

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

Tuesday, April 2, 2024

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)**
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. Reports of Boards, Commissions, Staff, and Action Items**
 - A. Plan Commission**
 - B. Zoning Board of Appeals**
 - C. Engineering**
 - D. Park Commission**
- V. Consent Agenda**
 - A. Minutes March 19, 2024 – Open & Closed Sessions**
 - B. Wayne Memorial Park Tree Dedication Program**
 - C. New 2024 Ford Squad Car Purchase from Terry Ford of Peotone –Not to Exceed \$45,000**
- VI. Items Removed from Consent Agenda**
- VII. Ordinances and Resolutions**
- VIII. Reports of Officers and Action Items**
 - A. Clerk’s Report – Patti Engstrom**
 - B. Treasurer’s Report – Howard Levine**
 - 1. Financial Statements as of February 29, 2024 and the Ten Months Then Ended**
 - 2. February 2024 Disbursements**
 - 3. Wayne Police Pension Fund - Annual Payment**
 - C. President’s Report – Eileen Phipps**
 - D. Village Attorney’s Report – Mickey, Wilson, Weiler, Renzi, Lenert & Julien, P.C.**

- IX. Appointments – Village Commissions and Committees – President Phipps**
- X. Reports of Trustees and Action Items**
 - A. Public Safety – Pete Connolly**
 - 1. Res. 24-R-02; Execution of Intergov’l Agreement w/ Village of Wayne & Kane County for Police Records Management**
 - B. Public Works – Mike Dimitroff**
 - C. Finance – Pete Connolly**
 - D. Administration – Emily Miller**
 - E. Development/Historic and Rural Preservation – Ed Hull**
 - F. Building & Zoning –Gary Figurski**
 - G. Parks – Emily Miller**
 - H. Technology – Guy Bevente**
- XI. 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)**
- XII. Old Business**
- XIII. New Business and Action Items**
- XIV. Adjournment**

In lieu of making a comment in person, a member of the public may submit a written comment by email no later than noon on the day preceding the day of the meeting to clerk@villageofwayne.org and it will be read at the meeting. Written comments should be limited to 450 words or less and, when read, are subject to the three minute time limit for public comment.

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.

DATE: March 28, 2024

TO: Village of Wayne Board

FROM: Emily Miller Trustee and liaison to the Park Commission

SUBJECT: Park Commission Wayne Memorial Park Tree Dedication Program

Due to the continued interest from citizens on the donation of trees, the Park Commission determined that there was a need for a process to be established. In this program the Park Commission has denoted the types of trees and a standardized method with which to plant and identify the donations. The trees will be selected from five options of species and will also be identified with post marker that will be consistent and uniform. This program is established only for the Wayne Memorial Park on Guild Lane.

This program will ensure that any incremental trees dedicated will be positioned, selected, and planted to have the best potential for success over many years. This plan will give consistency and a program to an ask of the community. The Dedication Program will assist in beautifying Wayne Memorial Park and satisfy a request of the community to have a way to dedicate a tree in honor of someone who has brought beauty to their lives.

The Park's Commission Wayne Park Tree Dedication Program

Planting a tree in Wayne Park is a powerful way to memorialize someone or something special.

This program is designed to make the process easy. The Parks commission has requested assistance from the Morton Arboretum and local botanists to create this program.



It is a turnkey all-inclusive process.

The program offers a variety of tree species procured and planted within Wayne Park. Since tree pricing and availability is volatile, this guide is a reference with final costs determined by tree selection.



All trees will be procured and planted by Nissen Landscape with a caliber of 2" to 2.5" This practice is to insure the best success of the planting and controlling ongoing maintenance. A wood post and plaque will be included with each tree planted. The program will accept applications for trees to be planted in the Spring and Fall Only.

Red Maple (Acer Rubra)

Deep green leaves during the spring & summer turn a brilliant, bright red color in the fall. The balanced & symmetrical growth eliminates the need to prune extensively, leading to easy maintenance. Pest & disease resistant.

- **Height:** 40'-45'
- **Spread:** 25'-30'
- **Exposure:** ☀
- **Fruit/Flower:** Samaras
- **Bloom:** Spring
- **Flower Color:** insignificant
- **Foliage Color:** Green
- **Fall Color:** Red

Characteristics



Ginkgo Biloba

Hailed as “undoubtedly one of the most distinct and beautiful of all deciduous trees,” the ginkgo certainly stands out. Unique, fan-shaped leaves turn a stunning yellow color in the fall. It can tolerate many urban conditions including heat, air pollution, salt and confined spaces. And it establishes easily. This tree also comes with a bit of history. It is a living fossil, with the earliest leaf fossils dating from 270 million years ago.

- **Height:** 25-50'
- **Spread:** 25-35'
- **Exposure:** ☀️ 🌬️
- **Shape:** pyramidal
- **Fruit/Flower:** Tan Seeds
- **Fruit Size:** Plum-like
- **Fall Color:** Yellow



Characteristics



Bald Cypress

Native tree. Good as a street tree. Drought tolerant. Generally found in wet swampy areas, often in standing water. A deciduous conifer. Pyramidal to conical shape, especially when young. Branching is more or less horizontal. Foliage emerges as a bright yellow and matures to a soft green. Needles turn an attractive, warm reddish brown in fall. Relatively care-free. Works well at pond edges, for shade, in wet sites, as well as in groupings.

- **Height:** 50'-80'
- **Spread:** 20'-30'
- **Exposure:** ☀️ ⚡️
- **Fruit/Flower:** cones
- **Fruit Size:** 3/4"-1"
- **Foliage Color:** Yellow-Green
- **Fall Color:** Reddish-Brown



Characteristics



Northern Red Oak

Rounded, pyramidal native tree. Upright spreading branches. Fast growing oak suitable for lawns, parks, and commercial sites. Transplants better than most Oaks and is pH tolerant. Prefers acidic conditions. Excellent red Fall color.

- **Height:** 40' 50'
- **Spread:** 40' 45'
- **Exposure:** ☀
- **Fruit/Flower:** acorns / acorn
- **Bloom:** Spring
- **Flower Color:** insignificant
- **Foliage Color:** Green
- **Fall Color:** Red

Characteristics



Bur Oak

Native tree for prairies and oak savannas. Bold, foliage. More tolerant of dry conditions than most oaks. Corky bark of great Winter interest.

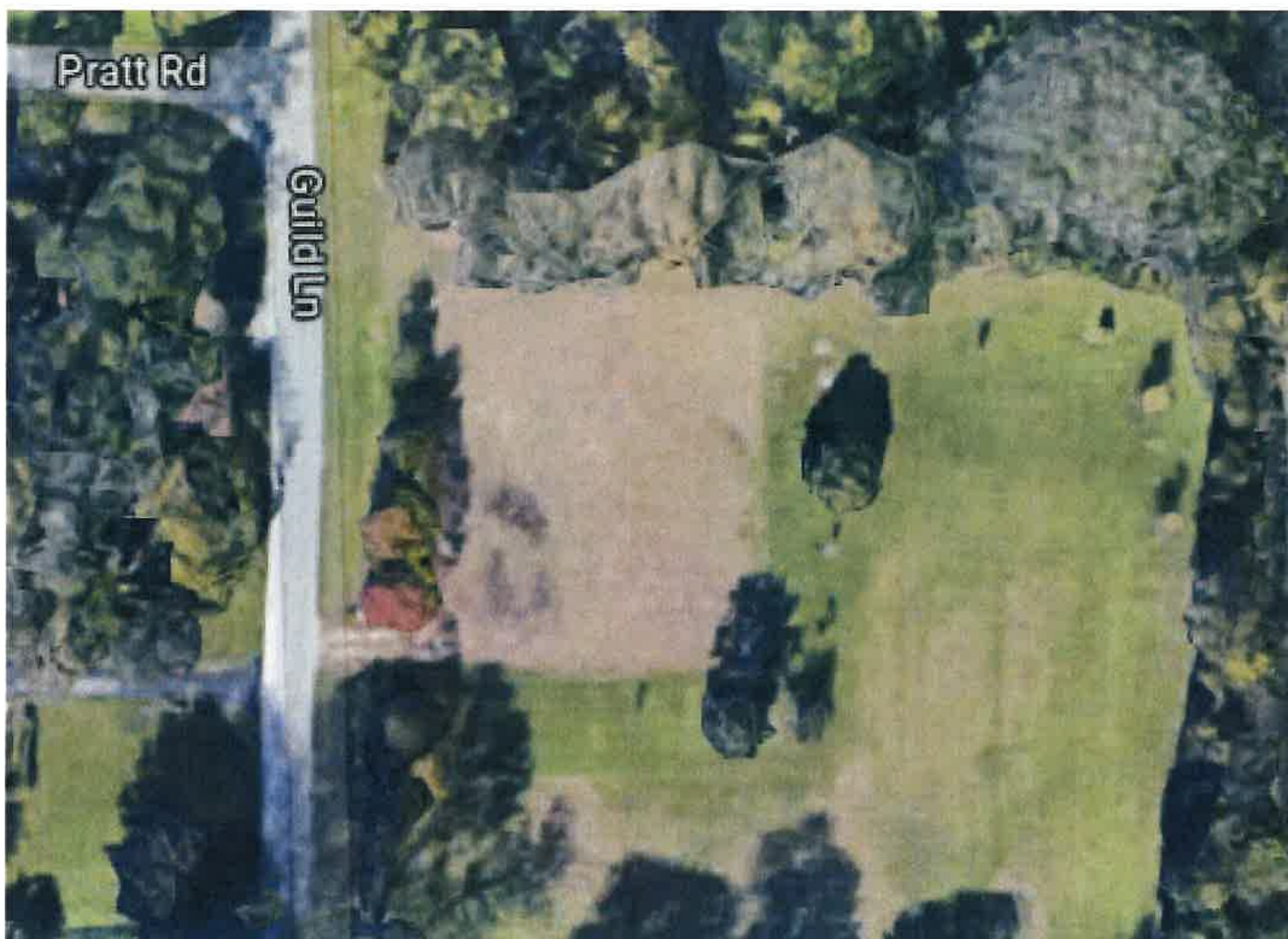
- **Height:** 60-80'
- **Spread:** 60-80'
- **Exposure:** ☀
- **Fruit/Flower:** acorns / acorn
- **Bloom:** Spring
- **Flower Color:** insignificant
- **Foliage Color:** Green
- **Fall Color:** Copper Yellow

Characteristics



The trees outlined in the initial program offering will not include ornamental or supplement trees that may be offered in the future to fill the park tree structure. The trees in the initial offering will be used to develop the configuration of the park. These are native trees with significant domineering characteristics.

Wayne Park via Google Maps





Each dedicated tree will be identified with a post marker. Customization is limited to space within the standardized plaques offered.

Uniform classic park benches can be offered for dedication with plaques as well.



Traditional styling in a comfortable, contoured bench locally procured in Batavia, Illinois

- Tough, top-grade recycled plastic slats won't rot, splinter or require painting
- Cast aluminum frames, powder-coated Black
- UV and moisture resistant



Village of Wayne

Police Department

31W680 Army Trail Road

Wayne, IL 60184

Tel: 630-584-3031

Fax: 630-524-9151

MEMORANDUM

Date: March 26, 2024
To: Village President and Board of Trustees / Public Safety
From: Tim Roberts, Chief of Police *TR*
Subject: **Purchase of One (1) Police Vehicle**

Issue:

Currently the Police Department has in its fleet a 2020 Ford Explorer patrol vehicle (#3102), with over 80k miles on the odometer. The vehicle shows major signs of wear, and according to Hawk Ford, currently requires an engine replacement. In the meantime, the squad was taken out of service due to the mechanical issue.

Analysis:

Squad #3102 has experienced a number of mechanical problems over its service life, including transmission issues. In January, the squad car was brought to the Ford dealership for service regarding a noise in the engine compartment. Ford advised that the squad has an issue with the connecting rods and is in need of an engine replacement. The estimated repair from Ford is \$10,500 for parts and labor. Prior to this issue, this particular squad was slated for the next replacement. The availability of police vehicles continues to be challenging, taking months for delivery. The primary police vehicle for the Wayne Police Department is the Ford Explorer model. These SUV's have proven to be very difficult to find. After reaching out to numerous dealerships who sell the police SUV, we were able to locate one that matches our specifications at Terry Ford in Peotone, IL from dealer inventory.

Additional budgeted necessary lighting equipment, changeover, setup, installation, and labor will be completed once the vehicle has arrived.

Recommendation:

I respectfully recommend the Village Board approve the purchase of one (1) new 2024 Ford Explorer Police SUV from Terry Ford of Peotone, IL for the purchase price not to exceed \$45,000. The vehicle is being held pending approval and would be available for immediate delivery.



Business Preferred Network
SALES SERVICE FINANCE

TERRY'S FORD
363 N. HARLEM AVENUE
PEOTONE IL 60468
708-258-2400 X2248
815-922-8405 Direct
e-mail: yourfordstore@aol.com

INVOICE # 2901

Date: March 26, 2024

To: Village of Wayne
Wayne IL

Re: 2024 Ford Police Utility
VIN 1FM5K8AB2RGA48422

Vehicle:	\$43,819.00
Title:	165.00
MP Plate:	8.00

Total Due: 43,992.00

Please make payment to:

TERRY'S FORD
363 N. Harlem Avenue
Peotone IL 60468
708-258-2400 Phone
708-258-2357 Fax

Village of Wayne
General Fund
Comparative Balance Sheet
As of February 29, 2024 and February 28, 2023
ASSETS

	This Year	Last Year
Cash:		
Cash in Bank-Checking	\$ 2,364.59	\$ 3,323.14
Cash in Bank-Money Market (APY .05%)	3,679.93	25,720.88
Cash in Bank-Illinois Funds (APY 5.399%)	2,287,442.90	2,493,792.84
Cash in Bank-Old Second Checking	551.47	551.47
Cash in Bank-Old Second (APY .5%)	28,089.21	27,948.83
Cash in Bank-St. Charles Bank & Trust (APY .1%)	25,189.39	25,159.15
First National Bank of Ottawa	1,188,793.40	1,136,816.66
Police Bond Fund	0.00	510.31
Petty Cash Fund	50.00	50.00
Total Cash	3,536,160.89	3,713,873.28
Accounts Receivable:		
Due From School Fund	0.00	0.01
Due From Developers	(7,054.38)	(11,678.50)
Due From SSA#3	(66,287.04)	(51,265.35)
Due From SSA#4	(149,036.30)	(140,684.76)
Due From SSA#5	(10,066.50)	660.50
Prepaid Rd Maintenance	8,067.50	4,155.24
Total Accounts Receivable	(224,376.72)	(198,812.86)
Total Assets	\$ 3,311,784.17	\$ 3,515,060.42

LIABILITIES AND SHAREHOLDER'S EQUITY

Current Liabilities:		
Construction Deposits	\$ 220,618.40	\$ 223,768.40
Deferred Contributions	0.00	19,943.92
Due to ARPA	327,994.01	327,994.01
Accrued Expenses	18,775.19	6,750.00
Net Pension Liability	3,261,397.00	3,177,997.00
Total Liabilities	3,828,784.60	3,756,453.33
Fund Balance:		
Utility Line Burial Account	10,000.00	10,000.00
PCBMP_FIL Account	12,796.50	12,796.50
Fund Balance Beginning of Year	(559,689.74)	(629,699.04)
Net Income - Operating	725,456.38	717,535.66
Net Income - Capital	(705,563.57)	(352,026.03)
Fund Balance - End of Period	(517,000.43)	(241,392.91)
Total Liabilities and Fund Balance	\$ 3,311,784.17	\$ 3,515,060.42

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

Village of Wayne
General Fund
Comparative Balance Sheet
As of February 29, 2024 and January 31, 2024

ASSETS		
	This Month	Last Month
Cash:		
Cash in Bank-Checking	\$ 2,364.59	\$ 3,321.33
Cash in Bank-Money Market (APY .05%)	3,679.93	5,109.71
Cash in Bank-Illinois Funds (APY 5.399%)	2,287,442.90	2,323,244.92
Cash in Bank-Old Second Checking	551.47	551.47
Cash in Bank-Old Second (APY .5%)	28,089.21	28,078.08
Cash in Bank-St. Charles Bank & Trust (APY .1%)	25,189.39	25,187.39
First National Bank of Ottawa	1,188,793.40	1,183,756.23
Petty Cash Fund	50.00	50.00
Total Cash	3,536,160.89	\$ 3,569,299.13
Accounts Receivable:		
Due From Developers	(7,054.38)	(7,054.38)
Due From SSA#3	(66,287.04)	(66,287.04)
Due From SSA#4	(149,036.30)	(151,636.30)
Due From SSA#5	(10,066.50)	(10,066.50)
Prepaid Rd Maintenance	8,067.50	0.00
Total Accounts Receivable	(224,376.72)	(235,044.22)
Total Assets	\$ 3,311,784.17	\$ 3,334,254.91
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current Liabilities:		
Construction Deposits	\$ 220,618.40	\$ 218,868.40
Deferred Contributions	0.00	0.00
Due to ARPA	327,994.01	327,994.01
Accrued Expenses	18,775.19	39,936.35
Net Pension Liability	3,261,397.00	3,261,397.00
Total Liabilities	3,828,784.60	\$ 3,848,195.76
Fund Balance:		
Utility Line Burial Account	10,000.00	10,000.00
PCBMP_FIL Account	12,796.50	12,796.50
Fund Balance Beginning of Year	(559,689.74)	(559,689.74)
Net Income - Operating	725,456.38	728,305.97
Net Income - Capital	(705,563.57)	(705,353.58)
Fund Balance - End of Period	(517,000.43)	(513,940.85)
Total Liabilities and Fund Balance	\$ 3,311,784.17	\$ 3,334,254.91

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

Village of Wayne
 General Fund
 As of February 29, 2024

CD Portfolio - First Nat'l Bank of Ottawa	Rate	Maturity Date	Principal
Affinity Bank	5.35%	3/13/2024	135,000
Bank of Oak Ridge	5.61%	3/16/2024	135,000
Bradesco Bank	5.55%	3/16/2024	150,000
United Fidelity Bank	5.75%	5/17/2024	248,000
BOM Bank	5.97%	6/9/2024	195,000
Cornerstone Bank	5.85%	6/15/2024	146,000
State Bank of TX	5.90%	12/7/2024	168,000
MFB Northern Instl Fds Treas Port	5.21%		11,793
Total Portfolio			\$ 1,188,793
Portfolio Yield	February	5.73%	
	January	5.73%	
	December	5.73%	

Village of Wayne
General Fund
Statement of Departmental Expenditures
For the Ten Months Ended February 29, 2024

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Income						
Taxes:						
Property Taxes-DuPage	0.00	0.00	0.00	514,462.23	514,309.00	153.23
Property Taxes-Kane	0.00	0.00	0.00	405,106.02	405,529.00	(422.98)
Sales Tax	17,797.24	20,324.00	(2,526.76)	179,187.32	159,059.00	20,128.32
Amusement Tax	0.00	0.00	0.00	60,212.50	55,000.00	5,212.50
State Income Tax	34,499.51	33,340.00	1,159.51	316,424.86	300,971.00	15,453.86
Utilities Tax	27,164.40	26,627.00	537.40	175,682.99	210,921.00	(35,238.01)
Licenses and Permits:						
Liquor Licenses	0.00	0.00	0.00	250.00	250.00	0.00
Building Permits	16,745.00	9,333.00	7,412.00	154,574.49	108,621.00	45,953.49
Truck Permits	0.00	0.00	0.00	2,850.00	5,675.00	(2,825.00)
Vehicle Sticker Fee	10.00	23.00	(13.00)	77,310.00	73,922.00	3,388.00
Fines and Penalties:						
Traffic Fines-DuPage	6,675.24	2,983.00	3,692.24	64,668.88	46,300.00	18,368.88
Traffic Fines-Kane	1,652.00	0.00	1,652.00	1,722.00	250.00	1,472.00
Charges for Services						
Police Report Fees	55.00	25.00	30.00	285.00	240.00	45.00
Extra Duty Revenues	0.00	0.00	0.00	220.00	0.00	220.00
Credit Card Processing Fees	0.00	0.00	0.00	1,009.82	1,060.00	(50.18)
Interest Income:						
Interest-Illinois Funds Account	9,804.38	7,839.00	1,965.38	112,310.09	89,321.00	22,989.09
Interest-Other Accounts	4,706.03	3,725.00	981.03	43,781.66	38,154.00	5,627.66
Interest-Money Market	1.25	44.00	(42.75)	39.37	312.00	(272.63)
Other Income:						
Miscellaneous Income	13.69	270.00	(256.31)	9,361.63	7,395.00	1,966.63
Vehicle Sales	0.00	0.00	0.00	13,348.00	0.00	13,348.00
Insurance Recoveries	1,150.00	0.00	1,150.00	1,150.00	0.00	1,150.00
Contributions	0.00	0.00	0.00	100.00	0.00	100.00
Total Income	120,273.74	104,533.00	15,740.74	2,134,056.86	2,017,289.00	116,767.86
Expenditures:						
Police Department	83,949.23	85,761.00	(1,811.77)	971,246.63	1,006,601.00	(35,354.37)
Administration Department	20,765.52	16,948.00	3,817.52	221,772.33	227,689.00	(5,916.67)
Building Department	7,757.25	9,519.00	(1,761.75)	111,308.26	98,062.00	13,246.26
Public Works Department	10,651.33	10,646.00	5.33	104,273.26	112,021.00	(7,747.74)
Total Expenditures	\$123,123.33	\$122,874.00	\$249.33	\$1,408,600.48	\$1,444,373.00	(\$35,772.52)
Excess Revenues (Expenditure)	(\$2,849.59)	(\$18,341.00)	\$15,491.41	\$725,456.38	\$572,916.00	\$152,540.38

Village of Wayne
General Fund
Statement of Departmental Expenditures
For the Ten Months Ended February 29, 2024

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Police Department:						
Personal Services:						
Salaries-Full Time	41,705.86	41,706.00	(0.14)	440,491.79	438,414.00	2,077.79
Salaries-Part Time	16,173.52	17,277.00	(1,103.48)	161,542.19	189,660.00	(8,117.81)
Salaries-Over Time	583.15	1,474.00	(890.85)	15,194.05	14,156.00	1,038.05
Extra Duty Work	0.00	0.00	0.00	160.00	0.00	160.00
Social Security Tax	4,951.15	5,075.00	(123.85)	51,860.24	52,027.00	(166.76)
State Unemployment Tax	381.30	410.00	(28.70)	1,458.85	1,210.00	248.85
Retirement Fund	636.02	636.00	0.02	6,360.20	6,360.00	0.20
Training	1,975.00	0.00	1,975.00	2,675.00	3,832.00	(1,157.00)
Contractual Services:						
Maintenance-Building	4,128.30	0.00	4,128.30	4,411.45	889.00	3,522.45
Maintenance-Vehicles	1,418.37	320.00	1,098.37	6,983.55	4,362.00	2,621.55
Maintenance-Equipment	1,450.00	0.00	1,450.00	2,525.23	211.00	2,314.23
Telephone	826.91	441.00	385.91	4,352.80	4,299.00	53.80
Radio Communication - Kane	0.00	0.00	0.00	52,966.00	52,970.00	(4.00)
Printing	0.00	0.00	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00
Legal Services	500.00	500.00	0.00	5,000.00	5,000.00	0.00
Other Professional Services	33.99	2,778.00	(2,744.01)	6,106.87	19,446.00	(13,339.13)
Animal Control Fee	0.00	0.00	0.00	300.00	300.00	0.00
Dues	315.00	280.00	35.00	9,240.00	8,770.00	470.00
Commodities:						
Office Supplies	182.32	417.00	(234.68)	2,728.06	3,666.00	(937.94)
Gasoline	(2,098.71)	2,625.00	(4,723.71)	21,525.81	26,250.00	(4,724.19)
Operating Supplies	61.93	506.00	(444.07)	3,198.16	5,485.00	(2,286.84)
Uniforms	1,142.80	552.00	590.80	3,939.01	4,799.00	(859.99)
Other Expenses:						
Miscellaneous Expense	75.00	142.00	(67.00)	720.00	1,216.00	(496.00)
Allocated (Non-Discretionary) Expenses:						
Maintenance-Building	440.00	773.00	(333.00)	4,730.00	6,082.00	(1,352.00)
Maintenance-Equipment	236.40	315.00	(78.60)	5,074.51	4,455.00	619.51
General Insurance	0.00	0.00	0.00	18,087.30	13,020.00	5,067.30
Workman's Comp. Insurance	0.00	0.00	0.00	26,387.46	39,025.00	(12,637.54)
Telephone	0.00	316.00	(316.00)	2,866.78	2,822.00	44.78
Utilities - Gas	474.57	0.00	474.57	652.32	0.00	652.32
Temp Space Occupancy Cost	503.35	230.00	273.35	25,638.43	28,727.00	(3,088.57)
Legal Services	490.00	490.00	0.00	4,900.00	4,900.00	0.00
Internet Services	0.00	399.00	(399.00)	3,591.00	3,990.00	(399.00)
Disability Insurance	1,418.98	1,403.00	15.98	13,893.10	14,030.00	(136.90)
Hospitalization Insurance	5,683.46	6,455.00	(771.54)	59,209.08	63,838.00	(4,628.92)
Life/Retirement Insurance	260.56	241.00	19.56	2,477.39	2,410.00	67.39
Total Expense	83,949.23	85,761.00	(1,811.77)	971,246.63	1,006,601.00	(35,354.37)

Village of Wayne
General Fund
Statement of Departmental Expenditures
For the Ten Months Ended February 29, 2024

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Administration Department:						
Personal Services:						
Salaries-Part Time	7,394.47	6,190.00	1,204.47	70,551.12	69,625.00	926.12
Social Security Tax	565.66	474.00	91.66	5,428.73	5,326.00	102.73
State Unemployment Tax	82.71	52.00	30.71	233.26	234.00	(0.74)
Contractual Services:						
Maintenance-Building	1,435.97	0.00	1,435.97	2,025.87	525.00	1,500.87
Maintenance-Equipment	0.00	0.00	0.00	21.69	0.00	21.69
Maintenance-Other	0.00	0.00	0.00	1,308.00	5,874.00	(4,566.00)
Records Management	90.85	250.00	(159.15)	5,307.91	5,536.00	(228.09)
Advertising-Legal Publications	94.30	0.00	94.30	526.30	455.00	71.30
Printing	1,053.04	0.00	1,053.04	4,043.74	3,376.00	667.74
Postage	0.00	325.00	(325.00)	2,306.24	2,000.00	306.24
Accounting Services	197.49	189.00	8.49	2,238.63	2,272.00	(33.37)
Audit Services	0.00	0.00	0.00	16,000.00	16,800.00	(800.00)
Engineering Services	1,817.00	2,700.00	(883.00)	20,207.94	24,598.00	(4,390.06)
Legal Services	1,953.50	1,248.00	705.50	24,723.50	18,504.00	6,219.50
Professional Services - Other	4,063.89	3,393.00	670.89	21,848.77	28,217.00	(6,368.23)
Dues	0.00	0.00	0.00	4,184.12	4,174.00	10.12
Commodities:						
Office Supplies	107.58	283.00	(175.42)	2,438.72	2,635.00	(196.28)
Operating Supplies	14.83	32.00	(17.17)	2,907.15	2,436.00	471.15
Other Expenses:						
Miscellaneous Expense	155.00	0.00	155.00	1,956.11	1,281.00	675.11
Village Contributions	0.00	0.00	0.00	1,297.12	1,297.00	0.12
Allocated (Non-Discretionary) Expenses:						
Maintenance-Building	130.00	130.00	0.00	1,267.50	1,398.00	(130.50)
Maintenance-Equipment	109.20	101.00	8.20	1,020.00	1,008.00	12.00
General Insurance	0.00	0.00	0.00	7,725.02	6,369.00	1,356.02
Workman's Comp. Ins	0.00	0.00	0.00	2,795.76	5,977.00	(3,181.24)
Telephone	324.42	322.00	2.42	3,209.18	3,213.00	(3.82)
Historic Sites Commission	0.00	0.00	0.00	50.00	50.00	0.00
Utilities - Gas	245.61	450.00	(204.39)	1,089.05	1,982.00	(892.95)
Park Commission	0.00	0.00	0.00	4,117.50	2,700.00	1,417.50
HOA Dues	0.00	0.00	0.00	425.00	425.00	0.00
Merchant and Billing Fees	2.00	0.00	2.00	1,094.92	1,171.00	(76.08)
Hospitalization Insurance	613.00	503.00	110.00	6,219.44	5,032.00	1,187.44
Internet Services	315.00	306.00	9.00	3,204.04	3,199.00	5.04
Total Expense	20,765.52	16,948.00	3,817.52	221,772.33	227,689.00	(5,916.67)

Village of Wayne
General Fund
Statement of Revenues and Expenditures
For the Ten Months Ended February 29, 2024

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Building Department						
Personal Services:						
Salaries-Part Time	5,027.46	6,908.00	(1,880.54)	63,848.82	66,182.00	(2,333.18)
Social Security Tax	384.61	528.00	(143.39)	4,884.44	5,061.00	(176.56)
State Unemployment Tax	42.74	37.00	5.74	144.82	170.00	(25.18)
Expense Reimbursement	125.29	214.00	(88.71)	1,525.34	1,874.00	(348.66)
Training	0.00	0.00	0.00	0.00	115.00	(115.00)
Contractual Services:						
Engineering Services	600.00	569.00	31.00	17,675.84	6,864.00	10,811.84
Other Professional Services	374.00	371.00	3.00	12,798.00	8,262.00	4,536.00
Dues	0.00	0.00	0.00	145.00	152.00	(7.00)
Commodities:						
Office Supplies	0.00	46.00	(46.00)	39.61	362.00	(322.39)
Operating Supplies	14.83	0.00	14.83	597.24	421.00	176.24
Other Expenses:						
Allocated (Non-Discretionary) Expenses:						
Maintenance-Building	130.00	130.00	0.00	1,397.50	1,398.00	(0.50)
Maintenance-Equipment	36.40	34.00	2.40	340.00	338.00	2.00
General Insurance	0.00	0.00	0.00	(10.00)	50.00	(60.00)
Telephone	324.42	322.00	2.42	3,209.15	3,213.00	(3.85)
Legal Services	547.50	210.00	337.50	3,212.50	2,100.00	1,112.50
Internet Services	150.00	150.00	0.00	1,500.00	1,500.00	0.00
Total Expense	7,757.25	9,519.00	(1,761.75)	111,308.26	98,062.00	13,246.26

Village of Wayne
General Fund
Statement of Departmental Expenditures
For the Ten Months Ended February 29, 2024

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
Public Works Department:						
Personal Services:						
Salaries-Part Time	3,862.50	4,096.00	(233.50)	40,638.75	40,812.00	(173.25)
Social Security Tax	295.47	313.00	(17.53)	3,213.28	3,120.00	93.28
State Unemployment Tax	32.83	33.00	(0.17)	342.29	335.00	7.29
Contractual Services:						
Maintenance-Building	600.98	200.00	400.98	600.98	600.00	0.98
Maintenance-Vehicles	717.26	416.00	301.26	1,587.42	3,169.00	(1,581.58)
Maintenance-Equipment	0.00	57.00	(57.00)	486.55	686.00	(399.45)
Maintenance-Roads	2,799.65	3,508.00	(708.35)	25,198.42	27,987.00	(2,788.58)
Commodities:						
Gasoline	245.00	245.00	0.00	3,007.33	3,007.00	0.33
Snow Removal	0.00	0.00	0.00	17,228.20	20,000.00	(2,771.80)
Office Supplies	185.90	0.00	185.90	345.13	360.00	(14.87)
Operating Supplies	161.43	0.00	161.43	3,902.96	2,000.00	1,902.96
Other Expenses:						
Miscellaneous Expense	902.16	853.00	49.16	1,249.16	1,200.00	49.16
Allocated (Non-Discretionary) Expenses:						
Street Lights	647.78	668.00	(20.22)	5,664.51	6,560.00	(895.49)
Utilities - Gas	200.37	257.00	(56.63)	808.28	1,985.00	(1,176.72)
Total Expense	10,651.33	10,646.00	5.33	104,273.26	112,021.00	(7,747.74)

**Village of Wayne
General Fund
Statement of Income and Expenditures
For the Ten Months Ended February 29, 2024**

	CURRENT PERIOD			YEAR TO DATE		
	Actual	Budget	Variance	Actual	Budget	Variance
CAPITAL:						
Income:						
State Grant - Lake Eleanor Drainage	0.00	0.00	0.00	0.00	0.00	0.00
State Grant - Village Hall	0.00	0.00	0.00	0.00	0.00	0.00
MFT Appropriation*	0.00	0.00	0.00	0.00	0.00	0.00
St&Br Appropriation	0.00	0.00	0.00	0.00	0.00	0.00
ARPA Funds	0.00	327,994.00	(327,994.00)	0.00	327,994.00	(327,994.00)
Computer Grant	0.00	0.00	0.00	21,808.00	26,500.00	(4,692.00)
Radio Grant	0.00	0.00	0.00	0.00	27,500.00	(27,500.00)
Speed Sign Grant	0.00	10,000.00	(10,000.00)	0.00	10,000.00	(10,000.00)
Donations and Contributions	50.00	0.00	50.00	17,985.83	10,835.00	7,150.83
Total Income	50.00	337,994.00	(337,944.00)	39,793.83	402,829.00	(363,035.17)
Expenditures:						
Squad Cars			0.00	44,744.26	44,744.00	0.26
Squad Cars - Equipment Changeover		0.00	0.00	16,894.79	10,600.00	6,294.79
Squad Cars - Bed Cap/Step - GMC Canyon			0.00	2,994.00	2,994.00	0.00
PD Building Purchase and Improvements	90.00	32,000.00	(31,910.00)	267,671.50	336,000.00	(68,328.50)
Equipment - Police radios		0.00	0.00		27,500.00	(27,500.00)
Equipment - Police computers	0.00	0.00	0.00	21,808.00	26,500.00	(4,692.00)
Equipment - Body Worn Cameras	0.00	0.00	0.00	15,974.28	15,435.00	539.28
Equipment - Radar Unit, Other	169.99	0.00	169.99	5,679.79	5,000.00	679.79
Equipment - Speed Signs	0.00	20,000.00	(20,000.00)	6,650.00	20,000.00	(13,350.00)
Equipment -Police Copier			0.00	2,115.00	2,300.00	(185.00)
Admin - Equipment	0.00		0.00	1,762.95	0.00	1,762.95
Public Works - Building			0.00		0.00	0.00
Public Works - Vehicles	0.00	0.00	0.00	47,339.57	45,000.00	2,339.57
Road paving and culvert repair	0.00	10,500.00	(10,500.00)	206,754.04	297,255.00	(90,500.96)
Engineering for road paving and culvert repair	0.00	3,000.00	(3,000.00)	25,155.39	29,546.00	(4,390.61)
Peterson Road Drainage	0.00	0.00	0.00	66,438.63	0.00	66,438.63
Lake Eleanor Drainage with engineering	0.00	1,100.00	(1,100.00)	13,375.20	16,675.00	(3,299.80)
Total Expenditures	259.99	66,600.00	(66,340.01)	745,357.40	879,549.00	(134,191.60)
Excess/(Deficit)	(209.99)	271,394.00	(271,603.99)	(705,563.57)	(476,720.00)	(228,843.57)

Village of Wayne - Special Revenue Funds
Comparative Balance Sheet
As of February 29, 2024 and February 28, 2023

	ASSETS	
	This Year	Last Year
Road and Bridge Fund:		
Money Market Fund	\$ 5,666.12	\$ 4,805.61
Illinois Funds	29,563.12	55,743.76
Total Road and Bridge	<u>35,229.24</u>	<u>60,549.37</u>
Motor Fuel Fund:		
Illinois Funds	462,576.99	436,406.32
Total Motor Fuel Fund	<u>462,576.99</u>	<u>436,406.32</u>
School Fund:		
Money Market Fund	0.00	0.00
Illinois Funds	0.36	0.37
Total School Fund	<u>0.36</u>	<u>0.37</u>
Park Fund:		
Money Market Fund	8.00	8.00
Illinois Funds	95,307.44	90,398.73
Total Park Fund	<u>95,315.44</u>	<u>90,406.73</u>
Sanctuary Maintenance Fund:		
Illinois Funds	81,619.61	77,415.89
Total Sanctuary Maintenance Fund	<u>81,619.61</u>	<u>77,415.89</u>
Police Pension Fund		
Illinois Funds	22,805.41	7,505.98
Schwab Money Market	22,843.29	37,263.21
State Pension Funds	1,752,405.53	1,834,447.10
Market Value Adjustment	179,941.05	0.00
Total Police Pension Fund	<u>1,977,995.28</u>	<u>1,879,216.29</u>
SSA#5 Project Fund		
Illinois Funds	0.00	4,652.04
Total SSA#5 Fund	<u>0.00</u>	<u>4,652.04</u>
SSA#5 Debt Service Fund		
Illinois Funds	0.00	6,032.17
Amalgamated Bank-Reserve	0.00	0.00
Total SSA#5 Debt Service Fund	<u>0.00</u>	<u>6,032.17</u>
William T. Jensen III Memorial Fund		
Illinois Funds	114,992.74	109,070.25
Total William T. Jensen III Memorial Fund	<u>114,992.74</u>	<u>109,070.25</u>
ARPA Fund		
Due From Village	327,994.01	327,994.01
Total ARPA Fund	<u>327,994.01</u>	<u>327,994.01</u>
Total Assets	<u><u>\$ 3,095,723.67</u></u>	<u><u>\$ 2,991,743.44</u></u>

LIABILITIES AND SHAREHOLDER'S EQUITY

Fund Balance:		
Beginning Fund Balances	3,064,358.92	3,057,203.46
Excess Revenue (Expenses)	31,364.75	(65,460.02)
Fund Balance - End of Period	<u>3,095,723.67</u>	<u>2,991,743.44</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,095,723.67</u></u>	<u><u>\$ 2,991,743.44</u></u>

Village of Wayne - Special Revenue Funds

Statement of Revenues and Expenditures
For the Ten Months Ended February 29, 2024

	CURRENT PERIOD	YEAR TO DATE
Road and Bridge Fund:		
Revenues:		
Property Taxes- DuPage	\$ -	\$ 1,003.37
Property Taxes-Kane	0.00	2,134.54
Interest	126.52	1,269.97
Total Revenues	126.52	4,407.88
Expenses:		
Net Road and Bridge Fund	\$ 126.52	\$ 4,407.88
Motor Fuel Fund:		
Revenues:		
Motor Fuel Taxes	7,620.54	84,700.78
Interest	1,970.34	18,557.19
Total Revenues	9,590.88	103,257.97
Expenses:		
Net Motor Fuel Tax Fund	\$ 9,590.88	\$ 103,257.97
Park Fund:		
Revenues:		
Interest	\$ 407.24	\$ 4,184.88
Total Revenues	407.24	4,184.88
Expenses:		
Net Park Fund	\$ 407.24	\$ 4,184.88
School Fund:		
Revenues:		
Total Revenues	0.00	0.00
Expenses:		
Village Contributions	-	0.01
Total Expenses	0.00	0.01
Net School Fund	\$ -	\$ (0.01)
Sanctuary Maintenance Fund:		
Revenues:		
Interest	\$ 348.76	\$ 3,583.86
Total Revenues	348.76	3,583.86
Expenses:		
Net Sanctuary Maintenance Fund	\$ 348.76	\$ 3,583.86

Village of Wayne - Special Revenue Funds

Statement of Revenues and Expenditures
For the Ten Months Ended February 29, 2024

	CURRENT PERIOD	YEAR TO DATE
Police Pension Fund		
Revenues:		
Interest	\$ 93.51	\$ 703.51
Dividends/Interest - Schwab	93.97	2,867.94
Unrealized Gain (Loss)	41,968.61	179,941.05
Pension Contribution - Employee	636.02	6,360.20
Pension Contribution - Village	636.02	6,360.20
Total Revenues	43,428.13	196,232.90
Expenses:		
Police Pension Payments	\$ 28,070.27	\$ 274,998.70
Accounting	57.25	600.55
Legal Services	-	2,282.65
Other Professional Services - L&A	600.00	1,800.00
Other Professional Services - SF	-	1,600.00
General Insurance	-	3,275.00
Dues	-	795.00
Total Expenses	28,727.52	285,351.90
Net Police Pension Fund	\$ 14,700.61	\$ (89,119.00)
William T. Jensen III Memorial Fund		
Revenues:		
Interest	\$ 491.33	\$ 5,049.17
Total Revenues	491.33	5,049.17
Expenses:		
Net William T. Jensen III Memorial Fund	\$ 491.33	\$ 5,049.17
ARPA Fund:		
Revenues:		
Grant	\$ -	\$ -
Total Revenues	0.00	0.00
Expenses:		
Village Contributions	0.00	0.00
Total Expenses	0.00	0.00
Net ARPA Fund	\$ -	\$ -
Special Funds Excess Revenues (Expenditures)	\$ 25,665.34	\$ 31,364.75

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Village of Wayne Checking Distribution Detail February 2024

Num	Name	Memo	Account	Class	Paid Amount
Matthew Schmidgall					
37198	Matthew Schmidgall	Replace Ch #36771, Lost	1530087 · Schmidgall Variation	General	1,437.55
Total Matthew Schmidgall					1,437.55
Abbott Tree Care Professionals					
37208	Abbott Tree Care Pr...	Shagbark Lane snow removal 11-01-23-...	1570000 · Due From SSA#4	General	2,600.00
Total Abbott Tree Care Professionals					2,600.00
Alphagraphics					
37199	Alphagraphics	Inv#119466 Postcard mailing for town ha...	7520000 · Printing	General:General - Administrative D...	593.39
Total Alphagraphics					593.39
American Legal Publishing					
37200	American Legal Pu...	Inv#31371 2024 S-8 Supplement pages ...	7520000 · Printing	General:General - Administrative D...	459.65
Total American Legal Publishing					459.65
AT&T					
37171	AT&T	Internet	7400000 · Internet Services	General:General - Administrative D...	150.00
37171	AT&T	Internet	7400000 · Internet Services	General:General - Building Dept.	150.00
37171	AT&T	Telephone	7410000 · Telephone	General:General - Administrative D...	324.42
37171	AT&T	Telephone	7410000 · Telephone	General:General - Building Dept.	324.42
Total AT&T					948.84
At&T Mobility					
37201	At&T Mobility	Acct #287327886296 Wireless Service. ...	7410000 · Telephone	General:General - Police Dept.	826.91
Total At&T Mobility					826.91
Black Gold Septic, Inc					
37172	Black Gold Septic, I...	Pump Septic	7310000 · Maintenance-Building	General:General - Administrative D...	835.00
Total Black Gold Septic, Inc					835.00
Brodies Auto Body					
37206	Brodies Auto Body	Squad #3102 Insurance Deductible	7320000 · Maintenance-Vehicles	General:General - Police Dept.	500.00
37206	Brodies Auto Body	Squad #3102 - Insurance Reimbursable	7320000 · Maintenance-Vehicles	General:General - Police Dept.	930.97
Total Brodies Auto Body					1,430.97
Central Management Services - LGHP					
37173	Central Manage...	Health Insurance	7210000 · Hospitalization Insurance	General:General - Police Dept.	613.00
37173	Central Manage...	Health Insurance	7210000 · Hospitalization Insurance	General:General - Administrative D...	613.00
Total Central Management Services - LGHP					1,226.00
Chase Card Services					
37209	Chase Card Services	Mailchimp	7400000 · Internet Services	General:General - Administrative D...	45.00
37209	Chase Card Services	Wet Car Wash	7320000 · Maintenance-Vehicles	General:General - Police Dept.	75.94
37209	Chase Card Services	Microsoft - Other emails	7400000 · Internet Services	General:General - Administrative D...	120.00
37209	Chase Card Services	Microsoft	7330000 · Maintenance-Equipment	General:General - Police Dept.	110.40
37209	Chase Card Services	Microsoft	7330000 · Maintenance-Equipment	General:General - Administrative D...	55.20
37209	Chase Card Services	Microsoft	7330000 · Maintenance-Equipment	General:General - Building Dept.	18.40

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Cash Basis

Village of Wayne Checking Distribution Detail February 2024

Num	Name	Memo	Account	Class	Paid Amount
37209	Chase Card Services	Efax	7570000 · Other Professional Services	General:General - Police Dept.	33.99
37209	Chase Card Services	Amazon - Dog Poop Bags	7630000 · Operating Supplies	General:General - Public Works De...	52.42
37209	Chase Card Services	Slate Fire Marshal - Elevator Certificate ...	7310000 · Maintenance-Building	General:General - Police Dept.	76.69
37209	Chase Card Services	Amazon - batteries for AEDs	7330000 · Maintenance-Equipment	General:General - Police Dept.	71.18
37209	Chase Card Services	Amazon - Printer for Public Works	7610000 · Office Supplies	General:General - Public Works De...	185.90
37209	Chase Card Services	Harbor Freight Gun Cabinet	7830000 · Equipment	Capital	169.99
Total Chase Card Services					1,015.11
Chinchilla Wildlife Solutions					
37210	Chinchilla Wildlife S...	Beaver removal, trap setup fee, beaver d...	7340000 · Maintenance-Roads	General:General - Public Works De...	2,620.10
Total Chinchilla Wildlife Solutions					2,620.10
Christopher B. Burke Engineering					
37211	Christopher B. Burk...	Inv#190104 2024 Retainer	7550000 · Engineering Services	General:General - Administrative D...	1,000.00
37211	Christopher B. Burk...	Inv#190105 Natural Hazard Mitigation Plan	7550000 · Engineering Services	General:General - Administrative D...	226.00
37211	Christopher B. Burk...	Inv190106 Utility Permit Reviews	7550000 · Engineering Services	General:General - Administrative D...	197.00
37211	Christopher B. Burk...	Inv#190108 2024 Road Project	1650000 · Prepaid Rd Maintenance	Capital	8,067.50
37211	Christopher B. Burk...	Inv#190109 6N764 Chambellan Ln	7550000 · Engineering Services	General:General - Building Dept.	200.00
37211	Christopher B. Burk...	Inv#190110 5N773 Rochefort Ln	7550000 · Engineering Services	General:General - Building Dept.	200.00
37211	Christopher B. Burk...	Inv#190111 32W600 Rochefort Ln	7550000 · Engineering Services	General:General - Building Dept.	200.00
37211	Christopher B. Burk...	Inv#190113 Dunham Woods Riding Club...	7550000 · Engineering Services	General:General - Administrative D...	394.00
Total Christopher B. Burke Engineering					10,484.50
Cintas Fire 636525					
37174	Cintas Fire 636525	Wayne PD	7310000 · Maintenance-Building	General:General - Police Dept.	2,940.55
37174	Cintas Fire 636525	Village Hall	7310000 · Maintenance-Building	General:General - Administrative D...	600.97
37174	Cintas Fire 636525	Public Works	7310000 · Maintenance-Building	General:General - Public Works De...	600.98
37212	Cintas Fire 636525	Service visit #991822 Battery, repairs for...	7310000 · Maintenance-Building	General:General - Police Dept.	121.90
Total Cintas Fire 636525					4,264.40
Colonial Life & Accident Ins. Company					
37213	Colonial Life & Acci...	Disability Ins	7200000 · Disability Insurance	General:General - Police Dept.	1,181.46
37213	Colonial Life & Acci...	Life Ins	7230000 · Life/Retirement Ins	General:General - Police Dept.	260.56
Total Colonial Life & Accident Ins. Company					1,442.02
ComEd					
37175	ComEd	Acct #9183001022 Surveillance Camera	7420000 · Street Lights	General:General - Public Works De...	65.89
37176	ComEd	Acct #2635039013 Meterd St Light	7420000 · Street Lights	General:General - Public Works De...	69.97
37177	ComEd	Acct #1411084048 Master Account	7420000 · Street Lights	General:General - Public Works De...	511.92
Total ComEd					647.78
Consultnet Inc.					
37178	Consultnet Inc.	Carbonite problem, IT assessment, VH s...	7570000 · Other Professional Services	General:General - Administrative D...	335.50
37178	Consultnet Inc.	Threat detection, Remote monitoring	7330000 · Maintenance-Equipment	General:General - Police Dept.	126.00
37178	Consultnet Inc.	Threat detection, remote monitoring	7330000 · Maintenance-Equipment	General:General - Administrative D...	54.00
37178	Consultnet Inc.	Threat detection, remote monitoring	7330000 · Maintenance-Equipment	General:General - Building Dept.	18.00
Total Consultnet Inc.					533.50
DuPage County Senior Police Mgmt Assoc					

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Village of Wayne Checking Distribution Detail February 2024

Num	Name	Memo	Account	Class	Paid Amount
37214	DuPage County Se...	Abruzzo - 2024 Annual Membership	7580000 · Dues	General:General - Police Dept.	125.00
Total DuPage County Senior Police Mgmt Assoc					
Emblem Enterprises, Inc					
37215	Emblem Enterprise...	Inv #911756 patches	7640000 · Uniforms	General:General - Police Dept.	522.65
Total Emblem Enterprises, Inc					
Evonne E. Eignor					
37216	Evonne E. Eignor	February Cleaning	7310000 · Maintenance-Building	General:General - Administrative D...	130.00
37216	Evonne E. Eignor	February Cleaning	7310000 · Maintenance-Building	General:General - Building Dept.	130.00
Total Evonne E. Eignor					
Fifth Third Bank					
37179	Fifth Third Bank	Box #0246400102162	7710000 · Miscellaneous Expense	General:General - Administrative D...	155.00
Total Fifth Third Bank					
Fox River and Countryside Fire/Rescue					
37180	Fox River and Coun...	May 2023 Fuel	4620000 · Accrued Expense	General	2,444.98
37180	Fox River and Coun...	June 2023 Fuel	4620000 · Accrued Expense	General	2,560.40
37180	Fox River and Coun...	July 2023 Fuel	4620000 · Accrued Expense	General	2,563.83
37180	Fox River and Coun...	August 2023 Fuel	4620000 · Accrued Expense	General	2,295.74
37180	Fox River and Coun...	September 2023 Fuel	4620000 · Accrued Expense	General	2,063.53
37180	Fox River and Coun...	October 2023 Fuel	4620000 · Accrued Expense	General	1,908.51
37180	Fox River and Coun...	November 2023 Fuel	4620000 · Accrued Expense	General	1,701.60
37180	Fox River and Coun...	December Fuel	4620000 · Accrued Expense	General	1,766.70
37180	Fox River and Coun...	May 2023 Fuel	4620000 · Accrued Expense	General	207.53
37180	Fox River and Coun...	June 2023 Fuel	4620000 · Accrued Expense	General	153.23
37180	Fox River and Coun...	July 2023 Fuel	4620000 · Accrued Expense	General	228.84
37180	Fox River and Coun...	August 2023 Fuel	4620000 · Accrued Expense	General	694.32
37180	Fox River and Coun...	September 2023 Fuel	4620000 · Accrued Expense	General	326.83
37180	Fox River and Coun...	October 2023 Fuel	4620000 · Accrued Expense	General	246.48
37180	Fox River and Coun...	November 2023 Fuel	4620000 · Accrued Expense	General	364.92
37180	Fox River and Coun...	December 2023 Fuel	4620000 · Accrued Expense	General	124.28
Total Fox River and Countryside Fire/Rescue					
Galls					
37202	Galls	Inv#026762810 Falcon HR Battery Handle	7330000 · Maintenance-Equipment	General:General - Police Dept.	437.81
Total Galls					
Gordon Flesch					
37181	Gordon Flesch	Monthly Maintenance - Copler	7330000 · Maintenance-Equipment	General:General - Police Dept.	49.02
37231	Gordon Flesch	Inv#IN14560128 Base maintenance plus...	7330000 · Maintenance-Equipment	General:General - Police Dept.	202.69
Total Gordon Flesch					
Granite Telecommunications					
37207	Granite Telecommu...	Acct #05175252 Elevator	7310000 · Maintenance-Building	General:General - Police Dept.	405.20
Total Granite Telecommunications					

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Num	Name	Memo	Account	Class	Paid Amount
Hawk Ford 37217	Hawk Ford	Inv#542561 GOF	7320000 · Maintenance-Vehicles	General:General - Police Dept.	57.31
Total Hawk Ford					57.31
Hinckley Springs 37182	Hinckley Springs	Drinking Water	7630000 · Operating Supplies	General:General - Police Dept.	14.82
37182	Hinckley Springs	Drinking Water and Cooler Rental	7630000 · Operating Supplies	General:General - Administrative D...	14.83
37182	Hinckley Springs	Drinking Water and Cooler Rental	7630000 · Operating Supplies	General:General - Building Dept.	14.83
Total Hinckley Springs					44.48
Ill Property Investments, LLC 37203	Ill Property Investm...	ComEd	7470000 · Temp Space Occupancy Cost	General:General - Police Dept.	503.35
Total Ill Property Investments, LLC					503.35
Illinois Communications Sales, Inc 37218	Illinois Communicati...	Squad 3103 installed antenna system an...	7320000 · Maintenance-Vehicles	General:General - Police Dept.	163.00
Total Illinois Communications Sales, Inc					163.00
Illinois Secretary of State 37219	Illinois Secretary of ...	Confidential plates for Chief's truck	7320000 · Maintenance-Vehicles	General:General - Police Dept.	151.00
Total Illinois Secretary of State					151.00
Infiplex 37204	Infiplex	50% down payment for web-site changes	7570000 · Other Professional Services	General:General - Administrative D...	2,231.25
Total Infiplex					2,231.25
Iron Mountain Records Management 37183	Iron Mountain Reco...	January 2024 Monthly Service Bundle	7430000 · Records Management	General:General - Administrative D...	75.00
37183	Iron Mountain Reco...	Repack and boxes	7430000 · Records Management	General:General - Administrative D...	15.85
Total Iron Mountain Records Management					90.85
JULIE, Inc 37184	JULIE, Inc	Annual Assessment Invoice	7710000 · Miscellaneous Expense	General:General - Public Works De...	802.16
Total JULIE, Inc					802.16
Krage's Tire Centers, Inc 37185	Krage's Tire Center...	Inv #204923983 Mount, balance, install ...	7320000 · Maintenance-Vehicles	General:General - Police Dept.	314.08
37185	Krage's Tire Center...	Inv#204924110 Mount, balance, \$ install...	7320000 · Maintenance-Vehicles	General:General - Police Dept.	157.04
Total Krage's Tire Centers, Inc					471.12
Lauterbach & Amen, LLP 162	Lauterbach & Amen...	Inv#86546	1150000 · Schwab Money Market	Special - Police Pension Fund	-600.00
162	Lauterbach & Amen...	January - March 2024 PSA	7570000 · Other Professional Services		600.00
Total Lauterbach & Amen, LLP					0.00
Law Enforcement Records Managers of IL 37220	Law Enforcement R...	2024 LERMI Membership	7580000 · Dues	General:General - Police Dept.	40.00

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Num	Name	Memo	Account	Class	Paid Amount
Total Law Enforcement Records Managers of IL					
37186	Mark Schuster, P.C.	12/6/2023 Administration Hearings	7560000 · Legal Services	General:General - Building Dept.	40.00
Total Mark Schuster, P.C.					
Menards-West Chicago					
37187	Menards-West Chic...	Inv#90562 Salt Pellets for Water Softener	7310000 · Maintenance-Building	General:General - Police Dept.	23.96
37187	Menards-West Chic...	Inv #90561 Ice melt and straw	7630000 · Operating Supplies	General:General - Police Dept.	33.66
37187	Menards-West Chic...	Inv #90356 Splash - 35	7630000 · Operating Supplies	General:General - Police Dept.	11.96
37187	Menards-West Chic...	Inv# 90184 Hybrid air hose less rebates	7630000 · Operating Supplies	General:General - Police Dept.	1.49
37187	Menards-West Chic...	Inv #90859 Pothole Patch	7340000 · Maintenance-Roads	General:General - Public Works De...	179.55
37221	Menards-West Chic...	Inv#91374 Pickup and Reach tool, trash ...	7630000 · Operating Supplies	General:General - Public Works De...	109.01
Total Menards-West Chicago					
Mickey,Wilson,Weiler,Renzi,Lenert&Julien					
37188	Mickey,Wilson,Weil...	Inv#7147 General Matters	7560000 · Legal Services	General:General - Administrative D...	918.50
37188	Mickey,Wilson,Weil...	Inv #7148 Plan Commission	7560000 · Legal Services	General:General - Administrative D...	1,035.00
37188	Mickey,Wilson,Weil...	Inv#7149 Purchase of Real Estate	7810000 · Buildings	Capital	90.00
Total Mickey,Wilson,Weiler,Renzi,Lenert&Julien					
Mid-States Organized Crime Info Center					
37189	Mid-States Organiz...	Inv#0004257-IN 2024 Membership fee 1...	7580000 · Dues	General:General - Police Dept.	150.00
Total Mid-States Organized Crime Info Center					
Monroe Truck Equipment, Inc.					
37190	Monroe Truck Equi...	Inv#342935 Cutting Edge, MTE Plow	7320000 · Maintenance-Vehicles	General:General - Public Works De...	484.49
Total Monroe Truck Equipment, Inc.					
Napa Auto Parts					
37191	Napa Auto Parts	Inv#4496-237643 Premium Capsules	7320000 · Maintenance-Vehicles	General:General - Public Works De...	32.99
37191	Napa Auto Parts	Inv #235587 Parts	7320000 · Maintenance-Vehicles	General:General - Public Works De...	88.70
37191	Napa Auto Parts	Inv#4496-239615 Blue Def, Cenulean Gr...	7320000 · Maintenance-Vehicles	General:General - Public Works De...	111.08
Total Napa Auto Parts					
Nicor Gas					
37222	Nicor Gas	05-57-91-1000 7 VH	7460000 · Utilities - Gas	General:General - Administrative D ..	245.61
37223	Nicor Gas	59-31-84-2672 9 PW	7460000 · Utilities - Gas	General:General - Public Works De...	200.37
37224	Nicor Gas	72-97-74-5631 7 PD 11/30/23-01/31/24	7460000 · Utilities - Gas	General:General - Police Dept.	474.57
Total Nicor Gas					
Paddock Publications, Inc.					
37192	Paddock Publicatio...	Inv#277381 Community Hearing Publicat...	7510000 · Advertising-Legal Public	General:General - Administrative D...	94.30
Total Paddock Publications, Inc.					
Personnel Assessment Center, Inc					
37225	Personnel Assessm...	Pre-employmnet assessment	7260000 · Training	General:General - Police Dept.	550.00

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Num	Name	Memo	Account	Class	Paid Amount
Total Personnel Assessment Center, Inc					
Planet Depos, LLC					
37193	Planet Depos, LLC	Inv #638004 Town Hall Mtg 1/18/2024	7570000 · Other Professional Services	General:General - Administrative D...	550.00
37193	Planet Depos, LLC	Inv#638476 Plan Commission 1/8/2024	7570000 · Other Professional Services	General:General - Administrative D...	315.70
37232	Planet Depos, LLC	Inv#645538 Plan Commission meeting ...	7570000 · Other Professional Services	General:General - Administrative D...	727.22
Total Planet Depos, LLC					1,497.14
Police Law Institute					
37226	Police Law Institute	Annual subscription - IL Monthly legal up...	7260000 · Training	General:General - Police Dept.	1,425.00
Total Police Law Institute					1,425.00
Ray O'Herron Co, Inc					
37227	Ray O'Herron Co, Inc	Inv#2324778 Jacket, shirts = Henderson	7640000 · Uniforms	General:General - Police Dept.	421.15
37227	Ray O'Herron Co, Inc	Inv#2323350 Pouches for vest - Abruzzo	7640000 · Uniforms	General:General - Police Dept.	199.00
37227	Ray O'Herron Co, Inc	Inv#2324769 Ammo	7330000 · Maintenance-Equipment	General:General - Police Dept.	689.30
Total Ray O'Herron Co, Inc					1,309.45
Runco Office Supply					
37194	Runco Office Supply	Inv#929020-0 Disinfectant spray & wipes...	7610000 · Office Supplies	General:General - Police Dept.	113.25
37228	Runco Office Supply	Inv#931007-0 Soap, envelopes	7610000 · Office Supplies	General:General - Police Dept.	69.07
37228	Runco Office Supply	Inv#931007-0 Envelopes	7610000 · Office Supplies	General:General - Administrative D...	61.59
37228	Runco Office Supply	Inv#932065-0 Copy Paper	7610000 · Office Supplies	General:General - Administrative D...	45.99
Total Runco Office Supply					289.90
Scrubco					
37195	Scrubco	January cleaning	7310000 · Maintenance-Building	General:General - Police Dept.	440.00
Total Scrubco					440.00
Security Unlimited, Inc					
37229	Security Unlimited, Inc	Annual Alarm Monitoring 1/24-12/24 - Fir...	7310000 · Maintenance-Building	General:General - Police Dept.	480.00
37229	Security Unlimited, Inc	Alarm Monitoring 1/24-2/24, Burg. (canc...	7310000 · Maintenance-Building	General:General - Police Dept.	80.00
Total Security Unlimited, Inc					560.00
Stacey A McCullough					
37196	Stacey A McCullough	Redspeed	7560000 · Legal Services	General:General - Police Dept.	500.00
37196	Stacey A McCullough	Prosecutions	7560000 · Legal Services	General:General - Police Dept.	490.00
37196	Stacey A McCullough	Prosecutions	7560000 · Legal Services	General:General - Building Dept.	210.00
Total Stacey A McCullough					1,200.00
TPI					
37230	TPI	Plan Reviews	7570000 · Other Professional Services	General:General - Building Dept.	124.00
37230	TPI	Plumbing Inspections	7570000 · Other Professional Services	General:General - Building Dept.	250.00
37230	TPI	202401	7570000 · Other Professional Services	General:General - Building Dept.	0.00
Total TPI					374.00
TransUnion					
37205	TransUnion	Acct #82075 January 2024	7710000 · Miscellaneous Expense	General:General - Police Dept.	75.00

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Num	Name	Memo	Account	Class	Paid Amount
	Total TransUnion				75.00
	Angelo and Judy Rukel				
37197	Angelo and Judy R...	Refund of unused escrow fees (replace c...	1530122 · Rukel Variation	General	861.77
	Total Angelo and Judy Rukel				861.77
	TOTAL				71,034.33

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Numb	Name	Memo	Account	Class	Paid Amount
Capital					
37188	Mickey,Wilson,Well...	Inv#7149 Purchase of Real Estate	7810000 - Buildings	Capital	90.00
37209	Chase Card Services	Harbor Freight Gun Cabinet	7630000 - Equipment	Capital	169.99
37211	Christopher B. Burk...	Inv#190108 2024 Road Project	1650000 - Prepaid Rd Maintenance	Capital	8,067.50
Total Capital					8,327.49
General					
General - Administrative Dept.					
37171	AT&T	Internet	7400000 - Internet Services	General:General - Administrative D...	150.00
37171	AT&T	Telephone	7410000 - Telephone	General:General - Administrative D...	324.42
37172	Black Gold Septic, I...	Pump Septic	7310000 - Maintenance-Building	General:General - Administrative D...	835.00
37173	Central Manage...	Health Insurance	7210000 - Hospitalization Insurance	General:General - Administrative D...	613.00
37174	Cintas Fire 636525	Village Hall	7310000 - Maintenance-Building	General:General - Administrative D...	600.97
37178	Consultnet Inc.	Carbonite problem, IT assessment, VH s...	7570000 - Other Professional Services	General:General - Administrative D...	335.50
37179	Fifth Third Bank	Box #0246400102162	7710000 - Miscellaneous Expense	General:General - Administrative D...	155.00
37182	Hinckley Springs	Drinking Water and Cooler Rental	7630000 - Operating Supplies	General:General - Administrative D...	14.83
37183	Iron Mountain Reco...	January 2024 Monthly Service Bundle	7430000 - Records Management	General:General - Administrative D...	75.00
37183	Iron Mountain Reco...	Repack and boxes	7430000 - Records Management	General:General - Administrative D...	15.85
37188	Mickey,Wilson,Well...	Inv#7147 General Matters	7560000 - Legal Services	General:General - Administrative D...	918.50
37188	Mickey,Wilson,Well...	Inv #7148 Plan Commission	7560000 - Legal Services	General:General - Administrative D...	1,035.00
37192	Paddock Publicatio...	Inv#277381 Community Hearing Publicat...	7510000 - Advertising-Legal Public	General:General - Administrative D...	94.30
37193	Planet Depos, LLC	Inv #638004 Town Hall Mtg 1/18/2024	7570000 - Other Professional Services	General:General - Administrative D...	315.70
37193	Planet Depos, LLC	Inv#638476 Plan Commission 1/8/2024	7570000 - Other Professional Services	General:General - Administrative D...	727.22
37178	Consultnet Inc.	Threat detection, remote monitoring	7330000 - Maintenance-Equipment	General:General - Administrative D...	54.00
37199	Alphagraphics	Inv#119466 Postcard mailing for town ha...	7520000 - Printing	General:General - Administrative D...	593.39
37200	American Legal Pu...	Inv#31371 2024 S-8 Supplement pages ...	7520000 - Printing	General:General - Administrative D...	459.65
37204	Infoplex	50% down payment for web-site changes	7570000 - Other Professional Services	General:General - Administrative D...	2,231.25
37209	Chase Card Services	Mailchimp	7400000 - Internet Services	General:General - Administrative D...	45.00
37209	Chase Card Services	Microsoft - Other emails	7400000 - Internet Services	General:General - Administrative D...	120.00
37209	Chase Card Services	Microsoft	7330000 - Maintenance-Equipment	General:General - Administrative D...	55.20
37211	Christopher B. Burk...	Inv#190104 2024 Retainer	7550000 - Engineering Services	General:General - Administrative D...	1,000.00
37211	Christopher B. Burk...	Inv#190105 Natural Hazard Mitigation Plan	7550000 - Engineering Services	General:General - Administrative D...	226.00
37211	Christopher B. Burk...	Inv190106 Utility Permit Reviews	7550000 - Engineering Services	General:General - Administrative D...	197.00
37211	Christopher B. Burk...	Inv#190113 Dunham Woods Riding Club...	7550000 - Engineering Services	General:General - Administrative D...	394.00
37216	Evonne E. Elnoris	February Cleaning	7310000 - Maintenance-Building	General:General - Administrative D...	130.00
37222	Nicor Gas	05-57-91-1000 7 VH	7460000 - Utilities - Gas	General:General - Administrative D...	245.61
37228	Runco Office Supply	Inv#931007-0 Envelopes	7610000 - Office Supplies	General:General - Administrative D...	61.59
37228	Runco Office Supply	Inv#932065-0 Copy Paper	7610000 - Office Supplies	General:General - Administrative D...	45.99
37232	Planet Depos, LLC	Inv#645538 Plan Commission meeting ...	7570000 - Other Professional Services	General:General - Administrative D...	454.22
Total General - Administrative Dept.					12,523.19
General - Building Dept.					
37171	AT&T	Internet	7400000 - Internet Services	General:General - Building Dept.	150.00
37171	AT&T	Telephone	7410000 - Telephone	General:General - Building Dept.	324.42
37182	Hinckley Springs	Drinking Water and Cooler Rental	7630000 - Operating Supplies	General:General - Building Dept.	14.83
37186	Mark Schuster, P. C.	12/6/2023 Administration Hearings	7560000 - Legal Services	General:General - Building Dept.	337.50
37196	Stacey A McCullough	Prosecutions	7560000 - Legal Services	General:General - Building Dept.	210.00
37178	Consultnet Inc.	Threat detection, remote monitoring	7330000 - Maintenance-Equipment	General:General - Building Dept.	18.00
37209	Chase Card Services	Microsoft	7330000 - Maintenance-Equipment	General:General - Building Dept.	18.40

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Num	Name	Memo	Account	Class	Paid Amount
37211	Christopher B. Burk...	Inv#190109 5N764 Chambellan Ln	7550000 · Engineering Services	General:General - Building Dept.	200.00
37211	Christopher B. Burk...	Inv#190110 5N773 Rochefort Ln	7550000 · Engineering Services	General:General - Building Dept.	200.00
37216	Evonnie E. Elnoris	February Cleaning	7550000 · Engineering Services	General:General - Building Dept.	200.00
37230	TPI	Plan Reviews	7310000 · Maintenance-Building	General:General - Building Dept.	130.00
37230	TPI	Plumbing Inspectors	7570000 · Other Professional Services	General:General - Building Dept.	124.00
Total General - Building Dept.					250.00
General - Police Dept.					2,177.15
37173	Central Managemen...	Health Insurance	7210000 · Hospitalization Insurance	General:General - Police Dept.	613.00
37174	Cintas Fire 636525	Wayne PD	7310000 · Maintenance-Building	General:General - Police Dept.	2,940.55
37181	Gordon Flesch	Monthly Maintenance - Copier	7330000 · Maintenance-Equipment	General:General - Police Dept.	49.02
37182	Hinckley Springs	Drinking Water	7630000 · Operating Supplies	General:General - Police Dept.	14.82
37185	Krage's Tire Center...	Inv #204923983 Mount, balance, install ...	7320000 · Maintenance-Vehicles	General:General - Police Dept.	314.08
37187	Menards-West Chic...	Inv#90562 Salt Pellets for Water Softener	7310000 · Maintenance-Building	General:General - Police Dept.	23.96
37187	Menards-West Chic...	Inv #90561 Ice melt and straw	7630000 · Operating Supplies	General:General - Police Dept.	33.66
37187	Menards-West Chic...	Inv #90356 Splash - 35	7630000 · Operating Supplies	General:General - Police Dept.	11.96
37187	Menards-West Chic...	Inv# 90184 Hybrid air hose less rebates	7630000 · Operating Supplies	General:General - Police Dept.	1.49
37189	Mid-States Organiz...	Inv#0004257-IN 2024 Membership fee 1...	7580000 · Dues	General:General - Police Dept.	150.00
37194	Runo Office Supply	Inv#929020-0 Disinfectant spray & wipes...	7610000 · Office Supplies	General:General - Police Dept.	113.25
37195	Scrubco	January cleaning	7310000 · Maintenance-Building	General:General - Police Dept.	440.00
37196	Stacey A McCullough	Redspeed	7560000 · Legal Services	General:General - Police Dept.	500.00
37196	Stacey A McCullough	Prosecutions	7560000 · Legal Services	General:General - Police Dept.	500.00
37178	Consultnet Inc.	Threat detection, Remote monitoring	7320000 · Maintenance-Equipment	General:General - Police Dept.	490.00
37185	Krage's Tire Center...	Inv#204924110 Mount, balance, \$ install...	7320000 · Maintenance-Equipment	General:General - Police Dept.	126.00
37201	A&T Mobility	Acct #267327886296 Wireless Service. ...	7410000 · Telephone	General:General - Police Dept.	157.04
37202	Galls	Inv#026762810 Falcon HR Battery Handle	7330000 · Maintenance-Equipment	General:General - Police Dept.	826.91
37203	Ill Property Investm...	ComEd	7330000 · Maintenance-Equipment	General:General - Police Dept.	437.81
37205	TransUnion	Acct #82075 January 2024	7470000 · Temp Space Occupancy Cost	General:General - Police Dept.	503.35
37206	Brodies Auto Body	Squad #3102 Insurance Deductible	7710000 · Miscellaneous Expense	General:General - Police Dept.	75.00
37206	Brodies Auto Body	Squad #3102 - Insurance Reimbursable	7320000 · Maintenance-Vehicles	General:General - Police Dept.	500.00
37207	Granite Telecommu...	Acct #05175252 Elevator	7320000 · Maintenance-Vehicles	General:General - Police Dept.	930.97
37209	Chase Card Services	Wett Car Wash	7310000 · Maintenance-Building	General:General - Police Dept.	405.20
37209	Chase Card Services	Microsoft	7320000 · Maintenance-Vehicles	General:General - Police Dept.	75.94
37209	Chase Card Services	Efax	7330000 · Maintenance-Equipment	General:General - Police Dept.	110.40
37209	Chase Card Services	State Fire Marshal - Elevator Certificate ...	7570000 · Other Professional Services	General:General - Police Dept.	33.99
37209	Chase Card Services	Amazon - batteries for AEDs	7310000 · Maintenance-Building	General:General - Police Dept.	76.69
37212	Cintas Fire 636525	Service visit #991822 Battery, repairs for...	7330000 · Maintenance-Equipment	General:General - Police Dept.	71.18
37213	Colonial Life & Acci...	Disability Ins	7310000 · Maintenance-Building	General:General - Police Dept.	121.90
37213	Colonial Life & Acci...	Life Ins	7200000 · Disability Insurance	General:General - Police Dept.	1,181.46
37214	DuPage County Se...	Abruzzo - 2024 Annual Membership	7230000 · Life/Retirement Ins	General:General - Police Dept.	260.56
37215	Emblem Enterprise...	Inv #911756 patches	7580000 · Dues	General:General - Police Dept.	125.00
37217	Hawk Ford	Inv#542561 GOF	7640000 · Uniforms	General:General - Police Dept.	522.65
37218	Illinois Communicati...	Squad 3103 installed antenna system an...	7320000 · Maintenance-Vehicles	General:General - Police Dept.	57.31
37219	Illinois Secretary of ...	Confidential plates for Chiefs truck	7320000 · Maintenance-Vehicles	General:General - Police Dept.	163.00
37220	Law Enforcement R...	2024 LERMI Membership	7320000 · Maintenance-Vehicles	General:General - Police Dept.	161.00
37224	Nicor Gas	72-97-74-5631 7 PD 11/30/23-01/31/24	7580000 · Dues	General:General - Police Dept.	40.00
37225	Personnel Assessm...	Pre-employment assessment	7460000 · Utilities - Gas	General:General - Police Dept.	474.57
37226	Police Law Institute	Annual subscription - IL Monthly legal up...	7260000 · Training	General:General - Police Dept.	550.00
					1,425.00

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Num	Name	Memo	Account	Class	Paid Amount
37227	Ray O'Herron Co, Inc	Inv#2324778 Jacket, shirts = Henderson	7640000 - Uniforms	General:General - Police Dept.	421.15
37227	Ray O'Herron Co, Inc	Inv#2323350 Pouches for vest - Abruzzo	7640000 - Uniforms	General:General - Police Dept.	199.00
37227	Ray O'Herron Co, Inc	Inv#2324769 Ammo	7330000 - Maintenance-Equipment	General:General - Police Dept.	689.30
37228	Runco Office Supply	Inv#931007-0 Soap, envelopes	7610000 - Office Supplies	General:General - Police Dept.	69.07
37229	Security Unlimited, Inc	Annual Alarm Monitoring 1/24-12/24 - Fir...	7310000 - Maintenance-Building	General:General - Police Dept.	480.00
37229	Security Unlimited, Inc	Alarm Monitoring 1/24-2/24, Burg, (canc...	7310000 - Maintenance-Building	General:General - Police Dept.	80.00
37231	Gordon Flesch	Inv#N14560128 Base maintenance plus...	7330000 - Maintenance-Equipment	General:General - Police Dept.	202.69
Total General - Police Dept.					17,239.93
General - Public Works Dept.					
37174	Cintas Fire 636525	Public Works	7310000 - Maintenance-Building	General:General - Public Works De...	600.98
37175	ComEd	Acct #9183001022 Surveillance Camera	7420000 - Street Lights	General:General - Public Works De...	65.89
37176	ComEd	Acct #2635039013 Meterd St Light	7420000 - Street Lights	General:General - Public Works De...	69.97
37177	ComEd	Acct #1411084048 Master Account	7420000 - Street Lights	General:General - Public Works De...	511.92
37184	JULIE, Inc	Annual Assessment Invoice	7710000 - Miscellaneous Expense	General:General - Public Works De...	902.16
37190	Monroe Truck Equi...	Inv#342935 Cutting Edge, MTE Plow	7320000 - Maintenance-Vehicles	General:General - Public Works De...	484.49
37191	Napa Auto Parts	Inv#235587 Parts	7320000 - Maintenance-Vehicles	General:General - Public Works De...	32.99
37191	Napa Auto Parts	Inv#4496-237643 Premium Capsules	7320000 - Maintenance-Vehicles	General:General - Public Works De...	88.70
37187	Menards-West Chic...	Inv#4496-239615 Blue Def, Cerulean Gr...	7320000 - Maintenance-Vehicles	General:General - Public Works De...	111.08
37209	Chase Card Services	Inv #90859 Pothole Patch	7340000 - Maintenance-Roads	General:General - Public Works De...	179.55
37209	Chase Card Services	Amazon - Dog Poop Bags	7630000 - Operating Supplies	General:General - Public Works De...	52.42
37210	Chinchilla Wildlife S...	Amazon - Printer for Public Works	7610000 - Office Supplies	General:General - Public Works De...	185.90
37221	Menards-West Chic...	Beaver removal, trap setup fee, beaver d...	7340000 - Maintenance-Roads	General:General - Public Works De...	2,620.10
37223	Nicor Gas	Inv#91374 Pickup and Reach tool, trash ...	7630000 - Operating Supplies	General:General - Public Works De...	109.01
		59-31-84-2672 9 PW	7460000 - Utilities - Gas	General:General - Public Works De...	200.37
Total General - Public Works Dept.					6,215.53
General - Other					
37180	Fox River and Coun...	May 2023 Fuel	4620000 - Accrued Expense	General	2,444.98
37180	Fox River and Coun...	June 2023 Fuel	4620000 - Accrued Expense	General	2,560.40
37180	Fox River and Coun...	July 2023 Fuel	4620000 - Accrued Expense	General	2,563.83
37180	Fox River and Coun...	August 2023 Fuel	4620000 - Accrued Expense	General	2,295.74
37180	Fox River and Coun...	September 2023 Fuel	4620000 - Accrued Expense	General	2,063.53
37180	Fox River and Coun...	October 2023 Fuel	4620000 - Accrued Expense	General	1,908.51
37180	Fox River and Coun...	November 2023 Fuel	4620000 - Accrued Expense	General	1,701.60
37180	Fox River and Coun...	December Fuel	4620000 - Accrued Expense	General	1,766.70
37180	Fox River and Coun...	May 2023 Fuel	4620000 - Accrued Expense	General	207.53
37180	Fox River and Coun...	June 2023 Fuel	4620000 - Accrued Expense	General	153.23
37180	Fox River and Coun...	July 2023 Fuel	4620000 - Accrued Expense	General	228.84
37180	Fox River and Coun...	August 2023 Fuel	4620000 - Accrued Expense	General	694.32
37180	Fox River and Coun...	September 2023 Fuel	4620000 - Accrued Expense	General	326.83
37180	Fox River and Coun...	October 2023 Fuel	4620000 - Accrued Expense	General	246.48
37180	Fox River and Coun...	November 2023 Fuel	4620000 - Accrued Expense	General	364.92
37180	Fox River and Coun...	December 2023 Fuel	4620000 - Accrued Expense	General	124.28
37197	Angelo and Judy R...	Refund of unused escrow fees (replace c...	1530122 - Rukel Variation	General	861.77
37198	Matthew Schmidgall	Replaces Ch #36771, Lost	1530087 - Schmidgall Variation	General	1,437.55
37208	Abbott Tree Care Pr...	Shagbark Lane snow removal 11-01-23-...	1570000 - Due From SSA#4	General	2,600.00
Total General - Other					24,551.04

21

1:40 PM
 03/22/24
 Cash Basis

Village of Wayne
Checking Distribution by Department
 February 2024

Num	Name	Memo	Account	Class	Paid Amount
Total General					
	Special - Police Pension Fund				
162	Lauterbach & Amen...	January - March 2024 PSA			62,706.84
	Total Special - Police Pension Fund		7570000 · Other Professional Services	Special - Police Pension Fund	600.00
Unclassified					
162	Lauterbach & Amen...	Inv#86546	1150000 · Schwab Money Market		-600.00
37230	TPI	202401	7570000 · Other Professional Services		0.00
	Total unclassified				-600.00
TOTAL					71,034.33

To: President Phipps and Village Trustees
From: Howard Levine
RE: 2024 pension contribution
Date: 03/26/2024

One of the Villages larger budget items is the contribution to the Police pension plan, with the budget for the fiscal year ending April 30, 2024, being \$ 250,000. In establishing the annual budget, the village considers several factors but primarily relies on the Illinois Department of Insurance's (IDOI) annual levy calculation. Due to the transfer of assets to the state police pension plan (IPOPFI) in June of 2022 IDOI no longer prepares a levy calculation. They have provided us with one prepared by Foster & Foster, Inc. Summary of data contained in the levy reports for the past ten years is attached, along with the Foster & Foster report.

Levy report

The main driver of our contributions is the accrued liability. Our accrued liability increased \$ 18,372 from the previous year and our unfunded liability saw a \$ 7,602 increase to \$2.421 million. As a result of this modest increase our funded ratio now stands at 48.98%, the highest it has been at in 10 years.

This year's levy report was prepared as of the start of the plan year and as a result does not reflect the new tier II officer who is now part of the plan. We currently have liabilities for seven retirees and/or their surviving spouse. We would anticipate an increase in our future funding requirements to account for the normal cost associated with this new hire.

The actuarial return which historically had been assumed at 4.75%, is now assumed at 6.8%. This higher return was adopted by the IPOPFI's board on September 9, 2022, and has been used for the last two fiscal years. The village used a lower rate of return, of 6.0% for purposes of determining liability in its Audited financial statements. While IPOPFI has a limited history as it relates to actual returns, the asset mix is more heavily weighted towards equities and the increase in return assumption does not appear to be unreasonable. One year returns for the 12 months ended 2/29/24 was 12.43% while return since IPOPFI assumed control in June of 2022 has been 5.58%. Please bear in mind that return assumptions reflect a long-term average. Accordingly, there may be significant variability on a year-to-year basis.

Historically the plan has not achieved the actuarial rate of return and this in turn acts as a factor which increases the unfunded liability. The low interest rate environment of the past few years coupled with statutory limitations on the portion of assets invested in equities is the primary cause of the plan not achieving the 4.75% assumed rate of investment return used by IDOI. This has changed with IPOPFI assumption of the asset management, and we would anticipate future returns to more closely align with the actuarial return assumptions. Given the demographics of our plan this change may not have a significant impact on future levy's. We would anticipate that future minimum levy amounts will increase during the next 2 years as the full effect of the assumption changes are amortized and IPOPFI's investment history is established.

FY 2024 funding recommendation

As payments to beneficiaries are anticipated to be \$ 330,000 for fiscal twenty-four, which exceeds the budgeted annual contribution, we will have an additional "investment loss" further increasing the future unfunded liability and the related annual amortization payments.

In an attempt to increase the funded ratio and to minimize the impact of the increases in the unfunded liability on the statutory minimum levy the board has previously adopted a policy of funding an amount in excess of the statutory minimum. This policy has effectively raised the funded ratio while slowing the annual increases in unfunded liabilities. It is suggested that the board continue this policy and contribute the full amount budgeted for FY 24, \$ 250,000.

village of wayne
Police Pension
comparison of data from village of wayne report

for the fiscal year ended	IDR/foster & Foster tax levy report as of	("*)				change from prior year amount	%						
		05/01/2014	05/01/2015	05/01/2016	05/01/2017								
		05/01/2014	05/01/2015	05/01/2016	05/01/2017	05/01/2018	05/01/2019	05/01/2020	05/01/2021	05/01/2022	05/01/2023		
		04/30/2015	04/30/2016	04/30/2017	04/30/2018	04/30/2019	04/30/2020	04/30/2021	04/30/2022	04/30/2023	04/30/2024		

Assumptions

Funding method	Projected unit credit Normal cost to bring funded ratio to 90% by 2040	5.00%	5.00%	5.00%	5.00%	5.00%	4.75%	4.75%	4.75%	4.75%	6.80%	6.80%
investment rate of return	(c)	(c)	(c)	(c)	(d)	(d)	(d)	(d)	(d)	(d)	(d)	(d)
projected salary increases	4.50%	4.50%	4.50%	4.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.00%	3.00%
aggregate payroll increase	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
tier two cost of living assumptions												

(c) service related table with rates grading from 11% to 4%at 30 years of service

(d) service related table with rates grading from 11% to 3.5%at 33 years of service

(**) prepared by Foster and Foster

WAYNE POLICE PENSION FUND
ACTUARIAL VALUATION
AS OF MAY 1, 2023
STATUTORY MINIMUM REQUIRED CONTRIBUTION



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS



January 16, 2024

Wayne Police Pension Fund

Re: Actuarial Valuation Report for Statutory Minimum Required Contribution

Dear Board:

We are pleased to present to the Board this report of the annual actuarial valuation of the Wayne Police Pension Fund. The funding valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits and to develop the appropriate funding requirements for the applicable plan year. Use of the results for other purposes may not be applicable and could produce significantly different results.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects laws and regulations issued to date pursuant to the provisions of Article 3, Illinois Pension Code, as well as applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Police Officers' Pension Investment Fund Board of Trustees, represent reasonable expectations of anticipated plan experience. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the valuation, we did not perform an analysis of the potential range of such future measurements.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of its liabilities.


In conducting the valuation, we have relied on personnel information supplied by the local Board, asset information and financial reports prepared by the auditors for the Police Officers' Pension Investment Fund, plan design information as defined in Article 3 of the Illinois Pension Code, and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the plan sponsor, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the Wayne Police Pension Fund. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

Respectfully submitted,

By: 
Jason L. Franken, FSA, EA, MAAA
Foster & Foster, Inc.


By: 
Paul M. Baugher, FSA, EA, MAAA
Foster & Foster, Inc.

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SUMMARY OF REPORT

The regular annual actuarial valuation of the Wayne Police Pension Fund, performed as of May 1, 2023, has been completed and the results are presented in this report. The contribution requirements are as follows:

Valuation Date	May 1, 2023
Total Statutory Contribution	160,868
Member Contributions (Est.)	<u>0</u>
Statutory Minimum Contribution	160,868
Phase In of 2022 Assumption Changes Impact	<u>25,587</u>
Statutory Minimum Required Contribution (after phase-in) ¹	186,455

¹ This calculation is determined in accordance with Section 3-125 of the Illinois Pension Code. This report should not be relied upon for purposes other than determining the current tax levy required under the Illinois Pension Code. The assumptions have been set based on expectations for all Article 3 funds in the State of Illinois. The actuarial methods are prescribed by the Illinois Pension Code and do not necessarily represent the approach recommended by either the actuary or the Police Officers' Pension Investment Fund.

CHANGES SINCE PRIOR VALUATION

Plan Changes Since Prior Valuation

There were no plan changes since the prior valuation.

Actuarial Assumption/Method Changes Since Prior Valuation

There were no assumption changes since the prior valuation.

There were no method changes since the prior valuation.

SUMMARY OF PRINCIPAL VALUATION RESULTS

A. Participant data

Actives	0
Service Retirees	5
Beneficiaries	2
Disability Retirees	0
Terminated Vested Due Future Annuity	0
Terminated with Accumulated Contributions in Fund	<u>1</u>
Total	8

Total Annual Payroll	0
----------------------	---

Annual Rate of Payments to:

Service Retirees	288,051
Beneficiaries	43,088
Disability Retirees	0
Terminated Vested Due Future Annuity	0

B. Assets

Actuarial Value (AVA)	2,324,699
Market Value (MVA)	2,067,057

C. Liabilities

Present Value of Benefits (PVB)

Actives	
Retirement Benefits	0
Death Benefits	0
Disability Benefits	0
Terminated Vested Benefits	0
Service Retirees	4,415,053
Beneficiaries	314,708
Disability Retirees	0
Terminated Vested Due Future Annuity	0
Terminated with Accumulated Contributions in Fund	<u>16,203</u>
Total	4,745,964

SUMMARY OF PRINCIPAL VALUATION RESULTS

C. Liabilities (continued)

Accrued Liability (AL)	
Actives	
Retirement Benefits	0
Death Benefits	0
Disability Benefits	0
Terminated Vested Benefits	0
Service Retirees	4,415,053
Beneficiaries	314,708
Disability Retirees	0
Terminated Vested Due Future Annuity	0
Terminated with Accumulated Contributions in Fund	<u>16,203</u>
Total	4,745,964
Normal Cost	
Normal Cost (Retirement)	0
Normal Cost (Death)	0
Normal Cost (Disability)	0
Normal Cost (Terminated Vested)	<u>0</u>
Total	0
Unfunded Actuarial Accrued Liability (UAAL = AL - AVA) ¹	2,421,265
Funded Ratio (AVA / AL)	49.0%

D. Amortization Payment

Total Accrued Liability	4,745,964
90% Funded Ratio Target	4,271,368
Actuarial Value of Assets	2,324,699
Liabilities Subject to Amortization over 17 Years	1,946,669
Amortization Payment, Beginning of Year	150,625

¹ The unfunded actuarial accrued liability reflects a liability loss of \$33,273 and an asset loss of \$88,776 as of the measurement date.

SUMMARY OF PRINCIPAL VALUATION RESULTS

E. Statutory Minimum Required Contribution ¹

Normal Cost, Including Expense Load ²	0
Payment Required to Amortize UAAL Over 17 Years ²	<u>160,868</u>
Total Statutory Contribution	160,868
Expected Member Contributions ²	<u>0</u>
Statutory Minimum Required Contribution (before phase in)	160,868
Phase In of 2022 Assumption Changes Impact	<u>25,587</u>
Statutory Minimum Required Contribution (after phase in) ³	186,455

¹ This calculation is determined in accordance with Section 3-125 of the Illinois Pension Code. This report should not be relied upon for purposes other than determining the current tax levy required under the Illinois Pension Code. The assumptions have been set based on expectations for all Article 3 funds in the State of Illinois. The actuarial methods are prescribed by the Illinois Pension Code and do not necessarily represent the approach recommended by either the actuary or the Police Officers' Pension Investment Fund.

² Includes one year of interest.

³ Under Public Act 101-0610, the impact of any assumption changes shall be implemented in equal annual amounts over the 3 year period beginning in the fiscal year of the pension fund in which such change first occurs.

PROJECTION OF BENEFIT PAYMENTS ¹

Year Ending	Payments for Current Actives	Payments for Current Non-Actives	Total Payments
2024	0	345,038	345,038
2025	0	335,259	335,259
2026	0	341,556	341,556
2027	0	347,679	347,679
2028	0	353,575	353,575
2029	0	359,189	359,189
2030	0	364,458	364,458
2031	0	369,310	369,310
2032	0	373,672	373,672
2033	0	377,461	377,461
2034	0	380,591	380,591
2035	0	382,976	382,976
2036	0	384,510	384,510
2037	0	385,080	385,080
2038	0	384,552	384,552
2039	0	382,786	382,786
2040	0	379,625	379,625
2041	0	374,907	374,907
2042	0	368,488	368,488
2043	0	360,270	360,270
2044	0	350,197	350,197
2045	0	338,299	338,299
2046	0	324,678	324,678
2047	0	309,491	309,491
2048	0	292,953	292,953
2049	0	275,315	275,315
2050	0	256,846	256,846
2051	0	237,833	237,833
2052	0	218,531	218,531
2053	0	199,172	199,172
2054	0	179,969	179,969
2055	0	161,084	161,084
2056	0	142,672	142,672
2057	0	124,911	124,911
2058	0	108,012	108,012
2059	0	92,176	92,176
2060	0	77,580	77,580
2061	0	64,335	64,335
2062	0	52,515	52,515
2063	0	42,146	42,146

¹ This illustrates the projection of future benefit payments for the population as it exists on the valuation date without consideration for future hires.

ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions shown below were adopted by the Board September 9, 2022 following a 2022 review of plan experience.

Interest Rate 6.80% per year compounded annually, net of investment related expenses.

Mortality Rate ***Active Lives:***
PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty.

Inactive Lives:
PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.150 for male retirees and unadjusted for female retirees, with generational improvements with most recent projection scale (currently Scale MP-2021).

Beneficiaries:
PubS-2010 Survivor mortality, unadjusted for male beneficiaries and adjusted by a factor of 1.150 for female beneficiaries, with generational improvements with most recent projection scale (currently Scale MP-2021).

Disabled Lives:
PubS-2010 Disabled mortality, adjusted by a factor of 1.080 for male disabled members and unadjusted for female disabled members, with generational improvements with most recent projection scale (currently Scale MP-2021).

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

Retirement Age See table at the end of this section.

Disability Rate See table at the end of this section. 60% of the disabilities are assumed to be in the line of duty.

Termination Rate See table at the end of this section.

Salary Increases

See table below.

Salary Scale	
Service	Rate
0	11.00%
1	9.50%
2	8.00%
3	7.50%
4	7.00%
5	6.00%
6	5.00%
7 - 11	4.00%
12 - 29	3.75%
30+	3.50%

Inflation

2.50%.

Cost-of-Living Adjustment

Tier 1: 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Tier 2: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.

Marital Status

80% of Members are assumed to be married.

Spouse's Age

Males are assumed to be three years older than females.

Funding Method

Projected Unit Credit Cost Method.

Actuarial Asset Method

Investment gains and losses are smoothed over a 5-year period. In the first year, 20% of the gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return.

Funding Policy Amortization Method

The UAAL is amortized according to a Level Percentage of Payroll method over a period ending in 2040. The initial amortization amount is 90% of the Accrued Liability less the Actuarial Value of Assets.

Payroll Growth

3.00% per year.

Administrative Expenses

Administrative expenses will be estimated as 2% of the fund's total normal cost.

Decrement Tables

<u>% Terminating During the Year</u>		<u>% Becoming Disabled During the Year</u>		<u>% Retiring During the Year (Tier 1)</u>		<u>% Retiring During the Year (Tier 2)</u>	
<u>Service</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
0	13.00%	20	0.000%	50 - 54	20%	50 - 54	5%
1	8.00%	25	0.029%	55 - 62	25%	55	40%
2	7.00%	30	0.133%	63	33%	56 - 62	25%
3	6.00%	35	0.247%	64	40%	63	33%
4	5.00%	40	0.399%	65 - 69	55%	64	40%
5	4.50%	45	0.561%	70+	100%	65 - 69	55%
6	4.00%	50	0.675%			70+	100%
7	3.50%	55	0.855%				
8	3.00%	60	1.093%				
9	2.50%						
10	2.25%						
11	2.00%						
12	1.75%						
13	1.50%						
14+	1.25%						

GLOSSARY

Total Annual Payroll is the projected annual rate of pay for the fiscal year following the valuation date of all covered members.

Present Value of Benefits is the single sum value on the valuation date of all future benefits to be paid to current Members, Retirees, Beneficiaries, Disability Retirees and Vested Terminations.

Accrued Actuarial Liability is determined according to the plan's actuarial cost method. This amount represents the portion of the anticipated future benefits allocated to years prior to the valuation date.

Normal (Current Year's) Cost is the current year's cost for benefits yet to be funded.

Market Value of Assets is the fair market value of plan assets as of the valuation date. This amount may be adjusted to produce an Actuarial Value of Assets for plan funding purposes.

Actuarial Value of Assets is the asset value used in the valuation to determine contribution requirements. It represents the plan's Market Value of Assets, with adjustments according to the Actuarial Asset Method. These adjustments produce a "smoothed" value that is likely to be less volatile from year to year than the Market Value of Assets.

Unfunded Accrued Liability is the excess of the Accrued Actuarial Liability over the Actuarial Value of Assets.

Statutory Minimum Required Contribution is equal to the Normal Cost plus an amount sufficient to amortize the Unfunded Accrued Liability to achieve a 90% funding target by 2040. The required amount is adjusted for interest to year-end.

Projected Unit Credit Actuarial Cost Method (Level Percent of Compensation) is the method used to determine statutory minimum required contributions under the Plan. The use of this method involves the systematic funding of the Normal Cost (described above) and the Unfunded Accrued (Past Service) Liability. The actuarial accrued liability is the present value of accrued benefits, utilizing projected salary for active Plan Participants.

DISCUSSION OF RISK

Actuarial Standard of Practice No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined under various assumption scenarios. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. It is possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- Investment Return: When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.
- Salary Increases: When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.
- Payroll Growth: The plan's payroll growth assumption causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll does not increase according to the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.
- Demographic Assumptions: Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

- Contribution Risk: This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

Impact of Plan Maturity on Risk

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. Similarly, mature plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

Metrics to Help Assess Risk

Below are descriptions of some metrics that can be used to help assess risk. To assist with determining the maturity of the plan, we have provided some relevant metrics in the table at the end of this section provides these metrics for the fund.

- Support Ratio: The support ratio is determined as the ratio of active to inactive members. This metric speaks to the maturity of the plan, with a low ratio indicating a more mature plan.
- Asset Volatility Ratio: The asset volatility ratio is determined as the ratio of the Market Value of Assets to Total Payroll. It is a measure of the impact of investment volatility on employer contributions which are paid as a percentage of payroll. Although Market Value of Asset growth that exceeds payroll growth may contribute to the financial stability of the plan, the amortization of changes in these higher asset values have a greater impact on contribution volatility as this ratio increases.
- Accrued Liability (AL) Ratio: The accrued liability ratio is the proportion of Total Accrued Liability attributable to inactive members. A higher ratio indicates a more mature plan. Mature plans will see increased risk since losses due to lower than expected investment returns or demographic factors will need to be made up for over a shorter time horizon than would be needed for a less mature plan.

- Funded Ratio: The funded ratio is determined as the ratio of the Actuarial Value of Assets to the Total Accrued Liability. This ratio generally reflects the financial health of the plan but should not be considered in isolation since it is very sensitive to changes in actuarial methods and assumptions.
- Net Cash Flow Ratio: The net cash flow ratio is determined as the ratio of the Net Cash Flow (contributions minus benefit payments and administrative expenses) to the Market Value of Assets. Mature plans paying substantial retirement benefits resulting in small positive or negative cash flows may be more sensitive to near term investment volatility.

Low Default-Risk Obligation Measure

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a “low-default-risk obligation measure” (LDRM). This liability measure is consistent with the determination of the actuarial accrued liability shown on page 8 in terms of member data, plan provisions, and assumptions/methods except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.14%, resulting in an LDRM of \$6,345,178. The LDRM should not be considered the “correct” liability measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. Given that plan benefits are paid over time through the combination of contributions and investment returns, prudent investments selected by the Board help to balance asset accumulation through these two sources.

It is important to note that the actuary has identified the risks above as the most significant risks based on the characteristics of the plan and the nature of the project, however, it is not an exhaustive list of potential risks that could be considered. Additional advanced modeling, as well as the identification of additional risks may be helpful in some situations.

RISK METRICS

Support Ratio

Total Actives	0
Total Inactives	8
Actives / Inactives	0.0%

Asset Volatility Ratio

Market Value of Assets (MVA)	2,067,057
Total Annual Payroll	0
MVA / Total Annual Payroll	N/A

Accrued Liability (AL) Ratio

Inactive Accrued Liability	4,745,964
Total Accrued Liability	4,745,964
Inactive AL / Total AL	100.0%

Funded Ratio

Actuarial Value of Assets (AVA)	2,324,699
Total Accrued Liability	4,745,964
AVA / Total Accrued Liability	49.0%

Net Cash Flow Ratio

Net Cash Flow ¹	(55,901)
Market Value of Assets (MVA)	2,067,057
Ratio	-2.7%

¹ Determined as total contributions minus benefit payments and administrative expenses.

ASSETS

Changes in Market Value of Assets

Market Value of Assets as of April 30, 2022	2,129,406
Benefit payments during fiscal year 2023	(322,749)
Administrative expense during fiscal year 2023	(14,978)
Total contributions during fiscal year 2023	<u>281,826</u>
Contributions Less Benefit Payments & Administrative Expenses	(55,901)
Actual Net Investment Earnings	<u>(6,448)</u>
Market Value of Assets as of April 30, 2023	2,067,057

Development of Investment Gain/Loss

Expected Investment Earnings ¹	142,899
Actual Net Investment Earnings	<u>(6,448)</u>
Actuarial Investment Gain/(Loss)	(149,347)

¹ Expected Investment Earnings = 6.80% x (2,129,406 + 0.5 x -55,901)

Gains/(Losses) Not Yet Recognized

Fiscal Year Ending	Gain/(Loss)	Amounts Not Yet Recognized by Valuation Year			
		2023	2024	2025	2026
2020	79,602	15,920	0	0	0
2021	(5,127)	(2,051)	(1,025)	0	0
2022	(253,389)	(152,033)	(101,356)	(50,678)	0
2023	(149,347)	<u>(119,478)</u>	<u>(89,608)</u>	<u>(59,739)</u>	<u>(29,869)</u>
Total		(257,642)	(191,989)	(110,417)	(29,869)

Development of Actuarial Value of Assets

Market Value of Assets as of April 30, 2023	2,067,057
(Gains)/Losses Not Yet Recognized	<u>257,642</u>
Actuarial Value of Assets as of April 30, 2023	2,324,699

SUMMARY OF CURRENT PLAN

<u>Article 3 Pension Fund</u>	The Plan is established and administered as prescribed by “Article 3. Police Pension Fund – Municipalities 500,000 and Under” of the Illinois Pension Code.
<u>Plan Administration</u>	<p>The Plan is a single employer defined benefit pension plan administered by a Board of Trustees comprised of:</p> <ul style="list-style-type: none">a.) Two members appointed by the Municipality,b.) Two active Members of the Police Department elected by the Membership, andc.) One retired Member of the Police Department elected by the Membership.
<u>Credited Service</u>	Complete years of service as a sworn police officer employed by the Municipality.
<u>Normal Retirement</u>	
Date	<p>Tier 1: Age 50 and 20 years of Credited Service. Tier 2: Age 55 with 10 years of Credited Service.</p>
Benefit	<p>Tier 1: 50% of annual salary attached to rank on last day of service plus 2.50% of annual salary for each year of service over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,000 per month.</p> <p>Tier 2: 2.50% per year of service times the average salary for the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest prior to retirement times the number of years of service, up to a maximum of 75% of average salary. The minimum monthly benefit is \$1,000 per month.</p> <p>For Tier 2 participants, the salary is capped at a rate of \$106,800 as of 2011, indexed annually at a rate of CPI-U, but not to exceed 3.00%.</p>
Form of Benefit	<p>Tier 1: For married retirees, an annuity payable for the life of the Member; upon the death of the member, 100% of the Member’s benefit payable to the spouse until death. For unmarried retirees, the normal form is a Single Life Annuity.</p> <p>Tier 2: Same as above, but with 66 2/3% of benefit continued to spouse.</p>

Early Retirement

Date	Tier 1: Age 60 and 8 years of Credited Service. Tier 2: Age 50 with 10 years of Credited Service.
Benefit	Tier 1: Normal Retirement benefit with no minimum. Tier 2: Normal Retirement benefit, reduced 6.00% each year before age 55, with no minimum benefit.
Form of Benefit	Same as Normal Retirement

Disability Benefit

Eligibility	Total and permanent as determined by the Board of Trustees.
Benefit Amount	A maximum of: <ul style="list-style-type: none">a.) 65% of salary attached to the rank held by Member on last day of service, and;b.) The monthly retirement pension that the Member is entitled to receive if he or she retired immediately.

For non-service connected disabilities, a benefit of 50% of salary attached to rank held by Member on last day of service.

Cost-of-Living Adjustment

Tier 1:

Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Disabled Retirees: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00% of the original benefit amount for each year since benefit commencement upon reaching age 60.

Tier 2: An annual increase each January 1 equal to 3.00% per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

Pre-Retirement Death Benefit

Service Incurred	100% of salary attached to rank held by Member on last day of service.
Non-Service Incurred	A maximum of: <ul style="list-style-type: none">a.) 54% of salary attached to the rank held by Member on last day of service, and;b.) The monthly retirement pension earned by the deceased Member at the time of death, regardless of whether death occurs before or after age 50.

For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

Vesting (Termination)

Vesting Service Requirement	Tier 1: 8 years. Tier 2: 10 years.
Non-Vested Benefit	Refund of Member Contributions.
Vested Benefit	Either the termination benefit, payable upon reaching age 60 (55 for Tier 2), provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is 2.50% of annual salary held in the year prior to termination (4-year final average salary for Tier 2) times creditable service.

Contributions

Employee	9.91% of Salary.
Municipality	Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability.

**VILLAGE OF WAYNE
DUPAGE AND KANE COUNTIES, ILLINOIS**

RESOLUTION NO. 24-R-02

**A RESOLUTION AUTHORIZING EXECUTION OF AN
INTERGOVERNMENTAL AGREEMENT BETWEEN
THE VILLAGE OF WAYNE AND
THE COUNTY OF KANE FOR POLICE RECORDS MANAGEMENT**

**ADOPTED BY THE PRESIDENT AND
BOARD OF TRUSTEES OF THE
VILLAGE OF WAYNE
DUPAGE AND KANE COUNTIES, ILLINOIS**

THIS ____ DAY OF MARCH, 2024

**PUBLISHED by authority of the
President and Board of Trustees
of the Village of Wayne, DuPage
and Kane Counties, Illinois
this ____ day of March, 2024**

**VILLAGE OF WAYNE
DUPAGE AND KANE COUNTIES, ILLINOIS**

RESOLUTION 24-R-02

**A RESOLUTION AUTHORIZING EXECUTION OF AN
INTERGOVERNMENTAL AGREEMENT BETWEEN
THE VILLAGE OF WAYNE AND
THE COUNTY OF KANE FOR POLICE RECORDS MANAGEMENT**

WHEREAS, Article VII, Section 10 of the 1970 Illinois Constitution and the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.) encourage and authorize units of local government to contract and otherwise associated among themselves to obtain and share services; and

WHEREAS, the Village of Wayne and the County of Kane are units of local government under the 1970 Illinois Constitution and the Intergovernmental Cooperation Act; and

WHEREAS, the County maintains a multi-jurisdictional system of records management for police departments that provides for the creation of reports, storage, retrieval, retention (including offsite cloud based storage), archiving, and viewing of information, records, documents, or other files pertaining to law enforcement operations; and

WHEREAS, the Village finds that participation in such a system also includes the benefit of county-wide standardization of reports, reports that can be written in the field, comprehensive cross-jurisdictional analysis of data, enhanced investigative capabilities, and the ability to easily report mandatory crime data to the National Incident Based Reporting System; and

WHEREAS, an Intergovernmental Agreement attached hereto and made a part hereof as Exhibit "A" has been prepared by the County of Kane to provide the records management system at the costs as provided therein; and

WHEREAS, the President and Board of Trustees deem it to be in the best interests of the Village to enter into the aforesaid Agreement,

NOW, THEREFORE, BE IT RESOLVED, by the Village President and the Board of Trustee of the Village of Wayne, DuPage and Kane Counties, Illinois, as follows:

Section 1: Each of the recitals in the preamble set forth above are incorporated into Section 1 of this Resolution.

Section 2: That the Intergovernmental Agreement between the Village of Wayne and the County of Kane, a copy of which is attached hereto as Exhibit A, is hereby approved.

Section 2: That the President and Village Clerk are hereby authorized to execute said Agreement and the Village Clerk is directed to deliver the Agreement to the County, on behalf of the Village.

Section 3: This Resolution shall be in full force and effect from and after its adoption as provided by law.

PASSED AND APPROVED THIS _____ DAY of MARCH, 2024

AYE _____

NAYS: _____

ABSENT: _____

Eileen Phipps, President

ATTEST:

Patricia Engstrom, Village Clerk

***Intergovernmental Agreement for Police Records Management
System and Services***

This Intergovernmental Agreement is made and entered into as of this _____ day of _____, 2024, for the purpose of operating a shared Tyler/New World Systems Law Enforcement Records Management System (RMS) Solution, by and between the County of Kane, Illinois (hereinafter referred to as “County”), and the _____ (hereinafter referred to as the “Subscriber”). The foregoing are sometimes also referred to as the “Parties” or “Party”.

WITNESS

WHEREAS, the Parties have the power and authority to enter into this Agreement pursuant to the provisions of Article VII, section 10 of the Illinois Constitution of 1970, and the Illinois Intergovernmental Cooperation Act, as amended, 5 ILCS 220/1 et seq., and other applicable authority, and;

WHEREAS, the County, wishes to offer Law Enforcement Agencies that are already participating in the regional public safety communications and emergency 9-1-1 dispatch system (hereinafter referred to as “KaneComm”) per Chapter 8, Section 5 of the Kane County Code the option of employing Tyler Technology Inc.’s New World Public Safety Law Enforcement Records Management System (hereinafter referred to as “LERMS”) in conformance with the methods and procedures established by the Kane County Sheriff’s Office;

WHEREAS, any Law Enforcement Agency that elects to participate in LERMS must procure the required technological capabilities and hardware to ensure proper performance.

NOW, THEREFORE, for and in consideration of the mutual covenants herein made and pursuant to all applicable statutes and local ordinances, and for other good and valuable consideration the receipt and sufficiency of which are hereby mutually acknowledged, the Parties do hereby agree as follows:

A. Services to be Provided by Kane County to Subscribers

- a) Kane County shall provide Subscribers access to licenses to utilize LERMS software.
- b) Kane County shall provide the hardware and infrastructure to run LERMS through their primary data center. Kane County shall also provide backup and recovery services for LERMS.
- c) Kane County shall be responsible for any connectivity issues within Kane County’s network.

- d) Kane County Information Technologies shall provide support services to Subscribers for LERMS on County business days from 8:30 a.m. to 4:30 p.m. Any issues that require assistance during outside business hours or is beyond the capabilities of Kane County Information Technologies shall be referred to Tyler Technology Inc. for support services and may be at the additional financial responsibility of Subscriber.

B. Subscriber's Responsibilities

- a) Subscriber shall provide names, employee IDs and expected access levels for all personnel that will be using the RMS.
- b) Subscriber shall be equipped with Subscriber maintained hardware, including but not limited to desktops and/or laptops that meet or exceed the minimum hardware requirements and/or upgrades as determined by Tyler Technologies Inc. for use of LERMS software. Any purchasing of such equipment shall be at the sole expense of Subscriber and any such equipment remains the property of Subscriber.
- c) Subscribers shall have a reliable internet connection to connect to the Kane County Network with a sufficient amount of bandwidth to run LERMS software.
- d) Subscriber shall be responsible for any connectivity issues occurring outside of the Kane County Network.
- e) Subscriber shall input all local ordinances utilized by their jurisdiction and all user profiles, including the appropriate security profile for each user, into LERMS.
- f) Subscriber and its personnel shall use LERMS only for those purposes for which they are authorized by this Agreement and in conformance with the practices of the Kane County Sheriff's Office.
- g) Subscriber shall have a written disciplinary policy for unauthorized use and/or access of LERMS. Upon notice of such activity, the Subscriber's chief agency administrator shall conduct an internal investigation of the alleged violation. The investigating findings and any corrective actions taken by Subscriber shall be reported in writing as soon as practicable but no less than 7days after the conclusion of the investigation and implementation of corrective actions to the Director of KaneComm.

C. Tyler's Responsibilities

Tyler Technology Inc. shall provide initial training to Subscriber's designated Field Based Reporting (hereinafter referred to as "FBR") Trainer(s) on the use of LERMS. Kane

County shall coordinate with Tyler Technology Inc. and Subscribers to set up initial training.

D. Optional Services for Subscribers to be Contracted Directly with Tyler Technology Inc.

- a) Customization of LERMS for Subscriber shall be at the sole expense and discretion of Subscriber.
- b) Importation of historic records into LERMS shall be at the sole expense and discretion of Subscriber.
- c) Training of Subscriber personnel, beyond the initial training, on the use of LERMS shall be at the sole expense and discretion of Subscriber.

DI. Term of the Agreement

- a) The initial term of this Agreement shall be for five (5) years commencing December 1, 2023 and ending on November 30, 2028.
- b) Subscriber’s (estimated) costs for implementation of LERMS and annual fees. The cost for each agency will be added to the annual Subscriber fees and paid in accordance with the Subscriber Agreement (as one fee)

Number of New World RMS Users: 1

NON-Recurring Charges			
Item	Unit	Qty	Extended
New World Agency Setup per RMS User	\$1,694.00	1	\$1,694.00
New World RMS Training	\$4,000.00	1	\$4,000.00
New World Field Reporting Training	\$2,000.00	1	\$2,000.00
RSA Token	\$75.00	1	\$75.00
Virtual PC & Network	\$250.00	1	\$250.00
Microsoft Enterprise Agreement (Core Cal, Windows, Office)	\$800.00	1	\$800.00
NON-Recurring Charges TOTAL			\$8,819.00

ANNUAL Recurring Charges			
Item	Unit	Qty	Extended
New World Software Maintenance	\$294.00	1	\$294.00
Pulse Secure Licensing	\$20.00	1	\$20.00
Microsoft Core Cal Licensing	\$44.00	1	\$44.00
Microsoft Windows Licensing	\$42.00	1	\$42.00
Microsoft Office Licensing	\$91.00	1	\$91.00
RSA Token Licensing	\$25.00	1	\$25.00
Virtual Machine Licensing	\$356.00	1	\$356.00
IT Support M-F 8:30 - 4:30 NON Holiday	\$3,200.00	1	\$3,200.00
ANNUAL Recurring Charges TOTAL			\$3,778.00

Number of New World RMS Users: 2

NON-Recurring Charges

Item	Unit	Qty	Extended
New World Agency Setup per RMS User	\$1,694.00	2	\$3,388.00
New World RMS Training	\$4,000.00	1	\$4,000.00
New World Field Reporting Training	\$2,000.00	1	\$2,000.00
RSA Token	\$75.00	2	\$150.00
Virtual PC & Network	\$250.00	2	\$500.00
Microsoft Enterprise Agreement (Core Cal, Windows, Office)	\$800.00	2	\$1,600.00
NON-Recurring Charges TOTAL			\$11,638.00

ANNUAL Recurring Charges			
Item	Unit	Qty	Extended
New World Software Maintenance	\$294.00	2	\$588.00
Pulse Secure Licensing	\$20.00	2	\$40.00
Microsoft Core Cal Licensing	\$44.00	2	\$88.00
Microsoft Windows Licensing	\$42.00	2	\$84.00
Microsoft Office Licensing	\$91.00	2	\$182.00
RSA Token Licensing	\$25.00	2	\$50.00
Virtual Machine Licensing	\$356.00	2	\$712.00
IT Support M-F 8:30 - 4:30 NON Holiday	\$3,200.00	2	\$6,400.00
ANNUAL Recurring Charges TOTAL			\$7,556.00

F. Resolution

Each Subscriber shall furnish a certified copy of a resolution authorizing the Subscriber to enter into a 911 Service Subscriber Agreement which resolution shall be attached hereto and made a part hereof.

G. Warranties and Insurance

Subscriber acknowledges and agrees that the use of the Software is at Subscriber’s sole risk. The Software and related documentation are provided “AS IS” and without any warranty of any kind and Kane County EXPRESSLY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

Subscriber shall maintain minimum indemnity limits of not less than \$1M per person, \$2M aggregate and shall name KaneComm/Kane County as an additional insured on a primary and noncontributory basis.

In the event that the participating (subscriber) municipality or unit of government is self-insured or a participant in a risk pool, Kane County/Kane Comm. should be similarly protected by the risk pool or collective liability sharing entity.

Subscribers shall provide to the KaneComm Director proof of liability insurance within thirty (30) days of acceptance of this Agreement. Subscriber shall notify the KaneComm Director in the event of any changes to or cancellation of said liability insurance.

H. Governing Law

This Agreement shall be governed and construed in accordance with the laws of the State of Illinois.

I. Place of Venue

Any claim, action, suit, or judicial proceeding arising from or relating to this Agreement shall be instituted only in the Sixteenth Circuit Court of Kane County, Illinois.

J. Indemnification and Hold Harmless

Each Party shall, and does agree to, indemnify the other Party and its elected and appointed offices, officials, attorneys, employees, and hold them harmless from any claim, injury, or loss, no matter how sustained, arising out of or related in any way to the use of LERMS pursuant to this Agreement. It is expressly understood by both Parties to this Agreement, that the obligation to indemnify each Party as set forth above does not apply to any act, failure to act, or conduct of the other Party, its officers, officials, attorneys, or employees for the negligent or willful or wanton acts and omissions of such persons. Each party agrees to jointly defend against any claim or action brought against any of the Parties related to the use of LERMS to the extent of such Party's relative degree of culpability.

K. Amendments; Waivers.

This Agreement and the rights created by this Agreement may not be amended, modified, or waived in any respect except by written agreement expressly referring to this Agreement and duly validly authorized, executed, and delivered by all of the Parties hereto.

By notice complying with the foregoing requirements of this Section, each Party shall have the right to change the address or addressee or both for all future notices and communications to such Party, but no notice of such change of address shall be effective until actually received.

L. Assignment

Neither Party shall assign this Agreement or any of the rights and duties hereunder without the prior written consent of the other Party.

M. Severability

If any terms or provisions of the Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provision shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular terms or provision held invalid.

N. Entire Agreement

This is the entire Agreement between the Parties with respect to the subject matter contained in this Agreement. This Agreement supersedes any and all previous agreements for use of LERMS. Except as expressly provided to the contrary, the provisions of this Agreement are for the sole benefit of the Parties and not for the benefit of any other person(s) or legal entity.

O. Notices

a. All notices and other communications in connection with this Agreement shall be in writing and shall be deemed delivered to the addressee thereof when delivered in person at the address set forth below or three business days after deposit thereof in any main or branch United States post office, certified or registered mail, return receipt requested, postage prepaid, properly addressed to the Parties, respectively, as follows:

b. For notices to Kane County:

Executive Director Michelle Guthrie
KaneComm
719 S. Batavia Avenue, Building C
Geneva, Illinois 60134

c. For notices to the Subscriber:

Subscriber
Subscriber Address
Subscriber City, State, Zip

IN WITNESS WHEREOF, the Parties have set their hands and affixed their seals on the date first above written.

ON BEHALF OF THE SUBSCRIBER

ON BEHALF OF KANE COUNTY

Signature

Signature

Print Name
EILEEN PHIPPS

Print Name

Title
PRESIDENT

Title

Date

Date

KANE COUNTY
BOARD
CHAIRPERSON

Rev 24 R02



Village of Wayne

Police Department

31W680 Army Trail Road

Wayne, IL 60184

Tel: 630-584-3031

Fax: 630-524-9151

MEMORANDUM

Date: March 5, 2024
To: Village President and Board of Trustees / Public Safety
From: Tim Roberts, Chief of Police *TR*
Subject: **Approval Intergovernmental Agreement for Police Records Management**

Issue:

The Wayne Police Department does not currently utilize a Law Enforcement Records Management System (also known as LERMS or RMS). All Police records are currently created using our own self-made forms and held within an in-house network with no user-friendly capabilities. The entire RMS system is independent of all other law enforcement entities.

Analysis:

A Law Enforcement Records Management System is a secure agency-wide system that provides for the creation of reports, storage, retrieval, retention (including offsite cloud based storage), archiving, and viewing of information, records, documents, or other files pertaining to law enforcement operations. Many police agencies in the Chicagoland are already part of a county-wide RMS program. In Kane County, the development of an RMS program has been in the works for the past two years. Participating in a multi-jurisdictional system would allow us to realize major resource optimization and efficiency in costs. Other benefits of the system include the county-wide standardization of reports, reports that can be written in the field, comprehensive cross-jurisdictional analysis of data, enhanced investigative capabilities, and the ability to report mandatory crime data to the National Incident Based Reporting System (NIBRS) to name a few. A cost comparison was conducted with police agencies in the DuPage County RMS program. Departments with a similar number of users to Wayne were paying nearly six times the cost of our Kane County option. Lastly, the Kane County RMS program was built on the foundation of the existing CAD system we currently use for dispatching calls to officers. Therefore, this step is a natural progression for our current operations with KaneComm. Invoiced fees for the RMS participation will be added to our annual Subscriber fees and paid in accordance with our KaneComm Subscriber Agreement as one fee.

Recommendation:

It is recommended, and respectfully requested that the Village Board approve the Intergovernmental Agreement for Police Records Management System and Services with Kane County. Including the initial cost of \$8,819.00 and the annual cost of \$3,778.00 (total \$12,597.00) to be invoiced after May 1, 2024, in FY25. The annual recurring cost is \$3,778.00.



**MICKEY, WILSON, WEILER,
RENZI, LENERT & JULIEN, P.C.**

Providing Solutions and Results for Our Clients

To: Eileen Phipps, Board President
Board of Trustees

From: Peter K. Wilson, Jr., Village Attorney

Date: March 23, 2024

Re: Review comments IGA Police Records Management

The Agreement offers departments that participate in KaneComm the opportunity to also use Tyler Technology Inc.'s New World Public Safety Law Enforcement Records Management System (LERMS). The County provides access licenses, hardware and infrastructure to run the system, and is responsible for connectivity, backup, and recovery services. The Village provides the identity of persons using LERMS, computers for Village use, an internet connection, and input of necessary use information. Tyler Technology provides training.

The use of the Software is "as is" and at the subscriber's risk, and the Village is required to name the County on its insurance. The indemnity paragraph is mutual except that neither party agrees to indemnify the other for that party's own negligence.

In individual software license agreements we often include such items as (i) a warranty that the licensor has the authority to license the software, (ii) that the software will perform to its specifications, (iii) that the licensor will defend against any suit claiming infringement (iv) an agreement to keep the licensed software confidential, and (v) a duty to keep data received confidential.

Trustee Bevente has also raised some items he would like to see in the agreement. These include (a) clarification of the number of users, i.e. backend vs frontend, (b) a safeguard of data, (c) and cost of recovery/rebuild.

As for what is included in the contract, I think it is a reasonable position of the Village that, by offering the contract to the Village, the County is representing that it has the authority to license Village users, and any claim to the contrary, including infringement, would be subject to the County's responsibility to indemnify the Village. While maybe not as detailed as Trustee Bevente requests, the IGA does state that the County is responsible for backup and recovery services. I suspect some of the other items are included in the master agreement between the County and Tyler Technology. It would certainly be reasonable for

the Village to request a copy of that agreement. Given there is a balancing between risk and benefit in signing the agreement, I think the benefit outweighs the risk in this case. I also think the issue of clarifying the question of the number of users inputting information as opposed to the number of users obtaining reports, and the correct number of licenses the Village is paying for, can be done in a clarifying letter between the Village and the County without amending the IGA.

I do not have any objection to the items raised by Trustee Bevente, and it is fine to send a suggestion to the County seeking a modification of the IGA to add some or all of those items. As I stated at the Board meeting, however, that my experience has been that we can include the items I noted above when we are dealing directly with the software owner and there are only two parties to the agreement. My experience with an IGA that involves multiple parties, however, is that an entity in the County's position will not change the agreement for a single user as it creates significant administration problems.