

**WHEELING TOWNSHIP**  
1616 North Arlington Heights Road  
Arlington Heights, IL 60004  
PAULA ULREICH MEETING ROOM

**REGULAR MEETING OF THE BOARD OF TRUSTEES**

TUESDAY, JULY 22, 2025  
7:00 PM

**Zoom link:** <https://us02web.zoom.us/j/88061855081?pwd=0Lvr3JV8a3muDBXzAwdCbFNri6ggX9.1>

Zoom ID # 880 6185 5081

Password: 032634

The public will not be able to make comments via Zoom. The public may submit written comments before the meeting, which will be forwarded to all board members and summarized by the Supervisor at the Citizens to Be Heard. We require members of the public participating via Zoom who wish to comment to submit their written comments for this meeting to the Director of Finance and Administration, Regina Stapleton, at [rstapleton@wheelingtowship.com](mailto:rstapleton@wheelingtowship.com) by noon on the day of the meeting.

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- I. CALL TO ORDER
- II. ROLL CALL
- III. PLEDGE OF ALLEGIANCE
- IV. CITIZENS TO BE HEARD – Remarks Limited to Three Minutes
- V. APPROVAL OF MINUTES OF REGULAR BOARD MEETING JUNE 24, 2025
- VI. AUDIT
- VII. REPORTS
  - a. Supervisor
  - b. Clerk
  - c. Assessor
  - d. Mental Health Board
  - e. Administrator
    - i. General Assistance/Food Pantry
    - ii. Senior Services
    - iii. Cemetery
    - iv. Road Management
- VIII. NEW BUSINESS
  - a. Discussion/Approval – 2024/2025 Audit – The ATA Group
  - b. Approval – Ratifying The ATA Group to Perform Engagement for NTD Reporting
  - c. Discussion/Approval – NTD Reporting – ATA Group
  - d. Dissuasion/Approval – 07/31/2025 Insurance Renewal
  - e. Approval – Appointment and Confirmation Wheeling Township Community Mental Health Board Member for a Four-Year Term
  - f. Approval – Ordinance 2025-03 Establishing Rules Governing Meetings of the Wheeling Township Board
  - g. Approval – Transportation Software – Ecolane Master Agreement and Quote

- h. Approval – Storm Sewer Atlas of Unincorporated Area of Wheeling Township - Spaceco Civil Engineering & Surveying
- i. Approval – 2026-2027 Wheeling Township Funding Application
- j. Approval – Creation of Director of Communications and Community Outreach Position and Hiring Authority
- k. Approval – Creation of Senior & Disability Services Program Coordinator Position and Hiring Authority

IX. ANNOUNCEMENTS

- a. July 25, 2025 – All things Medicare, 10 am in-person
- b. July 30, 2025 – Functional Medicine: How Might it Help, 10 am via Zoom
- c. August 1, 2025 – Ready for Success - Filled Backpacks Due (See Newsletter)
- d. August 1, 2025 – Wheeling township Mental Health Board Agency Funding Applications Due
- e. August 13, 2025 – A beginner's Guide to Illinois Birding, 10 am via Zoom
- f. August 13, 2025 – Wheeling Township Mental Health Board Funding Hearings, 6 pm
- g. August 13, 2025 – Wheeling Township Mental Health Board Meeting, 8 pm
- h. August 26, 2025 – Wheeling Township Board Meeting, 7:00 pm
- i. August 28, 2025 – How DNA Can Affect Your Health, 10 am via Zoom

X. Discussion and Comments from Trustees

XI. EXECUTIVE SESSION

5 ILCS 120/2(c)(1)

The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act.

XII. OTHER BUSINESS (Including action on Matters from Executive Session, if any)

XIII. ADJOURNMENT

**NEXT REGULAR BOARD MEETING-AUGUST 26, 2025-7:00 PM**

**CALL TO ORDER**

The regular meeting of the Supervisor and Board of Trustees of Wheeling Township, for June 24, 2025 was held in the Paula Ulreich Meeting Room, in the Township of Wheeling, 1616 North Arlington Heights Road, Arlington Heights, Illinois. Supervisor Zeller Brauer called the meeting to order at 7:05 p.m.

**ROLL CALL**

Clerk Gauza called the roll and the following members were present, Supervisor Maria Zeller Brauer, Trustee John Geier, Trustee Lorri Grainawi, Trustee Austin Mejdrich, Trustee Sheri Williams and Clerk Joanna Gauza.

Also in attendance: Wheeling Township Assessor Ken Jochum, Wheeling Township Attorney Ross Secler, and Wheeling Township Director of Finance and Administration Regina Stapleton.

Absent: None

**PLEDGE OF ALLEGIANCE**

Supervisor Zeller Brauer led those assembled in the Pledge of Allegiance.

**CITIZENS TO BE HEARD**

None

**PRESENTATIONS**

**PROCLAMATION-PRIDE MONTH RECOGNITION** - Trustee Mejdrich read the Proclamation, Recognizing June as Pride Month in Wheeling Township. See attached.

**ECOLANE** – Tommy Jacks explained to the board the benefits of having Transportation Scheduling Software. Trips can be booked from the computer, trips can be done through the web browser. This software is more efficient and reliable.

Lynndah Lahey, the Township's Director of Seniors and Disabled Services that also oversees transportation agreed that the transportation scheduling software will be more efficient than the current manual system. With about 20,000 rides per year, switching from manual to scheduling software can also potentially add more rides.

Questions/Answers: What challenges do other townships face with the software? Other Townships say the software works well and optimizes efficiency. However, this software might be harder for some people to learn. This is something new, so there will be an adjustment period. Ecoline will do multiple trainings until the staff is comfortable with the system.

## WHEELING TOWNSHIP MINUTES OF REGULAR MEETING JUNE 24, 2025

Will it affect the residents since there is learning curve?  
Service will not be interrupted.

What is back end side of it?

Ecoline will do training for the drivers, dispatch and other staff the month before implementation so that everyone understands the system.

What is the process of educating the riders?

Agencies often hand out flyers to riders and mailers to educate riders about the new system. Riders will still call in for reservations.

If the Ecoline software is approved in July, implementation will begin in the fall.

### **MOTION #1: APPROVAL OF THE MINUTES OF THE REGULAR BOARD MEETING ON MAY 27, 2025**

Motion by Trustee Geier, seconded by Trustee Williams, to approve the minutes of May 27, 2025 Regular Board Meeting.

VOICE CALL VOTE: All Ayes.... Motion #1 Carried.

### **AUDIT**

### **MOTION #2: AUDIT FOR ROAD MANAGEMENT FUND**

Motion by Trustee Grainawi, seconded by Trustee Geier, to approve batch #5/25/25, #6/13/25 and #6/24/25 against the Road Management Fund, in the amount of \$5,270.00 to be paid.

ROLL CALL VOTE: AYES: Grainawi, Geier, Williams, Mejdreich, Zeller Brauer  
NAYS: None.... Motion #2 Carried.

### **MOTION #3: AUDIT FOR CEMETERY FUND**

Motion by Trustee Grainawi, seconded by Trustee Williams, to approve batch #062425 against the Cemetery Fund, in the amount of \$1,220.72 to be paid.

ROLL CALL VOTE: AYES: Grainawi, Geier, Mejdreich, Williams, Zeller Brauer  
NAYS: None.... Motion #3 Carried.

### **MOTION #4: AUDIT FOR TOWN FUND**

Motion by Trustee Williams, seconded by Trustee Geier, to approve batch #5/29/25, #5/30/25, #6/13/25 and #6/24/25 against the Town Fund in the amount of \$268,655.35 to be paid.

## WHEELING TOWNSHIP MINUTES OF REGULAR MEETING JUNE 24, 2025

ROLL CALL VOTE: AYES: Grainawi, Williams, Mejdrich, Geier, Zeller Brauer  
NAYS: None.... Motion #4 Carried.

### REPORTS

**SUPERVISOR:** Supervisor Zeller Brauer reported:

- Met with State Representative Mary Beth Canty to discuss Wheeling Township programs and services and to discuss potential funding for capital projects.
- Met Supervisor Tim Kobler from Vernon Township and toured their food pantry.
- Met with MK Barley-Jenkins of Josselyn, one of our funded agencies, along with Trustee Grainawi, to discuss their funding needs and possible partnerships.
- Interviewed Ross Secler from the firm OMFM for Township attorney.
- Attended Northfield Township's Food Pantry Ribbon Cutting with Trustee Geier and General Assistance staff.
- Participated in an MTA Legislative Briefing that focused on Township consolidation legislation. Main takeaway: keep meeting with elected officials and market/communicate to the residents about the impactful services we provide.
- Participated in TOI seminar about townships using AI software. Received important information that will help guide township policy moving forward.
- Attending Cemetery Board meeting and got tour of grounds to see maintenance and expansion needs.
- All trustees attended MTA Newly Elected Official Seminar.
- Big thank you to Regina Stapleton, Karen Frisk and township staff for getting our live stream up and running for this meeting.

**CLERK:** Nothing to report

**ASSESSOR:** Assessor Jochum reported:

- TAX YEAR 2024
- Second installment tax bills will be mailed at least one month late. If tax bills arrive in August when the triennial reassessment letters are mailed out, our office will experience significant manpower/service issues due to a high volume of office, phone and email traffic.
- TAX YEAR 2025
- Since 2025 is a triennial reassessment year we expect that letters informing taxpayers of their new assessment, will arrive mid-August.
- We have met with the Cook County Assessor's Office regarding Wheeling Township's reassessment and have reviewed their appeal requirements to ensure effective appeals from our Township. We anticipate a significant increase in assessments in Wheeling Township.

## WHEELING TOWNSHIP MINUTES OF REGULAR MEETING JUNE 24, 2025

- Our office has been taking pre-files and have 200 cases thus far we anticipate 400 by the time the appeal session begins. Currently our forecast is for 2,000 appeals from our office.
- STAFFING
- We have added two part time analysts to our staff replacing an individual who retired.
- INTERNSHIP PROGRAM
- We have established a ten-lesson curriculum which our intern Ryan Venn is working thru and completing projects for each session. Ryan is a very bright Hersey High School Junior who is asking intelligent, thoughtful questions as he learns the tax process. We hope to continue this relationship with District 214.

### **MENTAL HEALTH BOARD:** Trustee Grainawi reported:

#### Wheeling Township Community Mental Health Board Activities Report for June 2025

- Welcomed new Board Member, Lorri Grainawi
- Held Board Officer elections  
Sue Hayes - President  
John Lubbe - Vice President  
Bill Dixon - Secretary
- Seeking new Board Member for vacant seat  
Receiving resumes and cover letters through July 8<sup>th</sup>, 2025
  - Qualified applicants will be interviewed during the July 16<sup>th</sup> Board Meeting
- Finalized the 2026-27 Funding Application  
Application was initially planned to be available July 1 - August 1, 2025, but will be available on the website June 20 - August 1 to help facilitate the submission process
- Ratified the hiring of a Mental Health Board Manager

### **ADMINISTRATOR'S REPORT:** Administrator Stapleton reported:

#### Questions from Board/Public:

Why does the Financial Report show deficit?

Financial statements show small deficit for last month because funding from taxes has not been received. Township uses reserves until tax funding received. The Township is also spending down reserves.

What is Clarity?

Clarity is IT firm that manages Township's IT needs.

What is LIHEAP?

LIHEAP is Low Income Home Energy Assistance Program. The funding typically runs out before the end of September. The denial rate is below 10%. Denial is

## WHEELING TOWNSHIP MINUTES OF REGULAR MEETING JUNE 24, 2025

based on various reasons such as lack of documents, funding ran out, client maxed out on benefits etc. The township has to wait for CEDA to identify program changes to 2025-26 program. At that time Township can decide if to implement own LIHEAP program.

### SHIP / SENIOR & DISABILITY SERVICES BENEFIT

- 18 SHIP (Medicare) appointments were completed by the team
- 23 Benefit Access (BA) appointments were completed by the team (99 BA appts 1/1/25 – 5/31/25)
- SHIP Team meeting held here 5/6/25; Kim's first as our new Site Coordinator
- Ongoing training of newest SHIP team member, Tara

### Transportation

- New PACE bus received on 5/27/25
- New PT driver started
- Total Rides for May: 1,869 – 937 Medical and 932 Non-Medical (Disabled 268)
- Ride numbers fluctuate if a bus is down for repairs or other reasons

As a reminder, the Arlington Heights parade is scheduled for July 4<sup>th</sup>. And Steve Boor will be your driver for the parade.

Carina Santa Maria, the Executive Director of Shelter, Inc., has notified the Township that they will be moving out sometime in August. I will be looking to hire an interior architect to provide us with ideas on how to improve our space here at the Township.

### Food Pantry:

- 564 visits
- 1218 persons
- 285 children
- 528 seniors

### Home Delivered Meal Program

- 673 Hot Meals delivered
- 244 Cold Meals delivered
- Total # of Clients served = 38

### NEW BUSINESS:

The NTD requires an accounting of bus usage every 10 years. Hiring an Auditor will cost about \$3,400 to do this accounting.

**MOTION #5: APPROVAL OF CLARITY MASTER AGREEMENT (IT) FOR TOWNSHIP AND ASSESSOR**

Motion by Trustee Mejdrick, seconded by Trustee Williams to approve the Clarity Master Agreement (IT) For Town and Assessor.

ROLL CALL VOTE: AYES: Mejdrick, Williams, Grainawi, Geier, Zeller Brauer  
NAYS: None.... Motion #5 Carried.

**MOTION #6: APPROVAL OF CONFIRMATION APPOINTMENT OF TOWNSHIP ATTORNEY AND ENGAGEMENT LETTER WITH ODELSON, MURPHEY, FRAZIER & MCGRATH,LTD.**

Motion by Trustee Grainawi, seconded by Trustee Mejdrick to approve the Confirmation Appointment of Township Attorney and Engagement Letter with Odelson, Murphey, Frazier & McGrath, Ltd.

ROLL CALL VOTE: AYES: Grainawi, Mejdrick, Geier, Williams, Zeller Brauer  
NAYS: None.... Motion #6 Carried.

**MOTION #7: APPROVAL OF PACE 2025 FTA CERTIFICATIONS AND ASSURANCES**

Motion by Trustee Grainawi, seconded by Trustee Mejdrick to approve the Pace 2025 FTA Certifications and Assurances.

ROLL CALL VOTE: AYES: Grainawi, Mejdrick, Geier, Williams, Zeller Brauer  
NAYS: None.... Motion #7 Carried.

**ANNOUNCEMENTS**

- July 4, 2025 - Township Closed, Independence Day
- July 15, 2025 - Gary Midkiff - Alexander Hamilton (without the Dancing) 10 am via Zoom
- July 16, 2025 - Wheeling Township Mental Health Board Meeting, 7 pm
- July 18, 2025 - Medicare BINGO 10 am in person
- July 22, 2025 - Wheeling Township Board Meeting, 7:00 pm
- July 25, 2025 - All things Medicare, 10 am in-person
- July 30, 2025 - Functional Medicine: How Might it Help, 10 am via Zoom
- August 13, 2025 - Wheeling Township Mental Health Board Funding Hearings, 6 pm
- August 13, 2025 - Wheeling Township Mental Health Board Meeting, 8 pm
- August 26, 2025 - Wheeling Township Board Meeting, 7:00 pm

**MOTION #8: ADJOURNMENT**



WHEELING TOWNSHIP MINUTES OF REGULAR MEETING JUNE 24, 2025

Motion by Supervisor Zeller Brauer seconded by Trustee Williams to adjourn.

VOICE CALL VOTE: All Ayes.... Motion #8 Carried.

The meeting for Tuesday, June 24, 2025, was declared adjourned at 8:05 p.m. The next scheduled regular board meeting is set for Tuesday, July 22, 2025, at 7:00 p.m.

Joanna M. Gauza  
Wheeling Township Clerk

DRAFT



**Proclamation  
Recognition of Pride Month in Wheeling Township**

**WHEREAS,** Wheeling Township is a diverse and inclusive community that values the dignity, worth, and contributions of every individual, and strives to ensure that all residents—regardless of sexual orientation, gender identity, or gender expression—are treated with fairness and respect; and

**WHEREAS,** June is recognized nationally and internationally as LGBTQ+ Pride Month, commemorating the 1969 Stonewall Uprising in New York City, which marked a pivotal moment in the movement for equality and justice for the LGBTQ+ community; and

**WHEREAS,** Pride Month is a time to reflect on the progress made toward equal rights, honor the legacy and resilience of LGBTQ+ trailblazers, and recognize the work that still lies ahead to combat discrimination and ensure equal opportunity for all; and

**WHEREAS,** LGBTQ+ individuals in Wheeling Township and across the nation continue to face unique challenges and barriers, and it is the responsibility of local governments to create welcoming, affirming, and safe spaces for everyone; and

**WHEREAS,** Wheeling Township affirms its commitment to standing in solidarity with the LGBTQ+ community and fostering a community rooted in compassion, equity, and belonging;

**NOW, THEREFORE, I, Austin Mejdrich, Trustee, and the Wheeling Township Board, do hereby proclaim:**

The month of **June 2025 as Pride Month** in Wheeling Township and encourage all residents to recognize the valuable contributions of LGBTQ+ individuals to our community, to promote inclusivity and acceptance, and to stand united against discrimination in all forms.

**READ AND PROCLAIMED THIS 24 DAY OF JUNE, 2025**

**Maria Zeller Brauer**  
Supervisor

**Joanna Gauza**  
Clerk



## **Wheeling Township Community Mental Health Board Activities Report for July 2025**

- Interviewed candidates for the vacant Board Member seat
  - At the July 16, 2025 meeting, the Board voted between two candidates and is recommending Jennifer M. Underwood, LCSW, for appointment to the vacant Member seat
- Finalized all FY2025-26 Funding Agreements
- Announced the opening of the FY2026-27 funding application to various stakeholders
- The Board is continuing to conduct site visits with funded agencies
- The Mental Health Board Manager has been incorporating reporting structures and other administrative-related procedures

1616 N. Arlington Heights Rd.  
Arlington Heights, IL 60004



Telephone 847 259 7730  
Fax 847 259 1570

Administrator's Report  
July 22, 2025

- The Newsletters will be delivered to the residents next week.
- The Audit is complete, the Auditor, The ATA Group, will be at this evening's meeting to present the Audit and answer your questions.
- The ATA Group will also be presenting their finding for our NTD (National Transit Database) Reporting. This is a report that they are required to submit every 10 years to the Federal Transit Administration.
- Maria and I meet with Bill Bradish, from Bradish and Associates. Bill is our insurance broker. We discussed the Township's property and casualty, as well as other, insurance renewals.
- I attended the Illinois Association of Township Administrators meeting hosted by Northfield Township. We had a presentation from Spark by MGP regarding how to document internal processes.
- Maria and I met with Melanie Santostefano from Vicarious Productions, the Township's current PR firm. The meeting was more for Melanie to introduce herself to Maria and she does for the Township.
- Onboarding with Karin, Mental Health Board Manager, is going well.
- The Mental Health Board will be having its Agency Funding Hearings on August 16, 2025, at 6 pm.
- Statistics for June 2025:
  - 1,827 rides – 917 non-medical, 910 Medical (Disabled 256 rides)
  - 843 - meals delivered
  - 505 - visits to the Food Pantry – 1,040 people, 221 Children and 495 Seniors

### ALZHEIMER'S CAREGIVER SUPPORT GROUP:

June's support group meeting had 8 attendees. We offered a guided meditation in addition to sharing resources. We'll be having a guest speaker from the Alzheimer's Assn in August who will talk about dementia-related behaviors.

### COMMUNITY ENGAGEMENT

Wheeling Township had an information table/exhibit at the Living Well Expo at the Arlington Heights Senior Center on 6/26. 250 attendees learned about local resources. Attended by Lynndah Lahey & Kim Saunchgrow.

### HOME DELIVERED MEAL PROGRAM

\* 633 Hot Meals delivered    \* 210 Cold Meals delivered    \* Total # of Clients served = 36

### PAINT-A-THON (exterior of home) & GEM PROJECT (interior of home)

Paint Day 2025 is 9/6/25. Lynndah Lahey chairs the region-wide committee. Final list of which homes will be painted this year will be completed in July, and team leader training takes place at the end of August. Potential clients for the GEM Project are being compiled with Julie Villarreal and her team. GEM Project's work day is 11/6/25.

### SENIOR ADVISORY BOARD & RECENT / UPCOMING SENIOR SCENES PROGRAMS

7/15	Gary Midkiff: Alexander Hamilton (without the dancing). Zoom.
7/18	Medicare Bingo: <i>In-person program</i> at the Township
7/25	All Things Medicare: <i>In-person program</i> as presented by Kim Saunchgrow
7/30	Dr. LoBosco: What is Functional Medicine? Zoom.
8/13	Beginner's Guide to Illinois Birding: River Trail Nature Center. Zoom.
8/28	Genetic Testing: as presented by NCH/Endeavor. Zoom.

### SHIP / SENIOR & DISABILITY SERVICES BENEFIT SPECIALIST Kim Saunchgrow

- 25 SHIP (Medicare) appointments were completed by the team
- 10 Benefit Access (BA) appointments were completed by the team
- Recognition of SHIP Volunteer service: Lou Barnett celebrated his 15 years of outstanding service as our SHIP Site Coordinator, and Carole ONeill celebrated her 1-year anniversary
- Kim attended bi-monthly statewide SHIP call on 6/3
- Newest SHIP team member, Tara, shadowed 4 different SHIP Counselors in June

### TRANSPORTATION

- Transportation meeting held on 6/10
- Total Rides for June: 1,827 – 910 Medical rides; 917 Non-Medical; 256 Disabled rides
- Average rides per day in June: 87. Breakdown is evenly split: average of 43 medical/day; average of 44 non-medical/day

### VIP (Visually Impaired Support Group)

June's speaker was Jeff Flodin, a visually impaired professional blog writer of the blog called "Jalapenos in the Oatmeal." Jeff has presented to the group several times, and always offers thought-provoking questions. 22 members total joined the call. The VIP Social Gathering was held here at the Township on 6/20, and we had 25 group members attend. Games were played, food was shared, lots of new friendships were made.



## **GA Department Board Report June 2025**

In June the Food Pantry had 505 visits, which fed 1,040 people. Of those, 221 were children and 495 were senior citizens. Large donations were received from North Northfield United Methodist Church and Calvary English Chapel. June started the Giving Garden Season. Freshly grown produce was received from community gardens at the Indian Trail Public Library, Maryville Academy and the Children of Abraham Coalition.

The Food Pantry hosted two different groups of students from St. Viator's Service over Song program, which included receipting the food drive they collected. Students learned the process from start to finish by sorting and stocking items they collected.

Several new Food Pantry Crew orientation meetings were held in June. The pantry will have expanded evening shopping hours beginning Wednesday, July 2<sup>nd</sup>. Extending pantry hours until 7:00pm will allow clients who are working to make shopping appointments as late as 6:30pm. Food Pantry Coordinator Bujak attended GCFD training on Conflict Management. Director Villarreal attended GCFD training on Creating a Culture of Servant Leadership. Both attended the grand opening of the Northfield Township Food Pantry. GA Department staff also toured Elk Grove Township's food pantry, where a demonstration was given for their new outer food storage refrigerated lockers.

Regarding energy services, Case Manager Aguilera and Director Villarreal completed PIPP training and passed the required test. PIPP recertifications continued through June, as the program runs all year round, unlike LIHEAP DVP. Weatherization training will be completed in July. Case Manager Aguilera and Director Villarreal also attended the annual Salvation Army training.

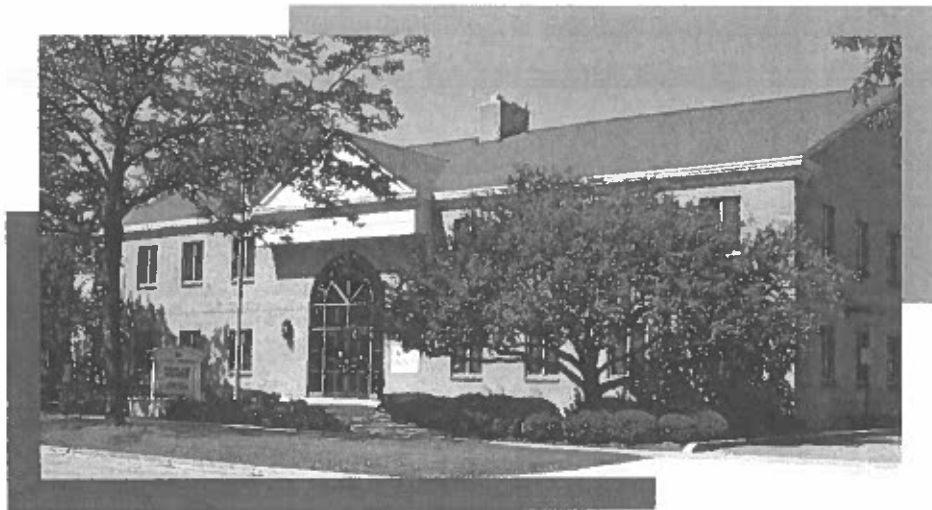
The GA and EA caseload remain typical for this time of year. 14 GA applications processed and 12 EA's for a total of \$13,940.06. Also distributed during June were 3 Angel Fund grants totaling \$2,346.95. There were 32 walk in clients.

Lastly, the GA Department welcomed Allison Galvan to the team as our new Auxiliary Case Manager. She arrives with experience as a Student Advocate from the North Cook Regional Office of Education, which included placements locally at Districts 21 and 214. Allison is eager to learn all the programs and services offered by the GA Department. She attended a training on Language Access and Public Benefits Eligibility.

# WHEELING TOWNSHIP

## FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 2025



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## **Independent Auditor's Report**

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Board of Trustees  
Wheeling Township  
Arlington Heights, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Wheeling Township as of and for the year ended February 28, 2025, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Wheeling Township, as of February 28, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wheeling Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wheeling Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and

## **Independent Auditor's Report**

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therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wheeling Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wheeling Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 4 through 8 and 27 through 32 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Independent Auditor's Report**

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### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wheeling Township's basic financial statements. The accompanying financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*ATA Group, LLP*

July 15, 2025

## **Management's Discussion and Analysis**

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As the Wheeling Township, Illinois (Township) Board, we offer readers of the Township's financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended February 28, 2025. The Management of the Township encourages the reading of this financial information presented in conjunction with the financial statements to obtain a better understanding of the Township's financial operations.

### **Financial Highlights**

Wheeling Township's net position as of February 28, 2025 and February 29, 2024 was \$10,630,785 and \$10,572,145, respectively. The Township's net position increased by \$58,640 (net of change in accounting principle of \$44,117) and \$734,567 for the years ended February 28, 2025 and February 29, 2024, respectively. The term "net position" represents the difference between total assets/deferred outflows and total liabilities/deferred inflows of resources.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Wheeling Township's basic financial statements. The Township's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic financial statements, this report also contains required supplementary information and supplementary information.

### **Government-Wide Financial Analysis**

The government-wide financial statements are prepared using the full accrual basis of accounting and are designed to provide readers with a broad overview of Wheeling Township's finances, in a manner similar to private-sector businesses.

The statement of net position presents financial information on all of Wheeling Township's assets/deferred outflows and liabilities/deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Wheeling Township is improving or deteriorating.

The statement of activities presents information showing how the Township's net position changed during the most recent fiscal year.

Both of the government-wide financial statements distinguish functions of Wheeling Township that are principally supported by property taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover a portion of the costs through user fees and charges. The governmental activities of Wheeling Township include general government, road projects, transportation for senior citizens and disabled individuals, social services assistance, and the funding of social service agencies that provide essential human care services to Township residents. The appointed Wheeling Township Cemetery Board is responsible for the sale of gravesites, maintenance, and record keeping for the Wheeling Township Arlington Heights Cemetery.

### **Fund Financial Statements**

All of the funds of Wheeling Township are governmental funds. The Fund financial statements are prepared using the modified accrual basis of accounting. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The Fund financial statements report the Township's operations in more detail than the government-wide statements by providing information about the Township's four funds.

## Management's Discussion and Analysis

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

### Notes to Financial Statements

The notes provide information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Required Supplementary Information

In addition to the basic financial statements and the accompanying notes, this report also presents certain required supplementary information concerning the changes in Wheeling Township's net pension (asset)/liability and schedule of employer contributions. Additionally, required supplementary information regarding a statement of revenues, expenditures, and changes in fund balance – budget vs. actual for each major fund is presented in this section.

### Financial Analysis

As noted earlier, increases or decreases in net position over time may serve as a useful indicator of a government's financial position. In the case of the Wheeling Township, assets and deferred outflows exceeded liabilities and deferred inflows by \$10,630,785 and \$10,572,145 for the years ended February 28, 2025 and February 29, 2024, respectively. A portion of the Township's net position balance reflects its net investment in capital assets, \$3,920,966. The Township uses these capital assets to provide services, and consequently these assets are not available to liquidate liabilities or for other spending. The remaining net position balance is made up of \$2,939,828, which is restricted by statute or donor, and \$3,769,991 which is unrestricted.

#### Condensed Statement of Net Position

	February 28, 2025	February 29, 2024
Current and Other Assets	\$ 9,839,366	\$ 10,049,464
Capital Assets, net of accumulated depreciation	3,920,966	3,448,614
Total Assets	13,760,332	13,498,078
Deferred Outflows of Resources	171,886	360,476
Current Liabilities	66,643	32,449
Non-Current Liabilities	214,695	232,813
Total Liabilities	281,338	265,262
Deferred Inflows of Resources	3,020,095	3,021,147
Net Position		
Net Investment in Capital Assets	3,920,966	3,448,614
Restricted	2,939,828	2,999,242
Unrestricted	3,769,991	4,124,289
Total Net Position	\$ 10,630,785	\$ 10,572,145

# Management's Discussion and Analysis

## Condensed Statement of Activities

	For Years Ended	
	February 28, 2025	February 29, 2024
<b>Revenues</b>		
Program Revenues		
Charges for Services	\$ 52,440	\$ 55,602
Operating Grants and Contributions	189,532	182,273
General Revenues		
Property Taxes	3,182,489	3,164,244
State Replacement Taxes	214,475	364,159
Interest Income	280,357	236,392
Other	46,762	36,120
<b>Total Revenues</b>	<b>3,966,055</b>	<b>4,038,790</b>
<b>Expenses</b>		
Program Expenses		
General Government	1,714,711	1,422,773
Social Services	654,726	608,916
General Assistance	160,702	121,647
Senior Services	173,536	142,322
Senior Bus	738,576	613,799
Mental Health Board	57,292	-
Cemetery	34,510	28,856
Road Maintenance	329,245	365,910
<b>Total Expenses</b>	<b>3,863,298</b>	<b>3,304,223</b>
 Change in Net Position	 102,757	 734,567
 Net Position,		
Beginning of Year, as Originally Stated	10,572,145	9,837,578
Cumulative Effect of Change in Accounting Principle	(44,117)	-
Beginning of Year, as Restated	10,528,028	9,837,578
 Net Position, End of Year	 \$ 10,630,785	 \$ 10,572,145

The following is a summary of changes in fund balances for the year ended February 28, 2025:

Governmental Funds	Fund Balance February 29, 2024	Increase (Decrease)	Fund Balance February 28, 2025
General	\$ 4,002,995	\$ (136,722)	\$ 3,866,273
General Assistance	955,482	34,403	989,885
Road Management	1,216,520	(202,810)	1,013,710
Emergency	821,923	109,570	931,493
	<b>\$ 6,996,920</b>	<b>\$ (195,559)</b>	<b>\$ 6,801,361</b>

## Budgetary Highlights

There were minor line item changes to the original budget appropriations for the General Fund, General Assistance Fund and Road Management Fund. Expenditures of \$2,869,468 in the General Fund exceeded revenues by \$136,722 and were \$294,527 less than the appropriation of \$3,163,995.

General Assistance is a mandated local form of public aid administered by the Township; the Township must budget sufficient funds to accommodate all those that seek service and qualify for the program.

Emergency Assistance is an option by Illinois statute that Wheeling Township offers as another form of aid for families facing emergencies that are work related or life threatening. Wheeling Township is an approved LIHEAP intake site and General Assistance caseworkers process applications for residents applying for energy assistance grants. CEDA administers the program for the federal and state

## Management's Discussion and Analysis

governments and provides a stipend for each approved application; Wheeling Township received \$10,728 in fiscal year 2024-25.

Many of the residents seek assistance from programs such as Food Pantry, Angel Fund, Adopt a Family, Back to School, etc. that were serviced by paid staff; however, the commodity was not expensed from the General Assistance budget. These programs were funded by community donations made to the Wheeling Township Emergency Fund Inc. and for the most part coordinated by volunteers, who are supervised by General Assistance staff.

The food pantry is a successful client choice model that allows clients to choose the items enjoyed by their families. We continue to receive food and monetary donations to keep the shelves stocked. When needed, food is purchased from the Greater Chicago Food Depository, ALDI and Jasper Meats using the monetary donations. Major donations were received from: Arlington Heights Garden Club, Christian Church of Arlington Heights, Grace Evangelical Lutheran Church, Guarantee Trust Life, Herman B. Lustigman Charitable Foundation, Knaack Foundation, Lions Club of Arlington Heights Foundation, Lundstrum Family Foundation, Lutheran Church of the Good Shepherd, North Northfield United Methodist Church, Prospect Heights Lions Club, Rotary Club of Arlington Heights Noon, St. Simon's Episcopal Church, The Clorox Company, Wheeling Helping Hands, Wiss, Janney Elstner Assoc., Inc., and Viator Giving Garden.

The Town Fund, or General Fund, receives grants from Age Options to provide support for Senior Health Insurance Program (SHIP) volunteers to help seniors navigate the complicated Medicare system, and from Illinois Public Risk Fund for safety floor mat rentals and disinfectant for the building and buses. SHIP volunteers see clients by appointment and have offices on the second floor of the Wheeling Township Community Center. In addition, the continued partnership with PACE affords Wheeling Township a low-cost opportunity to regularly replace aging vehicles by leasing buses for \$100 each per month.

During the year ending February 28, 2025 Wheeling Township partnered with social service agencies to provide twenty-four different programs for children, teens, adults, senior citizens and disabled individuals. Wheeling Township provided \$596,427 in funding to these not-for-profit agencies so that services like primary medical and dental care, mental health and substance abuse counseling, childcare, emergency housing, youth services, residential and vocational services for developmentally and physically disabled individuals, etc. can be accessible and affordable to residents on a sliding scale basis.

### Capital Assets

The following is a summary of capital assets and accumulated depreciation, for the years ended:

	February 28, 2025	February 29, 2024
Land	\$ 567,787	\$ 567,787
Construction in Progress	-	265,318
Building and Improvements	2,371,487	2,276,106
Infrastructure	7,284,501	6,376,134
Vehicles	316,138	228,450
Equipment	214,433	214,433
Intangibles	17,000	17,000
Cost of Capital Assets	10,771,346	9,945,228
Less Accumulated Depreciation	6,850,380	6,496,614
Net Capital Assets	\$ 3,920,966	\$ 3,448,614

## **Management's Discussion and Analysis**

Capital asset additions included drainage improvements and road resurfacing, door replacement and the purchase of a new bus during the year ended February 28, 2025. Additional information regarding the Township capital assets can be found in Note 4 on page 21.

### **Description of Current and Expected Conditions**

The **Wheeling Township Highway Department** provides maintenance and snow & ice control services to approximately 5.3 miles of unincorporated roads. By State mandate, Wheeling Township provides services to four unincorporated areas - Forest River Subdivision, Portwine Road and Forest View Road, Dunlo Subdivision, and Buffalo Highlands Subdivision.

Projects completed in 2024-25:

- Forest View Road and Portwine Road – road resurfacing
- Lee Street – pavement markings
- Woodlawn Drive – drainage improvements
- Annual pot hole patching throughout the unincorporated areas

A sample of the services provided to Wheeling Township residents during the past year include:

- 20,378 bus and medical van rides
- 10,895 meals delivered to homebound residents
- 485 SHIP client contacts
- 545 approximate rides provided through TRIP program
- 334 General Assistance and Emergency Assistance Appointments
- 710 LIHEAP applications processed
- 537 Mobile Dental Clinic visits
- 6,225 visits to the Food Pantry
- 189 families received food and gifts through the holiday Adopt-a-Family Program
- 357 Thanksgiving baskets were distributed to needy families and senior citizens
- 10,330 visits, calls and emails to the Assessor's office
- 1,412 constituents assisted with Appeals for Cook Co. Assessor and Board of Review
- 2,967 Exemptions Filed by the Assessor's office (most exemptions auto renew for 2020)

True to Wheeling Township's Mission Statement, the Board responsibly applies tax dollars to meet the growing needs of residents, while controlling expenses and balancing budgets. Wheeling Township has reduced reserves. Grants and resources were used efficiently by maintaining and expanding partnership relationships with individuals, organizations, businesses, local governments, churches, hospitals and volunteers. The results are numerous cost-effective programs that assist the greatest number of residents with a multitude of services, while keeping budgets and levies as low as possible.

### **Requests for Information**

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Supervisor, Wheeling Township 1616 N. Arlington Heights Road, Arlington Heights, Illinois 60004.



## Basic Financial Statements

### WHEELING TOWNSHIP

#### STATEMENT OF NET POSITION

FEBRUARY 28, 2025

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Cash Investments	\$ 7,287,412
Receivables	
Property Taxes, net	2,508,011
Other	25,488
Gift Card Inventory	14,355
Security Deposit	4,100
Capital Assets, net of accumulated depreciation/amortization	3,920,966
Total Assets	13,760,332
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items Related to Pension (IMRF)	171,886
Total Assets and Deferred Outflows of Resources	13,932,218
LIABILITIES	
Accounts Payable	17,910
Accrued Compensated Absences	48,733
Long-Term Liabilities	
Net Pension Obligation	214,695
Total Liabilities	281,338
DEFERRED INFLOWS OF RESOURCES	
Deferred Property Taxes	3,020,095
Deferred Items Related to Pension (IMRF)	-
Total Deferred Inflows of Resources	3,020,095
Total Liabilities and Deferred Inflows of Resources	3,301,433
NET POSITION	
Net Investment in Capital Assets	3,920,966
Restricted	2,939,828
Unrestricted	3,769,991
Total Net Position	\$ 10,630,785

The accompanying notes are an integral part of these financial statements.

# Basic Financial Statements

## WHEELING TOWNSHIP

### STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED FEBRUARY 28, 2025

PROGRAM REVENUES					NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
FUNCTIONS / PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING	CAPITAL	GOVERNMENTAL ACTIVITIES
			GRANTS AND CONTRIBUTIONS	GRANTS AND CONTRIBUTIONS	
GOVERNMENTAL ACTIVITIES					
Government Administration	\$ 1,488,225	\$ 36,114	\$ 1,900	\$ -	\$ (1,450,211)
Township Clerk	7,956	-	-	-	(7,956)
Township Assessor	218,530	-	-	-	(218,530)
Social Services	596,427	-	-	-	(596,427)
General Assistance					
Home Relief	84,093	-	-	-	(84,093)
Emergency Assistance	76,609	-	-	-	(76,609)
Other Social Services	58,299	-	155,798	-	97,499
Senior Services	173,536	-	1,886	-	(171,650)
Senior Bus	738,576	-	29,948	-	(708,628)
Mental Health Board	57,292	-	-	-	(57,292)
Cemetery	34,510	11,800	-	-	(22,710)
Road Maintenance	329,245	4,526	-	-	(324,719)
Total Governmental Activities	\$ 3,863,298	\$ 52,440	\$ 189,532	\$ -	\$ (3,621,326)

#### GENERAL REVENUES

Taxes	
Property Taxes	3,182,489
State Replacement Taxes	214,475
Interest Income	280,357
Reimbursements	45,648
Miscellaneous	1,114
Total General Revenues	3,724,083
Change in Net Position	102,757

#### NET POSITION

Beginning of Year, as Originally Stated	10,572,145
Cumulative Effect of Change in Accounting Principle	(44,117)
Beginning of Year, as Restated	10,528,028
End of Year	\$ 10,630,785

The accompanying notes are an integral part of these financial statements.

# Basic Financial Statements

## WHEELING TOWNSHIP

### GOVERNMENTAL FUNDS BALANCE SHEET

FEBRUARY 28, 2025

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD MANAGEMENT FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>					
Cash and Cash Investments	\$ 4,237,023	\$ 1,053,609	\$ 1,071,592	\$ 925,188	\$ 7,287,412
Receivables					
Property Taxes, net	1,861,072	347,402	299,537	-	2,508,011
Other	20,188	-	5,300	-	25,488
Gift Card Inventory	-	8,050	-	6,305	14,355
Security Deposit	4,100	-	-	-	4,100
Total Assets	\$ 6,122,383	\$ 1,409,061	\$ 1,376,429	\$ 931,493	\$ 9,839,366
<b>LIABILITIES</b>					
Accounts Payable	\$ 16,380	\$ 136	\$ 1,394	\$ -	\$ 17,910
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Property Taxes	2,239,730	419,040	361,325	-	3,020,095
Total Liabilities and Deferred Inflows of Resources	2,256,110	419,176	362,719	-	3,038,005
<b>FUND BALANCES</b>					
Nonspendable	4,100	-	-	-	4,100
Restricted for Statutory Purposes	-	989,885	1,013,710	-	2,003,595
Restricted by Donors	4,740	-	-	931,493	936,233
Unassigned	3,857,433	-	-	-	3,857,433
Total Fund Balances	3,866,273	989,885	1,013,710	931,493	6,801,361
Total Liabilities and Deferred Inflows of and Fund Balances	\$ 6,122,383	\$ 1,409,061	\$ 1,376,429	\$ 931,493	\$ 9,839,366

The accompanying notes are an integral part of these financial statements.

## Basic Financial Statements

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### WHEELING TOWNSHIP

#### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

FEBRUARY 28, 2025

Total Fund Balances - Governmental Funds Balance Sheet	\$ 6,801,361
Amounts reported for governmental activities in the statement of net position are different because:	
Deferred Outflows related to Pensions	171,886
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	3,920,966
Liabilities for compensated absences, which will not mature in the current period, are not included in the governmental funds balance sheet	(48,733)
The Net Pension Liability for IMRF is recorded in the statement of net position but is not recognized in the government funds	<u>(214,695)</u>
Net Position of Governmental Activities - Statement of Net Position	<u>\$ 10,630,785</u>

The accompanying notes are an integral part of these financial statements.

# Basic Financial Statements

## WHEELING TOWNSHIP

### GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED FEBRUARY 28, 2025

	GENERAL FUND	GENERAL ASSISTANCE FUND	ROAD MANAGEMENT FUND	EMERGENCY FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>					
Property Taxes	\$ 2,325,288	\$ 415,026	\$ 442,175	\$ -	\$ 3,182,489
State Replacement Taxes	139,490	-	74,985	-	214,475
Interest Income	186,320	38,617	43,349	12,071	280,357
Reimbursements	35,464	45,648	-	-	81,112
Donations / Grants	33,734	-	-	155,798	189,532
Sale of Cemetery Lots & Burial Fees	111,800	-	-	-	11,800
Rentals	650	-	-	-	650
Permits	-	-	4,526	-	4,526
Miscellaneous	-	-	1,114	-	1,114
<b>Total Revenues</b>	<b>2,732,746</b>	<b>499,291</b>	<b>566,149</b>	<b>167,869</b>	<b>3,966,055</b>
<b>EXPENDITURES</b>					
Current					
Administration	1,042,641	304,186	91,408	-	1,438,235
Clerk	7,956	-	-	-	7,956
Assessor	218,530	-	-	-	218,530
Social Services	596,427	-	-	-	596,427
Senior Services	173,536	-	-	-	173,536
Senior Bus	738,576	-	-	-	738,576
Mental Health Board	57,292	-	-	-	57,292
Cemetery	34,510	-	-	-	34,510
Home Relief	-	84,093	-	-	84,093
Emergency Assistance	-	76,609	-	58,299	134,908
Maintenance	-	-	677,551	-	677,551
<b>Total Expenditures</b>	<b>2,869,468</b>	<b>464,888</b>	<b>768,959</b>	<b>58,299</b>	<b>4,161,614</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(136,722)	34,403	(202,810)	109,570	(195,559)
<b>FUND BALANCES</b>					
Beginning of Year	4,002,995	955,482	1,216,520	821,923	6,996,920
End of Year	\$ 3,866,273	\$ 989,885	\$ 1,013,710	\$ 931,493	\$ 6,801,361

The accompanying notes are an integral part of these financial statements.

## Basic Financial Statements

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### WHEELING TOWNSHIP

#### RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

FEBRUARY 28, 2025

Net Change in Fund Balances - Statement of Revenues, Expenditures, and Changes in Fund Balances	<u>\$ (195,559)</u>
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Amounts reported for governmental activities in the statement of activities  
are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets  
is allocated over their estimated useful lives as depreciation  
expense. This is the amount by which capital outlays exceeded  
depreciation expense in the current period.

Capital Outlay	826,118
Depreciation/Amortization Expense	<u>(353,766)</u>
Difference	<u>472,352</u>

Recognizing an increase in the accrual for compensated absences	(4,616)
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Recognizing the pension revenue (expense) relating to the change in the net pension obligation	<u>(169,420)</u>
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Change in Net Position of Governmental Activities - Statement of Activities	<u>\$ 102,757</u>
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The accompanying notes are an integral part of these financial statements.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies**

Wheeling Township, Illinois operates under the Township Act (60 ILCS) and the Revenue code (35 ILCS) of the Illinois Compiled Statutes (ILCS). The Township provides the following services as authorized by its charter: maintenance of roads in the unincorporated area, youth services, senior and disabled services, mental health services including individual and family counseling, general assistance, property tax related matters and general administrative services.

The financial statements of the Wheeling Township have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township's accounting policies are described below.

#### Reporting Entity

The Township's reporting entity includes all entities for which the Township exercises oversight responsibility as defined by the Governmental Accounting Standards Board (GASB). The financial reporting entity consists of a primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable.

The Township has developed criteria to determine whether these legally separate organizations should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Township (1) selects the governing authority or management, (2) has the ability to significantly influence operations, or (3) has accountability for fiscal matters (e.g., final budget approval, responsibility for funding deficits, management of assets, etc.). In applying these criteria, the Township has included in its financial statements the activities of Wheeling Township Report, Inc. and Wheeling Township Emergency, Inc. Wheeling Township Report, Inc. and Wheeling Township Emergency, Inc. are nonprofit corporations which exist solely to serve Wheeling Township. Although legally separate entities, they both share the same Supervisor and two Managers as the Township and are, therefore, component units blended with the Township.

In addition, it must be noted that several other governmental entities have geographic boundaries which overlap that of the Township; some of these include the Villages of Arlington Heights, Mount Prospect, Wheeling, Buffalo Grove, the cities of Des Plaines and Prospect Heights, Arlington Heights Park District, Arlington Heights Memorial Library, Elementary School Townships 25, 21, 23 and High School Township 214. These entities have separately elected boards, power to levy taxes, and authorization to expend funds. The Township exercises no responsibility in relation to these entities and they are, therefore, not included in the Township's basic financial statements.

#### Basis of Presentation

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole.

## **Notes to Financial Statements**

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

They include all the governmental funds of the reporting entity. The governmental fund financial statements (i.e. the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance) are organized by fund. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Major individual governmental funds are reported as separate columns in the fund financial statements. Following is a description of each fund.

#### **General Fund**

Town Fund - The General Fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes the Cemetery Fund, which accounts for the sale of lots and related fees and expenditures for the maintenance of the cemetery.

**Special Revenue Funds** - The Special Revenue Funds account for the proceeds of specific revenue sources, or to finance specified activities as required by law or administrative regulations. The Township special revenue funds and their purposes are as follows:

General Assistance Fund - Accounts for expenditures to assist the needy. The Township levies a separate property tax for the General Assistance program.

Road Management Fund - Accounts for all financial resources of the Road Management Fund and accounts for all expenditures related to maintenance and improvement of unincorporated roads of the Township. The Township levies a separate property tax for the Road Management Fund.

Emergency Fund - Accounts for donations received and incurs expenditures to assist those in need.

#### **Basis of Accounting**

The government-wide statements (the Statement of Net Position and the Statement of Activities) are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

The fund financial statements (the Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances) are accounted for using a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. With this measurement focus, only current assets/deferred outflows and current liabilities/deferred inflows of resources generally are included on the balance sheet. Revenues are recognized in the accounting period in which



## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within sixty days after the year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

The Township recognizes property taxes receivable during the fiscal year in which the taxes are levied and become a legal claim of the Township; however, property taxes are not recognized as revenue until the subsequent fiscal year when the property taxes are extended by Cook County and remitted to the Township. Accordingly, the property tax levy for the 2024 tax year, including collections thereon, is recognized as deferred inflows of resources in the accompanying balance sheet. Expenditures are recognized when the related obligations are incurred.

#### Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the Town, General Assistance, and Road Management Funds. All appropriated amounts lapse at the end of the fiscal year. Spending control for funds is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels.

#### Cash and Cash Investments

Cash and cash investments include amounts in demand deposits (checking, NOW and money market accounts) and time deposits (certificates of deposit with twelve-month maturities).

Illinois Revised Statutes authorize the Township to invest in securities guaranteed by the full faith and credit of the United States of America, interest-bearing savings accounts, certificates of deposit or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, the State Treasurer's investment pool (authorized by ICLS 30, 235-2, e), and other permitted investments under paragraph 902, chapter 85 of the Statutes as amended by Public Act 86-426. Investments may only be made in banks, which are insured by the Federal Deposit Insurance Corporation.

Cash investments are stated at cost, which approximates market.

#### Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

#### *Government-wide Statements*

In the government-wide financial statements capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	15 - 40 years
Infrastructure	10 - 40 years
Vehicles	8 years
Equipment and Furniture & Fixtures	5 - 15 years
Intangibles	5 years

The minimum capitalization threshold is any item with a total cost greater than \$2,000.

#### *Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital outlay expenditures are reclassified in administration expenses within each fund in accordance with the budget and appropriation ordinance.

#### Deferred Outflows and Inflows of Resources

Deferred outflows of resources related to pension expense represent amounts related to the differences between expected and actual experience, changes in assumptions and the net difference between projected and actual earnings on pension plan investments and post measurement date payments. See Note 6 for additional information on these deferred outflows.

Deferred inflows of resources consists of two items. Deferred inflows relating to property taxes do not fit the definition of a liability, that is, the use of resources to satisfy an obligation. Rather deferred property taxes represent a future recognition of revenue, therefore are classified as deferred inflows of resources. Deferred inflows related to pensions represent differences between projected and actual experience.

#### Compensated Absences

In June, 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, and (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard is effective for fiscal years beginning after December 15, 2023.

### Note 1: Summary of Significant Accounting Policies (Continued)

In the event of termination, Township employees are not reimbursed for accumulated sick leave. However, all full-time employees with accumulated sick leave are covered by the Township's pension plan (IMRF) and accumulated sick leave hours can be converted to IMRF credit upon retirement. Accordingly, these hours are excluded from the GASB 101 calculation. Vacation pay does not carryover; employees must take vacation by the end of their annual anniversary date. Terminated employees are reimbursed for any accumulated unpaid vacation pay. The amount of such accumulated vacation pay benefits at February 28, 2025 is reported as an expenditure and a current liability in the government-wide statements.

#### Defined Benefit Pension Plan (IMRF)

For purposes of measuring the net pension (asset)/liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Fund Equity

The Township follows GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-spendable fund balance – amounts that are not in a spendable form (such as prepaid expense and deposits) or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, by enabling legislation, or by donors;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

The board of trustees establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. An assigned fund balance is established by the board of trustees through adoption or amendment of the budget as intended for specific purpose (but is neither restricted nor committed).

When fund balance resources are available for a specific purpose in more than one classification, management applies restrictive funds first unless a determination is made to use unrestricted funds. The Township's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

#### Reimbursements

Other organizations occupy space in the Township building. The Township bills the organizations bi-monthly for various operating costs (i.e., building maintenance, utilities, etc.). These receipts are classified as charges for services in the statement of activities and as reimbursements in the statement of revenues, expenditures and changes in fund balance.

#### Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Note 2: Deposits and Investments

Deposits. At year-end, the carrying amount of the Township's deposits, excluding petty cash of \$50, was \$7,287,362 and the bank balance was \$7,638,975. Of the bank balance, \$5,239,668 was covered by federal depository insurance and \$2,399,307 was collateralized with securities held by the pledging financial institution's agent in the Township's name. Included in deposits are certificates of deposit (CDs) with maturities of twelve months each for a total of \$2,534,582 at February 28, 2025. Interest rates range from 3.58% to 3.90%.

### Note 3: Property Taxes

The Township passed the 2024 Tax Levy Ordinances for the Township on December 10, 2024. Property Taxes from the 2024 levy attached as an enforceable lien on property as of January 1, 2024. Taxes are generally payable in two installments on or around March 1 and August 1. As such, significant tax monies are received between March and December. The County of Cook collects such taxes and remits them periodically.

The current property tax levy is recorded as a receivable, net of estimated uncollectibles approximating 3%. Property tax revenue is recognized to the extent of taxes due and collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current period, less the taxes collected soon enough after the

## Notes to Financial Statements

### Note 3: Property Taxes (Continued)

end of the previous fiscal year. Such time thereafter does not exceed 60 days. The current net tax levy receivable is recorded on the balance sheet along with a corresponding amount classified as deferred inflows of resources. The deferred inflows of resources represents the 2024 levy which is used to fund fiscal 2025 operations. All uncollected taxes receivable relating to prior years' levies have been written off.

### Note 4: Capital Assets

	Balance February 29, 2024	Additions	Retirements	Balance February 28, 2025
Capital assets, not being depreciated/amortized				
Land	\$ 567,787	\$ -	\$ -	\$ 567,787
Construction in Progress	265,318	(265,318)	-	-
Total Capital assets, not being depreciated/amortized	833,105	(265,318)	-	567,787
Capital assets, being depreciated/amortized				
Building and Improvements	2,276,106	95,381	-	2,371,487
Infrastructure	6,376,134	908,367	-	7,284,501
Vehicles	228,450	87,688	-	316,138
Equipment and Furniture & Fixtures	214,433	-	-	214,433
Intangibles	17,000	-	-	17,000
Total capital assets being depreciated/amortized	9,112,123	1,091,436	-	10,203,559
Less accumulated depreciation/amortization for				
Building and Improvements	(1,611,218)	(46,931)	-	(1,658,149)
Infrastructure	(4,448,014)	(299,243)	-	(4,747,257)
Vehicles	(228,450)	-	-	(228,450)
Equipment and Furniture & Fixtures	(191,932)	(7,592)	-	(199,524)
Intangibles	(17,000)	-	-	(17,000)
Total accumulated depreciation/amortization	(6,496,614)	(353,766)	-	(6,850,380)
Total capital assets being depreciated/amortized, net	2,615,509	737,670	-	3,353,179
Capital assets, net	\$ 3,448,614	\$ 472,352	\$ -	\$ 3,920,966

In the government-wide statement of activities, depreciation expense is split among Government Administration \$54,523 and Road Maintenance \$299,243.

### Note 5: Long-Term (Asset)/Liability

Changes in long-term (asset)/liability during the year were as follows:

Type of Debt	Balance at February 29, 2024	Increases	Decreases	Balance at February 28, 2025	Amounts Due Within One Year
Net Pension (Asset)/Liability	\$ 232,813	\$ -	\$ 18,118	\$ 214,695	\$ -

### Note 6: Defined Benefit Pension Plan

**IMRF Plan Description.** The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF.

## Notes to Financial Statements

### Note 6: Defined Benefit Pension Plan (Continued)

Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits Provided.** IMRF has three benefit plans. The Township participates in the Regular Plan (RP). All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Employees Covered by Benefit Terms.** As of December 31, 2024, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	43
Inactive Plan Members entitled to but not yet receiving benefits	13
Active Plan Members	24
Total	80

**Contributions.** As set by statute, the Township's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual contribution rate for calendar year 2024 was 6.89%. For the fiscal year ended February 28, 2025 the Township contributed \$77,210 to the plan. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

## Notes to Financial Statements

### Note 6: Defined Benefit Pension Plan (Continued)

Net Pension (Asset)/Liability. The Township's net pension (asset)/liability was measured as of December 31, 2024. The total pension (asset)/liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions used to determine total pension (asset)/liability at December 31, 2024:

- The *Actuarial Cost Method* used was Entry Age Normal.
- The *Asset Valuation Method* used was Market Value of Assets.
- The *Inflation Rate* was assumed to be 2.25%.
- *Salary Increases* were expected to be 2.85% to 13.75%, including inflation.
- The *Investment Rate of Return* was assumed to be 7.25%.
- *Projected Retirement Age* was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation according to an experience study from years 2020 to 2022.
- The IMRF-specific rates for *Mortality* (for non-disabled retirees) were developed from the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables with future mortality improvements projected using scale MP-2021.
- For *Disabled Retirees*, the Pub-2010, Amount-Weighted, below-median income, General Disabled Retiree, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2021.
- For *Active Members*, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables were used with future mortality improvements projected using scale MP-2021.
- The *long-term expected rate of return* on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	4.35%
International Equity	18.0	5.40%
Fixed Income	24.5	5.20%
Real Estate	10.5	6.40%
Alternative Investments	12.5	4.85-6.25%
Cash Equivalents	1.0	3.60%
Total	100.0%	

Single Discount Rate. A Single Discount Rate of 7.25% was used to measure the total pension (asset)/liability. The projection of cash flow used to determine this Single Discount

## Notes to Financial Statements

### Note 6: Defined Benefit Pension Plan (Continued)

Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

#### Changes in the Net Pension (Asset)/Liability.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset)/Liability (A)-(B)
Balances at December 31, 2023	\$ 5,659,083	\$ 5,426,270	\$ 232,813
Changes for the year:			
Service Cost	99,274	-	99,274
Interest on the Total Pension Liability	399,747	-	399,747
Differences Between Expected and Actual Experience	104,364	-	104,364
Changes of Assumptions	-	-	-
Contributions – Employer	-	74,094	(74,094)
Contributions – Employees	-	48,393	(48,393)
Net Investment Income	-	545,077	(545,077)
Benefit Payments, including Refunds of Employee Contributions	(389,945)	(389,945)	-
Other (Net Transfer)	-	(46,061)	46,061
Net Changes	213,440	231,558	(18,118)
Balances at December 31, 2024	\$ 5,872,523	\$ 5,657,828	\$ 214,695

Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate. The following presents the plan's net pension (asset)/liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension (asset)/liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.25%)	Current (7.25%)	1% Increase (8.25%)
Net Pension (Asset)/Liability	\$ 741,285	\$ 214,695	\$ (235,620)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. For the year ended February 28, 2025, the Township recognized pension expense of \$246,631. At December 31, 2024, the Township reported deferred



## Notes to Financial Statements

### Note 6: Defined Benefit Pension Plan (Continued)

outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 25,006	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	132,481	-
Total Deferred Amounts to be recognized in pension expense in future periods	157,487	-
Pension Contributions made subsequent to the Measurement Date, through February 28, 2025	14,399	-
Total Deferred Amounts Related to Pensions	\$ 171,886	\$ -

Deferred outflows of resources related to pensions resulting from Township contributions subsequent to the measurement date of \$14,399 are recognized as an increase to the deferred outflows of resources in the year ended February 28, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension income in future periods as follows:

Year Ending December 31	Net Deferred Inflows of Resources
2025	\$ 89,166
2026	175,590
2027	(74,660)
2028	(32,609)
Thereafter	-
Total	\$ 157,487

### Note 7: Other Post-Employment Benefits

The Township is required to offer employees, who are IMRF vested, continued health insurance coverage upon retirement. The retiree pays the entire health insurance premium, so there is no explicit subsidy by the Township. However, the applicable GASB statement 75 related to Postemployment Benefit Plans Other than Pensions requires consideration of the potential implicit subsidy due to the likely demographic differences of the retired population.

In previous years, the Township hired an actuary to compute the estimated implicit subsidy related to these GASB statements. The resulting calculations provided by the actuary yielded a liability which would have an insignificant effect on the financial statements.

The Township has chosen not to provide this lengthy disclosure due to its insignificance to the financial statements taken as a whole.

## Notes to Financial Statements

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### Note 8: Nonprofit Organizations

#### Wheeling Township Emergency, Inc.

Wheeling Township Emergency, Inc. is a qualified tax exempt organization under section 501(c)(3) of the Internal Revenue Code. The nonprofit corporation was established as a vehicle to collect tax deductible contributions from the community to help fund social service emergencies which includes a food pantry and other one-time emergency payments for residents of the Township who do not qualify for General Assistance from the Township. The by-laws of the corporation define three directors: The Township Supervisor, the Township's Director of Finance and Administration, and the Director of General Assistance. Wheeling Township does not budget for these expenditures.

The restricted net assets are available as of February 28, 2025 for the following purposes:

Food Pantry	\$	559,441
Adopt-A-Family		8,857
Back to School		2,523
Thanksgiving		1,794
Undesignated		<u>358,878</u>
	\$	<u>931,493</u>

#### Wheeling Township Report, Inc.

In 1994, the Township formed a nonprofit corporation entitled Wheeling Township Report, Inc. The corporation also qualifies as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code. The corporation was established for the purpose of generating and mailing the Township newsletter. The by-laws of the corporation define three directors: the Township Supervisor, the Township's Director of Finance and Administration and the third is selected by the Supervisor. The corporation had expenditures of \$75,243 funded by the General Fund and a cash balance of \$5 as of February 28, 2025. These amounts are included in the General (Town) Fund.

### Note 9: Risk Management

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Township carries commercial insurance.

### Note 10: Cumulative Effect of Change in Accounting Principle

A prior period adjustment reducing net position at the beginning of the year was made to recognize the cumulative effect of a change in accounting principle. GASB 101 was required to be implemented this year. A decrease to the net position as of February 29, 2024 in the amount of \$44,117 was recorded due to the implementation of GASB 101 this year. The effect on net position in the current year for this change in accounting principle was a decrease of \$4,416.

## Required Supplementary Information

### WHEELING TOWNSHIP

#### SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

#### GENERAL FUND

FOR THE YEAR ENDED FEBRUARY 28, 2025

	APPROPRIATION			
	ORIGINAL	FINAL	ACTUAL	VARIANCE
REVENUES				
Property Taxes	\$ 2,600,000	\$ 2,600,000	\$ 2,325,288	\$ (274,712)
State Replacement Taxes	225,000	225,000	139,490	(85,510)
Interest Income	125,000	125,000	186,320	61,320
Reimbursements	30,800	30,800	35,464	4,664
Donations	30,000	30,000	31,848	1,848
Sale of Cemetery Lots & Burial Fees	3,000	3,000	11,800	8,800
Rentals	500	500	650	150
Miscellaneous	1,000	1,000	-	(1,000)
Grants	2,000	2,000	1,886	(114)
Total Revenues	3,017,300	3,017,300	2,732,746	(284,554)
EXPENDITURES				
Current				
Administration	1,196,390	1,224,740	1,042,641	182,099
Clerk	10,411	10,411	7,956	2,455
Assessor	229,704	230,223	218,530	11,693
Social Services	595,850	595,850	596,427	(577)
Senior Services	228,965	189,240	173,536	15,704
Senior Bus	718,204	760,204	738,576	21,628
Mental Health Board	89,821	89,821	57,292	32,529
Cemetery	42,150	43,650	34,510	9,140
Contingency	52,500	19,856	-	19,856
Total Expenditures	3,163,995	3,163,995	2,869,468	294,527
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (146,695)	\$ (146,695)	\$ (136,722)	\$ 9,973

Note: Budgets are adopted on the modified accrual basis of accounting. All appropriations lapse at fiscal year end.

## Required Supplementary Information

### WHEELING TOWNSHIP

#### SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

#### GENERAL ASSISTANCE FUND

FOR THE YEAR ENDED FEBRUARY 28, 2025

	APPROPRIATION		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Property Taxes	\$ 450,000	\$ 450,000	\$ 415,026	\$ (34,974)
Interest Income	23,000	23,000	38,617	15,617
Miscellaneous	20,000	20,000	45,648	25,648
Total Revenues	493,000	493,000	499,291	6,291
EXPENDITURES				
Current				
Administration	349,558	352,118	304,186	47,932
Home Relief	164,206	165,706	84,093	81,613
Emergency Assistance	86,000	86,000	76,609	9,391
Contingency	23,000	18,940	-	18,940
Total Expenditures	622,764	622,764	464,888	157,876
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (129,764)	\$ (129,764)	\$ 34,403	\$ 164,167

## Required Supplementary Information

### WHEELING TOWNSHIP

#### SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

#### ROAD MANAGEMENT FUND

FOR THE YEAR ENDED FEBRUARY 28, 2025

	APPROPRIATION			
	ORIGINAL	FINAL	ACTUAL	VARIANCE
REVENUES				
Property Taxes	\$ 450,000	\$ 450,000	\$ 442,175	\$ (7,825)
State Replacement Taxes	115,000	115,000	74,985	(40,015)
Interest Income	25,000	25,000	43,349	18,349
Permits	1,000	1,000	4,526	3,526
Miscellaneous	500	500	1,114	614
Total Revenues	591,500	591,500	566,149	(25,351)
EXPENDITURES				
Administration	117,880	117,880	91,408	26,472
Maintenance	866,750	866,750	677,551	189,199
Contingency	10,000	10,000	-	10,000
Total Expenditures	994,630	994,630	768,959	225,671
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	\$ (403,130)	\$ (403,130)	\$ (202,810)	\$ 200,320

# Required Supplementary Information

## WHEELING TOWNSHIP

### SCHEDULE OF CHANGES IN THE NET PENSION (ASSET)/LIABILITY AND RELATED RATIOS

CALENDAR YEAR ENDED DECEMBER 31,

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Cost	\$ 99,274	\$ 97,592	\$ 103,121	\$ 95,568	\$ 111,618	\$ 104,251	\$ 110,239	\$ 117,523	\$ 128,829	\$ 124,467
Interest on the Total Pension Liability	399,747	383,860	372,919	355,038	347,359	337,904	315,740	324,787	303,659	290,276
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	104,364	129,639	68,623	170,100	71,409	37,950	306,588	(91,245)	40,798	(6,983)
Changes of Assumptions	-	(2,354)	-	-	(57,940)	-	104,919	(149,994)	(17,095)	16,180
Benefit Payments and Refunds	(389,945)	(390,951)	(391,037)	(364,655)	(352,338)	(354,435)	(412,787)	(223,308)	(215,393)	(182,939)
Net Change in Total Pension Liability	213,440	217,786	153,626	256,051	120,108	125,670	424,699	(22,237)	242,798	241,001
Total Pension Liability - Beginning	5,659,083	5,441,297	5,287,671	5,031,620	4,911,512	4,785,842	4,361,143	4,383,380	4,140,582	3,899,581
Total Pension Liability - Ending (A)	\$ 5,872,523	\$ 5,659,083	\$ 5,441,297	\$ 5,287,671	\$ 5,031,620	\$ 4,911,512	\$ 4,785,842	\$ 4,361,143	\$ 4,383,380	\$ 4,140,582
Plan Fiduciary Net Position										
Contributions - Employer	\$ 74,094	\$ 66,956	\$ 79,181	\$ 94,533	\$ 107,078	\$ 73,434	\$ 101,471	\$ 103,710	\$ 104,763	\$ 107,754
Contributions - Employee	48,393	46,784	45,389	43,719	47,612	46,151	48,052	49,023	48,402	49,278
Net Investment Income	543,077	566,793	(823,205)	932,528	711,914	842,063	(276,254)	715,609	256,000	19,219
Benefit Payments and Refunds	(389,945)	(390,951)	(391,037)	(364,655)	(352,338)	(354,435)	(412,787)	(223,308)	(215,393)	(182,939)
Other (Net Transfer)	(46,061)	(160,702)	56,877	23,579	2,872	(17,987)	188,072	(157,781)	37,428	(44,401)
Net Change in Plan Fiduciary Net Position	231,558	450,284	(1,032,795)	729,704	517,138	589,226	(351,446)	487,253	231,200	(51,089)
Plan Fiduciary Net Position - Beginning	5,426,270	4,975,986	6,008,781	5,279,077	4,761,939	4,172,713	4,524,159	4,036,906	3,805,706	3,856,795
Plan Fiduciary Net Position - Ending (B)	\$ 5,657,828	\$ 5,426,270	\$ 4,975,986	\$ 6,008,781	\$ 5,279,077	\$ 4,761,939	\$ 4,172,713	\$ 4,524,159	\$ 4,036,906	\$ 3,805,706
Net Pension (Asset)/Liability - Ending (A) - (B)	\$ 214,695	\$ 232,813	\$ 465,311	\$ (721,110)	\$ (247,457)	\$ 149,573	\$ 613,129	\$ (163,016)	\$ 346,474	\$ 334,876
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.34%	95.89%	91.45%	113.64%	104.97%	96.95%	87.19%	103.74%	92.10%	91.91%
Covered Valuation Payroll	1,075,396	1,039,677	1,008,663	971,566	1,058,083	1,025,622	1,063,629	1,089,405	1,075,584	1,095,064
Net Pension (Asset)/Liability as a Percentage of Covered Valuation Payroll	19.96%	22.39%	46.13%	-74.22%	-23.39%	14.58%	57.65%	-14.96%	32.21%	30.58%

## Required Supplementary Information

### WHEELING TOWNSHIP

#### SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS

Calendar Year Ended December	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 107,754	\$ 107,754	\$ -	\$ 1,095,064	9.84%
2016	104,762	104,762	-	1,075,584	9.74%
2017	103,710	103,710	-	1,089,405	9.52%
2018	101,471	101,471	-	1,063,629	9.54%
2019	73,434	73,434	-	1,025,622	7.16%
2020	107,078	107,078	-	1,058,083	10.12%
2021	94,533	94,533	-	971,566	9.73%
2022	79,181	79,181	-	1,008,663	7.85%
2023	66,956	66,956	-	1,039,677	6.44%
2024	74,094	74,094	-	1,075,396	6.89%

#### Notes to the Required Supplementary Information\*

##### Valuation Date

##### Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

##### Methods and Assumptions Used to Determine 2024 Contribution Rates

Actuarial Cost Method	Aggregate entry age - normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	19-year closed period
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%, approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	2.75% to 13.75%, including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scaled MP-

## **Required Supplementary Information**

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2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

### **Other Information**

Notes

There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2022, actuarial valuation



# Supplementary Information

## WHEELING TOWNSHIP

### STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

#### GENERAL FUND

FOR THE YEAR ENDED FEBRUARY 28, 2025

	APPROPRIATION	ACTUAL	VARIANCE
<b>ADMINISTRATION</b>			
Personnel Services			
Salaries	\$ 416,154	\$ 398,480	\$ 17,674
Payroll Taxes and IMRF	53,536	48,961	4,575
Health Insurance	70,000	63,869	6,131
Unemployment Compensation Insurance	2,000	1,081	919
Workers' Compensation Insurance	3,100	1,357	1,743
Total Personnel Services	544,790	513,748	31,042
Contractual Services			
Building Maintenance	83,250	81,281	1,969
Equipment Maintenance	20,000	19,368	632
Vehicle Maintenance	12,500	10,709	1,791
General Insurance	102,000	101,824	176
Telephone	2,500	1,419	1,081
Utilities	28,000	19,578	8,422
Travel	800	86	714
Printing and Publishing	800	243	557
Legal Services	55,000	41,220	13,780
Audit	16,500	15,100	1,400
Bonding Insurance	13,000	11,986	1,014
Training	3,500	586	2,914
Dues and Subscriptions	9,500	7,916	1,584
Postage	1,500	690	810
Contract Services	9,000	6,654	2,346
Social Services	10,000	4,648	5,352
Public Information	105,000	89,409	15,591
Employee Appreciation	2,000	1,648	352
Miscellaneous	5,000	2,563	2,437
Total Contractual Services	479,850	416,928	62,922
Capital Outlay	185,000	98,745	86,255
Commodities			
Office Supplies	6,500	4,688	1,812
Operating Supplies	8,600	8,532	68
Total Commodities	15,100	13,220	1,880
Total Administration	1,224,740	1,042,641	182,099
<b>CLERK</b>			
Personnel Services			
Salaries	5,500	5,463	37
Payroll Taxes and IMRF	806	670	136
Unemployment Compensation Insurance	30	24	6
Workers' Compensation Insurance	25	5	20
Total Personnel Services	6,361	6,162	199
Contractual Services			
Dues and Subscriptions	300	280	20
Travel	150	-	150
Postage	150	98	52
Printing and Publishing	250	165	85
Training	200	25	175
Election Expenses	1,300	-	1,300
Miscellaneous	1,100	910	190
Total Contractual Services	3,450	1,478	1,972

## Supplementary Information

### GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Commodities			
Office Supplies	\$ 500	\$ 316	\$ 184
Equipment and Furniture	100	-	100
Total Commodities	600	316	284
Total Clerk	10,411	7,956	2,455
ASSESSOR			
Personnel Services			
Salaries	160,000	155,786	4,214
Payroll Taxes and IMRF	22,987	22,432	555
Health Insurance	31,277	26,995	4,282
Workers' Compensation Insurance	300	135	165
Total Personnel Services	214,564	205,348	9,216
Contractual Services			
Equipment Maintenance	8,000	7,475	525
Telephone	1,000	1,000	-
Travel	400	291	109
Training	1,384	1,383	1
Postage	300	187	113
Dues and Subscriptions	500	475	25
Miscellaneous	1,275	595	680
Total Contractual Services	12,859	11,406	1,453
Commodities			
Office Supplies	1,300	1,216	84
Assessment Materials	500	310	190
Total Commodities	1,800	1,526	274
Capital Outlay	1,000	250	750
Total Assessor	230,223	218,530	11,693
SOCIAL SERVICES FUNDING			
Human Services			
Center for Concern	3,000	3,000	-
Escorted Transportation	17,000	17,000	-
Faith Community Home	10,000	10,000	-
Hands On Suburban Chicago	2,000	2,000	-
Journeys/The Road Home	10,000	10,000	-
KAN-Win	2,000	2,000	-
Kindred Life Ministries	6,600	6,600	-
Life Span	14,300	14,300	-
Mobile Dental Clinic	35,000	35,000	-
NW Compass-Emergency Housing	35,000	35,000	-
Resources for Community Living	1,500	1,500	-
St. Mary's	2,000	2,000	-
Suburban Primary Health Care	18,000	18,000	-
Wings	6,000	6,000	-
Total Human Services	162,400	162,400	-
Mental Health Services			
Alexian Brothers Center for Mental Health	110,000	110,000	-
Avenues to Independence	35,000	35,000	-
Center for Enriched Living	5,000	5,000	-
Clearbrook Center	97,650	97,650	-
Countryside/Little City Foundation	23,000	23,000	-
The Josselyn Center	22,000	22,000	-
Total Mental Health Services	292,650	292,650	-

## Supplementary Information

### GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
<b>Youth Services</b>			
Children's Advocacy	\$ 9,650	\$ 9,650	\$ -
The Harbour	4,000	4,000	-
Omni Youth Services	91,150	91,150	-
Shelter, Inc.	36,000	36,000	-
<b>Total Youth Services</b>	<b>140,800</b>	<b>140,800</b>	<b>-</b>
Seats For Sailors	-	577	(577)
<b>Total Social Services Funding</b>	<b>595,850</b>	<b>596,427</b>	<b>(577)</b>
<b>SENIOR SERVICES</b>			
<b>Personnel Services</b>			
Salaries	133,000	130,054	2,946
Payroll Taxes and IMRF	24,490	19,254	5,236
Health Insurance	18,650	16,580	2,070
Workers' Compensation Insurance	1,200	607	593
<b>Total Personnel Services</b>	<b>177,340</b>	<b>166,495</b>	<b>10,845</b>
<b>Contractual Services</b>			
Liability Insurance	1,000	873	127
Printing and Publishing	-	-	-
Dues and Subscriptions	150	50	100
Training	1,000	-	1,000
Travel	1,150	184	966
Postage	750	424	326
Telephone	1,000	846	154
Volunteer Background Check	2,000	813	1,187
Miscellaneous	1,075	314	761
<b>Total Contractual Services</b>	<b>8,125</b>	<b>3,504</b>	<b>4,621</b>
<b>Commodities</b>			
Office Supplies	1,500	1,281	219
<b>Total Commodities</b>	<b>1,500</b>	<b>1,281</b>	<b>219</b>
<b>Capital Outlay</b>			
Equipment	2,275	2,256	19
<b>Total Capital Outlay</b>	<b>2,275</b>	<b>2,256</b>	<b>19</b>
<b>Total Senior Services</b>	<b>189,240</b>	<b>173,536</b>	<b>15,704</b>
<b>SENIOR BUS</b>			
<b>Personnel Services</b>			
Salaries	347,000	346,273	727
Payroll Taxes and IMRF	52,091	49,526	2,565
Health Insurance	43,028	41,311	1,717
Workers' Compensation Insurance	7,000	4,994	2,006
<b>Total Personnel Services</b>	<b>449,119</b>	<b>442,104</b>	<b>7,015</b>
<b>Contractual Services</b>			
Liability/Bus Insurance	111,000	110,129	871
Printing and Publishing	-	-	-
Training	3,500	2,133	1,367
Postage	200	118	82
Telephone	1,000	1,000	-
Equipment Maintenance	44,635	40,260	4,375
Uniforms	-	-	-
Miscellaneous	750	646	104
<b>Total Contractual Services</b>	<b>161,085</b>	<b>154,286</b>	<b>6,799</b>

## Supplementary Information

### GENERAL FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL - CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Commodities			
Office Supplies	\$ 750	\$ 141	\$ 609
Gas and Oil	45,000	41,380	3,620
Total Commodities	45,750	41,521	4,229
Capital Outlay			
Equipment	5,750	5,465	285
Vehicle	98,500	95,200	3,300
Total Capital Outlay	104,250	100,665	3,585
Total Senior Bus	760,204	738,576	21,628
MENTAL HEALTH BOARD			
Personnel Services			
Salaries	39,000	18,461	20,539
Payroll Taxes and IMRF	4,379	2,708	1,671
Health Insurance	3,242	1,250	1,992
Workers' Compensation Insurance	200	200	-
Total Personnel Services	46,821	22,619	24,202
Contractual Services			
Dues and Subscriptions	500	500	-
Legal Services	10,000	10,000	-
Travel	250	-	250
Professional Fees	30,000	23,375	6,625
Training	1,000	25	975
Miscellaneous	750	504	246
Total Contractual Services	42,500	34,404	8,096
Commodities			
Office Supplies	500	269	231
Total Commodities	500	269	231
Total Mental Health Board	89,821	57,292	32,529
CEMETERY			
Personnel Services			
Salaries	1,500	1,375	125
Payroll Taxes	150	105	45
Workers' Compensation Insurance	150	74	76
Total Personnel Services	1,800	1,554	246
Contractual Services			
Travel	1,500	1,375	125
Insurance	500	476	24
Grounds Maintenance	26,575	26,330	245
Road Maintenance	6,500	4,775	1,725
Publishing	100	-	100
New Trees/Bushes	1,000	-	1,000
Foundation Maintenance	925	-	925
Fence Maintenance	2,000	-	2,000
Computerization	-	-	-
Grave Repurchase	2,000	-	2,000
Legal	500	-	500
Miscellaneous	150	-	150
Total Contractual Services	41,750	32,956	8,794
Commodities			
Office Supplies	100	-	100
Total Commodities	100	-	100
Total Cemetery	43,650	34,510	9,140
PROVISION FOR CONTINGENCIES	19,856	-	19,856
Subtotal	3,163,995	2,869,468	294,527
OPERATING TRANSFER	-	-	-
Total Expenditures	\$ 3,163,995	\$ 2,869,468	\$ 294,527

## Supplementary Information

### WHEELING TOWNSHIP

#### STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

#### GENERAL ASSISTANCE FUND

FOR THE YEAR ENDED FEBRUARY 28, 2025

	APPROPRIATION	ACTUAL	VARIANCE
<b>ADMINISTRATION</b>			
Personnel Services			
Salaries	\$ 255,000	\$ 228,626	\$ 26,374
Payroll Taxes and IMRF	38,658	33,361	5,297
Health Insurance	35,000	22,128	12,872
Workers' Compensation Insurance	300	222	78
Total Personnel Services	328,958	284,337	44,621
Contractual Services			
Legal	3,000	2,711	289
Telephone	1,600	1,508	92
Utilities	3,000	3,000	-
Travel	1,000	246	754
Training	1,500	406	1,094
Postage	750	629	121
Audit	1,000	1,000	-
Miscellaneous	250	244	6
Total Contractual Services	12,100	9,744	2,356
Commodities			
Office Supplies	3,060	3,052	8
Total Commodities	3,060	3,052	8
Capital Outlay	8,000	7,053	947
Total Administration	352,118	304,186	47,932
<b>HOME RELIEF</b>			
Contractual Services			
Medical	1,000	-	1,000
Funeral and Burial	2,056	-	2,056
Utilities	17,100	5,406	11,694
Shelter/Room and Board	105,750	55,493	50,257
Shelter with Utilities	4,000	-	4,000
Total Contractual Services	129,906	60,899	69,007
Commodities			
Food	10,500	6,490	4,010
Personal Essentials	6,750	4,810	1,940
Fuel	18,000	11,819	6,181
Total Commodities	35,250	23,119	12,131

## Supplementary Information

### GENERAL ASSISTANCE FUND STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL CONTINUED

	APPROPRIATION	ACTUAL	VARIANCE
Other Expenses			
Transient Expense	250	-	250
Miscellaneous	300	75	225
Total Other Expenses	550	75	475
Total Home Relief	165,706	84,093	81,613
EMERGENCY ASSISTANCE			
Contractual Services			
Utilities	5,000	2,581	2,419
Shelter	80,000	74,028	5,972
Medical Care	500	-	500
Miscellaneous	300	-	300
Total Contractual Services	85,800	76,609	9,191
Commodities			
Food	100	-	100
Fuel/Travel	100	-	100
Total Commodities	200	-	200
Total Emergency Assistance	86,000	76,609	9,391
PROVISION FOR CONTINGENCIES	18,940	-	18,940
Total Expenditures	\$ 622,764	\$ 464,888	\$ 157,876

# Supplementary Information

## WHEELING TOWNSHIP

### STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

#### ROAD MANAGEMENT FUND

FOR THE YEAR ENDED FEBRUARY 28, 2025

	APPROPRIATION	ACTUAL	VARIANCE
<b>ADMINISTRATION</b>			
Personnel Services			
Salaries	\$ 67,000	\$ 56,037	\$ 10,963
Payroll Taxes and IMRF	8,405	6,191	2,214
Health Insurance	3,300	2,503	797
Workers' Compensation Insurance	2,500	2,274	226
Total Personnel Services	81,205	67,005	14,200
Contractual Services			
General Insurance	1,200	1,200	-
Telephone	300	300	-
Travel	1,200	842	358
Postage	100	50	50
Printing and Publishing	250	68	182
Audit	2,000	2,000	-
Legal	2,500	1,595	905
Training	100	-	100
Dues and Subscriptions	250	-	250
Engineering	2,500	-	2,500
Property Maintenance	25,000	17,653	7,347
Total Contractual Services	35,400	23,708	11,692
Commodities			
Office Supplies	375	109	266
Supplies	150	-	150
Office Equipment	750	586	164
Total Commodities	1,275	695	580
Total Administration	117,880	91,408	26,472
<b>MAINTENANCE</b>			
Contractual Services			
Snow Control	60,000	51,070	8,930
Street Lighting	250	164	86
Miscellaneous	1,500	20	1,480
Permit Expense	5,000	-	5,000
Total Contractual Services	66,750	51,254	15,496
Commodities			
Supplies	-	-	-
Total Commodities	-	-	-
Capital Outlay			
Road Construction/Maintenance	800,000	626,297	173,703
Total Capital Outlay	800,000	626,297	173,703
Total Maintenance	866,750	677,551	189,199
PROVISION FOR CONTINGENCIES	10,000	-	10,000
Total Expenditures	\$ 994,630	\$ 768,959	\$ 225,671

## Supplementary Information

### WHEELING TOWNSHIP

#### STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

#### EMERGENCY FUND

FOR THE YEAR ENDED FEBRUARY 28, 2025

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
EMERGENCY ASSISTANCE			
Program Expenses			
Shelter	\$ -	\$ 4,395	\$ (4,395)
Utilities	-	1,179	(1,179)
Food	-	27,122	(27,122)
Equipment	-	2,639	(2,639)
Personal Essentials	-	6,893	(6,893)
School Supplies Expense	-	109	(109)
Adopt-A-Family	-	1,562	(1,562)
Food Pantry - Office Supplies	-	2,288	(2,288)
Food Pantry - Postage	-	361	(361)
Food Pantry - Miscellaneous	-	2,142	(2,142)
Thanksgiving	-	249	(249)
Miscellaneous	-	9,360	(9,360)
	<u>-</u>	<u>58,299</u>	<u>(58,299)</u>
Total Contractual Services	-	58,299	(58,299)
CONTINGENCIES	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 58,299</u>	<u>\$ (58,299)</u>



**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

To the Board of Trustees  
Wheeling Township  
Arlington Heights, Illinois

We have audited the financial statements of the government activities and each major fund of Wheeling Township for the year ended February 28, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 4, 2025. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Wheeling Township are described in Note 1 to the financial statements. The District adopted GASB No. 101 – Compensated Absences during the year and the application of other existing policies was not changed during the fiscal year ended February 28, 2025. We noted no transactions entered into by Wheeling Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting Wheeling Township's financial statements were:

The property tax receivable and the deferred property taxes are estimates based upon the 2024 property tax levy because the extended levy is not available until the next fiscal year. Also, management's estimate of depreciation is significant. We evaluated the key factors and assumptions used to develop these estimates and have determined they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures regarding capital assets and the defined benefit plan in the Financial Statement, Notes 4 and 6, respectively, are sensitive because of the significance of the amounts involved.

The disclosures in the financial statements are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Most

of the adjustments relate to converting cash basis, internal financial statements to the full accrual basis of accounting, therefore Wheeling Township does not record any of the adjustments in the general ledger.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 15, 2025.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Wheeling Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Wheeling Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Restriction on Use

This information is intended solely for the information and use of the board of trustees and management of Wheeling Township, and is not intended to be and should not be used by anyone other than these specified parties.

ATA Group, LLP

July 15, 2025

June 23, 2025

Board of Trustees and Management  
Wheeling Township  
1616 North Arlington Heights Road  
Arlington Heights, Illinois 60004

Dear Board Members and Management:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Wheeling Township.

We will apply the procedures enumerated for Reduced Reporters to meet the requirements of the 2024 National Transit Database (NTD) policy manual for a financial data review including procedures covering NTD Crosswalk, Accrual Accounting, Sources of Revenue Expended, and Funds Expended. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to comply with the requirements of a Reduced Reporter. We understand this engagement is required by the Federal Transit Administration. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgement that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on procedures enumerated for the requirements of the 2024 National Transit Database policy manual for a financial data review. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We plan to begin our procedures on approximately June 30, 2025 and, unless unforeseeable problems are encountered, the engagement should be completed by July 25, 2025.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to Wheeling Township and the Federal

Transit Administration. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. You understand that the report is intended solely for the information and use of Wheeling Township and the Federal Transit Administration.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement.

Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the requirements of the 2024 National Transit Database policy manual for a financial data review, we will communicate such matters to you.

You are responsible for the requirements of the 2024 National Transit Database policy manual for a financial data review. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the 2024 National Transit Database policy manual for a financial data review.

Raj Nagaraja is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will range from \$2,000 to \$3,400. You will also be billed for travel and other out-of-pocket costs. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

Very truly yours,

*ATA Group, LLP*

ATA Group, LLP

RESPONSE:

This letter correctly sets forth the understanding of Wheeling Township.

By:

*Bryan Stapleton*

Title:

*Director of Finance + Administration*

Date:

*6/25/2025*

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Trustees of  
Wheeling Township  
and The Federal Transit Administration

We have performed the procedures enumerated below on Reduced Reporting – Small Systems (Form RR-20) of Wheeling Township for the fiscal year ended February 29, 2024. Wheeling Township's management is responsible for the Reduced Reporting – Small Systems (Form RR-20).

Wheeling Township has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the 2024 National Transit Database (NTD) policy manual for a financial data review including procedures covering NTD Crosswalk, Accrual Accounting, Sources of Revenue Expended, and Funds Expended for the Reduced Reporter Form RR-20. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**1. Procedure: NTD Crosswalk**

- a. Obtain the Reduced Reporter Form RR-20 prepared by management for the year ended February 29, 2024.
- b. Obtain the reconciliation documentation management prepares (referred to as "the crosswalk" throughout this report) to reconcile the chart of accounts, general ledger, and/or trial balance and other supporting documents such as Excel spreadsheets (collectively referred to as the accounting system) to Form RR-20.
- c. Inquire of management as to whether the crosswalk obtained in procedure 1.b is supported by the accounting system.
- d. Inspect the crosswalk to determine that it incorporates NTD reporting using the applicable mode(s) and types of service identified in Form RR-20.

**Findings:**

No exceptions were found as a result of this procedure.

**2. Procedure: Accrual Accounting**

- a. Obtain the most recent audited financial statements that include the transit agency and inspect the notes to the financial statements to determine whether the accrual basis of accounting was used.

- b. Inquire of management as to whether the accrual basis of accounting has continued to be used since the last audited reporting period and that it is used for NTD reporting in the current period.

**Findings:**

No exceptions were found as a result of this procedure.

**3. Procedure: Sources of Revenue Expended**

- a. Trace and agree the largest source of funds expended (other than passenger fares) in the following types) from Form RR-20 to the accounting system.
- b. Trace and agree the largest source of funds expended (other than passenger fares) in the following major categories of funds from Form RR-20 to the accounting system: (1) Other Directly Generated Funds; (2) Revenue Accrued Through a PT Agreement; (3) Non-Federal Funds; and (4) Federal Funds.
- c. For each of the largest source of funds expended in 3b, inspect the crosswalk to determine that it identifies, evaluates, and classifies financial transactions into categories of funds expended on operations and funds expended on capital (USOA Section 2) for the reporting year.

**Findings:**

No exceptions were found as a result of this procedure.

**4. Procedure: Funds Expended**

- a. Trace and agree the aggregate of total funds expended for operations and total funds expended for capital from Form RR-20 to the accounting system using the crosswalk or other written expense documentation.
- b. For the two largest modes/type of services, trace and agree funds expended on operations and funds expended on capital from Form RR-20 to the crosswalk or other written documentation of functional expenses.

**Findings:**

No exceptions were found as a result of this procedure.

The accounting system from which this NTD report is derived is other than the accounting system prescribed by the USOA but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA. The same internal accounting system has been adopted and was used to compile this NTD report – Reduced Reporting – Small Systems.

We were engaged by Wheeling Township to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Reduced Reporting – Small Systems (Form RR-20). Accordingly, we do not express such an opinion or conclusion. Had we performed

additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Wheeling Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the Wheeling Township and the Federal Transit Administration and is not intended to be and should not be used by anyone other than these specified parties.

ATA Group, LLP

July 17, 2025



## WHEELING TOWNSHIP

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### Renewal Premium Recap Policy Term: July 30, 2025 – July 30, 2026

#### Selective Insurance Company

	<u>Renewal</u>	<u>Expiring</u>
• Property and Liability – (Package)	\$ 32,337	\$ 30,807
• Umbrella - \$10,000,000 Limit	\$ 49,851	\$ 48,316
	<u>Renewal</u>	<u>Expiring</u>
• Public Officials Liability	\$ 16,670	\$ 16,863
	<u>Renewal</u>	<u>Expiring</u>
• Difference in Conditions (DIC) – Earthquake & Flood	\$ 1,668	\$ 1,590

#### Hanover Insurance Company

	<u>2025/2028</u>	<u>2022/2025</u>
• Employee Dishonesty	\$ 1,572	\$ 1,572/year

#### CFC

	<u>Renewal</u>	<u>Expiring</u>
• Cyber Liability	* \$ 3,930	\$ 3,930

	<u>Renewal</u>	<u>Expiring</u>
Total	\$ 106,028	\$ 103,078

\* Premium subject to completion and review of renewal application.

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**WHEELING TOWNSHIP**  
**COOK COUNTY, ILLINOIS**

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**ORDINANCE**

**NUMBER 2025-03**

**AN ORDINANCE ESTABLISHING RULES GOVERNING MEETINGS OF THE  
WHEELING TOWNSHIP BOARD**

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**MARIA ZELLER BRAUER, Township Supervisor**  
**JOANNA GAUZA, Township Clerk**

**JOHN GEIER**  
**LORRI GRAINAWI**  
**AUSTIN MEJDRICH**  
**SHERI WILLIAMS**  
**Trustees**

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**Prepared by ODELSON, MURPHEY, FRAZIER & McGRATH, LTD. - Township Attorneys**  
**3318 West 95th Street - Evergreen Park, Illinois 60805**

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**WHEELING TOWNSHIP**

**ORDINANCE NO. 2025-03**

**AN ORDINANCE ESTABLISHING RULES GOVERNING MEETINGS OF THE  
WHEELING TOWNSHIP BOARD**

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**WHEREAS**, Wheeling Township, Cook County, Illinois is a duly organized and existing township and unit of local government organized under the laws of the State of Illinois and is operating under the provisions of the Illinois Township Code, 60 ILCS 1/1-1, *et. seq.*, and all laws amendatory thereto; and

**WHEREAS**, Section 80-10 of the Township Code, 60 ILCS 1/80-10, permits the Township Board to adopt rules governing their meetings; and

**WHEREAS**, the Illinois Open Meetings Act, 5 ILCS 120/1, *et seq.*, permits attendance at meetings by means other than physical presence in both emergency and non-emergency situations, 5 ILCS 120/7; and

**WHEREAS**, the Illinois Open Meetings Act further provides that “Any person shall be permitted an opportunity to address public officials under the rules established and recorded by the public body”, 5 ILCS 120/2.06(g); and

**WHEREAS**, the Supervisor and Board of Trustees (the “Township Board”) seek to establish uniform rules for the conduct and procedure of Wheeling Township Board Meetings.

**NOW THEREFORE, BE IT ORDAINED** by the Supervisor and Board of Trustees of Wheeling Township, Cook County, Illinois, as follows:

**SECTION 1.** The above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made part hereof, as if fully set forth in their entirety.

**SECTION 2.** The Wheeling Township Board Meeting Rules and Procedures, Rules Governing Public Comment, Remote Attendance Policy, and Disaster Remote Attendance Policy are hereby attached as **Exhibits A, B, C, and D**, respectively, and incorporated as if fully set forth herein their entirety.

**SECTION 3.** The Policies herein shall remain on file together with the Ordinance of the Board approving same.

**SECTION 4.** All ordinances, resolutions, rules, policies, and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded and repealed.

**SECTION 5.** If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

**SECTION 6.** This Ordinance shall be in full force and effect from and after its adoption and approval according to law.

**ADOPTED** by the Supervisor and Board of Trustees of Wheeling Township, Cook County,

Illinois this \_\_\_\_\_ day of \_\_\_\_\_ 2025, pursuant to a roll call vote, as follows:

	YES	NO	ABSTAIN	ABSENT
Trustee Geier				
Trustee Grainawi				
Trustee Mejdrich				
Trustee Williams				
Supervisor Zeller Brauer				
<b>TOTAL</b>				

**APPROVED** at a Regular Meeting of the Board of Trustees of Wheeling Township, on

\_\_\_\_\_, 2025.

\_\_\_\_\_  
Maria Zeller Brauer, Supervisor

ATTEST:

\_\_\_\_\_  
Joanna Gauza, Township Clerk

lde

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**EXHIBIT A**

**Wheeling Township Board Meeting Rules and Procedures**

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## WHEELING TOWNSHIP BOARD MEETING RULES AND PROCEDURE

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### I. Time and Place of Township Board Meetings.

- (a) The Wheeling Township Board of Trustees shall hold regular meetings on the fourth (4<sup>th</sup>) Tuesday of each month at the lower level of Wheeling Township Hall, 1616 North Arlington Heights Road, Arlington Heights, Illinois 60004 at 7:00 pm. Any modifications to this schedule or meeting location shall be made in the manner provided by State law.
- (b) Special board meetings may be called upon the request of the Supervisor or any two (2) board members. Upon a proper request, the Township Clerk shall call a special meeting at the time requested and shall furnish at least 48 hours' notice to the Supervisor and all Board members in addition to any further notice required by law.
- (c) To the extent applicable, these Rules and Procedures shall also apply to any Township committee meetings, annual or special meeting of the Electoral (e.g., Annual Town Meeting), public hearings, or any other town hall or other meetings of the Township.

### II. General Meeting Rules.

- (a) All Township Board Meetings shall comply with the provisions of the Illinois Open Meetings Act, 5 ILCS 120/1, *et. seq.*
- (b) A majority of the Township Board of Trustees shall constitute a quorum to conduct business.
- (c) The Township Supervisor shall act as the Chair of the Township Board meetings and shall call the meeting to order at the time designated or as soon thereafter as practical.
- (d) If the Township Supervisor is absent, the Board of Trustees shall nominate a Trustee to serve as acting/meeting Chair in the Supervisor's absence.
- (e) The Township Board may determine if an absence by one of its members is excused or not.
- (f) The Chair shall be responsible for preserving decorum and deciding questions of order in consultation with the Township Attorney on questions of parliamentary procedure.
- (g) Public comment shall be held according to the Agenda and shall be limited to three (3) minutes per speaker and otherwise consistent with the rules for public comment adopted by the Township Board. This rule shall not apply to elected officials or Township staff who are recognized by the Chair to give their official reports as part of the Agenda, but said reports shall not last more than five (5) minutes each without leave of the Chair.

- (h) The Meeting Rules may be suspended by a 2/3 vote of the members of the Board.

### **III. Meeting Rules of Procedure.**

- (a) In all cases not covered by these Rules, the provisions of the latest published edition of Robert's Rules of Order shall govern.
- (b) The Township Board of Trustees meeting shall follow the Meeting Agenda unless a proper motion is made to consider an item out of order.
- (c) All actions of the Board shall proceed by way of motion. The motion shall be clearly stated and articulated by the Supervisor or the Trustee making the motion.
- (d) If a motion does not receive a second, the motion fails, and no discussion may be held on that specific question.
- (e) When a motion has been seconded, then discussion, debate, and questions by Board members may follow.

### **IV. Rules of Discussion.**

- (a) No Board member may speak until recognized by the Chair, who must recognize each member who wishes to speak during discussion.
- (b) No member may interrupt the speaker or hold any private discourse during the discussion of a motion.
- (c) Certain subsidiary motions may be made during discussion on the main motion and must be voted upon unless rescinded or withdrawn. The only subsidiary motions that may be considered when a main motion is on the floor are as follows:
  - 1. Motion to Adjourn.
  - 2. Motion for Recess.
  - 3. Motion to Table.
  - 4. Motion to Call the Question.
  - 5. Motion to Postpone to a date certain.
  - 6. Motion to Send to Committee.
  - 7. Motion to Amend the wording of the Motion.
  - 8. Motion to Substitute.
  - 9. Motion to Postpone Indefinitely.
- (d) Upon close of discussion, the Chair shall call the question for a vote. The Clerk shall call the roll and record the vote of each member. The Chair shall then announce the result of the motion.
- (e) Any Board Member who has a direct financial interest in the motion may not vote and must recuse themselves from all discussion on that particular motion or matter.

**V. Motions Regarding Parliamentary Procedure.**

- (a) **Point of Order.** Any Trustee may call for a point of order when he or she feels the rules are being violated. The Chair must then enforce the rules if she or he finds the point of order is well taken. The Chair may call another member to order if he or she violates the rules.
- (b) **Appeal.** If a Trustee disagrees with the Chair's decision regarding parliamentary procedure, he or she may appeal from the Chair's decision. The Chair must then clearly state the question at issue and her or his reasons for the ruling. The members then vote on whether to sustain the decision of the Chair.
- (c) **Reconsideration.** Any Trustee who votes with the prevailing side on any motion, or who was absent from the vote, may move for a reconsideration (or rescission). The motion for reconsideration (or rescission) is no longer in order after the expiration of the next regular meeting of the Board.

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**EXHIBIT B**

**Rules Governing Public Comment at Wheeling Township Meetings**

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## **RULES GOVERNING PUBLIC COMMENT AT WHEELING TOWNSHIP BOARD MEETINGS**

### **I. Purpose.**

The purpose of these Rules is to allow members of the public to attend and participate in all open meetings of the Board as authorized by Section 2.06 of the Open Meetings Act, 5 ILCS 120/2.06(g), subject to the rules and limitations applicable to such attendance and participation as set forth in the Act and in these Rules.

### **II. Definitions.**

“Act” means the Illinois Open Meetings Act, 5 ILCS 120/1 *et seq.*

“Administrator” means the Director of Finance and Administration of Wheeling Township

“Board” means the Board of Trustees of Wheeling Township.

“Chair” means the Township Supervisor or her/his designee who presides at Township Meetings.

“Clerk” means the Township Clerk pursuant to the Township Code.

“Meeting” means any open meeting of the Board that is subject to the Act.

“Public Speaker” means a member of the general public and not an official or employee of the Township nor a member of the Board, who desires to participate and/or give testimony at a Meeting of the Board.

“Township” means Wheeling Township.

“Trustee” means a member of the Board, including the Supervisor.

### **III. Rules for Public Speaking and Participation at Open Meetings.**

The following rules shall apply at any Meeting of the Board at which public comment or testimony is taken:

- (a) *Public testimony at all Meetings.* Subject to the provisions herein, public testimony will be permitted at all Meetings of the Board. Any Public Speaker may address the Board in person in the Board’s meeting room at any regular or special Meeting required to be open to the public under the Act.
- (b) *Authorization to speak.* Authorization as a Public Speaker or providing written testimony shall be granted to those individuals who have submitted in writing: their name, address and/or municipality of residence (optional), subject matter, and organization (if any) to the Administrator.
- (c) *Public comment period.* Duly authorized Public Speakers shall be called upon to deliver testimony at a time specified in the Meeting agenda, or at the discretion of the Chair, but prior to final

action by the meeting body as is practicable. For remote meetings, to the extent applicable or otherwise allowed by law, the public comment period may be limited to written testimony which, if received by the Administrator by Noon on the day of the meeting, will be distributed to the Board, and a summary of the written comments received will be read into the record at the meeting. For in-person meetings where members of the public do not attend in person but wish to submit written comments, such written comments, if received by the Administrator by Noon on the day of the meeting, will be distributed to the Board, and a summary of the written comments received will be read into the record at the meeting.

- (d) *Germane subject matter encouraged.* Oral public testimony should be germane to a specific item(s) on the Meeting agenda or matters related to Township governance.
- (e) *Time limit for Public Speakers.* Oral public testimony will be limited to three (3) minutes. The Clerk will keep track of the time and advise when the time for public testimony has expired. Responses to inquiries from the Public Speaker by the Chair or Trustees shall not count towards any time limit. With leave, the Chair or a majority of the Trustees may extend a Public Speaker's time as desired. Nothing herein shall be construed to obligate any official to respond or further inquire to any comment, and it shall be the general policy of the Board to refrain from back-and-forth interactions during the public comment period in order to maintain decorum and an efficient and productive business meeting of the Township.
- (f) *Time limit for Public Comment.* The public comment portion of the meeting shall be limited to a total of thirty (30) minutes.
- (g) *Prohibited behavior for Public Speakers.* Written or oral public testimony shall not include the use of vulgar, abusive, or otherwise inappropriate language when addressing the Board; in-person behavior shall follow established decorum and be otherwise appropriate; failure to act appropriately, failure to speak to an item that is germane to the meeting or Township governance, or failure to adhere to the time requirements may result in expulsion from the Meeting and/or disqualify the Public Speaker from providing testimony at that Meeting or in the future. Verbal comments and testimony must be conducted in respectful speech with no personal attacks.
- (h) *Disruptions of Meetings prohibited.* Disruptions of Meetings are prohibited. Disruptions include, but are not limited to:
  - (1) Speech or testimony by a Public Speaker after expiration of the time allotted for the Public Speaker's public comment or testimony;
  - (2) Speech or testimony by any individual who has not been recognized by the Chair for public comment or testimony, or who is speaking in a volume louder than a low, conversational level appropriate for communication between persons seated next to each other in the chamber, or whose speech is audible by others;
  - (3) Holding or placing a banner or sign during a Meeting in a way that may endanger other individuals or that obstructs the free passage or view of others attending or viewing the Meeting;
  - (4) Obnoxious, inappropriate, or rude behavior or comments by any individual or member of the general public irrespective of whether or not they are a Public Speaker;
  - (5) If an individual engages in disruption of the Meeting, including, but not limited to, any of the actions described above, the Chair may: rule the individual out of order, direct

the individual to cease the activity and impose other reasonable conditions for the individual's continued presence at the Meeting. If the individual does not immediately comply with the Chair's order, the Chair may direct the removal of the individual from the Meeting. Unless otherwise ordered by the Chair, any individual ordered to be removed from a Meeting is excluded from returning to that Meeting, unless the decision of the Chair is overruled by a majority vote of those Trustees in attendance. Any two Trustees may place before the body the question of whether to permit the individual to return to the same Meeting;

- (6) If an individual is removed from two or more consecutive Meetings of the Board, the Chair may exclude the individual from attending future Board Meetings and/or participation in public comment or testimony periods at such Meetings:
  - (a) The Chair or Clerk shall notify the individual in writing of the type of exclusion, the specific reasons for the exclusion and the specific terms and length of the exclusion.
  - (b) The notice of exclusion shall advise that the individual may submit written comments to the Clerk for distribution to the Trustees at a future Meeting.
  - (c) The notice of exclusion shall be filed with the Clerk, who shall post it on the door to the Board chambers and on the Board's web page, provide a copy of the notice to Trustees and mail the notice to the individual's last known address, if any. The notice is effective when posted. The exclusion order shall remain posted on the door to the chambers for the duration of the exclusion period.
- (7) In determining the scope and length of an individual's exclusion, the Chair may consider the seriousness of the disruptions to the orderly conduct of the Meeting, the number of disruptions in which the individual participated and other reasons deemed relevant by the Chair.
  - (a) The Chair may issue an exclusion from attending future Board Meetings including participation in public comment or testimony periods.
  - (b) At the next regular Meeting of the Board, following the filing and posting of the exclusion notice, the exclusion order may be overruled or modified by a majority vote of those Trustees in attendance. Any two Trustees may place before the body the question of whether to overrule or modify the exclusion decision.
- (8) Any individual excluded from attending future Board Meetings or from participation in future public comment or testimony periods may appeal the exclusion by submitting a written appeal to the Clerk within five (5) calendar days after the exclusion notice is posted. The Clerk shall distribute copies of the appeal to all Trustees. The Board shall consider the appeal at the next regularly scheduled Board Meeting if any two Trustees place it before the body. The individual's exclusion shall remain in effect during the Board's consideration of the appeal.

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## **EXHIBIT C**

### **Wheeling Township Remote Attendance Policy**

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## WHEELING TOWNSHIP REMOTE ATTENDANCE POLICY

### **I. PURPOSE**

The purpose of this Policy is to allow members of the Township Board of Wheeling Township to attend and participate in open and closed meetings of the Board by video or audio means as authorized by Section 7 of the Open Meetings Act, 5 ILCS 120/7, subject to the rules and limitations applicable to such attendance and participation as set forth in this Policy.

### **II. DEFINITIONS**

- A. **"Act"** means the Illinois Open Meetings Act, 5 ILCS 120/1 et seq.
- B. **"Board"** means the Wheeling Township Board of Trustees.
- C. **"Township"** means the Wheeling Township.
- D. **"Meeting"** means any open or closed meeting of the Board that is subject to the Act.
- E. **"Qualifying Event"** means:
  - a. personal illness or disability;
  - b. employment purposes or business of the Township;
  - c. a family or other emergency;
  - d. unexpected childcare obligations; or
  - e. any other qualifying event allowed under Section 7 of the Open Meetings Act as may be amended from time to time.
- F. **"Policy"** means this Remote Attendance Policy and any modifications that may be approved from time to time by the Wheeling Township Board.
- G. **"Remote Means"** means video or audio conference only.
- H. **"Trustee"** means a member of the Township Board, including the Supervisor.

### **III. REMOTE ATTENDANCE PERMITTED**

Subject to the limitations set forth in **Section IV** below, a Trustee may attend any Meeting by Remote Means if the Trustee is prevented from physically attending the Meeting because of a Qualifying Event.

Nothing herein shall either limit the Township's ability to, or require that the Township provide additional, remote access to meetings for members of the public to use.

### **IV. PROCEDURES FOR REMOTE ATTENDANCE**

1. No Trustee may attend any portion of a Meeting by Remote Means unless:
  - a. the Trustee is absent due to a Qualifying Event;
  - b. a quorum of the Board is physically present at the Meeting; and

- c. the absent Trustee provides notice to the Township Clerk or the designee of the Township Clerk specifying the Qualifying Event at least **48 hours** prior to the Meeting unless such advance notice is impractical. The notice may be given in person or in writing, or by phone, facsimile transmission, or e-mail. It shall include an explanation of why the member cannot attend, referring to one of the Qualifying Events listed in **Section II** above. Copies of the request shall be provided promptly to all members of the Board of Trustees, but in no event later than the meeting in question.
2. After a roll call establishing that a quorum is physically present at a Meeting, any Trustee physically present may make a motion to permit another Trustee to attend by Remote Means. Such motion shall state the Qualifying Event. All Trustees physically present may vote on whether such remote attendance will be allowed. The motion must be approved by a vote of a majority of those Trustees physically present.
3. The minutes of all Meetings shall reflect if a Trustee was physically present or was attending by Remote Means. Lack of such a specification shall be deemed to indicate that the Trustee was physically present.
4. A Trustee attending a Meeting by Remote Means shall be responsible for:
  - a. providing a telephone number or video conferencing link where he or she can be reached and must be available when contacted prior to the start of the meeting. The telephone or video conferencing link of the physically absent Trustee must provide a clean connection, and be in a location with relatively little to no background noise.
  - b. advise the Township Clerk and Board if he or she leaves from or returns to the Meeting.
  - c. advise the Township Clerk and Board of all other persons in the same room as such Trustee attending by Remote Means for any open session of the Board.
  - d. prohibit any third party from hearing or participating in any manner in a closed session of the Board.
  - e. be able to hear all comments made by officials in attendance, by other Absent Officials, and any public comments.
5. Upon receiving notice of a Trustee's intent to participate electronically, the Township Clerk or his/her designee shall make appropriate arrangements for the Trustee to attend from the remote location, by obtaining contact information and arranging a speaker phone or other suitable device for the meeting room. The equipment shall be such as to enable persons attending the meeting (including those in the audience) to hear the Trustee speak and shall also allow the Trustee attending from the remote location to hear other Board members and any person who addresses the Board.
6. If the Trustee who is attending from the remote location would normally chair the meeting, a Trustee who is physically present may be temporarily appointed to chair the meeting.
7. A Trustee attending a Meeting by Remote Means shall be permitted to fully participate in the Meeting as if he or she were physically present and shall comply with all Board's guidelines and procedures for conducting the Meeting.

8. Every Trustee shall be identified during all Board discussions so that each Trustee is aware of which Trustee is speaking at all times; and
9. Members of the general public present at the Meeting must be able to hear all discussions, testimony, and all votes of the Trustees.

*[Remainder of Page Intentionally Left Blank]*



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**EXHIBIT D**

**Wheeling Township Disaster Remote Meeting Policy**

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## WHEELING TOWNSHIP DISASTER REMOTE MEETING POLICY

### **I. Purpose.**

The purpose of these Rules is to allow members of the Township Board of Wheeling Township to attend and participate in open meetings of the Board in qualifying, declared emergency situations by video or audio means as authorized by Section 7 of the Open Meetings Act, 5 ILCS 120/7(e), subject to the rules and limitations applicable to such attendance and participation as set forth in the Act and in this Policy.

### **II. Definitions**

“**Act**” means the Illinois Open Meetings Act, 5 ILCS 120/1, *et seq.*

“**Board**” means the Board of Trustees of Wheeling Township.

“**Chair**” means the Township Supervisor or her/his designee who presides at Township Meetings.

“**Clerk**” means the Township Clerk pursuant to the Township Code.

“**Meeting**” means any open meeting of the Board that is subject to the Act.

“**Policy**” means this Disaster Remote Meeting Policy and any modifications that may be approved from time to time.

“**Remote Means**” means video or audio conference only.

“**Trustee**” means a member of the Board, including the Supervisor

“**Township**” means a member of the Township Board, including the Supervisor.

### **III. Remote Attendance Permitted During Declared Disaster.**

- (a) The Board may hold a Regular or Special Meeting by audio or video conference *without* the physical presence of a quorum of the members if:
  - (1) The Governor or Director of the Illinois Department of Public Health has issued a disaster declaration related to public health concerns and the Township is covered by the disaster area;
  - (2) The Chair determines that an in-person meeting is not practical or prudent because of a disaster; and
  - (3) At least one member of the Board, the Township Attorney, or an administrative officer of the Township is physically present at the meeting location, unless unfeasible due to the disaster.

### **IV. Procedures for Remote Attendance (During a Disaster).**

- (a) Notice that the Meeting will be held by remote means shall be given to all members of the public body, shall be posted on the website, and shall be provided to any news media that has requested notice of meetings.

- (b) Members of the public may attend the Meeting at the regular meeting location unless attendance is not feasible due to the disaster. Where attendance is not feasible, the Board shall make other arrangements that allow the public to contemporaneously hear all discussion, testimony, and votes of the members by Remote Means.
- (c) When any Trustee attends any portion of a Meeting by Remote Means as permitted by these Rules:
  - (1) the minutes of the Meeting shall so reflect that such Trustee attended the Meeting by Remote Means;
  - (2) every Trustee shall be identified during all Board discussions so that each Trustee is aware of which Trustee is speaking at all times;
  - (3) All Trustees shall verify they can hear each other and all discussion and testimony; and
  - (4) members of the general public present at the Meeting must be able to hear all discussion, testimony, and all votes of the Trustees.
- (d) A Trustee attending a Meeting by Remote Means:
  - (1) shall be permitted to fully participate in the Meeting as if he or she were physically present, and shall comply with the Board's guidelines and procedures for conducting the Meeting; and advise the Deputy Clerk (if applicable), Clerk, and Board if he or she leaves or returns from the Meeting; and
  - (2) shall not allow any other persons in the same room as such Trustee attending by Remote Means.
- (e) All votes shall be conducted by roll call.
- (f) A verbatim record in the form of audio or video recording shall be made by the Board.
- (g) Members of the public wishing to make a comment during an audio or video conference meeting of the Board of Trustees must submit their comment to the Township Clerk in writing by electronic mail or personal delivery by noon (12:00 PM) on the date of the meeting. Additional accommodations for public comment may be provided, to the extent deemed feasible, including "live" public comment. Notice of said arrangements shall be provided on the Notice of the meeting so affected.

*[Remainder of Page Intentionally Left Blank]*



*Ecolane is the industry-leading provider of intelligent web-based transit scheduling software. Combining a powerful and intuitive demand-response platform, Ecolane software enables transit providers increased productivity, streamline efficiency, and outstanding client satisfaction.*



**[info@ecolane.com](mailto:info@ecolane.com)**

Ecolane  
940 West Valley Road  
Wayne, PA 19087  
United States

T: 844-326-5263

Quote #	798
Date	2025/05/12
Expires	2025/07/31
Contact	Tommy Jack

Prepared for    Wheeling Township  
Lynndah Lahey  
1616 North Arlington Heights Road  
Arlington Heights, IL 60004  
United States

T: (847) 259-7730  
E: llahey@wheelingtowship.com

ACCEPT QUOTE

# Wheeling Township Pricing

## Year 1 Fees

Item	Qty	Price	Total
<b>EVOLUTION and MDT Software License - Traditional</b> Core Ecolane Software, Includes licenses for core system, driver MDTs, and map data for 5 contiguous counties. Priced per vehicle with unlimited users.	7	\$3,440.00	\$24,080.00†
<b>Remote Setup and Installation</b> Includes implementation project management, remote server setup, data review/scrub and remote training. 8-hour work day - per single resource	3	\$600.00	\$1,800.00
<b>Onsite Resource for Training and Go-Live</b> Operational Review, Training, and Go-live days. 8-hour workday - per single resource	7	\$1,200.00	\$8,400.00
<b>Travel</b> For Onsite services. Per trip	2	\$3,470.00	\$6,940.00†
Total Licenses and Professional Services for Year 1			\$41,220.00 USD

## Ongoing Annual Fees

Item	Qty	Price	Total
<b>EVOLUTION and MDT Software Annual Maintenance</b> Core Ecolane Software, Includes maintenance for core system, driver MDTs, and map data for 5 contiguous counties. Priced per vehicle with unlimited users.	7	\$860.00	\$6,020.00†
Annual Recurring Total After Year 1			\$6,020.00 USD

† Non-taxable item

Please contact us if you have any questions.

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Year 1 Fees	\$41,220.00
Ongoing Annual Fees due Year 1	\$6,020.00*
<b>Total due Year 1</b>	<b>\$47,240.00 USD</b>

\* Recurring fees billed Ongoing Annual Fees with 1 upfront payment(s).

ACCEPT QUOTE

### Cost Breakdown

Category	Year 1 Fees	Ongoing Annual Fees
Core Licenses / Traditional	\$24,080.00	—
Core Licenses / Annual Maintenance	—	\$6,020.00
Training & Implementation / Professional Services	\$10,200.00	—
Training & Implementation / Travel	\$6,940.00	—
<b>Total</b>	<b>\$41,220.00 USD</b>	<b>\$6,020.00 USD</b>

### Quote Attachments

 Master\_Agreement\_-\_Ecolane.pdf (230 KB)

Year 1 price includes initial licensing and professional services; annual maintenance is paid in years 1-5.

Payment Terms: 75% due at system set up, 20% due at completion of training, 5% due at system acceptance. Annual due 1 year from contract signing.

#### Additional Terms:

Implementation/Training Assumes 8 hrs. per day on-site excluding weekends and holidays.

All prices are in US dollars. All applicable sales/use taxes are additional and payment of such is the sole responsibility of the prime contractor.

Prime contractors may purchase tablets and airtime through a cellular provider. Prices for tablets range from \$0 to \$499 depending on carrier. Please coordinate your cellular provider/tablets with Ecolane prior to ordering hardware.

Upgrade and webinar training is included for upgrades; additional on-site or new employee training is charged using Training day rates as applicable.

\* Data plan does not include web browsing, etc. A 2GB data plan is more than sufficient for the Ecolane Touchscreen MDT Software and Navigation. The agency is responsible for the data plan and any overages unless otherwise noted.

\*\* All license costs include annual hosting, support & licensing fees due 1 year from contract signing set at 25% of MSRP.

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**Rosemont**  
9575 W. Higgins Rd, Suite 700  
Rosemont, IL 60018  
(847) 696-4060

**Morris**  
224 1/2 N. Liberty St  
Morris, IL 60450  
(815) 941-0260

**Indianapolis**  
3850 Priority Way S. Dr., Suite 110  
Indianapolis, IN 46240  
(317) 779-2194

spacecoinc.com

## CONSULTANT AGREEMENT

Client: Wheeling Township  
1616 N. Arlington Heights Road  
Arlington Heights, IL 60004

Date: 02/25/2025  
Project Name: Wheeling Twp

Project Description: Storm Sewer Atlas

Attention: Regina Stapleton, Dir. of Finance & Administration

Requested by:

Phone: 847-259-7730

Fax:

Email: rstapleton@wheelingtowship.com

Project Number: 13714.02

Spaceco and the Client agree to the following:

### PROJECT SCOPE:

All work to be done in accordance with the Master Contract between Wheeling Township and Spaceco, Inc. dated Feb 20, 2025.

Task 1: Storm Sewer Atlas - Spaceco will collect survey-grade elevation and location data on all storm sewers owned and maintained by Wheeling Township, which will include the rim and invert elevations, size and material of all storm sewer mains, manholes, catch basins, inlets, and culverts. The survey area will include Wheeling Twp ROW within the Forest River Subdivision, Buffalo Highlands Subdivision, Dunlo Estates, and Forest View Estates. The final atlas will be provided in both PDF and CAD electronic formats for Township use.

Task 2: Data Conversion to GIS attributes - If required, we will convert all data to GIS-type shape files, which are sometimes required by locating companies to perform JULIE locates.

### FEE:

Task 1: \$17,920 Lump Sum

Task 2: \$2,000 ~~Hourly Budget~~  
Lump Sum

\$19,920.00

- ☐ This work has already commenced per your verbal authorization.
- ☒ This work is waiting to proceed pending our receipt of this signed agreement.
- ☐ This interim agreement allows us to proceed on a not to exceed basis while the final agreement is being prepared. This will be replaced with a final agreement within five business days.

The following documents are attached and hereby expressly incorporated into this Agreement

Exhibit A - General Terms and Conditions ( ☐ enclosed/ ☒ previously provided).

Work identified, as payable on an hourly basis will be billed to you at the rates specified on the enclosed Schedule of Charges for Professional Services. We will establish our contract in accordance with the General Terms and Conditions, which are expressly incorporated into and are an integral part of this Contract for Professional Services. We reserve the right to increase our fee by 5% on each anniversary of this Agreement. All reproduction and delivery services will be billed to the Client on a cost plus 10% basis. Our services will be invoiced monthly and payments are due within thirty days after invoicing.

Spaceco

Client

By:   
Ted Ward, P.E. Const. Dept. Mngr  
(Name, Title)

Date: 02/25/2025

By: \_\_\_\_\_  
(Name, Title)

Date: \_\_\_\_\_

Client Authorization Number: \_\_\_\_\_

PLEASE SIGN AND RETURN ONE OF THE ORIGINALS

C: \_\_\_\_\_  
Rob Stawik

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# WHEELING TOWNSHIP HUMAN & YOUTH SERVICES

## 2026-27 (3/1/2026 - 2/28/2027) AGENCY APPLICATION FOR FUNDING

### GENERAL INSTRUCTIONS

**Completed applications must be returned to Wheeling Township by September 15, 2025**

#### General Application Requirements

The following provides a brief description of the mandatory components of the application package. The application package must include and address each component. An incomplete application may be considered unqualified for consideration.

#### Program Information

Every question must be answered. Be specific on government and non-government funding on page 1-list each funding source by name. If you need additional space use a separate page and attach to application. Please put your program name at the top of each page in the upper right hand corner.

#### Budget

The budget should be completed using current year operating information. A budget narrative may be included if further explanation is needed on how fringe benefits were calculated, why particular items of supplies or equipment must be purchased, etc.

#### Attachments

Should include:

- 8 Copies of the Application for Funding signed and dated
- 8 Copies of the current budget (including itemized revenues by source)
- 8 Copies of the Agency certification (form provided)
- 8 Copies of the Organizational Chart
- 8 Copies of a most recent Balance Sheet
- 1 Copy of the Certificate of Insurance
- 1 Copy of the Articles of Incorporation
- 1 Copy of the Agency by-laws
- 1 Copy of the Agency audit (most recent)
- 1 Copy Form 990 and AG990IL

**THIS APPLICATION MUST NOT BE ALTERED IN ANY WAY OR IT WILL BE REJECTED.**



# WHEELING TOWNSHIP HUMAN & YOUTH SERVICES

2026-27 (3/1/26 - 2/28/27)      Application for Funding

www.wheelingtowship.com

Name of Organization

Contact Person/Title

Address

City, State, Zip

Phone & Fax

Email

No. Years in Existence

Agency Fiscal Year

TO

**Requested Funding 2026-27 (3/1/26 - 2/28/27)**

\$

**SEPARATELY LIST BY ENTITY 3/1/25 - 2/28/26 Sources of Governmental Funding**

**SEPARATELY LIST BY ENTITY 3/1/25 - 2/28/26 Sources of Non Governmental Funding**

\$

\$

\$

\$

\$

\$

\$

\$

\$

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\$

\$

\$

Please briefly describe the purpose of the program and of your request, using only the space provided:

I/We hereby certify that all information contained in this application for funding is true and correct to the best of my/our knowledge and agree to comply with all requirements of the program if this agency is awarded and accepts funding.

Name and Title of Representative

Signature

Date

**THIS APPLICATION MUST NOT BE ALTERED IN ANY WAY OR IT WILL BE REJECTED.**

IN-KIND FUNDING		
Wheeling Township In-Kind Funding *		\$
Other In-Kind Funding		\$
*Agencies occupying space in the Wheeling Township Community Center should include rent in basement @ \$12.00 per square foot and second floor @16.00 per square foot.		

### ***Program Information***

Describe the program's unit of service by activity

Number of Program Clients Served	2024-25 (3/1/24 -2/28/25)
Total number clients served for the ENTIRE program	
Total number Wheeling Township clients served	
Total number direct service hours provided to Wheeling Township clients	

<b>Number of Program Clients Projected to be Served</b>	<b>2026-27 (3/1/26 - 2/28/27)</b>
Total number of clients projected for the ENTIRE program	
Total number of Wheeling Township clients projected to be served	
Total number of direct service hours projected to be provided to Wheeling Township clients	

<p><b>Provide estimated timeline for when specific activities will be conducted and/or completed. Some activities may be ongoing and should be so noted</b></p>

<p><b>Provide days and hours services are available</b></p>

<p><b>Explain any fees charged for this program, including use of sliding scale fees. Please attach a fee schedule</b></p>

<p><b>Identify demand for this service from the community</b></p>

<p><b>Explain why your agency is best suited to undertake this program</b></p>

**Describe how the agency will publicize Wheeling Township funding**

**Discuss efforts to collaborate with other northwest suburban agencies providing similar services, eliminating duplication of effort**

**Describe sustainability efforts of funding for this program**

**Please list all outside consultants including professional fundraiser, include their objective and total fees and expenses paid. If you used a professional fundraiser, include total amount raised by the fundraiser.**

## **Objectives**

**State client based outcome objectives (Tell what the client will get out of these services, e.g., client will get and keep a job for at least 6 months):**

**Identify strategy to achieve objectives (e.g., client will attend job skill workshop and be appropriately placed in employment):**

**Identify method of measuring outcome objectives (e.g., caseworker and client report):**

**Provide outcome objective results for previous year:**

**Provide any changes that are being made in the program as a result of the previous outcomes:**

**Identify major staff positions responsible for this program & the number of employees directly responsible for clients & ratio of staff to clients**

Position	Qualifications (include applicable degree) and Staff:Client ratio

**Describe recent implementation of cost reduction measures**

--

**Other pertinent information**

--

## Budget

<b>A. Salaries-List each position by title (top 3 positions only)</b>		
<b>Position/Title</b>	<b>Salary (Include bonuses, deferred comp, and all other allowances) <u>Please attach Organizational Chart</u></b>	<b>Fringe Benefits</b>

<b>B. Occupancy-Include only: Facility, rent, usage charges, utility charges, building and grounds services, supplies and property insurance</b>	
<b>Item</b>	<b>2025-26 (3/1/25 - 2/28/26) Cost</b>
	\$
	\$
	\$
	\$

<b>C. Program-direct client contact employees/consultants, supported/transitional living programs-include rent, client transportation, utilities for facility</b>	
<b>Item</b>	<b>2025-26 (3/1/25 - 2/28/26) Cost</b>
	\$
	\$
	\$

<b>D. Percent (%) All administration costs are to total budget-include only non-client contact expenses</b>	
---	--

# AGENCY CERTIFICATION

Please mark "YES" or "NO" as appropriate next to each statement and initial each. Your initials certify the accuracy of each statement. Supporting documents may be requested at a future date and must be supplied upon request.

Initial    YES    NO

_____	_____	_____	Agency maintains a personnel policy manual
_____	_____	_____	Agency has Audited Financial by independent CPA
_____	_____	_____	Agency has a non-discrimination policy
_____	_____	_____	Agency has a sexual harassment policy
_____	_____	_____	Agency has a grievance procedure
_____	_____	_____	Agency has an ethics policy
_____	_____	_____	Agency has a whistle blower policy
_____	_____	_____	Agency has a conflict of interest policy
_____	_____	_____	Agency has an effective fiscal management system in place
_____	_____	_____	Agency maintains liability insurance coverage
			If yes, amount of coverage_____
			Name of insuring agency_____
_____	_____	_____	Agency pays all federal and state required payroll taxes
_____	_____	_____	Agency maintains fidelity bond coverage for employees handling agency accounts
			If yes, amount of coverage_____
			Name of insuring agency_____
			If no, what would cost of coverage be_____
_____	_____	_____	Agency has by laws in place
			Date accepted_____
			Date last amended_____
_____	_____	_____	Agency has established policies for client admission and discharge procedures

\_\_\_\_\_  
Print name of person initialing above

\_\_\_\_\_  
Signature of person initialing above

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature date





**Job Title:** Director of Communication and Community Outreach

**Department:** Administration

**Reports To:** Director of Finance and Administration

**Salaried Estimated:** Min. \$70,000 – Max \$75,000 – Experience Based

**Employment Type:** Full-Time | Exempt

### **Position Summary:**

The Wheeling Township is seeking a **Director of Communication and Community Outreach** to lead public information efforts and community engagement initiatives. This role is responsible for enhancing transparency, building public trust, and ensuring effective two-way communication between the Township government and its residents, businesses, and stakeholders. This position will develop and implement comprehensive communication strategies, manage media relations, oversee digital communications, and coordinate outreach programs to enhance civic engagement and community awareness.

### **Responsibilities/Essential Functions**

- Plan, organize, and implement a communications and Community relations program designed to communicate information on Township services and to increase community awareness and understanding of Township goals and vision.
- Create, update, and manage the Township's website, social media platforms, newsletters, and e-newsletters to ensure timely and accurate dissemination of information.
- Create multimedia content to promote Township programs, services, and announcements.
- Monitor public sentiment and respond appropriately through digital channels.
- Maintain and execute a strategic communication plan consistent with the values of the Township.
- Serve as Public Information Officer and media liaison for the Township when directed by the Supervisor.
- Draft, review, and distribute press releases, public notices, media inquiries, and official statements.
- Compose official correspondence and provide support to the Supervisor and the Director of Finance and Administration with various Township communication scenarios, and carry out their instructions.
- Prepare Township officials for interviews and public appearances.

- Coordinate Township representation at various community events to communicate and advocate for Township services.
- Support and promote Township-wide special events and programs in coordination with staff.
- Assist Director of Finance and Administration with annual communication budget reflecting anticipated departmental needs.
- Other duties as assigned.

### **Required Skills, Knowledge, and Abilities**

- Compose official correspondence and provide support to the Supervisor and the Director of Finance and Administration with various communication Township scenarios, and carry out their instructions.
- Develop and maintain all communications, branding, style, and Communication guides, as well as any communications-related Standard Operating Procedure documents.
- Experience in social media data analysis and using data to inform strategic planning and posting to social media platforms, like Facebook, X, YouTube, Instagram, etc..
- Proficient in capturing and editing photos and videos from Township events, programs, and services.
- Create and curate content in real-time for multiple channels.
- Knowledge of producing E-Newsletters and e-communications software.
- Ability to work collaboratively with elected officials, department heads, and diverse community groups.
- Strong sense of design and layout organization.
- Excellent verbal and written communication skills.
- Demonstrate leadership abilities, including initiative and the ability to work independently, the ability to work effectively in emergencies, strong time management, organizational skills, and attention to detail.
- Knowledge of principles, methods, and theory of communication.
- Ability to create and edit text from source material using appropriate style and format.
- Knowledge of the English language's structure and content, including the meaning and spelling of words, rules of composition, and grammar.

### **Education, Experience, and Computer Skills**

- Bachelor's degree in Communications, Public Relations, or Marketing (Master's preferred) or commensurate experience.
- At least 5–7 years of progressively responsible experience in public sector communications, media relations, or community engagement.
- Strong knowledge of municipal government operations and public service communication standards.
- Proficiency in Microsoft Office Suite, social media management software, graphic design software, email marketing software, and content management (i.e., WordPress).

### **Special Requirements**

- Willingness to work evenings and/or weekends as needed.

### **Physical Demands**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job with reasonable accommodations.

- Must be able to sit, walk, stand, use fingers in a repetitive motion, twist, and turn for long periods.
- The position may require some light lifting, pulling, pushing, and carrying of up to 25 pounds.
- Requires the operation of a motor vehicle.

### **Environmental Conditions**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job with reasonable accommodations.

- This position is primarily executed indoors. However, it may require contact with outdoor weather during participation in a special event activity.
- Contact with low noise levels is common in an indoor working environment. Moderate noise levels may be experienced during certain activities.

### **Benefits**

This position offers a full-time salary at 32.5 hours per week. This position offers a comprehensive benefits package, including paid time off, major medical, dental, vision, life insurance, and IMRF retirement benefits.

**Hours:** 9:00 am – 4:30 pm, Monday through Friday, in-office. In addition to special Township events, evenings, or weekend hours.

### **To Apply:**

Submit a cover letter and resume to [rstapleton@wheelingtowship.com](mailto:rstapleton@wheelingtowship.com) by August 15, 2025.

This job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the employer's needs and job requirements change. The aforementioned list of job responsibilities is not intended to be a comprehensive listing of responsibilities and may change at the discretion of the Township, or new responsibilities may be assigned at any time.



**POSITION TITLE:** Program Coordinator

**DEPARTMENT:** Senior & Disability Services

**REPORTS TO:** Director of Senior & Disability Services

**SALARIED ESTIMATED:** Min. \$45,000 – Max \$50,000 – Experience Based

**EMPLOYMENT TYPE:** Full-Time/Exempt

**HOURS:** Position is full-time, 32.5 hours/week, 9:00 am – 4:30 pm

**POSITION OVERVIEW:**

1. Coordinator of the Township's Home Delivered Meal Program;
2. Recruits, trains and monitors volunteers for HDM program; Liaises with HandsOn Suburban Chicago (HOSC) regarding volunteers, hours, needs. Responsible for all HOSC reporting;
3. Responsible for the Alzheimer's Caregiver Support Group, providing information, leadership and guidance
4. Responsible for development and coordination of Senior & Disability Services' monthly, quarterly, and semi-annual programs, including finding speakers and marketing;
5. Provide information, referrals and assistance pertaining to Veterans in Wheeling Township and/or their families;
6. Provide information, referrals and assistance pertaining to senior and disabled residents in Wheeling Township and/or and their families;
7. Provide community presentations /meet with community groups/attend community fairs/represent Wheeling Township in a marketing/outreach capacity, as needed;
8. Develop and maintain a network of individuals and organizations affiliated with Wheeling Township senior citizens and residents with disabilities;
9. Assist with special projects including, but not limited to, mass mailings, reminder calls, program check-ins, community outreach activities;
10. Other duties, as assigned.

**POSITION RESPONSIBILITIES:**

**HOME DELIVERED MEAL PROGRAM**

1. Responsible for recruiting, training and coordinating churches/houses of worship, civic groups and individual volunteers to deliver meals;
2. Responsible for submitting/reviewing volunteer background and driver's license checks;
3. Responsible for creating and maintaining comprehensive files on all volunteers and HDM clients;
4. Responsible for the accurate creation and timely dissemination of routes/newsletter to volunteers;
5. Responsible for providing accurate and timely client statistical records to the Township Financial Assistant to ensure billing and financial records are complete;
6. Responsible for establishing and maintaining a professional working relationship with the Lutheran Home personnel assigned to the HDM program;
7. Responsible for serving as a substitute driver on an as-required basis;

8. Responsible for submission of monthly/annual reports providing accurate statistics on HDM activities;
9. Work on community outreach of HDM program through presentations, community fairs, newsletter articles;
10. Other duties, as assigned.

#### **ALZHEIMER'S CAREGIVER SUPPORT GROUP**

1. Run, moderate, and guide the monthly group
  - a. Pass Alzheimer's Association Support Group Leader training
2. Participate in Alzheimer's Association training and events
3. Provide follow up information and emails to group members
4. Develop resources in order to direct group members and residents

#### **EDUCATIONAL PROGRAMS**

1. Create and run educational programs
  - a. Attend monthly Senior Advisory Board meetings;
  - b. Topic coordination with Director;
  - c. Find potential speakers;
  - d. Determine room/zoom availability;
  - e. Flyer creation/liasing with speakers;
  - f. Eblasts/liasing with residents;
  - g. Program set up/in-house communication;
  - h. Post-program follow-up;
  - i. Other duties, as assigned.

#### **VETERANS**

1. Become acquainted with services available to Veterans
2. Establish relationships with local VSOs
3. Host annual Veterans Services program

#### **OTHER JOB FUNCTIONS**

1. Committee Representation:
  - Township representative to NWVAN (Northwest Volunteer Administrator Network)
  - Township representative to Paint-A-Thon Committee, Senior Celebration Day
  - Others as assigned

#### **JOB REQUIREMENTS:**

1. Minimum of 2+ years' experience in Senior/Disability services or related field;
2. Bachelor's degree required, ideally in relevant discipline;
3. Demonstrated ability to create and manage your schedule;
4. Demonstrated knowledge of working with volunteers and older adults;
5. Excellent written communication and public speaking/presentation skills;
6. Demonstrated organizational skills and *outstanding attention to detail*; must be able to multi-task;
7. Experience with Constant Contact a plus;
8. Ability to lift 15lbs;
9. Ability to work occasional evenings for special events, meetings, or outreach opportunities, as needed;
10. Reliable vehicle for HDM program (mileage reimbursed);
11. Verified vehicle insurance;

12. Must pass pre-employment criminal background check, vehicle check, National Sex Offender Check;
13. Capacity to efficiently and effectively interface with Township staff, residents, and the general public;
14. Knowledge of, and sensitivity to, working with older adults and the permanently disabled, who may have limitations of hearing, eyesight, mobility and cognitive impairment;
15. Knowledge of service area and/or capacity to learn quickly;
16. Outstanding computer skills, including all Microsoft Office applications is required;
17. Others as specified

### **PHYSICAL DEMANDS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job with reasonable accommodations.

- Must be able to sit, walk, stand, use fingers in a repetitive motion, twist, and turn for long periods.
- The position may require some light lifting, pulling, pushing, and carrying of up to 25 pounds.
- Requires the operation of a motor vehicle.

### **ENVIRONMENTAL CONDITIONS**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job with reasonable accommodations.

- This position is primarily executed indoors. However, it may require exposure to outdoor weather during special event activities.
- Contact with low noise levels is common in an indoor working environment. Moderate noise levels may be experienced during certain activities.

### **BENEFITS**

This position offers a full-time salary at 32.5 hours per week. This position offers a generous benefits package, including paid time off, major medical, dental, vision, life insurance, and IMRF retirement.

This job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the employer's needs and job requirements change. The aforementioned list of job responsibilities is not intended to be a comprehensive listing of responsibilities and may change at the discretion of the Township, or new responsibilities may be assigned at any time.

**WHEELING TOWNSHIP GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE MONTH ENDING JUNE 30, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
<b>REVENUE</b>				
PROPERTY TAXES RECEIVED - CURRENT	1,866.18	879,527.24	2,400,000.00	2,487,235.56
PROPERTY TAXES RECEIVED - PRIOR YEARS	3,560.48	(4,302.34)		(47,864.39)
PERSONAL PROPERTY REPLCMNT TAX	-	43,553.94	100,000.00	147,190.59
INTERESTED EARNED	6,732.86	31,006.76	125,000.00	186,319.55
ROOM RENTAL	-	190.00	500.00	650.00
BUS DONATION	3,217.00	11,651.00	30,000.00	29,948.00
DONATIONS	-	1,100.00		1,900.00
REIMBURSEMENTS UTILITIES	1,670.39	1,670.39	5,700.00	4,922.44
REIMBURSEMENT BLGG MAINT.	8,926.75	8,926.75	23,900.00	28,002.09
REIMBURSEMENT PROPERTY INS.	-	-	1,200.00	2,553.23
GRANTS	(139.43)	1,933.03	2,000.00	1,886.00
MISCELLANEOUS INCOME	-	91.70	4,000.00	-
<b>TOTAL REVENUE</b>	<b>25,834.23</b>	<b>975,348.47</b>	<b>2,692,300.00</b>	<b>2,842,743.07</b>
<b>ADMINISTRATIVE EXPENSE</b>				
SALARY-SUPERVISOR	3,178.75	12,715.00	38,145.00	38,145.00
SALARY-CLERK	1,544.41	6,177.64	18,533.00	18,532.92
SALARY-ASSESSOR	2,225.00	8,900.00	26,700.00	26,700.00
SALARY-BOARD OF TRUSTEES	1,481.32	5,925.28	17,776.00	17,775.84
SALARIES-OFFICE STAFF	21,152.22	85,463.45	269,000.00	297,325.55
FICA	2,211.29	8,904.65	28,164.00	28,939.77
IMRF	1,892.35	6,728.56	20,305.00	20,020.54
U/C	-	224.68	2,000.00	1,080.56
MEDICAL INSURANCE	6,114.91	32,973.33	70,000.00	63,869.45
WORKERS COMPENSATION INS.	-	476.62	3,100.00	1,357.19
BUILDING & GROUNDS MAINTENANCE	4,776.45	21,698.59	84,000.00	81,281.02
EQUIPMENT MAINTENANCE	1,485.40	7,367.49	21,000.00	19,367.96
GENERAL INSURANCE	155.76	636.02	110,000.00	101,823.98
TELEPHONE	478.56	1,759.67	2,500.00	1,418.50
UTILITIES	1,555.75	7,027.34	26,000.00	19,577.72
TRAVEL EXPENSE	-	-	800.00	85.84
PRINTING & PUBLISHING	-	62.10	800.00	243.00
LEGAL	2,717.00	9,368.80	55,000.00	41,220.09
AUDIT	6,500.00	6,500.00	16,500.00	15,100.00
BONDING INSURANCE	-	-	14,000.00	11,986.00
EDUCATION AND TRAINING	354.87	450.83	7,000.00	585.75
DUES & SUBSCRIPTIONS	-	3,700.80	9,500.00	7,915.79
OFFICE SUPPLIES	622.97	1,661.71	7,000.00	4,688.09
POSTAGE	122.24	472.24	1,500.00	689.90
BUILDING SUPPLIES	270.22	2,582.95	8,925.00	8,532.13
TRUCK MAINTENANCE	30.00	682.30	13,125.00	10,709.12
CONTRACT SERVICES	433.76	1,931.47	9,000.00	6,653.68
FURNITURE & EQUIPMENT	6,315.00	6,702.31	50,000.00	6,993.03
BLDG & PERMANENT IMPROVEMENT	15,000.00	15,000.00	155,000.00	91,751.79
<b>TOTAL ADMIN EXPENSES</b>	<b>80,618.23</b>	<b>256,093.83</b>	<b>1,085,373.00</b>	<b>944,370.21</b>

**WHEELING TOWNSHIP GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE MONTH ENDING JUNE 30, 2025**

	<u>CURRENT MONTH</u>	<u>CURRENT YTD</u>	<u>CURRENT BUDGET</u>	<u>LAST YEAR</u>
<b>CLERK EXPENSES</b>				
SALARIES	375.00	1,483.34	4,500.00	5,463.10
FICA	28.69	113.48	344.00	350.28
IMRF	28.20	111.54	349.00	320.07
U/C INSURANCE	-	8.44	30.00	24.25
WORKERS COMPENSATION INS.	-	2.50	25.00	5.00
DUES AND FEES	-	(250.00)	300.00	280.00
TRAVEL AND INCIDENTALS	-	-	150.00	-
POSTAGE	-	-	150.00	97.63
EQUIPMENT/ FURNITURE	-	-	100.00	-
OFFICE SUPPLIES	-	168.65	500.00	315.90
PRINTING AND PUBLISHING	-	56.70	250.00	164.70
TRAINING	-	-	1,500.00	25.00
ELECTION EXPENSES	-	-	-	-
MISCELLANEOUS	-	-	1,100.00	910.00
CONTINGENCIES	-	-	500.00	-
<b>TOTAL CLERK EXPENSES</b>	<u>431.89</u>	<u>1,694.65</u>	<u>9,798.00</u>	<u>7,955.93</u>
<b>ASSESSOR EXPENSE</b>				
SALARIES	12,020.79	53,161.22	166,000.00	155,785.54
FICA	898.96	3,984.32	12,700.00	11,685.93
IMRF	872.76	3,583.83	10,655.00	9,516.77
U/C	29.50	294.75	1,200.00	1,229.31
MEDICAL INSURANCE	2,427.10	12,405.17	31,000.00	26,995.22
WORKERS COMP	-	67.50	300.00	135.00
TELEPHONE	-	-	1,000.00	1,000.00
TRAVEL	42.00	42.00	400.00	290.60
TRAINING	-	395.00	1,400.00	1,383.31
POSTAGE	9.60	53.90	200.00	186.83
DUES/SUBSCRIPTIONS	-	475.00	500.00	475.00
OFFICE SUPPLIES	-	162.67	1,300.00	1,215.88
EQUIPMENT/FURNITURE	450.98	450.98	500.00	250.00
ASSESSMENT MATERIALS	-	220.00	350.00	310.00
EQUIPMENT MAINTENANCE	496.54	2,464.76	8,000.00	7,474.92
MISCELLANEOUS EXPENSE	24.50	209.07	875.00	595.13
CONTINGENCIES	-	-	1,000.00	-
<b>TOTAL ASSESSORS EXPENSE</b>	<u>17,272.73</u>	<u>77,970.17</u>	<u>237,380.00</u>	<u>218,529.44</u>



**WHEELING TOWNSHIP GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE MONTH ENDING JUNE 30, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
<b>SENIOR SERVICES</b>				
SALARIES	14,642.90	56,892.99	175,000.00	130,054.25
FICA	1,104.23	4,288.51	13,388.00	9,574.38
IMRF	1,101.15	4,278.36	13,408.00	8,933.69
U/C	27.73	153.36	750.00	746.23
MEDICAL INSURANCE	1,876.87	9,592.88	24,000.00	16,580.17
WORKERS COMP.	-	303.50	1,200.00	607.00
OFFICE SUPPLIES	-	248.50	1,500.00	1,281.29
PRINTING/PUBLISHING	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	150.00	50.00
TRAINING/WORKSHOPS	-	-	1,000.00	-
TRAVEL--MEALS-ON-WHEELS	-	27.30	300.00	163.80
TRAVEL-STAFF	-	144.27	650.00	20.06
POSTAGE	-	-	750.00	424.23
TELEPHONE	20.60	393.94	1,000.00	846.11
OFFICE EQUIPMENT/MAINTENANCE	120.00	588.17	2,000.00	2,256.00
VOLUNTEER BACKGROUND CHECKS	167.70	167.70	1,500.00	812.70
VOLUNTEER INSURANCE	-	-	1,000.00	873.00
MISCELLANEOUS	24.50	73.50	1,100.00	313.90
CONTINGENCIES	-	-	2,000.00	-
<b>TOTAL SENIOR SERVICES</b>	<b>19,085.68</b>	<b>77,152.98</b>	<b>240,696.00</b>	<b>173,536.81</b>
<b>SENIOR BUS</b>				
SALARIES-DISPATCHER/DRIVERS	29,727.60	130,346.35	407,000.00	346,272.82
FICA	2,243.03	9,846.99	31,136.00	26,136.00
IMRF	1,688.99	7,867.97	24,425.00	19,799.47
U/C	173.50	1,036.25	3,500.00	3,591.38
MEDICAL INSURANCE	3,662.00	18,716.89	46,000.00	41,310.89
WORKERS COMP.	-	4,336.88	12,000.00	4,993.81
SUPPLIES	-	50.91	500.00	140.67
OFFICE EQUIPMENT/MAINTENANCE	684.00	924.00	57,750.00	1,742.45
TELEPHONE	-	-	1,000.00	1,000.00
VEHICLE PURCHASE/LEASE/SCHEDULING	600.00	2,400.00	130,000.00	95,200.00
VEHICLE MAINTENANCE	2,764.24	14,540.77	45,000.00	40,259.57
LICENSE & FEES	-	-	-	-
INSURANCE	11,174.84	43,041.90	135,000.00	110,128.80
FUEL	1,554.99	5,451.53	45,000.00	41,379.85
PRINTING & PUBLISHING	-	-	-	-
TRAINING/PHYSICALS	135.00	312.00	3,500.00	2,133.44
PUSH TO TALK CELLS	311.30	933.90	7,000.00	3,723.03
UNIFORMS	744.45	744.45	1,500.00	-
POSTAGE	-	-	200.00	118.27
MISCELLANEOUS	-	121.50	5,750.00	646.41
CONTINGENCIES	-	-	2,000.00	-
<b>TOTAL SENIOR TRANSPORTATION</b>	<b>55,463.94</b>	<b>240,672.29</b>	<b>958,261.00</b>	<b>738,576.86</b>
<b>MENTAL HEALTH BOARD</b>				
<b>ADMINISTRATIVE</b>				
SALARIES	6,289.89	10,944.37	100,000.00	18,461.32
FICA	480.21	833.37	7,500.00	1,401.54
IMRF	473.00	823.01	7,000.00	1,245.00
U/C	54.49	60.53	300.00	60.46

**WHEELING TOWNSHIP GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE MONTH ENDING JUNE 30, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
MEDICAL INSURANCE	114.34	584.40	10,000.00	1,250.00
WORKERS COMP.	-	250.00	500.00	200.00
DUES & SUBSCRIPTIONS	-	500.00	5,000.00	500.00
EQUIPMENT/MAINT	694.27	694.27	2,500.00	-
LEGAL	977.00	2,242.00	15,000.00	10,000.00
TRAVEL	-	-	1,750.00	-
PROFESSIONAL FEES	-	-	10,000.00	23,375.00
TRAINING	-	-	3,000.00	25.00
OFFICE SUPPLIES	89.55	89.55	500.00	269.30
MISCELLANEOUS	-	-	1,000.00	504.00
CONTINGENCIES	-	-	2,000.00	-
<b>TOTAL ADMINISTRATIVE</b>	<b>9,172.75</b>	<b>17,021.50</b>	<b>166,050.00</b>	<b>57,291.62</b>
<b>MENTAL HEALTH/DISABILITIES</b>				
ASCENSION (AMITA HEALTH) Behavioral Health	-	-	115,000.00	110,000.00
ASCENSION (AMITA HEALTH) Substance Useage	-	-	66,000.00	-
AVENUES TO INDEPENDENCE	8,750.00	8,750.00	35,000.00	35,000.00
CENTER FOR ENRICHED LIVING	3,750.00	3,750.00	15,000.00	5,000.00
CHILDREN'S ADVOCACY	-	-	7,000.00	-
CLEARBROOK CENTER	-	-	100,000.00	97,650.00
JOSELYN CENTER	-	-	25,000.00	22,000.00
JOURNEYS/ THE ROAD HOME	-	-	20,000.00	10,000.00
LITTLE CITY FOUNDATION (COUNTRYSIDE)	7,500.00	7,500.00	30,000.00	23,000.00
OMNI-YOUTH SERVICES	-	-	93,000.00	91,150.00
OMNI-ADULT SUBSTANCE USEAGE	-	-	40,000.00	-
OMNI-ADULT MENTAL HEALTH	-	-	20,000.00	-
KENNETH YOUNG	-	-	20,000.00	-
SEARCH, INC.	-	-	7,500.00	-
OTHER PROJECTS	-	-	50,000.00	-
<b>TOTAL MENTAL HEALTH</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>643,500.00</b>	<b>393,800.00</b>
<b>HUMAN SERVICES</b>				
FAMILY FORWARD (FAITH COMMUNITY)	2,500.00	2,500.00	10,000.00	10,000.00
HANDS ON SUBURBAN CHICAGO	1,000.00	1,000.00	4,000.00	2,000.00
LIFE SPAN	3,825.00	3,825.00	15,300.00	14,300.00
CONNECTIONS TO CARE (ESCORTED TRANSP)	-	-	18,500.00	17,000.00
WINGS	1,500.00	1,500.00	6,000.00	6,000.00
RESOURCES FOR COMMUNITY LIVING	-	-	-	1,500.00
NW COMPASS/EMERGENCY HOUSING	2,772.00	2,772.00	37,000.00	35,000.00
HOPEFULL BEGINNINGS (ST. MARY'S)	-	-	-	2,000.00
KINDRED LIFE MINISTRIES	1,750.00	1,750.00	7,000.00	6,600.00
CENTER OF CONCERN	-	-	5,000.00	3,000.00
KAN-WIN	750.00	750.00	3,000.00	2,000.00
MOBILE DENTAL CLINIC	-	-	35,000.00	35,000.00
ACCESS TO CARE	18,000.00	18,000.00	18,000.00	18,000.00
<b>TOTAL HUMAN SERVICES</b>	<b>32,097.00</b>	<b>32,097.00</b>	<b>158,800.00</b>	<b>152,400.00</b>
<b>YOUTH SRVICES</b>				
CHILDREN'S ADVOCACY	-	-	5,000.00	9,650.00
HARBOUR	-	-	4,000.00	4,000.00
SHELTER	9,000.00	9,000.00	36,000.00	36,000.00
<b>TOTAL YOUTH SERVICES</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>45,000.00</b>	<b>49,650.00</b>

**WHEELING TOWNSHIP GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE MONTH ENDING JUNE 30, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
OTHER				
PUBLIC INFORMATION	1,622.52	4,755.65	105,000.00	89,408.80
SOCIAL SERVICES	468.50	(3,761.00)	10,000.00	1,356.13
BUILDING CAPITAL PROJECTS	-	-	25,000.00	-
EMPLOYEE APPRECIATION	-	101.57	2,000.00	1,647.56
CEMETERY	-	-	58,650.00	20,000.00
MISCELLANEOUS EXPENSE	62.05	677.90	5,000.00	2,563.38
TRANSFER TO GENERAL ASSISTANCE	-	-		-
TRANSFER TO ROAD MANAGEMENT				
CONTINGENCIES	-	-	45,000.00	-
TOTAL OTHER	<u>2,153.07</u>	<u>1,774.12</u>	<u>250,650.00</u>	<u>114,975.87</u>
 TOTAL EXPENDITURES	 <u>245,295.29</u>	 <u>733,476.54</u>	 <u>3,795,508.00</u>	 <u>2,851,086.74</u>
 EXCESS REVENUES (EXPENDITURES)	 <u>(219,461.06)</u>	 <u>241,871.93</u>	 <u>(1,103,208.00)</u>	 <u>(8,343.67)</u>

**WHEELING TOWNSHIP GENERAL ASSISTANCE**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE MONTH ENDING JUNE 30, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
<b>REVENUE</b>				
PROPERTY TAXES RECEIVED - CURRENT	353.02	166,396.97	450,000.00	472,297.93
PROPERTY TAXES RECEIVED - PRIOR YEARS	540.08	(1,080.19)		(37,079.23)
INTERESTED EARNED	2,355.34	9,914.78	23,000.00	38,616.72
LIHEAP REIMBURSEMENTS	774.00	5,362.00	10,000.00	10,728.00
SSI REIMBURSEMENTS	-	13,466.37	10,000.00	34,920.01
MISCELLANEOUS INCOME	-	-		-
TRANSFER FROM TOWN FUND	-	-		-
<b>TOTAL REVENUE</b>	<b>4,022.44</b>	<b>194,059.93</b>	<b>493,000.00</b>	<b>519,483.43</b>
<b>ADMINISTRATIVE EXPENSES</b>				
SALARIES	21,496.14	92,928.16	299,000.00	228,625.87
FICA	1,588.72	6,890.75	22,900.00	16,543.37
IMRF	1,616.51	6,988.20	23,200.00	15,689.37
U/C INSURANCE	11.82	271.08	1,300.00	1,128.74
MEDICAL INSURANCE	2,179.00	11,643.66	35,000.00	22,127.50
WORKERS' COMPENSATION	-	111.00	350.00	222.00
TELEPHONE	42.35	169.40	1,600.00	1,507.89
UTILITIES	-	-	3,000.00	3,000.00
TRAVEL	-	79.66	1,000.00	246.03
LEGAL	-	165.00	2,500.00	2,711.25
EDUCATION	56.00	416.80	1,500.00	406.00
OFFICE SUPPLIES	134.55	502.95	3,000.00	3,052.09
POSTAGE	142.89	142.89	750.00	628.65
EQUIPMENT/PROGRAM	793.59	3,979.81	8,000.00	7,053.13
MISCELLANEOUS	-	-	250.00	244.00
AUDIT	1,000.00	1,000.00	1,000.00	1,000.00
CONTINGENCIES	-	-	3,000.00	-
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>29,061.57</b>	<b>125,289.36</b>	<b>407,350.00</b>	<b>304,185.89</b>

**WHEELING TOWNSHIP GENERAL ASSISTANCE  
STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE MONTH ENDING JUNE 30, 2025**

	<u>CURRENT MONTH</u>	<u>CURRENT YTD</u>	<u>CURRENT BUDGET</u>	<u>LAST YEAR</u>
<b>GENERAL ASSISTANCE EXPENSES</b>				
MEDICAL CARE	-	-	1,000.00	-
UTILITIES	88.24	419.27	10,000.00	5,406.18
SHELTER	1,573.31	10,554.52	80,000.00	55,492.41
SHELTER W/UTILITIES	-	-	4,000.00	-
TRANSPORTATION	-	200.00	18,000.00	13,419.35
FOOD	-	-	15,000.00	10,500.00
PERSONAL ESSENTIALS, ETC.	-	-	7,500.00	5,650.00
TRANSIENT EXPENSE	-	-	250.00	-
BURIAL EXPENSE	-	-	2,056.00	-
INSTITUTIONAL CARE-PRIVATE HOSP	-	-	-	-
MISCELLANEOUS	-	-	300.00	75.00
CONTINGENCIES	-	-	10,000.00	-
<b>TOTAL GENERAL ASSISTANCE EXP</b>	<u>1,661.55</u>	<u>11,173.79</u>	<u>148,106.00</u>	<u>90,542.94</u>
<b>EMERGENCY ASSISTANCE EXPENSES</b>				
MEDICAL CARE	-	-	500.00	-
UTILITIES	1,850.00	1,850.00	5,000.00	2,580.82
SHELTER	6,123.51	23,492.55	95,000.00	74,027.38
WORK RELATED EXPENSES	-	-	100.00	-
FOOD	-	-	100.00	-
MISCELLANEOUS	-	-	300.00	-
CONTINGENCIES	-	-	10,000.00	-
<b>TOTAL EMERGENCY ASSISTANCE EXP</b>	<u>7,973.51</u>	<u>25,342.55</u>	<u>111,000.00</u>	<u>76,608.20</u>
<b>TOTAL EXPENDITURES</b>	<u>38,696.63</u>	<u>161,805.70</u>	<u>666,456.00</u>	<u>471,337.03</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(34,674.19)</u>	<u>32,254.23</u>	<u>(173,456.00)</u>	<u>48,146.40</u>

**WHEELING TOWNSHIP ROAD MANAGEMENT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE MONTH ENDING JUNE 30, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
<b>REVENUE</b>				
PROPERTY TAXES RECEIVED - CURRENT	444.13	143,544.20	450,000.00	468,495.88
PROPERTY TAXES RECEIVED - PRIOR YEARS	701.72	(802.66)		(8,895.81)
PERMIT REVENUES	125.00	1,440.00	4,000.00	4,526.00
GRANTS	-	-		-
PERSONAL PROPERTY TAX	-	34,353.33	75,000.00	77,891.31
INTERESTED EARNED	1,840.94	8,073.52	25,000.00	43,349.41
MISCELLANEOUS INCOME	-	111.00	500.00	1,113.60
TRANSFER FROM TOWN FUND	-	-		-
<b>TOTAL REVENUE</b>	<u>3,111.79</u>	<u>186,719.39</u>	<u>554,500.00</u>	<u>586,480.39</u>
<b>COSTS AND EXPENSES</b>				
SALARIES	2,011.25	8,045.00	25,500.00	56,037.37
FICA	151.92	607.67	1,951.00	4,265.36
IMRF	151.25	604.99	1,967.00	1,686.42
U/C INSURANCE	-	-	200.00	239.61
MEDICAL INSURANCE	228.68	1,168.81	3,000.00	2,502.96
WORKERS COMP. INSURANCE	-	1,137.00	1,500.00	2,274.00
GENERAL INSURANCE	-	-	1,200.00	1,200.00
TELEPHONE	-	-	300.00	300.00
TRAVEL	-	-	500.00	842.20
PRINTING & PUBLISHING	-	-	250.00	67.50
LEGAL	-	-	2,500.00	1,595.00
ENGINEERING	210.00	6,442.50	30,000.00	-
AUDIT	2,000.00	2,000.00	2,000.00	2,000.00
TRAINING	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	-	-
OFFICE SUPPLIES	-	-	200.00	108.62
OFFICE EQUIPMENT/MAINTENANCE	42.80	146.20	500.00	585.60
POSTAGE	13.11	13.11	100.00	49.54
SUPPLIES	-	-	100.00	-
STREET LIGHTING	15.58	47.35	250.00	164.25
PERMIT EXPENSES	420.00	840.00	10,000.00	-
MISC. EXPENSE	-	41.96	1,500.00	20.40
CONTRACT WORK / DRAINAGE/CONST/MAINT	-	-	500,000.00	626,297.50
CONTRACT WORK/SNOW & ICE CONTROL	-	21,115.71	65,000.00	51,069.99
PROPERTY MAINTENANCE/SIGNAGE	-	1,251.10	25,000.00	17,652.80
CONTINGENCIES	-	-	10,000.00	-
<b>TOTAL COSTS AND EXPENSES</b>	<u>5,244.59</u>	<u>43,461.40</u>	<u>683,518.00</u>	<u>768,959.12</u>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<u>(2,132.80)</u>	<u>143,257.99</u>	<u>(129,018.00)</u>	<u>(182,478.73)</u>