

**AGENDA  
REGULAR MEETING OF  
THE PRESIDENT AND THE BOARD OF TRUSTEES  
THE VILLAGE OF WAYNE  
5N430 Railroad Street - Wayne, Illinois 60184**

**Tuesday, May 19, 2026 7:30pm**

**Link to Join Webinar  
<https://us06web.zoom.us/j/85036473381>**

**I. Pledge of Allegiance**

**II. Call to Order - Roll Call**

**III. Public Comment - (please limit your comments to three minutes)**

*Speakers may submit written comments in lieu of verbal comments by emailing them to [clerk@villageofwayne.org](mailto:clerk@villageofwayne.org) not later than noon the day preceding the day of the meeting. The Clerk shall deliver written comments to the Board President and Trustee. The President may acknowledge receipt of them during open meetings without reading them verbatim. Though not required by OMA, anyone wishing to make public comments without attending the meeting in person may do so through the Village's zoom platform by clicking the raise hand icon.*

*The Public Comment section is intended to give the public an opportunity to present a comment or opinion to the Board of Trustees. It is not intended to be a time for questions and answers or debate on political issues. Discussion between speakers and other members of the audience will not be permitted. For questions, please email members of the Board directly and a Board member or staff will respond directly. Public Comment should be limited to this portion of the agenda and the public should not interrupt the Board during the remainder of the meeting. Should a member of the public become disruptive or interrupt another speaker they will be warned once, and if the disruption continues, removed from the meeting.*

**IV. Approval of Remote Participation and Voting by Trustee**

**V. Reports of Boards, Commissions, Staff, and Action Items**

- A. Plan Commission**
- B. Zoning Board of Appeals**
- C. Engineering**
- D. Park Commission**

**VI. Consent Agenda**

- A. Minutes May 5, 2026 – Open Session**
- B. Prairie State Water Systems-Not to Exceed \$3,000 (cap abandoned well & associated County fees)**
- C. Authorization for Destruction of Verbatim Record of Closed Meetings(s) held on the following dates, as no less than 18 months have passed and Minutes have been approved for such meeting. (Minutes of Closed Sessions have previously been approved by Board of Trustees:) 10/15/2024**

**VII. Items Removed from Consent Agenda**

**VIII. Ordinances and Resolutions**

- A. Ord 26-05; Plat of Vacation & Dedication of Easement (34W741 Country Club Road)**

**IX. Reports of Officers and Action Items**

- A. Clerk's Report – Patti Engstrom**
- B. Treasurer's Report – Howard Levine**
  - 1. Retaining Selden Fox for FY 2026 Audit**

- C. President's Report – Eileen Phipps
- D. Village Attorney's Report – David Freeman
- E. Village Administrator – Tim Roberts

**X. Appointments – Village Commissions and Committees – President Phipps**

**XI. Reports of Trustees and Action Items**

- A. Public Safety – Pete Connolly
- B. Public Works – Mike Dimitroff
- C. Finance – Pete Connolly
- D. Administration – Karen Kaluzsa
- E. Development/Historic and Rural Preservation – Ed Hull
- F. Building & Zoning – Ed Hull
- G. Parks – Emily Miller
- H. Technology – Guy Bevente

**XII. Old Business**

**XIII. Closed Session**

- A. Pending, Imminent or Probable Litigation – Open Meetings Act, 5 ILCS 120/2 (c) (11)  
Open Meetings Act, 5 ILCS 120/2 (c) (1)B
- B. Appointment, Employment and Compensation of Village Employees–Open Meetings Act,  
5 ILCS 120/2 (c)(1)
- C. Purchase or Lease of Real Property – Open Meetings Act, 5 ILCS 120/2 (c) (6)
- D. The Setting of a Price for Sale or Lease of Village Property, 5 ILCS 120/2 (c) (6)
- E. Security Procedures, Personnel, Equipment in Response to Threat of Potential  
Danger to Employees, Staff, Public or Public Property, 5 ILCS 120/2 (c) (8)
- F. Discussion of Closed Minutes for Purposes of Approval or Semi-Annual Review, 5 ILCS 120/2 (c) (21)
- G. The Selection of a Person to Fill Public Office, 5 ILCS 120/2 (c) (3)

*Viewing the meeting via the Zoom webinar is offered as a convenience to the public but is not legally required. Access may be interrupted due to technical difficulties and, in the event the Village is unable to block public viewing when the Board enters a Closed Session, viewers will be removed from the Zoom meeting.*

**XIV. Approval of Salary and Benefits as Discussed in Closed Session**

**XV. New Business**

**XVI. Adjournment**

*Note: Any person who has a disability requiring a reasonable accommodation to participate in this meeting should contact ADA Compliance Officer Mon-Thurs 8:00am–12:00pm Village of Wayne, 5N430 Railroad Street, P.O. Box 532, Wayne, IL 60184, or call (630) 584-3090. Requests for a qualified interpreter require five (5) working days' advance notice.*

ORDINANCE NO. 26-05

**ORDINANCE APPROVING PLAT OF VACATION AND DEDICATION OF EASEMENT  
(34W741 COUNTRY CLUB ROAD)**

WHEREAS, on June 5, 2007, the Village Board of the Village of Wayne adopted Resolution No. 07-R-14, a Resolution Approving the Amended Plat of Normandy Glen Subdivision; and

WHEREAS, said Amended Plat encumbered the lots in the Normandy Glen Subdivision with a Natural Area Easement; and

WHEREAS, the Owner of Lot 2 in the Normandy Glen Subdivision wishes to adjust the Natural Area Easement located on said Lot by vacating a portion of the existing easement and granting the Village a new and equivalent easement on the same Lot; and

WHEREAS, the Village President and Board of Trustees find and hereby declare that the public interest would be subserved by vacating the currently existing Natural Area Easement on Lot 2 and accepting a dedication of easement for a new and equivalent Natural Area Easement on said Lot 2.

**NOW THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WAYNE, DUPAGE AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:**

SECTION ONE: The foregoing recitals shall be and are hereby incorporated in this Section One as if said recitals were fully set forth herein.

SECTION TWO: The Plat of Vacation and Dedication of Easement, attached hereto as Exhibit 1 and made a part hereof, is hereby approved, and the President and the Village Clerk are authorized and directed to execute and cause to be recorded said Plat of Vacation and Dedication of Easement.

SECTION THREE: Any policy, resolution or ordinance of the Village that conflicts with the provisions of this Ordinance shall be and is hereby repealed to the extent of such conflict.

SECTION FOUR: This Ordinance shall be in full force and effect from and after its passage and approval by three-fourths of the trustees of the Board of Trustees, and published in the manner provided by law.

PASSED (3/4 OF TRUSTEES) THIS \_\_\_\_\_ day of \_\_\_\_\_, 2026.

AYES:

NAYS:

ABSENT:

APPROVED THIS \_\_\_\_\_ day of \_\_\_\_\_, 2026.

ATTEST:

\_\_\_\_\_  
Village President

\_\_\_\_\_  
VILLAGE CLERK

PUBLISHED: \_\_\_\_\_

4912-2339-5727v.2

# Selden Fox

Accounting for your future

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May 4, 2026

Board of Trustees  
Village of Wayne  
5N430 Railroad Street  
Wayne, Illinois 60184

Attention: Mr. Howard Levine, Village Treasurer

Ladies and Gentlemen:

This letter will confirm our understanding of the terms, objectives and limitations of our engagement to provide professional services to the **Village of Wayne, Illinois**, for the year ended April 30, 2026. Please read it carefully to ensure that it is acceptable.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the basic financial statements and the statement of revenues, expenditures and changes in fund balance –budget and actual – for the General Fund of the Village of Wayne, Illinois, as of and for the year ended April 30, 2026.

Accounting principles generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Village of Wayne, Illinois', basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Village of Wayne, Illinois', RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance.

The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Multiyear Schedule of Changes in Employer's Net Pension Liability and Related Ratios – Police Pension Fund
3. Multiyear Schedule of Employer Contributions – Police Pension Fund

Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole or in a separate written report accompanying our auditor's report on the financial statements:

1. Combining Balance Sheet – Nonmajor Governmental Funds
2. Combining Statement of Revenues, Expenditures and Changes in Fund Balance (Deficit) – Nonmajor Governmental Funds
3. Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) – Appropriation and Actual – Individual Nonmajor Governmental Funds
4. Capital Assets Used in the Operation of Governmental Funds:
  - Schedule by Source
  - Schedule by Function and Activity
  - Schedule of Changes by Function and Activity

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. General Government Revenues by Source – Last Ten Fiscal Years
2. General Government Expenditures by Source – Last Ten Fiscal Years
3. Property Tax Levies and Collections – Last Ten Fiscal Years
4. Assessed and Estimated Actual Value of Taxable Properties – Last Ten Fiscal Years

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. Also, an audit is not designed to detect error or fraud that is immaterial to the financial statements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Accordingly, the areas and number of transactions selected for testing will involve judgment. An audit also includes assessing the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

An audit of financial statements includes obtaining an understanding of the entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit of financial statements is not designed to provide assurance on internal control or to identify deficiencies in internal controls. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We are also responsible to determine that certain other matters related to the conduct of the audit are communicated to those charged with governance, including a) the planned scope and timing of the audit, b) significant audit findings, c) disagreements with management and other serious difficulties encountered in performing the audit, d) various matters related to the entity's accounting policies and financial statements, e) management representations, and f) corrected and uncorrected misstatements.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

We expect to be provided the final version of all documents comprising the annual report, if applicable, including other information, prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report. If obtaining the final version of these documents is not possible prior to the date of the auditor's report, the documents will be provided as soon as practicable, and the Village will not issue the annual report prior to providing them to us. In connection with the audit of the financial statements, we are responsible to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If any material misstatements are identified with the other information or in the financial statements after review of the annual report, we will discuss to determine corrections that may be necessary.

Our audit of the financial statements does not relieve those charged with governance of their responsibilities.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand management is responsible for the basic financial statements and all accompanying information, such as related notes and schedules, in conformity with GAAP. Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management is responsible for establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies in the design or operation of such controls of which it has knowledge. Management is responsible for identifying and ensuring that the entity complies with the laws and regulations applicable to its activities, and for informing us of any known material violations of such laws and regulations. Management is also responsible for the selection and application of accounting policies and for the fair presentation in the financial statements of financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Wayne, Illinois, and the respective changes in financial position in accordance with U.S. generally accepted accounting principles.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the entity involving a) management, b) employees who have

significant roles in internal control, and c) others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. The audit committee, or its equivalent, is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Management is also responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. Management agrees to include our report on the other supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the other supplementary information that includes our report thereon, or if our report on supplementary information will not accompany the audited financial statements, management agrees to make the audited financial statements readily available to users of the supplementary information no later than the date the other supplementary information is issued with our report thereon.

Management is responsible for making drafts of financial statements, if applicable, all financial records, and related information available to us for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is responsible for providing: (a) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters; (b) additional information that is requested for the purpose of the audit; (c) unrestricted access to persons within the entity from whom we determine it is necessary to obtain audit evidence. At the conclusion of the engagement, management will provide us with a letter that confirms certain representations made during the audit about the financial statements and related matters.

Management is responsible for adjusting the financial statements to correct material misstatements and for affirming to the auditor in the representation letter that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

### **Other Services**

As part of our engagement for the year ended April 30, 2026, we will prepare and file electronically the Illinois State Comptroller's Report and complete the financial section of the Illinois Department of Insurance Police Pension Fund Annual Statement. We will also provide other tax services as requested. Please note if additional tax services are required, additional charges will apply.

In the process of performing the audit, we may perform nonattest services, such as preparing the financial statements and related notes, preparing proposed adjusting journal entries, assistance with the adoption and implementation of new accounting standards, and preparing the State Comptroller's report and Police Pension Fund Annual Report as

described above. We will provide you with a list of proposed adjusting journal entries when our procedures have been completed. Our professional standards require us to document that you understand and accept your responsibilities for such nonaudit services:

- You are responsible to make all management decisions and make informed judgments on the results of the services.
- You have designated an individual with suitable skills, knowledge and experience to be accountable for overseeing such services. We understand that Howard Levine will have this responsibility.
- You will evaluate the adequacy of and accept responsibility for the results of such services and determine that they met management's objectives.
- You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Although not included in our estimated fee, we will be available during the year to consult with you on tax and accounting effects of any proposed transactions or contemplated changes in business policies subject to the terms of this engagement letter including the limitation on our liability as set forth below.

### **Reporting**

We will issue a written report upon completion of our audit of the Village of Wayne, Illinois', financial statements. Our report will be addressed to the Board of Trustees of the Village of Wayne, Illinois. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or decline to issue a report as a result of the engagement.

### **Engagement Administration, Fees, and Other**

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm (either in hard copy or electronically), you also agree to provide us with printers' proofs or masters for our review and approval before printing or publishing. You also agree to provide us with a copy of the final reproduced material for our approval before it is published. If you publish your financial statements electronically on your website or other electronic site, you understand that electronic sites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will have full cooperation and assistance of your personnel during the audit, including the preparation of schedules, analyses of accounts, retrieval of documentation and typing of confirmations and other correspondence. The receipt of such items on a piecemeal basis throughout the audit decreases audit efficiency and increases our time requirements and thus the audit costs.

Our professional fees for the foregoing services will be billed at rates determined by the nature of the services and the degree of skill required by our personnel, and is inclusive of actual out-of-pocket costs, such as printing, travel, telephone, photocopying, postage, clerical, etc. We estimate that our professional fees for this engagement will be \$18,900, plus an additional \$2,000 for assistance with the preparation of the Illinois Department of Insurance report for the Village of Wayne Police Pension Plan.

Invoices will be rendered as work progresses and are payable upon presentation. Our initial fee estimate assumes we will receive the aforementioned assistance from your personnel and unexpected circumstances will not be encountered. We will notify you of any circumstances we encounter that could significantly affect our initial estimate of total fees. Any fees incurred from collection efforts of amounts payable to us shall be paid by the Village of Wayne, Illinois. We reserve the right to terminate our services if payment is not made when due. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent payment, we shall not be liable for any damages you may incur as a result of the work stoppage. If services are terminated, you agree to pay us for time expended to date. It is mutually understood and agreed that our liability, if any, arising from the services performed under the terms of this engagement letter will not exceed the fees we have received for this engagement.

The Village of Wayne, Illinois, its Board of Trustees, and management will indemnify Selden Fox, Ltd. And its shareholders, officers and employees or representatives and hold them harmless from any claims, liabilities, losses and costs arising in circumstances where there has been any knowing misrepresentation by a member of the Village of Wayne, Illinois', management, employees or agents, regardless of whether such person was acting in the Village's interest.

Edward G. Tracy is the engagement officer for the audit services specified in this letter and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

The work papers (including electronic files) for this engagement are the property of Selden Fox, Ltd. and constitute confidential information. If requested, access to such work papers will be provided under the supervision of Selden Fox, Ltd. personnel.

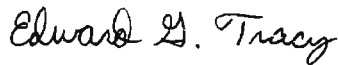
We are not hosts for any client information. You are expected to retain all financial and non-financial information to include anything you upload to a portal and are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client

information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

If the foregoing arrangements agree with your requirements, please sign below to indicate your acknowledgment of, and agreement with, the arrangements described herein. Once e-signed, a fully executed version is available for downloading. We appreciate the opportunity to serve you and trust that our association will be a long and pleasant one.

Very truly yours,

SELDEN FOX, LTD.



Edward G. Tracy  
Executive Vice President

EGT/cg

**APPROVAL**

The foregoing is approved by the Board of Trustees of the Village of Wayne, Illinois. You are hereby authorized to proceed with the services as described.

**VILLAGE OF WAYNE, ILLINOIS**

By: \_\_\_\_\_

Title: \_\_\_\_\_