

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

REGULAR MEETING OF THE BOARD OF TRUSTEES

TUESDAY, January 27, 2026
7:00 PM

Zoom link <https://us02web.zoom.us/j/82407931578?pwd=eBy2XsLblaQQbz22LvHEZ5YlWwn5hZ.1>
Zoom ID # 824 0793 1578 Password: 378722

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 Regina Stapleton, Director of Finance and Administration, at rstapleton@wheelingtowship.com by noon on the day of the meeting.

- 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 DECEMBER 9, 2025
- VI. AUDIT
 - a. Approval of Town, Cemetery, and Road Fund Bills and Claims as presented.
- VII. REPORTS
 - a. Supervisor
 - b. Clerk
 - c. Assessor
 - d. Administrator
 - i. General Assistance/Food Pantry
 - ii. Senior Services
 - iii. Cemetery
 - iv. Road Management
 - v. Communications and Outreach
- VIII. NEW BUSINESS
 - a. Discussion – Public Act 104-0438
 - b. Approval – 2026-2027 Budget Calendar
 - c. Approval – IRS 2026 Mileage Rate Change
 - d. Approval – 2025-2026 Audit Engagement Letter
 - e. Approval – 2026 TRIP and Transit Grant and Service Agreement
- IX. DISCUSSION AND COMMENTS FROM TRUSTEES

X. 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.

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

XII. ADJOURNMENT

NEXT REGULAR BOARD MEETING-February 24, 2026-7:00 PM

CALL TO ORDER

The Truth -In- Taxation Public Hearing on The Proposed 2025 Tax Year Levies of the Supervisor and Board of Trustees of Wheeling Township, for December 9, 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 7:00 p.m.

ROLL CALL

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

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

Absent: Trustee Lorri Grainawi

MOTION #1: APPROVAL OF HAVING TRUSTEE MEJDRICH JOINING THE BOARD MEETING VIA ZOOM CALL

Motion by Supervisor Zeller Brauer, seconded by Trustee Williams, to approve Trustee Mejdrich joining the Board Meeting Via Zoom.

ROLL CALL VOTE: AYES: Zeller Brauer, Williams, Geier
NAYS: None.... Motion #1 Carried.

PRESENTATION AND EXPLANATION OF THE PROPOSED 2025 TAX YEAR LEVIES

2025 Tax Levy – Town, General Assistance, and Mental Health Board:

Supervisor Zeller Brauer called the Town Public Hearing for 2025 to order and stated that the proposed Town Fund Levy is in the amount of \$2,309,457. The General Assistance Fund Levy is \$419,174. The Mental Health Board Tax Levy is \$1,500,000.

She asked if there was anyone present who would like to speak on the levies to please step forward and give her/his name and address. Nobody stepped forward to make a comment and the hearing was closed.

2025 Tax Levy- Road Management Tax Levy:

Supervisor Zeller Brauer called the Road Management Public Hearing for 2025 to order and stated a proposed Road Management Levy for next year in the amount of \$723,109.

WHEELING TOWNSHIP MINUTES OF REGULAR MEETING DECEMBER 9, 2025

She asked if there was anyone present who would like to speak on the levy to please step forward and give her/his name and address. Nobody stepped forward to make a comment and the hearing was closed.

MOTION #2: ADJOURNMENT

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

VOICE CALL VOTE: All Ayes.... Motion #2 Carried.

The meeting for Tuesday, December 9, 2025, was declared adjourned at 7:10 p.m.

CALL TO ORDER

The regular meeting of the Supervisor and Board of Trustees of Wheeling Township, for December 9, 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 7:12 p.m.

ROLL CALL

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

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

Absent: Trustee Lorri Grainawi

MOTION #1: APPROVAL OF HAVING TRUSTEE MEJDRICH JOINING THE BOARD MEETING VIA ZOOM CALL

Motion by Supervisor Zeller Brauer, seconded by Trustee Williams, to approve Trustee Mejdrich joining the Board Meeting Via Zoom.

ROLL CALL VOTE: AYES: Zeller Brauer, Williams, Geier
NAYS: None.... Motion #1 Carried.

PLEDGE OF ALLEGIANCE

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

SWEARING IN – ASSESSOR KEN JOCHUM FOR 4 YEAR TERM COMMENCING JANUARY 1, 2026.

WHEELING TOWNSHIP MINUTES OF REGULAR MEETING DECEMBER 9, 2025

Clerk Gauza Swore in Assessor Ken Jochum for 4 Year Term Commencing January 1, 2026

FUNDED AGENCY PRESENTATION – READING POWER:

Grace, a manager at Reading Power, requested funding for Reading Power. Reading was founded in 2003 and has helped some 6200 struggling readers. The service is provided free of charging schools. The goal is to get students to grade level reading proficiency by third grade. Reading Power serves 138 students in Wheeling Township. It costs \$500 to train a tutor.

CITIZENS TO BE HEARD

None.

MOTION #2: APPROVAL OF THE MINUTES OF THE REGULAR BOARD MEETING ON NOVEMBER 18, 2025

Motion by Trustee Geier, seconded by Trustee Williams, to approve the minutes of November 8, 2025 Regular Board Meeting.

VOICE CALL VOTE: All Ayes.... Motion #2 Carried.

AUDIT

MOTION #3: AUDIT FOR ROAD MANAGEMENT FUND

Motion by Trustee Geier, seconded by Trustee Williams, to approve batch #11/25/25 and #12/9/25 against the Road Management Fund, in the amount of \$15,857.77 to be paid.

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

MOTION #4: AUDIT FOR CEMETERY FUND

Motion by Trustee Mejdreich, seconded by Trustee Geier, to approve batch #120925 against the Cemetery Fund, in the amount of \$938.50 to be paid.

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

MOTION #5: AUDIT FOR TOWN FUND

WHEELING TOWNSHIP MINUTES OF REGULAR MEETING DECEMBER 9, 2025

Motion by Trustee Williams, seconded by Supervisor Zeller Brauer, to approve batch #11/25/25, #12/8/25 and #12/9/25 against the Town Fund in the amount of \$213,690.65 to be paid.

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

REPORTS

SUPERVISOR: Supervisor Zeller Brauer reported:

- Supervisor Zeller Brauer and Trustees Geier and Grainawi attended the Connections for the Homeless seminar on November 19.
- Supervisor Zeller Brauer and Trustees Geier, Mejdrich, and Williams participated in the Thanksgiving Basket Distribution event on November 22, handing out nearly 300 baskets to residents in need.
- Supervisor Zeller Brauer, Trustees Geier and Grainawi, and Clerk Gauza attended the groundbreaking for Grace Terrace, a permanent, supportive housing facility for veterans and individuals with disabilities, located in Arlington Heights on December 4.
- Thank you to the Township staff who have gone above and beyond to administer the Thanksgiving Basket, Holiday Adopt-a-Family, and Operation Support our Troops programs. Also, several staff members have been coming in on weekends to assist volunteers in sorting donations and stocking shelves in the food pantry.
- Thank you to our amazing community for all of the recent food and cash donations to our food pantry and emergency fund.
- Congratulations Assessor Jochum and his staff on a successful property tax appeals outreach event on December 3.

CLERK: Clerk Gauza reported:

- On November 20th, I helped out with thanksgiving baskets. I was impressed with seeing the whole room filled with food donations and very grateful for our generous community.
- On November 21st, the notices of Truth in Taxation Hearings were sent out to Daily Herald. Also, the notices were posted on the front doors at our WT building.
- I attended the Grace Terrace Groundbreaking Celebration on December 4th in Arlington Heights Memorial Library. –this project is permanent supportive housing targeted to persons with disabilities and veterans.

ASSESSOR: Assessor Jochum reported:

WHEELING TOWNSHIP MINUTES OF REGULAR MEETING DECEMBER 9, 2025

- TAX YEAR 2024
- Refer to the 2024 Tax Year Bill Analysis
- TAX YEAR 2025
- Wheeling Township is now open for Board of Review Appeals until December 19th.
- Over 1500 appeals have been analyzed and submitted thus far, we anticipate close to 2000 total appeals.
- We conducted an outreach with the Steele staff at which about 100 taxpayers filed appeals.
- The Board of Review reopened all closed townships for additional appeals due to late tax bills. This new open period does not include Wheeling Township or other Townships not yet opened.
- PERMITS
- We are focusing on permits and the identification of accessible value for submission to the Cook County Assessor.

ADMINISTRATOR'S REPORT: Administrator Stapleton reported:

- Administrator Stapleton thanked the Board for your help with the Thanksgiving Distribution on Saturday, November 22, 2025. We distributed over 300 baskets on Saturday, and the remaining baskets were distributed during the week to various individuals. Thank you to all of our donors.
- Yesterday, we distributed gift cards to registered families. We helped over 300 children have a Merry Christmas. Thank you to all who donated. All families were able to get a book for their children, donated by the Arlington Heights Memorial Library employees. Every year, employees donate books to our Adopt-A-Family program. Thank you! They were also given a craft provided by the Indian Trails Library. Thank you to all!
- In November, the General Assistance Department processed 146 LIHEAP applications.
- Administrator Stapleton thanked the community for their monetary and food donations. We are a very fortunate community.
- Administrator Stapleton also thanked our Saturday helpers who come to sort food. We could not get it on the shelves without your help.
- Stats for November 2025
 - 1,507 rides – 801 non-medical, 706 Medical, (Disabled 222 rides)
 - 889 - meals delivered
 - 468 - visits to the Food Pantry – 918 people, 226 Children, and 427 Seniors

NEW BUSINESS:

MOTION #6: APPROVAL OF 2026 WHEELING TOWNSHIP BOARD OF TRUSTEES MEETINGS

Motion by Trustee Williams, seconded by Trustee Geier to approve the 2026 Wheeling Township Board of Trustees Meetings.

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

MOTION #7: APPROVAL OF 2026 WHEELING TOWNSHIP HOLIDAY SCHEDULE

Motion by Trustee Mejdrich, seconded by Trustee Geier to approve the 2026 Wheeling Township Holiday Schedule.

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

MOTION #8: APPROVAL TO REAPPOINT TRUSTEE GRAINAWI TO COMMUNITY MENTAL HEALTH BOARD – TERM EXPIRING MAY 2029

Motion by Trustee Williams, seconded by Trustee Geier to approve to Reappoint Trustee Grainawi to Community Mental Health Board – Term Expiring May 2029.

ROLL CALL VOTE: AYES: Williams, Geier, Mejdrich, Zeller Brauer
NAYS: None.... Motion #8 Carried.

MOTION #9: APPROVAL OF ORDINANCE #2025-09 - 2025 TAX LEVY - TOWN, GENERAL ASSISTANCE, AND MENTAL HEALTH BOARD

Motion by Supervisor Zeller Brauer, seconded by Trustee Geier to approve the Ordinance #2025-09 - 2025 Tax Levy - Town, General Assistance, and Mental Health Board.

(An ordinance levying taxes for all Town purposes and for the Community Mental Health Fund, for Wheeling Township, Cook County, Illinois, for the 2025 Tax Year – collectable in 2026)

ROLL CALL VOTE: AYES: Zeller Brauer, Geier, Mejdrich, Williams
NAYS: None.... Motion #9 Carried.

MOTION #10: APPROVAL OF ORDINANCE #2025-10 - 2025 TAX LEVY – ROAD MANAGEMENT

Motion by Supervisor Zeller Brauer, seconded by Trustee Geier to approve the Ordinance #2025-10 - 2025 Tax Levy – Road Management.

(An ordinance levying taxes for all Road purposes for Wheeling Township, Cook County, Illinois, for the 2025 Tax Year – collectable in 2026)

WHEELING TOWNSHIP MINUTES OF REGULAR MEETING DECEMBER 9, 2025

ROLL CALL VOTE: AYES: Zeller Brauer, Geier, Mejdrich, Williams
NAYS: None.... Motion #10 Carried.

MOTION #11: APPROVAL OF ORDINANCE #2025-11 ADMINISTRATION OF SOCIAL MEDIA PAGES AND ELECTRONIC COMMUNICATION POLICY

Motion by Supervisor Zeller Brauer, seconded by Trustee Williams to approve the Ordinance #2025-11 Administration of Social Media Pages and Electronic Communication Policy.

ROLL CALL VOTE: AYES: Zeller Brauer, Williams, Mejdrich, Geier
NAYS: None.... Motion #11 Carried.

MOTION #12: ADJOURNMENT

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

VOICE CALL VOTE: All Ayes.... Motion #12 Carried.

The meeting for Tuesday, December 9, 2025, was declared adjourned at 7:50 p.m. The next scheduled regular board meeting is set for Tuesday, January 27, 2026, at 7:00 p.m.

Joanna M. Gauza
Wheeling Township Clerk

2026-27 BUDGET CALENDAR

January 27, 2026	7:00 PM	REGULAR BOARD MEETING
February 24, 2026	7:00 PM	REGULAR BOARD MEETING
		EXECUTIVE SESSION – Staff Salaries Budget Discussions Agency Funding Assessor Clerk Senior/Transportation Cemetery Town General Assistance Road Management Community Mental Health Board
March 1, 2026		Last day for voters to request Annual Town Meeting agenda item
March 24, 2026	7:00 PM	Approve Tentative 2026-27 Budgets REGULAR BOARD MEETING Transfer of Appropriations Adopt Annual Town Meeting Agenda Budget Discussions
March 27, 2026		Last day for Clerk to publish notice of Public Hearings
March 30, 2026		Last day for Clerk to publish notice of Annual Town Meeting
April 14, 2026	7:00 PM	ANNUAL TOWN MEETING
April 24, 2026	7:00 PM	PUBLIC HEARINGS for 2026-27 Budgets REGULAR BOARD MEETING Budget Discussions ADOPT 2026-27 Budgets
May 28, 2026		Last day for Clerk to file Budgets with Cook County

[Here's how you know](#)



IRS sets 2026 business standard mileage rate at 72.5 cents per mile, up 2.5 cents

IR-2025-128, Dec. 29, 2025

WASHINGTON — The Internal Revenue Service today announced that the optional standard mileage rate for business use of automobiles will increase by 2.5 cents in 2026, while the mileage rate for vehicles used for medical purposes will decrease by half a cent, reflecting updated cost data and annual inflation adjustments.

Optional standard mileage rates are used to calculate the deductible costs of operating vehicles for business, charitable, and medical purposes. Additionally, the optional standard mileage rate may be used to calculate the deductible costs of operating vehicles for moving purposes for certain active-duty members of the Armed Forces, and now, under the One, Big, Beautiful Bill, certain members of the intelligence community.

Beginning Jan. 1, 2026, the standard mileage rates for the use of a car, van, pickup or panel truck will be:

- 72.5 cents per mile driven for business use, up 2.5 cents from 2025.
- 20.5 cents per mile driven for medical purposes, down a half cent from 2025.
- 20.5 cents per mile driven for moving purposes for certain active-duty members of the Armed Forces (and now certain members of the intelligence community), reduced by a half cent from last year.
- 14 cents per mile driven in service of charitable organizations, equal to the rate in 2025.

The rates apply to fully-electric and hybrid automobiles, as well as gasoline and diesel-powered vehicles.

While the mileage rate for charitable use is set by statute, the mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes, meanwhile, is based on only the variable costs from the annual study.

Under the law, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses, except for certain educator expenses. However, deductions for expenses that are deductible in determining adjusted gross income remain allowable, such as for certain members of a reserve component of the Armed Forces, certain state and local government officials, certain performing artists, and eligible educators. Alternatively, eligible educators may claim an itemized deduction for certain unreimbursed employee travel

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January 21, 2026

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, 2026.

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, 2026. 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, 2026.

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 2026 and issue our report no later than your July 2026 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 \$19,400. We will prepare the informational tax returns for Wheeling Township Emergency Fund, Inc. and Wheeling Township Report, Inc.

for \$1,000 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: _____

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2026 TRIP AND TRANSIT GRANT AND SERVICE AGREEMENT

This 2026 Trip and Transit Grant and Service Agreement ("Agreement") is among Pace, the Suburban Bus Division of the Regional Transportation Authority, an Illinois municipal corporation ("Pace"); Elk Grove Township, an Illinois unit of local government ("Elk Grove Township"); Hanover Township, an Illinois unit of local government ("Hanover Township"); Palatine Township, an Illinois unit of local government ("Palatine Township"); Schaumburg Township, an Illinois unit of local government ("Schaumburg Township"); and Wheeling Township, an Illinois unit of local government ("Wheeling Township") (Elk Grove Township, Hanover Township, Palatine Township, Schaumburg Township, and Wheeling Township are sometimes individually referred to as a "Township" and collectively referred to as the "Townships" in this Agreement).

Pace was established under the Regional Transportation Authority Act (70 ILCS 3615/1.01 et seq.) to aid and assist public transportation in the six-county northeastern Illinois area.

Article VII, section 10 of the Constitution of the State of Illinois (Ill. Const. art. VII, § 10) authorizes units of local government to contract or otherwise associate among themselves in any manner not prohibited by law or ordinance.

The Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.) authorizes and encourages intergovernmental cooperation.

The parties are units of local government within the meaning of article VII, section 10 of the Constitution of the State of Illinois (Ill. Const. art. VII, § 10) and have the power and authority to enter into this Agreement.

Pace will fund its provision of the transportation service described in this Agreement ("Pace Grant").

In consideration of the foregoing recitals, the mutual promises in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **Effective Date.** This Agreement will be in effect beginning on January 1, 2026. If a party signs this Agreement but fails to date its signature, the date that the last of the other parties receives the signing party's signature on this Agreement will be deemed to be the date that the signing party signed this Agreement.
2. **Service Description.** Curb-to-curb dial-a-ride bus service ("Service") will be provided to the Townships as described in Exhibit A.
3. **Term and Termination.** This Agreement will remain in effect through December 31, 2026 unless earlier terminated by a party upon: (a) 90 days' advance written notice to the other parties or (b) 30 days' advance written notice to the other parties in the event sufficient funds have not been appropriated to cover the required financial contribution by Pace or a Township fails to make payment as required under this Agreement.

4. **Service Provider.** Pace will contract with one or more outside service providers to provide the Service ("contracted outside service provider(s)"). Pace will not be responsible for any failure to provide the Service due to circumstances beyond the reasonable control of Pace and/or Pace's contracted outside service provider(s). Pace shall make every reasonable effort to have the Service restored as soon as practical. No fees will be charged by any contracted outside service provider for Service not performed.

5. **Reporting.** Pace shall provide the Townships with electronic access to or, in the event electronic access is unavailable, a copy of a summary report that will contain total miles and data for each one-way trip and a monthly report that will contain an accounting of the Pace Grant funds expended and will be based on Service costs calculated using actual costs to provide the Service less revenue received.

6. **Funding.** The Pace Grant will not exceed \$250,000. The Townships shall participate in the financial support of the Service by reimbursing Pace monthly for all Service costs after the Pace Grant is expended.

(a) The total expense of the Service will equal the sum of the hourly Service expense and the per-trip Service expense. The hourly Service expense will be calculated by multiplying the number of vehicle revenue hours by the hourly rate charged to Pace by Pace's contracted outside provider(s) delivering the Service. The per-trip Service expense will be calculated on a trip-by-trip basis. The operating expense will be the aggregate of rates and/or fees charged to Pace by Pace's contracted outside service provider(s) delivering the Service.

(b) In 2026 only, Pace will increase the Pace contribution by an additional \$43,125.

(c) Each Township shall pay Pace within 30 days after receiving the monthly bill for Service costs. Each Township shall mail payment to:

Pace, the Suburban Bus Division of the Regional Transportation Authority
550 W. Algonquin Road
Arlington Heights, IL 60005
Attention: Accounts Payable

7. **Independent Relationship.** Pace is an independent contractor and not an employee, agent, joint venturer, or partner of any Township, and nothing in this Agreement will be construed as creating any other relationship between Pace and any Township or between any employee or agent of Pace and any Township. Pace employees will at all times remain employees of Pace, and Pace will be solely responsible for all aspects of their employment, including, without limitation, compensation, benefits, payment or withholding of taxes, Social Security, Medicare, unemployment or other insurance, and workers' compensation.

8. **Insurance.** Pace shall require its contracted outside service provider(s) to obtain and maintain insurance coverage and furnish Pace with evidence of such coverage, including a certificate of insurance. Pace shall provide a Township with a copy of the certificate of insurance upon written request by that Township.

9. **Indemnification.** Each Township shall indemnify, defend, and hold harmless Pace, the Regional Transportation Authority, and their respective officers, directors, employees, and agents from and against any and all liability, losses, damages, claims, suits, payments, settlements, judgments, demands, awards, expenses, and costs, including attorneys' fees, resulting from that Township's intentional or negligent acts or omissions concerning the performance of any of that Township's obligations under this Agreement. Pace shall indemnify, defend, and hold harmless each Township and each Township's officers, directors, employees, and agents from and against any and all liability, losses, damages, claims, suits, payments, settlements, judgments, demands, awards, expenses, and costs, including attorneys' fees, resulting from Pace's intentional or negligent acts or omissions concerning the performance of any of Pace's obligations under this Agreement. No party will be liable for or be required to indemnify another party, entity, or person indemnified under this paragraph 9 for claims based upon the intentional or negligent acts or omissions of third persons. Upon written notice by a party, entity, or person claiming indemnification ("Claimant") to the indemnifying party ("Indemnitor") regarding any claim which Claimant believes to be covered under this paragraph 9, Indemnitor shall appear and defend all suits brought upon that claim and shall pay all costs and expenses related to that claim, but Claimant will have the right, at Claimant's option and expense, to participate in the defense of any suit, without relieving Indemnitor of Indemnitor's obligations under this paragraph 9.

10. **Force Majeure.** A party will not be held liable to another party for damages or be deemed to have breached this Agreement for failure or delay in performing any obligation under this Agreement if the failure or delay is caused by or results from causes beyond the reasonable control of and without the fault or negligence of the affected party, including war, fire, flood, other acts of God, civil disturbance, a terrorist act, pandemic, epidemic, or a labor strike or lockout. The affected party shall promptly notify the other parties of those force majeure circumstances, specifying the cause and the expected duration of the delay, and shall promptly undertake all reasonable steps necessary to cure those force majeure circumstances. If a condition of force majeure continues for more than 30 consecutive days, Pace, in its sole discretion and after written notice to the other parties, may immediately terminate this Agreement for convenience. Where an event of force majeure occurs after a party's failure or delay in performance, the breaching party will not be released from liability.

11. **Compliance with Laws.** The parties shall comply with all local, state, and federal laws, statutes, ordinances, regulations, and rules applicable to this Agreement, including but not limited to section 2-105(A)(4) of the Illinois Human Rights Act (775 ILCS 5/2-105(A)(4)).

12. **Headings.** The headings in this Agreement are for reference and convenience only and will not affect the meaning or interpretation of this Agreement.

13. **Waiver.** Failure of a party to exercise any right or pursue any remedy under this Agreement will not constitute a waiver of that right or remedy.

14. **Binding Effect.** This Agreement will be binding upon the parties and their respective directors, officers, employees, agents, representatives, successors, and approved assigns.

15. **Entire Agreement.** This Agreement, including the introductory recitals and attached exhibit, which are hereby incorporated into and made a part of this Agreement, constitutes the entire agreement between the parties and supersedes any prior written or oral understandings, agreements, or representations between the parties that may have related in any way to the subject matter of this Agreement, and no other written or oral warranties, inducements, considerations, promises, representations, or interpretations, which are not expressly addressed in this Agreement, will be implied or impressed upon this Agreement.

16. **Conflict.** In the event of a conflict or ambiguity between the terms and conditions of this Agreement and any exhibit to this Agreement, the terms and conditions of this Agreement will control.

17. **Survival.** Any provision of this Agreement that imposes an obligation after termination or expiration of this Agreement will be deemed to survive termination or expiration of this Agreement.

18. **Severability.** If any provision of this Agreement or amendment thereto is held invalid or unenforceable by an Illinois court of competent jurisdiction, that provision will be deemed severed therefrom, and the remaining provisions will remain in full force and effect.

19. **Assignment.** No party may assign, delegate, or otherwise transfer all or part of its rights and obligations under this Agreement without the prior written consent of the other parties.

20. **Amendment.** No changes, amendments, or modifications to this Agreement will be valid unless they are in writing and signed by the duly authorized signatory of each party.

21. **Notice.** Any notice under this Agreement must be in writing and must be given in the following manner:

- (a) by personal delivery (deemed effective as of the date and time of delivery);
- (b) by commercial overnight delivery (deemed effective on the next business day following deposit of the notice with a commercial overnight delivery company);
- (c) by registered or certified mail, return receipt requested, with proper postage prepaid (deemed effective as of the third business day following deposit of the notice in the U.S. mail); or
- (d) by facsimile with confirmation of transmission (deemed effective as of the date and time of the transmission, except the effective date and time will be 8:00 a.m. on the next business day after transmission of the notice if transmitted during non-business hours).

Business days are defined as Monday through Friday, excluding federal holidays. Business hours are defined as 8:00 a.m. to 5:00 p.m. Central Time on Monday through Friday, excluding federal holidays. The notice must be addressed as follows or addressed to such other address as a party may specify in writing:

Pace, the Suburban Bus Division of the RTA
550 W. Algonquin Road
Arlington Heights, IL 60005
Attention: Executive Director

Facsimile No.: (847) 228-4205

Hanover Township
250 S. Route 59
Bartlett, IL 60103
Attention: Township Supervisor

Facsimile No.: (630) 837-0301

Elk Grove Township
600 Landmeier Road
Elk Grove Village, IL 60007
Attention: Township Supervisor

Facsimile No.: (847) 437-0434

Wheeling Township
1616 N. Arlington Heights Rd.
Arlington Heights, IL 60004
Attention: Township Supervisor

Facsimile No.: (847) 259-1570

Schaumburg Township
1 Illinois Boulevard
Hoffman Estates, IL 60129
Attention: Township Supervisor

Facsimile No.: (847) 884-0030

Palatine Township
7215 S. Quentin Road, Suite 101
Palatine, IL 60067
Attention: Township Supervisor

Facsimile No.: (847) 358-6702

22. **Governing Law, Jurisdiction, and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of Illinois without regard to principles of conflicts of law, and the parties shall submit to the exclusive jurisdiction and venue of the state courts of Cook County, Illinois for any dispute arising out of or related to this Agreement.

23. **Counterparts.** This Agreement may be executed in counterparts, each of which when so executed and delivered will be deemed to be an original and all of which when taken together will constitute one and the same agreement.

24. **Electronic Signature.** This Agreement may be executed through the use of electronic signatures. Electronic signatures and signatures scanned and transmitted via email will be deemed original signatures for purposes of this Agreement.

25. **Authorization.** The signatories to this Agreement represent and warrant that they have full authority to sign this Agreement on behalf of the party for whom they sign.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.
SIGNATURE PAGE FOLLOWS.]

The parties have caused this Agreement to be executed by their respective duly authorized signatory on the dates stated below.

PACE

By: _____
Signature

Print Name: Melinda J. Metzger

Print Title: Executive Director

Date: _____

ELK GROVE TOWNSHIP

By: _____
Signature

Print Title: _____

Title: _____

Date: _____

HANOVER TOWNSHIP

By: _____
Signature

Print Name: _____

Print Title: _____

Date: _____

PALATINE TOWNSHIP

By: _____
Signature

Print Name: _____

Print Title: _____

Date: _____

SCHAUMBURG TOWNSHIP

By: _____
Signature

Print Name: _____

Print Title: _____

Date: _____

WHEELING TOWNSHIP

By: _____
Signature

Print Name: _____

Print Title: _____

Date: _____

Exhibit A

SERVICE DESCRIPTION

TYPE OF SERVICE	Curb-to-curb dial-a-ride bus service.
SERVICE OPERATED BY	Pace will contract with one or more outside service providers to provide the Service.
TRIP RESERVATION METHOD	<p>Call center reservation hours: Monday through Friday 9:00 a.m. to 2:00 p.m. Central Time</p> <p>Reservations will be accepted by email to cookcounty@pacebus.com between two and seven days in advance of the Service. Reservations for Monday transportation must be made on the preceding Thursday, and reservations for Tuesday transportation must be made on the preceding Friday.</p> <p>The Township shall submit subscriptions by email to cookcounty@pacebus.com a minimum of five days in advance of the Service.</p>
SERVICE AREA	<p>The service area consists of Elk Grove, Hanover, Palatine, Schamburg, and Wheeling Townships. Transportation from the service area to any one of the following points of interest and transportation from any one of the following points of interest to the service area are allowable:</p> <p>University of Illinois Medical Center Jesse Brown VA Medical Center Edward Hines VA Hospital Lovell Federal Healthcare Center John Stroger Cook County Hospital Rush Medical Center Northwestern Hospital ARA South Barrington Dialysis Center Good Shepherd Hospital in Barrington, IL Loyola Hospital Social Security Offices within the Townships or adjacent Townships VA Facility in Hoffman Estates, IL Dialysis Center, 3150 W. Higgins Road, Hoffman Estates, IL Wheaton Eye Clinic, 2015 N. Main Street, Wheaton, IL</p>
SERVICE HOURS	<p>Monday through Friday 5:00 a.m. to 9:00 p.m. Central Time Saturday 5:00 a.m. to 4:00 p.m. Central Time</p> <p>Whenever possible, pick-up times are negotiated to optimize the efficiency of the Service.</p> <p>The Service will not operate on the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.</p>
ONE-WAY FARE	<p>\$5.00 for trips within a Township \$10.00 for trips across Townships</p> <p>The maximum fare per trip per rider is \$10.00.</p> <p>One companion of an eligible fare-paying rider rides free.</p>
RIDER ELIGIBILITY	<ul style="list-style-type: none"> Persons who are 60 years of age or older Persons with disabilities who are 18 years of age or older <p>Rider eligibility is determined by the Townships.</p>
RIDER REGISTRATION	Each Township must submit registration forms to the Pace call center by email to cookcounty@pacebus.com . Pace shall enter registrations within five business days after receipt. Pace shall maintain a database of registered riders. Riders must be registered to use the Service.

**WHEELING TOWNSHIP GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING DECEMBER 31, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
REVENUE				
PROPERTY TAXES RECEIVED - CURRENT	923,783.28	1,818,478.53	2,400,000.00	2,487,235.56
PROPERTY TAXES RECEIVED - PRIOR YEARS	-	(1,738.50)		(47,864.39)
PERSONAL PROPERTY REPLCMNT TAX	16,756.06	105,400.29	100,000.00	147,190.59
INTERESTED EARNED	6,120.58	109,088.37	125,000.00	186,319.55
ROOM RENTAL	-	430.00	500.00	650.00
BUS DONATION	3,209.00	29,038.25	30,000.00	29,948.00
DONATIONS	-	1,200.00		1,900.00
REIMBURSEMENTS UTILITIES	-	3,577.88	5,700.00	4,922.44
REIMBURSEMENT BLGG MAINT.	-	16,356.89	23,900.00	28,002.09
REIMBURSEMENT PROPERTY INS.	-	868.28	1,200.00	2,553.23
GRANTS	(48.00)	5,014.77	2,000.00	1,886.00
MISCELLANEOUS INCOME	-	91.70	4,000.00	-
TOTAL REVENUE	949,820.92	2,087,806.46	2,692,300.00	2,842,743.07
ADMINISTRATIVE EXPENSE				
SALARY-SUPERVISOR	3,178.75	31,787.50	38,145.00	38,145.00
SALARY-CLERK	1,544.41	15,444.10	18,533.00	18,532.92
SALARY-ASSESSOR	2,225.00	22,250.00	26,700.00	26,700.00
SALARY-BOARD OF TRUSTEES	1,481.32	14,813.20	17,776.00	17,775.84
SALARIES-OFFICE STAFF	27,737.12	240,418.28	269,000.00	297,325.55
FICA	2,706.55	24,286.04	28,164.00	28,939.77
IMRF	2,085.83	18,079.46	20,305.00	20,020.54
U/C	2.01	384.72	2,000.00	1,080.56
MEDICAL INSURANCE	6,670.88	68,366.24	70,000.00	63,869.45
WORKERS COMPENSATION INS.	238.31	953.24	3,100.00	1,357.19
BUILDING & GROUNDS MAINTENANCE	4,127.66	52,533.66	84,000.00	81,281.02
EQUIPMENT MAINTENANCE	6,622.01	20,205.01	21,000.00	19,367.96
GENERAL INSURANCE	155.76	107,615.62	110,000.00	101,823.98
TELEPHONE	573.53	4,980.75	2,500.00	1,418.50
UTILITIES	2,282.40	20,464.26	26,000.00	19,577.72
TRAVEL EXPENSE	290.50	603.05	800.00	85.84
PRINTING & PUBLISHING	-	97.20	800.00	243.00
LEGAL	2,262.50	25,628.30	55,000.00	41,220.09
AUDIT	-	15,900.00	16,500.00	15,100.00
BONDING INSURANCE	-	10,200.00	14,000.00	11,986.00
EDUCATION AND TRAINING	1,740.27	4,284.99	7,000.00	585.75
DUES & SUBSCRIPTIONS	30.00	7,895.24	9,500.00	7,915.79
OFFICE SUPPLIES	320.40	4,805.19	7,000.00	4,688.09
POSTAGE	(672.75)	964.53	1,500.00	689.90
BUILDING SUPPLIES	205.32	7,410.10	8,925.00	8,532.13
TRUCK MAINTENANCE	9,047.00	10,231.44	13,125.00	10,709.12
CONTRACT SERVICES	1,171.58	8,419.58	9,000.00	6,653.68
FURNITURE & EQUIPMENT	-	8,542.95	50,000.00	6,993.03
BLDG & PERMANENT IMPROVEMENT	-	15,000.00	155,000.00	91,751.79
TOTAL ADMIN EXPENSES	76,026.36	762,564.65	1,085,373.00	944,370.21

**WHEELING TOWNSHIP GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING DECEMBER 31, 2025**

	<u>CURRENT MONTH</u>	<u>CURRENT YTD</u>	<u>CURRENT BUDGET</u>	<u>LAST YEAR</u>
CLERK EXPENSES				
SALARIES	375.00	3,733.34	4,500.00	5,463.10
FICA	28.69	285.62	344.00	350.28
IMRF	28.20	280.74	349.00	320.07
U/C INSURANCE	-	8.44	30.00	24.25
WORKERS COMPENSATION INS.	1.25	5.00	25.00	5.00
DUES AND FEES	-	30.00	300.00	280.00
TRAVEL AND INCIDENTALS	-	-	150.00	-
POSTAGE	8.69	8.69	150.00	97.63
EQUIPMENT/ FURNITURE	-	-	100.00	-
OFFICE SUPPLIES	-	182.94	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	-
TOTAL CLERK EXPENSES	<u>441.83</u>	<u>4,591.47</u>	<u>9,798.00</u>	<u>7,955.93</u>
ASSESSOR EXPENSE				
SALARIES	14,602.35	143,048.47	166,000.00	155,785.54
FICA	1,093.91	10,731.84	12,700.00	11,685.93
IMRF	916.69	9,306.10	10,655.00	9,516.77
U/C	27.74	462.95	1,200.00	1,229.31
MEDICAL INSURANCE	2,582.44	27,455.46	31,000.00	26,995.22
WORKERS COMP	33.75	135.00	300.00	135.00
TELEPHONE	-	-	1,000.00	1,000.00
TRAVEL	-	254.80	400.00	290.60
TRAINING	-	729.73	1,400.00	1,383.31
POSTAGE	16.28	74.81	200.00	186.83
DUES/SUBSCRIPTIONS	-	475.00	500.00	475.00
OFFICE SUPPLIES	331.11	1,280.96	1,300.00	1,215.88
EQUIPMENT/FURNITURE	-	637.37	500.00	250.00
ASSESSMENT MATERIALS	-	220.00	350.00	310.00
EQUIPMENT MAINTENANCE	780.00	5,403.91	8,000.00	7,474.92
MISCELLANEOUS EXPENSE	24.50	819.16	875.00	595.13
CONTINGENCIES	-	-	1,000.00	-
TOTAL ASSESSORS EXPENSE	<u>20,408.77</u>	<u>201,035.56</u>	<u>237,380.00</u>	<u>218,529.44</u>

**WHEELING TOWNSHIP GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING DECEMBER 31, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
SENIOR SERVICES				
SALARIES	16,189.71	143,321.61	175,000.00	130,054.25
FICA	1,185.41	10,662.49	13,388.00	9,574.38
IMRF	1,217.47	10,777.80	13,408.00	8,933.69
U/C	40.19	273.27	750.00	746.23
MEDICAL INSURANCE	2,393.89	23,797.86	24,000.00	16,580.17
WORKERS COMP.	151.75	607.00	1,200.00	607.00
OFFICE SUPPLIES	-	906.63	1,500.00	1,281.29
PRINTING/PUBLISHING	-	-	-	-
DUES & SUBSCRIPTIONS	-	125.00	150.00	50.00
TRAINING/WORKSHOPS	243.96	524.56	1,000.00	-
TRAVEL--MEALS-ON-WHEELS	-	185.50	300.00	163.80
TRAVEL-STAFF	-	535.71	650.00	20.06
POSTAGE	136.08	232.21	750.00	424.23
TELEPHONE	128.14	354.44	1,000.00	846.11
OFFICE EQUIPMENT/MAINTENANCE	120.00	2,571.98	2,000.00	2,256.00
VOLUNTEER BACKGROUND CHECKS	-	593.40	1,500.00	812.70
VOLUNTEER INSURANCE	-	880.27	1,000.00	873.00
MISCELLANEOUS	24.50	238.50	1,100.00	313.90
CONTINGENCIES	-	-	2,000.00	-
TOTAL SENIOR SERVICES	21,831.10	196,588.23	240,696.00	173,536.81
SENIOR BUS				
SALARIES-DISPATCHER/DRIVERS	31,340.62	316,871.65	407,000.00	346,272.82
FICA	2,363.15	23,922.86	31,136.00	26,136.00
IMRF	1,769.50	18,924.49	24,425.00	19,799.47
U/C	60.74	1,540.97	3,500.00	3,591.38
MEDICAL INSURANCE	3,829.85	41,285.21	46,000.00	41,310.89
WORKERS COMP.	2,168.44	8,673.76	12,000.00	4,993.81
SUPPLIES	-	201.14	500.00	140.67
OFFICE EQUIPMENT/MAINTENANCE	120.00	37,217.91	57,750.00	1,742.45
TELEPHONE	-	-	1,000.00	1,000.00
VEHICLE PURCHASE/LEASE/SCHEDULING	600.00	6,000.00	130,000.00	95,200.00
VEHICLE MAINTENANCE	2,760.70	28,015.78	45,000.00	40,259.57
LICENSE & FEES	-	-	-	-
INSURANCE	613.08	94,444.44	135,000.00	110,128.80
FUEL	2,346.75	25,863.96	45,000.00	41,379.85
PRINTING & PUBLISHING	-	-	-	-
TRAINING/PHYSICALS	166.80	1,774.33	3,500.00	2,133.44
PUSH TO TALK CELLS	(128.14)	2,639.28	7,000.00	3,723.03
UNIFORMS	-	1,452.21	1,500.00	-
POSTAGE	40.96	70.84	200.00	118.27
MISCELLANEOUS	-	3,592.50	5,750.00	646.41
CONTINGENCIES	-	-	2,000.00	-
TOTAL SENIOR TRANSPORTATION	48,052.45	612,491.33	958,261.00	738,576.86
MENTAL HEALTH BOARD				
ADMINISTRATIVE				
SALARIES	7,672.30	57,548.17	100,000.00	18,461.32
FICA	585.84	4,392.48	7,500.00	1,401.54
IMRF	576.96	4,327.63	7,000.00	1,245.00
U/C	-	166.07	300.00	60.46

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**WHEELING TOWNSHIP GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING DECEMBER 31, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
MEDICAL INSURANCE	121.09	1,292.92	10,000.00	1,250.00
WORKERS COMP.	125.00	500.00	500.00	200.00
DUES & SUBSCRIPTIONS	325.00	875.00	5,000.00	500.00
EQUIPMENT/MAINT	6,481.39	7,791.41	2,500.00	-
LEGAL	920.00	6,068.00	15,000.00	10,000.00
TRAVEL	19.88	121.31	1,750.00	-
PROFESSIONAL FEES	-	-	10,000.00	23,375.00
TRAINING	-	275.00	3,000.00	25.00
OFFICE SUPPLIES	130.63	865.86	500.00	269.30
MISCELLANEOUS	-	121.67	1,000.00	504.00
CONTINGENCIES	-	-	2,000.00	-
TOTAL ADMINISTRATIVE	16,958.09	84,345.52	166,050.00	57,291.62
MENTAL HEALTH/DISABILITIES				
ASCENSION (AMITA HEALTH) Behavioral Health	-	76,666.64	115,000.00	110,000.00
ASCENSION (AMITA HEALTH) Substance Useage	-	8,433.33	66,000.00	-
AVENUES TO INDEPENDENCE	2,916.67	26,250.02	35,000.00	35,000.00
CENTER FOR ENRICHED LIVING	3,750.00	11,250.00	15,000.00	5,000.00
CHILDREN'S ADVOCACY	583.33	5,249.97	7,000.00	-
CLEARBROOK CENTER	8,333.33	74,999.98	100,000.00	97,650.00
JOSELYN CENTER	6,250.00	18,750.00	25,000.00	22,000.00
JOURNEYS/ THE ROAD HOME	-	10,000.00	20,000.00	10,000.00
LITTLE CITY FOUNDATION (COUNTRYSIDE)	7,500.00	22,500.00	30,000.00	23,000.00
OMNI-YOUTH SERVICES	7,750.00	69,750.00	93,000.00	91,150.00
OMNI-ADULT SUBSTANCE USEAGE	3,333.33	29,999.98	40,000.00	-
OMNI-ADULT MENTAL HEALTH	1,666.67	15,000.02	20,000.00	-
KENNETH YOUNG	1,666.67	13,333.36	20,000.00	-
SEARCH, INC.	-	3,125.00	7,500.00	-
OTHER PROJECTS	-	-	50,000.00	-
TOTAL MENTAL HEALTH	43,750.00	385,308.30	643,500.00	393,800.00
HUMAN SERVICES				
FAMILY FORWARD (FAITH COMMUNITY)	-	5,000.00	10,000.00	10,000.00
HANDS ON SUBURBAN CHICAGO	-	2,000.00	4,000.00	2,000.00
LIFE SPAN	2,550.00	11,475.00	15,300.00	14,300.00
CONNECTIONS TO CARE (ESCORTED TRANSP)	-	9,250.00	18,500.00	17,000.00
WINGS	500.00	4,500.00	6,000.00	6,000.00
RESOURCES FOR COMMUNITY LIVING	-	-	-	1,500.00
NW COMPASS/EMERGENCY HOUSING	9,680.00	31,009.00	37,000.00	35,000.00
HOPEFULL BEGINNINGS (ST. MARY'S)	-	-	-	2,000.00
KINDRED LIFE MINISTRIES	1,750.00	5,250.00	7,000.00	6,600.00
CENTER OF CONCERN	1,250.00	3,750.00	5,000.00	3,000.00
KAN-WIN	-	1,500.00	3,000.00	2,000.00
MOBILE DENTAL CLINIC	2,916.67	26,250.02	35,000.00	35,000.00
ACCESS TO CARE	-	18,000.00	18,000.00	18,000.00
TOTAL HUMAN SERVICES	18,646.67	117,984.02	158,800.00	152,400.00
YOUTH SRVICES				
CHILDREN'S ADVOCACY	-	3,333.36	5,000.00	9,650.00
HARBOUR	333.33	999.99	4,000.00	4,000.00
SHELTER	3,000.00	27,000.00	36,000.00	36,000.00
TOTAL YOUTH SERVICES	3,333.33	31,333.35	45,000.00	49,650.00

**WHEELING TOWNSHIP GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING DECEMBER 31, 2025**

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
OTHER				
PUBLIC INFORMATION	1,026.39	67,068.23	105,000.00	89,408.80
SOCIAL SERVICES	(1,503.49)	(3,439.82)	10,000.00	1,356.13
BUILDING CAPITAL PROJECTS	-	-	25,000.00	-
EMPLOYEE APPRECIATION	120.54	938.27	2,000.00	1,647.56
CEMETERY	-	-	58,650.00	20,000.00
MISCELLANEOUS EXPENSE	(2,915.25)	3,018.30	5,000.00	2,563.38
TRANSFER TO GENERAL ASSISTANCE	-	-		-
TRANSFER TO ROAD MANAGEMENT				
CONTINGENCIES	-	-	45,000.00	-
TOTAL OTHER	<u>(3,271.81)</u>	<u>67,584.98</u>	<u>250,650.00</u>	<u>114,975.87</u>
 TOTAL EXPENDITURES	 <u>246,176.79</u>	 <u>2,463,827.41</u>	 <u>3,795,508.00</u>	 <u>2,851,086.74</u>
 EXCESS REVENUES (EXPENDITURES)	 <u>703,644.13</u>	 <u>(376,020.95)</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 DECEMBER 31, 2025

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
REVENUE				
PROPERTY TAXES RECEIVED - CURRENT	-	169,266.61	450,000.00	472,297.93
PROPERTY TAXES RECEIVED - PRIOR YEARS	-	(586.75)		(37,079.23)
INTERESTED EARNED	3,500.75	27,595.08	23,000.00	38,616.72
LIHEAP REIMBURSEMENTS	2,394.00	8,674.00	10,000.00	10,728.00
SSI REIMBURSEMENTS	-	18,466.37	10,000.00	34,920.01
MISCELLANEOUS INCOME	-	-		-
TRANSFER FROM TOWN FUND	-	-		-
TOTAL REVENUE	5,894.75	223,415.31	493,000.00	519,483.43
ADMINISTRATIVE EXPENSES				
SALARIES	20,108.93	219,222.76	299,000.00	228,625.87
FICA	1,474.20	16,219.30	22,900.00	16,543.37
IMRF	1,415.56	16,022.13	23,200.00	15,689.37
U/C INSURANCE	14.78	644.60	1,300.00	1,128.74
MEDICAL INSURANCE	2,021.11	25,711.91	35,000.00	22,127.50
WORKERS' COMPENSATION	55.50	222.00	350.00	222.00
TELEPHONE	-	299.62	1,600.00	1,507.89
UTILITIES	-	-	3,000.00	3,000.00
TRAVEL	-	429.45	1,000.00	246.03
LEGAL	-	1,835.50	2,500.00	2,711.25
EDUCATION	-	746.08	1,500.00	406.00
OFFICE SUPPLIES	45.00	2,233.19	3,000.00	3,052.09
POSTAGE	119.24	362.90	750.00	628.65
EQUIPMENT/PROGRAM	216.48	5,543.13	8,000.00	7,053.13
MISCELLANEOUS	-	240.00	250.00	244.00
AUDIT	-	1,000.00	1,000.00	1,000.00
CONTINGENCIES	-	-	3,000.00	-
TOTAL ADMINISTRATIVE EXPENSES	25,470.80	290,732.57	407,350.00	304,185.89

**WHEELING TOWNSHIP GENERAL ASSISTANCE
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING DECEMBER 31, 2025**

	<u>CURRENT MONTH</u>	<u>CURRENT YTD</u>	<u>CURRENT BUDGET</u>	<u>LAST YEAR</u>
GENERAL ASSISTANCE EXPENSES				
MEDICAL CARE	-	-	1,000.00	-
UTILITIES	95.00	1,216.74	10,000.00	5,406.18
SHELTER	3,105.00	28,669.20	80,000.00	55,492.41
SHELTER W/UTILITIES	-	-	4,000.00	-
TRANSPORTATION	-	2,200.00	18,000.00	13,419.35
FOOD	-	-	15,000.00	10,500.00
PERSONAL ESSENTIALS, ETC.	-	800.00	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	-
TOTAL GENERAL ASSISTANCE EXP	<u>3,200.00</u>	<u>32,885.94</u>	<u>148,106.00</u>	<u>90,542.94</u>
EMERGENCY ASSISTANCE EXPENSES				
MEDICAL CARE	-	-	500.00	-
UTILITIES	278.63	2,128.63	5,000.00	2,580.82
SHELTER	1,700.00	44,907.12	95,000.00	74,027.38
TRANSPORTATION	-	850.00	-	-
WORK RELATED EXPENSES	-	-	100.00	-
FOOD	-	-	100.00	-
MISCELLANEOUS	-	-	300.00	-
CONTINGENCIES	-	-	10,000.00	-
TOTAL EMERGENCY ASSISTANCE EXP	<u>1,978.63</u>	<u>47,885.75</u>	<u>111,000.00</u>	<u>76,608.20</u>
TOTAL EXPENDITURES	<u>30,649.43</u>	<u>371,504.26</u>	<u>666,456.00</u>	<u>471,337.03</u>
EXCESS REVENUES (EXPENDITURES)	<u>(24,754.68)</u>	<u>(148,088.95)</u>	<u>(173,456.00)</u>	<u>48,146.40</u>

WHEELING TOWNSHIP ROAD MANAGEMENT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH ENDING DECEMBER 31, 2025

	CURRENT MONTH	CURRENT YTD	CURRENT BUDGET	LAST YEAR
REVENUE				
PROPERTY TAXES RECEIVED - CURRENT	-	146,035.25	450,000.00	468,495.88
PROPERTY TAXES RECEIVED - PRIOR YEARS	-	(316.65)		(8,895.81)
PERMIT REVENUES	-	2,110.00	4,000.00	4,526.00
GRANTS	5,921.52	5,921.52		-
PERSONAL PROPERTY TAX	13,216.41	83,134.87	75,000.00	77,891.31
INTERESTED EARNED	4,083.72	29,110.64	25,000.00	43,349.41
MISCELLANEOUS INCOME	-	691.50	500.00	1,113.60
TRANSFER FROM TOWN FUND	-	-		-
TOTAL REVENUE	23,221.65	266,687.13	554,500.00	586,480.39
COSTS AND EXPENSES				
SALARIES	2,011.25	20,252.50	25,500.00	56,037.37
FICA	151.68	1,529.42	1,951.00	4,265.36
IMRF	151.25	1,523.02	1,967.00	1,686.42
U/C INSURANCE	-	-	200.00	239.61
MEDICAL INSURANCE	242.20	2,585.87	3,000.00	2,502.96
WORKERS COMP. INSURANCE	259.50	1,965.00	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	-	6,442.50	30,000.00	-
AUDIT	-	2,000.00	2,000.00	2,000.00
TRAINING	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	-	-
OFFICE SUPPLIES	-	246.50	200.00	108.62
OFFICE EQUIPMENT/MAINTENANCE	25.00	367.40	500.00	585.60
POSTAGE	5.18	21.84	100.00	49.54
SUPPLIES	-	-	100.00	-
STREET LIGHTING	15.54	140.13	250.00	164.25
PERMIT EXPENSES	-	1,365.00	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	8,458.00	38,031.71	65,000.00	51,069.99
PROPERTY MAINTENANCE/SIGNAGE	4,500.00	20,281.10	25,000.00	17,652.80
CONTINGENCIES	-	-	10,000.00	-
TOTAL COSTS AND EXPENSES	15,819.60	96,793.95	683,518.00	768,959.12
EXCESS REVENUES (EXPENDITURES)	7,402.05	169,893.18	(129,018.00)	(182,478.73)