

**BUDGET & APPROPRIATION ORDINANCE**

**TOWNSHIP**

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

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

An ordinance appropriating for all town purposes for \_\_\_\_\_ Coral Township, McHenry County, Illinois, for the fiscal year beginning April 1st 2026, and ending March 31st 2027.

BE IT ORDAINED by the Board of Trustees of \_\_\_\_\_ Coral Township \_\_\_\_\_ McHenry County, Illinois.

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 town purposes of \_\_\_\_\_ Coral Township, McHenry County, Illinois, as hereinafter specified for the fiscal year beginning \_\_\_\_\_ April 1st, 2026 and ending, March 31st, 2027

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

\_\_ Town Fund

\_\_ General Assistance Fund

\_\_ Cemetary Fund

\_\_\_\_\_ , \_\_\_\_\_

		<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Actual</u>	<u>2026-2027</u> <u>Budgeted</u>
1	<b><u>GENERAL TOWN FUND</u></b>			
	<b>BEGINNING BALANCE</b> April 1st, 2026	154,724	189,277	157,626
	<b><u>REVENUES</u></b>			
311	Property Tax	125,000	131,400	137,000
342	Replacement Tax	16,000	16,000	16,000
381	Interest Income	1,700	2,100	1,500
382	Rental Income	0	0	0
389	Miscellaneous Income	400	400	400
	<b>TOTAL REVENUES:</b>	----- 143,100	----- 149,900	----- 154,900
	<b>TOTAL FUNDS AVAILABLE:</b>	297,824	339,177	312,526
	<b><u>EXPENDITURES</u></b>			
1-11	Administration	121,000	127,400	129,000
1-12	Assessor	37,000	46,000	48,500
1-13	Cemetery	6,050	6,100	7,500
#####	Transfer to Fund 404343	-----	-----	100,000
	<b>TOTAL EXPENDITURES:</b>	164,050	179,500	285,000
	Contingencies	0	0	0
	<b>TOTAL APPROPRIATIONS:</b>	164,050	179,500	285,000
	<b>ENDING BALANCE</b> ___March 31st, 2027___	133,774	159,677	27,526

		2024-2025	2025-2026	2026-2027
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
1-11	<b><u>ADMINISTRATION</u></b>			
	<b><u>PERSONNEL</u></b>			
410	Salaries	46,000	61,000	61,000
451	Health Insurance	0	0	0
453	Unemployment Insurance	0	0	0
454	Worker's Compensation	0	0	0
461	Social Security Contribution	4,600	6,100	6,100
462	Medicare Contribution	600	800	800
463	Retirement Contribution	0	0	0
		-----	-----	-----
		51,200	67,900	67,900
	<b><u>CONTRACTUAL SERVICES</u></b>			
511	Maintenance Service-Building	5,000	5,000	5,000
512	Maintenance Service-Equipment	0	0	0
531	Accounting Service	6,400	5,000	5,000
533	Legal Service	10,000	10,000	10,000
551	Postage	200	200	200
552	Telephone	2,500	2,500	2,500
553	Publishing	2,000	2,000	2,000
554	Printing	0	0	0
561	Dues	500	500	500
562	Travel Expenses	500	500	500
563	Training	1,500	1,500	1,500
571	Utilities	6,000	6,000	6,000
591	Liability Insurance	0	0	0
592	General Insurance	6,000	6,000	6,000
593	Risk Management Contribution	0	0	0
599	Contract Payment	0	0	0
		-----	-----	-----
		40,600	39,200	39,200
	<b><u>COMMODITIES</u></b>			
651	Office Supplies	500	500	500
652	Operating Supplies	500	500	500
		-----	-----	-----
		1,000	1,000	1,000
	<b><u>CAPITAL OUTLAY</u></b>			
820	Building	24,000	30,000	30,000
830	Equipment	500	500	500
		-----	-----	-----
		24,500	30,500	30,500
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	1,000	1,000	1,000
912	Cemetery Replacement Tax	0	0	0
913	Library Replacement Tax	0	0	0
		-----	-----	-----
		1,000	1,000	1,000
	<b>TOTAL ADMINISTRATION:</b>	118,300	139,600	139,600

		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budgeted</u></b>
1-12	<b><u>ASSESSOR</u></b>			
	<b><u>PERSONNEL</u></b>			
410	Salaries	27,000	36,000	36,000
451	Health Insurance	0	0	0
453	Unemployment Insurance	0	0	0
454	Worker's Compensation	0	0	0
461	Social Security Contribution	1,700	2,300	2,300
462	Medicare Contribution	0	0	0
463	Retirement Contribution	0	0	0
		-----	-----	-----
		28,700	38,300	38,300
	<b><u>CONTRACTUAL SERVICES</u></b>			
512	Maintenance Service-Equipment	0	0	0
513	Maintenance Service-Vehicle	0	0	0
551	Postage	100	100	100
552	Telephone	0	0	0
553	Publishing	0	0	0
554	Printing	0	0	0
561	Dues	0	0	0
562	Travel Expenses	1,200	1,200	1,700
563	Training	1,000	1,000	1,500
565	Publications	0	0	0
599	Contract Payment	3,000	3,000	4,000
		-----	-----	-----
		5,300	5,300	7,200
	<b><u>COMMODITIES</u></b>			
651	Office Supplies	600	600	100
	<b><u>CAPITAL OUTLAY</u></b>			
830	Equipment	1,000	1,000	1,500
840	Vehicle	0	0	0
		-----	-----	-----
		1,000	1,000	1,000
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	1,250	1,250	1,250
	<b>TOTAL ASSESSOR:</b>	36,850	45,850	49,350

		2024-2025	2025-2026	2026-2027
1-13	<b><u>CEMETERY</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	0
513	Maintenance Service-Vehicle	0	0	0
514	Maintenance Service-Road	0	0	0
517	Maintenance Service-Grounds	2,400	2,800	3,200
549	Other Professional Services	1,800	1,800	1,800
594	Rentals	0	0	0
599	Contract Payment	0	0	0
		-----	-----	-----
		4,200	4,600	5,000
	<b><u>COMMODITIES</u></b>			
612	Maintenance Supplies-Equipment	0	0	0
613	Maintenance Supplies-Vehicle	0	0	0
614	Maintenance Supplies-Road	0	0	0
617	Maintenance Supplies-Grounds	0	0	0
652	Operating Supplies	0	0	0
655	Gasoline	0	0	0
656	Diesel Fuel	0	0	0
657	Lubricants	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>CAPITAL OUTLAY</u></b>			
810	Land	1,500	1,500	1,500
830	Equipment	0	0	0
840	Vehicle	0	0	0
		-----	-----	-----
		1,500	1,500	1,500
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	500	500	500
	<b>TOTAL CEMETERY</b>	6,200	6,600	7,000

		2024-2025	2025-2026	2026-2027
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
11	<b><u>AUDIT FUND</u></b>			
	<b>BEGINNING BALANCE</b> April 1st, 2026	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>			
531	Accounting Service	0	0	0
	<b>ENDING BALANCE</b> March 31st, 2027	0	0	0
12	<b><u>INSURANCE FUND</u></b>			
	<b>BEGINNING BALANCE</b> April 1st, 2026	0	0	0
	<b><u>REVENUES</u></b>			
311	Property Tax	0	0	0
381	Interest Income	0	0	0
387	Dividend 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>			
453	Unemployment Insurance	0	0	0
454	Worker's Compensation	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>CONTRACTUAL SERVICES</u></b>			
591	Liability Insurance	0	0	0
592	General Insurance	0	0	0
593	Risk Management Contribution	0	0	0
		-----	-----	-----
		0	0	0
	<b>TOTAL EXPEND/APPROPRIATION:</b>	0	0	0
	<b>ENDING BALANCE</b> March 31st, 2027	0	0	0

		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
13	<b><u>ILLINOIS MUNICIPAL RETIREMENT FUND</u></b>			
	<b>BEGINNING BALANCE</b> April 1st, 2026	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>			
463	Retirement Contribution	0	0	0
	<b>ENDING BALANCE</b> March 31st, 2027	0	0	0
14	<b><u>SOCIAL SECURITY FUND</u></b>			
	<b>BEGINNING BALANCE</b> April 1st, 2026	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> March 31st, 2027	0	0	0

		<u>2024-2025</u>	<u>2025-2026</u>	<u>2026-2027</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
15	<b><u>GENERAL ASSISTANCE FUND</u></b>			
	<b>BEGINNING BALANCE</b> April 1st, 2026	34,509	34,716	35,037
	<b><u>REVENUES</u></b>			
311	Property Tax	0	1,000	5,000
347	Grants-State	0	0	0
381	Interest Income	200	200	200
	<b>TOTAL REVENUES:</b>	200	1,200	5,200
	<b>TOTAL FUNDS AVAILABLE:</b>	34,709	35,916	40,237
	<b><u>EXPENDITURES</u></b>			
15-11	Administration	800	800	2,600
15-31	Home Relief	13,150	13,150	14,950
	<b>TOTAL EXPENDITURES:</b>	13,950	13,950	17,550
	Contingencies	0	0	0
	<b>TOTAL APPROPRIATIONS:</b>	13,950	13,950	17,550
	<b>ENDING BALANCE</b> March 31st, 2027	20,759	21,166	22,687

	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
<b>15-11 <u>ADMINISTRATION</u></b>			
<b><u>PERSONNEL</u></b>			
410	Salaries	0	0
451	Health Insurance	0	0
453	Unemployment Insurance	0	0
454	Worker's Compensation	0	0
461	Social Security Contribution	0	0
462	Medicare Contribution	0	0
463	Retirement Contribution	0	0
		-----	-----
		0	0
<b><u>CONTRACTUAL SERVICES</u></b>			
511	Maintenance Service-Building	50	50
512	Maintenance Service-Equipment	50	50
549	Other Professional Services	600	600
551	Postage	0	0
552	Telephone	100	100
553	Publishing	0	0
554	Printing	0	0
562	Travel Expenses	0	0
594	Rentals	1,800	1,800
		-----	-----
		2,600	2,600
<b><u>COMMODITIES</u></b>			
611	Maintenance Supplies-Building	0	0
612	Maintenance Supplies-Equipment	0	0
651	Office Supplies	0	0
652	Operating Supplies	0	0
		-----	-----
		0	0
<b><u>CAPITAL OUTLAY</u></b>			
830	Equipment	0	0
<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	0	0
	<b>TOTAL ADMINISTRATION:</b>	2,600	2,600
		2,600	2,600

		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
15-31	<b><u>HOME RELIEF</u></b>			
	<b><u>CONTRACTUAL SERVICES</u></b>			
581	Physician Service	1,000	1,000	1,000
582	Hospital Service-In Patient	1,000	1,000	1,000
583	Hospital Service-Out Patient	1,000	1,000	1,000
584	Dental Service	500	500	500
585	Other Medical Services	250	250	250
586	Funeral & Burial Service	0	1,000	1,000
587	Shelter	2,000	2,000	2,000
588	Utility Payment	3,000	3,000	3,000
		-----	-----	-----
		8,750	9,750	9,750
	<b><u>COMMODITIES</u></b>			
691	Food	600	900	900
692	Personal Incidentals	100	100	100
693	Household Incidentals	200	200	200
694	Flat Grant	1,500	2,000	2,000
695	Drugs	1,000	1,000	1,000
696	Fuel	1,000	1,000	1,000
		-----	-----	-----
		4,400	5,200	5,200
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	0	0	0
	<b>TOTAL HOME RELIEF:</b>	13,150	14,950	14,950

		<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Actual</u>	<u>2026-2027</u> <u>Budgeted</u>
16	<b><u>CEMETERY FUND</u></b>			
	<b>BEGINNING BALANCE</b> APRIL 1ST, 2026	0	0	0
	<b><u>REVENUES</u></b>			
	Property Tax	0	0	0
	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>			
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	0
513	Maintenance Service-Vehicle	0	0	0
514	Maintenance Service-Road	0	0	0
517	Maintenance Service-Grounds	0	0	0
549	Other Professional Services	0	0	0
594	Rentals	0	0	0
599	Contract Payment	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>COMMODITIES</u></b>			
612	Maintenance Supplies-Equipment	0	0	0
613	Maintenance Supplies-Vehicle	0	0	0
614	Maintenance Supplies-Road	0	0	0
617	Maintenance Supplies-Grounds	0	0	0
652	Operating Supplies	0	0	0
655	Gasoline	0	0	0
656	Diesel Fuel	0	0	0
657	Lubricants	0	0	0
		-----	-----	-----
		0	0	0

		<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
		<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>
	<b><u>CAPITAL OUTLAY</u></b>			
810	Land	0	0	0
830	Equipment	0	0	0
840	Vehicle	0	0	0
		-----	-----	-----
		0	0	0
	<b><u>OTHER EXPENDITURES</u></b>			
929	Miscellaneous Expense	0	0	0
	<b>TOTAL EXPENDITURES:</b>	0	0	0
	Contingencies			
	<b>TOTAL APPROPRIATIONS:</b>	0	0	0
<b>ENDING BALANCE</b>	March 31st, 2027	0	0	0

<u>FUND</u>	<u>2024-2025</u> <u>Actual</u>	<u>2025-2026</u> <u>Actual</u>	<u>2026-2027</u> <u>Budgeted</u>
<b>BEGINNING BALANCE</b> April 1st, 2026	0	0	0
<b><u>REVENUES</u></b>			
_____	0	0	0
_____	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>			
_____	0	0	0
_____	0	0	0
	-----	-----	-----
	0	0	0
<b><u>CONTRACTUAL SERVICES</u></b>			
_____	0	0	0
_____	0	0	0
_____	0	0	0
	-----	-----	-----
	0	0	0
<b><u>COMMODITIES</u></b>			
_____	0	0	0
_____	0	0	0
	-----	-----	-----
	0	0	0
<b><u>CAPITAL OUTLAY</u></b>			
_____	0	0	0
_____	0	0	0
	-----	-----	-----
	0	0	0
<b><u>OTHER EXPENDITURES</u></b>			
_____	0	0	0
	-----	-----	-----
<b>TOTAL EXPENDITURES:</b>	0	0	0
Contingencies			
<b>TOTAL APPROPRIATIONS:</b>	0	0	0
<b>ENDING BALANCE</b> March 31st, 2027	0	0	0

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

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

follows:

1	General Town Fund	143,100	179,500	285,000
11	Audit Fund	0	0	0
12	Insurance Fund	0	0	0
13	Illinois Municipal Retirement Fund (IMRF)	0	0	0
14	Social Security Fund	0	0	0
15	General Assistance Fund	15,750	17,550	17,550
	_____ Fund			
	<b>TOTAL APPROPRIATIONS:</b>	<b>158,850</b>	<b>157150</b>	<b>302,550</b>

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 the particular amounts stated for each fund respectively in Section 2,

constituting the total appropriations in the amount of three hundred two thousand, five hundred fifty dollars Dollars

(\$ 302,550) for the fiscal year beginning \_\_\_\_\_ April 1st 2026 ending, \_\_\_\_\_ March 31st, 2027.

SECTION 6: That Section 3 shall be and is a summary of the annual Appropriation Ordinance of this Township, 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 shall be filed with the County Clerk within 30 days after adoption.

ADOPTED this 13 day of May, 2026 pursuant to a roll call vote by the Board of Trustees of Coral Township, McHenry County, Illinois.

**BOARD OF TRUSTEES**

Andy Rafferty  
[Signature]  
Thomas R. Jura  
 (E. Lince Hill)  
William Daniels

<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
✓	_____	_____
✓	_____	_____
✓	_____	_____
_____	_____	✓
✓	_____	_____

[Signature]  
 Town Clerk

William Daniels  
 Chairman

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

CERTIFICATION OF BUDGET & APPROPRIATION ORDINANCE

FILED  
McHENRY COUNTY, IL

MAY 20 2026

Joseph J. Tirio  
COUNTY CLERK

TOWNSHIP

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 Township for  
the fiscal year beginning \_\_\_\_\_, April 1st, 2026, ending March 31st, 2027  
Adopted this day of May

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and on  
behalf of \_Coral Township, McHenry County, Illinois

Appropriation Ordinance.

Dated this 13 day of May, 2026

Jack Ly  
Town Clerk

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

Joseph J. Tirio  
County Clerk

CERTIFIED ESTIMATE OF REVENUES BY SOURCE

FILED  
McHENRY COUNTY, IL

MAY 20 2026

Joseph J. Tirio  
COUNTY CLERK

TOWNSHIP

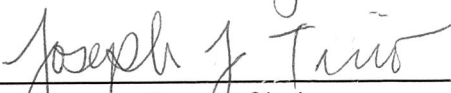
The undersigned, Supervisor, Chief Fiscal Officer, of Cocal  
Township, McHenry County, Illinois, does hereby certify that the  
estimate of revenues by source or anticipated to be received by said taxing district, is either set  
forth in said ordinance as "Revenues" or attached hereto by separate document,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

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18050) and on  
behalf of Cocal Township, 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

  
\_\_\_\_\_  
Supervisor - Chief Fiscal Officer

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

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