IX. B. 2.

Village of Wayne
Net Position
General Fund
September 30, 2025

		September 2025	September 2024
Assets			
Cash			
Petty Cash Fund		$ 150.00	$ 50.00
Cash in Bank - Checking		15,971.19	2,288.22
Cash in Bank - ING		2,580.00	-
Cash in Bank - Money Market		196,543.43	83,003.40
Cash in Bank - Illinois Funds		2,318,781.45	2,460,343.52
Cash in Bank - Old Second		28,807.08	28,690.62
Cash in Bank - St. Charles Bank & Trust		25,230.38	25,204.16
First National Bank of Ottawa		1,491,216.65	1,427,038.56
Total Cash		4,079,280.18	4,026,618.48
Other Assets			
Due From Park Fund		720.00	2,560.00
Total Assets		$ 4,080,000.18	$ 4,029,178.48
Liabilities and Fund Balance			
Liabilities			
Due to Developers		$ 7,201.09	$ 10,104.94
Due to Road & Bridge		206.15	-
Due to SSA#3		92,513.46	76,841.14
Due to SSA#4		170,272.62	162,043.48
Due to SSA#5		10,066.50	10,066.50
Construction Deposits		220,618.40	229,068.40
Accrued Expenses		16,546.41	20,730.70
Net Pension Liability		2,795,286.00	3,261,397.00
Total Liabilities		3,312,710.63	3,770,252.16
Fund Balance			
Utility Line Burial Account		10,000.00	10,000.00
Fee in Lieu Account PCBMP		24,752.00	17,046.50
Fund Balance Beginning of Year		175,684.00	(505,039.58)
Net Income - Operating		868,423.44	864,832.88
Net Income - Capital		(311,569.89)	(127,913.48)
Total Fund Balance		767,289.55	258,926.32
Total Liabilities and Fund Balance		$ 4,080,000.18	$ 4,029,178.48

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

Village of Wayne
Statement of Revenue & Expenditures - General Funds
September 1-30, 2025

	September 2025	YTD	FY24 YTD*
Income:			
Taxes:			
Property Taxes - DuPage	**$ 244,762.65**	$ 552,333.45	$ 530,479.69
Property Taxes - Kane	**169,173.99**	419,783.38	396,804.63
Sales Tax	**22,560.42**	102,408.40	74,937.50
Amusement Tax	**5,375.00**	52,925.00	54,325.00
State Income Tax	**22,416.73**	184,273.12	171,031.56
Utilities Tax	**29,292.65**	80,763.83	84,962.99
Licenses and Permits:			
Building Permits	**10,185.25**	68,575.50	71,735.72
Truck Permits	-	240.00	750.00
Vehicle Sticker Fee	**1,786.89**	55,220.83	70,285.00
Fines and Penalties:			
Traffic Fines - DuPage	**7,920.67**	39,356.64	23,272.95
Charges for Services:			
Police Report Fees	**25.00**	135.00	145.00
Credit Card Processing Fees	-	-	852.28
Investment Income:			
Interest Income	**14,396.73**	66,248.79	79,134.67
Other Income:			
Miscellaneous Income	**25.00**	2,262.00	400.00
Grant Income - Other	**2,485.25**	2,485.25	-
Contributions	**5,000.00**	5,151.00	-
Total Income	**$ 535,406.23**	$1,632,162.19	$ 1,559,116.99
Expenditures by Department:			
Administration	**$ 15,271.88**	$ 112,876.20	$ 107,303.16
Police	**$ 106,358.86**	565,762.53	508,581.45
Building	**$ 10,321.76**	48,791.79	42,006.00
Public Works	**$ 4,939.95**	36,308.23	36,393.50
Total Expenditures	**$ 136,892.45**	$ 763,738.75	$ 694,284.11
Excess Revenues (Expenditures)	**$ 398,513.78**	$ 868,423.44	$ 864,832.88

* - 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
September 1-30, 2025

	September 2025	YTD	FY24 YTD*
Expenditures:			
Personnel:			
Salaries - Full Time	$ **1,080.00**	$ 1,080.00	$ -
Salaries - Part Time	**4,536.59**	32,945.76	36,352.06
FICA Tax	**429.67**	2,593.81	2,780.90
State Unemployment Tax	**11.75**	191.41	72.07
Contractual Services:			
Maintenance - Building	**440.00**	2,451.00	1,277.06
Maintenance - Equipment	**258.78**	772.27	564.00
Maintenance - Other	-	6,205.23	6,052.00
Telephone	**353.31**	1,701.35	1,630.90
Printing	-	5,482.77	5,375.32
Postage	**11.00**	726.40	973.58
Accounting Services	**538.80**	2,222.53	1,038.83
Engineering Services	**2,085.25**	10,805.92	10,975.18
Legal Services	-	14,478.30	11,838.39
Other Professional Services	**4,032.30**	18,017.58	4,464.53
Dues	**195.00**	2,424.21	4,891.29
Commodities:			
Office Supplies	-	409.05	1,162.22
Operating Supplies	-	-	2,103.43
Allocated Expenses:			
Hospitalization Insurance	-	-	2,948.00
General Insurance	-	-	15.00
Internet Services	**472.50**	2,544.68	1,618.17
Records Management	**247.17**	1,890.10	2,662.78
Utilities - Gas	**55.91**	817.12	304.06
Park Commission	-	1,700.00	1,840.00
Advertising - Legal Publication	-	-	262.60
HOA Dues	**400.00**	400.00	400.00
Merchant and Billing Fees	-	-	947.29
Miscellaneous Expense	**123.85**	1,581.91	2,288.21
Village Contributions	-	1,434.80	2,465.29
Total Expenses	$ **15,271.88**	$ 112,876.20	$ 107,303.16

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Village of Wayne
Monthly Expenditures - Police Department
September 1-30, 2025

	September 2025	YTD	FY24 YTD*
Expenditures:			
Personnel:			
Salaries-Full Time	$ **57,446.34**	$ 257,674.07	$ 237,108.04
Salaries-Part Time	**21,430.90**	106,203.95	90,242.87
Salaries-Over Time	**1,347.78**	8,778.71	4,461.69
FICA Tax	**6,660.19**	31,100.54	28,075.61
State Unemployment Tax	**95.43**	358.83	570.79
Retirement Fund	-	-	3,299.20
Training	-	2,180.00	3,799.95
Contractual Services:			
Maintenance - Building	**4,944.85**	11,262.28	4,455.97
Maintenance - Vehicles	**150.99**	3,621.61	3,474.52
Maintenance - Equipment	**256.06**	5,464.64	3,880.46
Telephone	**928.39**	4,359.72	4,699.88
Radio Communication - Kane	-	62,173.00	55,615.00
Postage	**16.90**	16.90	-
Legal Services	**980.00**	2,450.00	2,450.00
Other Professional Services	**38.79**	396.85	150.52
Dues	-	6,560.00	7,310.00
Commodities:			
Office Supplies	**989.40**	2,805.63	913.41
Gasoline	**2,300.00**	11,559.94	9,419.00
Operating Supplies	**204.05**	1,151.35	1,693.40
Uniforms	-	5,031.92	5,196.93
Allocated Expenses:			
Disability Insurance	**1,775.14**	8,875.70	5,291.40
Hospitalization Insurance	**5,656.98**	28,403.52	32,625.73
Life/Retirement Ins	**282.05**	1,410.25	927.45
Internet Services	**607.75**	3,038.75	1,602.08
Utilities - Gas	**55.07**	392.57	619.96
Miscellaneous Expense	**139.00**	439.00	697.59
Village Contributions	**52.80**	52.80	-
Total Expenses	$ **106,358.86**	$ 565,762.53	$ 508,581.45

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Village of Wayne
Monthly Expenditures - Building Department
September 1-30, 2025

	September 2025	YTD	FY24 YTD*
Expenditures:			
Personnel:			
Salaries-Part Time	**$ 7,096.90**	$ 32,088.86	$ 25,715.04
FICA Tax	**524.59**	2,436.49	1,967.19
State Unemployment Tax	-	97.62	74.58
Expense Reimbursement	-	795.50	702.16
Contractual Services:			
Maintenance - Building	-	415.00	715.00
Maintenance - Equipment	-	-	182.00
Maintenance - Vehicles	**(18.00)**	(18.00)	-
Telephone	**353.31**	1,701.31	1,630.89
Engineering Services	**1,279.55**	6,808.05	4,550.44
Legal Services	**420.00**	1,050.00	1,173.75
Other Professional Services	**444.00**	2,454.00	4,458.00
Commodities:			
Operating Supplies	-	-	86.95
Allocated Expenses:			
Internet Services	**150.00**	750.00	750.00
Utilities - Gas	**71.41**	212.96	-
Total Expenses	**$ 10,321.76**	$ 48,791.79	$ 42,006.00

* - 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 - Public Works Department
September 1-30, 2025

	September 2025	YTD	FY24 YTD*
Expenditures:			
Personnel:			
Salaries - Part Time	**$ 3,002.23**	$ 18,649.07	$ 22,797.50
FICA Tax	**229.66**	1,404.62	1,802.50
State Unemployment Tax	**23.32**	138.55	200.29
Contractual Services:			
Maintenance - Building	-	3,197.46	-
Maintenance - Equipment	-	-	147.23
Maintenance - Vehicles	-	814.30	876.59
Maintenance - Roads	-	1,492.38	3,829.35
Maintenance - Other	-	751.60	-
Engineering Services	-	1,984.17	-
Other Professional Services	-	1,681.41	-
Commodities:			
Office Supplies	-	-	71.50
Gasoline	**225.00**	1,125.00	1,370.00
Operating Supplies	**700.13**	1,945.15	1,732.55
Allocated Expenses:			
Utilities - Gas	-	113.36	264.25
Street Lights	**759.61**	3,011.16	3,301.74
Total Expenses	**$ 4,939.95**	$ 36,308.23	$ 36,393.50

* - 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
September 1-30, 2025

	September 2025	YTD	FY24 YTD*
Income			
Grant Income - Other	$ -	$ 15,686.00	$ 10,188.00
Vehicle Sales	-	-	4,900.00
Insurance Recoveries	-	-	8,000.00
Total Income	-	15,686.00	23,088.00
Expenditures:			
Contractual Services:			
Maintenance - Roads	**227,700.44**	245,465.97	86,248.89
Engineering Services	-	3,977.61	18,847.06
Capital Expenditures:			
Vehicles	-	45,448.00	9,056.00
Buildings	-	-	1,573.91
Equipment	**16,678.31**	32,364.31	35,275.62
Total Expenses	**244,378.75**	327,255.89	151,001.48
Excess Revenues (Expenditures)	**$ (244,378.75)**	$ (311,569.89)	$ (127,913.48)

* - 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
Net Position
Nonmajor Funds
September 30, 2025

	MFT	Park	Road and Bridge	Sanctuary Maintenance	School	Jenson Memorial	Total	Police Pension (a)
Assets								
Cash and Investments	$ 434,671.52	$ 104,240.90	$ 13,700.95	$ 88,132.79	$ 0.36	$ 124,169.13	$ 764,915.65	$ 2,382,395.25
Due from General Fund	-	-	206.15	-	-	-	206.15	-
Total Assets	$ 434,671.52	$ 104,240.90	$ 13,907.10	$ 88,132.79	$ 0.36	$ 124,169.13	$ 765,121.80	$ 2,382,395.25
Liabilities and Fund Balances								
Due to General Fund	-	720.00	-	-	-	-	720.00	-
Total Liabilities	-	720.00	-	-	-	-	720.00	-
Beginning Fund Balance, May 1, 2025	383,605.22	101,611.54	13,559.96	86,518.40	0.36	121,894.65	707,190.13	2,274,274.35
Net Income	51,066.30	1,909.36	347.14	1,614.39	-	2,274.48	57,211.67	108,120.90
Total Fund Balance	434,671.52	103,520.90	13,907.10	88,132.79	0.36	124,169.13	764,401.80	2,382,395.25
Total Liabilities and Fund Balance	$ 434,671.52	$ 104,240.90	$ 13,907.10	$ 88,132.79	$ 0.36	$ 124,169.13	$ 765,121.80	$ 2,382,395.25

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

Village of Wayne
Statement of Revenue & Expenditures
Nonmajor Funds
September 30, 2025

	MFT	Park	Road and Bridge	Sanctuary Maintenance	School	Jenson Memorial	Total	Police Pension
Income:								
Taxes:								
Property Tax	$ -	$ -	$ 86.60	$ -	$ -	$ -	$ 86.60	$ -
Motor Fuel Tax	9,609.02	-	-	-	-	-	9,609.02	-
Other Income:								
Investment Income	1,550.92	372.89	27.54	315.28	-	444.18	2,710.81	47,146.31
Total Income	11,159.94	372.89	114.14	315.28	-	444.18	12,406.43	47,146.31
Expenditures:								
Contractual Services:								
Accounting Services	-	-	-	-	-	-	-	96.46
Legal Services	-	-	-	-	-	-	-	-
Other Professional Services	-	-	-	-	-	-	-	-
Police Pension Payments	-	-	-	-	-	-	-	27,632.94
Total Expenditures	-	-	-	-	-	-	-	27,729.40

Village of Wayne
CD Portfolio - First National Bank of Ottawa
September 30, 2025

Security	Rate	Maturity Date	Principal
MFB Northern Instl Fds Treas Port	4.17%		$ 54,217
First Bank of Lake	4.33%	11/09/25	240,000
First State Bank & Trust Co	4.40%	11/18/25	125,000
Northpointe Bank	4.41%	12/09/25	240,000
Firstbank Puerto Rico	4.25%	03/15/25	201,000
Israel Discount Bank NY	4.26%	03/16/25	201,000
State Bank of Texas	4.38%	03/20/26	140,000
Poppy Bank	4.40%	03/29/26	150,000
First State Bank	4.36%	05/23/26	140,000
Total Portfolio			$ 1,491,217

Portfolio Yield	September	4.34%
	August	4.42%
	July	4.43%
	June	4.41%
	May	4.44%
	April	4.53%
	March	4.53%
	February	4.92%