Village Fund Balance Policy	25.00%	25.00%	25.00%	25.00%	25.00%	
Fund Balance in Excess (Deficiency) of Required Balance	**$ 1,903,774**	**$ 2,109,363**	**$ 2,214,114**	**$ 1,885,560**	**$ 2,046,042**	

The Village of Shorewood strives to maintain a diversified revenue base. General Fund revenues are comprised of taxes, licenses, permits & fees, fines, cost recoverable revenues, and other miscellaneous sources.

The following summary details the village's general fund revenue streams for the 2025-26 fiscal year.

Personal Property Replacement Tax – The State of Illinois began collecting replacement taxes to replace funds lost by local governments due to a change in the Illinois Constitution, which abolished the powers for local governments to impose personal property taxes on business entities. PPRT is disbursed eight times per year. Budgeted revenues for 2025-26 are flat compared to 2024-25 projected returns.

State Income Tax – The State of Illinois imposes and collects a tax on the privilege of earning or receiving income in or as a resident of Illinois. The tax is applicable to every individual, trust, estate, and corporation. The current rates are 4.95% for individuals and 7.00% for corporations. The municipal portion of income tax is distributed on a per capita basis. The budget figure for 2025-26 is 3.72% above the 2024-25 budget; however, it is consistent with the 2024-25 projected revenue.

Sales Tax – Sales tax is imposed on Illinois businesses that make retail sales of tangible personal property for use or consumption. Beginning January 1, 2021, certain online transactions originating outside of Illinois are taxed by the location of delivery, therefore local online purchases in Shorewood are now included in sales tax receipts. Previously, these taxes from these transactions were distributed on a per capita basis as part of Local Use Tax. The sales tax rate in Shorewood is as follows:

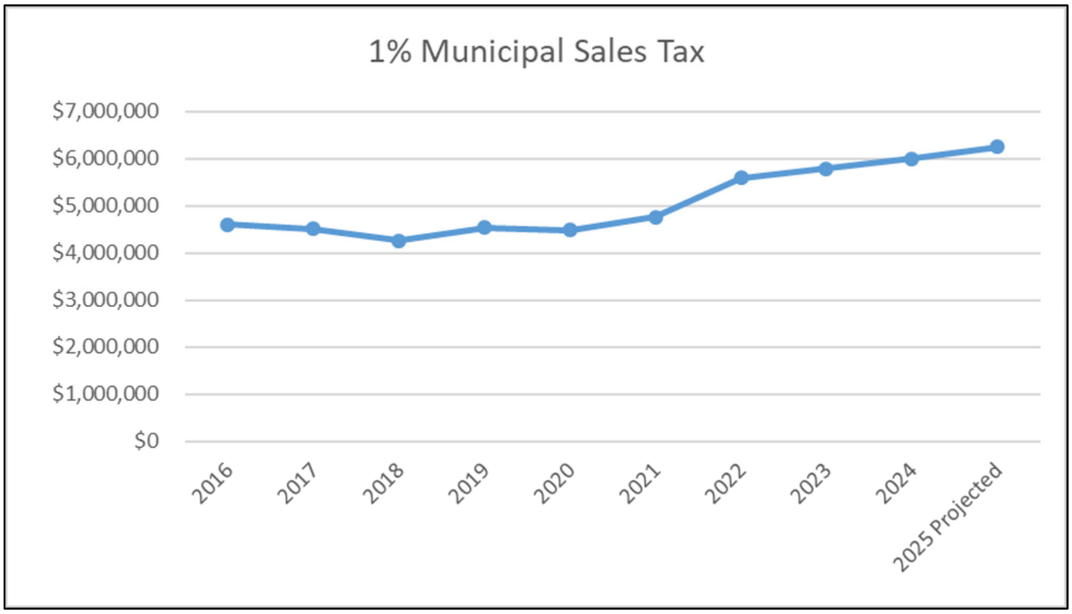
Taxing District	Sales Tax Rate
State of Illinois	5.25%
Regional Transportation Authority	0.75%
Village of Shorewood	1.00%
Village of Shorewood Home Rule	2.00%
Total Sales Tax	9.00%

Sales tax revenues for the 2025-26 fiscal year have increased to match 2024-25 projected totals. Sales tax is the largest single stream revenue within the general fund. The following table and graph depict sales tax patterns within the village. This information does not include the village's Home Rule Sales Tax.

Historical Sales Tax Information

Fiscal Year	Sales Tax Receipts	Change Over Prior Year	% Change over Prior Year
2014-15	4,309,717	487,258	12.74%
2015-16	4,596,096	286,379	6.64%
2016-17	4,510,047	(86,049)	(1.91)%
2017-18	4,264,489	(245,558)	(5.44)%
2018-19	4,537,637	273,148	6.41%
2019-20	4,481,471	(56,166)	(1.24)%
2020-21	4,760,453	278,982	6.23%
2021-22	5,587,511	827,058	17.37%
2022-23	5,789,562	202,051	3.62%
2023-24	5,994,727	205,165	3.54%
2024-25 Projected	6,246,108	251,381	4.19%

Village of Shorewood Sales Tax Receipts



Utility Taxes – Revenues for the 2025-26 fiscal year are budgeted at rates comparable to 2024-25 projected returns. Detail on charges is as follows:

Electric Utility Taxes: Electric utility taxes are based on consumption of electricity. A tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village of Shorewood

Consumption	Charge
First 2,000 kWh/month	0.559 cents per kWh
Next 48,000 kWh/month	0.375 cents per kWh
Next 50,000 kWh/month	0.363 cents per kWh
Next 400,000 kWh/month	0.254 cents per kWh
Next 500,000 kWh/month	0.225 cents per kWh
Next 2,000,000 kWh/month	0.200 cents per kWh
Next 2,000,000 kWh/month	0.175 cents per kWh
Next 5,000,000 kWh/month	0.150 cents per kWh
Next 10,000,000 kWh/month	0.125 cents per kWh
Excess of 20,000,000 kWh/month	0.100 cents per kWh

Natural Gas Utility Taxes: A tax is imposed by the village on persons engaged in the business of distributing, supplying, furnishing or selling gas for use or consumption within the corporate limits of Shorewood, Illinois, and not for resale. The tax rate is 5% of gross receipts. Since this tax is based on price rather than consumption, either the price of natural gas or the quantity consumed have the ability to alter the expected tax returns; making this revenue stream less predictable than electric utility taxes.

Telecommunications Tax: This tax is imposed on voice communication at the rate of 5%. It therefore applies to landline phone service and the voice portion of mobile phone plans. This revenue stream is decreasing each year as more households move away from landline services. The tax is not applied to data portions of mobile phone plans.

Motel/Hotel Tax – Tax is imposed on the use and privilege of renting, leasing, or letting of rooms at a hotel/motel located in the Village of Shorewood. Taxes are collected at a rate of 10%, which increased from 5% effective 7/1/2024. Returns for 2025-26 have increased due to the rate increase.

Local Use Tax – The State of Illinois collects a use tax on purchases of personal property by Illinois residents from out-of-state retailers. The State then distributes a share of this tax to local governments throughout the state on a per capita basis. Illinois Use Tax rates are 6.25% of the purchase price of general merchandise and 1.00% of the purchase price of qualifying food, drugs, and medical appliances. Budget figures for 2025-26 have decreased slightly to be consistent with prior year's actual returns.

Real Estate Taxes – Each year the village files a Tax Levy with Will County and collects the receipts during the following fiscal year. Property taxes budgeted in 2025-26 are those levied on the 2024 calendar year. The tax proceeds are recognized in the general fund.

The village is one of several taxing districts impacting property tax expense for property owners in Shorewood. The following charts and graphs illustrate the distribution of property taxes extended in 2023 (paid in 2024) for properties in both the Troy (30-C) and Joliet West (204) school districts and the Minooka High School (111) and Minooka Elementary (201-C) school districts.

Distribution of Property Taxes among Overlapping Taxing Districts – Troy/Joliet West

Taxing Body	2023 Rate	Percentage of Total Rate
Will County Forest Preserve	0.1164	1.35%
Comm Mental Health Board	0.0362	0.42%
Troy Township Funds	0.0741	0.86%
Troy Township Road Funds	0.0441	0.51%
Troy Fire District	0.7258	8.41%
School District 30-C (Troy)	3.9182	45.41%
High School District 204 (Joliet West)	2.4226	28.08%
Community College District 525	0.2818	3.27%
Village of Shorewood	0.2582	2.99%
Village of Shorewood Road & Bridge	0.0439	0.51%
Shorewood-Troy Public Library	0.1569	1.82%
Will County	0.5495	6.37%
Total Combined Rate	**8.6277**	**100.00%**

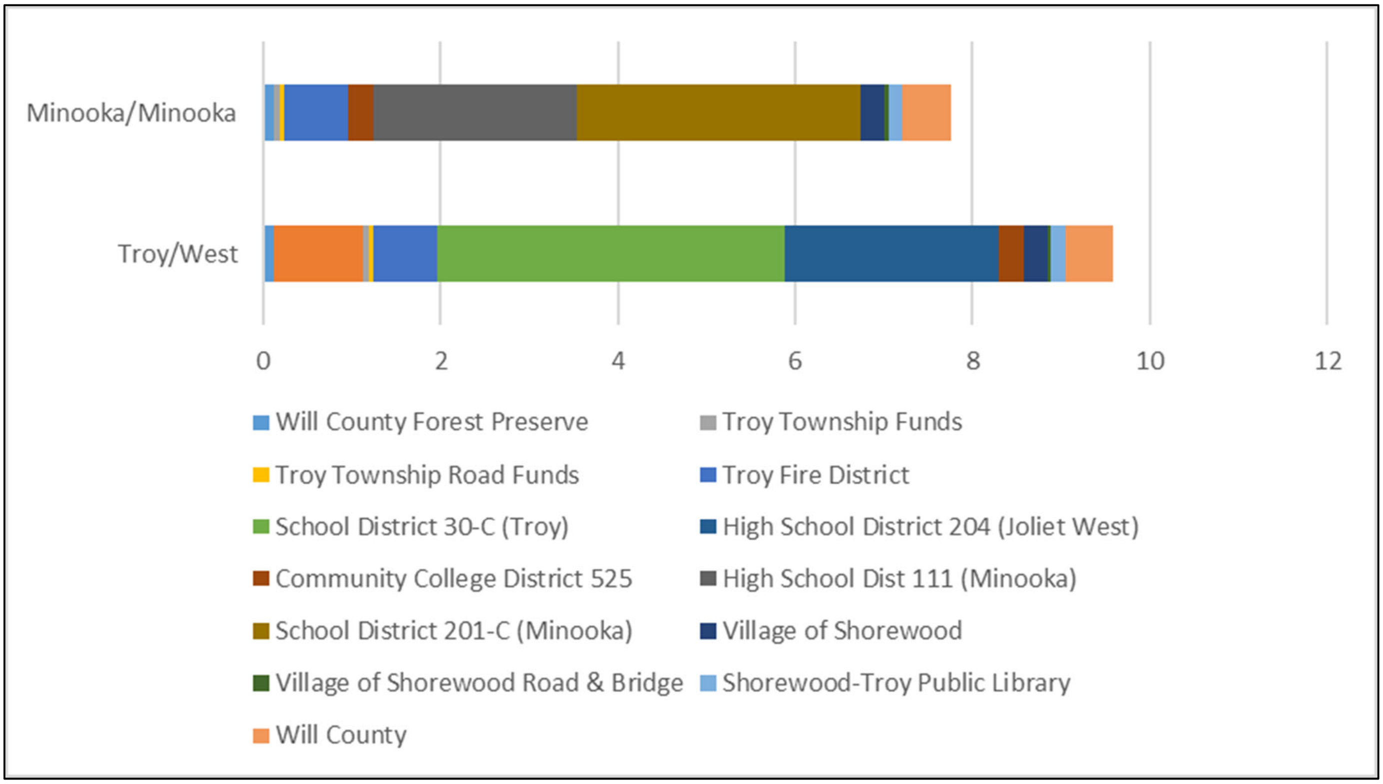
Distribution of Property Taxes among Overlapping Taxing Districts – Minooka/Minooka

Taxing Body	2023 Rate	Percentage of Total Rate
Will County Forest Preserve	0.1164	1.49%
Comm Mental Health Board	0.0362	0.46%
Troy Township Funds	0.0741	0.95%
Troy Township Road Funds	0.0441	0.57%
Troy Fire District	0.7258	9.32%
High School Dist 111 (Minooka)	2.2876	29.37%
School District 201-C (Minooka)	3.2140	41.27%

Community College District 525	0.2818	3.62%
Village of Shorewood	0.2582	3.32%
Village of Shorewood Road & Bridge	0.0439	0.56%
Shorewood-Troy Public Library	0.1569	2.01%
Will County	0.5495	7.06%
Total Combined Rate	**7.7885**	**100.00%**

Property Tax rates are per $100 of valuation.

Distribution of Property Tax by Taxing District



Business, Contractor, Liquor, and Gaming Licenses – These licenses are each renewable on January 1st. Budget figures are consistent with 2024-25 activity.

Permits & Fees – This category applies to revenues collected through the building permit and inspection process. The village continues to budget conservatively while pursuing opportunities for growth and revitalization within the community. These revenues can often be difficult to predict, as one large commercial project could materially impact revenues received. Revenues are forecasted to be comparable to the current year's actual returns.

Court Fines – As police tickets are paid to the county through the court system, the county distributes the appropriate share of revenue to the village. Fine rates have not changed during the past fiscal year, so changes in revenue collections are attributed to the amount of fines issued. Budget figures are conservative compared to the prior fiscal year projected returns.

Refuse/Recycling Fees – The village utilizes an independent hauler for refuse, recycling, and yard waste collection, and therefore residential rates are established by a contract. The monthly rate is for 2025-26 is $30.16 per household. Senior citizens and disabled Veterans receive a $3.00 per month discount. These amounts are determined by contract and have increased 4% over the prior year. The increase in total revenues is attributed to the change in housing counts as well as the increase in the service rate. Refuse and recycling are collected weekly. Yard waste is collected weekly on a seasonal basis. Expenses related to refuse collection are shown in the General Fund Program 160.

Cable Franchise Fees – In exchange for constructing, operating, and maintaining a cable television system within the Village of Shorewood, Comcast and AT&T are charged a franchise fee at a rate of 5% of gross revenues. Budget figures are conservative compared to the prior fiscal year projected returns. The past several years of returns represent fluctuate slightly each year. No material changes to these returns are expected.

Recreation Revenues – Sponsorship, program, pavilion, and special events revenues for 2025-26 are conservative compared to the prior year's budget figures. Special events that generate revenues are held outdoors, therefore the revenues derived are dependent on weather conditions. The Village has also added additional special events, with a Holiday Market beginning in 2021 and a Barbeque & Brews event beginning in 2022. Further detail on recreation events and programs are provided in the General Fund Program 810.

Detail of General Fund Revenues can be found on the following page.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Detail of Revenue by Type

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
400002	Pers Prop Rep Tax	164,702	125,620	114,500	71,464	75,300	-34.24%
400003	State Income Tax	2,969,465	2,950,773	2,980,000	3,132,729	3,091,000	3.72%
400004	Sales Tax	5,789,562	5,994,727	5,831,000	6,246,108	5,975,000	2.47%
400005	Uti Tax - Natural Gas	485,961	313,542	308,786	288,525	295,500	-4.30%
400006	Utl Tax - Electricity	618,443	617,570	608,000	501,182	606,300	-0.28%
400008	Telecom Tax	106,727	104,886	90,000	105,953	96,000	6.67%
400010	Motel/Hotel Tax	134,887	133,109	137,000	190,292	213,000	55.47%
400011	Local Use Tax	742,431	699,902	702,000	632,309	642,000	-8.55%
400012	Prop Tax - Corp	1,068,808	1,069,315	1,070,490	1,069,955	1,234,310	15.30%
400013	Prop Tax - Pol Pen	777,559	826,417	900,463	900,013	921,727	2.36%
400014	Prop Tax - R&B	293,940	315,597	324,938	324,776	334,519	2.95%
400018	VG St Tax	128,210	121,717	114,000	144,493	145,800	27.89%
400022	VG Push Tax	11	34	-	57	-	--
400019	Cannabis Tax	28,309	28,398	27,000	29,082	29,400	8.89%
	Taxes	**13,309,015**	**13,301,607**	**13,208,178**	**13,636,938**	**13,659,856**	**3.42%**
401000	Business Licenses	54,750	51,470	50,200	52,955	53,100	5.78%
401001	Contractor Licenses	65,880	65,760	63,320	62,980	66,000	4.23%
401002	Liquor Licenses	49,990	50,840	50,000	54,340	52,840	5.68%
401003	Tobacco Licenses	1,250	1,750	1,500	1,250	1,250	-16.67%
401004	Video Gaming Lic	20,000	18,333	20,500	23,850	21,000	2.44%
	Licenses	**191,870**	**188,153**	**185,520**	**195,375**	**194,190**	**4.67%**
408500	OW Truck Permits	9,410	9,105	12,000	13,500	13,500	12.50%
409000	Building Permits	354,592	243,492	250,000	153,445	203,000	-18.80%
410000	Reinspection Fees	6,650	2,750	3,500	1,100	1,500	-57.14%
412000	Development Fees	1,200	5,000	5,000	60,000	25,000	400.00%
	Permits & Fees	**371,852**	**260,347**	**270,500**	**228,045**	**243,000**	**-10.17%**
403000	Court Fines - County	141,560	194,878	138,000	203,685	180,000	30.43%
403001	Court Fines - Local	21,540	31,980	26,000	33,180	35,000	34.62%
	Fines	**163,100**	**226,858**	**164,000**	**236,865**	**215,000**	**31.10%**
411006	Employee Ins Contrib	91,701	93,204	109,335	96,844	100,000	-8.54%
414003	Special Activity Fee	7,816	42,411	42,000	50,000	50,000	19.05%
	Cost Recoverable Rev	**99,517**	**135,614**	**151,335**	**146,844**	**150,000**	**-0.88%**
450003	Refuse/Rec Charges	2,078,684	2,184,394	2,280,048	2,282,087	2,378,058	4.30%
417003	Penalties	30,580	31,277	33,000	33,933	34,000	3.03%
	Charges for Service	**2,109,264**	**2,215,671**	**2,313,048**	**2,316,020**	**2,412,058**	**4.28%**
402000	Interest Earned	100,833	315,820	150,000	315,000	250,000	66.67%
413001	Cable TV Fran Fees	349,813	322,159	324,000	303,387	287,000	-11.42%
413002	Phone Fran Fees	5,462	5,462	5,462	5,462	5,462	0.00%
414004	Park Programs	35,754	15,522	32,500	29,460	30,000	-7.69%
414006	Park Rentals	2,855	2,905	3,500	3,335	3,500	0.00%
414008	Special Events	69,005	66,285	75,000	48,025	60,000	-20.00%
450000	Misc Revenue	62,657	69,155	67,500	125,000	110,000	62.96%

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Detail of Revenue by Type

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
460000	Grant Revenue	-	250,000	-	675,000	-	--
460020	ARPA Funds	1,296,407	-	-	-	-	--
490000	Lease Revenue	101,424	70,472	75,485	75,485	77,750	3.00%
	Other Revenue	**2,024,209**	**1,117,780**	**733,447**	**1,580,154**	**823,712**	**12.31%**
499002	Transfer in W/S Fund	470,548	470,988	471,988	471,988	472,488	0.11%
	Transfers	**470,548**	**470,988**	**471,988**	**471,988**	**472,488**	**0.11%**
General Fund Revenues		**$ 18,739,375**	**$ 17,917,019**	**$ 17,498,015**	**$ 18,812,229**	**$ 18,170,304**	**3.84%**

General Fund
The Village of Shorewood General Fund is organized as a series of programs with an overriding departmental head control over the various programs. The detail of the relationship between programs and departments can be found in the Entity Wide Schedules section of this document.

Each Program budget follows a specific format.

- Program Mission/Goals – Describes the program's overall mission and the scope of services to the village.
- Program Activity – Describes the activities in which the program will engage during the budget year.
- Budget Commentary – Details any significant change in the budget from prior years.
- Expenditure Detail – Detail of Program expenditures for two prior year's actual expenses (2023 and 2024), budget and estimate of final expenses for 2025, and budget amounts for 2026.
- Explanatory Notes – Provides further detail behind line item expenditures for the program.

Several schedules summarizing general fund expenses can be found on the following pages. Further detail on each specific program in the above format follows the summary schedules.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Summary of Expenditures by Department

Program	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
100 - Village Board	$ 116,994	$ 117,240	$ 130,956	$ 129,843	$ 140,531	7.31%
105 - Commissions	9,470	21,204	24,542	22,842	18,542	-24.45%
110 - Village Administration	462,566	480,449	616,788	626,688	596,593	-3.27%
120 - Finance	311,777	376,620	405,564	385,248	401,965	-0.89%
130 - Information Technology	465,131	410,156	496,208	572,909	493,917	-0.46%
140 - Central Services	4,747,499	3,215,870	1,193,958	2,536,473	1,336,898	11.97%
160 - Refuse Collection	2,100,875	2,210,700	2,298,571	2,312,122	2,421,602	5.35%
Total Administration	**8,214,312**	**6,832,239**	**5,166,587**	**6,586,125**	**5,410,047**	**4.71%**
200 - Police Administration	547,988	556,814	592,031	589,840	652,393	10.20%
210 - Police Records	268,812	240,619	333,916	312,409	372,631	11.59%
220 - Police Investigations	723,283	750,325	808,736	802,191	802,996	-0.71%
230 - Police Patrol	4,459,302	4,761,912	5,211,576	5,431,114	5,481,868	5.19%
270 - Shorewood EMA	7,135	5,759	9,000	5,488	7,000	-22.22%
Total Police	**6,006,519**	**6,315,428**	**6,955,260**	**7,141,042**	**7,316,889**	**5.20%**
300 - Public Works Admin	253,064	275,705	355,434	291,931	312,116	-12.19%
310 - Streets	1,602,690	1,679,352	1,867,922	1,836,263	1,821,869	-2.47%
340 - Building Maintenance	337,774	422,522	501,966	453,490	509,541	1.51%
350 - Fleet Maintenance	326,469	348,450	335,700	366,200	377,489	12.45%
370 - Park Maintenance	550,670	522,971	679,582	663,227	624,699	-8.08%
Total Public Works	**3,070,668**	**3,249,000**	**3,740,604**	**3,611,110**	**3,645,715**	**-2.54%**
500 - Econ Development	426,304	408,527	430,247	402,345	522,818	21.52%
Total Econ Development	**426,304**	**408,527**	**430,247**	**402,345**	**522,818**	**21.52%**
520 - Building Services	659,341	690,476	720,266	661,482	791,922	9.95%
Total Building Services	**659,341**	**690,476**	**720,266**	**661,482**	**791,922**	**9.95%**
810 - Parks & Rec Programs	362,231	421,349	485,051	410,124	482,912	-0.44%
Total Parks & Recreation	**362,231**	**421,349**	**485,051**	**410,124**	**482,912**	**-0.44%**
General Fund Expenditures	**$ 18,739,375**	**$ 17,917,018**	**$ 17,498,016**	**$ 18,812,229**	**$ 18,170,303**	**3.84%**

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Summary of Expenditures by Type

Type	Department	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Personnel Services							
	Administration	686,108	762,703	961,658	960,233	913,983	-4.96%
	Police	5,234,677	5,543,721	5,997,707	6,171,780	6,377,365	6.33%
	Public Works	1,391,428	1,477,888	1,650,339	1,576,664	1,530,680	-7.25%
	Econ Development	313,282	358,786	385,142	355,543	490,078	27.25%
	Building Services	635,977	667,178	683,566	635,982	755,472	10.52%
	Parks & Recreation	203,253	254,129	270,041	265,176	263,302	-2.50%
	Total	**8,464,726**	**9,064,406**	**9,948,454**	**9,965,378**	**10,330,880**	**3.84%**
Contractual Services							
	Administration	2,862,771	2,978,210	3,174,254	3,225,982	3,467,239	9.23%
	Police	399,527	418,294	446,257	464,358	442,628	-0.81%
	Public Works	699,447	862,109	1,096,870	1,039,124	1,025,135	-6.54%
	Econ Development	112,599	39,605	43,505	41,802	31,040	-28.65%
	Building Services	10,087	9,940	15,000	7,250	15,500	3.33%
	Parks & Recreation	158,094	166,313	209,910	143,775	217,710	3.72%
	Total	**4,242,524**	**4,474,471**	**4,985,795**	**4,922,291**	**5,199,252**	**4.28%**
Commodities							
	Administration	35,102	36,368	28,550	26,438	29,200	2.28%
	Police	186,644	167,741	196,550	190,158	183,250	-6.77%
	Public Works	580,986	475,741	464,890	483,616	518,900	11.62%
	Econ Development	423	10,136	1,600	5,000	1,700	6.25%
	Building Services	7,027	7,107	10,150	6,700	9,400	-7.39%
	Parks & Recreation	884	907	5,100	1,174	1,900	-62.75%
	Total	**811,066**	**698,001**	**706,840**	**713,086**	**744,350**	**5.31%**
Capital Outlay							
	Administration	70,472	42,240	40,000	127,129	36,500	-8.75%
	Public Works	50,765	62,037	50,000	33,201	64,500	29.00%
	Total	**121,237**	**104,278**	**90,000**	**160,330**	**101,000**	**12.22%**
Transfers							
	Administration	4,559,859	3,012,718	962,125	2,246,343	963,125	0.10%
	Police	185,671	185,671	314,746	314,746	313,646	-0.35%
	Public Works	348,041	371,224	478,505	478,505	506,500	5.85%
	Building Services	6,250	6,250	11,550	11,550	11,550	0.00%
	Total	**5,099,821**	**3,575,863**	**1,766,926**	**3,051,144**	**1,794,821**	**1.58%**
General Fund Expenditures		**$ 18,739,375**	**$ 17,917,018**	**$ 17,498,016**	**$ 18,812,229**	**$ 18,170,303**	**3.84%**

Mission/Program Goals:

Determine the needs of the citizenry and the best way for the village to respond to them. Establish ordinances, policies, appoint members of boards and commissions and approve budgets that determine the type, manner, and cost of services to be delivered.

Program Activities:

Govern the Village of Shorewood and determine the service levels to be delivered to the residents of Shorewood.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 100 - Village Board

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500005	Wages - Elected/Appointed	$ 87,136	$ 92,566	$ 95,124	$ 95,116	$ 98,705	3.76%
501000	FICA - Employer	6,666	7,081	7,277	7,276	7,551	3.76%
	Total Personnel Services	**93,802**	**99,647**	**102,401**	**102,392**	**106,256**	**3.76%**
623000	Travel & Training	3,675	6,368	5,500	5,000	5,500	0.00%
626000	Dues & Subscriptions	15,986	6,422	16,205	17,175	21,175	30.67%
650008	Other Professional Svcs	2,835	4,088	5,600	4,000	5,600	0.00%
	Total Contractual Services	**22,496**	**16,878**	**27,305**	**26,175**	**32,275**	**18.20%**
720004	Uniforms	696	714	750	1,276	1,500	100.00%
745000	Books & Publications	-	-	500	-	500	0.00%
	Total Commodities	**696**	**714**	**1,250**	**1,276**	**2,000**	**60.00%**
	Total Village Board	**$ 116,994**	**$ 117,240**	**$ 130,956**	**$ 129,843**	**$ 140,531**	**7.31%**

Budget Notes:

Acct	Description	Amount
623000	Travel & Training	
	IML Conference	3,500
	Regional Mtg & Training	1,000
	WCGL Events	1,000
	Total	5,500
650008	Other Professional Services	
	Codification	5,000
	Will County Recorder	600
	Total	5,600

Acct	Description	Amount
626000	Dues & Subscriptions	
	Will Co Govt League	18,000
	IML	1,500
	Metro Mayors Caucus	850
	Municipal Clerks of IL	75
	CMAP	750
	Total	21,175

Mission/Program Goals:

There are several standing commissions and committees that are appointed by the Village President and approved by the Village Board that serve in an advisory capacity to the Village Board. Their goal is to review outstanding issues, analyze proposed and alternative solutions, and make recommendation to the Village Board.

Program Activities:

The following commissions/committees have been created to assist the Village Board. The Village President may create additional committees when the need arises. The Commissions program serves the following committees:

- Citizen's Advisory Committee
- Planning and Zoning Commission
- Parks and Recreation Committee
- Police and Fire Commission

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 105 - Commissions

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500002	Wages - Part Time	$ 2,525	$ 4,025	$ 4,800	$ 4,150	$ 4,800	0.00%
501000	FICA - Employer	193	318	367	317	367	0.00%
	Total Personnel Services	**2,718**	**4,343**	**5,167**	**4,467**	**5,167**	**0.00%**
623000	Travel & Training	-	588	1,500	500	500	-66.67%
626000	Dues & Subscriptions	375	400	375	375	375	0.00%
640000	Testing & Hiring	4,367	13,796	15,000	15,000	10,000	-33.33%
650008	Other Professional Svcs	2,009	2,076	2,500	2,500	2,500	0.00%
	Total Contractual Services	**6,751**	**16,860**	**19,375**	**18,375**	**13,375**	**-30.97%**
	Total Commissions	**$ 9,470**	**$ 21,204**	**$ 24,542**	**$ 22,842**	**$ 18,542**	**-24.45%**

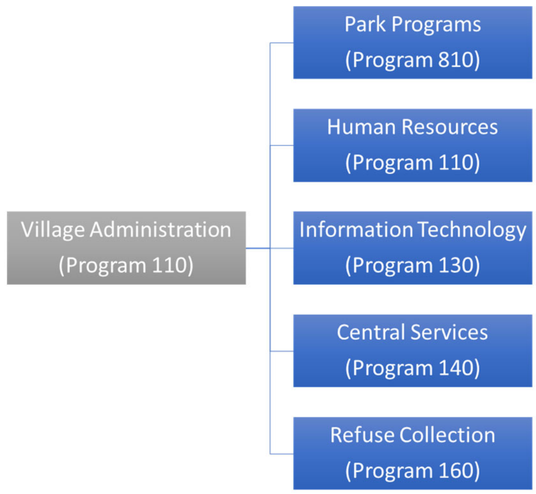
Budget Notes:

Acct	Description	Amount
640000	Testing & Hiring	
	Police Testing (Patrol)	10,000
	Total	10,000

Mission/Program Goals:

Responsible for the day-to-day management and operation of all departments of the village and formulates recommendations for the Village Board's consideration and implements the policies and directives of the Village President and Village Board.

The following organizational chart describes the responsibilities of the Administration department.



Program Activities:

- Executing Board policies and objectives, agendas, research, and intergovernmental relations
- Formulating, monitoring, and coordinating communication programs
- Responding to citizen and business requests for information and assistance
- Developing programs that increase employee morale, motivation, and productivity
- Preparing the annual operating budget and multiyear Capital Improvement Program

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 110 - Village Administration

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 151,279	$ 145,936	$ 247,285	$ 251,394	$ 223,455	-9.64%
501000	FICA - Employer	11,516	11,002	18,917	19,232	17,066	-9.78%
502000	IMRF - Employer	11,489	10,736	19,776	23,186	18,703	-5.43%
502500	Employer 457 Contribution	6,797	7,138	7,069	7,003	7,196	1.79%
504000	Education Reimbursement	5,000	8,321	15,000	10,000	10,000	-33.33%
506000	Health & Life Insurance	32,620	29,199	72,347	69,453	49,877	-31.06%
506500	Deferred Heath Ins Program	47,104	47,892	51,293	49,460	53,857	5.00%
	Total Personnel Services	**265,805**	**260,224**	**431,688**	**429,728**	**380,155**	**-11.94%**
623000	Travel & Training	38,698	33,401	3,300	5,000	8,595	160.45%
626000	Dues & Subscriptions	2,788	2,405	3,000	6,858	2,223	-25.90%
642000	Employee Recognition	1,325	1,851	6,000	2,500	2,500	-58.33%
650002	Legal Services	121,816	139,629	140,000	150,000	165,920	18.51%
650008	Other Professional Svcs	22,182	33,504	22,350	22,960	27,350	22.37%
	Total Contractual Services	**186,808**	**210,789**	**174,650**	**187,318**	**206,588**	**18.29%**
720004	Uniforms	118	306	300	500	500	66.67%
740000	Fuel	3,334	2,630	3,000	1,992	2,200	-26.67%
	Total Commodities	**3,452**	**2,936**	**3,300**	**2,492**	**2,700**	**-18.18%**
999027	Transfer to Major Equip	6,500	6,500	7,150	7,150	7,150	0.00%
	Total Transfers	**6,500**	**6,500**	**7,150**	**7,150**	**7,150**	**0.00%**
	Total Village Administration	**$ 462,566**	**$ 480,449**	**$ 616,788**	**$ 626,688**	**$ 596,593**	**-3.27%**

Budget Notes:

Acct	Description	Amount
626000	Dues & Subscriptions	
	Herald News Online	100
	Thompson Reuters	130
	Tribune Online	168
	ILCMA	375
	ICMA	1,200
	Other	250
	Total	2,223
650002	Legal Services	
	Village Attorney	140,000
	Local Adjudication	7,200
	Personnel Attorney	18,720
	Total	165,920

Acct	Description	Amount
623000	Travel & Training	
	ILCMA	1,500
	ICMA	1,800
	HR Training	1,000
	Lobby Day	295
	Regional Training	4,000
	Total	8,595
650008	Other Professional Services	
	Employee Assistance	2,000
	Newspaper Publications	850
	Strategic Plan	5,000
	Employment Adv	3,000
	Govt Relations	16,500
	Total	27,350

Mission/Program Goals:

The Village of Shorewood Finance Department is responsible for safely and securely managing the assets of the Village of Shorewood. In doing such, we strive to cultivate an open environment while engaging our citizenry on the sources and uses of the village's funds.

The following is an organizational chart for the responsibilities of the Finance Department.

Program Activities:

- Review and maintain the village's financial policies to ensure compliance with state statues and GASB pronouncements
- Accounts Payable – The village distributes monies owed to outside vendors twice per month
- Accounts Receivable – The village issues invoices to various customers and monitors the recognition of these receipts
- Payroll – Responsible for all aspects of biweekly payroll processing for all employees, in compliance with existing collective bargaining agreements, as well as state and federal statutes.
- Coordination and execution of the village's annual audit and subsequent issuance of the village's Annual Comprehensive Financial Report (ACFR)
- Preparation of the village's annual budget, and ongoing monitoring of budget performance
- Annual preparation and filing of the village's property tax levy
- Administer the village's debt management program in accordance with federal and state requirements and ensuring post-issuance compliance on existing debt issues.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 120 - Finance

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 177,352	$ 227,204	$ 238,353	$ 238,992	$ 251,691	5.60%
500003	Wages - Overtime	146	113	250	200	250	0.00%
501000	FICA - Employer	13,294	16,997	18,253	18,298	19,273	5.59%
502000	IMRF - Employer	21,458	27,855	27,773	27,878	29,200	5.14%
506000	Health & Life Insurance	36,921	53,374	61,913	59,436	44,702	-27.80%
	Total Personnel Services	**249,170**	**325,543**	**346,542**	**344,805**	**345,116**	**-0.41%**
623000	Travel & Training	1,877	986	1,950	1,081	8,200	320.51%
626000	Dues & Subscriptions	989	1,039	989	1,039	1,039	5.06%
650005	Audit Services	23,263	18,180	19,040	14,385	19,805	4.02%
650008	Other Professional Svcs	36,478	30,503	37,043	23,938	27,305	-26.29%
	Total Contractual Services	**62,607**	**50,709**	**59,022**	**40,443**	**56,349**	**-4.53%**
720004	Uniforms	-	369	-	-	500	--
	Total Commodities	**-**	**369**	**-**	**-**	**500**	**--**
	Total Finance	**$ 311,777**	**$ 376,620**	**$ 405,564**	**$ 385,248**	**$ 401,965**	**-0.89%**

Budget Notes:

Acct	Description	Amount
623000	Travel & Training	
	IGFOA Local Training	500
	GFOA National (1)	2,000
	Springbrook Natl (2)	4,000
	IGFOA (2)	1,700
	Total	8,200

Acct	Description	Amount
650008	Other Professional Services	
	ACFR App	460
	Continuing Disclosure	1,000
	Pension Actuary	6,950
	OPEB Actuary	3,300
	Newspaper Publications	1,550
	Printing	500
	Distinguised Budget	345
	CC Processing Fees	2,400
	Bank Service Charges	10,800
	Total	27,305

Mission/Program Goals:

- Ensure integrity and availability of Village's Information Technology systems
- Educate users on and provide systems for the security of Village data and computers

Program Activities:

- Village wide responsibility for the coordination, implementation, and application information management systems for all departments
- Provide central telecommunications and networking services for Village Departments

Budget Commentary:

Other Professional Services – A yearly Network Penetration test is proposed for compliance with on-going Cyber Liability Insurance requirements.

Equipment Maintenance – Annual software renewals and planned hardware maintenance are proposed.

Computer Hardware – Proposed is the replacement of a network storage server at the Police Department.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 130 - Information Technology

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 40,075	$ 41,952	$ 43,852	$ 44,021	$ 46,056	5.03%
500003	Wages - Overtime	5,063	2,841	2,500	500	500	-80.00%
501000	FICA - Employer	3,431	3,397	3,546	3,406	3,562	0.45%
502000	IMRF - Employer	5,452	5,489	5,395	5,124	5,396	0.01%
506000	Health & Life Insurance	5,076	4,467	4,926	4,729	5,364	8.89%
	Total Personnel Services	**59,097**	**58,145**	**60,219**	**57,780**	**60,877**	**1.09%**
602004	Equipment Maintenance	173,552	184,049	248,891	245,000	255,087	2.49%
622000	Telephone & Data	113,161	101,971	106,598	106,000	103,653	-2.76%
623000	Travel & Training	-	75	1,000	1,000	1,000	0.00%
650008	Other Professional Svcs	39,498	11,377	18,500	15,000	15,800	-14.59%
	Total Contractual Services	**326,210**	**297,472**	**374,989**	**367,000**	**375,540**	**0.15%**
700002	Maint & Op Supplies	9,352	12,299	10,000	10,000	10,000	0.00%
	Total Commodities	**9,352**	**12,299**	**10,000**	**10,000**	**10,000**	**0.00%**
823000	Computer Hardware	70,472	42,240	40,000	127,129	36,500	-8.75%
	Total Capital Outlay	**70,472**	**42,240**	**40,000**	**127,129**	**36,500**	**-8.75%**
999027	Transfer to Major Equip	-	-	11,000	11,000	11,000	0.00%
	Total Transfers	**-**	**-**	**11,000**	**11,000**	**11,000**	**0.00%**
	Total Information Technology	**$ 465,131**	**$ 410,156**	**$ 496,208**	**$ 572,909**	**$ 493,917**	**-0.46%**

Budget Notes:

Acct	Description	Amount
622000	Telephone & Data	
	Backup WAN	1,500
	Employee Mobile	29,612
	Employee Tablet Data	2,900
	TV - All Bldgs	1,380
	Comcast - PD & VH	8,188
	PD Peerless/L2	14,000
	PD POTS Lines	1,465
	PD MDT Internet	7,000
	PW Internet/L2	4,000
	PW POTS Lines	8,100
	VH POTS Lines	5,908
	VH Internet - Peerless	19,600
	Total	103,653

Acct	Description	Amount
650008	Other Professional Services	
	Penetration Testing	4,500
	Network Monitoring	1,300
	Consulting	10,000
	Total	15,800
823000	Computer Hardware	
	Desktop Computers	7,000
	SCCTV Encoder	4,500
	PD SAN	25,000
	Total	36,500

Budget Notes (Continued):

Acct	Description	Amount	Details
602004	Equipment Maintenance		
	Access Point Maint (VH, PD)	1,700	PD & VH - Wifi Access Point Maint & Support
	Antivirus Software Endpoints	5,800	Licensing and Maint
	Antivirus Software Servers	3,800	Licensing and Maint
	Body Camera - PD	11,760	Video & Service Agreement for Body Cameras (20)
	Cable Broadcast Service	3,800	Warranty & sup for broadcast software/hardware
	Cloud Backup Service	2,100	Offsite backup of village data
	CMS Maintenance	5,000	Maint, support and updates for Phone System
	Community Policing - PD	1,800	Frontline Community Policing
	Copier Use & Svc (VH, PD, PW)	3,200	Maintenance on copiers & cost of copies
	Critical Reach - PD	485	CJI Alert Email Subscription
	Cyber Investigation - PD	6,200	PD Investigation Software
	Digital Sign - VH	150	Digital Signage Service
	Drone Live Service	1,000	DJI Live Streaming Service
	Document Proc Software	11,600	Software support & maint for OCR and doc filing
	Email Archive & Security	8,100	Cloud hosted email storage
	Email Marketing	700	Marketing email system
	Email Service	6,300	Email Hosting & Cloud Service
	Financial Software Maint	25,000	Lic & Maint for Finance, BP, & Code software
	Fingerprint Support - PD	2,400	Maint, updates & support for PD FP system
	Fleet Maint Software - PW	2,300	Fleet Maintenance software
	Flipbook - Parks	200	Digital Document Creation
	Flock Cameras - PD	9,000	Flock LPR Cameras
	Fuel Island Software - PW	1,500	Fleet Fuel Software
	GIS Online	1,500	Online hosting for GIS access
	GIS Monthly Access	4,800	Monthly maintenance for GIS (split w/ WS)
	GIS Updates	7,500	Updates to the Village's GIS DB
	GIS Licenses (3) - CD	2,400	Licenses for GIS Access - CD Dept
	Link Tree - CD	90	Comm Dev Social Media Listings
	Local Storage Service - PD	6,000	PD SAN Storage device maintenance
	Mobile Device management	2,250	Security & Management of Mobile Devices
	Multifactor Authentication	5,000	Two Factor Authentication
	Office Document Software	7,600	Document and Design Software
	Online Board Agenda & Mtg	13,752	Online stream & archive of Board Mtg & agendas
	Online Survey Service	400	Online Surveys
	Onsite Backup Solution	1,200	Backup - 1 year
	Patch Management Software	3,000	Workstation Updates & Patch Management
	Plotter Maint - VH	1,500	Maint, support & updates for the CD Plotter
	Plotter Maint - PW	1,500	Maint, support & updates for the PW Plotter
	Redaction Software - PD	9,100	2 licenses
	Registration Software - Parks	3,400	Parks online reg program support & maint
	Remote Support Software	400	IT Remote Support Software
	Schedule Program - PD	2,400	Scheduling Software
	Server Management Software	600	Village Server Mgmt & Maint Software licensing
	Security Awareness Training	2,900	Security Awareness Training
	Security Camera Maintenace - PD	2,500	Maintenance for Building Security Cameras at PD
	Server Maint (2) - VH	4,200	Service on Village Hall server
	Sign Software - PW	2,100	Software for Sign Shop printer/plotter

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 130 - Information Technology

Budget Notes (Continued):

Acct	Description	Amount	Details
602004	Equipment Maintenance (continued)		
	Signup Genius - Parks	150	Online Race Signup
	Squad Video Support - PD	25,200	Video & Service Agreement for Dash Cameras (14)
	Switch - 48 Pt - VH	1,000	Network Data Switch
	Switch Equip Maint - PD	1,400	PD - Switching Equip Maintenance and Support
	Switch Equip - VH & PD	4,000	Maintenance for switches (8)
	Time Clock Maintenance	2,600	Employee clock-in software
	Vehicle Service Software - PW	850	Vehicle reading software for repair analysis
	Work Order Software - PW	12,000	Work order software, updates, support & maint
	Website Archive Service	4,000	Social Media Archival Service
	Website Hosting	3,900	Hosting & Service for Village Website
	Total	255,087	

Mission/Program Goals:

To efficiently provide quality facilities, equipment, procurement, insurance and benefit services to support the Village of Shorewood departments in their goals.

Program Activities:

Central Services is used to account for those expenditures that are not program specific but which may encompass all village services, such as liability insurance, or expenditures that do not pertain to any one program such as sales tax incentives.

Budget Commentary:

Contractual Services – Additional funds have been allocated for liability insurance, as the FY 2025 premiums were substantially higher than the amount budgeted. Without knowing the amount of the FY 2026 premium, a conservative figure was used for budget purposes.

001 - General Fund
Program 140 - Central Services

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
501000	FICA - Employer	$ 173	$ 167	$ 150	$ 66	$ 150	0.00%
502000	IMRF - Employer	279	253	280	102	280	0.00%
507000	Unemployment Tax	1,200	-	-	6,027	-	--
	Total Personnel Services	**1,652**	**420**	**430**	**6,195**	**430**	**0.00%**
600001	Liability Insurance	150,121	165,952	201,558	263,825	342,973	70.16%
601500	Employee Wellness	12,850	15,047	24,475	17,500	25,000	2.15%
602004	Equipment Maintenance	2,145	1,872	2,770	1,020	1,040	-62.45%
621000	Postage	5,122	5,163	4,750	6,240	7,000	47.37%
650008	Other Professional Svcs	648	1,148	2,000	830	1,480	-26.00%
	Total Contractual Services	**170,887**	**189,182**	**235,553**	**289,415**	**377,493**	**60.26%**
700001	Office Supplies	21,601	20,050	14,000	12,670	14,000	0.00%
	Total Commodities	**21,601**	**20,050**	**14,000**	**12,670**	**14,000**	**0.00%**
999014	Transfer to Debt Service	941,069	941,975	943,975	943,975	944,975	0.11%
999019	Transfer to Capital Proj	-	2,064,243	-	-	-	--
999027	Transfer to Major Equip	-	-	-	750,000	-	--
999031	Transfer to Sustain Water	3,612,290	-	-	534,218	-	--
	Total Transfers	**4,553,359**	**3,006,218**	**943,975**	**2,228,193**	**944,975**	**0.11%**
	Total Central Services	**$ 4,747,499**	**$ 3,215,870**	**$ 1,193,958**	**$ 2,536,473**	**$ 1,336,898**	**11.97%**

Mission/Program Goals:

To deliver in a timely manner a comprehensive, cost-effective, environmentally sound, and technically reliable residential solid waste collection, disposal and reduction system for residents of the Village of Shorewood.

Program Activities:

Quality, weekly collection of the following:

- Household waste
- Yard waste
- Co-mingled recyclables
- Bulk items

Budget Commentary:

Contractual Services – The village entered into a new contract with an independent waste hauler in 2022. Current household rates are $30.16/month with a $3.00 per month discount for senior citizens and disabled Veterans. Services provided by the waste hauler include weekly trash and recycling service, as well as seasonally weekly yard waste collection. The contract also provides recycling and disposal for electronics, household chemicals, and other products that are not accepted with regular refuse collection.

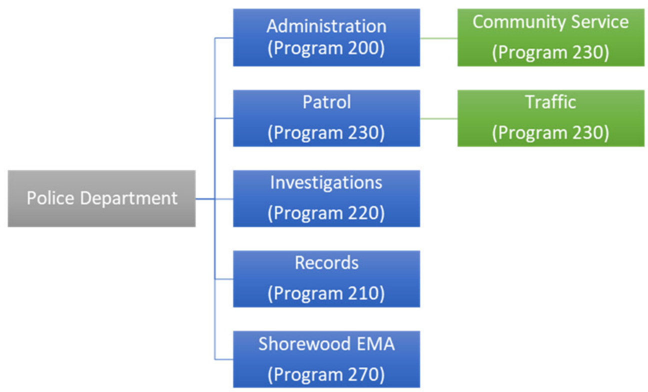
001 - General Fund
Program 160 - Refuse Collection

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 10,649	$ 11,050	$ 11,556	$ 11,562	$ 12,056	4.33%
501000	FICA - Employer	820	841	884	884	920	4.10%
502000	IMRF - Employer	802	845	840	544	883	5.14%
502500	Employer 457 Contribution	486	510	505	505	514	1.79%
506000	Health & Life Insurance	1,107	1,136	1,427	1,370	1,609	12.76%
	Total Personnel Services	**13,864**	**14,381**	**15,211**	**14,866**	**15,982**	**5.07%**
621000	Postage	6,277	6,800	7,000	7,786	8,700	24.29%
627000	Refuse Collection	2,076,730	2,184,584	2,271,360	2,285,020	2,392,000	5.31%
650008	Other Professional Svcs	4,005	4,935	5,000	4,450	4,920	-1.60%
	Total Contractual Services	**2,087,012**	**2,196,319**	**2,283,360**	**2,297,256**	**2,405,620**	**5.35%**
	Total Refuse Collection	**$ 2,100,875**	**$ 2,210,700**	**$ 2,298,571**	**$ 2,312,122**	**$ 2,421,602**	**5.35%**

Mission/Program Goals:

The mission of the Village of Shorewood Police Department is to enhance the quality of life in the Village of Shorewood by working cooperatively with the public to prevent crime, enforce the laws, preserve the peace, and provide a safe environment for our residents and visitors. We are committed to the fair and impartial enforcement of all laws of the community, the delivery of exceptional public safety services, and the preservation of the public trust through the maintenance of the highest professional standards and ethics.

The following chart describes the organizational structure of the Shorewood Police Department.



Program Activities:

- Provide direction to the Patrol, Investigations, Community Services, and Records Divisions ensuring they are mutually supportive of one another and that their operations, planning, research, training, and general administration are in accordance with department objectives and long-term strategic planning.

- Update the Village of Shorewood Police policies and procedures to provide for the good order and discipline of the Department and reduce our liability exposure by the establishment and maintenance of good work practices.

- Provide for the continuing education and career development of departmental personnel through the various training networks and professional education associations.

- Facilitate the networking of Department elements with criminal justice and first responder partners in our region. This includes but is not limited to department communications, investigations, case preparation and management, mutual aid, emergency management, domestic violence, traffic enforcement, special operations, drug enforcement, and gang suppression.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 200 - Police Administration

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 350,743	$ 361,184	$ 379,359	$ 378,021	$ 386,500	1.88%
501000	FICA - Employer	15,791	18,566	19,404	18,911	19,637	1.20%
502000	IMRF - Employer	21,646	22,509	23,524	22,624	21,219	-9.80%
503000	Police Pension - Employer	69,125	69,171	70,474	77,571	95,714	35.82%
505000	Police Education Pay	2,150	2,150	2,150	2,150	2,150	0.00%
506000	Health & Life Insurance	63,420	64,013	74,370	71,395	104,784	40.90%
	Total Personnel Services	**522,875**	**537,593**	**569,281**	**570,672**	**630,003**	**10.67%**
623000	Travel & Training	7,527	6,500	7,970	5,000	8,110	1.76%
626000	Dues & Subscriptions	825	1,080	1,980	1,980	1,980	0.00%
	Total Contractual Services	**8,352**	**7,580**	**9,950**	**6,980**	**10,090**	**1.41%**
720004	Uniforms	4,785	2,759	3,300	3,300	3,300	0.00%
740000	Fuel	6,976	3,882	4,000	3,388	3,500	-12.50%
	Total Commodities	**11,760**	**6,640**	**7,300**	**6,688**	**6,800**	**-6.85%**
999027	Transfer to Major Equip	5,000	5,000	5,500	5,500	5,500	0.00%
	Total Transfers	**5,000**	**5,000**	**5,500**	**5,500**	**5,500**	**0.00%**
	Total Police Administration	**$ 547,988**	**$ 556,814**	**$ 592,031**	**$ 589,840**	**$ 652,393**	**10.20%**

Budget Notes:

Acct	Description	Amount
623000	Travel & Training	
	IL Chief's Conf	1,000
	International Conf	3,000
	Will Co Chiefs	1,140
	Tri-River (3)	270
	ILEAS	1,700
	Other	1,000
	Total	8,110

Acct	Description	Amount
626000	Dues & Subscriptions	
	Will Co Chiefs	200
	International Chiefs	380
	Illinois Chiefs	250
	ILEAP Accred Program	800
	IL Police Accred Assn	100
	Other	250
	Total	1,980

Mission/Program Goals:

The Records Division of the Shorewood Police Department is responsible for the preparation, processing, and maintenance of all departmental records. The clerks of the Records Division also assist citizens with walk-in services, answer telephones, transmit messages and route requests for information the appropriate Departmental personnel. The Records Division also submits all required crime statistics to the appropriate county, state, and federal agency as prescribed by law.

Program Activities:

- Processing of Arrests: Prepare, enter and maintain all arrest records and case dispositions. Route arrest records in a timely manner to the designated local or state prosecutorial agency. Ensure the timely appearances of officers in court by preparing court schedules and providing officers with court date notifications.

- Police Records Services: The Records Division will provide police reports to outside law enforcement agencies upon request and to citizens in accordance with current laws, ordinances, rules and regulations. Records personnel assist the administration with the creation, duplication, and distribution of departmental forms. The Records Division also maintains bicycle registration records, business key holder index information, residential and business false alarm records and animal control forms. Records personnel also collect fees and send statements accordingly.

- Records personnel compile daily information from incident and arrest reports, radio logs and CAD reports and further provide monthly internal and external reports to parties at the direction of the Chief of Police.

- Traffic Accident Records: Process and maintain records of all traffic accidents investigated by the Shorewood Police Department and transfer accident records to the Illinois Secretary of State's Office and other stakeholders in a timely manner.

- The Records Supervisor assists the Deputy Chief of Administration with coordination of all non-village server related information technology programs including in squad computers, LIVESCAN fingerprint scanner operations, LEADS Administration, IWIN Administration, and in squad digital cameras.

- The Records Division Supervisor integrates report/computer aided dispatch/squad software with affiliated agencies.

Budget Commentary:

Personnel Services – Funds are included to add an additional records clerk at 10/1/2025 to assist with administrative work associated with Police Officer body worn cameras.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 210 - Police Records

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 184,452	$ 170,235	$ 206,607	$ 191,444	$ 226,417	9.59%
500003	Wages - Overtime	112	947	1,000	867	1,000	0.00%
501000	FICA - Employer	13,970	12,790	15,882	14,712	17,397	9.54%
502000	IMRF - Employer	22,297	21,020	24,165	22,385	26,358	9.07%
506000	Health & Life Insurance	44,299	27,832	78,032	74,911	93,449	19.76%
	Total Personnel Services	**265,129**	**232,824**	**325,686**	**304,319**	**364,621**	**11.95%**
602004	Equipment Maintenance	162	223	240	100	240	0.00%
621000	Postage	1,040	968	750	750	1,000	33.33%
623000	Travel & Training	96	731	1,300	1,300	1,500	15.38%
625000	Printing	1,242	4,081	4,000	4,000	3,000	-25.00%
626000	Dues & Subscriptions	-	244	190	190	270	42.11%
650008	Other Professional Svcs	-	67	500	500	500	0.00%
	Total Contractual Services	**2,540**	**6,314**	**6,980**	**6,840**	**6,510**	**-6.73%**
720004	Uniforms	1,142	1,481	1,250	1,250	1,500	20.00%
	Total Commodities	**1,142**	**1,481**	**1,250**	**1,250**	**1,500**	**20.00%**
	Total Police Records	**$ 268,812**	**$ 240,619**	**$ 333,916**	**$ 312,409**	**$ 372,631**	**11.59%**

Budget Notes:

Acct	Description	Amount
626000	Dues & Subscriptions	
	LERM of IL	120
	Illinois LEAP	150
	Total	270

Mission/Program Goals:

The mission of the Investigation Division is to provide the highest quality criminal investigative support to the Shorewood Police Department by conducting timely and thorough criminal investigations using advanced investigative techniques and forensic equipment. Detectives will conduct systematic and methodical investigations to determine what findings the evidence supports and will not form conclusions in advance. Detectives recognize their responsibilities to the community they serve and are committed to investigating all criminal allegations in an ethical and impartial manner with sensitivity toward victims, witnesses, as well as preserving the rights of the accused. Detectives are dedicated to providing superior investigative services to the Shorewood Police Department to preserve the quality of life that our citizens and visitors enjoy.

Program Activities:

- Investigate felony and misdemeanor crime reported to the Department.
- Liaison with and maintain professional relationships with adjacent and regional detective divisions to cooperatively collect, analyze and disseminate criminal intelligence.
- Coordinate investigations, evidence collection, and patrol operations with the Patrol division to solve reported crime and proactively prevent criminal activity.
- Liaison with local and State's Attorney offices to ensure the proper case preparation for successful prosecution of criminal cases.
- Conduct pre-employment background investigations as directed by the Chief of Police.
- Oversee the maintenance of evidence by the patrol Evidence Technicians and Property Custodian.
- Coordinate the specific requirements of the Illinois Juvenile Court Act including prosecution, crime prevention, and protection of juveniles coordinating efforts with the patrol division, external criminal justice partners, and relevant social agencies.
- Address the specific threats to the growing elderly demographic in the village providing investigative services to elderly victims as well as timely prevention education in cooperation with the Patrol and Community Service Divisions.

Budget Commentary:

Contractual Services – An increase is allocated to Travel & Training to fund investigative classes.

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund
Program 220 - Police Investigations

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 440,298	$ 465,331	$ 482,226	$ 484,461	$ 497,730	3.22%
500003	Wages - Overtime	13,289	12,624	15,000	9,696	12,000	-20.00%
501000	FICA - Employer	147	6,856	7,210	7,165	7,391	2.51%
503000	Police Pension - Employer	109,558	109,583	110,298	121,407	123,503	11.97%
505000	Police Education Pay	2,400	2,425	1,450	1,450	2,400	65.52%
506000	Health & Life Insurance	101,810	104,488	114,227	109,658	96,897	-15.17%
	Total Personnel Services	**667,502**	**701,307**	**730,411**	**733,838**	**739,921**	**1.30%**
623000	Travel & Training	2,522	785	7,625	600	7,625	0.00%
623001	Investigations	3,090	171	500	114	500	0.00%
626000	Dues & Subscriptions	13,952	9,962	6,485	4,590	6,485	0.00%
650008	Other Professional Svcs	-	3,738	25,500	25,500	10,500	-58.82%
	Total Contractual Services	**19,564**	**14,656**	**40,110**	**30,804**	**25,110**	**-37.40%**
720004	Uniforms	2,980	3,600	4,500	4,500	4,500	0.00%
740000	Fuel	6,737	4,262	5,000	4,334	4,750	-5.00%
	Total Commodities	**9,717**	**7,862**	**9,500**	**8,834**	**9,250**	**-2.63%**
999027	Transfer to Major Equip	26,500	26,500	28,715	28,715	28,715	0.00%
	Total Transfers	**26,500**	**26,500**	**28,715**	**28,715**	**28,715**	**0.00%**
	Total Police Investigations	**$ 723,283**	**$ 750,325**	**$ 808,736**	**$ 802,191**	**$ 802,996**	**-0.71%**

Budget Notes:

Acct	Description	Amount
623000	Travel & Training	
	Tri-River (4)	450
	Investigative Classes	7,175
	Total	7,625
650008	Other Professional Services	
	Child Advocacy Center	4,500
	Lab Fees	6,000
	Total	10,500

Acct	Description	Amount
626000	Dues & Subscriptions	
	Will/Grundy Maj Crime	1,500
	IAPEM	100
	Accurint	900
	Critical Reach	900
	Experian	360
	Transunion	1,000
	E-Lineup	600
	LexisNexis	675
	Barca	450
	Total	6,485

Mission/Program Goals:

The patrol division is the largest and most diverse division of the Shorewood Police Department dedicated to the proactive deterrence of criminal activity and actively responding to the needs of the community. Adopting an Objective Based Policing strategy to deliver relevant and timely service, the officers in the Patrol Division are the "front line" of the Department responding to calls for service and initiating activity based upon their patrol observations.

Program Activities:

- Current patrol activities and staffing are based on a population of 17,495 residents determined by the 2017 special census. The department endeavors to maintain the highest level of service to the community. The Patrol division is managed by the Deputy Chief of Patrol with the assistance of four Patrol Sergeants, each of whom leads a patrol shift.

- Routine patrol is the primary department function of delivering proactive, self-initiated services to the community and responding to calls for service in a vast array of circumstances.

- Crime Prevention: Conspicuous and spontaneous patrol activities are designed to maximize officer visibility to deter criminal activity. Furthermore, each officer's ongoing relationship building with the community involves educating the public in ways they reduce their susceptibility to being victimized by crime.

- Conduct preliminary investigations by responding to crime scenes, apprehending offenders when possible, the collection and processing of evidence, obtaining relevant case information for the successful prosecution of cases, and coordinating activity with intra and inter departmental agencies as necessary or directed by the command staff.

- Traffic Enforcement: Monitor and take enforcement action to address this perennial citizen complaint. Traffic enforcement will remain a primary focus to ensure the safe and uninterrupted movement of vehicles and pedestrians throughout the village utilizing self-initiated officer activity, deliberately coordinated enforcement initiatives, and the utilization of dedicated traffic officers when staffing levels permit their deployment away from routine patrol activities.

- Patrol Supervision: Lead, manage, and mentor the officers of the Patrol Division coordinating their day to day operations, proposing appropriate training for their personnel, and providing for the necessary communication among the various divisions and command staff to accomplish departmental objectives and strategic goals.

- Community Partnerships through various outlets, including the Citizen Advisory Committee, Citizen's Police Academy, Chaplain's Assistance Program, elderly services, bike and pedestrian patrol, and officer presence at community events

Budget Commentary:

Personnel Services – Training overtime funds have been allocated to comply with the SAFE-T Act.

Transfers – An increase in the Transfer to Major Equipment Fund is included to plan for increased costs of replacement vehicles in the future.

001 - General Fund
Program 230 - Police Patrol

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 2,548,550	$ 2,599,991	$ 2,784,488	$ 2,787,967	$ 2,929,985	5.23%
500002	Wages - Part Time	3,696	39,659	43,470	40,455	44,022	1.27%
500003	Wages - Overtime	77,051	108,475	122,884	106,951	122,000	-0.72%
500007	Wages - Special Activities	-	30,142	35,000	46,620	47,250	35.00%
500008	Wages - OT (Training)	18,054	25,280	37,000	37,000	40,000	8.11%
500010	Wages - OT (Com Svc)	18,253	21,053	23,000	26,000	29,000	26.09%
500009	Wages - R&R Grant	-	-	-	160,000	-	--
501000	FICA - Employer	976	43,369	46,976	49,280	49,409	5.18%
501011	Officer in Charge	3,185	3,507	4,000	4,333	4,500	12.50%
501012	Field Training Officer	1,872	3,104	4,000	1,280	2,500	-37.50%
502000	IMRF Employer	-	-	-	529	-	--
503000	Police Pension - Employer	598,876	647,663	645,570	701,033	702,510	8.82%
505000	Police Education Pay	15,450	15,425	15,000	15,000	16,950	13.00%
506000	Health & Life Insurance	492,689	534,331	610,940	586,502	654,694	7.16%
	Total Personnel Services	**3,778,650**	**4,071,998**	**4,372,328**	**4,562,951**	**4,642,819**	**6.19%**
602004	Equipment Maintenance	3,180	3,709	1,550	-	-	--
623000	Travel & Training	22,942	30,339	32,100	40,000	46,100	43.61%
626000	Dues & Subscriptions	1,244	4,911	5,250	5,250	5,250	0.00%
631000	Animal Control	1,780	-	6,000	6,000	6,000	0.00%
635000	K-9 Program	3,719	1,493	6,000	6,000	-	-100.00%
650007	Dispatching	307,181	318,612	309,117	334,796	314,160	1.63%
650008	Other Professional Svcs	22,601	24,922	22,200	22,200	22,408	0.94%
	Total Contractual Services	**362,647**	**383,985**	**382,217**	**414,246**	**393,918**	**3.06%**
720002	Police Supplies	25,746	24,727	23,000	20,714	24,500	6.52%
720004	Uniforms	41,676	37,074	44,900	44,900	40,700	-9.35%
720005	Arms/Ammunition	29,885	28,554	38,900	38,900	30,400	-21.85%
720006	Overtime Meal Allowance	64	10	100	100	100	0.00%
740000	Fuel	66,463	61,393	69,100	68,772	70,000	1.30%
745000	Books & Publications	-	-	500	-	-	--
	Total Commodities	**163,833**	**151,758**	**176,500**	**173,386**	**165,700**	**-6.12%**
999027	Transfer to Major Equip	154,171	154,171	280,531	280,531	279,431	-0.39%
	Total Transfers	**154,171**	**154,171**	**280,531**	**280,531**	**279,431**	**-0.39%**
	Total Police Patrol	**$ 4,459,302**	**$ 4,761,912**	**$ 5,211,576**	**$ 5,431,114**	**$ 5,481,868**	**5.19%**

Budget Notes:

Acct	Description	Amount
650008	Other Professional Services	
	Hepatitis Tests/Shots	4,000
	Officer Wellness Check	6,000
	Starcom Fees	3,408
	Towing Fees	1,000
	Warrant Services	8,000
	Total	22,408

Acct	Description	Amount
626000	Dues & Subscriptions	
	Wilmington Range	2,000
	WCSP SOG	1,000
	ILEAS	1,500
	Car Seat Certifications	750
	Total	5,250

001 - General Fund
Program 230 - Police Patrol

Budget Notes (Continued):

Acct	Description	Amount
623000	Travel & Training	
	Patrol	6,000
	Police Academy (3)	16,500
	FTO	500
	Evidence	3,000
	Tri-River (27)	3,100
	Police Staff & Command	5,000
	Sup of Police Person	5,000
	Fire Arms Instructor	2,000
	SO & Police Memorial	5,000
	Total	46,100

Acct	Description	Amount
720004	Uniforms	
	23 Officers @ $900 ea	20,700
	Bulletproof Vests (10)	12,000
	Specialty Units	3,000
	Other	5,000
	Total	40,700
720005	Arms/Ammunition	
	Shotgun	500
	Rifle	7,800
	Pistol	22,100
	Total	30,400

Mission/Program Goals:

The Shorewood Emergency Management Agency (SEMA) fulfills the village's obligation to prepare for and manage disasters, should they arise.

Program Activities:

The Chief of Police is also the village's Emergency Management Director and National Incident Management System (NIMS) Coordinator.

SEMA volunteers put in approximately 700 hours of service to the village in the following areas: training, organizational meetings, emergency callouts for traffic control or weather spotting, or responded to work at a variety of community events. SEMA continues to prepare its volunteer personnel to assist the professional public safety departments with special events and emergencies.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 270 - Shorewood EMA

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500002	Wages - Part Time	$ 484	$ -	$ -	$ -	$ -	--
501000	FICA - Employer	37	-	-	-	-	--
	Total Personnel Services	**521**	**-**	**-**	**-**	**-**	**--**
602004	Equipment Maintenance	2,727	2,359	3,000	1,892	3,000	0.00%
623000	Travel & Training	196		-	-	-	--
626000	Dues & Subscriptions	100		-	-	-	--
650008	Other Professional Svcs	3,400	3,400	4,000	3,596	4,000	0.00%
	Total Contractual Services	**6,423**	**5,759**	**7,000**	**5,488**	**7,000**	**0.00%**
700002	Maint & Op Supplies	191	-	2,000	-	-	-100.00%
	Total Commodities	**191**	**-**	**2,000**	**-**	**-**	**-100.00%**
	Total Shorewood EMA	**$ 7,135**	**$ 5,759**	**$ 9,000**	**$ 5,488**	**$ 7,000**	**-22.22%**

Budget Notes:

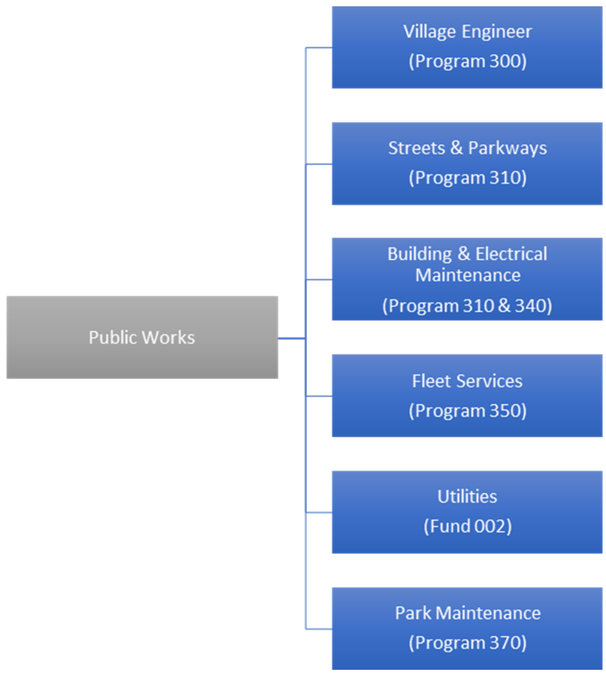
Acct	Description	Amount
602004	Equipment Maintenance	
	Siren Maintenance	3,000
	Total	3,000

Acct	Description	Amount
650008	Other Professional Services	
	Comm Notification	4,000
	Total	4,000

Mission/Program Goals:

Public Works Administration oversees all operations of the Public Works Department to ensure the effective delivery of public works services to the people of Shorewood. This includes maintaining division records, performing purchasing activities, receive, record, and respond to resident's requests, and to perform other administrative tasks as needed.

The following organizational chart describes the responsibilities of the Shorewood Public Works department.



Program Activities:

- Service Maintenance/Management – Manage, direct and supervise the Public Works Departments functions to provide the highest level of service and product to the residents and businesses in Shorewood.

- Maintain an ongoing mapping of the streets in the village including their length/width, and repair and replacement history.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 300 Public Works Administration

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 68,264	$ 96,797	$ 111,591	$ 100,997	$ 106,213	-4.82%
500002	Wages - Part Time	17,209	19,750	21,923	20,144	21,930	0.03%
501000	FICA - Employer	6,959	9,466	10,214	9,267	9,803	-4.02%
502000	IMRF - Employer	11,073	15,268	15,541	13,801	14,852	-4.44%
506000	Health & Life Insurance	12,630	9,475	5,064	4,861	15,360	203.30%
506001	PW Health Insurance	1,494	15,239	12,975	12,167	6,156	-52.56%
	Total Personnel Services	**117,629**	**165,996**	**177,309**	**161,238**	**174,314**	**-1.69%**
623000	Travel & Training	2,408	10,369	10,800	7,500	10,800	0.00%
626000	Dues & Subscriptions	1,030	909	1,097	1,100	1,900	73.20%
650001	Engineering Expense	72,003	51,361	94,875	72,879	75,000	-20.95%
650008	Other Professional Svcs	4,882	7,089	5,020	5,020	5,020	0.00%
650012	Mosquito Control	20,370	26,735	25,000	27,620	28,449	13.79%
650030	Environmental Cleanup	29,153	-	25,000	-	-	--
	Total Contractual Services	**129,846**	**96,464**	**161,792**	**114,119**	**121,169**	**-25.11%**
720004	Uniforms	524	729	1,000	1,000	1,000	0.00%
740000	Fuel	1,896	2,363	2,500	2,740	2,800	12.00%
745000	Books & Publications	45	28	-	-	-	--
	Total Commodities	**2,465**	**3,120**	**3,500**	**3,740**	**3,800**	**8.57%**
999027	Transfer to Major Equip	3,125	10,125	12,833	12,833	12,833	0.00%
	Total Transfers	**3,125**	**10,125**	**12,833**	**12,833**	**12,833**	**0.00%**
	Total Public Works Admin	**$ 253,064**	**$ 275,705**	**$ 355,434**	**$ 291,931**	**$ 312,116**	**-12.19%**

Budget Notes:

Acct	Description	Amount
623000	Travel & Training	
	Safety Training	1,000
	IMSA Certification	1,400
	Local 150 Training Site	5,000
	Training Seminars	3,400
	Total	10,800

Acct	Description	Amount
650008	Other Professional Services	
	Storm Tracking	4,600
	CDL Renewal (7)	420
	Total	5,020
650012	Mosquito Control	
	Mosquito Sprays	28,449
	Total	28,449

Mission/Program Goals:

The goal of the Street program is to protect the village's capital investment in streets and maintain them in a safe and usable condition at all times and in all kinds of weather.

Program Activities:

- Road Surface Maintenance – Extend the safe, usable life of street surfaces, through preventative maintenance programs, and when necessary, repair damage to streets as rapidly as possible.
- Curb Replacement – Curbing is an integral part of our roadway system. Curbs help direct the storm water runoff so that our streets are safe for driving and serve as a barrier for the paved road, thus increasing the life of the pavement. Where needed, defective curbs are removed and replaced by the Street Program.
- Regular maintenance of Village sidewalks and parkways including trip hazards, tree trimming, grass mowing, sod repair, stump removal, litter removal, maintaining ADA compliance and seasonal leaf removal
- Inspection, maintenance and repair of Village owned street lights
- Snow/Ice Control – Keep streets safe for use and travel during and after snow and ice events.
- Debris removal from roadways and inlets on the Village's road and drainage system
- Routine inspection and maintenance of Village traffic signals
- Retention and detention pond maintenance

Budget Commentary:

Personnel Services – One additional full-time employee is added in FY 2025-26. Portions of these salaries are recorded in various programs in the department.

Contractual Services – Budget reflects an increase in our Sidewalk Hazard Program. Traffic Signal Maintenance reflects an increase of approximately 4%.

Commodities – Budget reflects an increase in road salt purchase as we begin to replenish our supply for the next season.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 310 - Streets

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 371,672	$ 395,523	$ 432,916	$ 406,585	$ 354,249	-18.17%
500003	Wages - Overtime	128,321	121,933	144,500	130,000	130,000	-10.03%
500004	Wages - Seasonal	5,310	12,932	15,840	13,824	15,840	0.00%
501000	FICA - Employer	38,171	39,963	45,399	42,122	38,272	-15.70%
501013	Snow Operator in Charge	-	130	200	200	200	0.00%
502000	IMRF - Employer	59,922	62,148	67,235	68,994	56,148	-16.49%
506000	Health & Life Insurance	2,355	2,210	3,167	3,040	2,418	-23.63%
506001	PW Health Insurance	119,741	128,815	147,535	138,683	119,813	-18.79%
	Total Personnel Services	**725,491**	**763,655**	**856,791**	**803,447**	**716,940**	**-16.32%**
620000	Rental Expense	9,244	9,029	4,000	1,500	7,000	75.00%
622001	Electricity	128,116	236,543	200,000	235,819	235,000	17.50%
622005	Traffic Signal Maintenace	24,148	24,350	22,769	25,142	27,432	20.48%
650008	Other Professional Svcs	98,181	121,983	142,500	127,500	145,000	1.75%
	Total Contractual Services	**259,689**	**391,905**	**369,269**	**389,961**	**414,432**	**12.23%**
700002	Maint & Op Supplies	40,627	26,063	37,000	37,000	46,500	25.68%
700007	Trees	1,042	2,700	3,000	3,000	3,000	0.00%
720004	Uniforms	13,104	23,210	26,000	26,000	26,000	0.00%
720008	Safety Supplies	1,396	2,322	3,200	3,200	4,000	25.00%
730002	Backfill Materials	40,674	23,675	25,690	20,690	27,000	5.10%
736000	Salt	126,590	59,104	30,000	30,000	60,000	100.00%
736001	Calcium Chloride	14,845	9,033	5,000	10,000	10,000	100.00%
740000	Fuel	63,965	54,836	64,250	65,742	65,000	1.17%
741000	Signs	11,794	11,998	43,000	42,500	27,500	-36.05%
	Total Commodities	**314,037**	**212,942**	**237,140**	**238,132**	**269,000**	**13.44%**
820000	Equipment	4,140	4,251	4,500	4,500	4,500	0.00%
	Total Capital Outlay	**4,140**	**4,251**	**4,500**	**4,500**	**4,500**	**0.00%**
999027	Transfer to Major Equip	299,333	306,599	400,222	400,222	416,997	4.19%
	Total Transfers	**299,333**	**306,599**	**400,222**	**400,222**	**416,997**	**4.19%**
	Total Streets	**$ 1,602,690**	**$ 1,679,352**	**$ 1,867,922**	**$ 1,836,263**	**$ 1,821,869**	**-2.47%**

Budget Notes:

Acct	Description	Amount
620000	Rental Expense	
	Misc Rental Equip	7,000
	Total	7,000
741000	Signs	
	Entryway Signs	15,000
	Pole Banners	5,000
	Sign Supplies	5,000
	Sign Upgrade Program	2,500
	Total	27,500

Acct	Description	Amount
650008	Other Prof Services	
	Sidewalk Hzd Program	30,000
	Tree Pruning	35,000
	Tree Removals	10,000
	Streetlight Boring	5,000
	Landscape Maint	65,000
	Total	145,000

001 - General Fund
Program 310 - Streets

Budget Notes (continued):

Acct	Description	Village %	Annual Cost
622005	Traffic Signal Maintenace		
	Rt 52 & Brookshore	50%	3,245
	Rt 52 & River Rd	50%	3,245
	Rt 59 & School St.	33%	2,163
	Rt 59 & Vertin Blvd	100%	6,489
	Rt 59 & Seil Rd	33%	2,163
	Black Rd & Shorewood Dr	100%	2,532
	Black Rd & River Rd	100%	2,532
	Black Rd & Home Dpt	100%	2,532
	Black Rd & Sharp Dr	100%	2,532
	Total		27,432

Mission/Program Goals:

To deliver building maintenance services to all village owned facilities, which preserve and protect the village's investment in public facilities and meet the needs of internal and external customers for safe, functional, and presentable public facilities.

Program Activities:

- Preventative maintenance and repairs or renovations of all village buildings
- Repair, maintenance and alteration of mechanical, electrical, heating and air conditioning, structural and roofing, and ventilation systems
- Repair or replacement of office furniture and one-time infrastructure repairs
- Routine maintenance and emergency repair contracts for all mechanical and office equipment
- Maintenance and routine care of the landscaped areas adjacent to all buildings including care of trees, shrubs, flowers and lawns

Budget Commentary:

Contractual Services – An increase is allocated to a number of repairs at the Police Department facility and ADA door upgrades at the Public Works Facility.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 340 - Building Maintenance

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 58,251	$ 64,873	$ 57,304	$ 56,946	$ 72,614	26.72%
500003	Wages - Overtime	16,486	13,145	17,500	13,049	15,000	-14.29%
501000	FICA - Employer	5,717	5,968	5,723	5,355	6,702	17.12%
502000	IMRF - Employer	9,034	9,583	8,707	7,899	10,154	16.62%
506000	Health & Life Insurance	29	230	337	324	809	140.43%
506001	PW Health Insurance	12,495	15,196	21,156	19,887	23,547	11.30%
	Total Personnel Services	**102,013**	**108,995**	**110,727**	**103,458**	**128,827**	**16.35%**
602001	Building Maintenance	39,865	22,816	28,440	20,000	20,000	-29.68%
602004	Equipment Maintenance	9,680	22,955	28,440	20,000	33,050	16.21%
620000	Rental Expense	5,220	5,174	4,000	2,500	2,500	-37.50%
622003	Gas Utility	10,424	2,137	1,500	1,500	1,500	0.00%
650008	Other Professional Svcs	108,048	171,138	286,959	280,000	260,184	-9.33%
	Total Contractual Services	**173,237**	**224,220**	**349,339**	**324,000**	**317,234**	**-9.19%**
700002	Maint & Op Supplies	48,075	66,984	35,000	18,495	20,000	-42.86%
736000	Salt	1,392	-	-	-	-	--
	Total Commodities	**49,466**	**66,984**	**35,000**	**18,495**	**20,000**	**-42.86%**
820000	Equipment	2,313	16,237	2,500	636	1,000	-60.00%
829000	Building & Furniture Exp	10,746	2,086	-	2,500	35,000	--
	Total Capital Outlay	**13,059**	**18,323**	**2,500**	**3,136**	**36,000**	**1340.00%**
999027	Transfer to Major Equip	-	4,000	4,400	4,400	7,480	70.00%
	Total Transfers	**-**	**4,000**	**4,400**	**4,400**	**7,480**	**70.00%**
	Total Building Maintenance	**$ 337,774**	**$ 422,522**	**$ 501,966**	**$ 453,490**	**$ 509,541**	**1.51%**

Budget Notes:

Acct	Description	Amount
602004	Equipment Maintenance	
	PW Alarm System	850
	Heating & Cooling - PD	3,100
	Heating & Cooling - VH	10,300
	Heating & Cooling - PW	3,500
	Generator - PD	1,600
	Generator - PW	4,400
	Generator - VH	1,600
	Generator Repairs	5,200
	Fire Alarms	2,500
	Total	33,050

Acct	Description	Amount
829000	Building & Furniture Expense	
	Comm Dev	20,000
	Police Evidence	15,000
	Total	35,000

001 - General Fund
Program 340 - Building Maintenance

Budget Notes (Continued):

Acct	Description	Amount
650008	Other Professional Services	
	All Bldg - Fire Ext	2,500
	All Bldg - Janitorial Svcs	55,752
	VH & PD Grounds	44,000
	VH & PD Pest Control	1,320
	PD Breakroom Tile	7,500
	PD Workstation Booking	10,000
	PD Window Cleaning	500
	PD Floor Wax	3,000
	PD Carpet Cleaning	2,000
	PD Locker Room Cleaning	500
	PD Duct Clean	1,000
	PW Fuel Ctr Insp	2,700
	PW High PSI	500
	PW Window Cleaning	500
	PW Floor Cleaning	2,000
	PW Crane Insp	1,500
	PW Lift Insp	2,000
	PW Compressor Insp	1,200
	PW Door ADA	30,000
	TC Irrigation	4,000
	VH Boiler Control	6,500
	VH Boiler Inspection	500
	VH Elevator Test	3,000
	VH Elevator Contract	3,312
	VH Fire Pump Testing	1,200
	VH Fire Sprinklers	1,500
	VH Floor Cleaning	3,000
	VH Pond Maint	12,000
	VH Pond Aerator	14,000
	VH Egress Improvements	35,000
	VH Tree Maint	3,700
	VH Window Cleaning	4,000
	Total	260,184

Mission/Program Goals:

Maintain and improve village equipment and capital assets and manage effective delivery of fleet maintenance to the people of Shorewood.

Program Activities:

- Conduct routine maintenance and equipment repairs for vehicles and equipment across all departments, determining if it is within the village's best interests to preform repairs and maintenance in house or via a third party.

- To maintain the supply of gasoline and diesel fuel from our own pumps so that it is available to our fleet of vehicles in a timely manner and at a cost beneficial to the village

Budget Commentary:

Contractual Services – Additional funds are allocated for vehicle maintenance to reflect current spending patterns.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 350 - Fleet Maintenance

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 76,202	$ 73,064	$ 74,708	$ 74,995	$ 76,389	2.25%
500003	Wages - Overtime	2,766	1,854	2,500	2,122	2,500	0.00%
501000	FICA - Employer	5,986	5,680	5,906	5,899	6,035	2.18%
502000	IMRF - Employer	9,558	9,182	8,987	8,977	9,143	1.74%
506000	Health & Life Insurance	245	220	237	228	237	-0.01%
506001	PW Health Insurance	20,506	24,390	30,486	28,657	31,919	4.70%
	Total Personnel Services	**115,263**	**114,391**	**122,825**	**120,878**	**126,224**	**2.77%**
602002	Vehicle & Equip Maint	58,760	68,316	67,500	59,823	67,500	0.00%
623000	Travel & Training	2,163	64	500	500	500	0.00%
	Total Contractual Services	**60,922**	**68,380**	**68,000**	**60,323**	**68,000**	**0.00%**
720001	Vehicle & Equip Parts	136,824	134,837	125,000	160,000	160,000	28.00%
720007	Tool Allowance	2,000	2,000	2,000	2,000	2,000	0.00%
740000	Fuel	3,363	1,866	1,750	1,524	1,600	-8.57%
	Total Commodities	**142,186**	**138,703**	**128,750**	**163,524**	**163,600**	**27.07%**
820000	Equipment	4,018	6,812	2,000	7,350	2,000	0.00%
820002	Snow Plow/Mower Blades	329	16,413	10,000	10,000	12,000	20.00%
	Total Capital Outlay	**4,347**	**23,225**	**12,000**	**17,350**	**14,000**	**16.67%**
999027	Transfer to Major Equip	3,750	3,750	4,125	4,125	5,665	37.33%
	Total Transfers	**3,750**	**3,750**	**4,125**	**4,125**	**5,665**	**37.33%**
	Total Fleet Maintenance	**$ 326,469**	**$ 348,450**	**$ 335,700**	**$ 366,200**	**$ 377,489**	**12.45%**

Budget Notes:

Acct	Description	Amount
720001	Vehicle & Equip Parts	
	Shop Supplies	30,000
	Vehicle & Equip Parts	115,000
	Vehicle & Equp Fluids	15,000
	Total	160,000

Mission/Program Goals:

- To maintain, improve and preserve the aesthetic beauty of parks and existing facilities throughout Shorewood at a high standard of quality on a systematic/scheduled basis.

- To achieve a level of construction and maintenance that will optimize the useful life and performance of all park facilities and equipment.

- To create a safe and healthy environment for all park patrons and employees.

Program Activities:

Operation, inspection, maintenance, repair, and renovations of all Shorewood park grounds, equipment, shelters and facilities.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 370 - Parks Maintenance

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 174,248	$ 173,982	$ 212,921	$ 210,894	$ 206,487	-3.02%
500003	Wages - Overtime	32,478	27,813	30,000	35,932	37,500	25.00%
500004	Wages - Seasonal	14,532	24,771	15,840	19,982	15,840	0.00%
501000	FICA - Employer	16,923	17,329	19,795	20,411	19,877	0.41%
502000	IMRF - Employer	25,611	25,481	28,276	29,113	28,278	0.01%
506000	Health & Life Insurance	136	154	196	192	304	55.05%
506001	PW Health Insurance	67,105	55,320	75,658	71,119	76,089	0.57%
	Total Personnel Services	**331,033**	**324,851**	**382,687**	**387,642**	**384,374**	**0.44%**
620000	Rental Expense	-	444	500	2,500	3,500	600.00%
622001	Electricity	5,692	9,812	9,250	18,500	20,000	116.22%
623000	Travel & Training	1,742	2,428	720	720	2,800	288.89%
650008	Other Professional Svcs	68,320	68,456	138,000	129,000	78,000	-43.48%
	Total Contractual Services	**75,753**	**81,140**	**148,470**	**150,720**	**104,300**	**-29.75%**
700002	Maint & Op Supplies	54,561	35,828	40,000	43,107	45,000	12.50%
731000	Chemicals	2,053	6,391	5,000	1,500	1,500	-70.00%
740000	Fuel	16,218	11,773	15,500	15,117	16,000	3.23%
	Total Commodities	**72,832**	**53,992**	**60,500**	**59,724**	**62,500**	**3.31%**
820000	Equipment	23,709	16,238	1,000	-	-	-100.00%
822001	Park Construction	5,510		30,000	8,215	10,000	-66.67%
	Total Capital Outlay	**29,219**	**16,238**	**31,000**	**8,215**	**10,000**	**-67.74%**
999027	Transfer to Major Equip	41,833	46,750	56,925	56,925	63,525	11.59%
	Total Transfers	**41,833**	**46,750**	**56,925**	**56,925**	**63,525**	**11.59%**
	Total Parks Maintenance	**$ 550,670**	**$ 522,971**	**$ 679,582**	**$ 663,227**	**$ 624,699**	**-8.08%**

Budget Notes:

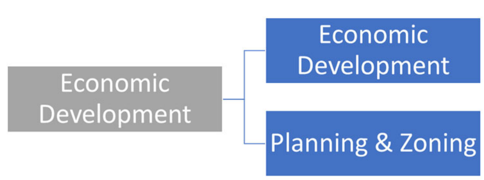
Acct	Description	Amount
623000	Travel & Training	
	CPSI	1,600
	IAPD Conference	1,200
	Total	2,800
820001	Park Construction	
	Garbage Rplcmt	5,000
	Picnic Rplcmt	5,000
	Total	10,000

Acct	Description	Amount
65008	Other Professional Services	
	Vet Mem Fountain Maint	8,000
	Mulch	10,000
	Backflow Service	500
	Fertilizer (VH & Parks)	8,500
	RC Tree Trimming	10,000
	Towne Ctr Landscaping	31,000
	Tree Service	10,000
	Total	78,000

Mission/Program Goals:

- Facilitate and support a sustainable tax base by:
    - fostering a positive business climate,
    - supporting Village businesses (such as with shop local programs),
    - retaining and supporting growth of existing businesses, and
    - actively recruiting new businesses including those that are high tax generators.
- Create and maintain a professional and efficient development process by:
    - providing exemplary customer service,
    - streamlining the Village's procedures and regulations to make the development process expedient and predicable without compromising development quality,
    - taking steps to ensure that Village codes are current and responsive to current market conditions.
- Improve communication with residents, investors, and business community by:
    - maintaining and nurturing relationships with existing and potential investors, developers, builders, brokers, and business owners,
    - unveiling a new Village website and updating it regularly with relevant information,
    - increasing the Village's social media presence and using the various platforms to promote activities and events in Shorewood, and
    - elevating the overall quality of the Village's digital, print, and video communication materials.
- Take steps to implement the Village's Comprehensive Plan.
- Update the village's zoning and subdivision regulations as necessary to foster the implementation of the Comprehensive Plan, to streamline the development process, and to respond to the needs of the residents and the development community.
- Continue to encourage high quality design for development and redevelopment projects, including architecture, landscaping, signage, lighting, and site geometry through design guidelines.
- Provide exemplary customer service. Communicate well with applicants and usher them through the development process to ensure that everything runs smoothly from the initial contact through to occupancy.
- Coordinate between various departments, agencies & entities to effectively manage the approval process for new developments.
- Work with other taxing bodies and organizations (such as Will County, Kendall County, and the Forest Preserve Districts) on regional planning topics.

The following organizational chart describes the responsibilities of the Shorewood Economic Development Department



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Program Activities – The Community Development Program encompasses both economic development and planning activities.

- Economic Development activities include actively promoting the community to internal and external stakeholders; pursuing quality development; providing technical and site-specific assistance to investors, developers and businesses; leading recruitment and retention efforts; evaluating and recommending incentive opportunities; and providing support to the Village Board. The economic development portion of this program is responsible for Village marketing and communications including the Village's website and social media pages. Economic Development also includes the management of the Jefferson St/IL Route 52 TIF. Further information about the village's TIF District is available in the TIF section of this budget. Economic Development also works collaboratively with Plainfield-Shorewood Chamber of Commerce to further promote the business community in Shorewood.

- Planning Activities include those necessary to implement plans, policies and regulations related to present and future development and redevelopment within the village and its planning jurisdiction. Specific responsibilities consist of:
  - facilitating the review and approval of annexation, zoning and subdivision applications,
  - preparing and implementing short- and long-range plans for the village, including the Comprehensive Plan,
  - providing technical assistance to developers and the public,
  - ensuring compliance with the zoning, land use and subdivision regulations and policies,
  - reviewing and recommending revisions to village ordinances and plans, and
  - providing support to the Village Board and Planning and Zoning Commission.

Budget Commentary:

Personnel Services – An increase is noted to hire an additional planner.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 500 - Economic Development

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 201,347	$ 229,955	$ 269,058	$ 236,314	$ 347,165	29.03%
500002	Wages - Part Time	18,945	20,434	-	8,520	-	--
500003	Wages - Overtime	-	281	500	2,837	3,000	500.00%
501000	FICA - Employer	16,628	18,975	20,621	18,947	26,788	29.90%
502000	IMRF - Employer	24,387	28,349	31,377	27,881	40,584	29.35%
506000	Health & Life Insurance	51,975	60,793	63,587	61,044	72,541	14.08%
	Total Personnel Services	**313,282**	**358,786**	**385,142**	**355,543**	**490,078**	**27.25%**
623000	Travel & Training	4,365	21,743	24,850	18,222	16,100	-35.21%
626000	Dues & Subscriptions	14,128	17,667	13,655	16,080	14,940	9.41%
650008	Other Professional Svcs	94,106	195	5,000	7,500	-	--
	Total Contractual Services	**112,599**	**39,605**	**43,505**	**41,802**	**31,040**	**-28.65%**
700002	Maint & Op Supplies	423	10,136	1,500	4,000	1,500	0.00%
720004	Uniforms	-	-	100	1,000	200	100.00%
	Total Commodities	**423**	**10,136**	**1,600**	**5,000**	**1,700**	**6.25%**
	Total Economic Development	**$ 426,304**	**$ 408,527**	**$ 430,247**	**$ 402,345**	**$ 522,818**	**21.52%**

Budget Notes:

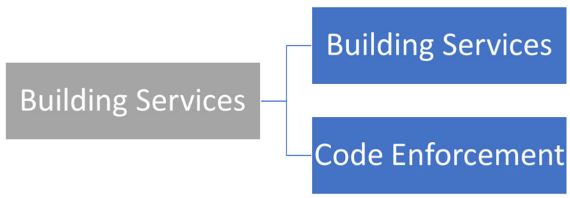
Acct	Description	Amount
623000	Travel & Training	
	Local Training & Mtg	1,200
	ICSC @ Central	2,500
	ICSC @ Las Vegas	8,250
	CED Events	500
	APA IL Conf	2,000
	3CMA	1,250
	Chamber Mtg & Events	400
	Total	16,100

Acct	Description	Amount
626000	Dues & Subscriptions	
	ICSC (4)	500
	IL TIF Assn	325
	APA & AICP	2,000
	Planetizen	225
	3CMA	400
	Chambers of Commerce	1,490
	Will Co CED	10,000
	Total	14,940

Mission/Program Goals:

Building Services enhances the quality of life for Shorewood's residents and visitors through permitting, inspections, and code enforcement. The purpose and function of Building Services is to ensure public safety, health and welfare during building construction and renovation. To secure the safety of life and property from hazards incidental to the design, erection, repair and occupancy of buildings, structures and accessory uses through proper inspection practices. To preserve the appearance and property value of the community through efficient code enforcement while providing the highest level of customer service attainable.

The following organizational chart describes the responsibilities of the Shorewood Building Services Department.



Program Activities:

- Facilitate Business License requirements in the Village as well as licensing of all Contractors performing work in Shorewood.
- Schedule Building, Plumbing, Utility and Fire inspections for all new businesses and track approvals prior to occupancy and license issuance.
- Respond to building code and zoning related questions from resident, contractors, and designers.
- Aid Police and Fire with cases that involve buildings.
- Review all construction plans before permits are issued to assure compliance with the Village Code.
- Coordinate plan reviews and schedule all required inspections with Shorewood Planning & Zoning, Shorewood Public Works, Troy Fire Protection District, Will County Health Department, IDPH, the Village Engineer, Nelson Tank Engineering & Consulting and contractors.
- Issue permits for construction, renovation, and additions within the Village limits. Invoice accounts, process payments, and issue refund of deposits.
- Assist property owners, designers, and builders through the construction and permitting process.
- Maintain detailed records of new construction, renovations, and additions within the Village limits.
- Recommend changes in the code as they appear necessary to ensure the code is kept current with advancing construction technology.
- Maintain a training program to ensure all inspectors are certified in the disciplines they review and inspect, and office staff are certified as Permit Technicians. Provide for continuing education and training through ICC and professional building associations.
- Inspect elevators semi-annually to ensure they remain in safe operating condition.
- Coordinate review and inspection of Cellular equipment on Village water towers.

Budget Commentary:

Personnel Services – An increase is noted to transition one part-time employee to full time, and to add one additional part-time inspector.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

001 - General Fund

Program 520 - Building Services

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 373,999	$ 411,236	$ 439,962	$ 382,424	$ 451,927	2.72%
500002	Wages - Part Time	18,538	24,823	26,657	49,053	37,509	40.71%
500003	Wages - Overtime	417	-	1,000	500	500	-50.00%
501000	FICA - Employer	29,226	32,616	35,773	33,046	37,480	4.77%
502000	IMRF - Employer	47,456	53,409	54,431	50,245	56,784	4.32%
506000	Health & Life Insurance	166,341	145,094	125,744	120,714	171,272	36.21%
	Total Personnel Services	**635,977**	**667,178**	**683,566**	**635,982**	**755,472**	**10.52%**
623000	Travel & Training	728	4,888	4,000	2,500	4,500	12.50%
625000	Printing	50	2,504	2,000	500	2,000	0.00%
626000	Dues & Subscriptions	1,671	285	1,000	750	1,000	0.00%
650008	Other Professional Svcs	7,638	2,263	8,000	3,500	8,000	0.00%
	Total Contractual Services	**10,087**	**9,940**	**15,000**	**7,250**	**15,500**	**3.33%**
700002	Maint & Op Supplies	104	-	1,700	1,000	1,900	11.76%
720004	Uniforms	1,056	983	1,200	1,200	1,500	25.00%
740000	Fuel	5,867	3,640	6,250	3,500	4,000	-36.00%
745000	Books & Publications	-	2,484	1,000	1,000	2,000	100.00%
	Total Commodities	**7,027**	**7,107**	**10,150**	**6,700**	**9,400**	**-7.39%**
999027	Transfer to Major Equip	6,250	6,250	11,550	11,550	11,550	0.00%
	Total Transfers	**6,250**	**6,250**	**11,550**	**11,550**	**11,550**	**0.00%**
	Total Building Services	**$ 659,341**	**$ 690,476**	**$ 720,266**	**$ 661,482**	**$ 791,922**	**9.95%**

Budget Notes:

Acct	Description	Amount
650008	Other Professional Services	
	Consultant - Inspections	5,000
	Elevator Inspections	3,000
	Total	8,000

Mission/Program Goals:

The mission of the Shorewood Parks and Recreation Department is to provide diverse year-round leisure opportunities through the preservation of open space, park settings, recreational programs and special events for the citizens of Shorewood.

The benefits of leisure services are especially designed to meet the physical, mental, cultural, and social needs of our residents and visitors to our community, while enhancing the overall quality of life in Shorewood.

Program Activities:

The Parks Department will implement programs such as the following:

- Adult, Senior and Youth Education and Fitness programs utilizing, where possible, Shorewood-based facilities, assets and instructors
- Special Events and Seasonal Recreation offerings with an additional emphasis on inclusive programming for families with special needs
- Integrated programming designed to bring commercial entities and the community together through sponsorship opportunities

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

001 - General Fund
Program 810 - Parks Programs

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 100,268	$ 135,632	$ 142,449	$ 148,842	$ 149,864	5.21%
500002	Wages - Part Time	13,885	30,803	33,321	28,790	34,876	4.67%
500003	Wages - Overtime	22,133	8,973	10,000	12,115	13,500	35.00%
500004	Wages - Seasonal	6,314	6,447	12,960	5,564	12,960	0.00%
501000	FICA - Employer	10,731	13,742	15,203	14,941	16,157	6.28%
502000	IMRF - Employer	16,415	21,525	21,624	21,816	22,976	6.25%
506000	Health & Life Insurance	33,506	37,007	34,486	33,107	12,969	-62.39%
	Total Personnel Services	**203,253**	**254,129**	**270,041**	**265,176**	**263,302**	**-2.50%**
621000	Postage	7,553	6,320	15,000	6,350	7,500	-50.00%
623000	Travel & Training	1,195	1,466	1,820	2,000	1,820	0.00%
625000	Printing	14,189	15,549	22,000	14,400	22,000	0.00%
626000	Dues & Subscriptions	704	2,704	4,090	2,812	4,090	0.00%
632001	Special Events	122,278	126,094	146,650	108,208	161,950	10.43%
632003	Recreation Programs	10,667	12,475	19,000	9,000	19,000	0.00%
650008	Other Professional Svcs	1,508	1,704	1,350	1,005	1,350	0.00%
	Total Contractual Services	**158,094**	**166,313**	**209,910**	**143,775**	**217,710**	**3.72%**
700002	Maint & Op Supplies	260	34	4,000	300	1,000	-75.00%
720004	Uniforms	265	526	500	500	500	0.00%
740000	Fuel	359	347	600	374	400	-33.33%
	Total Commodities	**884**	**907**	**5,100**	**1,174**	**1,900**	**-62.75%**
	Total Park Programs	**$ 362,231**	**$ 421,349**	**$ 485,051**	**$ 410,124**	**$ 482,912**	**-0.44%**

Budget Notes:

Acct	Description	Amount
632003	Recreation Programs	
	Day Camp	4,000
	General Classes/Trips	15,000
	Total	19,000
632001	Special Events	
	5K Runs	8,000
	Artisan Market	2,000
	Autumn Fest	2,000
	BBQ & Brews	20,000
	Breakfast w Bunny	600
	Cardboard Boat Regatta	5,500
	Earth Day	650

Acct	Description	Amount
632001	Special Events (Cont)	
	Egg Hunts	1,500
	Family Camp Out	1,500
	Festival of Trees	300
	Fireworks	21,100
	Fishing Derby	100
	Holiday Market	30,000
	Memorial Day	500
	Oktoberfest	35,000
	Party in the Park	27,500
	Touch-a-Truck	200
	Veteran's Day	500
	Other Events	5,000
	Total	161,950

WATER AND SEWER FUND

Water and Sewer Fund Summary

The Shorewood Water and Sewer Fund operates as an enterprise fund, and therefore seeks to utilize business-type operations to provide water and sanitary sewer services to the village. It is reported as the village's only Proprietary Fund in the Annual Comprehensive Financial Report. The fund is organized as a series of programs with an overriding departmental control over the various programs. The Capital Improvement Fund (018) and the Lake Michigan Water Fund (030) are consolidated with this fund in the Annual Comprehensive Financial Report. More information on the relationship between programs, departments, and funds can be found in the entity wide schedules section of this document.

Shorewood receives its water from underground wells located throughout the village. The village's water supply is treated and tested by the Water Department to ensure its safety and purity. The village is in the process of transitioning to receiving water from Lake Michigan. Shorewood and five neighboring communities have partnered to form the Grand Prairie Water Commission. Additional information about the commission can be found at http://gpwc-il.org. Additional information about the Village's capital requirements and the budget necessary to connect to Lake Michigan Water can be found in the Sustainable Water Source Fund section of this document.

The village contracts with the City of Joliet to treat sanitary waste, and has purchased additional capacity from Joliet to accommodate the recent commercial and residential growth in the village.

The Village of Shorewood's water and sewer utility has grown in conjunction with the recent residential and commercial growth. As of January, 2025, the village has approximately 6,800 municipal utility customers.

The following page outlines the Water and Sewer Fund Financial Summary for 2025-26.

002 - Water and Sewer Fund
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
Cost Recoverable Revenue	5,794	8,377	15,357	10,350	12,000	-21.86%
Charges for Service	6,686,953	7,135,001	7,507,061	7,386,525	7,916,947	5.46%
Other Revenue	56,990	364,578	166,000	275,000	260,000	56.63%
Transfers	347,121	1,451,083	-	-	-	--
Total Water & Sewer Revenues	**7,096,858**	**8,959,039**	**7,688,418**	**7,671,875**	**8,188,947**	**6.51%**
Expenses						
Administration	146,256	141,343	172,077	189,674	180,371	4.82%
Public Works	185,371	182,893	241,172	219,930	212,698	-11.81%
Water & Sewer	6,385,088	6,464,078	7,275,168	7,107,851	7,795,878	7.16%
Total Water & Sewer Expenses	**6,716,714**	**6,788,314**	**7,688,418**	**7,517,455**	**8,188,947**	**6.51%**
Revenues Less Operating Exp	380,143	2,170,725	(0)	154,420	(0)	
Net Position, April 1	42,300,701	41,134,580	41,646,402	41,646,402	40,141,917	
Less Amortization/Depreciation	(1,546,264)	(1,658,904)	(1,569,458)	(1,658,904)	(1,700,377)	
Projected Ending Net Position	**$ 41,134,580**	**$ 41,646,402**	**$ 40,076,943**	**$ 40,141,917**	**$ 38,441,540**	

Water and Sewer Fund Revenues

Water Service – These are charges billed to residential and commercial customers for the use of water in the village. In December, 2023, rates were updated for the next fiscal years beginning April 1 2024, 2025, and 2026 following the results of a water and sewer rate study completed during FY 2024. Water rates include a flat fee charged to each account each month, as well as a volumetric rate charged per one thousand gallons of consumption.

The service charge is expressed as a flat fee and varies by size of the service line. There is no proposed change for the flat fee over the next three years. The flat fees are as follows:

Water Flat Rates

Customer Type	**Service Charge**
Residential	$ 3.88/month
Commercial – 1” Service Line	12.55/month
Commercial – 1.5” or Greater Service Line	19.08/month

Water volumetric rates are utilized to fund both day to day operations (recognized in this fund) as well as expenses related to the connection to Lake Michigan Water (recognized in the Sustainable Water Source Fund). Volumetric rates are same for all users. The following chart details these fees for three years at the conclusion of the study:

Water Volumetric Rates

Date	Operations Rate (Recognized in Fund 002)	Lake Michigan Connection Rate (Recognized in Fund 030)	Total Combined Rate
4/1/2024	$ 4.61/1,000 gal	$ 3.40/1,000 gal	$ 8.01/1,000 gal
4/1/2025	4.75/1,000 gal	4.90/1,000 gal	9.65/1,000 gal
4/1/2026	4.89/1,000 gal	6.40/1,000 gal	11.29/1,000 gal

Sewer Service – These are charges billed to residential and commercial customers for the use of sanitary sewer in the village. The village does not meter sanitary sewer use; therefore, consumption charges are based on water meter consumption. Sewer rates include a flat fee charged to each account each month as well as a volumetric rate charged per 1,000 gallons of water consumption. Rates were approved for three fiscal years at the conclusion of the Water and Sewer rate study conducted in FY 2024. The following chart details flat monthly fees for sanitary sewer use. There are no proposed changes to the monthly fee for FY 2025-2027.

Sanitary Sewer Flat Fees – For Customers Using Village Water

Customer Type	**Service Charge**
Residential	$ 12.55/month
Commercial – 1” Service Line	$ 17.25/month

The following volumetric rates are charged per 1,000 gallons of water consumption:

Sanitary Sewer Volumetric Rates – For Customers Using Village Water

Date	**Rate**
4/1/2024	$ 9.45/1,000 gallons
4/1/2025	10.06/1,000 gallons
4/1/2026	10.71/1,000 gallons

The village also has 42 customers who are serviced by the sanitary sewer system but have water through a private well; therefore, their water consumption is not metered. These customers are charged a flat monthly fee for sanitary sewer service

Sanitary Sewer Monthly Rates – For Customers Not on Village Water

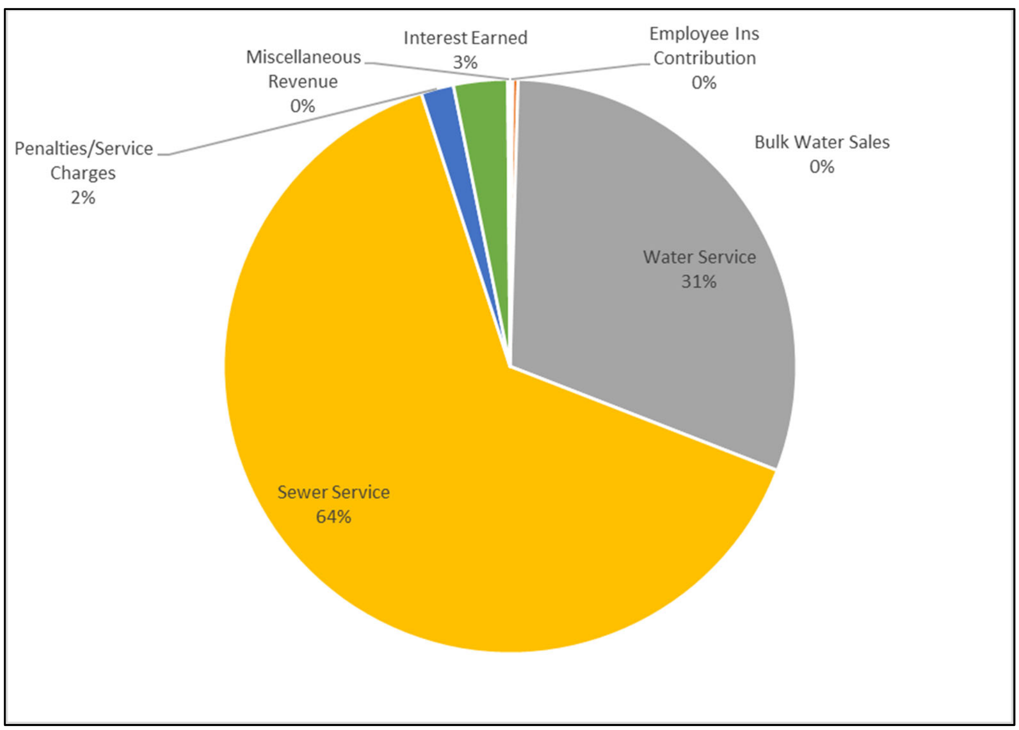
Date	Rate
4/1/2024	$ 78.70/month
4/1/2025	82.97/month
4/1/2026	87.52/month

Penalties – The village assess a penalty of 10% on all past due balances. Budget figures for 2025-26 assume that penalties will be consistent with those forecasted for 2024-25.

Interest Earned – Interest earned on the Water and Sewer Fund's portion of cash and investment balances.

Bulk Water Sales – This account is used to show revenue for water sold through hydrant meters and through the Village's water filling station.

Other Miscellaneous Revenue – This account is used for all other miscellaneous sources of revenue in the water and sewer fund.



Detail for Water and Sewer Fund Revenue is found on the following page.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Detail of Revenue by Type

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
411006	Employee Ins Contrib	5,794	8,377	15,357	10,350	12,000	-21.86%
	Cost Recoverable Reve	**5,794**	**8,377**	**15,357**	**10,350**	**12,000**	**-21.86%**
415000	Bulk Water Sales	67,288	39,811	25,000	25,920	25,000	0.00%
417000	Water Service	2,277,838	2,272,011	2,426,514	2,280,512	2,493,351	2.75%
417001	Sewer Service	4,199,884	4,666,910	4,905,547	4,928,260	5,248,596	6.99%
417003	Penalties	141,943	156,270	150,000	151,833	150,000	0.00%
	Charges for Service	**6,686,953**	**7,135,001**	**7,507,061**	**7,386,525**	**7,916,947**	**5.46%**
402000	Interest Earned	51,966	362,942	164,500	260,000	250,000	51.98%
450000	Misc Revenue	5,023	1,636	1,500	15,000	10,000	566.67%
	Other Revenue	**56,990**	**364,578**	**166,000**	**275,000**	**260,000**	**56.63%**
499018	Trans from Cap Imp	347,121	869,917	-	-	-	--
499030	Trans from SWSF	-	581,166	-	-	-	--
	Transfers	**347,121**	**1,451,083**	**-**	**-**	**-**	--
Water & Sewer Fund Revenue		**$ 7,096,858**	**$ 8,959,039**	**$ 7,688,418**	**$ 7,671,875**	**$ 8,188,947**	**6.51%**

Water and Sewer Fund Expenditures

Personnel Expenses – Most of the employees in the water and sewer fund are represented by a collective bargaining agreement and therefore have salaries and benefits defined by a contract. The current contract expires on March 31, 2026. Several employees not covered by the collective bargaining agreement have portions of their salary expense allocated to various water and sewer programs. Increases in personnel expenses are attributed to changes in staff allocation to reflect actual work patterns as well as annual salary and benefit cost increases.

Contractual Services – The bulk of the fund's contractual services are the fees the village pays to the City of Joliet for sanitary sewage. Other contracted fees include maintenance agreements, as well as external consultants for engineering and legal services.

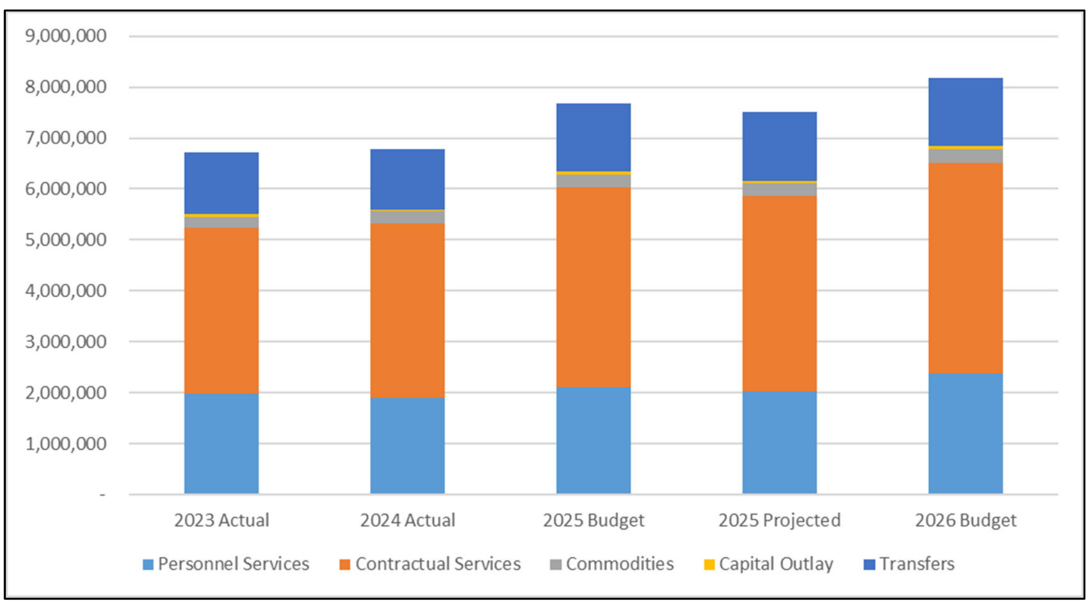
Commodities – These expenses include chemicals, fuel, and other necessary supplies to efficiently and effectively operate the water and sewer programs.

Capital Outlay – Capital expenses budgeted in the current fiscal year include equipment purchases in the Water Treatment Program (410) and the Water Distribution Program (420)

Transfers – Transfers budgeted in the current year are mostly made up of amounts transferred to the General Fund (001) for proportional costs of the new Public Works Facility, the Major Equipment Replacement Fund (027) for future vehicle and equipment purchases and to the Capital Improvement Fund (018) for capital needs.

The following chart displays the distribution of Water & Sewer Fund expenses based on the categories described above.

Summary of Water & Sewer Expenses by Type



The following pages display summaries of Water & Sewer Fund expenses by department and by type.

002 - Water and Sewer Fund
Summary of Expenditures by Department

Program Name	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
130 - Information Technology	146,256	141,343	172,077	189,674	180,371	4.82%
Total Administration	**146,256**	**141,343**	**172,077**	**189,674**	**180,371**	**4.82%**
340 - Building Maintenance	20,681	31,026	67,770	39,655	35,250	-47.99%
350 - Fleet Maintenance	164,690	151,867	173,402	180,275	177,448	2.33%
Total Public Works	**185,371**	**182,893**	**241,172**	**219,930**	**212,698**	**-11.81%**
400 - Water Administration	978,363	984,738	1,094,255	1,117,786	1,183,817	8.18%
410 - Water Treatment	425,471	427,704	417,410	425,492	444,288	6.44%
420 - Water Distribution	595,806	734,920	864,867	837,637	1,007,359	16.48%
430 - Water Billing	437,208	369,853	408,195	384,631	411,740	0.87%
440 - JULIE	146,651	137,361	140,321	141,111	155,378	10.73%
450 - Sewer Administration	839,111	850,774	926,434	948,301	1,013,125	9.36%
460 - Sewer Maintenance	433,545	390,523	473,937	468,186	603,632	27.37%
470 - Sewer Treatment	2,528,934	2,568,204	2,949,750	2,784,708	2,976,538	0.91%
Total Water & Sewer	**6,385,088**	**6,464,078**	**7,275,168**	**7,107,851**	**7,795,878**	**7.16%**
Water & Sewer Fund Exp	**$ 6,716,714**	**$ 6,788,314**	**$ 7,688,418**	**$ 7,517,455**	**$ 8,188,947**	**6.51%**

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Summary of Expenditures by Type

Type	Department	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Personnel Services							
	Administration	53,040	54,748	57,237	57,234	60,281	5.32%
	Public Works	145,518	140,654	151,102	149,519	155,898	3.17%
	Water & Sewer	1,787,745	1,700,883	1,898,721	1,807,108	2,152,498	13.37%
	Total	**1,986,303**	**1,896,285**	**2,107,061**	**2,013,861**	**2,368,677**	**12.42%**
Contractual Services							
	Administration	91,731	86,594	111,340	111,340	113,590	2.02%
	Public Works	21,332	25,068	67,770	39,655	35,250	-47.99%
	Water & Sewer	3,129,923	3,311,110	3,735,209	3,692,816	3,991,993	6.87%
	Total	**3,242,986**	**3,422,772**	**3,914,319**	**3,843,810**	**4,140,833**	**5.79%**
Commodities							
	Public Works	12,021	10,672	12,500	11,456	11,750	-6.00%
	Water & Sewer	212,359	244,328	243,250	250,440	252,900	3.97%
	Total	**224,380**	**254,999**	**255,750**	**261,896**	**264,650**	**3.48%**
Capital Outlay							
	Administration	1,485	-	3,500	21,100	6,500	85.71%
	Water & Sewer	64,446	21,078	58,000	17,499	58,000	0.00%
	Total	**65,931**	**21,078**	**61,500**	**38,599**	**64,500**	**4.88%**
Transfers							
	Public Works	6,500	6,500	9,800	9,800	9,800	0.00%
	Water & Sewer	1,190,615	1,186,680	1,339,988	1,339,988	1,340,488	0.04%
	Total	**1,197,115**	**1,193,179**	**1,349,788**	**1,349,788**	**1,350,288**	**0.04%**
	Water & Sewer Fund Exp	**$ 6,716,714**	**$ 6,788,314**	**$ 7,688,418**	**$ 7,507,955**	**$ 8,188,947**	**6.51%**

Programs with Expenses in Multiple Funds

As noted in the program expense detail in the General Fund narrative portion of this document, the village has several programs that serve multiple funds. These include the Information Technology Program (130), the Building Maintenance Program (340) and the Fleet Maintenance Program (350). Detail on the missions and goals of these programs, as well as their activities can be found in the general fund portions of their narratives. Detail of the Water and Sewer Fund’s portion of these programs’ expenses can be found on the following pages.

002 - Water and Sewer Fund
Program 130 - Information Technology

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 40,074	$ 41,952	$ 43,852	$ 44,015	$ 46,056	5.03%
501000	FICA - Employer	3,047	3,190	3,355	3,367	3,523	5.03%
502000	IMRF - Employer	4,844	5,140	5,104	5,123	5,338	4.58%
506000	Health & Life Insurance	5,076	4,467	4,926	4,729	5,364	8.89%
	Total Personnel Services	**53,040**	**54,748**	**57,237**	**57,234**	**60,281**	**5.32%**
602004	Equipment Maintenance	60,249	60,470	78,100	78,100	82,350	5.44%
622000	Telephone & Data	27,578	26,125	30,040	30,040	28,040	-6.66%
650008	Other Professional Svcs	3,904		3,200	3,200	3,200	0.00%
	Total Contractual Services	**91,731**	**86,594**	**111,340**	**111,340**	**113,590**	**2.02%**
823000	Computer Hardware	1,485	-	3,500	21,100	6,500	85.71%
	Total Capital Outlay	**1,485**	**-**	**3,500**	**21,100**	**6,500**	**85.71%**
	Total Information Technology	**$ 146,256**	**$ 141,343**	**$ 172,077**	**$ 189,674**	**$ 180,371**	**4.82%**

Budget Notes:

Acct	Description	Amount
622000	Telephone & Data	
	SCADA System	11,700
	Employee Mobile Phones	2,000
	PW Internet	12,420
	Well 8 Connection	720
	Verizon Data Package	1,200
	Total	28,040

Acct	Description	Amount
650008	Other Professional Services	
	Network Monitoring	1,200
	Consulting	2,000
	Total	3,200

Acct	Description	Amount	Detail
602004	Equipment Maintenance		
	Cloud Backup Service	1,300	Offsite backup of village data
	Copiers	1,200	Maintenance on copiers & cost of copies
	CMS	1,500	Maintenance, support and updates for Phone System
	Email Service	2,500	Email Hosting & Cloud Service
	Financial Software Maint	18,000	License & Maint for Utility Billing portion of financial software
	GIS Online	1,600	Online hosting for GIS access
	GIS Monthly Access	2,500	Monthly maintenance for GIS (split w/ General Fund)
	GIS Updates	10,000	Updates to the Village's GIS database on an as-needed basis
	JULIE Software	2,500	JULIE software support & maintenance
	Mobile Device Manager	400	Security & Management of Mobile Devices
	PLC Monitoring Service	12,000	Monitoring SCADA system
	PW Work Order Software	13,000	Work order software access, updates, support & maint
	SCADA Annual Maint	5,800	Maint & Updates for Water Dist and Sewer Software
	UB Billing Scanner Maint	500	Maint & Support for software that processes UB payments
	UB Payment Software	2,700	Support & Maint for software that scans UB payments
	Water Island Software	1,500	Software for Water Fill Island at PW
	Water Meter Software	3,700	Support & Maint for water meter reading software
	Water Util Asset Tracking	1,650	Support for software collecting info on manholes & hydrants
	Total	82,350	

002 - Water and Sewer Fund
Program 340 - Building Maintenance

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
602001	Building Maintenance	-	3,519	4,000	4,000	4,000	0.00%
602004	Equipment Maintenance	4,759	15,179	39,000	19,000	22,000	-43.59%
620000	Equipment Rental	-	150	500	-	-	--
622003	Gas Utility	8,004	5,572	3,750	3,155	3,750	0.00%
650008	Other Professional Svcs	3,968	407	15,520	8,500	500	-96.78%
	Total Contractual Services	**16,731**	**24,827**	**62,770**	**34,655**	**30,250**	**-51.81%**
700002	Maint & Op Supplies	3,950	6,199	5,000	5,000	5,000	0.00%
	Total Commodities	**3,950**	**6,199**	**5,000**	**5,000**	**5,000**	**0.00%**
	Total Building Maintenance	**$ 20,681**	**$ 31,026**	**$ 67,770**	**$ 39,655**	**$ 35,250**	**-47.99%**

Budget Notes:

Acct	Description	Amount
602004	Equipment Maintenance	
	Tower Generators (3)	4,000
	Wells 5&7 Generators	4,000
	Lift Stn Generators (3)	8,000
	Generator Repairs	6,000
	Total	22,000

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Program 350 - Fleet Maintenance

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 93,880	$ 91,561	$ 92,350	$ 92,705	$ 94,428	2.25%
500003	Wages - Overtime	3,381	2,288	2,500	2,718	3,000	20.00%
501000	FICA - Employer	7,373	7,116	7,256	7,300	7,453	2.72%
502000	IMRF - Employer	15,505	9,279	11,041	11,112	11,292	2.28%
506000	Health & Life Insurance	316	282	296	284	296	-0.01%
506001	PW Health Insurance	25,063	30,128	37,660	35,400	39,429	4.70%
	Total Personnel Services	**145,518**	**140,654**	**151,102**	**149,519**	**155,898**	**3.17%**
602002	Vehicle & Equip Maint	4,601	240	5,000	5,000	5,000	0.00%
	Total Contractual Services	**4,601**	**240**	**5,000**	**5,000**	**5,000**	**0.00%**
720001	Vehicle & Equip Parts	4,802	2,607	5,000	5,000	5,000	0.00%
740000	Fuel	3,269	1,866	2,500	1,456	1,750	-30.00%
	Total Commodities	**8,071**	**4,472**	**7,500**	**6,456**	**6,750**	**-10.00%**
820000	Equipment	-	-	-	9,500	-	
	Total Capital Outlay	**-**	**-**	**-**	**9,500**	**-**	**-**
999027	Transfer to Major Equip	6,500	6,500	9,800	9,800	9,800	0.00%
	Total Transfers	**6,500**	**6,500**	**9,800**	**9,800**	**9,800**	**0.00%**
	Total Fleet Maintenance	**$ 164,690**	**$ 151,867**	**$ 173,402**	**$ 180,275**	**$ 177,448**	**2.33%**

Mission/Program Goals:

Water Administration oversees the operation of the Water Department to ensure the effective delivery of water to the residents and businesses of Shorewood. This includes maintaining records, billing, performing purchase activities, receive, record, and respond to resident's requests and to perform other administrative tasks as needed

Program Activities:

Management of the department to ensure the delivery and maintenance of the water system within the Village of Shorewood functions properly at all times, and to respond to emergencies related to the same system.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Program 400 - Water Administration

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 222,039	$ 234,315	$ 255,897	$ 256,147	$ 266,216	4.03%
500002	Wages - Part Time	20,077	23,042	25,577	22,339	25,585	0.03%
501000	FICA - Employer	18,566	19,542	21,533	21,304	22,283	3.48%
502000	IMRF - Employer	36,227	12,071	19,687	22,395	23,540	19.57%
502500	Employer 457 Contribution	9,710	10,198	10,099	10,016	10,280	1.79%
506000	Health & Life Insurance	15,039	29,820	46,266	44,415	48,375	4.56%
506001	PW Health Insurance	4,557	-	-	-	-	--
	Total Personnel Services	**326,216**	**328,989**	**379,059**	**376,616**	**396,278**	**4.54%**
600001	Liability Insurance	67,597	71,791	86,262	119,646	155,540	80.31%
623000	Travel & Training	4,092	1,091	5,500	500	5,500	0.00%
626000	Dues & Subscriptions	1,046	1,241	1,725	1,725	1,725	0.00%
650001	Engineering Services	-	9,431	750	750	1,000	33.33%
650002	Legal Services	4,997	274	750	750	1,000	33.33%
650005	Audit Services	9,478	7,500	7,865	6,365	8,180	4.01%
650008	Other Professional Svcs	12,681	16,942	9,250	9,250	11,750	27.03%
	Total Contractual Services	**99,891**	**108,269**	**112,102**	**138,986**	**184,695**	**64.76%**
720004	Uniforms	1,193	3,291	4,000	4,000	4,000	0.00%
740000	Fuel	4,790	2,696	3,500	2,590	3,000	-14.29%
	Total Commodities	**5,983**	**5,987**	**7,500**	**6,590**	**7,000**	**-6.67%**
999001	Transfer to General Fund	235,274	235,494	235,994	235,994	236,244	0.11%
999002	Transfer to Capital Imp	300,000	300,000	350,000	350,000	350,000	0.00%
999027	Transfer to Major Equip	11,000	6,000	9,600	9,600	9,600	0.00%
	Total Transfers	**546,274**	**541,494**	**595,594**	**595,594**	**595,844**	**0.04%**
	Total Water Administration	**$ 978,363**	**$ 984,738**	**$ 1,094,255**	**$ 1,117,786**	**$ 1,183,817**	**8.18%**

Budget Notes:

Acct	Description	Amount
623000	Travel & Training	
	Water Operator Course	3,000
	AWWA ISAWWA	2,500
	Total	5,500
650008	Other Professional Services	
	Govt Relations	8,250
	Strategic Plan	2,500
	Cons Confidence Rpt	1,000
	Total	11,750

Acct	Description	Amount
626000	Dues & Subscriptions	
	Well House HOA	120
	IEPA License Renewal	200
	South Suburban WWA	210
	IRWA	600
	AWWA Annual	595
	Total	1,725

Mission/Program Goals:

To provide treatment of the water in the system within the Village of Shorewood and ensure that it is at the highest quality for the people of Shorewood.

Program Activities:

The Water Treatment Program completes daily inspections, testing, and sampling of all wells in the Village of Shorewood, and treating the water to meet the village's guidelines.

Budget Commentary:

Contractual Services – This year, IEPA requires Public Water Systems additional corrosion control sampling and testing for the upcoming lead and copper US EPA regulation. Additional laboratory testing costs are reflected in the Other Professional Services.

Commodities – Additional funds are allocated for chemicals to reflect current spending patterns.

002 - Water and Sewer Fund
Program 410 - Water Treatment

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 77,582	$ 78,832	$ 98,922	$ 58,020	$ 104,438	5.58%
500002	Wages - Part Time	88,591	77,733	42,500	110,670	44,625	5.00%
500003	Wages - Overtime	27,587	27,334	30,000	25,448	27,500	-8.33%
501000	FICA - Employer	14,818	14,057	13,114	14,852	13,507	3.00%
502000	IMRF - Employer	23,812	6,995	15,006	9,740	15,292	1.90%
506000	Health & Life Insurance	579	706	5,463	5,244	6,106	11.77%
506001	PW Health Insurance	14,717	33,399	27,405	25,761	34,320	25.23%
	Total Personnel Services	**247,687**	**239,055**	**232,410**	**249,735**	**245,788**	**5.76%**
650008	Other Professional Svcs	23,352	20,280	24,000	20,028	26,000	8.33%
	Total Contractual Services	**23,352**	**20,280**	**24,000**	**20,028**	**26,000**	**8.33%**
700002	Maint & Op Supplies	7,842	8,957	12,000	12,000	12,000	0.00%
731000	Chemicals	72,271	90,502	77,500	83,169	84,000	8.39%
736000	Salt	55,345	54,052	55,000	59,894	60,000	9.09%
740000	Fuel	-	-	-	167	-	--
	Total Commodities	**135,458**	**153,511**	**144,500**	**155,229**	**156,000**	**7.96%**
820000	Equipment	13,974	9,858	16,500	500	16,500	0.00%
	Total Capital Outlay	**13,974**	**9,858**	**16,500**	**500**	**16,500**	**0.00%**
999027	Transfer to Major Equip	5,000	5,000	-	-	-	--
	Total Transfers	**5,000**	**5,000**	**-**	**-**	**-**	**--**
	Total Water Treatment	**$ 425,471**	**$ 427,704**	**$ 417,410**	**$ 425,492**	**$ 444,288**	**6.44%**

Budget Notes:

Acct	Description	Amount
650008	Other Professional Svcs	
	UCMR Sampling	12,000
	Lab Testing Service	14,000
	Total	26,000
731000	Chemicals	
	Flouride, CL2, Phosphate	76,800
	Chlorine cylinder	7,200
	Total	84,000

Acct	Description	Amount
820000	Equipment	
	CL2 Sensors/Rebuild kit	10,000
	Chemical Pumps	3,000
	Flood Sensor vaults	1,500
	Check valves, PVC parts	2,000
	Total	16,500

Mission/Program Goals:

Ensure the delivery and distribution of the water system within the Village of Shorewood and is at the highest quality for the people of Shorewood.

Program Activities:

To maintain and repair water distribution system, to keep accurate records of water main breaks, to flush system twice a year, operate all water valves yearly, keep accurate maps of system.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Program 420 - Water Distribution

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 145,008	$ 163,021	$ 184,037	$ 163,886	$ 242,948	32.01%
500003	Wages - Overtime	30,898	25,267	35,000	36,944	37,500	7.14%
500004	Wages - Seasonal	-	21,320	15,840	7,866	15,840	0.00%
501000	FICA - Employer	13,428	15,978	17,968	15,965	22,666	26.15%
502000	IMRF - Employer	41,209	12,061	25,496	23,303	32,504	27.49%
506000	Health & Life Insurance	1,657	1,360	3,878	3,723	4,188	7.98%
506001	PW Health Insurance	33,308	56,474	58,548	55,035	79,614	35.98%
	Total Personnel Services	**265,509**	**295,482**	**340,767**	**306,723**	**435,259**	**27.73%**
602004	Equipment Maintenance	6,726	-	13,000	13,000	15,000	15.38%
620000	Rental Expense	329	-	1,000	1,000	1,000	0.00%
622001	Electricity	138,408	259,219	250,000	290,000	290,000	16.00%
623000	Travel & Training	2,581	-	1,500	-	1,500	0.00%
650008	Other Professional Svcs	76,247	67,154	75,000	75,000	82,500	10.00%
	Total Contractual Services	**224,290**	**326,373**	**340,500**	**379,000**	**390,000**	**14.54%**
700002	Maint & Op Supplies	28,791	44,164	45,000	45,000	45,000	0.00%
720008	Safety Supplies	1,028	1,677	1,000	1,000	1,000	0.00%
730002	Backfill Materials	7,649	9,984	7,500	7,500	7,500	0.00%
740000	Fuel	18,775	9,864	12,500	10,815	11,000	-12.00%
	Total Commodities	**56,243**	**65,689**	**66,000**	**64,315**	**64,500**	**-2.27%**
820000	Equipment	3,698	685	40,000	9,999	40,000	0.00%
	Total Capital Outlay	**3,698**	**685**	**40,000**	**9,999**	**40,000**	**0.00%**
999027	Transfer to Major Equip	46,067	46,692	77,600	77,600	77,600	0.00%
	Total Transfers	**46,067**	**46,692**	**77,600**	**77,600**	**77,600**	**0.00%**
	Total Water Distribution	**$ 595,806**	**$ 734,920**	**$ 864,867**	**$ 837,637**	**$ 1,007,359**	**16.48%**

Budget Notes:

Acct	Description	Amount
602004	Equipment Maintenance	
	Water Tower Washing (1)	8,000
	Water Tower Insp (1)	7,000
	Total	15,000
820000	Equipment	
	Walnut Trails water mixer	40,000
	Total	40,000

Acct	Description	Amount
650008	Other Professional Services	
	BSI Backflow Testing	3,000
	Well Meter Test	3,500
	Valve Exercising	30,000
	Cathodic Protection	3,500
	Util System Service	7,500
	Leak Detection	35,000
	Total	82,500

Mission/Program Goals:

The Village of Shorewood water billing program endeavors to provide courteous and prompt customer service in the accurate issuance of monthly utility bills and efficient processing of utility payments.

Program Activities:

The water billing program interacts with residents daily, and is often the only interaction a resident may have with the village. In such, we endeavor to provide accurate and helpful responses to customer inquiries. Regular functions of the water billing program include:

- Processing all aspects of utility accounts for village customers, including new account creation for new residents, explaining service rates, billing cycles, and payment options, and account closing and final billing

- Processing all aspects of the utility billing cycle, including reading the water meters, creation and distribution of monthly utility statements and disconnection notices, and acceptance of payments across a variety of convenient methods

- Coordinating with the utilities department to monitor customer accounts, reviewing consumption and requesting further analysis as necessary

- Monitoring the payments to ensure the bills are being paid correctly and timely and taking further action when necessary, in accordance with village ordinances

- Routine communication with utility customers across a variety of topics including but not limited to questions or concerns about their bill amount or consumption, payment status, the village's water system, and service rates

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Program 430 - Water Billing

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 184,242	$ 149,269	$ 166,576	$ 146,396	$ 168,249	1.00%
500003	Wages - Overtime	10,121	10,259	10,000	9,953	10,000	0.00%
501000	FICA - Employer	14,539	11,896	13,508	11,961	13,636	0.95%
502000	IMRF - Employer	37,660	11,525	20,553	18,198	20,659	0.51%
506000	Health & Life Insurance	40,171	32,105	41,400	39,744	38,383	-7.29%
506001	PW Health Insurance	32,457	13,360	9,527	8,955	9,973	4.68%
	Total Personnel Services	**319,190**	**228,413**	**261,565**	**235,207**	**260,900**	**-0.25%**
621000	Postage	25,106	27,218	27,540	28,596	30,000	8.93%
623000	Travel & Training	-	-	200	200	200	0.00%
650008	Other Professional Svcs	84,289	106,982	110,440	112,540	112,540	1.90%
	Total Contractual Services	**109,395**	**134,201**	**138,180**	**141,336**	**142,740**	**3.30%**
740000	Fuel	2,623	1,240	1,250	888	900	-28.00%
	Total Commodities	**2,623**	**1,240**	**1,250**	**888**	**900**	**-28.00%**
999027	Transfer to Major Equip	6,000	6,000	7,200	7,200	7,200	0.00%
	Total Transfers	**6,000**	**6,000**	**7,200**	**7,200**	**7,200**	**0.00%**
	Total Water Billing	**$ 437,208**	**$ 369,853**	**$ 408,195**	**$ 384,631**	**$ 411,740**	**0.87%**

Budget Notes:

Acct	Description	Amount
650008	Other Professional Svcs	
	UB Printing	11,100
	UB Lockbox	8,640
	UB CC Processing	91,800
	Lien Fees	1,000
	Total	112,540

Mission/Program Goals:

Federal law mandates that each state have its own damage protection act for underground utility work. JULIE stands for Joint Utility Locate Information for Excavators, and it is the system by which location services are provided in Illinois. As the operator of a utility, the Village is responsible for providing location services of water and sewer lines.

Program Activities:

- Locate the village's water and sewer lines and the village's street lights that are buried underground at the request of property owners, contractors, and anyone else doing any type of excavating in the village.

- Staff also assists with Public Education.

Budget Commentary:

There are no significant changes in this program over the prior fiscal year.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Program 440 - JULIE

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 60,707	$ 58,766	$ 56,717	$ 56,528	$ 64,722	14.11%
500003	Wages - Overtime	19,896	15,032	20,000	12,574	15,000	-25.00%
501000	FICA - Employer	6,161	5,641	5,869	5,286	6,099	3.92%
502000	IMRF - Employer	19,613	3,598	8,930	8,006	9,240	3.47%
506000	Health & Life Insurance	387	379	153	147	154	0.46%
506001	PW Health Insurance	21,217	23,386	20,352	19,131	28,364	39.37%
	Total Personnel Services	**127,980**	**106,802**	**112,021**	**101,671**	**123,578**	**10.32%**
623000	Travel & Training	-	2,495	5,800	8,280	5,800	0.00%
650008	Other Professional Svcs	6,980	4,840	5,000	5,000	5,000	0.00%
	Total Contractual Services	**6,980**	**7,335**	**10,800**	**13,280**	**10,800**	**0.00%**
700002	Maint & Op Supplies	4,280	1,635	3,000	3,000	3,000	0.00%
740000	Fuel	1,411	6,014	6,500	9,159	10,000	53.85%
	Total Commodities	**5,690**	**7,650**	**9,500**	**12,159**	**13,000**	**36.84%**
820000	Equipment	-	9,575	-	6,000	-	--
	Total Capital Outlay	**-**	**9,575**	**-**	**6,000**	**-**	**--**
999027	Transfer to Major Equip	6,000	6,000	8,000	8,000	8,000	0.00%
	Total Transfers	**6,000**	**6,000**	**8,000**	**8,000**	**8,000**	**0.00%**
	Total JULIE	**$ 146,651**	**$ 137,361**	**$ 140,321**	**$ 141,111**	**$ 155,378**	**10.73%**

Budget Notes:

Acct	Description	Amount
623000	Travel & Training	
	Utility Locate Training (2)	5,000
	Utility Locate Cert (1)	800
	Total	5,800

Mission/Program Goals:

Sewer Administration oversees operation of the Sanitary Department and programs to effectively ensure the treatment and transmission of sanitary waste for the resident and businesses in Shorewood. This includes maintaining records, billing, performing purchasing activities, receive, record and respond to resident's concerns and to perform other administrative tasks as needed.

Program Activities:

Management of the department to ensure the transmission and treatment of the sanitary system within the Village of Shorewood functions properly at all times, and to respond to emergencies related to the system.

Budget Commentary:

Contractual Services – Additional Funds are allocated for Liability Insurance, as premium increases have been material and difficult to predict.

002 - Water and Sewer Fund
Program 450 - Sewer Administration

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 135,272	$ 143,981	$ 149,206	$ 149,653	$ 155,867	4.46%
500002	Wages - Part Time	20,077	23,042	25,577	22,819	25,585	0.03%
501000	FICA - Employer	11,819	12,656	13,371	13,194	13,871	3.74%
502000	IMRF - Employer	25,256	12,873	14,843	17,025	18,460	24.37%
502500	Employer 457 Contribution	2,428	2,549	2,525	2,503	2,570	1.79%
506000	Health & Life Insurance	4,095	20,583	26,292	25,240	29,308	11.47%
506001	PW Health Insurance	9,114	-	-	-	-	--
	Total Personnel Services	**208,060**	**215,686**	**231,813**	**230,435**	**245,661**	**5.97%**
600001	Liability Insurance	67,597	71,791	86,262	119,646	155,540	80.31%
626000	Dues & Subscriptions	4,718	5,056	4,750	4,361	4,750	0.00%
650001	Engineering Services	-	-	750	750	1,000	33.33%
650002	Legal Services	1,633	-	750	750	1,000	33.33%
650005	Audit Services	9,478	7,500	7,865	6,365	8,180	4.01%
650008	Other Professional Svcs	12,352	15,249	8,250	-	10,750	30.30%
	Total Contractual Services	**95,777**	**99,595**	**108,627**	**131,872**	**181,220**	**66.83%**
999001	Transfer to General Fund	235,274	235,494	235,994	235,994	236,244	0.11%
999002	Transfer to Capital Imp	300,000	300,000	350,000	350,000	350,000	0.00%
	Total Transfers	**535,274**	**535,494**	**585,994**	**585,994**	**586,244**	**0.04%**
	Total Sewer Administration	**$ 839,111**	**$ 850,774**	**$ 926,434**	**$ 948,301**	**$ 1,013,125**	**9.36%**

Budget Notes:

Acct	Description	Amount
626000	Dues	
	NPDES	1,000
	Lower DuPage Watershed	3,750
	Total	4,750

Acct	Description	Amount
650008	Other Professional Services	
	Strategic Plan	2,500
	Govt Relations	8,250
	Total	10,750

Mission/Program Goals:

Ensure that all storm and sanitary sewers within the Village of Shorewood function properly at all times.

Program Activities:

Maintenance: Execute cleaning program of all storm and sanitary lines. Also, respond to emergencies of blocked lines and cave-ins of sewer lines. Repair, lower, or raise basins and/or manholes before they cause street or equipment damage.

Budget Commentary:

Contractual Services – An increase reflects added maintenance costs for Lift Station cleanings.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

002 - Water and Sewer Fund

Program 460 - Sewer Maintenance

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
500001	Wages - Full Time	$ 152,333	$ 160,777	$ 186,401	$ 160,258	$ 254,068	36.30%
500003	Wages - Overtime	34,266	23,870	31,000	31,000	31,000	0.00%
500004	Wages - Seasonal	29,047	11,796	15,840	16,201	15,840	0.00%
501000	FICA - Employer	16,512	15,079	17,843	15,871	23,019	29.01%
502000	IMRF - Employer	32,150	17,457	25,306	22,550	33,039	30.56%
506000	Health & Life Insurance	659	1,229	1,376	1,321	4,050	194.37%
506001	PW Health Insurance	28,137	56,250	63,321	59,522	84,015	32.68%
	Total Personnel Services	**293,105**	**286,457**	**341,087**	**306,723**	**445,032**	**30.47%**
602004	Equipment Maintenance	273	-	-	-	-	--
620000	Rental Expense	808	-	1,000	1,000	1,000	0.00%
622001	Electricity	34,252	41,166	36,000	43,844	45,000	25.00%
622003	Gas Utility	4,366	4,370	4,250	3,762	4,000	-5.88%
650008	Other Professional Svcs	1,605	1,318	10,000	35,000	30,000	200.00%
	Total Contractual Services	**41,304**	**46,855**	**51,250**	**83,606**	**80,000**	**56.10%**
700002	Maint & Op Supplies	3,021	6,413	10,000	7,500	7,500	-25.00%
720008	Safety Supplies	290	450	500	500	500	0.00%
740000	Fuel	3,051	3,388	4,000	3,258	3,500	-12.50%
	Total Commodities	**6,362**	**10,251**	**14,500**	**11,258**	**11,500**	**-20.69%**
820000	Equipment	46,775	960	1,500	1,000	1,500	0.00%
	Total Capital Outlay	**46,775**	**960**	**1,500**	**1,000**	**1,500**	**0.00%**
999027	Transfer to Major Equip	46,000	46,000	65,600	65,600	65,600	0.00%
	Total Transfers	**46,000**	**46,000**	**65,600**	**65,600**	**65,600**	**0.00%**
	Total Sewer Maintenance	**$ 433,545**	**$ 390,523**	**$ 473,937**	**$ 468,186**	**$ 603,632**	**27.37%**

Budget Notes:

Acct	Description	Amount
650008	Other Professional Svcs	
	Lift Station Cleaning	20,000
	Sewer System Imp	5,000
	Lift Station Inspection	5,000
	Total	30,000

Mission/Program Goals:

The sewer treatment program provides the safe and efficient treatment of the sanitary waste for the residents and businesses in Shorewood.

Program Activities:

The village contracts with the City of Joliet to treat sanitary waste.

Budget Commentary:

Contractual Services – The village is billed by the City of Joliet for sewer consumption. The expense is calculated on the gallons of water pumped through the village, so charges are based on water consumption. The City of Joliet implemented a rate increase during the 2025 fiscal year, so the increase in the budget figure is based on both a higher rate and increased water consumption throughout the village.

002 - Water and Sewer Fund
Program 470 - Sewer Treatment

Acct	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
650008	Other Professional Svcs	44,874	44,219	48,000	45,458	48,000	0.00%
670000	Joliet Interceptor Fees	2,484,061	2,523,986	2,901,750	2,739,250	2,928,538	0.92%
	Total Contractual Services	**2,528,934**	**2,568,204**	**2,949,750**	**2,784,708**	**2,976,538**	**0.91%**
	Total Sewer Treatment	**$ 2,528,934**	**$ 2,568,204**	**$ 2,949,750**	**$ 2,784,708**	**$ 2,976,538**	**0.91%**

Budget Notes:

Acct	Description	Amount
650008	Other Professional Svcs	
	Unused Capacity Charge	48,000
	Total	48,000

DEBT SERVICE FUND

Fund Summary

The Debt Service Fund is reported as Major Fund in the village's Annual Comprehensive Financial Report. It is used to report the accumulation of resources used to make debt payments for bonded debt that is used for non-proprietary and non-fiduciary funds.

Mission/Fund Goals:

Separately track revenues used to pay debt obligations.

Revenues

Revenues in the Debt Service Fund are derived from a transfer in from the general fund. The dedicated revenues that make up the transfer are property taxes and utility taxes.

Expenses

During the 2021-22 fiscal year, the Village issued $14.2M in GO Bonds for the construction of a unified Public Works Facility. Expenses in the current fiscal year reflect principal and interest amounts on this debt.

Further information on the village's cumulative outstanding debt and legal debt limits placed on the village is available in the appendices to this budget document.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

014 - Debt Service Fund

Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
Transfer in from General Fund	$ 941,069	$ 941,975	$ 943,975	$ 943,975	$ 944,975	0.11%
Total Debt Service Revenues	**941,069**	**941,975**	**943,975**	**943,975**	**944,975**	**0.11%**
Expenses						
2021 GO Bonds - Principal	425,000	575,000	600,000	600,000	625,000	4.17%
2021 GO Bonds - Interest	515,594	366,500	343,500	343,500	319,500	-6.99%
Bonds Admin Charge	475	475	475	475	475	0.00%
Total Debt Service Expenditures	**941,069**	**941,975**	**943,975**	**943,975**	**944,975**	**0.11%**
Revenues Less Expenditures	-	-	-	-	-	
Net Position, April 1	-	-	-	-	-	
Projected Ending Net Position	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

GRANT FUND

Fund Summary

The Grant Fund was created to separately track the grants received by the village. The Grant Fund is considered a sub-fund of the General Fund in the Annual Comprehensive Financial Report.

Mission/Fund Goals:

Separately display special revenues applied for and received by the village to be spent on special projects and activities, as determined by the grant guidelines.

Budget Commentary:

Revenues are derived from grants applied for by the village. Current active grant programs are contained to the Police Department’s receipt of ongoing funding from several sources to administer specific traffic enforcement programs.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

016 - Grant Fund

Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
Police - Overtime Grants	$ 110,969	$ 97,688	$ 75,000	$ 100,000	$ 75,000	0.00%
Police - ESDA Grant	3,720	3,692	3,025	3,025	3,025	0.00%
Administration - Grant	18,232	-	-	-		--
Total Grant Fund Revenues	**132,921**	**101,380**	**78,025**	**103,025**	**78,025**	**0.00%**
Expenses						
Administration - Equipment	19,445	-	-	-	-	--
Police - Patrol Overtime	99,311	99,402	75,000	75,000	75,000	0.00%
Police - Medicare	-	1,428	-	-	-	0.00%
Police - Supplies	-	550	-	-	-	0.00%
Police - Equipment	14,166	-	3,025	28,025	3,025	0.00%
Total Grant Fund Expenditures	**132,921**	**101,380**	**78,025**	**103,025**	**78,025**	**0.00%**
Revenues Less Expenditures	-	-	-	-	-	
Net Position, April 1	-	-	-	-	-	
Projected Ending Net Position	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

CAPITAL PROGRAM

The Village of Shorewood houses capital requirements in several separate funds, depending on dedicated revenue streams and intended project uses. The following matrix explains the utilization of separate funds for the capital program.

Fund	Fund Name	Revenue Sources	Project Types
003	Motor Fuel Tax	• State Shared Motor Fuel Tax • Transfers from Capital Projects	Local Road Rehabilitation
018	Capital Improvement Fund	• Home Rule Sales Tax • Water and Sewer Rehabilitation Fee • Water and Sewer Tap On Fees • Development Fees • Transfer from Water/Sewer Operating Funds	Water and Sewer System Improvements
019	Capital Projects Fund	• Local Motor Fuel Tax • Transfer from Capital Improvement Fund • Intergovernmental Revenue	Non-Water and Sewer Infrastructure Improvements and additions
020	Building Fund	• Home Rule Sales Tax	Future Police Facility
027	Major Equipment Replacement Fund	• Transfers from General Fund & Water/Sewer Fund • Sale of fixed assets	Vehicles and Equipment
030	Sustainable Water Source Fund	• Home Rule Sales Tax • Water Service	Connection to a sustainable water source
031	Jefferson St. & IL Route 59 TIF Fund	• TIF allocated property tax	TIF eligible projects

The following pages outline the Village's 2025-26 budget for each of the above funds.

MOTOR FUEL TAX FUND

Fund Summary:

The Motor Fuel Tax Fund is a Special Revenue Fund that is presented as a Major Fund in the village's Annual Comprehensive Financial Report. The primary revenue stream, Motor Fuel Tax, is a state shared revenue with restricted use.

Mission/Fund Goals:

- Protect the village's capital investment in streets and to maintain them in a safe and usable condition.

Fund Activities:

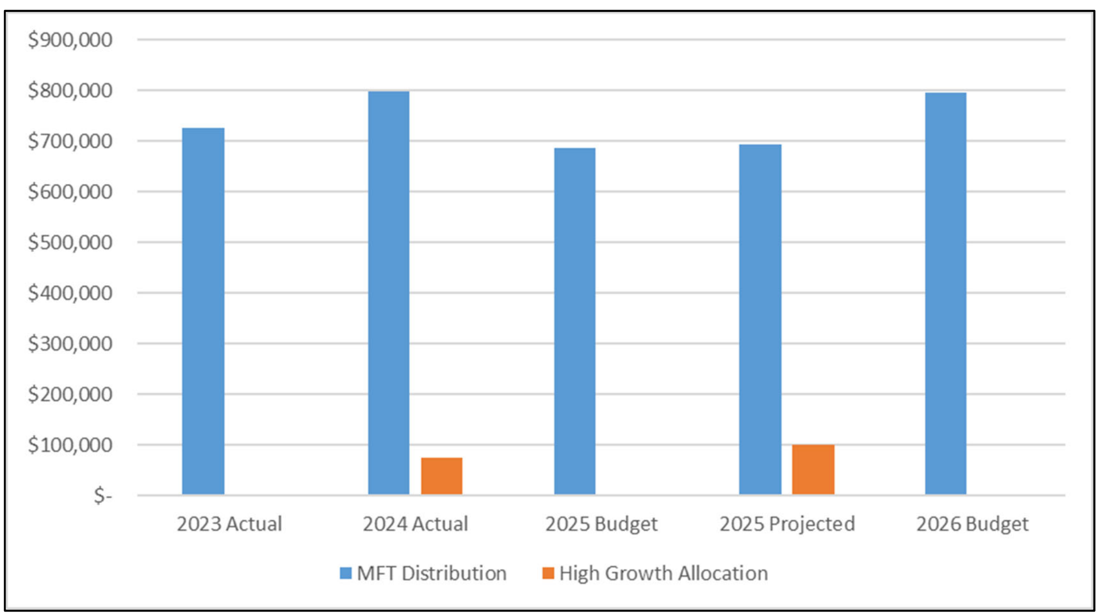
Road Service Maintenance: Extend the safe, usable life of street surfaces through a preventive maintenance program.

Fund Revenues:

Motor Fuel Tax – This is a state shared revenue distributed on a per capita basis and as such could be subject to a change in distribution at the state level. During 2019, the Illinois legislature approved an increase in motor fuel tax. A portion of this increase has been allocated to the municipal distributions. Budget figures for 2025-26 remain conservative when compared to 2024-25 projected totals.

Previous year revenues include several additional distributions for High Growth areas; these amounts are not planned on for 2025-26. The following graph summarizes the Motor Fuel Tax Distribution.

Motor Fuel Tax Distributions



Notes on the future Motor Fuel Tax Fund projects are included following the financial summary

003 - Motor Fuel Tax Fund
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Revenues					
Motor Fuel Tax Allocation	$ 727,069	$ 873,937	$ 686,407	$ 795,000	$ 795,000
Rebuild Illinois Revenue	192,165	-	-	-	-
Interest Earned	30,282	35,340	1,500	35,000	10,000
Transfer in from Capital Projects	1,073,988	1,070,859	516,753	516,753	149,217
Total Motor Fuel Tax Revenues	**2,023,504**	**1,980,136**	**1,204,660**	**1,346,753**	**954,217**
Expenses					
Street & Drainage Improvements	1,789,233	1,685,172	1,520,000	837,658	1,896,062
Rebuild Illinois Project	1,371	1,115,619	-	-	-
Village Engineer	85,850	89,058	110,000	121,717	132,480
Total MFT Fund Expenditures	**1,876,454**	**2,889,849**	**1,630,000**	**959,375**	**2,028,542**
Revenues Less Expenditures	147,051	(909,713)	(425,340)	387,378	(1,074,325)
Net Position, April 1	1,449,610	1,596,661	686,947	686,947	1,074,325
Projected Ending Net Position	**$ 1,596,661**	**$ 686,947**	**$ 261,607**	**$ 1,074,325**	**$ 0**

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

003 - Motor Fuel Tax Fund

Five Year Plan

	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Revenues					
Motor Fuel Tax Allocation	$ 802,950	$ 810,980	$ 819,089	$ 827,280	$ 835,553
Interest Earned	1,500	1,500	1,500	1,500	1,500
Transfer in from Capital Projects	805,550	797,520	789,411	1,051,220	1,042,947
Total Motor Fuel Tax Revenues	**1,610,000**	**1,610,000**	**1,610,000**	**1,880,000**	**1,880,000**
Expenses					
Street & Drainage Improvements	1,500,000	1,500,000	1,500,000	1,770,000	1,770,000
Village Engineer	110,000	110,000	110,000	110,000	110,000
Total MFT Fund Expenditures	**1,610,000**	**1,610,000**	**1,610,000**	**1,880,000**	**1,880,000**
Revenues Less Expenditures	-	(1)	0	0	(0)
Net Position, April 1	0	0	(0)	(0)	(0)
Projected Ending Net Position	**$ 0**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**

003 - Motor Fuel Tax Fund
Capital Plan

Project Name:	Project Type:
Annual MFT Resurfacing Project	Road and Bridge

Project Description:

Annual street resurfacing by pavement grinding, new Hot Mix Asphalt (HMA) installation, base patching repairs, PCC curb and gutter and sidewalk repairs, ADA sidewalk replacement at intersections, structure adjustments, pavement markings, landscape restoration, and other miscellanous related work.

Project Location(s):

Various (see map)

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							
Ph 2 Design Eng	34,380	35,000	35,000	35,000	35,000	35,000	209,380
Land/ROW							-
Ph 3 Const Eng	73,140	77,480	55,000	55,000	55,000	75,000	390,620
Construction	933,720	1,896,062	1,500,000	1,500,000	1,500,000	1,750,000	9,079,782
Other	14,197	20,000	20,000	20,000	20,000	20,000	114,197
Total Cost	**1,055,437**	**2,028,542**	**1,610,000**	**1,610,000**	**1,610,000**	**1,880,000**	**9,793,979**

Location Map	Location Photo

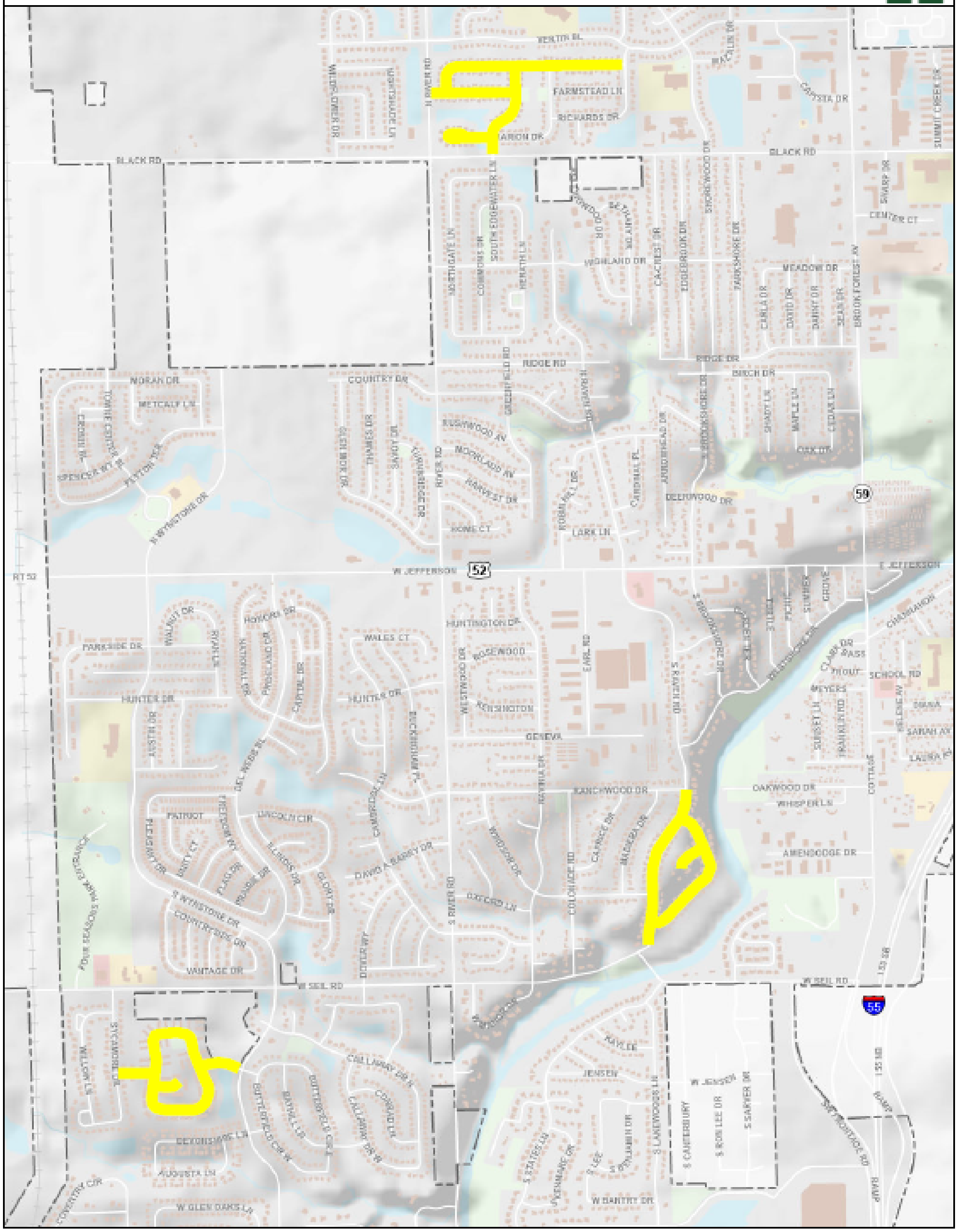
Project Notes:

The Village has approximately eighty (80) centerline miles with an average life expectancy of 10-15 years (depending on amount of traffic). Roadways less traveled, has a longer life (i.e. cul-de-sac, dead-ends, etc). In order to keep up with roadway resurfacing, it is recommended we budget funding for three (3) to six (6) miles of rehabilitation.

Around 2006-2009, Village finished many roadways left incomplete in subdivisions by developers. These roadways are now found to be in need of resurfacing.
Other: Material Testing Costs @ $20k.

003 - Motor Fuel Tax Fund
Capital Plan

VILLAGE OF SHOREWOOD, ILLINOIS
DRAFT 2025 MFT RESURFACING



CAPITAL IMPROVEMENT FUND

Fund Summary

The Capital Improvement Fund is used for the budgetary purpose of planning for future capital needs to the village's Water and Sewer System. It represents the Water and Sewer portion of the village's Capital Improvement Plan. Reporting wise, the Capital Improvement Fund is combined with the Water and Sewer Fund in the village's Annual Comprehensive Financial Report.

Mission/Fund Goals:

To plan for and carry out public improvements in the area of water and sewer projects and to develop long range plans for the delivery of water and sewer services to the residents of the Village of Shorewood.

Revenues:

The Capital Improvement Fund has diversified its revenue base over the past several years. Historically, this fund relied on connection fees and impact fees derived from the fast growth in the early 2000's. As growth has slowed, additional revenue streams are necessary to continue providing the village's capital and infrastructure needs.

Non-Home Rule Sales Tax – This revenue stream was active prior to the Village's transition to a Home Rule community. Receipts are ancillary and represent amounts due from when the NHR sales tax was active.

Home Rule Sales Tax – A Home Rule referendum was passed by Village of Shorewood voters in April 2015. As a result of this, the Non-Home Rule Sales Tax at 1% was replaced by a Home Rule Sales Tax at 1.75%, which took effect on January 1, 2016. The home rule sales tax is used for additional sanitary sewer capacity, a long-term connection to a sustainable water source, and other infrastructure needs. Of the collections, 1.00% of the tax rate is recognized in the Capital Improvement Fund and the remaining 0.75% of collections are recognized in the Sustainable Water Source Fund. Previously, portions of these revenues which offset the property tax rebate program were recognized within the general fund. On July 1, 2024, the Home Rule Sales Tax Rate increased to 2.00%. The increased 0.25% is used to pay the debt service on the Village's 2024 GO Bonds and start setting funds aside for a new Police Facility. The current split of the Home Rule Sales Tax is:

- Capital Improvement Fund: 58.38%
- Sustainable Water Source Fund: 37.50%
- Building Fund: 4.12%

Water & Sewer Connection Fees – These revenues are water and sewer tap on derived from building and construction projects within the village. The revenues are used to offset the expense of adding users to the water and sewer system. These revenues are directly tied to permit issuance.

Capital Impact Fees – These revenues are derived from construction projects within the village. These revenues are directly tied to permit issuance.

Water/Sewer Rehabilitation Fee – This fee was enacted in 2013 and charges a flat amount on all Village water and sewer accounts. The rate at inception was $6/month. Beginning in FY 2025, the amount increased to $10/month.

Expenses

Details on Capital Improvement Fund projects are described on worksheets following the five-year plan.

Debt

- Sewer Capacity – City of Joliet – The village identified a partnership with the City of Joliet as the solution to its long-term sanitary sewer treatment needs; and as such entered into an intergovernmental agreement to purchase capacity at the Joliet Sewer Treatment Plant. This agreement was in congruence with improvements and additions that Joliet had to make to their system. The amount in the budget represents the annual payment to the City of Joliet as identified by the intergovernmental agreement. Annual operating costs for the village's sanitary sewer expenses are recorded in the Water and Sewer Fund in programs 450, 460, and 470. The village has identified the Home Rule sales tax as a dedicated revenue stream for this annual payment. The loan matures in 2032.

- IEPA Loan – The village completed construction on a new 1.5M gallon water tower on Mound Rd. This project was financed by a loan through the Illinois Environmental Protection Agency. Repayment began in 2016 and will continue through 2035. This loan has an interest rate of 1.995% and matures on March 31, 2026.

- 2024 GO Bonds – The Village issued GO Bonds in 2024 at a premium, resulting in proceeds of $8.5M. These bonds funded capital infrastructure projects including the Earl & Geneva reconstruction and water main replacement, Valencia water main replacement, Birch & Shady water main replacements,, and Maple & Oak water main replacements. The Village had initially intended to use cash on hand to fund these projects over a period of several years; however that cash was allocated to the partnership with the YMCA (recorded in this fund as a transfer to the Capital Projects Fund).

Further information on the village's outstanding debt is available in the appendices to this document.

Further detail of the expenses for water and sewer capital improvement projects can be found on the following pages. A summary of the previous two years actual numbers (2023 and 2024), the 2025 budget and projected figures and the 2026 budget figures are on one schedule. A separate schedule follows displaying 2027-2030 projections. Each capital project identified in the current year has a detail schedule, located after the 2027-2030 schedule. Plans for future years are subject to change based on the needs of the water and sewer system and availability of funds.

018 - Capital Improvement Fund
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Revenues					
Home Rule Sales Tax	4,041,880	4,043,290	3,951,664	4,469,785	4,811,034
Non Home Rule Sales Tax	1,852	36	-	-	-
Total Taxes	**4,043,732**	**4,043,326**	**3,951,664**	**4,469,785**	**4,811,034**
Connection Fees - Water	275,547	111,186	130,000	70,000	80,000
Connection Fees - Sewer	233,160	85,260	105,000	60,000	70,000
Capital Impact Fees	70,000	37,800	50,000	25,000	50,000
Recapture Fee - Lake Forrest	-	-	-	5,600	-
Water/Sewer Rehab Fee	483,852	488,184	816,000	817,172	818,400
Total Charges for Service	**1,062,559**	**722,430**	**1,101,000**	**977,772**	**1,018,400**
Intergovernmental Revenue	76,775	537,476	500,000	521,752	225,000
Interest Earned	175,591	595,000	75,000	750,000	350,000
Debt Proceeds	-	-	-	-	-
Total Other Revenue	**252,366**	**1,132,476**	**575,000**	**1,271,752**	**575,000**
Transfer from Water/Sewer Fund	600,000	600,000	700,000	700,000	700,000
Total Transfers	**600,000**	**600,000**	**700,000**	**700,000**	**700,000**
Total Revenues	**5,958,657**	**6,498,232**	**6,327,664**	**7,419,309**	**7,104,434**
Expenses					
Amendodge Watermain Rplcmnt	76,775	503,003	-	-	-
Birch/Shady/Maple/Oak WM	-	-	139,200	138,905	2,840,000
Deep Well Maintenance	76,775	144,081	200,000	-	-
Earl/Geneva Water Main	-	129,568	5,600,000	3,000,000	1,700,000
Fixed Point Meter Reading Tower	-	-	-	-	100,000
Rt 52 Utilities - RR Tracks	-	32,993	1,440,000	65,987	2,300,000
Valencia Watermain Rplcmnt	1,024	65,232	1,251,000	1,251,000	-
Water Meters	172,935	151,067	200,000	200,000	555,000
Water System Master Plan	-	-	-	37,000	-
Well 4 Decommissioning	-	-	20,000	-	32,000
Well 8 Treatment Plant - Media	-	-	-	230,000	-
Total Capital Outlay - Water	**327,509**	**1,025,944**	**8,850,200**	**4,922,892**	**7,527,000**
Joliet Diversion Sewer Upsize					100,000
Sanitary Sewer Rehab Program	339,891	126,074	523,000	525,000	100,000
Sanitary Sewer Master Plan	-	-	35,100	35,100	-
Total Capital Outlay - Sewer	**339,891**	**126,074**	**558,100**	**560,100**	**200,000**
IEPA Loan P (3/31/2036)	216,402	220,741	225,167	225,167	229,681
IEPA Loan I	67,912	62,298	59,147	59,147	54,652
Sewer Capacity - Joliet P (10/1/2032)	590,956	598,469	605,877	605,877	613,781
Sewer Capacity - Joliet I	85,950	74,854	71,029	71,029	63,125
2024 GO Bonds - P	-	-	-	-	200,000
2024 GO Bonds - I	-	-	-	-	446,631
Total Debt	**961,220**	**956,362**	**961,220**	**961,220**	**1,607,870**

018 - Capital Improvement Fund
Fund Summary

Other Professional Services	-	-	-	181,201	25,000
Total Contractual Services	**-**	**-**	**-**	**181,201**	**25,000**
Transfer to Water/Sewer	347,121	869,917	-	-	-
Transfer to Capital Projects	2,050,000	600,000	4,598,823	9,899,325	5,352,319
Total Transfers	**2,397,121**	**1,469,917**	**4,598,823**	**9,899,325**	**5,352,319**
Total Cap Improvement Fund Exp	**4,025,741**	**3,578,297**	**14,968,343**	**16,524,738**	**14,712,189**
Revenues Less Expenditures	1,932,916	2,919,935	(8,640,679)	(9,105,430)	(7,607,755)
Cash Balance, April 1	10,505,463	12,242,941	15,445,603	15,445,603	14,840,173
Other Financing Sources (Uses)	(195,438)	282,727	-	8,500,000	-
Projected Unrestricted Ending Cash Balance	**$ 12,242,941**	**$ 15,445,603**	**$ 6,804,924**	**$ 14,840,173**	**$ 7,232,418**

018 - Capital Improvement Fund
Five Year Plan

	2027 Projection	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenues					
Home Rule Sales Tax	4,869,463	4,918,157	4,967,339	5,017,012	5,067,182
Total Taxes	**4,869,463**	**4,918,157**	**4,967,339**	**5,017,012**	**5,067,182**
Connection Fees - Water	130,000	130,000	130,000	130,000	130,000
Connection Fees - Sewer	105,000	105,000	105,000	105,000	105,000
Capital Impact Fees	50,000	50,000	50,000	50,000	50,000
Water/Sewer Rehab Fee	828,000	834,000	840,000	846,000	852,000
Total Charges for Service	**1,113,000**	**1,119,000**	**1,125,000**	**1,131,000**	**1,137,000**
Interest Earned	100,000	100,000	10,000	10,000	10,000
Debt Proceeds	5,804,000	2,236,000	-	-	-
Total Other Revenue	**5,904,000**	**2,336,000**	**10,000**	**10,000**	**10,000**
Transfer from Water/Sewer Fund	700,000	700,000	700,000	700,000	700,000
Total Transfers	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**
Total Revenues	**12,586,463**	**9,073,157**	**6,802,339**	**6,858,012**	**6,914,182**
Expenses					
Edgebrook Watermain Replacement	-	-	-	-	156,500
IDOT 52/59 Utility Relocations	200,000	135,000	2,715,000	-	-
Raven (N) Watermain Replacement			116,000	946,000	-
Shorewood Dr Watermain Rplcmt	-	-	-	156,500	1,501,500
US 52/Beach Installation	-	195,000	1,960,000		
Water Meters	305,000	305,000	305,000	305,000	305,000
Well 4 Decommissioning	120,000	-	-	-	-
Well 7 Rehabilitaton	-	240,000	-	-	-
Woodbrook Ct WM & SS	-	-	40,000	440,000	-
Total Capital Outlay - Water	**625,000**	**875,000**	**5,136,000**	**1,847,500**	**1,963,000**
River Rd Lift Stn Upgrade	260,000	2,870,000	2,710,000	-	-
River Rd Lift Station Bypass Project	-	40,000	180,000	2,016,000	-
Sanitary Sewer Rehab Program	410,000	555,000	555,000	450,000	420,000
Total Capital Outlay - Sewer	**670,000**	**3,465,000**	**3,445,000**	**2,466,000**	**420,000**
IEPA Loan P (3/31/36)	234,286	238,983	243,775	248,663	253,648
IEPA Loan I	50,028	45,331	40,539	35,652	30,666
Sewer Capacity - Joliet P (10/1/32)	621,584	629,487	637,376	645,594	653,802
Sewer Capacity - Joliet I	55,322	47,419	39,530	31,312	23,104
2024 GO Bonds - P (12/15/43)	295,000	310,000	325,000	340,000	355,000
2024 GO Bonds - I	348,900	334,150	318,650	302,400	285,400
Bond - River Rd Lift Stn (12/31/47)	-	441,000	441,000	441,000	441,000
IEPA Loan - River Rd Lft Stn (12/31/59)	-	-	-	89,000	89,000
Total Debt	**1,605,120**	**2,046,370**	**2,045,870**	**2,133,621**	**2,131,620**
Other Professional Services	-	25,000	-	-	-
Total Contractual Services	**-**	**25,000**	**-**	**-**	**-**

018 - Capital Improvement Fund
Five Year Plan

Transfer to Capital Projects	3,274,307	1,575,020	8,952,911	1,253,220	1,661,447
Total Transfers	**3,274,307**	**1,575,020**	**8,952,911**	**1,253,220**	**1,661,447**
Total Cap Improvement Fund Exp	**6,174,427**	**7,986,390**	**19,579,781**	**7,700,341**	**6,176,067**
Revenues Less Expenditures	6,412,036	1,086,767	(12,777,442)	(842,329)	738,115
Cash Balance, April 1	7,232,418	13,644,454	14,731,221	1,953,778	1,111,449
Projected Unrestricted Ending Cash Balance	**$ 13,644,454**	**$ 14,731,221**	**$ 1,953,778**	**$ 1,111,449**	**$ 1,849,564**

018 - Capital Improvement Fund
Capital Plan

Project Name:	Project Type:
Birch / Shady / Maple / Oak WM Replacement Project	Water

Project Description:

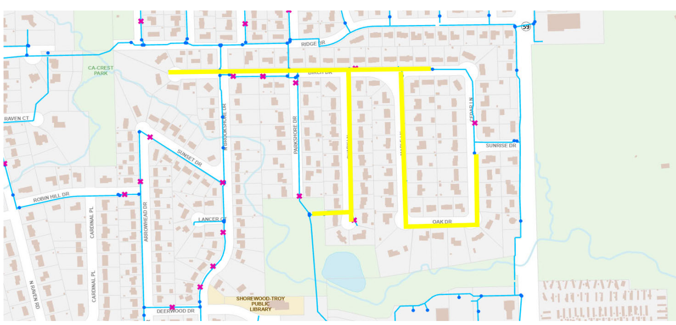
Replacement of 4,000 LF old deteriorating 6" Ductile Iron water main with new 8" PVC water main, replacement of obsolete fire hydrants, restoration and other related miscellaneous work.

Project Location(s):

Along Birch between Brookshore and Maple.
Along Shady between Birch to Parkshore.
Along Maple between Birch and Oak.
Along Oak between Maple and Sunrise.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng	138,905						138,905
Land/ROW							-
Ph 3 Const Eng		240,000					240,000
Construction		2,600,000					2,600,000
Other							-
Total Cost	**138,905**	**2,840,000**	-	-	-	-	**2,978,905**

Location Map



Location Photo

Project Notes:

Replacement will require Engineering Design and Construction Oversight with the project to be awarded to the lowest responsible bidder.

Includes IEPA loan application assistance for this contractor under "Other". Planning report to be completed for all planned water projects as part of a separate budget item.

018 - Capital Improvement Fund
Capital Plan

Project Name:	**Project Type:**
Earl and Geneva Reconstruction Project	Water; Road and Bridge

Project Description:

Reconstruction of deteriorated pavement along both Earl (Route 52 to Geneva) and Geneva (Ravinia to easterly end). Complete reconstruction including new base, pavement, curbs, sidewalks, storm sewers, street lighting, and other related work. Water main replacement also included as part of the project.

Project Location(s):

Along both Earl (Route 52 to Geneva) and Geneva (Ravinia to easterly end)

Project Cost	FY 2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng	129,568						129,568
Land/ROW							-
Ph 3 Const Eng		248,361	149,000				397,361
Construction		2,751,639	1,551,000				4,302,639
Other		-					-
Total Cost	**129,568**	**3,000,000**	**1,700,000**	**-**	**-**	**-**	**4,829,568**

Location Map	**Location Photo**
	

Project Notes:

Will County awarded $500k ARPA funding for the WM replacement along Earl-Geneva.

018 - Capital Improvement Fund
Capital Plan

Project Name:	Project Type:
Automatic Meter Reading (AMR) Package	Water

Project Description:

The Village's Meter Reading procedures requires staff to allocate ~2 days monthly to read our meters by driving predetermined routes to be within radio range to read each meter. By installation of an AMR, all meters in the Village can be read without the need of staff driving individual routes over a ~2 day period at any given moment multiples times per day, week, and month.

Project Location(s):

TBD

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng							-
Construction							-
Other		100,000					100,000
Total Cost	**-**	**100,000**	**-**	**-**	**-**	**-**	**100,000**

Location Map	Location Photo

Project Notes:

Package includes installation of AMR infrastructure, Stealth Mobile Command software, cellular data collectors, billing interface, and training.

018 - Capital Improvement Fund
Capital Plan

Project Name:	Project Type:
US 52 Water-Sanitary Extension at ComEd/CNRR	Water

Project Description:

Extension of a 16" PVC Water Main and 30" PVC Sanitary Sewer westward along US Route 52 across the ComEd ROW and CNRR ROW.

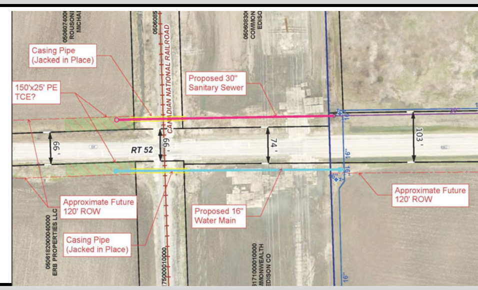
Project Location(s):

US Route 52 at ComEd/CNRR

Project Cost	FY 2023-24 Actual	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng	32,993	65,987	30,000				128,980
Land/ROW			100,000				100,000
Ph 3 Const Eng			150,000				150,000
Construction			2,000,000				2,000,000
Other			20,000				20,000
Total Cost	**32,993**	**65,987**	**2,300,000**	-	-	-	**2,398,980**

Location Map

Location Photo



Project Notes:

Other: Estimated cost for Land Acquisition/Easements (~$100k). Estimated cost for required permits (~$20k).

Coordination for permits with IDOT, CNRR, and ComEd is required.

Anticipating cost increases from original estimates due to general construction material/labor increases and additional requirements dictated by CNRR and ComEd (settlement monitoring, flagging, disposal at landfill, etc).

018 - Capital Improvement Fund
Capital Plan

Project Name:	**Project Type:**
Water Meter Replacement Program	Water

Project Description:

Water meters deteriorate with age, losing accuracy as their moving parts wear out. As a result, the meter's gauge slows down and is unable to effectively track the total amount of water that moves through the meter. Planned replacement of older meters ensure customers will be billed fairly and accurately. To help increase the efficiency of the water meter reading process, we routinely replace older water meters that have outlived their useful life.

Project Location(s):

Various.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng							-
Construction							-
Other	200,000	555,000	305,000	305,000	305,000	305,000	1,975,000
Total Cost	**200,000**	**555,000**	**305,000**	**305,000**	**305,000**	**305,000**	**1,975,000**

Location Map	**Location Photo**

Project Notes:

The Village has approximately 6,700 meters. Our current meter system started installation in-and-around 2015. Although we are not completed with the system replacement, meters replaced at the start of the program need to be replaced again. Water Meter Replacement Program is completed by PW staff and scheduled around resident availability. In order to prepare for Lake Water, we are proposing to replace the entire water meter system in about 10-years via contractor service to ensure completion in a timely manner.
Year1: 1200 meters / Year2: 600 meters / Year3: 600 meters / Year4: 600 meters / Year5: 600 meters / Year6: 600 meters / Year7: 600 meters / Year8: 600 meters / Year9: 600 meters / Year10: 800 meters.

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

018 - Capital Improvement Fund
Capital Plan

Project Name:	Project Type:
Well #4 Decommissioning	Water and Sewer

Project Description:

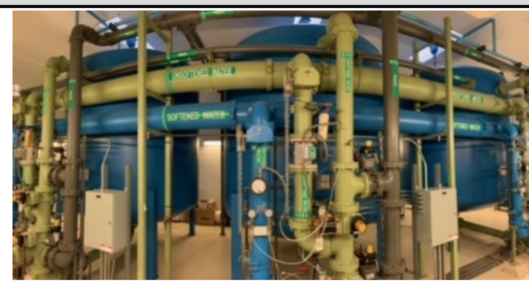
Perform removal of the Village's Well #4 on the north side of the Village. This well is underperforming and is no longer needed for our system. Decommission will include cutting, capping, removal of all equipment, demolision of the existing structures, and other miscellaneous work.

Project Location(s):

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng							-
Construction							-
Other	-	32,000	120,000	-	-	-	152,000
Total Cost	**-**	**32,000**	**120,000**	**-**	**-**	**-**	**152,000**

Location Map

Location Photo



Project Notes:

An unincorporated business is currently serviced from our water main along Theodore. The business is considered a very low user and due to the dead-end WM, water quality concerns arise with the stagnant water in the WM. To keep fresh water in the system, our water operators must flush the line constantly to help keep chlorine levels above required standards. We estimate we lose approximately 12-million gallons per year.

018 - Capital Improvement Fund
Capital Plan

Project Name:	Project Type:
Joliet Diversion Sanitary Sewer Upsize	Sewer

Project Description:

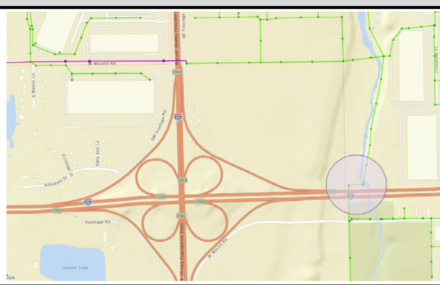
Joliet is planning sanitary sewer improvements in-and-around the new Rockrun Development. Future sanitary needs of the Village identifies the need to route additional capacity through the Joliet system. Coordinating the upsizing of their utilities to meet Shorewood's future needs are in the best interest of the Village.

Project Location(s):

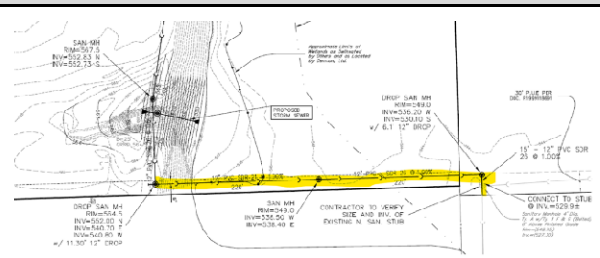
Joliet's Rockrun Development area.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng		10,000					10,000
Land/ROW							-
Ph 3 Const Eng		15,000					15,000
Construction		75,000					75,000
Other							-
Total Cost	-	**100,000**	-	-	-	-	**100,000**

Location Map



Location Photo



Project Notes:

This will be a Joliet project. Coordination of an IGA will be necessary to secure the future pipe capacity will be owned by the Village. Reimbursement to Joliet after construction

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

018 - Capital Improvement Fund
Capital Plan

Project Name:	Project Type:
Sanitary Sewer System Rehabilitation Program	Sanitary

Project Description:

Rehabilitation of sanitary sewer system in Basin 6, including review of TV tapes, design engineering, preparation of bid documents for sewer rehab (point repairs, mainline CIPP, grout, spot liners) and construction oversight.

Project Location(s):

Basins as noted below.

Project Cost	FY2024-25 Actual		FY2025-26 Projected		FY2026-27 Projected		FY2027-28 Projected		FY2028-29 Projected		FY2029-30 Projected		Total
	B		B		B		B		B		B		
Program Mgmt	All	35,000	All	10,000	All	20,000	All	20,000	All	20,000	All	20,000	125,000
Flow Monitoring and Memo	2	15,000	2	20,000	2	20,000	2	20,000	2	20,000	2	20,000	115,000
Smoke/Dye Tests/MH Inspection Program	2	80,000							1	170,000			250,000
Sewer Cleaning/TV Program													
Sewer TV RFP/Quotes	2	5,000							1	5,000			10,000
Sewer Televising	2	330,000							1	310,000			640,000
TV Tapes Review	2	30,000							1	30,000			60,000
Manhole Rehabilitation													
Design and Bid Docs			2	30,000							1	30,000	60,000
Construction				40,000	2	310,000					1	350,000	700,000
Construction Oversight					2	30,000					1	30,000	60,000
Sewer Rehabilitation													
Design and Bid Docs					2	30,000							30,000
Construction	2	5,000					2	475,000					480,000
Construction Oversight	2	25,000					2	40,000					65,000
Other													-
Total Cost		**525,000**		**100,000**		**410,000**		**555,000**		**555,000**		**450,000**	**2,595,000**

Project Notes:

Program does not include residential building inspections to identify undesireable connections to the collection system.
FY 2030-31: $405,000
FY 2031-32: $420,000
FY 2032-33: $415,000
FY 2033-34: $425,000
FY 2034-35: $590,000
FY 2035-36: $465,000

VILLAGE OF
Shorewood, IL

CAPITAL PROJECTS FUND

Fund Summary

The Capital Projects Fund is used for the budgetary purpose of planning for future capital needs to the village's non-water and sewer infrastructure. It represents the non-water and sewer portion of the village's Capital Improvement Plan. Infrastructure improvements covered in this fund include but are not limited to non-MFT road projects, storm sewer maintenance, land acquisition, street lighting and streetscape projects. Reporting wise, the Capital Projects Fund is displayed as a Capital Projects Fund in the Governmental Funds in the village's Annual Comprehensive Financial Report

Mission/Fund Goals:

To plan for and carry out public improvements in the area of public roads, buildings, storm sewers, traffic issues and to develop long range plans for the delivery of these public services to the residents of the Village of Shorewood.

Revenues

Local Motor Fuel Tax – A Local Motor Fuel Tax was added as a revenue stream in FY 2021. The tax rates are $.05 per gallon of gasoline and $.08 per gallon of diesel sold within the Village. This tax is remitted by the station to the Village. Revenues have declined since the inception of the tax. This is attributed to the addition of gas stations within close proximity to the Village. Returns are not expected to change materially over the prior year.

Intergovernmental Revenue – From time to time, the Village will receive state or federal funding for qualifying infrastructure projects.

Other Revenues – The Village Board has also authorized the Capital Projects Fund to receive a transfer of revenue from the Capital Improvement Fund at the direction of the Village Administrator.

Expenses

The village selects capital projects at the direction of the Village Board with the goal of building and maintaining an infrastructure that best serves the needs of the village and prepares for future growth throughout the village. Projects in the 2025-26 budget include intersection improvements and several park construction projects.

Further detail of the expenses for non-water and sewer capital improvement projects can be found on the following pages. A summary of the previous two years actual numbers (2023 and 2024), the 2025 budget and projected figures and the 2026 budget figures are on one schedule. A separate schedule follows for 2027-2030 projections. A separate narrative and schedule is provided for each current year project following the 2027-2030 schedule. Plans for future years are subject to change based on infrastructure needs and availability of funds.

019 - Capital Projects Fund
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Revenues					
Local Motor Fuel Tax	$ 608,047	$ 517,190	$ 535,000	$ 505,000	$ 505,000
Total Taxes	**608,047**	**517,190**	**535,000**	**505,000**	**505,000**
Intergovernmental Revenue	506,750	2,851	600,000	955,000	750,000
Interest	1,892	36	-	-	-
Debt Proceeds	-	-	8,750,000	-	-
Miscellaneous Revenues	1,884	31,144	-	1,528,000	-
Total Other Revenue	**510,526**	**34,030**	**9,350,000**	**2,483,000**	**750,000**
Transfer from General Fund	-	2,064,243	-	-	-
Transfer from Capital Improvement	2,050,000	600,000	4,598,823	9,899,325	5,352,319
Total Transfers	**2,050,000**	**2,664,243**	**4,598,823**	**9,899,325**	**5,352,319**
Total Revenues	**3,168,573**	**3,215,463**	**14,483,823**	**12,887,325**	**6,607,319**
Expenses					
Building Capital Maintenance	166,941	216,927	32,000	32,000	65,000
PW Facility	5,817,130	(23,841)	-	-	-
Land	761	2,599	250,000	2,500	810,000
YMCA	-	-	8,750,000	10,000,000	-
Total Capital Outlay - Facilities	**5,984,832**	**195,685**	**9,032,000**	**10,034,500**	**875,000**
Black Rd Resurfacing	88,542	-	-	-	-
Bridge & Dam Inspection Program	-	-	-	-	25,000
Decorative Street Light Painting	-	75,300	30,000	30,000	30,000
IDOT I55/Seil/Route 59 Interchange	58,882	-	14,720	14,720	-
IDOT 52 Over I55	19,320	-	-	-	-
LED Lighting Upgrades	109,964	282,570	680,000	680,000	-
Mound Rd Bridge Repairs	-	-	-	-	35,000
Pavement Management Survey	8,884	-	-	-	-
Route 52 & River Intersection	-	103,559	-	-	-
Route 52 & Wynstone Intersection	14,925	26,391	1,605,000	49,300	1,000,000
Seil Rd & Bridge	386,761	95,590	915,000	660,000	2,564,602
Street & Drainage Imp/Striping	19,387	53,920	125,000	100,000	100,000
Total Capital Outlay - Road & Bridge	**706,665**	**637,329**	**3,369,720**	**1,534,020**	**3,754,602**
Stormwater Vegetation Maint					31,000
Total Capital Outlay - Stormwater					**31,000**
CaCrest Park Reconstruction	16,607	308,579	-		-
Cene's Four Seasons Park	-	-	15,000	-	15,000
Diana St Park Reconstruction	178,056	-	-	-	-
Fawn Park Reconstruction	-	-	18,000	18,000	306,000
Kits Corner Park Reconstruction	180,209	-	-	-	-
River's Edge Park	51,087	643,823	1,317,000	1,105,000	1,430,000
River Oaks Park Reconstruction	-	17,159	205,350	205,350	-
White Tail Park Reconstruction	-	-	-	-	26,500

019 - Capital Projects Fund
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Capital Park Repairs	39,940	8,861	10,000	10,000	20,000
Total Capital Outlay - Parks	**465,899**	**978,421**	**1,565,350**	**1,338,350**	**1,797,500**
Transfer to MFT	1,073,988	1,070,859	516,753	516,753	149,217
Total Transfers	**1,073,988**	**1,070,859**	**516,753**	**516,753**	**149,217**
Total Expenses	**8,231,384**	**2,882,293**	**14,483,823**	**13,423,623**	**6,607,319**
Revenues Less Expenses	(5,062,811)	333,170	-	(536,298)	-
Net Position, April 1	7,330,182	2,267,371	2,600,541	2,600,541	2,064,243
Restricted for Seil Rd		(2,064,243)	(2,064,243)	(2,064,243)	(2,064,243)
Projected Unrestricted Ending Net Position	**$ 2,267,371**	**$ 536,298**	**$ 536,298**	**$ (0)**	**$ (0)**

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

019 - Capital Projects Fund

Five Year Plan

	2027 Projection	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenues					
Local Motor Fuel Tax	$ 505,000	$ 505,000	$ 505,000	$ 505,000	$ 505,000
Total Taxes	**505,000**	**505,000**	**505,000**	**505,000**	**505,000**
Intergovernmental Revenue	5,348,000	-	-	-	-
Total Other Revenue	**5,348,000**	**-**	**-**	**-**	**-**
Transfer from Capital Improvement	3,274,307	1,575,020	8,952,911	1,253,220	1,661,447
Total Transfers	**3,274,307**	**1,575,020**	**8,952,911**	**1,253,220**	**1,661,447**
Total Revenues	**9,127,307**	**2,080,020**	**9,457,911**	**1,758,220**	**2,166,447**
Expenses					
Building Capital Maintenance	-	20,000	-	-	-
Land	250,000	250,000	250,000	250,000	250,000
Total Capital Outlay - Facilities	**250,000**	**270,000**	**250,000**	**250,000**	**250,000**
Bridge & Dam Inspection Program	10,000	35,000	5,000	25,000	35,000
Colonade Culvert Replacement	31,500	361,500	-	-	-
Decorative Street Light Painting	30,000	30,000	30,000	-	-
IDOT 52/59 Decorative Lighting	320,000	-	7,400,000	-	-
LED Lighting Upgrades	-	-	-	-	50,000
Mound Rd Bridge Repairs	325,000	-	-	-	-
Pavement Management Survey	60,000	-	-	-	-
Seil Rd Widening @ Railroad	150,000	-	-	-	-
Seil Rd & Bridge	8,650,000	-	-	-	-
Street & Drainage Imp/Striping	100,000	100,000	100,000	100,000	100,000
Total Capital Outlay - Road & Bridge	**9,676,500**	**526,500**	**7,535,000**	**125,000**	**185,000**
Stormwater Vegetation Maint	16,000	16,000	16,000	16,000	16,000
Total Capital Outlay - Stormwater	**16,000**	**16,000**	**16,000**	**16,000**	**16,000**
Cene's Four Seasons Park	-	24,000	506,000	-	-
Country West Park Reconstruction	20,000	406,000	-	-	-
Huntington Park Reconstruction	-	-	-	20,000	306,000
Little Coyote Park Reocnstruction	-	-	19,000	256,000	-
River's Edge Park	7,500	30,000	332,500	30,000	332,500
Towne Center Playground Recon	-	-	-	-	24,000
White Tail Park Reconstruction	406,000	-	-	-	-
Capital Park Repairs	10,000	10,000	10,000	10,000	10,000
Total Capital Outlay - Parks	**443,500**	**470,000**	**867,500**	**316,000**	**672,500**
Transfer to MFT	805,550	797,520	789,411	1,051,220	1,042,947
Total Transfers	**805,550**	**797,520**	**789,411**	**1,051,220**	**1,042,947**
Total Expenses	**11,191,550**	**2,080,020**	**9,457,911**	**1,758,220**	**2,166,447**
Revenues Less Expenses	(2,064,243)	-	-	-	-

019 - Capital Projects Fund
Five Year Plan

	2027 Projection	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Net Position, April 1	2,064,243	(0)	(0)	(0)	(0)
Projected Ending Net Position	**$ (0)**	**$ (0)**	**(0)**	**(0)**	**(0)**

019 - Capital Projects Fund
Capital Plan

Project Name:	Project Type:
Village Hall Emergency Egress Upgrades	Facilities

Project Description:

We have identified a few egress/ingress concerns for each Department located in Village Hall. Upgrades include emergency window access, Administration entrance build-out, and Building-Community Development upgrades

Project Location(s):

Village Hall.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng							-
Construction		40,000					40,000
Other							-
Total Cost	-	**40,000**	-	-	-	-	**40,000**

Location Map	Location Photo
	

Project Notes:

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

019 - Capital Projects Fund
Capital Plan

Project Name:	Project Type:
Public Works Facility Front Entrance ADA Upgrade	Facilities

Project Description:

Although a new facility constructed in 2022, Village Building Codes did not require our Front Entrance to be ADA compliant. This oversight was not caught until near the completion of the project. It was decided to budget the upgrade separately in the future.

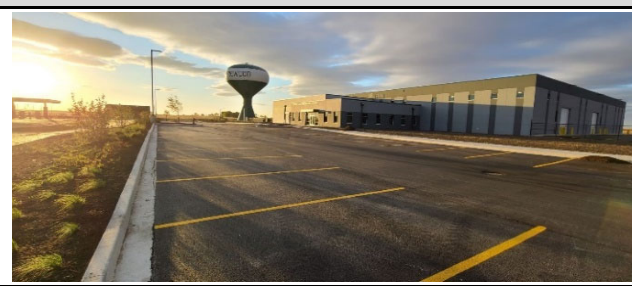
Project Location(s):

Public Works Facility at 25914 W. Mound Road.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng							-
Construction		25,000					25,000
Other							-
Total Cost	-	**25,000**	-	-	-	-	**25,000**

Location Map

Location Photo



Project Notes:

019 - Capital Projects Fund
Capital Plan

Project Name:	**Project Type:**
Public Works Facility Front Entrance ADA Upgrade	Road & Bridge

Project Description:

Dam Inspection Program: As required by the Illinois Department of Natural Resources (IDNR), all dams a four (4) year inspection and reporting cycle. Bridge Inspection Program: As required by the Illinois Department of Transportation (IDOT), inspection of our bridges are needed to confirm the structural integrity and develop rehabilitation needs of our bridges.

Project Location(s):

Various Locations

Project Cost	**FY2024-25 Actual**	**FY2025-26 Projected**	**FY2026-27 Projected**	**FY2027-28 Projected**	**FY2028-29 Projected**	**FY2029-30 Projected**	**Total**
Dam Inspection		5,000				5,000	10,000
Bridge Insp	28,000	20,000	10,000	35,000	5,000	20,000	118,000
							-
Total Cost	**28,000**	**25,000**	**10,000**	**35,000**	**5,000**	**25,000**	**128,000**

Location Map	**Location Photo**

Project Notes:

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

019 - Capital Projects Fund
Capital Plan

Project Name:	**Project Type:**
Mound Road Bridge Maintenance Repairs	Road and Bridge

Project Description:

Bridge Inspection Report 2021 identifies minor bridge repairs that are needed to keep our bridge maintained. Repairs include abutment bearing replacements, concrete repairs at abutment backwalls, repair of the bridge joints, and other miscellaneous repairs.

Project Location(s):

Mound Road Bridge (Mound Road just east of River Road) over DuPage River

Project Cost	**FY2024-25 Actual**	**FY2025-26 Projected**	**FY2026-27 Projected**	**FY2027-28 Projected**	**FY2028-29 Projected**	**FY2029-30 Projected**	**Total**
Ph 1 Prelim Eng							-
Ph 2 Design Eng		35,000					35,000
Land/ROW							-
Ph 3 Const Eng			35,000				35,000
Construction			290,000				290,000
Other							-
Total Cost	**-**	**35,000**	**325,000**	**-**	**-**	**-**	**360,000**

Location Map	**Location Photo**
	

Project Notes:

Project Name:	Project Type:
US 52-Wynstone Traffic Signal Improvements	Road and Bridge

Project Description:

Installation of a fully Actuated Traffic Signal at Wynstone and Route 52 Intersection.

Project Location(s):

Wynstone Drive and Route 52

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng	29,900						29,900
Ph 2 Design Eng	19,400	10,000					29,400
Land/ROW							-
Ph 3 Const Eng		90,000					90,000
Construction		900,000					900,000
Other							-
Total Cost	**49,300**	**1,000,000**	**-**	**-**	**-**	**-**	**1,049,300**

Location Map	Location Photo
	

Project Notes:

As properties in this area continue to develop, traffic signal is warranted at the intersection of Wynstone and Route 52.

Original scope has been reduced and pavement modifications are no longer required by IDOT. Cost estimate reduced by $750k due to reduced scope of work.

019 - Capital Projects Fund
Capital Plan

Project Name:	Project Type:
Seil Road Widening and Bridge Replacement	Road and Bridge

Project Description:

Seil Road widening includes pavement widening, curb and gutter, sidewalk, shared use path, decorative street lighting, storm sewer improvements, two (2) mini-roundabouts at Raven Road and States Lane, and other miscellaneous related work. Project also includes replacement of the Seil Road Bridge (SN099-4253) over DuPage River with a new three (3) lane bridge including bicycle and pedestrian accommodations on an adjacent alignment.

Project Location(s):

Seil Road from Raven Road to Frontage Road including Seil Road bridge over DuPage River.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							
Ph 2 Design Eng	660,000	254,602					914,602
Land/ROW		150,000					150,000
Ph 3 Const Eng		260,000	1,150,000				1,410,000
Construction		1,900,000	7,500,000				9,400,000
Other							-
Total Cost	**660,000**	**2,564,602**	**8,650,000**	**-**	**-**	**-**	**11,874,602**

Location Map	Location Photo
	

Project Notes:

Fund Type	Phase	Federal Participation $	LPA required match $	LPA only $
Other [ARA, TEA-21 (HPD), HSR, MBR, RRP, TIGER]	PE Ph2	$480,000.00	$120,000.00	
Surface Trans Pgm Bridge (STP-BR-On) >200K	PE Ph2	$251,682.00	$62,920.00	
Surface Trans Pgm Bridge (STP-BR-On) >200K	ROW	$80,000.00	$20,000.00	$400,000.00
Surface Trans Pgm Bridge (STP-BR-On) >200K	CON	$3,520,000.00	$880,000.00	$5,000,000.00
Surface Trans Pgm Bridge (STP-BR-On) >200K	CE	$528,000.00	$132,000.00	$750,000.00

Project Name:	Project Type:
Street and Drainage Improvements	Road and Bridge

Project Description:

This is an annual maintenance of the Village's streets and drainage system. Specific items include roadway patching, curb and gutter repairs, sidewalk repairs, culvert replacements, roadway ditching program, pavement markings, and storm sewer repairs. There repairs will extend the useful life of the existing infrastructure and delay road replacement programs. There improvements are currently factored into the Village's future road improvement program found in the MFT Fund Section of the budget.

Project Location(s):

Various

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng							-
Construction	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Other							-
Total Cost	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**600,000**

Location Map	Location Photo

Project Notes:

Pavement Markings: ~$50,000
Drainage and Ditching Program: ~$50,000

Project Name:	Project Type:
BMP: Stormwater Vegetation Maintenance	Stormwater

Project Description:

Village properties that incorporate Best Management Practices (BMPs) such as Wetland and Native Plantings require some inspection and maintenance to help ensure this feature flourishes. Time to time, maintenance requires removal of evasive species and/or typical 'burn'.

Project Location(s):

Towne Center Ponds and Public Works Department Stormwater Facilities.

Parks: Country West and Cene's Four Seasons Park

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng		6,000	6,000	6,000	6,000	6,000	30,000
Land/ROW							-
Ph 3 Const Eng							-
Construction		25,000	10,000	10,000	10,000	10,000	65,000
Other							-
Total Cost	**-**	**31,000**	**16,000**	**16,000**	**16,000**	**16,000**	**95,000**

Location Map	Location Photo
	

Project Notes:

019 - Capital Projects Fund
Capital Plan

Project Name:	**Project Type:**
Cene's Four Seasons Mixed-Use Path Extension Project	Parks

Project Description:

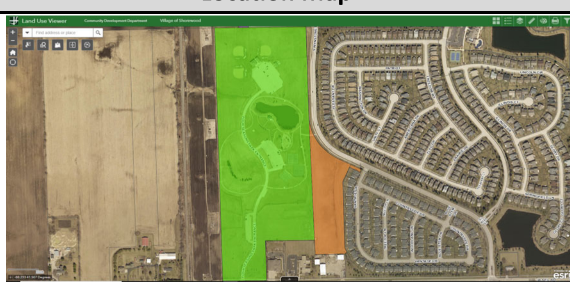
Construction of a 1,000-foot mixed-use path from Seil Road northerly to connect to the existing path near the Basketball / Pickle Ball / Tennis Courts. Path extension will provide pedestrian connectivity to the park amenities from Seil Road.

Project Location(s):

Cene's Four Seasons Park is located on 50 acres off Seil Rd.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng	-	-	-	-	-	-	-
Ph 2 Design Eng	-	15,000	-	-	-	-	15,000
Land/ROW	-	-	-	-	-	-	-
Ph 3 Const Eng	-	-	10,000	-	-	-	10,000
Construction	-	-	110,000	-	-	-	110,000
Other	-	-	-	-	-	-	-
Total Cost	**-**	**15,000**	**120,000**	**-**	**-**	**-**	**135,000**

Location Map



Location Photo

Project Notes:

019 - Capital Projects Fund
Capital Plan

Project Name:	**Project Type:**
Fawn Park Reconstruction	Parks

Project Description:

Fawn Park was constructed in 2000. Park is recommended for reconstruction. The age of the park has surpassed it's life expectancy. This project would be a complete rebuild. Simply adding new equipment to pre-existing footings that are passed its industry life expectancy is NOT recommended. Benefits to a comprehensive playground replacement program provides a better public image and relations, acceptable levels of risk exposure, and negligence.

Project Location(s):

Fawn Park is located in the Kipling Town Home Neighboorhood off Fieldstone Dr.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng	18,000						18,000
Land/ROW							-
Ph 3 Const Eng		6,000					6,000
Construction		300,000					300,000
Other							-
Total Cost	**18,000**	**306,000**	**-**	**-**	**-**	**-**	**324,000**

Location Map

Location Photo

Project Notes:

Constructed in 2000, Fawn Park uses Miricle equipment that targets 5-12 year olds. The playstructure is a basic layout with a small footprint. Normal wear and tear can be seen on the equipment. Fawn can be a huge miss with the neigborhood as it's features does not leave much for challenging the children. The equipment used is a miss for the targeted age group.

Data: 0.8 Acres, 3,354sf, Egineered Wood Fiber, 1 Waste Container, 1 9ft Picnic Table, 1 Bench

Project Name:	**Project Type:**
River's Edge Park Phase A Project	Parks

Project Description:

The Village recently acquired ~32 acres of property near the River Crossing Subdivision with the intent to construct a new Village park. Due to limited funding, scope of work is the design and construct final grading to prepare for a future park.

PhA includes river access, portion of the parking lot, playground, sand volleyball courts, shelter, portion of the trails, and miscellaneous landscaping features.

Project Location(s):

River's Edge Park located between the River Oaks South and Lake in the Woods Subdivisions.

Project Cost	**FY2024-25 Actual**	**FY2025-26 Projected**	**FY2026-27 Projected**	**FY2027-28 Projected**	**FY2028-29 Projected**	**FY2029-30 Projected**	**Total**
Ph 1 Prelim Eng							
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng	20,000	7,000					27,000
Construction	1,000,000	200,000					1,200,000
Other							-
Total Cost	**1,020,000**	**207,000**	-	-	-	-	**1,227,000**

Location Map

Location Photo

Project Notes:

Village was awarded grant monies to purchase property for the intent of constructing a new park.

Village was awarded OSLAD Grant Funding for $600,000 for Phase A various park improvements.

The River's Edge Master Plan identifies a number of park amenities that will be constructed in phases due to budget restraints.

019 - Capital Projects Fund
Capital Plan

Project Name:	Project Type:
River's Edge Park Phase B Project	Parks

Project Description:

The Village acquired ~32 acres of property near the River Crossing Subdivision with the intent to construct a new Village park. Due to limited funding, scope of work is the design and construct final grading to prepare for a future park.

PhB includes challenge course, completion of the trail system, bosque, pollinator garden with story walk, small shelter, fitness stations, and miscellaneous landscaping features.

Project Location(s):

River's Edge Park located between the River Oaks South and Lake in the Woods Subdivisions.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							
Ph 2 Design Eng	85,000						85,000
Land/ROW							-
Ph 3 Const Eng		23,000					23,000
Construction		1,200,000					1,200,000
Other							-
Total Cost	**85,000**	**1,223,000**	-	-	-	-	**1,308,000**

Location Map

Location Photo

Project Notes:

Village was awarded grant monies to purchase property for the intent of constructing a new park.

Village was awarded OSLAD Grant Funding ($600,000) for Phase B various park improvements.

The River's Edge Master Plan identifies a number of park amenities that will be constructed in phases due to budget restraints.

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

019 - Capital Projects Fund
Capital Plan

Project Name:	Project Type:
White Tail Park Reconstruction	Parks

Project Description

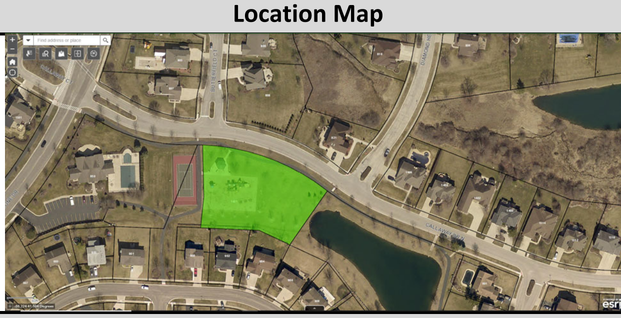
White Tail was constrcuted in 2000. Park is recommended for reconstruction. The age of the park has surpassed it's life expectancy. This project would be a complete rebuild. Simply adding new equipment to pre-existing footings that are passed its industry life expectancy is NOT recommended. Benefits to a comprehensive playground replacement program provides a better public image and relations, acceptable levels of risk exposure, and negligence.

Project Location(s)

White Tail is located East of Wynstone, on Callway Dr North, in the Kipling Neighborhood.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng		7,500					7,500
Ph 2 Design Eng		19,000					19,000
Land/ROW							-
Ph 3 Const Eng			6,000				6,000
Construction			400,000				400,000
Other							-
Total Cost	**-**	**26,500**	**406,000**	**-**	**-**	**-**	**432,500**

Location Map



Location Photo

Project Notes:

White Tail uses Miracle equipment that targets both 2-5 and 5-12 year olds. The park has a huge footprint. The play structures are seperated by age groups and are the most diverse of all the parks. The 5-12 year old components promote physical development. Minor paint isssues can be seen throughout the park. Transfer decks have a coating that is peeling away and exposing the metal. Equipment such as Moneky Bars, Glider, Sway Bridge and multiple decks have been or will be replaced. With those replacements, color schemes are starting to mix.
Data: 1.44 Acres, 9,713sf, Egineered Wood Fiber, 1 Pavilion~15 People, 2 8ft Picnic Tables, 1 Waste Container, 2 Bike Racks, 2 Benches, 1 Drinking Fountain

BUILDING FUND

Fund Summary
The Building Fund was newly created during FY 2025 for the purpose of setting funds aside for the future construction of a new Police Department Building. Reporting wise, the Building Fund is displayed as a Capital Projects Fund in the Governmental Funds in the village's Annual Comprehensive Financial Report

Mission/Fund Goals:
To set aside funds for the future construction of a police facility.

Revenues
The Village increased its Home Rule Sales Tax rate from 1.75% to 2.00% effective July 1, 2024. The 0.25% increase is expected to generate $1,000,000 annually. Of this increase, 67% is needed for the service of debt issued in September, 2024. The remaining 33% is recognized here for future police facility construction and related expenses.

Expenses
Funds are allocated for a study in the current year to determine the usability of the existing police facility and if an addition to the existing facility is feasible.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

020 - Building Fund

Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
Home Rule Sales Tax	$ -	$ -	$ -	$ 175,230	$ 339,966	--
Total Building Revenues	**-**	**-**	**-**	**175,230**	**339,966**	**--**
Expenses						
Other Professional Services	-	-	-	-	60,000	--
Total Building Expenditures	**-**	**-**	**-**	**-**	**60,000**	**--**
Revenues Less Expenditures	-	-	-	175,230	279,966	
Net Position, April 1	-	-	-	-	175,230	
Projected Ending Net Position	**$ -**	**$ -**	**$ -**	**$ 175,230**	**$ 455,196**	

MAJOR EQUIPMENT REPLACEMENT FUND

Fund Summary

The Major Equipment Fund is used to fund and track the village's major equipment purchase schedule. The village's goal is to set aside funds so that equipment purchases can be made with cash rather than incurring financing charges. From a reporting standpoint, the Major Equipment Replacement Fund is considered a sub-fund of the General Fund in the Village's Annual Comprehensive Financial Report. The fund balance remaining in the Major Equipment Replacement Fund is classified as "Assigned for Capital Projects" on the Governmental Funds Balance Sheet.

Mission/Fund Goals:

- To secure and reserve the resources necessary to maintain the village's fleet of vehicles and equipment
- To continue to track the use, maintenance, and functionality of the village's fleet to accurately determine the useful life of equipment
- To monitor the market for vehicles and equipment to assess what will best fit the village's needs and what the eventual cost will be in order to determine the amount of money per year to set aside for future vehicle and equipment needs.

Fund Revenues

Revenues in the Major Equipment Replacement Fund are sourced from transfers in from the General Fund and the Water/Sewer Fund. The amount of these transfers is calculated by the forecasted future costs of replacement equipment divided by its useful life to assign an annual replacement reserve. Each piece of equipment is assigned to the program responsible for its use; therefore, the transfer amounts are divided in this manner by program. The FY 2025-26 transfer figures have been increased by 10% in the General Fund and 20% in the Water and Sewer Fund. The additional amounts are to compensate for increased future replacement costs. Other fund revenues are derived from the sale or trade in of retired equipment, interest income, and other one-time revenue sources as they become available.

Budget Commentary

Detail on the expenses for the coming year and the replacement funding schedule is available on the following pages.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

027 - Major Equipment Replacement Fund

Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
Disposal of Capital Assets	$ 19,341	$ 40,551	$ 5,000	$ 1,365	$ 10,000	100.00%
Interest Earned	41,737	124,687	40,000	138,000	70,000	75.00%
Transfer General Fund	546,462	569,645	822,951	1,572,951	849,846	3.27%
Transfer Water/Sewer Fund	126,567	122,192	177,800	177,800	177,800	0.00%
Total Major Equipment Revenues	**734,107**	**857,075**	**1,045,751**	**1,890,116**	**1,107,646**	**5.92%**
Expenses						
Major Equipment Expense	290,141	794,452	1,008,000	703,000	555,000	-44.94%
Total Major EquipExpenditures	**290,141**	**794,452**	**1,008,000**	**703,000**	**555,000**	**-44.94%**
Revenues Less Expenditures	443,966	62,623	37,751	1,187,116	552,646	
Net Position, April 1	2,210,753	2,654,719	2,717,342	2,717,342	3,904,458	
Projected Ending Net Position	**$ 2,654,719**	**$ 2,717,342**	**$ 2,755,093**	**$ 3,904,458**	**$ 4,457,104**	

Budget Notes:

FY 2026 Budgeted Items	Description	Amount
PW - 2 Ton Snowplow Upfitting	Replacement Equipment	177,000
PW - F350 PickUp (Streets)	Replacement Equipment	78,000
PW - Light Plant (2)	New Equipment	28,000
PW - Compost Turner	New Equipment	100,000
PW - Mechanic Bay Lift	New Equipment	32,000
PD - Squad - (2)	Replacement Equipment	140,000
Total		555,000

027 - Major Equipment Replacement Fund
Vehicle Schedule

VIN Last 4	Item	Current Body Type	Program Assigned	Est Rep Cost	Est Life	Purch Date	Total Funding [1]
Village Administration							
8242	VA Vehicle	Sedan	110	35,000	10	2020	3,850
N/A	Furniture VH	N/A	110	60,000	20	2007	3,300
	Total - Program 110			95,000			7,150
N/A	Village Phones	Future Upgrade	130	70,000	7	2028	11,000
	Total - Program 130			70,000			11,000
Police Department							
2395	Squad - Admin	SUV - Chief	200	50,000	10	2017	5,500
7632	Squad - Admin*	Sedan - Admin*	200	-	10	2010	-
	Total - Program 200			50,000			5,500
N/A	LiveScan Unit	N/A	220	27,500	8	2024	3,781
0476	Evidence Van	Cargo Van	220	40,000	15	2020	2,933
2008	Squad - Inv	SUV - Admin	220	50,000	10	2022	5,500
8763	Squad - Inv	SUV - Admin	220	50,000	10	2019	5,500
4185	Squad - Inv	SUV - Admin	220	50,000	10	2020	5,500
0861	Squad - Inv	SUV - Admin	220	50,000	10	2015	5,500
	Total - Program 220			267,500			28,715
1088	Squad - Patrol	SUV - Admin	230	50,000	10	2021	5,500
3282	Squad - Patrol	SUV - Patrol	230	70,000	6	2023	12,833
2053	Squad - Patrol	SUV - Patrol	230	70,000	6	2019	12,833
2052	Squad - Patrol	SUV - Patrol	230	70,000	6	2019	12,833
3775	Squad - Patrol	SUV - Patrol	230	70,000	6	2024	12,833
1928	Squad - Patrol	SUV - Patrol	230	70,000	6	2024	12,833
NEW	Squad - Patrol	SUV - Patrol	230	70,000	6	2026	12,833
NEW	Squad - Patrol	SUV - Patrol	230	70,000	6	2026	12,833
8510	Squad - Patrol	SUV - Patrol	230	70,000	6	2021	12,833
2157	Squad - Patrol	SUV - Patrol	230	70,000	6	2021	12,833
8893	Squad - Patrol	SUV - Patrol	230	70,000	6	2023	12,833
7581	Squad - Patrol	SUV - Patrol	230	70,000	6	2023	12,833
Future	Squad - Patrol	Future Addl Vehicle	230	70,000	6	2026	12,833
0858	Squad - K9 Unit	SUV - K9	230	75,000	10	2018	8,250
3414	Squad - Patrol*	CSO*	230	-	6	2016	-
	Portable Livescan	N/A	230	25,000	5	2024	5,500
7632	All Purpose Rsp	Gator	230	20,000	10	2016	2,200
N/A	Firearm Simulator	N/A	230	20,000	10	2014	2,200
3077	Pickup - Traffic	Half Ton Pick Up	230	70,000	10	2023	7,700
6360	Pickup - Traffic	Half Ton Pick Up	230	70,000	10	2020	7,700
N/A	Traffic Speed Trailer	SUV - Trailer	230	20,000	10	2014	2,200
N/A	Traffic Speed Trailer	SUV - Trailer	230	20,000	10	2019	2,200
N/A	Traffic Scales (6)	SUV - Scales (6)	230	31,000	10	2016	3,410
N/A	P25 Radios	Starcom Radios	230	500,000	7	2017	78,571
	Total - Program 230			1,741,000			279,431
1718	ESDA Vehicle*	SUV - Vehicle*	270	-	10	2012	-

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

027 - Major Equipment Replacement Fund
Vehicle Schedule

VIN Last 4	Item	Current Body Type	Program Assigned	Est Rep Cost	Est Life	Purch Date	Total Funding [1]
	Total - Program 270			-			-
Public Works Department							
2933	SUV	SUV - Admin	300	50,000	10	2020	5,500
7405	Pick Up	Pickup - Admin	300	80,000	12	2024	7,333
	Total - Program 300			130,000			12,833
							-
7743	Pick Up	3/4 Ton Pick Up	310	80,000	12	2021	7,333
NEW	Pick Up	3/4 Ton w/ liftgate	310	80,000	12	2026	7,333
5231	Pick Up	1 Ton Utility Body	310	80,000	12	2018	7,333
2265	One Ton Dump	1 Ton Dump Body	310	105,000	12	2019	9,625
3609	One Ton Dump	1 Ton Dump Body	310	105,000	12	2018	9,625
3526	One Ton Truck	Flat Bed Truck	310	85,000	12	2025	7,792
7087	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2025	22,367
4338	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2012	22,367
6208	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2013	22,367
4452	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2014	22,367
1797	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2016	22,367
0499	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2016	22,367
2979	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2017	22,367
NEW	Two Ton Dump	2 Ton Dump Body	310	305,000	15	2026	22,367
2978	Two Ton Dump	2 Ton Hook Body	310	305,000	15	2017	22,367
6523	Two Ton Dump	2 Ton Hook Body	310	305,000	15	2018	22,367
7151	Mud Jacker	Sidewalk Lift Equip	310	60,000	15	2009	4,400
9941	Loader	Wheel End Loader	310	240,000	15	2011	17,600
4548	Track Loader	Skid Steer w/ Trks	310	80,000	12	2017	7,333
1171	Gator		310	50,000	12	2025	4,583
	Welder	Miller Bobcat	310	15,000	20	2024	825
6334	Platform Truck	Bucket Truck	310	350,000	17	2008	22,647
6890	Service Van	Cargo Van	310	50,000	10	2017	5,500
621D	Street Sweeper	Street Sweeper	310	300,000	15	2012	22,000
CV53	Utility Tractor	5000 Series	310	150,000	20	2006	8,250
1Z7G	Chipper	18" Chipper	310	140,000	20	2017	7,700
New	Chipper	18" Chipper	310	140,000	20	2026	7,700
	Falcon Hot Patcher	Pavement Hot Box	310	120,000	20	2019	6,600
	Black Top Roller	Pavement Roller	310	50,000	20	2010	2,750
0249	Stump Grinder	Trailer Mtd	310	40,000	20	2006	2,200
6368	Leaf Vac	Trailer Mtd	310	80,000	20	2014	4,400
0604	Leaf Vac	Trailer Mtd	310	80,000	20	2006	4,400
4504	Leaf Vac	Trailer Mtd	310	80,000	20	2022	4,400
4296	Mobile Lift	55' Mobile Lift	310	80,000	20	2016	4,400
	PW Radios		310	60,000	10	2025	6,600
	Total - Program 310			5,750,000			416,997
1882	Floor Cleaner	PW Facility	340	40,000	10	2024	4,400
	Light Plant		340	28,000	10	2026	3,080
	Total - Program 340			68,000			7,480

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

027 - Major Equipment Replacement Fund

Vehicle Schedule

VIN Last 4	Item	Current Body Type	Program Assigned	Est Rep Cost	Est Life	Purch Date	Total Funding [1]
N/A	Forklift	Kumatsu	350	45,000	20	2022	2,475
N/A	Vehicle Lifts	Floor Mtd Lift	350	30,000	20	2012	1,650
	Vehicle Lifts	Mechanic Bay	350	28,000	20	2026	1,540
	Total - Program 350			103,000			5,665
7406	Pick Up - Foreman	3/4 Ton Util Body	370	80,000	12	2024	7,333
1273	Pick Up - Maint	Pick Up	370	80,000	12	2021	7,333
8061	Utility Tractor	5000 Series	370	150,000	20	2008	8,250
8366	Utility Tractor	5000 Series	370	150,000	20	2022	8,250
1002	Boom Attach	3 Pt Switch	370	45,000	20	2023	2,475
N/A	Bat Wing Attach	Mower Attach	370	40,000	20	2024	2,200
	Wing Mower	Toro Mower	370	90,000	15	2013	6,600
0059	Large Area Attach	12' Finish Mower	370	27,500	15	2024	2,017
0327	Large Area Mower	11' Multi Deck	370	50,000	10	2014	5,500
5116	Mow/Snow Blower	Enclosed Cab	370	50,000	15	2015	3,667
6183	One Ton Dump	1 Ton Dump	370	135,000	15	2022	9,900
	Total - Program 370			897,500			63,525
Building Services							
5008	Crossover SUV	Crossover SUV	520	35,000	10	2012	3,850
3720	Crossover SUV	Crossover SUV	520	35,000	10	2020	3,850
1419	Crossover SUV	Crossover SUV	520	35,000	10	2015	3,850
9129	Sedan	Sedan*	520	-		2015	-
	Total - Program 520			105,000			11,550
Parks Department							
0157	Program Vehicle*	SUV	810	-		2015	-
	Total - Program 810						-
Total - General Fund				$ 9,277,000			$ 849,846
Water							
5704	Pick Up	1 Ton w/ Cap	350	80,000	12	2017	8,000
N/A	Vehicle Lifts	Portable	350	30,000	20	2015	1,800
	Total - Program 350			110,000			9,800
2391	Pick Up	3/4 Ton w/ Cap	400	80,000	10	2021	9,600
	Total - Program 400			80,000			9,600
4633	Backhoe	Backhoe	420	300,000	12	2009	30,000
4812	Pick Up	3/4 Ton w/ Cap	420	80,000	12	2014	8,000
8785	Pick Up	3/4 Ton w/ Liftgate	420	80,000	12	2013	8,000
6563	Two Ton Dump	2 Ton Dump Body	420	305,000	15	2021	24,400
3868	Mini Excavator	Excavator	420	90,000	15	2021	7,200
	Total - Program 420			855,000			77,600
N/A	Transceiver Unit	Meter Reading Unit	430	30,000	5	2016	7,200

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

027 - Major Equipment Replacement Fund

Vehicle Schedule

VIN Last 4	Item	Current Body Type	Program Assigned	Est Rep Cost	Est Life	Purch Date	Total Funding [1]
	Total - Program 430			30,000			7,200
2639	Pick Up - JULIE	3/4 Ton Pick Up	440	80,000	12	2017	8,000
	Total - Program 440			80,000			8,000
Sewer							
1715	Sewer Jetter	Trailer Mtd	460	125,000	25	1999	6,000
N/A	6" Pump	Trailer Mtd	460	40,000	20	2005	2,400
1019	Crane Truck	1 Ton w/ Crane	460	215,000	15	2025	17,200
3591	Vacuum Truck	Class 8 Jet	460	500,000	15	2020	40,000
	Total - Program 460			880,000			65,600
Total - Water & Sewer Fund				$ 2,035,000			$ 177,800
Total - All Funds				$ 11,312,000			$ 1,027,646

*This item is fulfilled by a car that has been retired from other services in the fleet and is therefore not funded

PD Admin SUVs & Sedans do not include the full light and computer packages required of patrol vehicles and therefore cost less than patrol SUV/Sedan

1 The total funding amount includes a 10% escalation in the general fund and 20% in the Water/Sewer Fund These additional amounts are to account for increased vehicle costs at replacement time.

SUSTAINABLE WATER SOURCE FUND

Fund Summary

The Sustainable Water Source Fund is used for the budgetary purpose of transitioning the Village of Shorewood off of deep and shallow wells to a sustained water source. This project represents a large scale long range capital undertaking that will serve as a change in the village's primary water source. Reporting wise, the Sustainable Water Source Fund is combined with the Water and Sewer Fund in the village's Annual Comprehensive Financial Report.

The Village of Shorewood and five neighboring communities (Channahon, Crest Hill, Joliet, Minooka and Romeoville) have partnered to form the Grand Prairie Water Commission, which will provide a sustainable and reliable water supply to meet water needs and support continued growth and development in our region. This fund will be used to track all aspects of the Village's expenses to connect to a sustained water source, including:

- Internal Construction Costs to equip the Village's existing system to receive water from an external source
- Administration costs paid to the commission
- A ratable share of construction expenses paid to the commission
- Eventual cost of purchased water paid to the commission

Mission/Fund Goals:

To change the village's water source from deep and shallow wells to a connection to a sustainable source.

Revenues

The Village of Shorewood successfully pursued Home Rule status by referendum in April 2015. Among the many responsibilities granted by Home Rule status in Illinois is the ability to increase sales tax by ordinance. The village's existing Non-Home Rule sales tax at 1.00% was replaced by a Home Rule sales tax at 1.75% on January 1, 2016. The differential 0.75% is recognized in this fund to support capital and infrastructure costs necessary to connect to sustainable water. In 2024, an additional 0.25% was added to the Home Rule Sales Tax rate making the total amount 2.00%; however none of that increase is recognized in this fund.

Following the results of a water and sewer rate study in FY 2024, the Village adjusted water and sewer rates. A portion of the Village's water rate is recognized in this fund to support ongoing costs for the Sustainable Water project. Beginning April 1, 2025, this amount is $4.90/1,000 gallons. For more information on the Village's water and sewer rates, please see the Revenues portion of the Water and Sewer Fund Summary.

Expenses

Contractual Services – Administrative Fees are due to the Grand Prairie Water Commission

Capital Outlay – The Village has begun engineering on a Water Receiving Station and a Water Main Extension project, both necessary internal improvements to have implemented before a connection to Lake Michigan water. Additionally, the Village had elected to pre-pay for some of its portion of capital costs. This will reduce the Village's proportionate share of debt service costs due to the Commission in the future.

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

030 - Sustainable Water Source Fund
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Revenues					
Home Rule Sales Tax	$ 3,031,410	$ 3,032,468	$ 2,963,748	$ 3,192,252	$ 3,090,600
Total Taxes	**3,031,410**	**3,032,468**	**2,963,748**	**3,192,252**	**3,090,600**
Water Service	429,833	876,208	1,470,582	1,416,149	2,027,802
Charges for Service	**429,833**	**876,208**	**1,470,582**	**1,416,149**	**2,027,802**
Debt Proceeds	-	-	5,500,000	1,703,973	20,187,500
Interest Earned	349,060	975,329	75,000	1,125,000	371,250
Total Other Revenues	**349,060**	**975,329**	**5,575,000**	**2,828,973**	**20,558,750**
Transfer in from General Fund	3,612,290	-	-	534,218	-
Total Transfers	**3,612,290**	**-**	**-**	**534,218**	**-**
Total Revenues	**7,422,593**	**4,884,005**	**10,009,330**	**7,971,592**	**25,677,152**
Expenses					
Engineering	80,704	97,054	50,000	50,000	50,000
Legal	3,803	11,355	10,000	10,000	10,000
Grand Prairie Water Comm - Admin	-	110,000	508,217	508,217	705,218
Other Professional Services	27,874	108,347	175,000	75,500	160,500
Total Contractual Services	**112,381**	**326,756**	**743,217**	**643,717**	**925,718**
Land Acquisition	-	14,500	-	-	-
Grand Prairie Water Comm - Capital					20,000,000
Parkshore Watermain	-	-	290,000	209,932	3,590,000
Water Receiving Stn	-	407,823	4,897,973	1,403,973	15,312,500
Transmission Main	-	173,343	3,250,000	300,000	4,875,000
Total Capital Outlay	**-**	**595,666**	**8,437,973**	**1,913,905**	**43,777,500**
Total Expenses	**112,381**	**922,422**	**9,181,190**	**2,557,622**	**44,703,218**
Revenues Less Expenditures	7,310,212	3,961,583	828,140	5,413,970	(19,026,066)
Net Position, April 1	17,197,779	24,507,991	28,469,574	29,297,714	34,711,684
Projected Ending Net Position	**$ 24,507,991**	**$ 28,469,574**	**$ 29,297,714**	**$ 34,711,684**	**$ 15,685,618**

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

030 - Sustainable Water Source Fund

Five Year Plan

	2027 Projection	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Revenues					
Home Rule Sales Tax	$ 3,121,506	$ 3,152,721	$ 3,184,248	$ 3,216,091	$ 3,248,252
Total Taxes	**3,121,506**	**3,152,721**	**3,184,248**	**3,216,091**	**3,248,252**
Water Service	2,667,369	3,315,754	3,761,630	4,213,384	4,952,041
Charges for Service	**2,667,369**	**3,315,754**	**3,761,630**	**4,213,384**	**4,952,041**
Debt Proceeds	4,564,166	-	-	-	-
Interest Earned	150,000	150,000	150,000	150,000	50,000
Total Other Revenues	**4,714,166**	**150,000**	**150,000**	**150,000**	**50,000**
Total Revenues	**10,503,041**	**6,618,475**	**7,095,878**	**7,579,475**	**8,250,292**
Expenses					
Engineering	50,000	50,000	50,000	50,000	50,000
Legal	10,000	10,000	10,000	10,000	10,000
Grand Prairie Water Comm - Admin	1,258,653	4,466,505	5,804,483	6,861,716	7,531,443
Other Professional Services	32,000	-	-	-	-
Total Contractual Services	**1,350,653**	**4,526,505**	**5,864,483**	**6,921,716**	**7,591,443**
Water Receiving Stn	3,990,180	-	-	-	-
Transmission Main	573,986	-	-	812,000	6,600,000
Total Capital Outlay	**4,564,166**	**-**	**-**	**812,000**	**6,600,000**
Receiving Stn (12/31/57 est)	-	938,000	938,000	938,000	938,000
Transmission Main (12/31/57 est)	-	246,000	246,000	246,000	246,000
Total Debt	**-**	**1,184,000**	**1,184,000**	**1,184,000**	**1,184,000**
Total Expenses	**5,914,819**	**5,710,505**	**7,048,483**	**8,917,716**	**15,375,443**
Revenues Less Expenditures	4,588,222	907,970	47,395	(1,338,241)	(7,125,151)
Net Position, April 1	15,685,618	20,273,840	21,181,810	21,229,204	19,890,963
Projected Ending Net Position	**$ 20,273,840**	**$ 21,181,810**	**$ 21,229,204**	**$ 19,890,963**	**$ 12,765,812**

030 - Sustainable Water Source Fund
Capital Plan

Project Name:	Project Type:
Alternate Water Supply: Regional Water Commission	Water

Project Description:

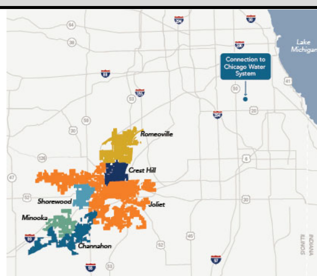
On January 25, 2022, the Village Board unanimously voted to become the 3rd member of the newly formed Grand Prairie Water Commission (GPWC). The other members are Channahon, Crest Hill, Joliet, Minooka, and Romeoville. The GPWC is on schedule to bring Lake Michigan water to the SW region by 2030. Over the next several years, the GPWC will construct a water transmission main from Chicago to this area to supply water to this region. The cost as reflected is our estimated share of the Design/Administration/Capital costs.

Project Location(s):

Shorewood section: Along Black Road from Joliet westerly to County Line Road. South on County Line Road to the Village's Delivery-Pumping Station at our Public Works Facility and then south to Channahon and Minooka.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Capital Contrib		20,000,000					20,000,000
GPWC Admin	508,217	705,218	1,258,653	4,466,505	5,804,483	6,861,716	19,604,792
Total Cost	**508,217**	**20,705,218**	**1,258,653**	**4,466,505**	**5,804,483**	**6,861,716**	**39,604,792**

Location Map



Location Photo

GRAND PRAIRIE
WATER COMMISSION

Project Notes:

Capital Contribution: Village Pre-Payment for future construction costs. This pre-payment will save the Village future Debt Service Costs incurred by the Commission. GPWC Admin Costs: Village share for Administration and Engineering Costs reimbursement to the Commission

Construction: Beginning in FY2025-2026, costs reflect the Village's share for Capital/OM&R.
FY2030-31: $7,531,443
FY2031-32: $7,579,259
FY2032-33: $7,776,498
FY2033-34: $7,874,320
FY2034-35: $8,847,891

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

030 - Sustainable Water Source Fund
Capital Plan

Project Name:	Project Type:
Alternate Water Supply: Corrosion Study	Water

Project Description:

Due to a declining aquifer, the Village has determined that we must review opportunities for an alternate water supply. We are considering joining the Regional Water Commission to construct a water transmission main from Chicago to this area to supply water to this region. This study will assess the corrosion impacts related to lead and copper for such a water supply change.

Project Location(s):

Throughout the Village

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng	72,000	142,000	30,000				244,000
Land/ROW							-
Ph 3 Const Eng							-
Construction							
Other	3,500	18,500	2,000				24,000
Total Cost	**75,500**	**160,500**	**32,000**	**-**	**-**	**-**	**268,000**

Location Map	Location Photo
	

Project Notes:

IEPA requires municipalities to complete a Corrosion Study to evaluate system integrity prior to switching to surface water from ground water. This will be included in the IEPA required Water Source Transfer Plan. Original contract totaled $190,000. IEPA directed additional water testing between Shallow Well Water vs Deep Well Water adding $237k to the original contract. Due to unstable results, study extended approximately an additional 24-weeks. Total cost of the study is $426,628.00.

Additional $24,000 added to the program to collect Lake Michigan water and ship to consultant's laboratory.

030 - Sustainable Water Source Fund
Capital Plan

Project Name:	Project Type:
Parkshore (N-S) Water Main Replacement Project	Water

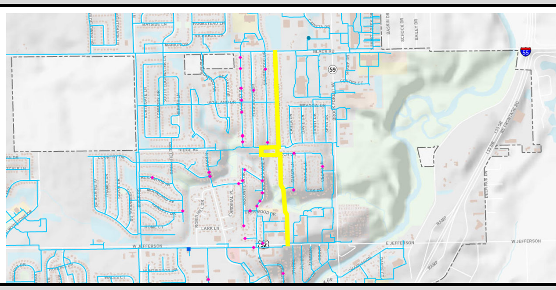
Project Description:

Replacement of 5,300 LF old deteriorating 8" Ductile Iron water main with new 12" PVC water main, replacement of obsolete fire hydrants, restoration and other related miscellaneous work.

Project Location(s):

Along Parkshore between Black Road and US 52 (Jefferson Street).

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng	209,932						209,932
Land/ROW							-
Ph 3 Const Eng		290,000					290,000
Construction		3,300,000					3,300,000
Other							-
Total Cost	**209,932**	**3,590,000**	-	-	-	-	**3,799,932**

Location Map	Location Photo
	

Project Notes:

Due to length of Parkshore, this project will be phased into two (2) separate projects: Parkshore South and Parkshore North.

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

030 - Sustainable Water Source Fund
Capital Plan

Project Name:	**Project Type:**
Alternate Water Supply: Receiving Station	Water

Project Description:

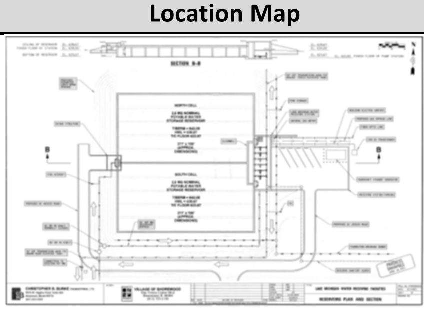
The Lake Michigan water transmission main from Chicago will deliver water to one (1) centralized location into the Village. This location will be at our Receiving Station where we will then pump and supply water throughout the Village. Construction includes receiving station building, pumps, electronics, modifications to our existing water towers, and water storage facilities, along with other miscellaneous work.

Project Location(s):

25914 W. Mound Road (behind the Public Works Facility)

Project Cost	**FY2024-25 Actual**	**FY2025-26 Projected**	**FY2026-27 Projected**	**FY2027-28 Projected**	**FY2028-29 Projected**	**FY2029-30 Projected**	**Total**
Ph 1 Prelim Eng							-
Ph 2 Design Eng	1,078,973						1,078,973
Land/ROW							-
Ph 3 Const Eng	125,000	312,500	190,180				627,680
Construction	200,000	15,000,000	3,800,000				19,000,000
Other							-
Total Cost	**1,403,973**	**15,312,500**	**3,990,180**	**-**	**-**	**-**	**20,706,653**

Location Map



Location Photo

Project Notes:

Receiving Station Facility: $7.0 million
Storage Facilities: $15 million

We are assuming construction will be approximately 18-months where ~2/3 will be completed in FY2024-25.

Coordination with the Regional Water Commission will be required to prepare facility for Lake Water in the future.

Village of Shorewood
Annual Budget for the Fiscal Year Beginning April 1, 2025

030 - Sustainable Water Source Fund
Capital Plan

Project Name:	Project Type:
Alternate Water Supply: 16" WM Extension Project	Water

Project Description:

Construction of new 16" WM from the proposed Receiving-Pumping Station at the new Public Works Facility to connect to our water distribution system near Walnut Trails Water Tower.

Project Location(s):

25914 W. Mound Road (behind the Public Works Facility) to Seil Road and under the RR Tracks.

Project Cost	FY2024-25 Actual	FY2025-26 Projected	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected	Total
Ph 1 Prelim Eng							-
Ph 2 Design Eng							-
Land/ROW							-
Ph 3 Const Eng	50,000	375,000	73,986				498,986
Construction	250,000	4,500,000	500,000				5,250,000
Other							-
Total Cost	**300,000**	**4,875,000**	**573,986**	-	-	-	**5,748,986**

Location Map	Location Photo
	GRAND PRAIRIE WATER COMMISSION

Project Notes:

Includes IEPA loan application assistance for this contractor under "Other". Planning report to be completed for all planned water projects as part of a separate budget item.

Design for this project is combined with the design of our Receiving-Pumping Station Project.

JEFFERSON ST & ILLINOIS ROUTE 59 TIF FUND

Fund Summary
The Jefferson St. & Illinois Route 59 Tax Increment Financing (TIF) Fund is used to track revenues and expenses related to the Jefferson St. & Illinois Route 59 TIF. The tax increment financing district was approved by the Shorewood Village Board on February 14, 2017. This is a conservation TIF and seeks to increase property values within the specified area.

Reporting wise, the Jefferson St. & Illinois Route 59 TIF Fund is a Nonmajor special revenue fund.

Mission/Fund Goals:
To properly record revenues and expenses related to the Jefferson St. & Illinois Route 59 TIF and maintain related statutory compliance.

Revenues
TIF district revenue is derived when property values within the TIF boundaries experience an increase (increment) in value over the base year of the TIF. Shorewood's base year is 2015, however due to the approval timing, the first tax increment revenue was recognized on the 2017 tax extension paid in calendar year 2018, which was the Village's 2019 fiscal year.

Expenses
Tax increment proceeds can be used for a broad range of public purposes including planning, architecture, engineering, legal, land acquisition, and other services related to the TIF. These guidelines are outlined by state statute.

Village of Shorewood

Annual Budget for the Fiscal Year Beginning April 1, 2025

031 - Jefferson St & Illinois Route 59 TIF Fund

Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Change
Revenues						
Real Estate Tax - TIF	$ 386,469	$ 478,951	$ 500,000	$ 555,924	$ 600,398	20.08%
Total Taxes	**386,469**	**478,951**	**500,000**	**555,924**	**600,398**	**20.08%**
Interest Earned	4,778	25,459	5,000	32,548	30,000	500.00%
Total Other Revenues	**4,778**	**25,459**	**5,000**	**32,548**	**30,000**	**500.00%**
Total Revenues	**391,247**	**504,410**	**505,000**	**588,472**	**630,398**	**24.83%**
Expenses						
Legal	1,006	56	500	500	500	0.00%
Audit Services	2,080	2,120	2,205	2,205	2,295	4.08%
Other Professional Services	10,098	-	10,000	10,000	10,000	0.00%
TIF Incentive - SPB	52,446	50,004	50,004	50,440	54,475	8.94%
TIF Surplus Declaration		23,948	25,000	27,796	30,020	20.08%
Total Contractual Services	**65,630**	**76,128**	**87,709**	**90,941**	**97,290**	**10.92%**
Land Acquisition	279,589	-	1,400,000	100,000	1,900,000	35.71%
Total Capital Outlay	**279,589**	**-**	**1,400,000**	**100,000**	**1,900,000**	**35.71%**
Total Expenses	**345,219**	**76,128**	**1,487,709**	**190,941**	**1,997,290**	**34.25%**
Revenues Less Expenditures	46,028	428,282	(982,709)	397,531	(1,366,892)	
Net Position, April 1	572,520	618,547	1,046,829	1,046,829	1,444,360	
Projected Ending Net Position	**$ 618,547**	**$ 1,046,829**	**$ 64,119**	**$ 1,444,360**	**$ 77,468**	

FUTURE & UNFUNDED CAPITAL NEEDS

Capital Program
Schedule of Unfunded Projects

Category	Project	Cost	Funding	Notes
Water & Sewer	Channahon Sanitary Sewer	1,500,000	Fund 018	Provide sanitary sewer service to area
Water & Sewer	Country Drive Watermain	1,272,000	Fund 018	Remove asbestos pipe Greenfield - Raven
Water & Sewer	Seil Road WM Replacement	1,332,000	Fund 018	Replace 2100FT 6" WM with new 12"WM
Water & Sewer	Well 4 5 6 7 Decommissioning	372,000	Fund 018	Cut & Cap wells - lake water
Water & Sewer	Deep Well #8 Maint	620,000	Fund 018	10-Year Maintenance Schedule
Water & Sewer	Deep Well #9 Maint	620,000	Fund 018	10-Year Maintenance Schedule
Water & Sewer	Water Treatment Media	350,000	Fund 018	15-Year Maintenance Schedule
Water & Sewer	Lake of the Woods Water	5,115,000	Fund 018	Provide Water Service to this Area
Facilities	PW Facility Fleet Fluids Room	370,000	Fund 019	Upgrade Mechanics area with Fluids Equip
Facilities	Modify Existing PD Parking Lot	75,000	Fund 019	Separate employee & public parking areas
Facilities	VH Basement Upgrades	15,000	Fund 019	Construction ADA Restroom in basement
Facilities	Demo of PW Buildings	180,000	Fund 019	Demolition of old PW Buildings
Facilities	New Police Dept Facility	TBD	Fund 020	TBD
Road & Bridge	Black Road Widening	8,850,000	Fund 019	Black Rd btw River and RR Tracks
Road & Bridge	Black Rd/Home Depot Signal	310,000	Fund 019	ADA Signal & Intersection improvements
Road & Bridge	Black Rd Shared Use Path	3,150,000	Fund 019	Connect Hammel Woods to Rte 59
Road & Bridge	Lakewood Lane Construction	2,375,000	Fund 019	New roadway at River's Edge Park
Road & Bridge	Mound Rd Bridge Reconst	7,450,000	Fund 019	Reconstruct Mound Rd & Bridge
Road & Bridge	Seil Road Traffic Analysis	25,000	Fund 019	Seil & River Intersection
Road & Bridge	Seil-River Intersection Project	4,195,000	Fund 019	Roundabout at River-Seil Intersection
Lighting	LED Lighting Upgrades	700,000	Fund 019	Retrofit exisiting fixtures to LED
Lighting	Kipling Sub - Ph1	415,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Kipling Sub - Ph2	465,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Kipling Sub - Ph3	540,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Kipling Sub - Ph4	315,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Kipling Sub - Ph5	390,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Kipling Townes	440,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Kipling Devonshire	315,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Walnut Trails Ph1	365,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Walnut Trails Ph2	490,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Walnut Trails Ph3	490,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	Walnut Trails Ph4	440,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	River Oaks Sub	465,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	River Crossing Sub	625,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	River Bluff Sub	315,000	Fund 019	Repl ComEd lighting with Deco Lights
Lighting	The Manors Sub	205,000	Fund 019	Repl ComEd lighting with Deco Lights
Stormwater	States Ln Detention BMP	285,000	Fund 019	Re-grading / BMP Conversion Native
Stormwater	US52 Detention BMP Conversion	80,000	Fund 019	Re-grading / BMP Conversion Native
Stormwater	Ravinia-Oxford Detention BMP	105,000	Fund 019	Re-grading / BMP Conversion Native
Stormwater	RiverRd Detention BMP Conv	105,000	Fund 019	Re-grading / BMP Conversion Native
Stormwater	Cambridge Detention BMP Conv	85,000	Fund 019	Re-grading / BMP Conversion Native
Parks	Rivers Edge Park PhF	355,000	Fund 019	Construction of new community park
Parks	Rivers Edge Park PhG	355,000	Fund 019	Construction of new community park
Parks	Rivers Edge Park PhH (Final)	355,000	Fund 019	Construction of new community park

Capital Program
Schedule of Unfunded Projects

Category	Project	Cost	Funding	Notes
Parks	Champions Field	145,000	Fund 019	Construction of a Baseball/Softball Field
Parks	Heartland Park	805,000	Fund 019	New Pickle Ball/Basketball/Parking Lot
Parks	Huntington Park	326,000	Fund 019	Built 2002, Recommended Rebuild TBD
Parks	Westshore Park	576,000	Fund 019	Rebuilt 2013, Recommended Rebuild TBD
Parks	Wynstone Park	690,000	Fund 019	Built 2017, Recommended Rebuild TBD
Parks	Towne Center Park	680,000	Fund 019	Built 2010, Recommended Rebuild TBD
Parks	4Seasons SB/BB Maint	50,000	Fund 019	Recommended 10-Year Maintenance
Parks	River Crossing Mini-Disc Golf	20,000	Fund 019	New Feature at River Crossing Open-Space
Parks	DuPage River Trail Feas Study	100,000	Fund 019	Study - trail connecting Hammel Woods S
Parks	4Seasons Fitness Court	240,000	Fund 019	Construction of a Fitness Area
Parks	4Seasons Ice Rink	300,000	Fund 019	Construction of Ice Rink
Total Unfunded Projects		$ 50,808,000		

APPENDICES

APPENDICES

This section of the document includes the following metrics that may be of assistance in further understanding certain budgetary trends.

- Personnel requirements and schedules
  - Summary of Personnel Costs – This schedule provides the reader with a historical prospective on personnel costs for the Village of Shorewood by program. Personnel costs include salaries, employer pension contributions, health insurance costs, and employer Social Security and Medicare costs. This schedule also tracks the changes in FTE's by program.
  - Summary of Personnel Costs by Function – This schedule summarizes personnel costs by functional level. Two charts are provided showing the allocation of costs between functions and the allocation of personnel (FTE) between functions.
  - Summary of Personnel by Position shows authorized personnel and proposed personnel by position.
- Description of the budgeting process and budget calendar
- Financial Policies, Debt Structure & Legal Debt Limits
- Strategic Planning & Community Maps
- Performance Measures
- Glossary

Appendicies

Summary of Personnel Costs by Program

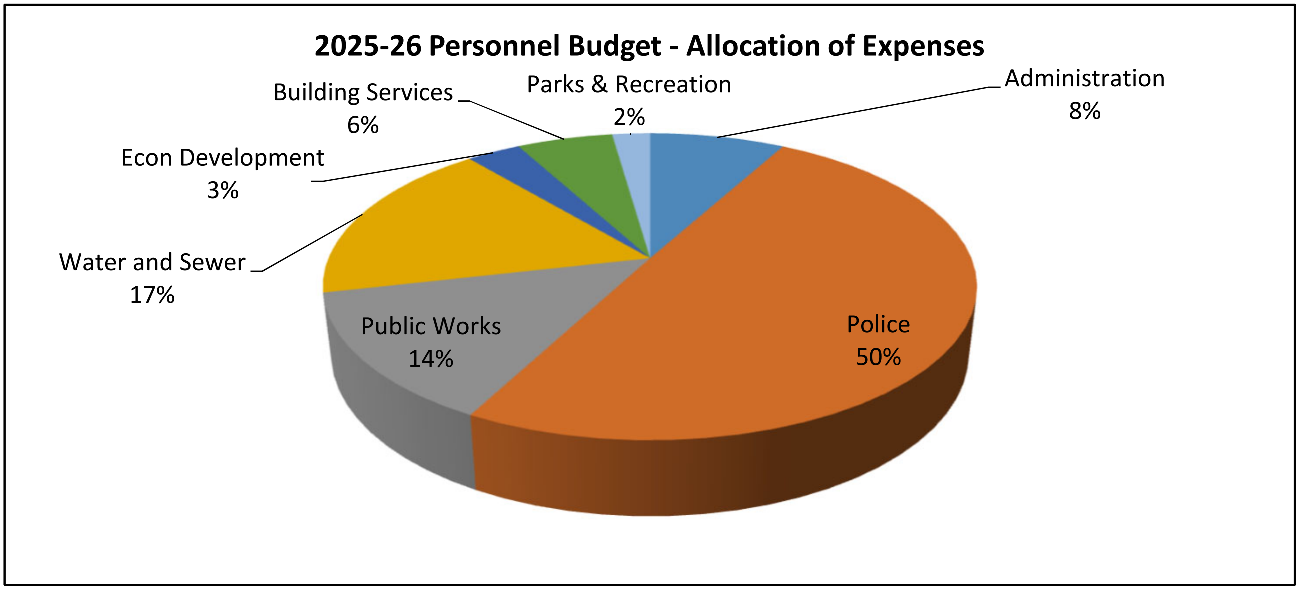
	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 FTE	2026 FTE
100 - Village Board	$ 93,802	$ 99,647	$ 102,401	$ 102,392	$ 106,256	8.0 [A]	8.0 [A]
105 - Commissions	2,718	4,343	5,167	4,467	5,167	8.0 [A]	8.0 [A]
110 - Village Admin	265,805	260,224	431,688	429,728	380,155	2.45	2.28
120 - Finance	249,170	325,543	346,542	344,805	345,116	2.70	2.70
130 - IT General Fund	59,097	58,145	60,219	57,780	60,877	0.50	0.50
130 - IT Water & Sewer	53,040	54,748	57,237	57,234	60,281	0.50	0.50
140 - Central Services	1,652	420	430	6,195	430	0 [C]	0 [C]
160 - Refuse Collection	13,864	14,381	15,211	14,866	15,982	0.08	0.08
200 - Police Admin	522,875	537,593	569,281	570,672	630,003	3.15	3.15
210 - Police Records	265,129	232,824	325,686	304,319	364,621	3.25	3.50
220 - Police Investigations	667,502	701,307	730,411	733,838	739,921	4.40	4.40
230 - Police Patrol	3,778,651	4,071,998	4,372,329	4,562,951	4,642,819	26.95	27.45
270 - Shorewood EMA	521	-	-	-	-	0 [D]	0 [D]
300 - Public Works Admin	117,629	165,996	177,309	161,238	174,314	1.40	1.20
310 - Streets	725,490	763,655	856,791	803,447	716,940	6.30	4.90
340 - Building Maint	102,013	108,995	110,727	103,458	128,827	1.00	1.00
350 - Fleet Maint Gen Fund	115,263	114,391	122,825	120,878	126,224	0.85	0.85
350 - Fleet Maint W&S	145,518	140,654	151,102	149,519	155,898	1.05	1.05
370 - Park Maintenance	331,032	324,851	382,687	387,642	384,374	3.10	2.80
400 - Water Administration	326,216	328,989	379,059	376,616	396,278	2.15	2.15
410 - Water Treatment	247,687	239,055	232,410	249,735	245,788	1.90	1.90
420 - Water Distribution	265,509	295,482	340,767	306,723	435,259	2.55	3.48
430 - Water Billing	319,190	228,413	261,565	235,207	260,900	2.35	2.25
440 - JULIE	127,980	106,802	112,021	101,671	123,578	0.90	1.00
450 - Sewer Admin	208,060	215,686	231,813	230,435	245,661	1.43	1.43
460 - Sewer Maintenance	293,105	286,457	341,087	306,723	445,032	2.55	3.53
500 - Econ Development	313,282	358,786	385,143	355,543	490,078	4.00	4.33
520 - Building Services	635,977	667,178	683,566	635,982	755,472	6.50	6.50
810 - Park Programs	203,253	254,129	270,041	265,176	263,302	2.75	2.75
	$ 10,451,030	**$ 10,960,692**	**$ 12,055,515**	**$ 11,979,240**	**$ 12,699,553**	**84.75**	**85.66**

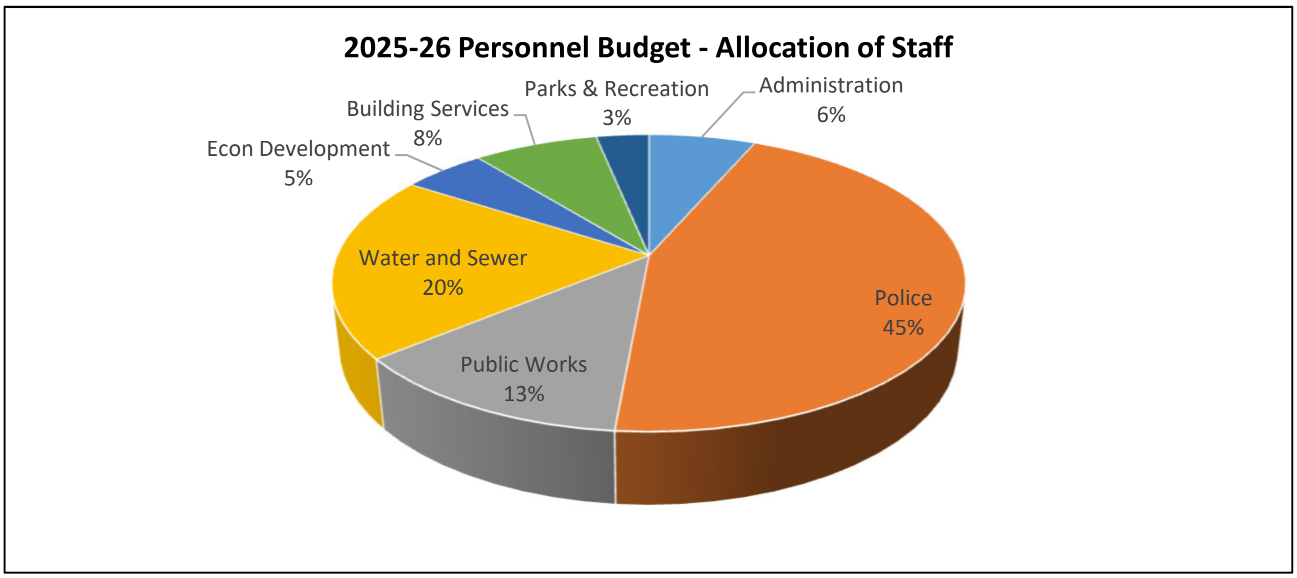
A Employees in this program are elected/appointed and are not considered full time. **B** Personnel Costs in this program represent OT to live stream Village Board Meetings and are not part of FTE distribution. C Personnel Costs in this program represent costs associated with the previous Prop Tax Rebate program & Unemployment expenses. D Personnel Costs in this program previously represented a stipend paid to the Police Chief for EMA responsibliities; not included in FTE distribution. Some costs are also paid to seasonal employees for occasional EMA Duties

Appendicies

Summary of Personnel Costs by Department

Function	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	FY 26/25 % Chg	2025 FTE	2026 FTE
Administration	$ 686,108	$ 762,703	$ 961,658	$ 960,233	$ 913,983	-4.96%	5.73	5.56
Police	5,234,678	5,543,722	5,997,707	6,171,780	6,377,364	6.33%	37.75	38.50
Public Works	1,391,427	1,477,888	1,650,339	1,576,663	1,530,679	-7.25%	12.65	10.75
Water and Sewer	1,986,305	1,896,286	2,107,061	2,013,863	2,368,675	12.42%	15.38	17.28
Econ Development	313,282	358,786	385,143	355,543	490,078	27.25%	4.00	4.33
Building Services	635,977	667,178	683,566	635,982	755,472	10.52%	6.50	6.50
Parks & Recreation	203,253	254,129	270,041	265,176	263,302	-2.50%	2.75	2.75
Total	**$ 10,451,030**	**$ 10,960,692**	**$ 12,055,515**	**$ 11,979,240**	**$ 12,699,553**	**5.34%**	**84.75**	**85.66**





Position Title	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Village President	1	1	1	1	1
Village Trustee	6	6	6	6	6
Village Clerk	1	1	1	1	1
Elected Officials	**8**	**8**	**8**	**8**	**8**
Village Administrator	1	1	1	1	1
Executive Assistant	1	1	1	1	1
HR Generalist	-	1	1	1	1
IT Specialist	1	1	1	1	1
Finance Director	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1
Accounting Clerk	3	3	3	3	3
Chief of Police	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Commander	-	-	1	1	1
Sergeants	6	6	5	5	5
Patrol Officer	24	24	24	24	24
Admin Asst to the Chief of Police	1	1	1	1	1
Records Supervisor	1	1	1	1	1
Records Clerk	2	2	3	2	3
Public Works Director	1	1	1	1	1
Public Works Assistant Director	1	1	1	1	1
Foreman	4	4	4	4	4
Utility Supervisor	1	-	1	-	1
Crew Leader	3	3	3	2	2
Maintainer I	8	6	6	6	7
Maintainer II	1	3	3	3	3
Water Operator	2	2	2	2	3
Forester	-	1	1	-	-
JULIE Locator	1	1	1	1	1
Certified Playground Inspector	1	-	-	-	1
Economic Development Director	1	1	1	1	1
Planner II	1	1	1	-	
Planner I	-	-	-	1	1
Economic Dev & Communications Asst	1	1	1	1	1
Chief Building Official	1	1	1	1	1
Permit Clerk	1	1	1	1	1
Building & Licensing Clerk	1	1	1	-	-
Development Asst & Bus Lic Coord				1	1
Permit Technician	1	1	1	1	1
Building Insp/Code Enforcement Ofcr	1	1	1	-	1
Plumbing Insp/Code Enforcement Ofcr	1	1	1	1	1
Recreation & Event Manager	-	1	1	1	1
Recreation Specialist	2	1	1	1	1
Full Time Employees	**79**	**79**	**81**	**76**	**82**
Building Insp/Code Enforcement Ofcr	-	-	-	1	1
Responsible Water Oper in Charge	1	1		1	1
Business Development Specialist	1	1	-	-	-
Building Services Associate	1	1	1	1	-

Position Title	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Community Service Officers	2	2	2	2	2
Clerk - Water & Public Works	2	2	2	2	2
Recreation Assistant	1	1	1	1	1
Part Time Employees	**8**	**8**	**6**	**8**	**7**
Economic Development - Intern	2	-	-	-	1
Parks - Day Camp	3	3	3	3	3
Public Works	8	8	8	6	8
Seasonal Employees	**13**	**11**	**11**	**9**	**12**

Description of the Budget Process

The village uses the following procedures in establishing the budget.

- The Village Administrator submits to the Village Board Members a proposed operating budget for the fiscal year commencing on the following April 1. The operating budget includes proposed expenditures and the means of financing them. The process by which the Village Administrator, the Finance Department, and Village Department Heads arrive at proposed budget to submit to the Board is detailed in the budget calendar found in the next section.

- The Village Board, Village Administrator, and Village Department Heads hold a budget workshop meeting in compliance with the Open Meetings Act. Budget requests are discussed and special attention is given to items that have changed over the previous year. The Village Board gives direction on staff's requests.

- The feedback from the Village Board is incorporated into the budget and is then presented for approval by the Village Board during a regularly scheduled meeting

- Formal budgetary control is at the fund level in all funds

- Budgetary authority lapses at year end.

- While the village operates under a fiscal budget, legally it submits an Appropriation Ordinance by the end of the first quarter of the applicable fiscal year (June 30th). This Appropriation Ordinance is filed with the County.

- Public Hearings are conducted by the village to obtain taxpayer comments prior to the passage of the Appropriation Ordinance.

- Budgeted amounts are originally adopted, with the exceptions of Village Board approved budget amendments which are reflected in the financial statements.

Village of Shorewood
Budget Calendar

Step	Parties Involved	Dates
Finance Department will gather employee salary allocation data by program to provide to Department Heads for review	Asst. Finance Director	Prior to 10/14/2024
Finance Department prepares an outline of the annual budget process and budget templates for each department	Finance Director	Prior to 10/14/2024
Budget templates, year to date expense reports, and salary allocation worksheets are submitted to each department	Finance Director, Asst. Finance Director, Village Administrator & Village Dept. Heads	10/14/2024
Department heads prepare their budget worksheets, including a projection of the current year's actual expenses, requests for the following year, and update		10/14/24-12/13/2024

personnel allocation information, narrative information, and performance measurement information	Department Heads	
Finance Department works on revenue projections with the Village Administrator	Finance Director, Asst. Finance Director & Village Administrator	11/1/2024-12/13/2024
Village Administrator & Finance Department review the requested budget items with each Department Head. The Village Administrator provides guidance on budget requests.	Finance Director, Asst. Finance Director, Village Administrator & Department Heads	12/30/2024-1/17/2025
The Village Administrator works with the Public Works Department and the Village Engineers to compile the capital needs requested in the coming fiscal year	Finance Director, Village Administrator, Village Engineer, Public Works Director & Assistant Finance Director	11/1/24-1/15/2025
The Budget for the Major Equipment Replacement Fund and the funding necessary for each program is created	Public Works Director, Village Administrator, Police Chief, Village Mechanic, Assistant Finance Director & Finance Director	12/15/24-1/31/25
A final draft of a balanced budget is compiled	Finance Director, Assistant Finance Director & Village Administrator	1/19/25-1/31/25
Budget Workshop is held with the Village Board.	Department Heads, Assistant Finance Director, Village Administrator & Village Board	2/11/25 & 2/18/25
The Village Board's guidance is incorporated into the draft budget document and necessary changes are made	Finance Director & Village Administrator	2/18/25-2/28/25
Village Board is presented with a draft of the Budget	Finance Director, Village Administrator & Village Board	3/11/25
Village Board Adopts Budget by Resolution	Village Board	3/11/25
Village Board will adopt an Appropriations Ordinance with all required public hearings	Village Board	Prior to 6/30/25

Budget and Accounting Policies

Budget vs. Appropriation Ordinance

Illinois Statute 65ILCS5/8-2-9 requires a municipality with a population of less than 500,000 to adopt an Annual Appropriation Ordinance during the first quarter of the fiscal year (before June 30). The Appropriation Ordinance which allows municipalities to expend monies for specific purposes cannot be adopted until a Public Hearing is held with at least 10 days published notice given to residents.

Alternately, a municipality may, by a 2/3 vote of the Corporate Authorities, choose to adopt the Municipal Budget Law 65ILCS5/8-2-9.1.10, which eliminates the necessity for an Annual Appropriation Ordinance. Municipalities adopting the Budget Law must adopt their Budget after an appropriate Public Hearing before the beginning of the Fiscal Year.

Under both of the above scenarios, a supplemental appropriation or budget amendment may be adopted by 2/3 of the Village Trustee; this is necessary when aggregate fund spending exceeds the amount appropriated.

The Village of Shorewood has chosen to continue with the Appropriation Ordinance as our legal spending document. The budget, which is adopted by resolution, serves as the village's plan of action and is used as the spending policy by all Village Programs. The utilization of the Annual Appropriation Ordinance allows the village more flexibility in appropriating for unforeseen emergencies and contingencies.

Method of Presentation

The Budget is prepared on a modified accrual basis, and modified accrual accounting is utilized in the village's Annual Comprehensive Financial Report, with the exception of the Water and Sewer Fund, which is prepared using full accrual. All village funds must be audited annually by a Certified Public Accountant (65IL4/8-8-3). The following schedule details the relationship between budgeted and audited funds.

Village of Shorewood Fund Structure

Fund	Fund Name	Budgeted	Audit Presentation
001	General Fund	Yes	General Fund
002	Water/Sewer Fund	Yes	Proprietary Fund
003	Motor Fuel Tax Fund	Yes	Special Revenue; Major
004	Park Donations Fund	No	General Fund - Subfund
007	Asset Forfeiture Fund	No	Special Revenue; Nonmajor
014	Debt Service Fund	Yes	Debt Service; Major
016	Grant Fund	Yes	General Fund - Subfund
018	Capital Improvements	Yes	Combined with 002 - Proprietary
019	Capital Projects Fund	Yes	Governmental Capital Projects; Major
020	Building Fund	Yes	Governmental Capital Projects; Nonmajor
024	DUI Fund	No	General Fund - Subfund
027	Major Equipment Fund	Yes	General Fund - Subfund
028	Liability Fund	No	Fiduciary
029	Police Pension Fund	No	Fiduciary
030	Sustainable Water Source Fund	Yes	Combined with 002 - Proprietary
031	Jefferson St/IL Route 59 TIF	Yes	Special Revenue; Nonmajor

Several funds displayed are not subject to budgetary requirements. Their revenue streams come from donations or specific fines and are not predictable, material, or dependable. Uses of these funds are still subject to the village's purchasing policy and require Village Board approval.

Budget Policies

The village will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds (i.e. grants) at the same time striving to maintain the recommended fund balances.

Budget development will be directed by specific goals and objectives as pointed out in the Budget Message.

As part of the budget process, Capital Improvements and Capital Projects will be projected for the next five years (new budget year plus four following years). This will allow the village to plan for future infrastructure needs and the availability of funds to implement them.

The proposed budget will be prepared in a manner maximizing understanding by residents and public officials. Copies will be made available to all interested parties.

Budget amendments must be approved by the Village Board and are made only when budgeted revenues are higher than anticipated or when expenditures budgeted can be realigned (i.e. postponed in favor of another project). Budget amendments are generally not allowed to use a prior year's reserve to be funded.

The village will prepare and maintain a system of regular monthly reports comparing actual revenue and expenditures to budgeted amounts.

The Village of Shorewood has established a Major Equipment Replacement Fund. As funds allow, each department/program will annually contribute to this fund for replacement of vehicles and equipment in order to maintain a "pay-as-you-go" basis for equipment replacement.

The village will estimate annual revenues on an objective, reasonable, and conservative basis. Most revenues will be estimated on a historical trend analysis. Major revenues will receive a more in-depth analysis.

All charges for services, fees, licenses, permits, etc. are reviewed on an annual basis to ensure that rates are maintained at a level that is related to the cost of providing the service and are competitive with others in the surrounding area.

One-time revenue sources will not be used to support operating expenditures.

The village will maintain a level of expenditures that will provide for the public wellbeing and safety of the residents of the village.

Revenue Policy

The village endeavors to maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one-revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effect of an economic downturn

Through the village's economic development program, the village will strive to strengthen and further diversify its revenue base. One methodology employed with success has been the Economic Incentive Agreement rebating a portion of sales tax to the business/developer for locating and improving infrastructure within the village.

The village projects revenue annually and upon monthly examination, will update this projection as needed.

The village will oppose state and/or federal legislation that will mandate costs to units of local government without providing a new or increasing an existing revenue source to pay for those costs.

The village will oppose any State of Illinois attempts to lessen the Local Government Distributive Fund and the timely allocation to its recipients.

The village follows a "cost of service" approach which results in user fees, rates, and customer charges being sufficient to cover the cost of providing the service. Each year the village will review/establish user fees, rates, and charges at a level related to the cost of providing the service.

The village will set fees and user charges for the Water/Sewer Fund (Enterprise Fund) at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets.

The village will not use one-time revenue for continuing expenses. All new and continuing expenses will be based on known and conservatively projected revenue sources.

The identification of new, but one-time revenue opportunities (i.e. state and federal grants) will be used to fund one-time expenses such as capital project not involving on-going operating expenses.

The operating reserve may be used to supplement the budget during a financial downturn with the approval of the Village Board and a plan to replenish the reserves to the required level should accompany the request to use the funds.

A three-month operating reserve in the general fund should be maintained by the Village of Shorewood's Fund Balance Policy

Investment Policy

It is the policy of the Village of Shorewood to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the village government and conforming to all state and local statutes governing the investment of government funds.
The investment policy applies to all financial assets of the Village of Shorewood. These funds are accounted for in the Annual Comprehensive Financial Report.

The Village of Shorewood has adopted a written investment policy (updated July 2014) that defines the scope, objectives, cash management, investment selection, diversification, collateralization, and indemnification.

Fund Balance Policy

The Village of Shorewood has established a resolution establishing a fund balance policy for the General Fund and revised this policy to remain compliant with GASB 54. The fund balance is the reserve of the general fund and as such, the Village Board recognizes that a sufficient level of unreserved fund balance should be established for the continued and orderly operation of the Village of Shorewood, the provision of services to the residents, and the continued stability of the tax structure. Furthermore, a reserve should be maintained in the General Fund sufficient to handle emergency needs and be available to cover unfavorable variances in estimating the revenue and expenditure budget. The Village Board has established that the level of the unreserved fund balance for the General Fund should be three months of the current fiscal year's operating expenses.

Debt Structure and Debt Limits

As a home rule unit of government, the Village of Shorewood does not have a limit on the amount of debt that can be issued. The only limitation imposed by statute is that bonds payable from ad valorem property taxes cannot have a maturity date beyond forty (40) years from the time of issuance. The Village is compliant with this requirement.

The following tables detail all outstanding village debt:

Long Term Debt – Government Funds
For the Fiscal Year Ending 3/31/2026

	2021 GO Bonds
O/S Principal, 3/31/2025	$ 12,600,000
Interest Rate	1.78%
Principal Payments	12/15/2025
Interest Payments	6/15/2025 12/15/2025
Maturity Date	12/15/2040
O/S Principal, 3/31/2026	$ 11,975,000
Pledged Revenue	Utility Taxes
Proceeds Purpose	Unified Public Works Facility

Long Term Debt – Proprietary Fund
For the Fiscal Year Ending 3/31/2026

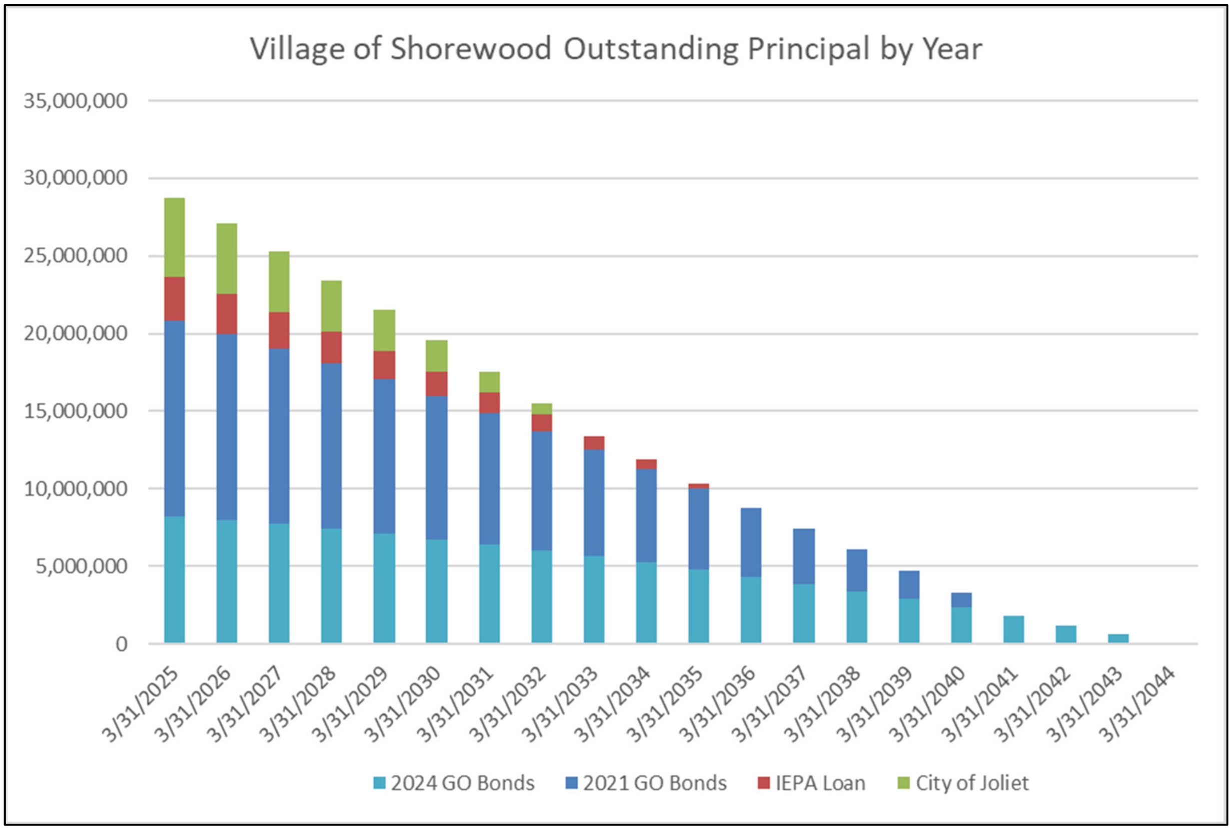
	2024 GO Bonds	IEPA Loan	City of Joliet Agreement
O/S Principal, 3/31/25	$ 8,220,000	$ 3,020,796	$ 5,740,127
Interest Rate	3.73%	1.995%	1.25%
Principal Payments	12/15/2025	6/17/2024 12/17/2024	4/1/2024 10/1/2024
Interest Payments	6/15/2025 12/15/2025	6/17/2024 12/17/2024	4/1/2024 10/1/2024
Maturity Date	12/15/2043	12/17/2035	10/1/2032
O/S Principal, 3/31/26	$ 8,020,000	$ 2,795,629	$ 5,134,249
Pledged Revenue	Home Rule Sales Tax	Water & Sewer Tap on Fees	Home Rule Sales Tax
Proceeds Purpose	Water Main Replacements	1.5M gallon aerial water tower	Additional sanitary sewer capacity

The village's rating of AA+ from Standard & Poor's was last affirmed in August, 2024.

Debt Service to Maturity Schedule – Village Wide

	2024 GO Bonds $8,220,000	2021 GO Bonds $14,200,000	IEPA Loan $4,569,658	City of Joliet $12,000,000	Total
Principal Bal 3/31/25	**$ 8,220,000**	**$ 12,600,000**	**2,795,629**	**$ 5,134,249**	**$20,529,879**
FY 2026 Principal	200,000	625,000	229,681	613,781	1,668,462
FY 2026 Interest	446,631	319,500	54,652	63,125	883,908
Principal Bal 3/31/26	**8,020,000**	**11,975,000**	**2,565,948**	**4,520,469**	**27,081,416**
FY 2027 Principal	295,000	645,000	234,286	621,585	1,795,871
FY 2027 Interest	348,900	294,500	50,028	55,322	748,750
Principal Bal 3/31/27	**7,725,000**	**11,330,000**	**2,331,662**	**3,898,883**	**25,285,545**
FY 2028 Principal	310,000	675,000	238,983	629,487	1,853,470
FY 2028 Interest	334,150	268,700	45,331	47,419	695,600
Principal Bal 3/31/28	**7,415,000**	**10,655,000**	**2,092,679**	**3,269,396**	**23,432,075**
FY 2029 Principal	325,000	700,000	243,775	637,376	1,906,151
FY 2029 Interest	318,650	241,700	40,539	39,530	640,419
Principal Bal 3/31/29	**7,090,000**	**9,955,000**	**1,848,904**	**2,632,020**	**21,525,923**
FY 2030 Principal	340,000	730,000	248,663	645,594	1,964,257
FY 2030 Interest	302,400	213,700	35,652	31,312	583,064
Principal Bal 3/31/30	**6,750,000**	**9,225,000**	**1,600,241**	**1,986,425**	**19,561,666**

FY 2031 Principal	355,000	755,000	253,648	653,802	2,017,450
FY 2031 Interest	285,400	184,500	30,666	23,104	523,670
Principal Bal 3/31/31	**6,395,000**	**8,470,000**	**1,346,593**	**1,332,623**	**17,544,216**
FY 2032 Principal	375,000	775,000	258,734	662,114	2,070,848
FY 2032 Interest	267,650	169,400	25,581	14,792	477,423
Principal Bal 3/31/32	**6,020,000**	**7,695,000**	**1,087,860**	**670,509**	**15,473,369**
FY 2033 Principal	395,000	790,000	263,921	670,509	2,119,430
FY 2033 Interest	248,900	153,900	20,393	6,398	429,591
Principal Bal 3/31/33	**5,625,000**	**6,905,000**	**823,938**	**$ 0**	**13,353,938**
FY 2034 Principal	415,000	805,000	263,213		1,483,213
FY 2034 Interest	229,150	138,100	15,102		382,352
Principal Bal 3/31/34	**5,210,000**	**6,100,000**	**554,726**		**11,864,726**
FY 2035 Principal	435,000	820,000	274,610		1,529,610
FY 2035 Interest	208,400	122,000	9,704		340,104
Principal Bal 3/31/35	**4,775,000**	**5,280,000**	**280,116**		**10,335,116**
FY 2036 Principal	450,000	835,000	280,116		1,565,116
FY 2036 Interest	191,000	105,600	4,198		300,798
Principal Bal 3/31/36	**4,325,000**	**4,445,000**	**$ 0**		**8,770,000**
FY 2037 Principal	470,000	855,000			1,325,000
FY 2037 Interest	173,000	88,900			261,900
Principal Bal 3/31/37	**3,855,000**	**3,590,000**			**7,445,000**
FY 2038 Principal	490,000	870,000			1,360,000
FY 2038 Interest	154,200	71,800			226,000
Principal Bal 3/31/38	**3,365,000**	**2,720,000**			**6,085,000**
FY 2039 Principal	505,000	890,000			1,395,000
FY 2039 Interest	134,600	54,400			189,000
Principal Bal 3/31/39	**2,860,000**	**1,830,000**			**4,690,000**
FY 2040 Principal	530,000	905,000			1,435,000
FY 2040 Interest	114,400	36,600			151,000
Principal Bal 3/31/40	**2,330,000**	**925,000**			**3,255,000**
FY 2041 Principal	550,000	925,000			1,475,000
FY 2041 Interest	93,200	18,500			111,700
Principal Bal 3/31/41	**1,780,000**	**$ 0**			**1,780,000**
FY 2042 Principal	570,000				570,000
FY 2042 Interest	71,200				71,200
Principal Bal 3/31/42	**1,210,000**				**1,210,000**
FY 2043 Principal	595,000				595,000
FY 2043 Interest	48,400				48,400
Principal Bal 3/31/43	**615,000**				**615,000**
FY 2044 Principal	615,000				615,000
FY 2044 Interest	24,600				24,600
Principal Bal 3/31/44	**$ 0**				**$ 0**


Village of Shorewood Outstanding Principal by Year
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
3/31/2025
3/31/2026
3/31/2027
3/31/2028
3/31/2029
3/31/2030
3/31/2031
3/31/2032
3/31/2033
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3/31/2037
3/31/2038
3/31/2039
3/31/2040
3/31/2041
3/31/2042
3/31/2043
3/31/2044
2024 GO Bonds
2021 GO Bonds
IEPA Loan
City of Joliet

Organizational Philosophy

The Village of Shorewood strives to be a High Performance Organization with working practices deemed to enhance both the individual and organizational performances. Some of the characteristics of an HPO organization are the ability to move to a flatter and less hierarchical organizational structure, a willingness to adopt new working practices, an emphasis on empowerment and teamwork, and high levels of employee participation and learning. The Village Board has actively supported this goal by ensuring that personnel are trained in this concept.

As a result, the Village of Shorewood has developed a Vision Statement, a Values Statement, and a Leadership Philosophy Statement.

Vision Statement

The Village of Shorewood is a distinctive and innovative community in which lifelong investments will be secure and prosperous. We are compassionately committed to building strong families and strong businesses that contribute to the place we are all proud to call “Home”.

Value Statement

We value our Customers – the residents, business owners, visitors, elected officials, and other stakeholders of our village. We will provide our customers with:

- Responsive and cost-effective customer service which demonstrates our commitment to excellence and financial responsibility
- A professional, knowledgeable and equipped staff, capable of exceeding their expectations
- Standards of practice that achieve the excellence and distinction we embrace, and can be applied with fairness and consistency
- Purposeful actions that exhibit our values and commitment to maintain our village’s distinction in the region

We value our employees, who are stewards of our vision, and the role they play in our success. We will provide our employees with….

- An organization built on honesty, trust, openness, and communication
- An environment to learn, mentor, and improve all the while adding value to the community
- An opportunity to demonstrate leadership, innovation, and collaboration
- A commitment to our mutual investment in the community and their individual sense of ownership in the village we serve
- A place to exhibit their passion for this village

- A stage to celebrate and trumpet our successes and distinction in the region

Leadership Philosophy

We are a creative, trustworthy, motivated and responsible team.

We empower each other by creating a team atmosphere where all talents are valued and utilized; thereby inspiring us to produce results unattainable individually.

We know through a combined effort, drawing from different experiences, backgrounds and perspectives, we make and implement decisions with conviction.

We are confident the work we do creates a community that residents take pride in and businesses flourish.

We believe each and every person within our organization shares ownership of each other's success.

Strategic Planning

The Village of Shorewood Comprehensive Plan is intended to be a guiding document for policy decisions regarding issues such as land use, transportation, and urban design. More than providing just the traditional comprehensive plan elements of development goals and land use policy, the plan seeks to communicate a vision of the built environment that will be Shorewood in the future. At the core of that vision is the premise that beyond mere function, the elements that make up the built environment will cohesively blend to create a community of exemplary design and a high quality of life for village residents.

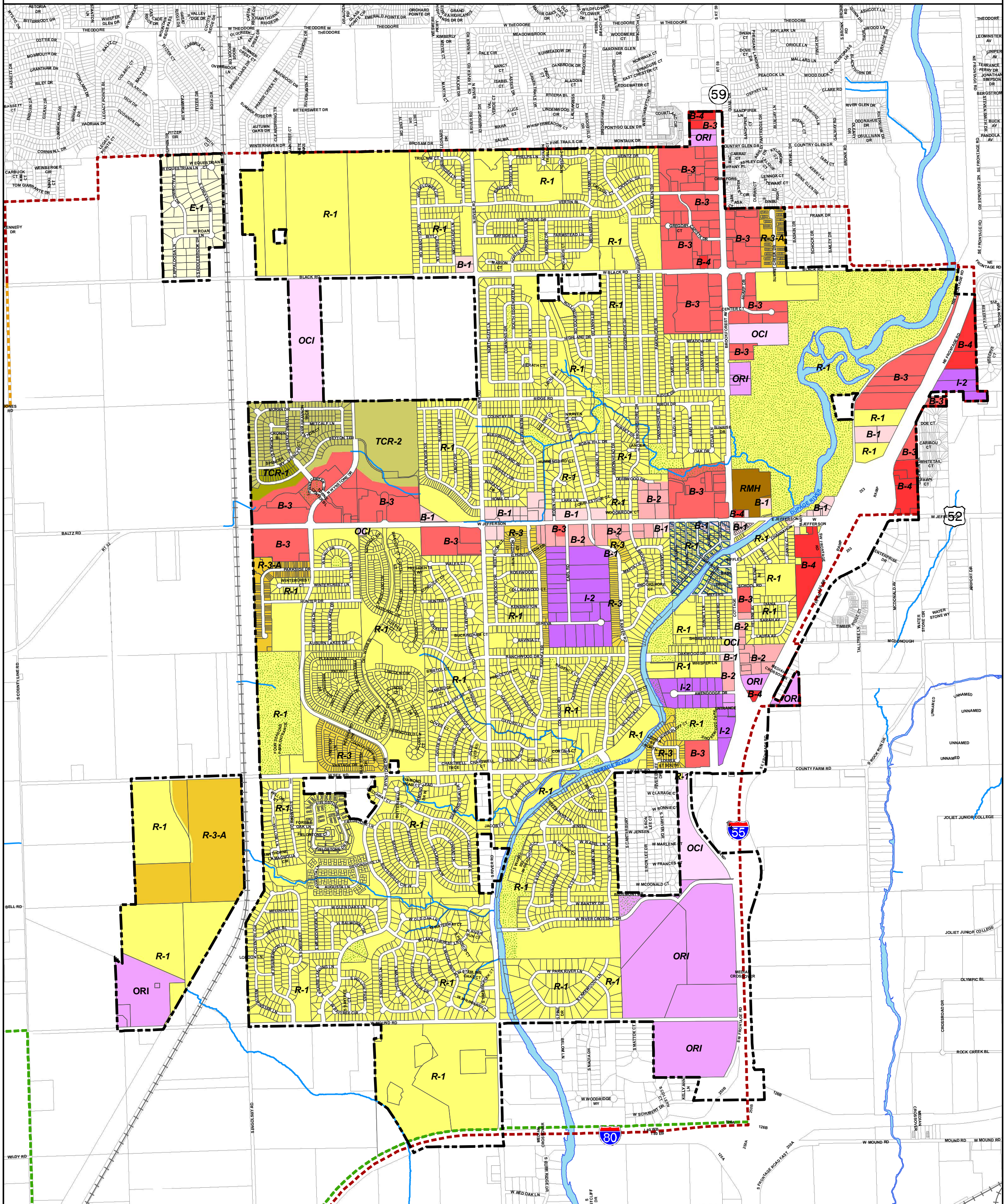
The document presents the Comprehensive Plan for the Village of Shorewood, Illinois. The Comprehensive Plan represents the village's policies for future growth and development. The Plan establishes policies for growth management, land use, transportation and other economic development-related issues. The benefits of the village's Comprehensive Plan extend to all Shorewood Residents. By careful planning, the village is able to best utilize its' resources and provide the highest quality of living for residents and businesses.

The Village is currently undertaking an effort to create a new Comprehensive Plan to further guide decisions related to development. For information on the new plan, please visit the Economic Development page on the Village of Shorewood's website at http://shorewoodil.gov

Zoning

A Zoning Map for the Village of Shorewood appears on the following page.

Village of Shorewood
ILLINOIS
OFFICIAL ZONING MAP 2023



- Village Boundary
- Park/Forest Preserve
- Shorewood Beach Overlay District
- AG Agricultural district
- B-1 Neighborhood convenience shopping center district
- B-2 Community shopping center district
- B-3 General commercial district
- B-4 Automotive service district
- OCI Office, commercial and institutional district
- ORI Office, research and light industrial district
- I-2 General industrial district
- I-3 Planned industrial district
- E-1 Estate transition district
- E-2 Medium density estate district
- R-1 Medium density single-family residence district
- R-1-A Low density single-family residence district
- R-3 Medium density single-family and two-family residence district
- R-3-A Medium density multiple-family residence district
- R-4 Multiple-family residence district
- R-5 Multiple-family residence district
- RMH Mobile home park district
- TCR-1 Town center residence district
- TCR-2 Town center residence district

Boundary Agreements

- City of Joliet- R2011096245
- City of Joliet (Option Area)- R2011096245
- Village of Minooka- R2020005539

N E S W

2,000 1,000 0 2,000

Feet

1 inch = 2,000 feet

RT&A Ruettiger, Tonelli & Associates, Inc.
Surveyors • Engineers • Planners • Landscape Architects • G.I.S. Consultants
129 CAPISTA DRIVE - SHOREWOOD, ILLINOIS 60404
PH. (815) 744-6600 FAX (815) 744-0101
website: www.ruettigertonelli.com

The Village of Shorewood has chosen to track its performance internally and therefore compares performance against prior years.

The Village is currently tracking the following performance measures across various departments:

Police Activity

Investigations:

Village of Shorewood
Reported Crimes Against People

	2021	2022	2023	2024
Reported Crimes Against People	30	54	120	152
Cleared by Arrest	6	12	41	37
Cleared by Arrest Rate	20%	22%	34%	24%
Cleared by Other Means	15	14	56	60
Cleared by Other Rate	50%	26%	47%	39%
Total Cleared	21	26	97	76
Total Cleared Rate	70%	48%	81%	50%

Village of Shorewood
Reported Crimes Against Property

	2021	2022	2023	2024
Reported Crimes Against Property	111	268	123	365
Cleared by Arrest	9	19	14	38
Cleared by Arrest Rate	8%	7%	11%	10%
Cleared by Other Means	7	30	75	124
Cleared by Other Rate	6%	11%	61%	34%
Total Cleared	16	49	89	162
Total Cleared Rate	14%	18%	72%	44%

The above charts are a measure of the investigation role in the Police Department. There are many factors to consider when analyzing investigative performance measurement data. Further information of the Investigation Division of the Shorewood Police Department is available in the General Fund, Program 220.

Village of Shorewood
Police Activity

Complaint by Type	2021	2022	2023	2024
Total Complaints	8,797	8,867	9,624	9,581
Adult Arrests	468	554	604	433
Juvenile Arrests	22	16	17	16
Total Arrests	490	570	621	449
ACT Tickets	216	472	489	807
Traffic Tickets	1,163	1,786	1604	2,298
Warnings	3,185	5,744	3,794	3,127
Accident	509	551	503	669
Alarm Calls	618	637	732	679
Animal Calls	253	266	257	291
Arson/Attempt	-	-	-	-
Assault	5	8	8	18
Assist Fire/Ambulance	1,928	2,009	2369	2,389
Assist Other PD	266	265	316	218
Assist Citizen	770	725	758	1,103
Bar	12	11	20	20
Battery	27	42	28	123
Burglary to Motor Vehicle	22	26	8	29
Burglary Business	5	8	5	13
Burglary Residential	3	4	6	-
Crimes Against Property	44	50	38	233
Domestic	142	137	184	191
Domestic Battery	51	41	60	74
DUI	21	19	18	31
Gang	13	7	-	-
Home Invasion	-	-	-	-
Kidnapping	-	-	-	-
Missing/Runaway	8	9	17	39
Sex Crimes	6	15	6	9
Stolen Vehicle	12	13	14	16
Theft	101	116	64	152
Welfare Check	397	403	546	519

Public Works Activity

Road Rehabilitation:

Village of Shorewood
Road Rehabilitation Activity

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual
Road Rehab Expenses, Total	$ 946,906	$ 1,028,550	$ 1,876,454	$ 2,889,849
Paved Lane Miles	327	327	327	327
Cost Per Paved Lane Mile	$ 2,895.73	$ 3,145.42	$ 5,738.39	$ 8,837.46

The above performance measure is calculated by the cost of street rehabilitation (the amounts dedicated in the Village's annual Motor Fuel Tax Program) divided by the lane miles of roadway in the Village. Since the Village's paved lane miles haven't changed in recent years, this metric has been determined by the capital funds spent on road rehabilitation. Road rehabilitation expenses are supported by the Village's per capita allotment from the State of Illinois and supplemented by additional capital funds transferred by the Village. During 2023-24, the Village utilized "Rebuild Illinois Project" revenues to facilitate additional road reconstruction and rehabilitation.

Parks and Recreation Activity

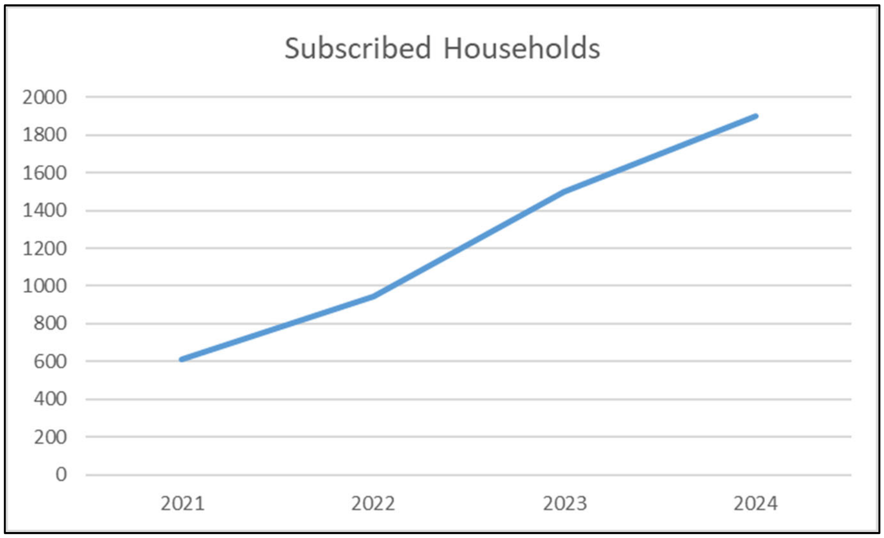
Village of Shorewood
Parks and Recreation Revenue

	FY 22	FY 23	FY 24	FY 25 Projected
Special Events Revenue	49,810	69,005	66,285	48,025
Program Revenue	21,953	35,754	15,522	29,460
Total Revenue	$71,763	$ 104,759	$81,807	$77,485

Special events revenue includes funds collected at the Village's three largest Special Events (BBQ Brews & Blues, Oktobrewfest, and Holiday Market), as well as all of the sponsorship revenue related to the events hosted throughout the year. All of the special events are held outdoors and related revenues can fluctuate based on weather. Parks and Recreation staff continue to put a focus on growing programming opportunities, reaching more age groups and providing high quality programs for our residents.

Revenue is not the only marker of participation in parks and recreation programming. The Village uses an online portal to track registrations. The below graph measures how many households were registered within the online system.

Village of Shorewood
Online Participation in Parks and Recreation Enrollment



These increased household creations reflect the greater span of offerings that our department is providing. In addition, it now gives us more opportunity to engage with returning families. These families then trickle into our events as they become more engaged in Village offerings as a whole.

Our most successful recreation programs thus far have been youth sports, arts and crafts, senior offerings and nature programs. We are putting focus on equipping ourselves to be able to run as many of these programs "in house" as possible. Using Village staff and supplies gives us a greater opportunity to keep class costs lower for residents, accept smaller minimums and therefore run more successful programs without cancellation. We anticipate continued growth in our recreational programming and will continue to foster relationships and partnerships that will assist us in making this possible.

We continue to strive to improve our special events. Though these are not planned with a revenue goal in mind, we are always looking for ways to provide an enjoyable experience for residents while keeping our costs low. Our revenue from special events can vary from year to year based on simple factors like weather and crowd attendance. Each year we are working on new and innovative ideas to improve upon the foundation of offerings that we provide.

Additional offerings in FY 2026 include two 5K runs. The Shorewood Shuffle is slated to include more than 200 local runners. These events could potentially increase revenue as they become established and increase in size and popularity.

Additional information on the Parks and Recreation budget can be found in the General Fund, Program 810.

The following is a summary of terms and acronyms used in this document.

Accrual Basis Accounting – The most commonly used accounting method, which reports income when earned and expenses when incurred; regardless of the timing and related cash flows.

Accrued Expenses – Expenses incurred but not due until a later date.

ACFR – Annual Comprehensive Financial Report. A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended. The appropriation provides the legal authorization for corporate authorities (municipalities) to expend funds.

Assets – Property owned by a government that has a monetary value.

Assessed Valuation – A value that is assigned to real or personal property used as a basis for levying taxes. (Note: real estate property valuations are assessed by the Troy Township Assessor's Office and levied by Will County).

Audit – An examination of an organization's financial statements and the utilization of resources usually prepared by an independent private firm.

Bond Rating – An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA (highest) to D (in default). Bonds rated below B are not investment grade. Since the likelihood of default is greater on such bonds, issuers are forced to pay higher interest rates to attract investors.

Budget – A financial plan showing specific revenues, expenditures, and service levels for a specific fiscal time frame.

Budget Calendar – The pre-defined dates or milestones that determine the schedule by which the entity will prepare, present, and approve its' budget for the following year.

Capital Outlay – Refers to the purchase of land, buildings, equipment and other improvements with an estimated useful life of three years or greater and belong to the class of property referred to as fixed assets.

Cash Basis Accounting – Reports income when received and expenses when paid

Central Service – The program used to account for those expenditures that are not program specific but which may encompass all village services, such as liability insurance, or expenditures that do not pertain to any one program such as sales tax incentives.

CIP – Capital Improvement Program. A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years

Debt Service – The village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit – The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Department – Administrative subsection of the village that indicates management responsibility for a specific set of operations.

Depreciation – The portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Fiscal Year (FY) – Any period of 12 months, without regard to the calendar year, for which an entity operates for financial purposes. The Village of Shorewood's Fiscal Year runs from April 1st – March 31st.

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as: land, buildings, equipment, vehicles and machinery.

Full Accrual Basis – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

Fund – An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

Fund Accounting – A governmental accounting system that is organized and operated on a fund basis.

Fund Balance – The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unrestricted fund balance".

Fund Type – In governmental accounting, all funds are classified into eight types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

General Accepted Accounting Principles (GAAP) – Uniform minimum standard of guidelines to financial accounting and reporting. They govern the form and content the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GFOA – Government Finance Officers Association. A professional organization for employees in the government finance industry.

GIS – Geographic Information System, a system for capturing, storing, analyzing, managing and presenting data which is spatially referenced.

Grant – A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Home Rule Sales Tax – The corporate authorities of a home rule unit (municipality or county) may impose a tax upon all persons who are in the business of selling tangible personal property at retail in their jurisdiction. The tax is referred to as home rule sales tax. The Illinois Department of Revenue is responsible for administering home rule sales tax. The tax increases in 0.25% increments with no maximum. 65 ILCS 5/8-11-1

IML – Illinois Municipal League, a professional organization for municipalities in Illinois

IMRF – Illinois Municipal Retirement Fund, a pension plan for employees of public member organizations within the State of Illinois.

ICMA – International City/County Manager's Association

ILCMA – Illinois City/County Manager's Association

Interfund Transfers – Amounts transferred from one fund to another.

Intergovernmental Revenues – Revenues from other governments in the forms of grants, entitlements, shared revenues, or payments in lieu of taxes.

Levy – (Verb) to impose taxes, special assessments, or service charges for the support of village services. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Letter of Transmittal – The introduction of the budget wherein the reader will find a general summary of the most important aspects of the budget, including information from current and previous fiscal years.

Liabilities – Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long Term Debt – Debt with a maturity of more than one year after the date of issuance.

MFT – Motor Fuel Tax. Represents revenues for the village's share of gasoline taxes, allotted by the state for street improvements on a per capita basis.

Modified Accrual Basis Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies and (5) principal and interest on long-term debt which are generally recognized when due.

Non-Home Rule Sales Tax – The corporate authorities of a home rule unit (municipality or county) may impose by referendum a tax upon all persons who are in the business of selling tangible personal property at retail in their jurisdiction. The tax is referred to as non-home rule sales tax. The Illinois Department of Revenue is responsible for administering home rule sales tax. The tax increases in 0.25% increments with a maximum of 1%. 65 ILCS 5/8-11-1.3

Ordinance – A formal legislative enactment by the governing board of a municipality.

Performance Measures – Objective and/or quantitative indicators used to show the amount of work accomplished the efficiency with which tasks are completed and the effectiveness of a department or program.

Program Budget – A method of budgeting that differs from a line item/department level budget by separating the essential functions of the department into programs. The Village of Shorewood first used a program budget for FY 2007-08

Property Taxes – Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes

Public Hearing – The portions of open meeting held to present evidence and provide information on both sides of an issue

Reserve – An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Revenues – All amounts of money earned or received by the village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

Tax Base – The total value of all real and personal property in the village as of January 1st of each year, as certified. The tax base represents the net value after all exemptions.

Tax Levy – The resultant product when the tax rate per one thousand dollars is multiplied by the tax base.

Taxes – Compulsory charges levied by a government for the purpose of financing service performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example, water bills.

User Charges – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Will County CED – Will County Center for Economic Development, a nonprofit organization created in 1981 to cultivate economic development in the area.