

**Village of Wayne
Net Position
General Fund
May 31, 2026**

	<u>May 2026</u>	<u>April 2026</u>	<u>May 2025</u>
Assets			
Cash			
Petty Cash Fund	\$ 150.00	\$ 150.00	\$ 150.00
Cash in Bank - Checking	4,754.74	8,354.39	14,621.60
Cash in Bank - ING	15,545.00	1,375.00	-
Cash in Bank - Money Market	67,778.22	66,897.19	104,029.91
Cash in Bank - Illinois Funds	2,052,442.15	2,023,899.32	1,953,791.21
Cash in Bank - Old Second	28,902.71	28,890.84	28,774.37
Cash in Bank - St. Charles Bank & Trust	25,202.23	25,208.58	25,210.88
First National Bank of Ottawa	1,531,094.21	1,525,040.65	1,470,821.09
Total Cash	<u>3,725,869.26</u>	<u>3,679,815.97</u>	<u>3,597,399.06</u>
Other Assets			
Due From Park Fund	720.00	720.00	720.00
Prepaid Road Maintenance	-	-	1,269.00
Total Other Assets	<u>720.00</u>	<u>720.00</u>	<u>1,989.00</u>
Total Assets	<u>\$ 3,726,589.26</u>	<u>\$ 3,680,535.97</u>	<u>\$ 3,599,388.06</u>
Liabilities and Fund Balance			
Liabilities			
Due to Developers	\$ 11,315.59	\$ 11,435.09	\$ 7,201.09
Due to SSA#3	85,057.17	85,057.17	78,528.81
Due to SSA#4	173,426.67	172,671.74	163,069.12
Due to SSA#5	10,066.50	10,066.50	10,066.50
Construction Deposits	227,368.40	232,368.40	215,068.40
Deferred Vehicle Sticker Fee	-	13,308.41	-
Accrued Expenses	25,296.72	20,636.72	14,990.33
Net Pension Liability	2,795,286.00	2,795,286.00	3,159,273.00
Total Liabilities	<u>3,327,817.05</u>	<u>3,340,830.03</u>	<u>3,648,197.25</u>
Fund Balance			
Utility Line Burial Account	10,000.00	10,000.00	10,000.00
Fee in Lieu Account PCBMP	24,752.00	24,752.00	24,752.00
Fund Balance Beginning of Year	304,953.94	175,684.00	(188,303.00)
Net Income - Operating	65,115.27	438,231.10	89,055.81
Net Income - Capital	(6,049.00)	(308,961.16)	15,686.00
Total Fund Balance	<u>398,772.21</u>	<u>339,705.94</u>	<u>(48,809.19)</u>
Total Liabilities and Fund Balance	<u>\$ 3,726,589.26</u>	<u>\$ 3,680,535.97</u>	<u>\$ 3,599,388.06</u>

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

Village of Wayne
Statement of Revenue & Expenditures - General Funds
May 1-31, 2026

	May 2026	YTD	FY26 YTD*
Income:			
Taxes:			
Property Taxes - DuPage	\$ 38,267.22	\$ 38,267.22	\$ 40,857.17
Property Taxes - Kane	24,755.00	24,755.00	19,063.83
Sales Tax	15,056.09	15,056.09	18,752.10
Amusement Tax	4,550.00	4,550.00	1,462.50
State Income Tax	70,722.31	70,722.31	71,535.71
Utilities Tax	8,454.34	8,454.34	15,801.17
Licenses and Permits:			
Building Permits	21,376.00	21,376.00	9,245.00
Vehicle Sticker Fee	23,619.64	23,619.64	27,568.52
Fines and Penalties:			
Traffic Fines	9,049.45	9,049.45	5,887.37
Charges for Services:			
Police Report Fees	5.00	5.00	35.00
Investment Income:			
Interest Income	12,099.70	12,099.70	11,718.07
Other Income:			
Miscellaneous Income	-	-	1,607.00
Contributions	150.00	150.00	-
Total Income	\$ 228,104.75	\$ 228,104.75	\$ 223,533.44
Expenditures by Department:			
Administration	\$ 33,874.20	\$ 33,874.20	\$ 20,833.39
Police	106,218.91	106,218.91	97,063.15
Building	12,405.14	12,405.14	10,616.44
Public Works	10,491.23	10,491.23	5,964.65
Total Expenditures	\$ 162,989.48	\$ 162,989.48	\$ 134,477.63
Excess Revenues (Expenditures)	\$ 65,115.27	\$ 65,115.27	\$ 89,055.81

* - Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

Village of Wayne
Monthly Expenditures - Administration
May 1-31, 2026

	May 2026	YTD	FY26 YTD*
Expenditures:			
Personnel:			
Salaries - Full Time	\$ 4,837.34	\$ 4,837.34	\$ -
Salaries - Part Time	4,929.45	4,929.45	6,949.23
FICA Tax	746.38	746.38	531.51
State Unemployment Tax	25.72	25.72	57.82
Contractual Services:			
Maintenance - Building	745.00	745.00	65.00
Maintenance - Equipment	2,229.05	2,229.05	-
Telephone	348.63	348.63	337.01
Printing	1,735.06	1,735.06	1,638.82
Postage	193.80	193.80	100.00
Accounting Services	1,906.08	1,906.08	399.08
Engineering Services	1,000.00	1,000.00	1,910.32
Legal Services	4,775.00	4,775.00	2,340.00
Other Professional Services	3,173.05	3,173.05	4,715.35
Dues	4,306.13	4,306.13	-
Commodities:			
Office Supplies	-	-	409.05
Operating Supplies	62.63	62.63	-
Allocated Expenses:			
Internet Services	479.26	479.26	150.00
Records Management	191.29	191.29	319.28
Utilities - Gas	209.45	209.45	205.92
Park Commission	1,750.00	1,750.00	-
Advertising - Legal Publication	89.70	89.70	-
Miscellaneous Expense	141.18	141.18	705.00
Total Expenses	\$ 33,874.20	\$ 33,874.20	\$ 20,833.39

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Village of Wayne
Monthly Expenditures - Police Department
May 1-31, 2026

	May 2026	YTD	FY26 YTD*
Expenditures:			
Personnel:			
Salaries-Full Time	\$ 54,254.63	\$ 54,254.63	\$ 43,856.68
Salaries-Part Time	15,813.90	15,813.90	20,202.50
Salaries-Over Time	1,748.63	1,748.63	-
FICA Tax	6,022.14	6,022.14	5,417.72
State Unemployment Tax	124.09	124.09	80.68
Training	1,710.00	1,710.00	1,830.00
Contractual Services:			
Maintenance - Building	857.00	857.00	1,568.84
Maintenance - Vehicles	1,334.37	1,334.37	1,665.00
Maintenance - Equipment	180.63	180.63	3,469.60
Telephone	964.28	964.28	642.67
Legal Services	-	-	490.00
Dues	9,000.00	9,000.00	6,500.00
Commodities:			
Office Supplies	-	-	620.62
Gasoline	2,300.00	2,300.00	2,300.00
Operating Supplies	212.96	212.96	13.95
Uniforms	639.21	639.21	-
Allocated Expenses:			
Disability Insurance	1,775.14	1,775.14	1,775.14
Hospitalization Insurance	8,070.42	8,070.42	5,383.46
Life/Retirement Ins	282.05	282.05	282.05
Internet Services	629.01	629.01	607.75
Utilities - Gas	200.45	200.45	281.49
Miscellaneous Expense	100.00	100.00	75.00
Total Expenses	\$ 106,218.91	\$ 106,218.91	\$ 97,063.15

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Village of Wayne
Monthly Expenditures - Building Department
May 1-31, 2026

	May 2026	YTD	FY26 YTD*
Expenditures:			
Personnel:			
Salaries-Part Time	\$ 4,753.00	\$ 4,753.00	\$ 7,457.50
FICA Tax	363.59	363.59	570.51
State Unemployment Tax	13.93	13.93	55.93
Expense Reimbursement	52.91	52.91	228.50
Contractual Services:			
Maintenance - Building	-	-	65.00
Telephone	348.64	348.64	337.00
Engineering Services	2,887.91	2,887.91	800.00
Legal Services	-	-	210.00
Other Professional Services	3,780.00	3,780.00	742.00
Commodities:			
Office Supplies	55.16	55.16	-
Allocated Expenses:			
Internet Services	150.00	150.00	150.00
Total Expenses	\$ 12,405.14	\$ 12,405.14	\$ 10,616.44

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Village of Wayne
Monthly Expenditures - Public Works Department
May 1-31, 2026

	May 2026	YTD	FY26 YTD*
Expenditures:			
Personnel:			
Salaries - Part Time	\$ 5,110.10	\$ 5,110.10	\$ 2,771.83
FICA Tax	380.92	380.92	204.71
State Unemployment Tax	38.33	38.33	13.88
Contractual Services:			
Maintenance - Building	655.00	655.00	-
Maintenance - Equipment	53.89	53.89	96.56
Maintenance - Roads	1,190.50	1,190.50	-
Engineering Services	239.00	239.00	1,706.17
Commodities:			
Gasoline	435.00	435.00	225.00
Operating Supplies	1,286.28	1,286.28	820.32
Allocated Expenses:			
Street Lights	792.02	792.02	126.18
Utilities - Gas	187.38	187.38	-
Miscellaneous Expense	122.81	122.81	-
Total Expenses	\$ 10,491.23	\$ 10,491.23	\$ 5,964.65

* - Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

Village of Wayne
Statement of Revenue & Expenditures - Capital Fund
May 1-31, 2026

	May 2026	YTD	FY26 YTD*
Income			
Grant Income - Other	\$ -	\$ -	\$ 15,686.00
Total Income	<u>-</u>	<u>-</u>	<u>15,686.00</u>
Expenditures:			
Contractual Services:			
Engineering Services	478.00	478.00	-
Legal Services	475.00	475.00	-
Capital Expenditures:			
Vehicles	<u>5,096.00</u>	<u>5,096.00</u>	<u>-</u>
Total Expenses	<u>6,049.00</u>	<u>6,049.00</u>	<u>-</u>
Excess Revenues (Expenditures)	<u>\$ (6,049.00)</u>	<u>\$ (6,049.00)</u>	<u>\$ 15,686.00</u>

for comparative purposes to conform with the presentation in the current-year financial statements.

Village of Wayne
Capital Projects
May 1-31, 2026

Vehicles:

Chevrolet Squad	<u>\$ 5,096.00</u>
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Total Vehicles	<u>5,096.00</u>
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Total Capital Project Expenses	<u>\$ 5,096.00</u>
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**Village of Wayne
Net Position
Nonmajor Funds
May 31, 2026**

	MFT	Park	Road and Bridge	Sanctuary Maintenance	School	Jenson Memorial	Total	Police Pension (a)
Assets								
Cash and Investments	\$ 341,018.63	\$ 106,979.07	\$ 14,288.77	\$ 90,448.04	\$ 0.36	\$ 127,431.07	\$ 680,165.94	\$ 2,713,483.78
Due from General Fund	-	-	-	-	-	-	-	-
Total Assets	\$ 341,018.63	\$ 106,979.07	\$ 14,288.77	\$ 90,448.04	\$ 0.36	\$ 127,431.07	\$ 680,165.94	\$ 2,713,483.78
Liabilities and Fund Balances								
Due to General Fund	-	720.00	-	-	-	-	720.00	-
Accrued Expense	-	-	-	-	-	-	-	2,000.00
Total Liabilities	-	720.00	-	-	-	-	720.00	2,000.00
Beginning Fund Balance, May 1, 2026	331,506.14	105,920.66	14,263.74	90,161.89	0.36	127,027.92	668,880.71	2,651,471.16
Net Income	9,512.49	338.41	25.03	286.15	-	403.15	10,565.23	60,012.62
Total Fund Balance	341,018.63	106,259.07	14,288.77	90,448.04	0.36	127,431.07	679,445.94	2,711,483.78
Total Liabilities and Fund Balance	\$ 341,018.63	\$ 106,979.07	\$ 14,288.77	\$ 90,448.04	\$ 0.36	\$ 127,431.07	\$ 680,165.94	\$ 2,713,483.78

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

(a) reflects assets held and activity for information only
does not reflect the pension plan funds liability for benefits

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Village of Wayne
CD Portfolio - First National Bank of Ottawa
May 31, 2026

				Security	Rate	Maturity Date	Principal
				MFB Northern Instl Fds Treas Port	3.28%		\$ 16,094
				Northpointe Bank	4.11%	06/07/26	240,000
				First Bank of Lake	3.96%	08/06/26	240,000
				First State Bank and Trust	3.90%	09/15/26	240,000
				Habib American Bank	4.02%	10/25/26	240,000
				Central Bank	3.97%	11/16/26	125,000
				Poppy Bank	4.00%	12/24/26	150,000
				First State Bank	4.04%	02/17/27	140,000
				State Bank of Tx	3.86%	03/20/27	140,000
				Total Portfolio			<u>\$ 1,531,094</u>
Portfolio Yield	May	2026	3.98%				
	April	2026	4.01%				
	March	2026	3.94%				
	May	2025	4.44%				
	April	2025	4.53%				
	March	2025	4.53%				