

WHEELING TOWNSHIP
1616 North Arlington Heights Road
Arlington Heights, IL 60004

REGULAR MEETING OF THE BOARD OF TRUSTEES

PAULA ULREICH MEETING ROOM
TUESDAY, FEBRUARY 25, 2025
8:00 PM

- I. CALL TO ORDER
- II. ROLL CALL
- III. PLEDGE OF ALLEGIANCE
- IV. APPROVAL OF MINUTES OF REGULAR BOARD MEETING JANUARY 28, 2025
- V. AUDIT
- VI. CITIZENS TO BE HEARD
- VII. OFFICIALS' REPORT
- VIII. ADMINISTRATOR'S REPORT
- IX. EXECUTIVE SESSION-For Purposes of Staff Salaries and Employment Matters
- X. NEW BUSINESS
 1. Approval - Audit Engagement Letter
 2. Approval – Road Management Engineering Services Agreement - Spaceco not to exceed \$40,000
 3. Approval – Purchase of New Bus not to exceed \$110,000
 4. Approval – Prospect Heights Fire Protection District Trustee Appointment William McDonald to Replace Lars Anderson Term Ending May 1, 2026.
 5. 2024-25 Transfer of Appropriations - Town, General Assistance and Road
 6. 2025-26 Agency Funding Discussions
 7. 2025-26 Budget Discussions
- XI. ADJOURNMENT

NEXT REGULAR BOARD MEETING-TUESDAY, MARCH 18, 2025-8:00 PM

CALL TO ORDER

The regular meeting of the Supervisor and Board of Trustees of Wheeling Township, for January 28, 2025 was held in the Paula Ulreich Meeting Room, in the Township of Wheeling, 1616 North Arlington Heights Road, Arlington Heights, Illinois. Supervisor Penner called the meeting to order at 8:00 p.m.

ROLL CALL

Clerk Gauza called the roll and the following members were present, Supervisor Kathy Penner, Trustee Jeanne Hamilton, Trustee Patricia Kozicki, Trustee Joseph Murglin, Trustee Darrel Talken and Clerk Joanna Gauza.

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

Absent: None

PLEDGE OF ALLEGIANCE

Supervisor Penner led those assembled in the Pledge of Allegiance.

APPROVAL OF MINUTES:

MOTION #1: APPROVAL OF THE MINUTES OF THE REGULAR BOARD MEETING ON DECEMBER 10, 2024

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve the minutes of December 10, 2024 Regular Board Meeting.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None.... Motion #1 Carried.

AUDIT

MOTION #2: AUDIT FOR CEMETERY FUND

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve batch #12/27/24 and #1/28/25 against the Cemetery Fund, in the amount of \$2,663.50 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None.... Motion #2 Carried.

MOTION #3: AUDIT FOR ROAD MANAGEMENT FUND

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve batch #12/27/24, #12/31/24, #1/10/25 and #1/28/25 against the Road Management Fund, in the amount of \$14,958.72 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None.... Motion #3 Carried.

MOTION #4: AUDIT FOR TOWN FUND

Motion by Trustee Kozicki, seconded by Trustee Murglin, to approve batch #12/13/24, #12/17/24, #12/19/24, #12/27/24, #12/31/24, #1/10/25, #1/24/25, 1/27/25 and #1/28/25 against the Town Fund in the amount of \$415,766.42 to be paid.

ROLL CALL VOTE: AYES: Kozicki, Murglin, Hamilton, Talken, Penner
NAYS: None.... Motion #4 Carried.

CITIZENS TO BE HEARD

Joan Huening: She wanted to know if there is any grants or assistance for housing in the neighborhood impacted by the flooding.

Dorothy Bruzan: Talked about the December 19 meeting with our Administrator and our Supervisor.

John Truncale: Fire Protection District will be having a retirement and need replacement.

OFFICIALS' REPORT

ASSESSOR: Assessor Jochum reported:

- TAX YEAR 2024
- First installment tax bills will be coming very shortly and may currently be reviewed on line. As you will recall the first installment is 55% of the total previous year's tax payment. Following past practice, we will be distributing phones numbers for taxing bodies upon request.

- During 2024:
 - We served 71 veterans with disabilities.
 - We served, in office, 2,310 seniors with senior exemption and senior freeze applications.
 - The senior deferral program is available, allowing for a \$7,500 loan at a simple interest of 3% for those who are senior freeze eligible. Applications are made

through the Cook County Treasurer and we can assist. This program ends in march

- There is some delay in the county's distribution of exemption application and the current date is the beginning of March.
- TAX YEAR 2025
- This year we will be re-assessed and we advise taxpayers to check with us to make certain their exemptions are correct.

CLERK'S REPORT: Clerk Gauza reported:

- We had a document disposal on January 16. The Clerk thanked Administrator Stapleton for organizing the disposal.

ADMINISTRATOR'S REPORT: Administrator Stapleton reported:

- The Arlington Heights Mayor's Prayer Breakfast is February 6 at 7 am.
- AARP Tax prep will start this Friday, January 31, 2025. The Township has begun taking appointments.
- We are still looking for part-time drivers and the posting is on our website and on our social media.
- Our Adopt a Family Program was again a huge success. We helped 189 families with gifts this year. Thank you to our donors.
- The Mental Health Board Manager position will be posted by the end of this week. Interviews start the week of February 17, 2025.
- Statistics for December 2024:
 - 1,471 rides - 752 non-medical, 719 medical (180 disabled rides)
 - 887 – meals delivered
 - 446 – visits to the Food Pantry – 982 people, 228 children and 418 seniors
 - 8 – Alzheimer's Caregiver Support Group
 - 21 – Visually Impaired Group Holiday Party

NEW BUSINESS:

MOTION #5: APPROVAL OF RESOLUTION 2025-01 – APPROVING DELEGATION OF PERMITTING AUTHORITY

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the Resolution 2025-01, Approving Delegation of Permitting Authority.

ROLL CALL VOTE: AYES: Penner, Kozicki, Murglin, Hamilton, Talken
NAYS: None.... Motion #5 Carried.

MOTION #6: APPROVAL OF 2025 -26 BUDGET CALENDAR

Motion by Supervisor Penner, seconded by Trustee Murglin to approve the 2025-26 Budget Calendar.

ROLL CALL VOTE: AYES: Penner, Murglin, Kozicki, Hamilton, Talken
NAYS: None.... Motion #6 Carried.

MOTION #7: APPROVAL OF IRS 2025 MILEAGE RATE CHANGE

Motion by Supervisor Penner, seconded by Trustee Kozicki to approve the IRS 2025 Mileage Rate Change.

ROLL CALL VOTE: AYES: Penner, Kozicki, Murglin, Hamilton, Talken
NAYS: None.... Motion #7 Carried.

MOTION #8: APPROVAL OF FOREST RIVER FIRE PROTECTION DISTRICT TRUSTEE APPOINTMENT FOR A THREE-YEAR TERM – MEREDITH WISNIEWSKI

Motion by Supervisor Penner, seconded by Trustee Hamilton to approve the Forest River Fire Protection District Trustee Appointment for a Three-Year Term – Meredith Wisniewski.

ROLL CALL VOTE: AYES: Penner, Hamilton, Murglin, Kozicki, Talken
NAYS: None.... Motion #8 Carried.

MOTION #9: ADJOURNMENT

Motion by Supervisor Penner seconded by Trustee Murglin to adjourn.

VOICE CALL VOTE: All Ayes.... Motion #9 Carried.

The meeting for Tuesday, January 28, 2025, was declared adjourned at 8:15 p.m. The next scheduled regular board meeting is set for Tuesday, February 25, 2025, at 8:00 p.m.

Joanna M. Gauza
Wheeling Township Clerk

February 4, 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 services we are to provide the Wheeling Township for the year ended February 28, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Wheeling Township as of and for the year ended February 28, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) budget information and pension schedules, to supplement Wheeling Township's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to Wheeling Township's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance.

We have also been engaged to report on supplementary information other than RSI that accompanies Wheeling Township's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and

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we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. We will design our audit procedures to reduce significant risks to a low level.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Wheeling Township's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report

thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will update your capital asset and depreciation schedules for you and propose various accrual entries and ask you to review and approve them prior to finalizing the audit. We will also prepare the financial statements of Wheeling Township in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare the informational tax returns for Wheeling Township Emergency Fund, Inc. and Wheeling Township Report, Inc. In addition, as part of our engagement, we will also prepare the Annual Financial Report required to be filed with the Office of the Comptroller of the State of Illinois for the year ended February 28, 2025.

We will perform the services in accordance with professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

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 expect to begin our audit in April 2025 and issue our report no later than your July 2025 Board of Trustees meeting.

Our fees for these services will be based on time spent at our standard hourly rates plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Based on our estimates, the fee for the audit will be \$18,900. We will prepare the informational tax returns for Wheeling Township Emergency Fund, Inc. and Wheeling Township Report, Inc.

for \$950 each. The fee estimates are based on the premise that your personnel will be instructed to provide us with assistance in the preparation of various schedules, which we will request prior to our arrival. This will enable us to spend a minimum amount of time performing clerical tasks and thus concentrate strictly on audit functions. You recognize that and acknowledge that the failure of Township personnel to provide such information on a timely basis could delay the completion of the engagement and may increase our fees and costs. If unexpected circumstances are encountered during the audit and significant additional time is necessary, we will discuss it with you prior to billing.

Reporting

We will issue a written report upon completion of our audit of Wheeling Township's financial statements. Our report will be addressed to the board of trustees of Wheeling Township. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to 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 below and return it to us.

Sincerely,

ATA Group, LLP

ATA Group, LLP

RESPONSE:

This letter correctly sets forth the understanding of Wheeling Township.

By: _____

Title: _____

Date: _____



Prospect Heights Fire Protection District

Office of the Fire Chief

10 East Camp McDonald Road, Prospect Heights, Illinois 60070

Phone 847-253-8060

FAX 847-253-4759

dsmith@phfire.com

February 19, 2025

Ms. Regina Stapleton, Administrator
Wheeling Township
1616 N. Arlington Heights Road
Arlington Heights, Illinois 60004

Re: Trustee Appointment

Dear Mrs. Stapleton:

As you know, Mr. Lars Anderson resigned from our board of trustees.

I am recommending WILLIAM MCDONALD as a replacement for the term ending May 1, 2026.

Attached is Mr. McDonald's letter of interest and resume.

Should you have any questions, please call me.

Sincerely,

A handwritten signature in black ink that reads "Drew Smith".

Drew R. Smith, EFO/CFO, LP
Fire Chief

Bill McDonald
617 Edinburgh Ln #D
Prospect Heights, IL
60070

Ms. Regina Stapleton Director of Finance and Administration
161 Arlington Heights Rd
Wheeling Township, IL
60004

I recently met with Chief Drew Smith regarding a vacancy on the Prospect Heights Fire District Trustee position. I would like to be considered for that position. I moved to Wheeling Township 5 years ago and would like to be more involved

I believe in giving back to the community and for many years have served on several boards in a financial review capacity. I also volunteer preparing taxes for AARP. My experience will allow me to be a contributing member of the Board of Trustees.

Thank you for your consideration. Please contact me at 630-939-3832.

Sincerely,
Bill McDonald

cc. Chief Smith, Prospect Heights Fire Protection District