Village of Wayne

General Fund

Comparative Balance Sheet

As of February 2~~9~~8, 202~~4~~5 and February 28, 202~~3~~4

	This Month	Last Month
Cash:		
Cash in Bank-Checking	$ 5,059.95	$ 6,513.48
Cash in Bank-Money Market	45,969.42	7,857.59
Cash in Bank-Illinois Funds	2,111,441.40	2,162,593.03
Cash in Bank-Old Second Checking	0.00	0.00
Cash in Bank-Old Second	28,738.53	28,727.51
Cash in Bank-St. Charles Bank & Trust	25,214.59	25,212.66
First National Bank of Ottawa	1,454,502.28	1,449,109.04
Petty Cash Fund	150.00	50.00
Total Cash	3,671,076.17	$ 3,680,063.31
Accounts Receivable:		
Due from Park fund	720.00	$ 720.00
Due From Developers	(7,201.09)	(7,201.09)
Due From SSA#3	(78,071.83)	(78,617.83)
Due From SSA#4	(162,407.79)	(162,407.79)
Due From SSA#5	(10,066.50)	(10,066.50)
Total Accounts Receivable	(257,027.21)	(257,573.21)
Total Assets	**$ 3,414,048.96**	**$ 3,422,490.10**

LIABILITIES AND SHAREHOLDER'S EQUITY

	This Month	Last Month
Current Liabilities:		
Construction Deposits	$ 225,068.40	$ 225,068.40
Due to ARPA	0.00	0.00
Accrued Expenses	16,157.37	25,836.27
Net Pension Liability	3,159,273.00	3,159,273.00
Total Liabilities	**3,400,498.77**	**$ 3,410,177.67**
Fund Balance:		
Utility Line Burial Account	10,000.00	10,000.00
PCBMP _FIL Account	24,752.00	24,752.00
Fund Balance Beginning of Year	(402,915.58)	**(402,915.58)**
Net Income - Operating	697,652.90	711,415.14
Net Income - Capital	(315,939.13)	(330,939.13)
Fund Balance - End of Period	**13,550.19**	**$ 12,312.43**
Total Liabilities and Fund Balance	**$ 3,414,048.96**	**$ 3,422,490.10**

Statements prepared on a modified cash basis, showing non-capital assets.

Village of Wayne

General Fund

Comparative Balance Sheet

As of February 2~~9~~, 202~~4~~ and February 28, 202~~3~~4
9 5 ASSETS

		This Year		Last Year
Cash:				
Cash in Bank-Checking	$	5,059.95	$	2,364.59
Cash in Bank-Money Market		45,969.42		3,679.93
Cash in Bank-Illinois Funds		2,111,441.40		2,287,442.90
Cash in Bank-Old Second Checking		0.00		551.47
Cash in Bank-Old Second		28,738.53		28,089.21
Cash in Bank-St. Charles Bank & Trust		25,214.59		25,189.39
First National Bank of Ottawa		1,454,502.28		1,188,793.40
Police Bond Fund		0.00		0.00
Petty Cash Fund		150.00		50.00
Total Cash		3,671,076.17		3,536,160.89
Accounts Receivable:				
Due From School Fund		720.00		0.00
Due From Developers		(7,201.09)		(7,054.38)
Due From SSA#3		(78,071.83)		(66,287.04)
Due From SSA#4		(162,407.79)		(149,036.30)
Due From SSA#5		(10,066.50)		(10,066.50)
Prepaid Rd Maintenance		0.00		8,067.50
Total Accounts Receivable		(257,027.21)		(224,376.72)
Total Assets	**$**	**3,414,048.96**	**$**	**3,311,784.17**

LIABILITIES AND SHAREHOLDER'S EQUITY

		This Year		Last Year
Current Liabilities:				
Construction Deposits	$	225,068.40	$	223,768.40
Deferred Contributions		0.00		19,943.92
Due to ARPA		0.00		327,994.01
Accrued Expenses		16,157.37		6,750.00
Net Pension Liability		3,159,273.00		3,177,997.00
Total Liabilities		**3,400,498.77**		**3,756,453.33**
Fund Balance:				
Utility Line Burial Account		10,000.00		10,000.00
PCBMP _FIL Account		24,752.00		12,796.50
Fund Balance Beginning of Year		(402,915.58)		**(629,699.04)**
Net Income - Operating		697,652.90		717,535.66
Net Income - Capital		(315,939.13)		(352,026.03)
Fund Balance - End of Period		**13,550.19**		**(241,392.91)**
Total Liabilities and Fund Balance	**$**	**3,414,048.96**	**$**	**3,515,060.42**

Statements prepared on a modified cash basis, showing non-capital assets.

CD Portfolio - First Nat'l Bank of Ottawa

	Rate	Maturity Date	Principal
Cornerstone Bank	5.45%	3/12/2025	200,000
BOM Bank	4.95%	3/16/2025	182,000
United Fidelity	5.15%	3/16/2025	182,000
Poppy Bank	5.41%	3/19/2025	140,000
NBKC	5.41%	5/21/2025	125,000
Security State Bank	4.51%	6/12/2025	150,000
Gateway Bank	4.45%	8/23/2025	140,000
First Utah Bank	4.46%	9/6/2025	168,000
Bradesco Bank	4.45%	9/4/2025	150,000
MFB Northern Instl Fds Treas Port	4.72%		12,109
Total Portfolio			$ 1,449,109

Portfolio Yield	January	4.92%
	December	4.92%
	November	5.29%

Village of Wayne
General Fund
Statement of Departmental Expenditures
For the Ten Months Ended February 28, 2025

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
Taxes:						
Property Taxes-DuPage	0	0.00	0.00	550,346.69	539,803.00	10,543.69
Property Taxes-Kane	0	0.00	0.00	427,863.66	428,246.00	(382.34)
Sales Tax	22472.98	18,261.00	4,211.98	182,174.92	178,993.00	3,181.92
Amusement Tax	0	0.00	0.00	57,050.00	60,000.00	(2,950.00)
State Income Tax	34126.3	35,306.00	(1,179.70)	335,323.86	332,954.00	2,369.86
Utilities Tax	25140.22	26,453.00	(1,312.78)	164,988.57	176,113.00	(11,124.43)
Licenses and Permits:	0			0.00	0.00	
Liquor Licenses	0	0.00	0.00	250.00	250.00	0.00
Building Permits	1084	4,718.00	(3,634.00)	126,173.18	95,326.00	30,847.18
Truck Permits	0	107.00	(107.00)	990.00	1,285.00	(295.00)
Vehicle Sticker Fee	60	0.00	60.00	72,585.00	75,000.00	(2,415.00)
Fines and Penalties:	0			0.00	0.00	
Traffic Fines-DuPage	4617.12	3,532.00	1,085.12	46,439.23	40,933.00	5,506.23
Traffic Fines-Kane	0	71.00	(71.00)	0.00	355.00	(355.00)
Charges for Services	0			0.00	0.00	
Police Report Fees	30	22.00	8.00	310.00	255.00	55.00
Extra Duty Revenues	0		0.00	0.00	0.00	0.00
Credit Card Processing Fees	0	0.00	0.00	915.28	1,010.00	(94.72)
Interest Income:	0			0.00	0.00	
Interest-Illinois Funds Account	7354.16	8,323.00	(968.84)	97,286.03	93,351.00	3,935.03
Interest-Other Accounts	5406.89	3,448.00	1,958.89	56,037.87	44,606.00	11,431.87
Interest-Money Market	0	2.00	(2.00)	12.29	19.00	(6.71)
Other Income:	0			0.00	0.00	
Miscellaneous Income	25	300.00	(275.00)	7,817.66	1,900.00	5,917.66
Contributions	0	0.00	0.00	225.00	0.00	225.00
Total Income	100,316.67	100,543.00	(226.33)	2,126,789.24	2,070,399.00	56,390.24
Expenditures:						
Police Department	83,500.26	85,547.00	(2,046.74)	1,003,069.86	997,621.00	5,448.86
Administration Department	16,118.18	26,711.00	(10,592.82)	235,295.46	271,099.00	(35,803.54)
Building Department	3,844.85	11,972.00	(8,127.15)	86,595.90	101,464.00	(14,868.10)
Public Works Department	7,318.06	15,920.00	(8,601.94)	104,175.12	108,257.00	(4,081.88)
Total Expenditures	$110,781.35	$140,150.00	($29,368.65)	$1,429,136.34	$1,478,441.00	($49,304.66)
Excess Revenues (Expenditu	($10,464.68)	($39,607.00)	$29,142.32	$697,652.90	$591,958.00	$105,694.90

Village of Wayne
General Fund
Statement of Departmental Expenditures
For the Ten Months Ended February 28, 2025

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Police Department:						
Personal Services:						
Salaries-Full Time	43,350.28	42,854.00	496.28	434,389.41	451,378.00	(16,988.59)
Salaries-Part Time	22,057.05	17,794.00	4,263.05	207,286.47	179,213.00	28,073.47
Salaries-Over Time	276.59	1,770.00	(1,493.41)	12,247.28	13,312.00	(1,064.72)
Extra Duty Work		0.00	0.00	0.00	0.00	0.00
Social Security Tax	5,587.60	5,324.00	263.60	54,983.71	54,696.00	287.71
State Unemployment Tax	295.88	405.00	(109.12)	1,850.41	1,471.00	379.41
Retirement Fund		660.00	(660.00)	4,115.12	6,599.00	(2,483.88)
Training		0.00	0.00	5,801.78	6,595.00	(793.22)
Contractual Services:		0.00			0.00	
Maintenance-Building	73.59	202.00	(128.41) n	4,409.56	2,845.00	1,564.56
Maintenance-Vehicles	610.00	118.00	492.00 n	10,115.11	4,065.00	6,050.11
Maintenance-Equipment	54.00	0.00	54.00	4,155.99	1,430.00	2,725.99
Telephone	0.00	685.00	(685.00)	5,447.55	6,829.00	(1,381.45)
Radio Communication - Kane		0.00	0.00	68,212.00	68,215.00	(3.00)
Printing		0.00	0.00	1,303.56	0.00	1,303.56
Postage		0.00	0.00	0.00	0.00	0.00
Legal Services		500.00	(500.00)	700.00	2,000.00	(1,300.00)
Other Professional Services		35.00	(35.00)	286.86	326.00	(39.14)
Animal Control Fee		0.00	0.00	0.00	0.00	0.00
Dues		150.00	(150.00)	8,380.00	8,490.00	(110.00)
Commodities:		0.00		0.00	0.00	
Office Supplies	1,046.84	355.00	691.84	3,950.43	2,688.00	1,262.43
Gasoline		2,226.00	(2,226.00)	17,417.65	20,549.00	(3,131.35)
Operating Supplies	1,364.29	687.00	677.29	3,986.83	5,128.00	(1,141.17)
Uniforms	898.00	208.00	690.00	9,903.04	6,237.00	3,666.04
Other Expenses:		0.00		0.00	0.00	
Miscellaneous Expense	75.00	115.00	(40.00)	1,107.58	1,273.00	(165.42)
Allocated (Non-Discretionary) Expenses:		0.00			0.00	
Maintenance-Building	0.00	508.00	(508.00)	8,159.17	4,986.00	3,173.17
Maintenance-Equipment	0.00	777.00	(777.00)	4,894.71	7,614.00	(2,719.29)
General Insurance		0.00	0.00	19,993.63	20,000.00	(6.37)
Workman's Comp. Insurance		0.00	0.00 xx	24,996.51	26,000.00	(1,003.49)
Telephone	1,303.56	329.00	974.56	3,297.05	2,941.00	356.05
Utilities - Gas		354.00	(354.00)	882.83	2,390.00	(1,507.17)
Legal Services	210.68	490.00	(279.32)	5,320.68	4,900.00	420.68
Internet Services	399.00	400.00	(1.00)	3,597.08	3,602.00	(4.92)
Disability Insurance	1,796.56	6,925.00	(5,128.44) xx	14,431.75	23,365.00	(8,933.25)
Hospitalization Insurance	4,101.34	1,408.00	2,693.34 xx	55,245.43	56,217.00	(971.57)
Life/Retirement Insurance		268.00	(268.00)	2,200.68	2,267.00	(66.32)
Total Expense	83,500.26	85,547.00	(2,046.74)	1,003,069.86	997,621.00	5,448.86

6/12/2025

Village of Wayne

General Fund

Statement of Departmental Expenditures
For the Ten Months Ended February 28, 2025

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Administration Department:						
Personal Services:						
Salaries-Part Time	7,045.05	7,474.00	(428.95)	72,192.19	73,722.00	(1,529.81)
Social Security Tax	538.94	576.00	(37.06)	5,522.65	5,661.00	(138.35)
State Unemployment Tax	61.41	56.00	5.41	213.26	352.00	(138.74)
Contractual Services:	0.00			0.00	0.00	
Maintenance-Building	0.00	0.00	0.00	4,434.77	1,005.00	3,429.77
Maintenance-Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance-Other	0.00		0.00	6,052.00	5,875.00	177.00
Records Management	0.00	100.00	(100.00)	5,108.92	5,067.00	41.92
Advertising-Legal Publications	0.00	0.00	0.00	634.60	645.00	(10.40)
Printing	2,023.06	0.00	2,023.06	8,871.04	5,720.00	3,151.04
Postage	219.64	325.00	(105.36)	1,657.97	1,892.00	(234.03)
Accounting Services	0.00	215.00	(215.00)	2,253.03	2,420.00	(166.97)
Audit Services	0.00		0.00	16,800.00	16,500.00	300.00
Engineering Services	3,909.39	2,718.00	1,191.39	22,171.34	24,565.00	(2,393.66)
Legal Services	0.00	1,309.00	(1,309.00)	26,595.05	18,383.00	8,212.05
Professional Services - Other	2,150.00	11,505.00	(9,355.00)	16,291.53	61,990.00	(45,698.47)
Dues	0.00	0.00	0.00	5,345.43	5,280.00	65.43
Commodities:	0.00			0.00	0.00	
Office Supplies	0.00	208.00	(208.00)	1,633.24	2,187.00	(553.76)
Operating Supplies	0.00	57.00	(57.00)	2,193.71	2,388.00	(194.29)
Other Expenses:	0.00			0.00	0.00	
Miscellaneous Expense	0.00	110.00	(110.00)	2,884.05	1,475.00	1,409.05
Village Contributions	0.00	0.00	0.00	2,490.29	2,465.00	25.29
Allocated (Non-Discretionary)	0.00			0.00	0.00	
Maintenance-Building	0.00	130.00	(130.00)	975.00	1,398.00	(423.00)
Maintenance-Equipment	0.00	357.00	(357.00)	1,103.07	2,349.00	(1,245.93)
General Insurance	0.00	0.00	0.00	8,567.31	9,000.00	(432.69)
Workman's Comp. Ins	0.00		0.00	3,400.65	3,650.00	(249.35)
Telephone	0.00	329.00	(329.00)	2,970.26	3,276.00	(305.74)
Historic Sites Commission	0.00		0.00	0.00	50.00	(50.00)
Utilities - Gas	170.69	245.00	(74.31)	695.42	979.00	(283.58)
Park Commission	0.00		0.00	4,450.00	2,280.00	2,170.00
HOA Dues	0.00	0.00	0.00	400.00	0.00	400.00
Merchant and Billing Fees	0.00		0.00	1,069.21	947.00	122.21
Hospitalization Insurance	0.00	682.00	(682.00)	5,244.00	6,358.00	(1,114.00)
Internet Services	0.00	315.00	(315.00)	3,075.47	3,220.00	(144.53)
Total Expense	16,118.18	26,711.00	(10,592.82)	235,295.46	271,099.00	(35,803.54)

Village of Wayne

General Fund
Statement of Revenues and Expenditures
For the Ten Months Ended February 28, 2025

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Building Department						
Personal Services:						
Salaries-Part Time	3,557.10	6730	(3,172.90)	54,725.55	59,365.00	(4,639.45)
Social Security Tax	263.92	515	(251.08)	4,178.32	4,542.00	(363.68)
State Unemployment Tax	23.83	21	2.83	144.66	180.00	(35.34)
Expense Reimbursement		153	(153.00)	1,473.33	1,467.00	6.33
Training			0.00	0.00	0.00	0.00
Contractual Services:				0.00	0.00	
Engineering Services		2119	(2,119.00)	10,601.90	15,145.00	(4,543.10)
Other Professional Services		1220	(1,220.00)	6,921.00	10,558.00	(3,637.00)
Dues			0.00	170.00	145.00	25.00
Commodities:		145		0.00	145.00	
Office Supplies		43	(43.00)	0.00	215.00	(215.00)
Operating Supplies		80	(80.00)	442.32	487.00	(44.68)
Other Expenses:				0.00	0.00	
Allocated (Non-Discretionary) Expenses:				0.00	0.00	
Maintenance-Building		130	(130.00)	1,267.50	1,398.00	(130.50)
Maintenance-Equipment		37	(37.00)	337.35	367.00	(29.65)
General Insurance			0.00	0.00	0.00	0.00
Telephone		330	(330.00)	2,970.22	3,281.00	(310.78)
Legal Services		299	(299.00)	2,013.75	2,669.00	(655.25)
Internet Services		150	(150.00)	1,350.00	1,500.00	(150.00)
Total Expense	3,844.85	11,972.00	(8,127.15)	86,595.90	101,464.00	(14,868.10)

Village of Wayne

General Fund

Statement of Departmental Expeditures
For the Ten Months Ended February 28, 2025

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Public Works Department:						
Personal Services:						
Salaries-Part Time	6,629.75	3,743.00	2,886.75	46,197.75	41,513.00	4,684.75
Social Security Tax	507.17	278.00	229.17	3,592.63	3,193.00	399.63
State Unemployment Tax	19.95	29.00	(9.05)	333.41	345.00	(11.59)
Contractual Services:				0.00	0.00	
Maintenance-Building		200.00	(200.00)	604.00	600.00	4.00
Maintenance-Vehicles		446.00	(446.00)	2,488.07	3,107.00	(618.93)
Maintenance-Equipment		122.00	(122.00)	147.23	757.00	(609.77)
Maintenance-Roads		10,000.00	(10,000.00)	20,956.84	26,024.00	(5,067.16)
Commodities:				0.00	0.00	
Gasoline		304.00	(304.00)	2,540.00	2,890.00	(350.00)
Snow Removal		0.00	0.00	16,258.00	20,000.00	(3,742.00)
Office Supplies		0.00	0.00	144.29	272.00	(127.71)
Operating Supplies		0.00	0.00	2,904.12	2,000.00	904.12
Other Expenses:				0.00	0.00	
Miscellaneous Expense		0.00	0.00	816.95	0.00	816.95
Allocated (Non-Discretionary) Expenses:				0.00	0.00	
Street Lights	161.19	664.00	(502.81)	6,564.80	6,622.00	(57.20)
Utilities - Gas	0.00	134.00	(134.00)	627.03	934.00	(306.97)
Total Expense	7,318.06	15,920.00	(8,601.94)	104,175.12	108,257.00	(4,081.88)

Village of Wayne
General Fund
Statement of Income and Expenditures
For the Ten Months Ended February 28, 2025

	CURRENT PERIOD			YEAR TO DATE			Remaining
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
CAPITAL:							
Income:							
State Grant - Lake Eleanor Drainage	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
State Grant - Village Hall	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00
MFT Appropriation*	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
St&Br Appropriation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Recoveries	0.00	0.00	0.00	8,000.00	8,000.00	0.00	0.00
Vehicle Sales	0.00	0.00	0.00	4,900.00	4,900.00	0.00	0.00
Body Warn Cameras	0.00	0.00	0.00	10,188.00	10,188.00	0.00	0.00
Tasers Grant	0.00	16,000.00	(16,000.00)	0.00	0.00	0.00	16,000.00
Grant - Speed Signs	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00
Grant - Bulletproof Vests	0.00	0.00	0.00	898.00	0.00	898.00	0.00
Computer Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Radio Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Speed Sign Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Donations and Contributions	5,000.00	0.00	5,000.00	6,850.00	0.00	6,850.00	0.00
Total Income	15,000.00	16,000.00	(1,000.00)	40,836.00	23,088.00	17,748.00	726,000.00
Expenditures:							
Squad Cars - Equipment Changeover	0.00	0.00	0.00	9,814.21	9,056.00	758.21	0.00
PD - Tasers	0.00	16,000.00	(16,000.00)	0.00	0.00	0.00	16,000.00
Equipment - Police Other	0.00	0.00	0.00	1,901.87	330.00	1,571.87	0.00
Equipment - Police printer	0.00	0.00	0.00	299.98	0.00	299.98	0.00
Equipment - Body Worn Cameras	0.00	0.00	0.00	16,803.51	15,930.00	873.51	0.00
Equipment - Radar Unit, Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment - Speed Signs	0.00	266.00	(266.00)	21,484.37	21,484.00	0.37	266.00
PD Building Purchase and Improvements	0.00	0.00	0.00	1,573.91	1,574.00	(0.09)	498,426.00
Admin - Equipment	0.00	0.00	0.00	14,480.00	0.00	14,480.00	27,000.00
Public Works - Mechanical Lift	0.00	0.00	0.00	6,970.32	5,695.00	1,275.32	605.00
PW - Salt Storage/Tool Box/Fuel Tank	0.00	480.00	(480.00)	3,555.62	2,560.00	995.62	7,440.00
PW - Generator	0.00	0.00	0.00	479.00	0.00	479.00	0.00
Peterson Road Drainage	0.00	0.00	0.00	3,750.00	3,750.00	0.00	0.00
Cedar Lane Storm Water	0.00	0.00	0.00	22,876.00	22,228.00	648.00	0.00
Lake Eleanor Drainage with engineering	0.00	0.00	0.00	2,222.78	2,223.00	(0.22)	82,518.00
Road paving and culvert repair	0.00	0.00	0.00	222,173.33	204,820.00	17,353.33	15,895.00
Engineering for road paving and culvert repair	0.00	0.00	0.00	28,390.23	19,861.00	8,529.23	0.00
Total Expenditures	0.00	16,746.00	(16,746.00)	356,775.13	309,511.00	47,264.13	648,150.00
Excess/(Deficit)	15,000.00	(746.00)	15,746.00	(315,939.13)	(286,423.00)	-29,516.13	77,850.00

Village of Wayne
Non General Funds
Fund Assets and Change in Equity
As of 2/28/25

description	mft fund	park fund	road and bridge fund	santuary maintenance Fund	scjool fund	William T Jenson Memorial Fund	total	polic Pension fund (a)
Fund Assets								
Balance @ 02/28/2025	513,483.87	101,577.49	13,504.26	85,880.81	0.36	120,996.47	881,159.26	2,101,807.48
Change in Fund Equity								
Balance @ 5/1/24	407,447.33	96,179.41	10,516.20	82,359.48	0.36	116,035.20	712,537.98	2,159,652.69
Activity for period ended 02/28/2025	106,036.54	5,398.08	2,987.88	3,521.33	0.00	4,961.27	168,593.10	(119,185.05)
Total Equity @	513,483.87	101,577.49	13,504.08	85,880.81	0.36	120,996.47	881,131.08	2,040,467.64