

**BUDGET & APPROPRIATION ORDINANCE**

**ROAD DISTRICT**

**ORDINANCE No. \_\_\_\_**

**FILED**  
McHENRY COUNTY, IL

**MAY 20 2026**

**Joseph J. Tirio**  
COUNTY CLERK

An ordinance appropriating for all road purposes for \_\_\_\_\_ Coral  
Road District, \_\_\_\_\_ McHenry  
\_\_\_\_\_ April 1 2026 and ending march 31<sup>st</sup> 2027

BE IT ORDAINED by the Board of Trustees of \_\_ Coral  
\_\_\_\_\_ McHenry

SECTION 1: That the amounts hereinafter set forth, or so much thereof as may be authorized  
by law, and as may be needed or deemed necessary to defray all expenses and liabilities of  
\_\_\_\_\_ Coral  
road purposes of \_\_\_\_\_ Coral Road District, McHenry  
County, Illinois, as hereafter specified for the fiscal year beginning \_ April 1 2026  
and ending March 31 2027

SECTION 2: That the following budget containing an estimate of revenues and expenditures  
is hereby adopted for the following funds,

- \_ Road and Bridge
- \_ Permanent Road
- \_ Road and Bridge Insurance
- \_ Building and Equipment

		<u>Actual</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budgeted</u>
6	<b><u>GENERAL ROAD FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____	0	69,000	81,550
	<b><u>REVENUES</u></b>			
311	Property Tax-Net	0	120,500	120,500
342	Replacement Tax	0	15,000	15,000
351	Court Fines	0	2,000	2,000
374	Maintenance Fees	0	0	0
381	Interest Income	0	1,500	1,500
382	Rental Income	0	0	0
389	Miscellaneous Income	0	0	0
	<b>TOTAL REVENUES:</b>	0	139,000	139,000
	<b>TOTAL FUNDS AVAILABLE:</b>	0	208,000	220,550
	<b><u>EXPENDITURES</u></b>			
6-11	Administration	0	32,300	31,400
6-45	Maintenance	0	175,700	189,150
	<b>TOTAL EXPENDITURES:</b>	0	208,000	220,550
	Contingencies			
	<b>TOTAL APPROPRIATIONS:</b>	0	208,000	220,550
	<b>ENDING BALANCE</b> _____	0	0	0

	<u>Actual</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budgeted</u>
6-11 <b><u>ADMINISTRATION</u></b>			
<b><u>PERSONNEL</u></b>			
410 Salaries	0	0	0
451 Health Insurance	0	0	0
453 Unemployment Insurance	0	0	0
454 Worker's Compensation	0	0	0
461 Social Security Contribution	0	30,000	30,000
462 Medicare Contribution	0	0	0
463 Retirement Contribution	0	0	0
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	0	30,000	30,000
<b><u>CONTRACTUAL SERVICES</u></b>			
531 Accounting Service	0	0	0
533 Legal Service	0	0	0
551 Postage	0	0	0
552 Telephone	0	2,100	1,200
553 Publishing	0	0	0
554 Printing	0	0	0
562 Travel Expenses	0	0	0
563 Training	0	0	0
591 Liability Insurance	0	0	0
592 General Insurance	0	0	0
593 Risk Management Contribution	0	0	0
599 Contract Payment	0	0	0
Dues	-----	200	200
	0	2,300	1,400
<b><u>COMMODITIES</u></b>			
651 Office Supplies	0	0	0
<b><u>CAPITAL OUTLAY</u></b>			
830 Equipment	0	0	0
<b><u>OTHER EXPENDITURES</u></b>			
914 Municipal Replacement Tax	0	0	0
929 Miscellaneous Expense	0	0	0
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	0	0	0
<b>TOTAL ADMINISTRATION:</b>	0	32,300	31,400

		<u>Actual</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budgeted</u>
6-45	<b><u>MAINTENANCE</u></b>			
	<b><u>PERSONNEL</u></b>			
410	Salaries	0	0	0
451	Health Insurance	0	0	0
453	Unemployment Insurance	0	0	0
454	Worker's Compensation	0	0	0
461	Social Security Contribution	0	0	0
462	Medicare Contribution	0	0	0
463	Retirement Contribution	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>CONTRACTUAL SERVICES</u></b>			
511	Maintenance Service-Building	0	0	0
512	Maintenance Service-Equipment	0	0	50,000
513	Maintenance Service-Vehicle	0	0	0
514	Maintenance Service-Road	0	0	0
516	Maintenance Service-Snow Removal	0	0	0
518	Maintenance Service-Bridge	0	0	0
532	Engineering Service	0	0	0
571	Utilities	0	14,000	14,000
	Rentals	0	2,500	300
594	Garbage	0	1,500	2,000
		-----	-----	-----
		0	18,000	66,300
	<b><u>COMMODITIES</u></b>			
611	Maintenance Supplies-Building	0	0	0
612	Maintenance Supplies-Equipment	0	73,200	51,850
613	Maintenance Supplies-Vehicle	0	0	0
614	Maintenance Supplies-Road	0	46,000	46,000
616	Maintenance Supplies-Snow Removal	0	0	0
618	Maintenance Supplies-Bridge	0	0	0
652	Operating Supplies	0	3,000	3,000
655	Gasoline	0	0	0
656	Diesel Fuel	0	22,000	22,000
657	Lubricants	0	0	0
		-----	-----	-----
		0	144,200	122,850
	<b><u>CAPITAL OUTLAY</u></b>			
820	Building	0	0	0
830	Vehicle	0	0	0
840	Equipment	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	0	0	0
	<b>TOTAL MAINTENANCE:</b>	0	162,200	189,150

	<u>Actual</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budgeted</u>
<b>21 <u>AUDIT FUND</u></b>			
<b>BEGINNING BALANCE</b> _____	0	0	0
<u>REVENUES</u>			
311 Property Tax	0	0	0
381 Interest Income	0	0	0
	-----	-----	-----
<b>TOTAL REVENUES:</b>	0	0	0
<b>TOTAL FUNDS AVAILABLE:</b>	0	0	0
<u>EXPENDITURES</u>			
<u>CONTRACTUAL SERVICES</u>			
531 Accounting Service	0	0	0
<b>ENDING BALANCE</b> _____	0	0	0
<b>22 <u>INSURANCE FUND</u></b>			
<b>BEGINNING BALANCE</b> _____	0	6,000	12,220
<u>REVENUES</u>			
311 Property Tax	0	8,000	8,000
381 Interest Income	0	30	30
387 Dividend Income	0	1,200	1,200
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<b>TOTAL REVENUES:</b>	0	9,230	9,230
<b>TOTAL FUNDS AVAILABLE:</b>	0	15,230	21,450
<u>EXPENDITURES</u>			
<u>PERSONNEL</u>			
453 Unemployment Insurance	0	400	400
<u>CONTRACTUAL SERVICES</u>			
593 Risk Management Contribution	0	14,830	21,050
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<b>TOTAL EXPEND/APPROPRIATION:</b>	0	15,230	21,450
<b>ENDING BALANCE</b> _____	0	0	0

		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
23	<b><u>ILLINOIS MUNICIPAL RETIREMENT FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____	0	0	0
	<b><u>REVENUES</u></b>			
311	Property Tax	0	0	0
342	Replacement Tax	0	0	0
381	Interest Income	0	0	0
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	0	0	0
	<b>TOTAL FUNDS AVAILABLE:</b>	0	0	0
	<b><u>PERSONNEL</u></b>			
463	Retirement Contribution	0	0	0
	<b>ENDING BALANCE</b> _____	0	0	0
24	<b><u>SOCIAL SECURITY FUND</u></b>			
	<b>BEGINNING BALANCE</b> _____	0	0	0
	<b><u>REVENUES</u></b>			
311	Property Tax	0	0	0
342	Replacement Tax	0	0	0
381	Interest Income	0	0	0
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	0	0	0
	<b>TOTAL FUNDS AVAILABLE:</b>	0	0	0
	<b><u>EXPENDITURES</u></b>			
	<b><u>PERSONNEL</u></b>			
461	Social Security Contribution	0	0	0
462	Medicare Contribution	0	0	0
		-----	-----	-----
	<b>TOTAL EXPEND/APPROPRIATION:</b>	0	0	0
	<b>ENDING BALANCE</b> _____	0	0	0

	<u>Actual</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budgeted</u>
25 <b><u>PERMANENT ROAD FUND</u></b>			
<b>BEGINNING BALANCE</b> _____	0	78,500	62,540
<b><u>REVENUES</u></b> Town Fund Transfer			100,000
311 Property Tax	0	209,361	224,450
381 Interest Income	0	1,000	1,000
Permit Money	-----	10,000	10,000
<b>TOTAL REVENUES:</b>	0	220,361	397,990
<b>TOTAL FUNDS AVAILABLE:</b>	0	298,861	397,990
<b><u>EXPENDITURES</u></b>			
<b><u>PERSONNEL</u></b>			
410 Salaries	0	90,000	95,000
<b><u>CONTRACTUAL SERVICES</u></b>			
514 Maintenance Service-Road	0	142,000	267,990
532 Loan Payment	0	0	0
594 Loan Intrest	0	0	0
	-----	-----	-----
	0	142,000	267,990
<b><u>COMMODITIES</u></b>			
614 Maintenance Supplies-Road	0	66,861	35,000
652 Operating Supplies	0	0	0
655 Gasoline	0	0	0
655 Diesel Fuel	0	0	0
655 Lubricants	0	0	0
	-----	-----	-----
	0	66,861	35,000
<b><u>OTHER EXPENDITURES</u></b>			
929 Miscellaneous Expense	0	0	0
	-----	-----	-----
<b>TOTAL EXPENDITURES:</b>	0	298,861	397,990
Contingencies			
	-----	-----	-----
<b>TOTAL APPROPRIATIONS:</b>	0	298,861	397,990
<b>ENDING BALANCE</b> _____	0	0	0

		<u>Actual</u>	<u>2025-2026 Actual</u>	<u>2026-2027 Budgeted</u>
26	<b>CONSTRUCTION-REPAIR OF BRIDGES AT JOINT EXPENSE OF COUNTY FUND</b>			
	<b>BEGINNING BALANCE</b> _____	0	0	0
	<b><u>REVENUES</u></b>			
311	Property Tax	0	0	0
381	Interest Income	0	0	0
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	0	0	0
	<b>TOTAL FUNDS AVAILABLE:</b>	0	0	0
	<b><u>CONTRACTUAL SERVICES</u></b>			
518	Maintenance Service-Bridge	0	0	0
518	Maintenance Service-Bridge	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>CAPITAL OUTLAY</u></b>			
890	Improvement-Bridge	0	0	0
890	Improvement-Bridge	0	0	0
		-----	-----	-----
		0	0	0
	<b>TOTAL EXPENDITURES:</b>	0	0	0
	Contingencies			0
		-----	-----	-----
	<b>TOTAL APPROPRIATIONS:</b>	0	0	0
	<b>ENDING BALANCE</b> _____	0	0	0

27 **EQUIPMENT & BUILDING FUND**

	<b>BEGINNING BALANCE</b> _____	0	42,800	46,300
	<b><u>REVENUES</u></b>			
311	Property Tax	0	22,594	22,594
381	Interest Income	0	120	120
		-----	-----	-----
	<b>TOTAL REVENUES:</b>	0	22,714	22,714
	<b>TOTAL FUNDS AVAILABLE:</b>	0	65,514	69,014
	<b><u>CONTRACTUAL SERVICES</u></b>			
599	Contract Payment	0	0	0
	<b><u>DEBT SERVICE</u></b>			
710	Principal Payment	0	0	0
720	Interest Expense	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>CAPITAL OUTLAY</u></b>			
820	Building	0	0	0
830	Equipment	0	65,514	69,014
840	Vehicle	0	0	0
		-----	-----	-----
		0	65,514	69,014
	<b>TOTAL EXPEND/APPROPRIATION:</b>	0	65,514	69,014
	<b>ENDING BALANCE</b> _____	0	0	0

SECTION 3: That the amount appropriated for road purposes for the fiscal year beginning

\_\_\_\_\_ April 1 2026 and ending March 31 2027

follows:

6	General Road Fund	220,550	
21	Audit Fund	0	
22	Insurance Fund	21,450	
23	Illinois Municipal Retirement Fund	0	
24	Social Security Fund	0	
25	Permanent Road Fund	397,990	
26	Construction or Repair of Bridges at Joint Expense of County Fund	0	
27	Equipment & Building Fund	69,014	
<b>TOTAL APPROPRIATIONS:</b>			709,004

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in particular amounts stated for each fund respectively in Section 2 constituting the total appropriations in the amounts c Sevin Hundred Nine Thousand and Four Dolla

709,004

\_\_\_\_\_ April 1 2026 and ending March 31 2027

SECTION 6: That section 3 shall be and is a summary of the annual Appropriation Ordinance of this Road District, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

SECTION 7: That a certified copy of the Budget & Appropriation Ordinance must be filed with the County Clerk within 30 days after adoption.

Adopted this 13 day of May, 2026

Board of Trustees of \_\_\_\_\_ Coral

\_\_\_\_\_ McHenry

**BOARD OF TRUSTEES**

	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
_____ E Renee Hill	_____	_____	_____ ✓
<u>CR</u> _____ Cindy Rafkind	_____ ✓	_____	_____
<u>HZ</u> _____ Henry Zierer	_____ ✓	_____	_____
<u>T.J.</u> _____ Thomas Jurs	_____ ✓	_____	_____
<u>William Damish</u>	_____ ✓	_____	_____

\_\_\_\_\_ *Subh by*  
Town/Clerk

\_\_\_\_\_ *William Damish*  
Chairman

**FILED**  
McHENRY COUNTY, IL

**MAY 20 2026**

**Joseph J. Tirio**  
COUNTY CLERK

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

ROAD DISTRICT

FILED  
McHENRY COUNTY, IL

MAY 20 2026

Joseph J. Tirio  
COUNTY CLERK

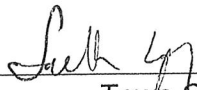
The undersigned, duly elected, qualified and acting Clerk, of \_\_\_ Coral  
Township, \_\_\_\_\_ McHenry

hereto is a true and correct copy of the Budget & Appropriation Ordinance of said Road District for  
the fiscal year beginning \_\_\_\_\_ April 1 2026 and ending March31 2027


As adopted 13 day of May, 2026

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and  
on behalf of \_\_\_\_\_ Coral Road District McHenry  
County, Illinois. This certification must be filed within 30 days after the adoption of the Budget &  
Appropriation Ordinance.

Dated this 13 day of May, 2026

  
\_\_\_\_\_  
Town Clerk

Filed this 20<sup>th</sup> day of May, 2026

  
\_\_\_\_\_  
County Clerk

**CERTIFIED ESTIMATE OF REVENUES BY SOURCE**

**ROAD DISTRICT**

**FILED**  
McHENRY COUNTY, IL  
**MAY 20 2026**  
Joseph J. Tirio  
COUNTY CLERK

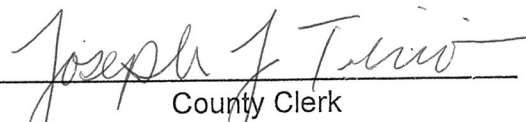
The undersigned, Supervisor, Chief Fiscal Officer, of \_\_\_\_\_ Coral  
Township, \_\_\_\_\_ McHenry County  
of revenues, by source or anticipated to be received by said taxing district, is either set forth in  
said ordinance as "Revenues" or attached hereto by separate document, is a true statement of  
said estimate.

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and on  
behalf of Coral \_\_\_\_\_ Road District  
County, Illinois. This certification must be filed within 30 days after the adoption of the Budget &  
Appropriation Ordinance.

13 day of May, 2026

  
\_\_\_\_\_  
Chief Fiscal Officer

Filed this 20<sup>th</sup> day of May, 2026

  
\_\_\_\_\_  
County Clerk