Nunda Township
Township Board- Regular Meeting
Agenda

March 12, 2026 at 7:00pm
Office of the Nunda Township Supervisor
3420 Bay Rd, Crystal Lake, IL 60012

1. Call To Order
2. Pledge of Allegiance
3. Roll Call
4. Public Comment (Three Minute Limit)
5. APPROVAL OF MINUTES – Township Board- Regular Meeting- February 12th, 2026
6. New Business for Approval
    a. Resolution No. 2026-03-12-01 Approving a Transfer of Budget Appropriations for the Nunda Township Town Fund
    b. Road District Warrants for approval for payment for March 12, 2026
    c. Township Warrants for approval for payment for March 12, 2026
    d. Adoption of the Annual Town Meeting Agenda for April 14, 2026 and authorization for the Township Clerk to post and publish notice thereof pursuant to 60 ILCS 1/30-5 and 60 ILCS 1/30-10
7. New Business for Discussion
8. Budget Workshop – Review and Discussion of Draft Budgets for Fiscal Year 2026–2027
    a. Town Fund Budget
    b. Township General Assistance Budget
    c. Nunda Cemeteries Budget
    d. Nunda Township Road District Budget
9. Old Business for Approval
10. Old Business for Discussion
    a. Anita Sherwood Park
    b. Office Consolidation
11. Reports by the Supervisor, Town Clerk, Highway Commissioner, Assessor, Trustees and Cemetery Board Trustees
12. Adjournment

MEETING MINUTES – BOARD OF TRUSTEES

NUNDA TOWNSHIP

STATE OF ILLINOIS }
McHenry County } SS.
Township of Nunda }

The Board of Trustees met at the Nunda Township Hall, 3510 Bay Road, Crystal Lake, Illinois, on **Thursday, February 12, 2026** at 7:00 p.m.

Meeting called to order at 7:00 p.m.

Township Clerk Kyle Bussenger recorded the following official business.

The **Pledge of Allegiance** was recited at 7:00 p.m.

Roll Call answered by

- Trustee: Karen Tynis (absent)
- Trustee: Sheila Halasz
- Trustee: Bob Murray
- Supervisor: Mike Shorten
- Trustee: Joe Bratanick

Also in attendance: Members of the public.

Public Comment:
None.

Approval of Meeting Minutes
5. Approval of January 8, 2026 Meeting Minutes
Motion: Joe Bratanick **Second:** Bob Murray
Voice Vote: All Ayes – Motion carries

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6. New Business for Approval

6A. Resolution No. 2026-02-12-01 Approving a Transfer of Budget Appropriations for the Nunda Township Road District
Motion: Bob Murray **Second:** Joe Bratanick
Voice Vote: All Ayes – Motion carries

6B: Road District Warrants for Approval for payment for February 12, 2026
Amount: $62,935.03
Motion: Bob Murray **Second:** Joe Bratanick
Voice Vote: All Ayes – Motion carries

6C. Township Warrants for Approval for payment for February 12, 2026
Amount: $25,553.04
Motion: Joe Bratanick **Second:** Bob Murray
Voice Vote: All Ayes – Motion carries

6D. Resolution No. 2026-02-12-02 Approving a Cemetery Management Agreement with Professional Cemetery Services
Motion: Bob Murray **Second:** Sheila Halasz
Voice Vote: All Ayes – Motion carries

6E. Resolution No. 2026-02-12-03 Approving the 2026 Cemetery Grounds Maintenance Contract with Professional Cemetery Services
Motion: Bob Murray **Second:** Joe Bratanick
Voice Vote: All Ayes – Motion carries

6F: Resolution to Appoint Todd McWilliams to a temporary appointment to the Nunda Township Rural fire Protection District
Motion: Joe Bratanick **Second:** Bob Murray
Voice Vote: All Ayes – Motion carries

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7. New Business for Discussion
None

8. Discussion and action to authorize the Township Clerk to make available for public inspection the Tentative Budget & Appropriation Ordinance for Nunda Township, including General Assistance, Nunda Cemeteries, and the Nunda Township Road and to authorize the publication/posting of the statutory notice pursuant to 60 ILCS 1/80-60 and 60 ILCS 1/235-30.
Motion: Joe Bratanick **Second:** Bob Murray
Voice Vote: All Ayes – Motion carries

9. Old Business for Approval
None

10. Old Business for Discussion
Anita Sherwood Park: Nothing done yet due to cold weather
Office Consolidation: Reaching out to architects to have a space study completed. Nothing yet.

Highway Commissioner Report:

28 Snow events in total thus far. Rusty was completed and fixed. Should be used as a good plow truck moving forward. Covered Bridge will undergo storm sewer cleaning. Discussion about cold patching asphalt as temps warm. Seeking new hires who specialize in garage doors and openers as wells as furnaces and boilers.

Supervisor Report:

Announced plans to travel to Springfield for county board duties and potential meetings with the TOI lobbyist, shared information about TOI Lobby Day and state discussions regarding townships, and noted that anyone interested in attending must receive board approval for travel expenses.

Trustee Report:

The Board discussed the status of the America 250 project, noting that no committee has formed yet; the plan is to gauge community interest through outreach and, if participation remains low, consider supporting other local America 250 efforts with township funds. The Board also discussed restarting the process for a potential mural under the Union Pacific railroad bridge, pending approvals, and briefly noted the historical significance of local cemeteries as a possible component of future America 250 commemorations.

Motion to Adjourn:
Motion: Joe Bratanick
Second: Bob Murray
Voice Vote: All Ayes – Motion Carries
Adjourned at: 7:38pm

Respectfully submitted,
Kyle Bussenger
Nunda Township Clerk

NUNDA TOWNSHIP, McHENRY COUNTY, ILLINOIS

RESOLUTION NO. 2026-03-12-01

RESOLUTION AUTHORIZING TRANSFER OF APPROPRIATIONS

WHEREAS, there was adopted on the 14th day of April, 2025 by the Board of Trustees of Nunda Township, McHenry County, Illinois, a Budget & Appropriation Ordinance for the fiscal year beginning April 1, 2025 and ending March 31, 2026; and

WHEREAS, it now appears that certain adjustments between appropriated line items in the Town Fund in said ordinance are desirable and necessary; and

WHEREAS, Section 3 of the Illinois Municipal Budget Law (50 ILCS 330/3), as approved July 12, 1937, as amended, authorizes transfers between the various line items within any fund in such Appropriation Ordinance not exceeding 10% of the total amount appropriated in such fund by such ordinance;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Nunda Township, McHenry County, Illinois, that:

There is hereby transferred from the unexpended balance of the line item 100-120-673 (General Insurance – TOIRMA) in the Town Fund the sum of Two Thousand Six Hundred and 00/100 Dollars ($2,600.00), which transferred sum is hereby added to the line item 100-120-675 (Liability Insurance – TOIRMA) in the same fund, making the adjusted appropriations as follows:

Line Item	Starting Amount	Transfer Amount	Adjusted Amount
100-120-673	$10,000.00	-$2,600.00	$7,400.00
100-120-675	$6,000.00	+$2,600.00	$8,600.00

This transfer shall be in full force and effect from and after this date.

PASSED AND ADOPTED by the Nunda Township Board of Trustees, McHenry County, Illinois, this 12th day of March 2026.

VOTE	Aye	Nay	Absent
Trustee Joe Bratanick Trustee Bob Murray Trustee Sheila Halasz			
Trustee Karen Tynis Supervisor Mike Shorten			

_____
Mike Shorten, Supervisor

_____
Kyle Bussenger, Town Clerk

Township Claims Audit and Payment Authorization

NUNDA TOWNSHIP ROAD DISTRICT

McHenry County, State of Illinois

Crystal Lake, Illinois

SUPERVISOR – Mike Shorten TOWN CLERK – Kyle Bussenger

PERIOD:

February 13th, 2026 Through March 12th, 2026

We, the undersigned members of **NUNDA TOWNSHIP BOARD OF TRUSTEES**, certify that we have, this 12th day of March 2026, audited the amounts due for the items specified in the claims attached and hereby authorize payment in the amount of $85,721.23 for all Road District Funds, plus payroll expenditures for the month of February 2026.

SECTION A — FUND SUMMARY

Fund Name	Amount
Permanent Hard Road	$ 80,610.18
Road District (Road and Bridge)	$ 5,111.05
TOTAL PAYMENTS FOR AUTHORIZATION	$ 85,721.23

SECTION B — PAYROLL SUMMARY (February 2026)

Description	Amount
Gross Payroll	$ 85,539.54
Employer Taxes (incl. IMRF)	$ 12,142.35
TOTAL PAYROLL DISBURSEMENTS	$ 97,681.89

IN WITNESS WHEREOF, we the members of said Board of Trustees, have hereunto set our hand on March 12, 2026. .

Board of Trustees

_____ _____

Mike Shorten, Nunda Township Supervisor

_____

_____

_____ _____

Kyle Bussenger, Nunda Township Clerk

_____

Rob Parrish, Highway Commissioner

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Perm Road			
	Apr 1, '25 - Mar 12, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401-000 · Property Tax Disbursement	2,344,234.18	2,343,368.00	866.18	100.04%
401-43 · Annexation of County Roads	0.00	0.00	0.00	0.0%
402-000 · Replacement Taxes	31,522.69	19,500.00	12,022.69	161.66%
403-000 · Traffic Fines	150.00	0.00	150.00	100.0%
404-000 · Interest - Investments	0.00	0.00	0.00	0.0%
405-000 · Miscellaneous Income				
410-010 · Recycling Income	7,069.47	0.00	7,069.47	100.0%
405-000 · Miscellaneous Income - Other	180,172.45	13,000.00	167,172.45	1,385.94%
Total 405-000 · Miscellaneous Income	187,241.92	13,000.00	174,241.92	1,440.32%
406-000 · Grant Revenue - DCEO Grant	0.00	0.00	0.00	0.0%
407-000 · Services & Materials	0.00	0.00	0.00	0.0%
408-000 · Bus Fare	0.00	0.00	0.00	0.0%
409-000 · Street Lighting	0.00	0.00	0.00	0.0%
411-000 · ROW & Culvert Permit Fees	150.00	0.00	150.00	100.0%
415-000 · Interest - County Treasurer	344.75	0.00	344.75	100.0%
420-000 · Equipment Sales	195,356.76	157,500.00	37,856.76	124.04%
430-000 · IGA Services & Material Reimbur	86,564.69	0.00	86,564.69	100.0%
Total Income	2,845,564.99	2,533,368.00	312,196.99	112.32%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	2,845,564.99	2,533,368.00	312,196.99	112.32%
Expense				
120-000 · Administration - General				
120-620 · Accounting Services	11,242.79	11,250.00	-7.21	99.94%
120-621 · Legal Services	0.00	0.00	0.00	0.0%
120-650 · MCRide Dues	0.00	0.00	0.00	0.0%
120-652 · Travel Expense	0.00	0.00	0.00	0.0%
120-654 · Office Expense	0.00	0.00	0.00	0.0%
120-673 · Worker's Compensation Ins	0.00	0.00	0.00	0.0%
120-674 · Insurance Reserve	0.00	0.00	0.00	0.0%
120-675 · Liability Insurance	0.00	0.00	0.00	0.0%
120-676 · Health Insurance	117,660.31	124,000.00	-6,339.69	94.89%
120-677 · Employee Physicals	0.00	0.00	0.00	0.0%
120-678 · Employee contributions to healt	0.00	0.00	0.00	0.0%
120-679 · Unemployment Compensation	3,057.70	18,000.00	-14,942.30	16.99%
120-680 · Child Support	0.00	0.00	0.00	0.0%
120-681 · IMRF Expense	0.00	0.00	0.00	0.0%
120-765 · Township Garage - Principal	0.00	0.00	0.00	0.0%
120-766 · Township Garage - Interest	0.00	0.00	0.00	0.0%
120-000 · Administration - General - Other	0.00	0.00	0.00	0.0%
Total 120-000 · Administration - General	131,960.80	153,250.00	-21,289.20	86.11%
170-000 · Road Division				
170-601 · Salaries	1,144,665.92	1,315,000.00	-170,334.08	87.05%
170-610 · Engineering Services	0.00	0.00	0.00	0.0%
170-616 · Materials for Maint. of Roads	0.00	0.00	0.00	0.0%
170-619 · Professional Services	35,676.75	40,000.00	-4,323.25	89.19%
170-620 · Ice Control	14,962.15	15,000.00	-37.85	99.75%
170-625 · Rental	0.00	0.00	0.00	0.0%
170-634 · Maintenance/Operating Supplies	0.00	0.00	0.00	0.0%
170-636 · Maintenance Personnel	12,759.40	25,000.00	-12,240.60	51.04%
170-642 · Road Improvements	613,085.94	628,000.00	-14,914.06	97.63%
170-645 · Street Lighting	0.00	0.00	0.00	0.0%
170-646 · Road Striping	0.00	0.00	0.00	0.0%
170-647 · Road Repair	0.00	0.00	0.00	0.0%
170-648 · Gasoline & Oil	88,759.50	136,100.00	-47,340.50	65.22%
170-650 · County Roads IGA	0.00	0.00	0.00	0.0%
170-662 · Signs & Posts	0.00	0.00	0.00	0.0%

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Perm Road			
	Apr 1, '25 - Mar 12, 26	Budget	$ Over Budget	% of Budget
170-663 · Road Safety Programs	0.00	0.00	0.00	0.0%
170-701 · Contingency	0.00	0.00	0.00	0.0%
170-000 · Road Division - Other	0.00	0.00	0.00	0.0%
Total 170-000 · Road Division	1,909,909.66	2,159,100.00	-249,190.34	88.46%
180-000 · Bridge Division				
180-633 · Bridge Maint/Repair/Storm Water	0.00	0.00	0.00	0.0%
180-000 · Bridge Division - Other	0.00	0.00	0.00	0.0%
Total 180-000 · Bridge Division	0.00	0.00	0.00	0.0%
190-000 · Equipment Division				
190-626 · Maintenance & Purchases	303,787.03	412,500.00	-108,712.97	73.65%
190-628 · Payments	0.00	0.00	0.00	0.0%
190-000 · Equipment Division - Other	24.14	0.00	24.14	100.0%
Total 190-000 · Equipment Division	303,811.17	412,500.00	-108,688.83	73.65%
200.000 · Building Division				
200-634 · Maintenance/Facility Improvemen	63,635.44	62,000.00	1,635.44	102.64%
200-635 · Recycling	15,249.77	24,000.00	-8,750.23	63.54%
200-670 · Utilities	35,613.85	38,000.00	-2,386.15	93.72%
200-671 · Contingency	0.00	0.00	0.00	0.0%
200-675 · Land Acquisition	0.00	0.00	0.00	0.0%
200.000 · Building Division - Other	0.00	0.00	0.00	0.0%
Total 200.000 · Building Division	114,499.06	124,000.00	-9,500.94	92.34%
22-000 · Other				
220-659 · Monitoring System - Gas Tank	0.00	0.00	0.00	0.0%
22-000 · Other - Other	0.00	0.00	0.00	0.0%
Total 22-000 · Other	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	3,041.80	0.00	3,041.80	100.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	2,463,222.49	2,848,850.00	-385,627.51	86.46%
Net Ordinary Income	382,342.50	-315,482.00	697,824.50	-121.19%
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Other Expense				
Transfer Out	976.01	0.00	976.01	100.0%
80000 · Ask My Accountant	0.00	0.00	0.00	0.0%
Total Other Expense	976.01	0.00	976.01	100.0%
Net Other Income	-976.01	0.00	-976.01	100.0%
Net Income	**381,366.49**	**-315,482.00**	**696,848.49**	**-120.88%**

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Apr 1, '25 - Mar 12, 26
Ordinary Income/Expense	
Income	
401-000 · Property Tax Disbursement	363,008.31
401-43 · Annexation of County Roads	0.00
402-000 · Replacement Taxes	37,986.03
403-000 · Traffic Fines	2,011.00
404-000 · Interest - Investments	36,043.63
405-000 · Miscellaneous Income	
410-010 · Recycling Income	728.58
405-000 · Miscellaneous Income - Other	6,221.08
Total 405-000 · Miscellaneous Income	6,949.66
406-000 · Grant Revenue - DCEO Grant	0.00
407-000 · Services & Materials	0.00
408-000 · Bus Fare	0.00
409-000 · Street Lighting	962.34
411-000 · ROW & Culvert Permit Fees	11,185.84
415-000 · Interest - County Treasurer	81.24
420-000 · Equipment Sales	0.00
430-000 · IGA Services & Material Reimbur	0.00
Total Income	458,228.05
Cost of Goods Sold	
50000 · Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	458,228.05
Expense	
120-000 · Administration - General	
120-620 · Accounting Services	0.00
120-621 · Legal Services	0.00
120-650 · MCRide Dues	0.00
120-652 · Travel Expense	0.00
120-654 · Office Expense	21,155.97
120-673 · Worker's Compensation Ins	0.00
120-674 · Insurance Reserve	0.00
120-675 · Liability Insurance	0.00
120-676 · Health Insurance	0.00
120-677 · Employee Physicals	0.00
120-678 · Employee contributions to healt	0.00
120-679 · Unemployment Compensation	0.00
120-680 · Child Support	0.00
120-681 · IMRF Expense	0.00
120-765 · Township Garage - Principal	0.00
120-766 · Township Garage - Interest	0.00

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Apr 1, '25 - Mar 12, 26
120-000 · Administration - General - Other	0.00
Total 120-000 · Administration - General	21,155.97
170-000 · Road Division	
170-601 · Salaries	0.00
170-610 · Engineering Services	0.00
170-616 · Materials for Maint. of Roads	0.00
170-619 · Professional Services	0.00
170-620 · Ice Control	0.00
170-625 · Rental	0.00
170-634 · Maintenance/Operating Supplies	0.00
170-636 · Maintenance Personnel	0.00
170-642 · Road Improvements	26,935.46
170-645 · Street Lighting	27,906.22
170-646 · Road Striping	0.00
170-647 · Road Repair	430,444.84
170-648 · Gasoline & Oil	0.00
170-650 · County Roads IGA	0.00
170-662 · Signs & Posts	0.00
170-663 · Road Safety Programs	0.00
170-701 · Contingency	0.00
170-000 · Road Division - Other	0.00
Total 170-000 · Road Division	485,286.52
180-000 · Bridge Division	
180-633 · Bridge Maint/Repair/Storm Water	0.00
180-000 · Bridge Division - Other	0.00
Total 180-000 · Bridge Division	0.00
190-000 · Equipment Division	
190-626 · Maintenance & Purchases	0.00
190-628 · Payments	0.00
190-000 · Equipment Division - Other	0.00
Total 190-000 · Equipment Division	0.00
200.000 · Building Division	
200-634 · Maintenance/Facility Improvemen	0.00
200-635 · Recycling	0.00
200-670 · Utilities	0.00
200-671 · Contingency	0.00
200-675 · Land Acquisition	0.00
200.000 · Building Division - Other	0.00
Total 200.000 · Building Division	0.00
22-000 · Other	
220-659 · Monitoring System - Gas Tank	0.00
22-000 · Other - Other	0.00

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Apr 1, '25 - Mar 12, 26
Total 22-000 · Other	0.00
66000 · Payroll Expenses	0.00
66900 · Reconciliation Discrepancies	0.00
Total Expense	506,442.49
Net Ordinary Income	-48,214.44
Other Income/Expense	
Other Income	
Transfer In	0.00
Total Other Income	0.00
Other Expense	
Transfer Out	0.00
80000 · Ask My Accountant	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	**-48,214.44**

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Road & Bridge	
	Budget	$ Over Budget
Ordinary Income/Expense		
Income		
401-000 · Property Tax Disbursement	384,047.00	-21,038.69
401-43 · Annexation of County Roads	0.00	0.00
402-000 · Replacement Taxes	15,800.00	22,186.03
403-000 · Traffic Fines	7,667.00	-5,656.00
404-000 · Interest - Investments	0.00	36,043.63
405-000 · Miscellaneous Income		
410-010 · Recycling Income	0.00	728.58
405-000 · Miscellaneous Income - Other	0.00	6,221.08
Total 405-000 · Miscellaneous Income	0.00	6,949.66
406-000 · Grant Revenue - DCEO Grant	0.00	0.00
407-000 · Services & Materials	0.00	0.00
408-000 · Bus Fare	50.00	-50.00
409-000 · Street Lighting	1,500.00	-537.66
411-000 · ROW & Culvert Permit Fees	6,000.00	5,185.84
415-000 · Interest - County Treasurer	0.00	81.24
420-000 · Equipment Sales	0.00	0.00
430-000 · IGA Services & Material Reimbur	0.00	0.00
Total Income	415,064.00	43,164.05
Cost of Goods Sold		
50000 · Cost of Goods Sold	0.00	0.00
Total COGS	0.00	0.00
Gross Profit	415,064.00	43,164.05
Expense		
120-000 · Administration - General		
120-620 · Accounting Services	1,500.00	-1,500.00
120-621 · Legal Services	0.00	0.00
120-650 · MCRide Dues	5,000.00	-5,000.00
120-652 · Travel Expense	0.00	0.00
120-654 · Office Expense	40,000.00	-18,844.03
120-673 · Worker's Compensation Ins	0.00	0.00
120-674 · Insurance Reserve	0.00	0.00
120-675 · Liability Insurance	0.00	0.00
120-676 · Health Insurance	0.00	0.00
120-677 · Employee Physicals	0.00	0.00
120-678 · Employee contributions to healt	0.00	0.00
120-679 · Unemployment Compensation	0.00	0.00
120-680 · Child Support	0.00	0.00
120-681 · IMRF Expense	0.00	0.00
120-765 · Township Garage - Principal	0.00	0.00
120-766 · Township Garage - Interest	0.00	0.00

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Road & Bridge	
	Budget	$ Over Budget
120-000 · Administration - General - Other	0.00	0.00
Total 120-000 · Administration - General	46,500.00	-25,344.03
170-000 · Road Division		
170-601 · Salaries	0.00	0.00
170-610 · Engineering Services	0.00	0.00
170-616 · Materials for Maint. of Roads	0.00	0.00
170-619 · Professional Services	0.00	0.00
170-620 · Ice Control	0.00	0.00
170-625 · Rental	0.00	0.00
170-634 · Maintenance/Operating Supplies	0.00	0.00
170-636 · Maintenance Personnel	0.00	0.00
170-642 · Road Improvements	25,000.00	1,935.46
170-645 · Street Lighting	37,500.00	-9,593.78
170-646 · Road Striping	0.00	0.00
170-647 · Road Repair	455,000.00	-24,555.16
170-648 · Gasoline & Oil	0.00	0.00
170-650 · County Roads IGA	0.00	0.00
170-662 · Signs & Posts	0.00	0.00
170-663 · Road Safety Programs	0.00	0.00
170-701 · Contingency	50,000.00	-50,000.00
170-000 · Road Division - Other	0.00	0.00
Total 170-000 · Road Division	567,500.00	-82,213.48
180-000 · Bridge Division		
180-633 · Bridge Maint/Repair/Storm Water	25,000.00	-25,000.00
180-000 · Bridge Division - Other	0.00	0.00
Total 180-000 · Bridge Division	25,000.00	-25,000.00
190-000 · Equipment Division		
190-626 · Maintenance & Purchases	0.00	0.00
190-628 · Payments	0.00	0.00
190-000 · Equipment Division - Other	0.00	0.00
Total 190-000 · Equipment Division	0.00	0.00
200.000 · Building Division		
200-634 · Maintenance/Facility Improvemen	0.00	0.00
200-635 · Recycling	0.00	0.00
200-670 · Utilities	0.00	0.00
200-671 · Contingency	0.00	0.00
200-675 · Land Acquisition	0.00	0.00
200.000 · Building Division - Other	0.00	0.00
Total 200.000 · Building Division	0.00	0.00
22-000 · Other		
220-659 · Monitoring System - Gas Tank	0.00	0.00
22-000 · Other - Other	0.00	0.00

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	Road & Bridge	
	Budget	$ Over Budget
Total 22-000 · Other	0.00	0.00
66000 · Payroll Expenses	0.00	0.00
66900 · Reconciliation Discrepancies	0.00	0.00
Total Expense	639,000.00	-132,557.51
Net Ordinary Income	-223,936.00	175,721.56
Other Income/Expense		
Other Income		
Transfer In	0.00	0.00
Total Other Income	0.00	0.00
Other Expense		
Transfer Out	0.00	0.00
80000 · Ask My Accountant	0.00	0.00
Total Other Expense	0.00	0.00
Net Other Income	0.00	0.00
Net Income	**-223,936.00**	**175,721.56**

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	% of Budget
Ordinary Income/Expense	
Income	
401-000 · Property Tax Disbursement	94.52%
401-43 · Annexation of County Roads	0.0%
402-000 · Replacement Taxes	240.42%
403-000 · Traffic Fines	26.23%
404-000 · Interest - Investments	100.0%
405-000 · Miscellaneous Income	
410-010 · Recycling Income	100.0%
405-000 · Miscellaneous Income - Other	100.0%
Total 405-000 · Miscellaneous Income	100.0%
406-000 · Grant Revenue - DCEO Grant	0.0%
407-000 · Services & Materials	0.0%
408-000 · Bus Fare	0.0%
409-000 · Street Lighting	64.16%
411-000 · ROW & Culvert Permit Fees	186.43%
415-000 · Interest - County Treasurer	100.0%
420-000 · Equipment Sales	0.0%
430-000 · IGA Services & Material Reimbur	0.0%
Total Income	110.4%
Cost of Goods Sold	
50000 · Cost of Goods Sold	0.0%
Total COGS	0.0%
Gross Profit	110.4%
Expense	
120-000 · Administration - General	
120-620 · Accounting Services	0.0%
120-621 · Legal Services	0.0%
120-650 · MCRide Dues	0.0%
120-652 · Travel Expense	0.0%
120-654 · Office Expense	52.89%
120-673 · Worker's Compensation Ins	0.0%
120-674 · Insurance Reserve	0.0%
120-675 · Liability Insurance	0.0%
120-676 · Health Insurance	0.0%
120-677 · Employee Physicals	0.0%
120-678 · Employee contributions to healt	0.0%
120-679 · Unemployment Compensation	0.0%
120-680 · Child Support	0.0%
120-681 · IMRF Expense	0.0%
120-765 · Township Garage - Principal	0.0%
120-766 · Township Garage - Interest	0.0%

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	% of Budget
120-000 · Administration - General - Other	0.0%
Total 120-000 · Administration - General	45.5%
170-000 · Road Division	
170-601 · Salaries	0.0%
170-610 · Engineering Services	0.0%
170-616 · Materials for Maint. of Roads	0.0%
170-619 · Professional Services	0.0%
170-620 · Ice Control	0.0%
170-625 · Rental	0.0%
170-634 · Maintenance/Operating Supplies	0.0%
170-636 · Maintenance Personnel	0.0%
170-642 · Road Improvements	107.74%
170-645 · Street Lighting	74.42%
170-646 · Road Striping	0.0%
170-647 · Road Repair	94.6%
170-648 · Gasoline & Oil	0.0%
170-650 · County Roads IGA	0.0%
170-662 · Signs & Posts	0.0%
170-663 · Road Safety Programs	0.0%
170-701 · Contingency	0.0%
170-000 · Road Division - Other	0.0%
Total 170-000 · Road Division	85.51%
180-000 · Bridge Division	
180-633 · Bridge Maint/Repair/Storm Water	0.0%
180-000 · Bridge Division - Other	0.0%
Total 180-000 · Bridge Division	0.0%
190-000 · Equipment Division	
190-626 · Maintenance & Purchases	0.0%
190-628 · Payments	0.0%
190-000 · Equipment Division - Other	0.0%
Total 190-000 · Equipment Division	0.0%
200.000 · Building Division	
200-634 · Maintenance/Facility Improvemen	0.0%
200-635 · Recycling	0.0%
200-670 · Utilities	0.0%
200-671 · Contingency	0.0%
200-675 · Land Acquisition	0.0%
200.000 · Building Division - Other	0.0%
Total 200.000 · Building Division	0.0%
22-000 · Other	
220-659 · Monitoring System - Gas Tank	0.0%
22-000 · Other - Other	0.0%

Nunda Township Road District
Profit & Loss Budget vs. Actual
April 1, 2025 through March 12, 2026

	% of Budget
Total 22-000 · Other	0.0%
66000 · Payroll Expenses	0.0%
66900 · Reconciliation Discrepancies	0.0%
Total Expense	79.26%
Net Ordinary Income	21.53%
Other Income/Expense	
Other Income	
Transfer In	0.0%
Total Other Income	0.0%
Other Expense	
Transfer Out	0.0%
80000 · Ask My Accountant	0.0%
Total Other Expense	0.0%
Net Other Income	0.0%
Net Income	**21.53%**

Township Claims Audit and Payment Authorization

NUNDA TOWNSHIP

McHenry County, State of Illinois
Crystal Lake, Illinois

SUPERVISOR – Mike Shorten TOWN CLERK – Kyle Bussenger

PERIOD:

February 13th, 2026 through March 12th, 2026

We the undersigned members of **NUNDA TOWNSHIP BOARD OF TRUSTEES**, certify that we have, this 12th day of March 2026, audited the amounts due for the items specified in the claims attached and hereby authorize payment in the amount of $15,403.47 for all Town Funds, plus Payroll Expenditures for the month of February 2026.

SECTION A — FUND SUMMARY

Fund Name	Amount
Town	$15,403.47
General Assistance	$0.00
Cemetery	$0
TOTAL PAYMENTS FOR AUTHORIZATION	$15,403.47

SECTION B — PAYROLL SUMMARY (February 2026)

Description	Amount
Gross Payroll	$44,708.37
Employer Taxes (incl. IMRF)	$5,271.05
TOTAL PAYROLL DISBURSEMENTS	$49,979.42

IN WITNESS WHEREOF, we the members of said Board of Trustees, have hereunto set our hand on March 12th, 2026.

Board of Trustees

_____ _____

Mike Shorten, Nunda Township Supervisor

_____

_____

_____ _____

Kyle Bussenger, Nunda Township Clerk

Nunda Township
Monthly Bills
For Approval March 12, 2026

	Num	Account	Class	Paid	Open Balance	Amount
AFLAC						
	3258061	201-003 · Employees AFLAC	Town	Paid		165.68
Total AFLAC					0.00	165.68
Ameritas Life Insurance						
	March 2026	110-676 · Health Insurance	Town	Paid		88.32
	March 2026	110-676 · Health Insurance	Town	Paid		45.60
	March 2026	140-676 · Health Insurance	Town	Paid		512.56
Total Ameritas Life Insurance					0.00	646.48
AT & T 815-459-4011						
	2026.02.11	120-670 · Utilities	Town	Paid		22.55
Total AT & T 815-459-4011					0.00	22.55
Blue Cross Blue Shield						
	March 2026	110-676 · Health Insurance	Town	Paid		1,525.52
	March 2026	140-676 · Health Insurance	Town	Paid		6,636.00
	March 2026	201-004 · Employee Health Insurance	Town	Paid		906.83
Total Blue Cross Blue Shield					0.00	9,068.35
BTI Communications Group						
	82537	220-890 · Community Relations	Town	Unpaid	385.20	385.20
Total BTI Communications Group					385.20	385.20
Clarity Technology Group						
	84005	140-626 · Equipment Purchase	Town	Unpaid	1,175.00	1,175.00
	84188	140-626 · Equipment Purchase	Town	Unpaid	220.00	220.00
Total Clarity Technology Group					1,395.00	1,395.00
ComEd #2000						
	2026.02.23	120-670 · Utilities	Town	Unpaid	433.19	433.19
Total ComEd #2000					433.19	433.19
ComEd #4000						
	2026.02.23	120-670 · Utilities	Town	Unpaid	141.21	141.21
Total ComEd #4000					141.21	141.21
CoStar Realty Information						
	123675987	140-657 · Publications & Subscriptions	Town	Unpaid	829.46	829.46
Total CoStar Realty Information					829.46	829.46
Employee Benefits Corporation						
	528376	110-676 · Health Insurance	Town	Paid		48.00
	528376	140-676 · Health Insurance	Town	Paid		72.00
	5239511	110-676 · Health Insurance	Town	Paid		48.00
	5239511	140-676 · Health Insurance	Town	Paid		72.00
	5272693	110-676 · Health Insurance	Town	Paid		16.68
	5272693	140-676 · Health Insurance	Town	Paid		33.32
Total Employee Benefits Corporation					0.00	290.00
FNBO/First Bankcard SUPER 2473						
	2026.02.26	220-890 · Community Relations	Town	Paid		26.50
	2026.02.26	120-654 · Office Expense	Town	Paid		3.28
	2026.02.26	130-654 · Office Expense	Town	Paid		21.44
	2026.02.26	130-654 · Office Expense	Town	Paid		96.14
	2026.02.26	130-654 · Office Expense	Town	Paid		2.99
	2026.02.26	120-654 · Office Expense	GA	Paid		
	2026.02.26	130-654 · Office Expense	Town	Paid		215.69
Total FNBO/First Bankcard SUPER 2473					0.00	366.04
Hinckley Springs						
	21342111022126	120-670 · Utilities	Town	Paid		185.35
Total Hinckley Springs					0.00	185.35
NCPERS Group Insurance						
	3217032026	140-676 · Health Insurance	Town	Paid		16.00
	3217032026	102-001 · Due from PHR - NCPERS	Town	Paid		64.00
	3217032026EFTFEE	120-690 · Miscellaneous Expense	Town	Paid		0.80
Total NCPERS Group Insurance					0.00	80.80
Nicor #38-70-33-1000 3 (SUPER)						
	PE2026.02.06	120-670 · Utilities	Town	Paid		189.20
Total Nicor #38-70-33-1000 3 (SUPER)					0.00	189.20
Nicor #74-30-67-1000 0 (TH)						
	2026.02.26	120-670 · Utilities	Town	Paid		521.95
Total Nicor #74-30-67-1000 0 (TH)					0.00	521.95
Nunda Township Road District						
	2026.03.03	140-640 · Car Expense	Town	Unpaid	129.76	129.76
Total Nunda Township Road District					129.76	129.76
Orkin						
	292011744	120-632 · Maintenance Expense	Town	Unpaid	112.83	112.83
Total Orkin					112.83	112.83
Principal - Town						
	March 2026	110-676 · Health Insurance	Town	Paid		60.02
	March 2026	140-676 · Health Insurance	Town	Paid		78.64

Nunda Township
Monthly Bills
For Approval March 12, 2026

	Num	Account	Class	Paid	Open Balance	Amount
Total Principal - Town					0.00	138.66
Verizon						
	6136568793	130-672 · Telephone/Internet	Town	Paid		69.24
Total Verizon					0.00	69.24
VSP Of Illinois						
	824601783	110-676 · Health Insurance	Town	Paid		19.65
	824601783	140-676 · Health Insurance	Town	Paid		96.61
	824810855	110-676 · Health Insurance	Town	Paid		19.65
	824810855	140-676 · Health Insurance	Town	Paid		96.61
Total VSP Of Illinois					0.00	232.52
TOTAL					**3,426.65**	**15,403.47**

Nunda Township
Profit & Loss Budget vs. Actual
April 1, 2025 through March 11, 2026

	Town			
	Apr 1, '25 - Mar 11, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
100-400 · Income				
401-000 · Property Tax Disbursement	1,002,745.56	999,972.85	2,772.71	100.28%
402-000 · Replacement Taxes	32,807.41	20,000.00	12,807.41	164.04%
405-000 · Miscellaneous Income	2,175.74	500.00	1,675.74	435.15%
406-000 · Interest	36,445.61	0.00	36,445.61	100.0%
410-000 · Insurance Dividend	0.00	3,000.00	-3,000.00	0.0%
411-000 · Town Hall/Chair Rental	1,055.00	500.00	555.00	211.0%
415-000 · Interest - County Treasurer	156.87	100.00	56.87	156.87%
Total 100-400 · Income	1,075,386.19	1,024,072.85	51,313.34	105.01%
Total Income	1,075,386.19	1,024,072.85	51,313.34	105.01%
Gross Profit	1,075,386.19	1,024,072.85	51,313.34	105.01%
Expense				
Bank Service Fee	2,192.78	0.00	2,192.78	100.0%
110-500 · Compensation - Town Officers				
110-501 · Supervisor	75,367.04	80,608.00	-5,240.96	93.5%
110-502 · Town Clerk	13,038.43	14,500.00	-1,461.57	89.92%
110-503 · Assessor	82,843.25	93,069.00	-10,225.75	89.01%
110-504 · Highway Commissioner	96,707.70	108,445.62	-11,737.92	89.18%
110-505 · Board of Trustees	5,400.00	8,400.00	-3,000.00	64.29%
110-506 · Road District Treasurer	846.30	1,000.00	-153.70	84.63%
110-507 · Cemetery Trustees	1,125.09	1,500.00	-374.91	75.01%
110-676 · Health Insurance	19,660.13	80,000.00	-60,339.87	24.58%
110-680 · Social Security Tax	21,389.24	25,000.00	-3,610.76	85.56%
110-681 · IMRF	13,440.90	15,000.00	-1,559.10	89.61%
Total 110-500 · Compensation - Town Officers	329,818.08	427,522.62	-97,704.54	77.15%
120-000 · Administration - General				
120-612 · Moderator	150.00	150.00	0.00	100.0%
120-614 · Deputy Clerk	0.00	500.00	-500.00	0.0%
120-619 · Professional Services	565.71	1,000.00	-434.29	56.57%
120-620 · Accounting Services	20,579.17	27,500.00	-6,920.83	74.83%
120-621 · Legal Services	27,989.07	40,000.00	-12,010.93	69.97%
120-623 · Professional Improvement	185.00	500.00	-315.00	37.0%
120-626 · Equipment Purchase	2,337.22	4,000.00	-1,662.78	58.43%
120-632 · Maintenance Expense	7,448.27	20,000.00	-12,551.73	37.24%
120-651 · Dues - township Officials	1,181.47	1,300.00	-118.53	90.88%
120-652 · Travel Expense	15.40	250.00	-234.60	6.16%
120-658 · Publishing	475.30	1,000.00	-524.70	47.53%
120-670 · Utilities	10,288.55	15,000.00	-4,711.45	68.59%
120-673 · General Insurance - TOIRMA	5,305.00	10,000.00	-4,695.00	53.05%
120-675 · Liability Insurance - TOIRMA	8,496.00	6,000.00	2,496.00	141.6%
120-678 · Worker's Comp - TOIRMA	5,062.00	6,000.00	-938.00	84.37%
120-679 · Unemployment Compensation	206.55	0.00	206.55	100.0%
120-690 · Miscellaneous Expense	2.25	0.00	2.25	100.0%
Total 120-000 · Administration - General	90,286.96	133,200.00	-42,913.04	67.78%
130-000 · Administration - Supervisor				
130-601 · Staff Salaries	9,066.31	39,500.00	-30,433.69	22.95%
130-623 · Professional Improvement	235.00	1,000.00	-765.00	23.5%
130-652 · Travel Expenses	277.62	500.00	-222.38	55.52%
130-654 · Office Expense	10,065.83	11,500.00	-1,434.17	87.53%
130-672 · Telephone/Internet	2,006.74	3,000.00	-993.26	66.89%
130-679 · Unemployment Compensation	19.77	1,000.00	-980.23	1.98%
130-680 · Social Security Tax	693.57	3,000.00	-2,306.43	23.12%

Nunda Township
Profit & Loss Budget vs. Actual
April 1, 2025 through March 11, 2026

	Town			
	Apr 1, '25 - Mar 11, 26	Budget	$ Over Budget	% of Budget
130-681 · IMRF	-65.83	2,500.00	-2,565.83	-2.63%
130-690 · Miscellaneous Expense	168.74	1,000.00	-831.26	16.87%
Total 130-000 · Administration - Supervisor	22,467.75	63,000.00	-40,532.25	35.66%
140-000 · Adminstration - Assessor				
140-601 · Staff Salaries	293,474.50	340,706.00	-47,231.50	86.14%
140-602 · Salaries Overtime	3,168.04	10,000.00	-6,831.96	31.68%
140-611 · Professional Services	2,500.00	8,500.00	-6,000.00	29.41%
140-623 · Professional Improvement	1,962.98	4,000.00	-2,037.02	49.08%
140-626 · Equipment Purchase	1,395.00	4,000.00	-2,605.00	34.88%
140-629 · Computer Expense	36,093.70	37,000.00	-906.30	97.55%
140-640 · Car Expense	2,199.13	5,500.00	-3,300.87	39.98%
140-649 · Dues	610.00	1,000.00	-390.00	61.0%
140-652 · Travel Expense	0.00	100.00	-100.00	0.0%
140-654 · Office Expense	1,893.33	3,000.00	-1,106.67	63.11%
140-655 · Postage	4.81	400.00	-395.19	1.2%
140-656 · Printing	107.52	500.00	-392.48	21.5%
140-657 · Publications & Subscriptions	12,931.02	16,000.00	-3,068.98	80.82%
140-660 · Maintenance	1,240.54	2,000.00	-759.46	62.03%
140-672 · Telephone/Internet	2,691.82	4,000.00	-1,308.18	67.3%
140-676 · Health Insurance	75,269.33	105,000.00	-29,730.67	71.69%
140-679 · Unemployment Compensation	1,840.56	3,000.00	-1,159.44	61.35%
140-680 · Social Security Taxes	21,631.25	30,000.00	-8,368.75	72.1%
140-681 · IMRF	12,014.02	16,000.00	-3,985.98	75.09%
140-690 · Miscellaneous Expense	847.38	2,500.00	-1,652.62	33.9%
140-691 · Contingencies	0.00	20,000.00	-20,000.00	0.0%
140-692 · Digital Transfer	5,000.00	5,000.00	0.00	100.0%
Total 140-000 · Adminstration - Assessor	476,874.93	618,206.00	-141,331.07	77.14%
160-000 · Township Park				
160-695 · Park & Grounds Maintenance	0.00	5,000.00	-5,000.00	0.0%
Total 160-000 · Township Park	0.00	5,000.00	-5,000.00	0.0%
220-000 · Other				
220-890 · Community Relations	1,622.70	2,500.00	-877.30	64.91%
220-895 · Mosquito Abatement	0.00	1,000.00	-1,000.00	0.0%
220-900 · Contingencies	0.00	5,000.00	-5,000.00	0.0%
220-901 · Capital Improvements	5,636.34	36,500.00	-30,863.66	15.44%
Total 220-000 · Other	7,259.04	45,000.00	-37,740.96	16.13%
330-855 · Ordinance Expense	125.00	2,500.00	-2,375.00	5.0%
Total Expense	929,024.54	1,294,428.62	-365,404.08	71.77%
Net Ordinary Income	146,361.65	-270,355.77	416,717.42	-54.14%
Net Income	**146,361.65**	**-270,355.77**	**416,717.42**	**-54.14%**

Nunda Township
Profit & Loss Budget vs. Actual
April 1, 2025 through March 11, 2026

	GA			
	Apr 1, '25 - Mar 11, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
100-400 · Income				
402-000 · Replacement Taxes	5,464.65	3,000.00	2,464.65	182.16%
Total 100-400 · Income	5,464.65	3,000.00	2,464.65	182.16%
Total Income	5,464.65	3,000.00	2,464.65	182.16%
Gross Profit	5,464.65	3,000.00	2,464.65	182.16%
Expense				
120-000 · Administration - General				
120-620 · Accounting Services	104.45	600.00	-495.55	17.41%
120-621 · Legal Services	0.00	500.00	-500.00	0.0%
120-623 · Professional Improvement	0.00	500.00	-500.00	0.0%
120-654 · Office Expense	1,327.93	2,500.00	-1,172.07	53.12%
120-682 · Catastrophic Insurance	0.00	2,500.00	-2,500.00	0.0%
Total 120-000 · Administration - General	1,432.38	6,600.00	-5,167.62	21.7%
210-000 · Home Relief Division				
210-706 · Medical & Dental	0.00	500.00	-500.00	0.0%
210-709 · Shelter	3,373.00	36,000.00	-32,627.00	9.37%
210-710 · Utilities	786.37	20,000.00	-19,213.63	3.93%
210-711 · Food	0.00	5,000.00	-5,000.00	0.0%
210-712 · Personal Allowance	500.00	3,000.00	-2,500.00	16.67%
210-715 · Transportation	150.00	2,000.00	-1,850.00	7.5%
Total 210-000 · Home Relief Division	4,809.37	66,500.00	-61,690.63	7.23%
Total Expense	6,241.75	73,100.00	-66,858.25	8.54%
Net Ordinary Income	-777.10	-70,100.00	69,322.90	1.11%
Net Income	-777.10	-70,100.00	69,322.90	1.11%

Nunda Township
Profit & Loss Budget vs. Actual
April 1, 2025 through March 11, 2026

	Cemetery			
	Apr 1, '25 - Mar 11, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
100-400 · Income				
401-000 · Property Tax Disbursement	23,372.79	23,299.12	73.67	100.32%
402-000 · Replacement Taxes	476.10	400.00	76.10	119.03%
403-000 · Grave Sale All Inclusive	0.00	3,900.00	-3,900.00	0.0%
404-000 · Interest- Investment	288.41	0.00	288.41	100.0%
406-000 · Interest	1,491.17	10.00	1,481.17	14,911.7%
415-000 · Interest - County Treasurer	3.66	0.00	3.66	100.0%
417-000 · Burial Permit Fee	500.00	0.00	500.00	100.0%
Total 100-400 · Income	26,132.13	27,609.12	-1,476.99	94.65%
Total Income	26,132.13	27,609.12	-1,476.99	94.65%
Gross Profit	26,132.13	27,609.12	-1,476.99	94.65%
Expense				
150-000 · Cemetery				
150-601 · Township Administration	0.00	1,500.00	-1,500.00	0.0%
150-602 · Cemetery Improvements	39.02	5,000.00	-4,960.98	0.78%
150-619 · Audit Fees	82.95	100.00	-17.05	82.95%
150-621 · Legal Fees	420.00	500.00	-80.00	84.0%
150-632 · Maintenance	18,005.52	25,000.00	-6,994.48	72.02%
150-633 · Survey & Markers	0.00	1,500.00	-1,500.00	0.0%
150-635 · Columbarium Engraving	0.00	1,200.00	-1,200.00	0.0%
150-651 · Professional Development	0.00	500.00	-500.00	0.0%
150-652 · Travel Expense	0.00	500.00	-500.00	0.0%
150-658 · Publishing	0.00	200.00	-200.00	0.0%
150-673 · Insurance Expense	193.00	150.00	43.00	128.67%
150-900 · Re-Purchase of Graves	0.00	400.00	-400.00	0.0%
150-905 · Contingencies	0.00	1,000.00	-1,000.00	0.0%
Total 150-000 · Cemetery	18,740.49	37,550.00	-18,809.51	49.91%
Total Expense	18,740.49	37,550.00	-18,809.51	49.91%
Net Ordinary Income	7,391.64	-9,940.88	17,332.52	-74.36%
Net Income	7,391.64	-9,940.88	17,332.52	-74.36%

Nunda Township
Annual Town Meeting
Agenda

April 14, 2026 at 7:00pm
Nunda Township Town Hall
3510 Bay Road, Crystal Lake, IL
60012

1. Town Clerk, Kyle Bussenger, calls the meeting to order.
2. Pledge to the flag.
3. The Clerk asks for a motion to waive the reading of the financial report.

   Motion by _____ Seconded by _____
   Aye _____ Nay _____
4. The Clerk asks for a motion to set the salary for the Moderator.

   Motion by _____ Seconded by _____
   Aye _____ Nay _____
5. The Clerk calls for nominations for a Moderator.
   A. Nomination for _____, _____
   B. Ask for other nominations:
   C. A motion that nominations be closed.

      Motion by _____ Seconded by _____
      All those in favor of closing the nominations signify by saying Aye -- Nay.
      Aye _____ Nay _____
   D. A motion to cast a unanimous ballot for Moderator.

      Motion by _____ Seconded by _____
      Aye _____ Nay _____
6. Town Clerk administers the oath of office to the Moderator elected.
7. Moderator announces the business to come before the meeting:
   A. Moderator states that only qualified legal residents (voters) will be recognized by the chair, and only such subjects can be considered that the Electors are empowered to regulate, direct or authorize by law.
8. The Moderator may introduce the elected township officials who are present.

   Mike Shorten, Supervisor
   Rob Parrish, Hwy. Commissioner
   Mark Dzemske, Assessor
   Kyle Bussenger, Town Clerk
   Trustees: Joe Bratanick, Bob Murray, Sheila Halasz, Karen Tynis
   Cemetery Board Cyntheea White, President
   Catherine Williams, Secretary
   Stephen Platt, Trustee
9. Supervisor's Remarks.

A. Prepared remarks from Chairman of: Cemetery Board

10. Motion to Approve the minutes of the 2025 Annual Township Meeting, held on April 8th, 2025 and to Accept as submitted, and a second.

    Motion by _____ Seconded by _____

    Aye _____ Nay _____

11. The Moderator calls for a motion to set the fiscal year for the Township from April 1st, 2026 through March 31st, 2027.

    Motion by _____ Seconded by _____

    Aye _____ Nay _____

12. The Moderator calls for a motion to set the fiscal year for the Cemetery Fund from April 1st, 2026 through March 31st, 2027.

    Motion by _____ Seconded by _____

    Aye _____ Nay _____

13. The Moderator calls for a motion to hold the year 2027 Annual Meeting on Tuesday April 13th, 2027 at 7:00 p.m.

    Motion by _____ Seconded by _____

    Aye _____ Nay _____

14. **THE MODERATOR STATES THE FOLLOWING BUSINESS TO COME BEFORE THIS MEETING:**

    MOTION granting the Nunda Township Board of Trustees authority to hire a Certified Public Accountant, for fiscal year 2026-2027 to audit the Nunda Township Books.

    Motion by _____ Seconded by _____

    Aye _____ Nay _____

    PLEASE NOTE: All financial reports for all of the Township's funds have been posted on the bulletin board at the entrance to the hall.

15. Is there any other business to be brought before this meeting?

16. There being no further business, a motion to adjourn.

    Motion by _____ Seconded by _____

    Aye _____ Nay _____

17. Moderator adjourns the meeting at _____ p.m.

STATUTORY NOTICE CHECKLIST (for Township Clerk use)

☐ Agenda adopted by Board of Trustees at least 15 days before April 14, 2026 (by March 30, 2026) – 60 ILCS 1/30-10

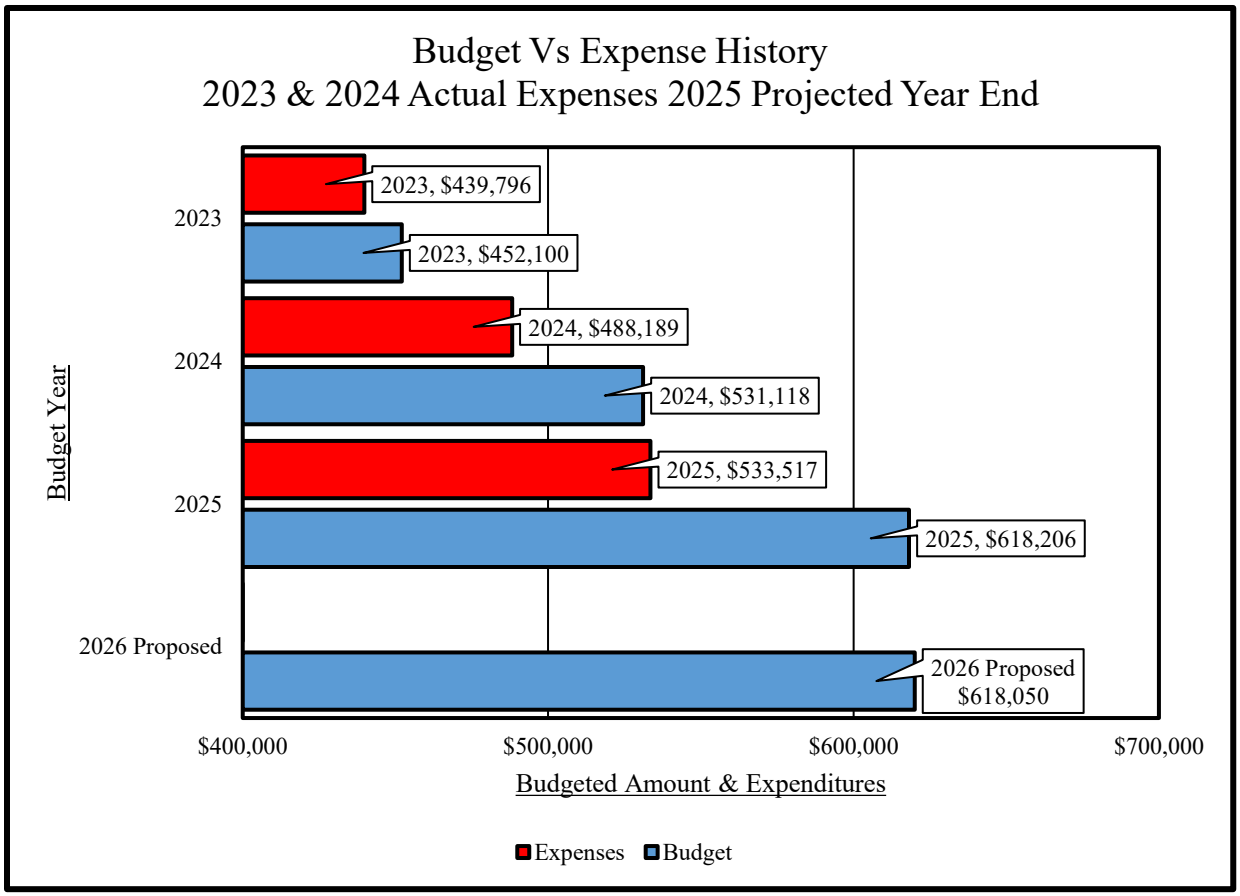
☐ Notice posted in at least 3 public places in the township at least 15 days before April 14, 2026 (by March 30, 2026) – 60 ILCS 1/30-5

☐ Notice published in English-language newspaper before meeting – 60 ILCS 1/30-5

☐ Supervisor's Annual Financial Report filed with Clerk before meeting – 60 ILCS 1/70-30

☐ Copy of Supervisor’s Report posted at meeting location 2 days before meeting (by April 12, 2026) – 60 ILCS 1/70-30

Proposed Nunda Township Assessment Office Budget
Fiscal Year Beginning April 1, 2026, Ending March 31, 2027



Prepared by Mark Dzemske C.I.A.O. –M
Nunda Township Assessor

January 30, 2026

Nunda Township
3510 Bay Road
Crystal Lake, IL 60012

Nunda Township Town Board:

The following pages contain the proposed Nunda Township Assessment Office proposed budget for fiscal year beginning April 1, 2026, ending March 31, 2027.

The Nunda Township Assessment budget is funded by the taxpayers of Nunda Township. The Assessment Office Budget is financed by the funds that have been levied by the Nunda Township Town Board through the Annual Town Fund Tax Levy Ordinance.

The assessment office as well as the township Supervisor's office are users of the Annual Town Fund Levy. The budget that has been prepared is for the operation of the assessment office for the fiscal year listed above used to complete our state mandated responsibilities as defined under the Illinois Property Tax Code.

The submission of this budget is intended to comply with the requirement as described in the Illinois Property Tax Code (35 ILCS 200/2-30) that points to budget making at least 60 days prior to the beginning of each fiscal year.

Every effort has been made in the preparation of this proposed budget to be transparent as well as making every effort to provide the rationale behind the proposed budget.

Based on the careful review and the realistic needs moving forward for the assessment office, it would appear a reasonable operating budget for the assessment office for fiscal year 2026 would be $618,050.

As itemized. **Say $618,050**

Based on the above listed proposed total requested for the 2026 fiscal year this will represent a difference of **$156** from fiscal year 2025 budgeted amount or an overall change of 0% Year over Year budgeted amount.

I believe the historical line - item by line-item review of the operating budget that was undertaken and presented on the following pages will serve to help the town board in making any necessary suggestions for this proposal.

In addition, I feel the review and methodology of this approach should help to demonstrate a sense of transparency and fiscal accountability in this important process and I believe it is my responsibility to present a well thought out proposed budget and the basis for the rationale.

I hope you find that this presentation is beneficial and a useful tool for completing your task of reviewing and arriving at a basis for an adoption of the budget for the 2026 fiscal year for the Nunda Township Assessor's Office.

The proposed budget for 2026 that is presented towards the end of this report (Page 22 and again on Page 23) is based on the most current information as well as a thorough review of 2023, 2024 as well as projected year end 2025 historical data, all leading to what would appear to be a sound basis for the proposed 2026 fiscal year budget for the assessment office.

The addenda of this report contain the documents that I relied upon for review and projections for the material contained in this report.

As always, I am available to discuss any questions or concerns.

Respectively submitted,

Mark Dzemske C.I.A.O. –M
Nunda Township Assessor

Dated: 01/30/2026

Nunda Township Assessor's Office

Purpose

To discover, list and value all taxable parcels within the assessment jurisdiction.

Discovering, listing, and valuing property are major responsibilities that consume large amounts of time and budgetary resources.

The task of discovery includes some of the following activities.

- Performing field updates
- Collecting property characteristics
- Creating and updating sales and ownership files
- Collecting other related information to properly apply approaches to value.

The task of listing includes some of the following activities.

- Creating and updating property record cards
- Managing exemptions
- Mapping changes
- Updating assessment roll

The task of valuation includes some of the following.

The act of valuation occurs using our Computer Assisted Mass Appraisal System "CAMA" this allows for the application of the traditional approaches to valuation methods in the mass appraisal process.

The assessor must apply the appraisal process in a manner that ensures property taxes (levies) will be apportioned uniformly and in compliance with the 14th Amendment of the United States Constitution and Article 9, Section 4(a) of the Illinois Constitution.

Statistical testing and analysis are integral parts of the quality control aspect of the mass appraisal process.

2025 Notable Achievements

The assessment team completed the changes to the 2025 assessment roll as of September 15, 2025, which allowed for certification to the McHenry County Board of Review on October 10, 2025, with publication of the assessment roll following on October 22, 2025.

The final hearings before the McHenry County Board of Review for the township is February 23, 2025.

Year / Year Assessment Cycle Comparison					
Assessment Year	Certified to Supervisor of Assessments	Assessment Notices Mailed	Assessment Roll Published	Assessment Roll to Board of Review	Final Hearing
2023	10/31/2023	11/27/2023	11/29/2023	11/22/2023	02/27/2024
2024	09/17/2024	11/01/2024	11/02/2024	10/24/2024	02/14/2025
2025	09/15/2025	10/17/2025	10/22/2025	10/10/2025	02/23/2025

2025 Accomplishments

- 132 Mapping Changes resulting in 231 Retired Parcels and 218 new parcels.
- $18,390,822 In new construction added to the 2025 assessment roll. (.68% increase above 2024 Level)
- 874 Paper Records have been archived for 2025 (3,316 Paper Records Archived through 2025)
- Timely Completion of the 2025 Assessment Cycle.

Personnel Schedule

Nunda Township Assessment Office (As Year Ended)						
Position	2023 Full Time	2023 Part Time	2024 Full Time	2024 Part Time	2025 Full Time	2025 Part Time
Office Support Staff	2.00	1.00	2.00	1.00	1.00	1.00
Data Collection	2.00	0.00	2.00	0.00	1.00	1.00
Deputy Assessor	0.00	0.00	0.00	0.00	1.00	0.00
Chief Deputy Assessor	1.00	0.00	1.00	0.00	1.00	0.00
Township Assessor	1.00	0.00	1.00	0.00	1.00	0.00
Total	6.00	1.00	6.00	1.00	5.00	2

2026 Currently on the Board or Under Development

- Residence of Fox Meadows (540 Apartment Units Nearing Buildout)
- Clover Development (Fox Run Senior Apartments) 119 Units
- Woodlore Townes II (55 Townhome Units Nearing Buildout)
- Walnut Hollow (112 Single Family & 118 Townhomes)
- Oaks at Irish Prairie (66 Single Family Homes)
- Prairie Woods (Final Buildout 14 Lots)
- Redwood Development (197 Single-Story Attached Apartment Homes)
- Kelly's Market (Gas Station / Convenience Center)
- Former Crystal Bowl (774 Self Storage Units)
- Terra Cotta Realty (Short Course)
- Redevelopment (Former Flowerwood Property)
- Castle Motors (Subaru Dealership)
- McHenry Senior Commons (40 Unit Income Based Apartment Complex)

2026 Goals

- Completion of the 2026 assessment roll prior to June 1st, 2026.
- Continuation of updating the Township Website with drawings of Township properties.
- Continued update and classifying CAMA System Land tables.
- On-Going Preparation for 2027 General Assessment Year.
- Scanning and Archival of paper records.

Personnel Schedule

Nunda Township Assessment Office (2026 Proposed)				
Position	2025 Full Time	2025 Part Time	2026 Full Time	2026 Part Time
Office Support Staff	1.00	1.00	2	0
Data Collection	1.00	1.00	1	1
Deputy Assessor	1.00	0.00	1	0
Chief Deputy Assessor	1.00	0.00	1	0
Township Assessor	1.00	0.00	1	0
Total	5.00	2.00	6.00	1.00

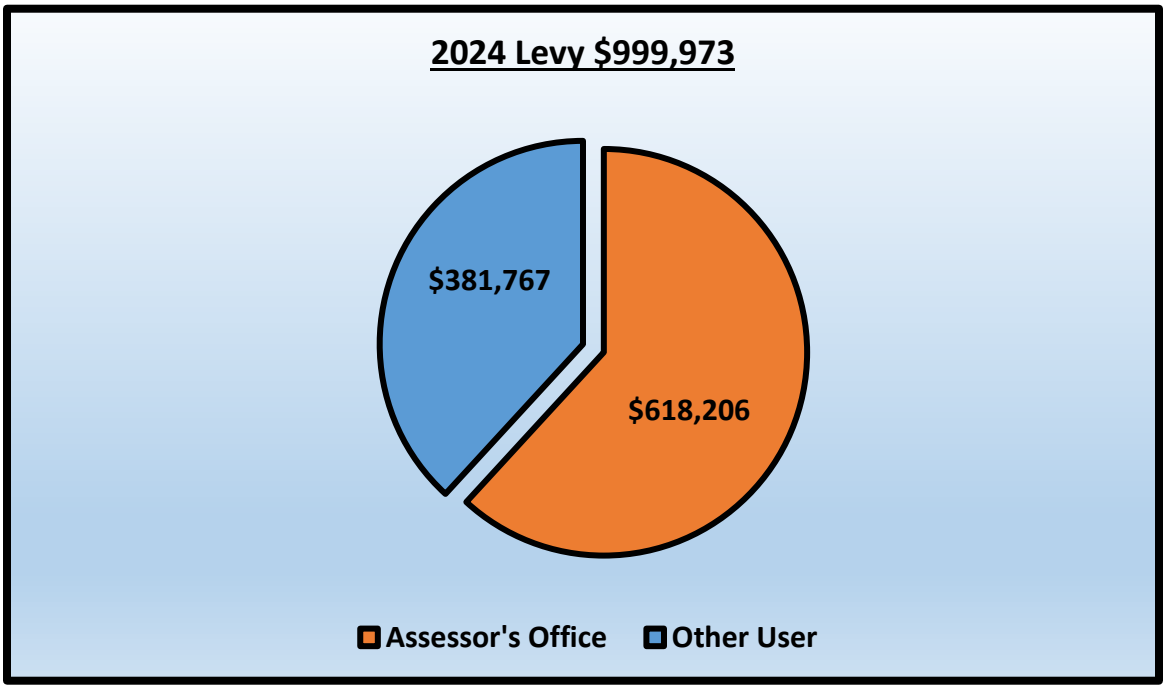
Review and Performance of 2025 Budget

The current operating budget, along with projections through the end of the current fiscal year as of the date of the preparation of this report, shows a projected **surplus** of **$84,700 (Rounded)**

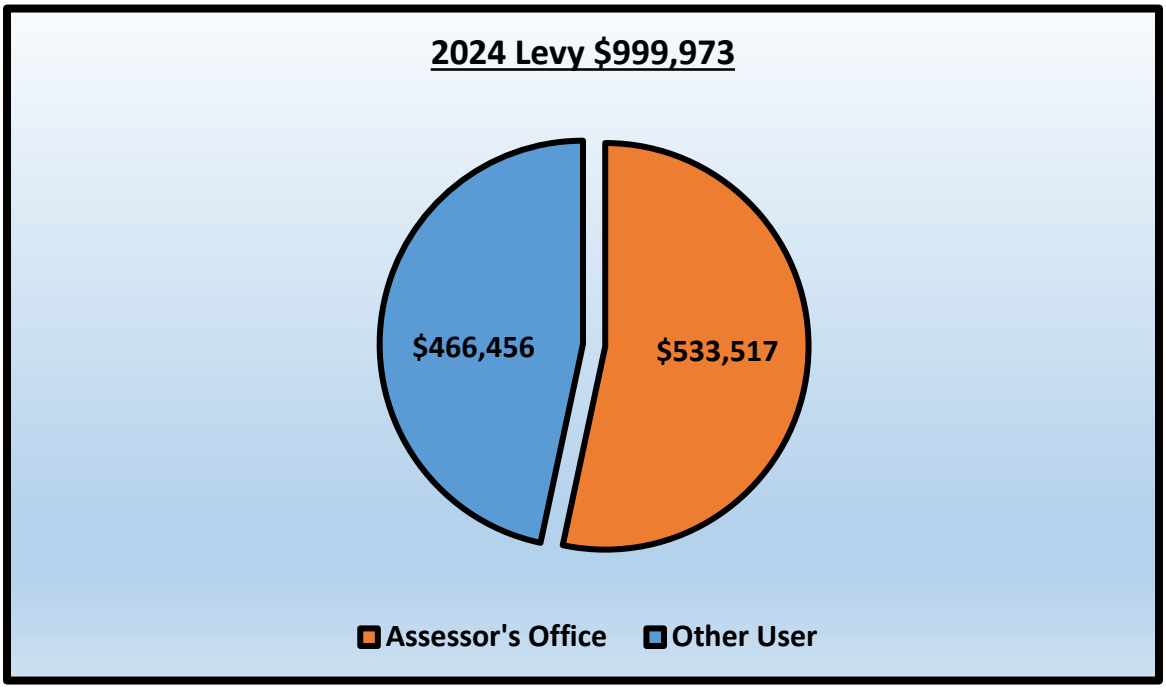
Based on the 2025 budget that was prepared, the assessment office was projected to account for 61.82% of the 2024 Annual Town Fund Levy.

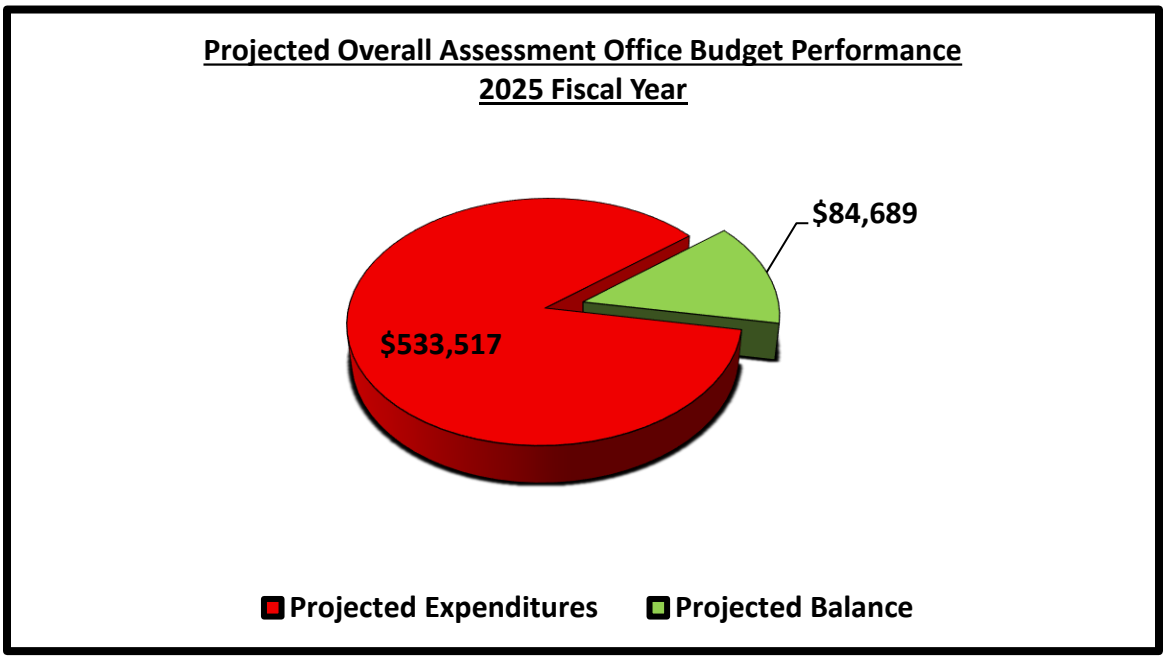
Based on the projected end of fiscal expenditures for 2025 the assessment office will account for approximately 53.35% of the 2024 Annual Town Fund Levy.

Proposed Distribution of 2024 Annual Town Fund Levy



Distribution of 2024 Annual Town Fund Levy
(Reflecting Assessment Office Projected Surplus of $84,689)





Historical Budgeting

The historical budget format that has been reported is in a line-item format. Each line-item expenditure is referenced with a line-item number. The review of the budget history will be based on review of fiscal years 2024, 2023 as well as the current operating budget 2025 (With projections for the end of the fiscal year).

After reviewing the current and historical budget line items, a projection will be made for the proposed 2026 budget for the assessment office.

Line Item 601 – Salaries

This line item has historically as well as currently represents the largest portion of the assessment office budget. Fiscal Years 2023 this line item was $254,000, 2024 it was $290,118 2025 it is $340,706

In 2023 $244,232 was spent and 2024 $282,212 was spent and 2025 $301,500 is projected to be spent.

Line Item 602 – Overtime

Fiscal Year 2023 This line item was $10,000 fiscal year, 2024 it was $10,000 and 2025 it is $10,000.

In 2023 $3,564.53 was spent and 2024 $1,030.87 was spent. Current accounting practice is not showing expenditures for 2025 however I note overtime hours have been submitted and are being taken out of the Salaries line item.

Line Item 611 – Professional Services

This line item exists in case the need arises to hire an outside appraiser for the preparation for a third-party estimation of property value, typically for a unique type of property where the value may be challenged before the Illinois Property Tax Appeal Board. Also covered under this line item is custom computer services if so needed. Fiscal year 2023 this line item was $8,500; 2024 it was $8,500 and 2025 it is $8,500.

2023 $17,643 was spent and 2024 $2,690 was spent and 2025 $5,000 is projected to be spent.

Line Item 623 – Professional Improvement

This line item is for the on-going continuing education of the assessment office employees. It covers the cost of course materials and registration as well as travel expenses as required. Fiscal years 2023 $4,000 was budgeted, 2024 $4,000 was budgeted and 2025 $4,000 was budgeted.

2023 $1,510 was spent, 2024 $659 was spent and 2025 $3,918 is projected to be spent.

Line Item 626 – Equipment Purchases

This line item is for the purchases of all equipment for the assessment office, such as computers, printers, copiers, filing cabinets, office furnishings etc. Fiscal years 2023 it was $4,000; 2024 it was $4,000 and 2025 it is $4,000.

Fiscal years 2023 $1,765 was spent, 2024 $4,100 was spent and 2025 $0 is projected to be spent.

Line Item 629 – Computer Expenses

This line item is for licensing of software, web servicing, as well as technical service for computer issues that may arise. Fiscal years 2023 it was $25,000; 2024 it was $35,000 2025 it is $37,000.

2023 $21,306 was spent and 2024 $32,369 was spent and 2025 $36,104 is projected to be spent.

Line Item 640 – Car Expenses

This line item is for the maintenance and fuel of the two vehicles used by the Assessor's office. (2009 Ford Explorer 67,794 Miles and 2008 Ford Escape 46,064 Miles)

2023, it was $5,500 2024 $5,500 was budgeted and 2025 $5,500 is budgeted.

2023 $3,783 was spent, and 2024 $4,546 was spent and 2025 $3,500 is projected to be spent.

Line Item – 649 Dues

This line item is for the annual renewal of staff membership in professional organizations, International Association of Assessing Officers, Illinois Assessor's Association.

2023 it was $1,000 and 2024 it was $1,000 and 2025 it is $1,000.

Fiscal year 2023 $630 was spent and 2024 $530 was spent and 2025 $610 is projected to be spent.

Line Item 652 – Township Travel Expense

This line item is for reimbursement for employee use of their own vehicle for township work.

Fiscal year 2023 it was $100 and 2024 it was $100 and 2025 it is $100.00.

2023 $0.00 was spent, and 2024 $0.00 was spent and 2025 $0.00 is projected to be spent.

Line Item 654 – Office Supplies

This line item is for the purchase of needed supplies for the operation of the assessment office, such as paper, toner, folders, etc.

2023 $3,000 was budgeted, 2024 $3,000 was budgeted, 2025 $3,000 is budgeted.

2023 $1,918 was spent and 2024 $2,077 was spent and 2025 $3,000 is projected to be spent.

Line Item 655 – Postage

This line item is for the office out-going mail.

Fiscal Years 2023, 2024 & 2025 $400.00 was budgeted.

Fiscal year 2023 $345 was spent and 2024 $5.00 was spent and
2025 $5.00 is projected to be spent.

Line Item 656 – Printing

This line item is for outside printing needs such as business cards, specialty door hanging brochures, etc.

Fiscal Years 2023, 2024, was budgeted & 2025 $500 is budgeted.

In Fiscal year 2023 $716 was spent and 2024 $0.00 was spent and 2025 $500 is projected to be spent.

Line Item 657 – Publications and Subscriptions

This line item is for outside resources used for the development of property assessments such as, Co-Star Realty Services, Marshall and Swift, Realty Rates publication.

Fiscal year 2023 $16,000 and 2024 $16,000 was budgeted and 2025 $16,000 is budgeted.

Fiscal Year 2023 $18,243 was spent and 2024 $14,765 was spent and 2025 $12,931 is projected to be spent.

Line Item 660 – Maintenance

This line item is for copy machine service.

For Fiscal year 2023 and 2024 $2,000 was budgeted, 2025 $2,000 is budgeted.

Fiscal year 2023 $407 was spent and 2024 $282 was spent and 2025 $1,841 is projected to be spent.

Line Item 672 – Telephone / Internet

This line item is for the telephone and internet service for the office.

Fiscal year 2023 $6,800 was budgeted and 2024 $4,000 was budgeted and 2025 $4,000 is budgeted.

Fiscal year 2023 $3,117 was spent and 2024 $2,189 was spent and 2025 $2,822 is being projected to be spent.

Line Item 676 – Hospitalization Insurance

This line item is for the insurance provided for staff.

Fiscal year 2023 $65,000 was budgeted, 2024 $80,000 was budgeted and 2025 $105,000 is budgeted.

Fiscal year 2023 $85,000 was spent and 2024 $96,895 was spent and 2025 / 2022 $105,000 is being projected to be spent.

Line Item 679 – Unemployment Compensation

This line item is the expense for the Unemployment Compensation Insurance.

$6,000 was budgeted for 2023 and $2,500 was budget for 2024 and 2025 $3,000 is budgeted.

Fiscal year 2023 $899 was spent and 2024 $714.00 was spent and 2025 $3,000 is projected to be spent.

Line Item 680 – Social Security Tax and Medicare

Fiscal years 2023 $20,000 was budgeted and 2024 $25,000 was budgeted 2025 $30,000 is budgeted.

2023 $18,174 was spent and 2024 21,475 was spent and 2025 $30,000 is projected to be spent.

Line Item 681 – IMRF

This line item covers the township contribution for the participation in the Illinois Municipal Retirement Fund.

Fiscal year 2023 $10,300 was budgeted and 2024 $12,000 was budgeted and 2025 $16,000 is budgeted.

Fiscal year 2023 $9,309 was spent and 2024 $11,467 was spent and 2025 $16,000 is projected to be spent.

Line Item 690 – Miscellaneous Expenses

This line item covers such things as camera repairs, alarm service, water service, bathroom supplies, field staff supplies, etc.

2023 $2,500 was budgeted and 2024 $2,500 was budgeted and 2025 $2,500 is budgeted.

Fiscal year 2023 $2,900 was spent, 2024 $1,443 was spent and
2025 $1,187 is being projected to be spent.

Line Item 691 – Contingency

This line exists basically for the possibility of unknown expenses that may cause a short fall within the budgeted items.

In 2023 this line item was budgeted at $5,000 and 2024 $20,000 was budgeted, 2025 $20,000 is budgeted.

Fiscal year 2023 $3,843 was spent and 2024 $4,211 was spent and 2025 $671 is being projected to be spent.

Line Item 692 – Digital Transfer

This line item exists for the purpose of scanning (Archiving) paper files within the assessment office.

In 2023 this line item was budgeted at $2,500 and 2024 $5,000 was budgeted, 2025 $5,000 is budgeted.

Fiscal year 2023 $3,868 was spent, and 2024 $5,560 was spent and 2025 $5,927 is projected to be spent.

2026 Anticipations

Based on historical budgeting for the Fiscal years reviewed 2023, 2024, and projected 2025, I will attempt to stabilize expenses for each line item and when possible, I will use the stabilized expense to arrive at a reasonable projected 2026 operating budget.

Before doing this, it is important to know the anticipated plans for the coming year. Based on current construction activity throughout the township, as well as the status of outstanding building permit activity, and considering the work that has been completed in 2025 and in addition, the goals that have been set for 2026. Staffing changes must also be accounted for, changes that occurred in 2025 and anticipated changes to the staff for 2026.

It is noted that new construction activity in the township is has been trending upward and of course we continue to monitor the existing inventory in the township by on-going inspections and updates, as well as the on-going work with our Computerized Mass Appraisal System. In addition, this is our final year prior to the 2027 General Assessment Year.

The office remains well equipped to complete the tasks for
2026, I do anticipate the need for some updated workstations hardware.

The variables will of course be any increases in the cost of computer services, publications, etc. These items typically have experienced some increase year over year. In addition, we cannot predict any breakdown of operating equipment.

On the following pages are the projections for each line item. Each line item is presented along with a short narrative that should help to understand the rationale for each projection.

Historical Budgeting and 2026 Projection

Line Item 601 – Salaries

Based on current payroll as well as planned staffing changes, (A Part-Time Office Support Staff member will be transitioning from Part-Time status to Full Time status) and final adjustments to team members annual salaries. Based on projections I choose to set this line below the 2025 Budgeted level.
Say $308,000

Line Item 602 – Overtime

2023 $3,564.53 was spent and 2024 $1,030.87 was spent and I did not project 2025 expense as I had mentioned current accounting practice is not showing expenditures for 2025.

We will be into the third year since the 2023 General Assessment, and I anticipate an increase in appeals due to various circumstances.

I choose to set this line item at the 2025 budgeted level.
Say $10,000

Line Item 611 – Professional Services

The potential for the need for third party property appraisals, as well as the potential need for additional updates and changes to our custom programs, it would appear 2023 was an anomaly and set the high water mark for expenses in this category, however I do anticipate some changes to our in house multiple regression tool and some enhancements to the township website I choose to set this line item at the 2025 budgeted level.
Say $8,500

Line Item 623 - Professional Improvement

The continuing education of the staff is a requirement, in addition offering of education for software and services that are utilized in the office is important. I chose to set this line item just above the three-year average.
Say $2,500

Line Item 626 – Equipment Purchases

I do anticipate the need for some equipment purchases, Microsoft is no longer supporting the Windows 10 Operating System, some of our hardware will need to be replaced or updated, if possible, in addition I note the failing of some hardware, (monitors) which will need to be replaced.

Due to the inability to predict equipment failure as well as the current age of many items within the office (printers, office furniture etc.) I chose to leave this line item unchanged.
Say $4,000

Line Item 629 – Computer Expenses

This line item has been closely trending the budgeted amount each of the historical years reviewed as well as the projected 2025 expenditures. Based on quoted rate increases I choose to set this line at what I believe will be the actual expenses based on quoted rates.
Say $39,000

Line Item 640 – Car Expenses

Based on the historical expenses that have been reviewed and considering the ageing of the vehicles and more than likely increases in cost of fuel, I choose to leave this line item unchanged.
Say $5,500

Line Item – 649 Dues

Based on the actual historical expenses that I have reviewed, as well as considering the potential for an annual increase, I choose to leave this amount un-changed.
Say $1,000

Line Item 652 – Township Travel Expense

This line item has remained un-spent each of the three years reviewed. I will leave this line item un-changed and continue to carry minimal value.
Say $100

Line Item 654 – Office Supplies

Based on the projected expenditures for 2025 as well as the potential for the increased cost of items, I choose to set this line item above the projected 2025 projected expenditures.
Say $3,200

Line Item 655 – Postage

Based on the two years of actual expenditures as well as the projected year end of the current fiscal year, I chose to reduce this line item.
Say $250

Line Item 656 – Printing

Based on historical expenditures as well as the projected year end expenditures for the upcoming year I choose to leave this line item un-changed from the 2025 fiscal year.
Say $500

Line Item 657 – Publications and Subscriptions

This line item is somewhat variable due to unknown cost increases moving forward. Based on projected anticipated price increases I choose to set this line item above the 2025 projected year end.
Say $14,000

Line Item 660 – Maintenance

With the anticipated increase in annual appeals and potential for increased cost, I am choosing to leave this line item unchanged just slightly above the projected 2025-year end expenditures.
Say $2,000

Line Item 672 – Telephone / Internet

This line item remains somewhat variable over the years reviewed.
I chose to set this line item near projected actual expense.
Say $3,000

Line Item 676 – Hospitalization Insurance

Based on the rates provided by our insurance agent, as well as an additional staff member qualifying for insurance.
I choose to set this line item at Say $134,000 (Includes projected increase for renewal beginning 12/01/2026)

Line Item 679 – Unemployment Compensation

Based on currently available rates and historically budgeted numbers as well as Part Time Staff member going to Full Time status. I chose to leave this line un-changed.
Say $3,000

Line Item 680 – Social Security Tax / Medicare

Based on currently available rates as well as Part Time Staff member going to Full Time status. I chose to set this line item just below the 2025 budgeted level. (6.20% of payroll expenditures for Social Security & 1.45% for Medicare)
Say $25,000

Line Item 681 – IMRF

Based on the information available at this time, I am projecting an increase in this line item, (I am using 7.45% employer rate level of contribution) The new Full-Time position will be eligible for participation in IMRF.

Say $25,000

Line Item 690 – Miscellaneous Expenses

This line item is somewhat variable as it is kind of a catch all for items that do not fit into any previous listed line items. Based on 2024 expenditures and the 2025 projected expenditures I chose to reduce this line item.
Say $2,000

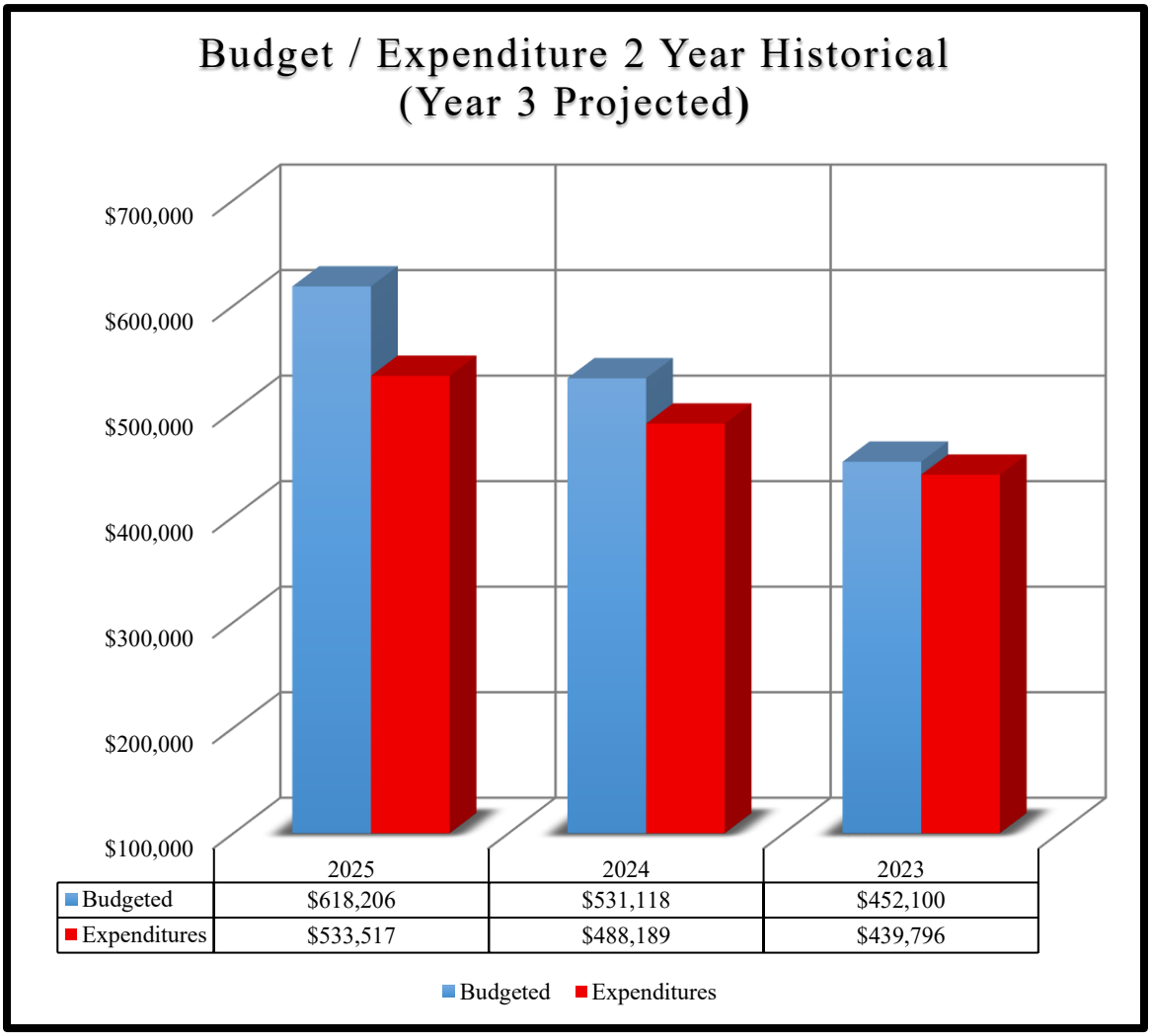
Line Item 691 – Contingency

There is no statistical reason that this line item could be supported at the current budgeted level of $20,000, the expenditures historically are well below the budgeted amount. However this line item is a safety net for the unknown, I chose to leave this line item unchanged from the 2025 budgeted level.
Say $20,000

Line 692 – Digital Transfer

2025 $5,927 is projected to be spent. The expenditures shown for this line item are kind of a fallacy, even though this line item has been exhausted for 2025 archiving is still occurring and the expense is be taken from the salaries line item shown under salaries, I choose to set this expense above the 2025 level.
Say $7,500

Recap Historical Budgeting

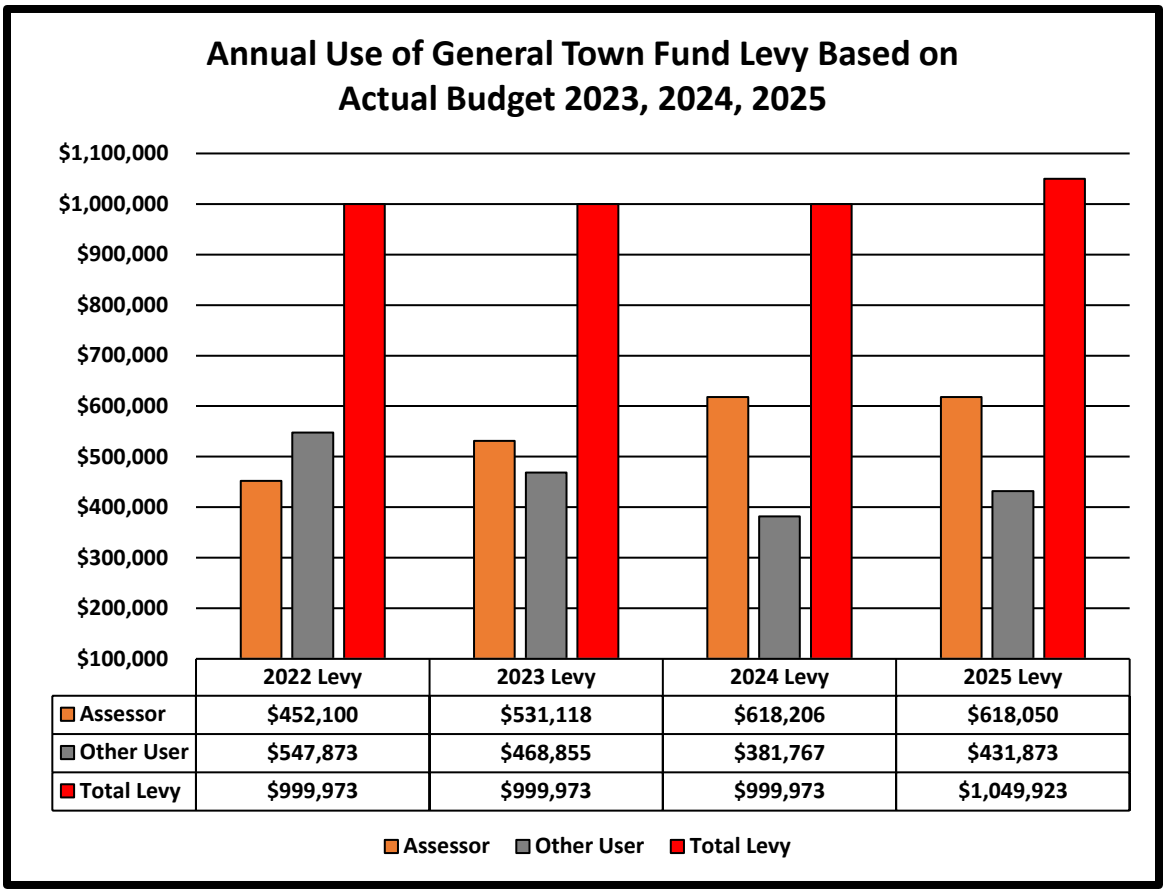


Nunda Township Assessment Office
Historical Actual Budgeting as Reviewed

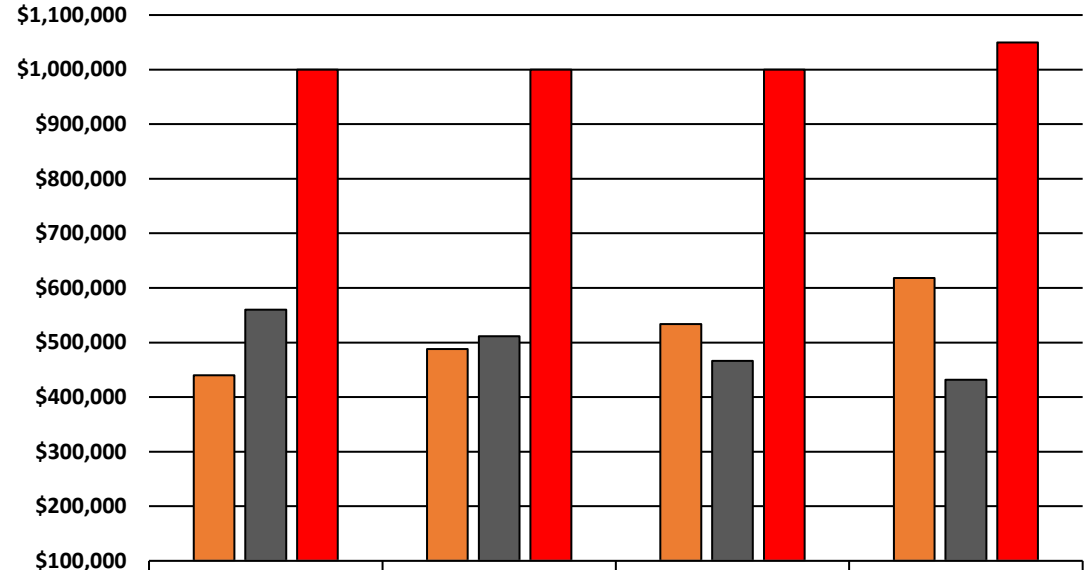
Line Item #	Expenditures	Actual Budget 2023	Actual Budget 2024	Actual Budget 2025	Proposed Budget 2026
601	Salaries	$254,000.00	$290,118.00	$340,706.00	$308,000.00
602	Overtime	$10,000.00	$10,000.00	$10,000.00	$10,000.00
611	Professional Services	$8,500.00	$8,500.00	$8,500.00	$8,500.00
623	Professional Improvement	$4,000.00	$4,000.00	$4,000.00	$2,500.00
626	Equipment Purchases	$4,000.00	$4,000.00	$4,000.00	$4,000.00
629	Computer Expenses	$25,000.00	$35,000.00	$37,000.00	$39,000.00
640	Car Expenses	$5,500.00	$5,500.00	$5,500.00	$5,500.00
649	Dues	$1,000.00	$1,000.00	$1,000.00	$1,000.00
652	Travel Expense	$100.00	$100.00	$100.00	$100.00
654	Office Supplies	$3,000.00	$3,000.00	$3,000.00	$3,200.00
655	Postage	$400.00	$400.00	$400.00	$250.00
656	Printing	$500.00	$500.00	$500.00	$500.00
657	Publications & Subscriptions	$16,000.00	$16,000.00	$16,000.00	$14,000.00
660	Maintenance	$2,000.00	$2,000.00	$2,000.00	$2,000.00
672	Telephone / Internet	$6,800.00	$4,000.00	$4,000.00	$3,000.00
676	Hospitalization	$65,000.00	$80,000.00	$105,000	$134,000.00
679	Unemployment	$6,000.00	$2,500.00	$3,000.00	$3,000.00
680	Social Security	$20,000.00 * (Includes Medicare)	$25,000.00 * (Includes Medicare)	$30,000.00 * (Includes Medicare)	$25,000.00 * (Includes Medicare)
681	IMRF	$10,300.00	$12,000.00	$16,000.00	$25,000.00
690	Miscellaneous Expense	$2,500.00	$2,500.00	$2,500.00	$2,000.00
691	Contingency	$5,000.00	$20,000.00	$20,000.00	$20,000.00
692	Digital Transfer	$2,500.00	$5,000.00	$5,000.00.00	$7,500.00
Totals		$452,100.00	$531,118	$618,206	$618,050

Nunda Township Assessment Office
Historical Actual Spending as Reviewed

Line Item #	Expenditures	Fiscal Year 2023	Fiscal Year 2024	Projected Fiscal Year 2025	Proposed Fiscal Year 2026
601	Salaries	$244,232.00	$282,212	$301,500.00	$308,000.00
602	Overtime	$0.00	$0.00	$0.00	$10,000.00
611	Professional Services	$17,643.00	$2,690.00	$7,760.00	$8,500.00
623	Professional Improvement	$1,510.00	$659.00	$3,918.00	$2,500.00
626	Equipment Purchases	$1,765.00	$4,100.00	$0.00	$4,000.00
629	Computer Expenses	$21,306.00	$32,369.00	$36,104.00	$39,000.00
640	Car Expenses	$3,783.00	$4,546.00	$3,500.00	$5,500.00
649	Dues	$630.00	$530.00	$610.00	$1,000.00
652	Travel Expense	$0.00	$0.00	$0.00	$100.00
654	Office Supplies	$1,918.00	$2,077.00	$3,000.00	$3,200.00
655	Postage	$345.00	$5.00	$5.00	$250.00
656	Printing	$716.00	$0.00	$500.00	$500.00
657	Publications & Subscriptions	$18,243.00	$14,765.00	$12,931.00	$14,000.00
660	Maintenance	$407.00	$282.00	$1,841.00	$2,000.00
672	Telephone / Internet	$3,117.00	$2,189.00	$2,822.00	$3,000.00
676	Hospitalization	$85,188.00	$96,895.00	$105,000.00	$134,000.00
679	Unemployment	$899.00	$714.00	$3,000.00	$3,000.00
680	Social Security	$18,174.00 * (Includes Medicare)	$21,475.00* (Includes Medicare)	$30,000 .00* (Includes Medicare)	$25,000.00 * (Includes Medicare)
681	IMRF	$9,309.00	$11,467.00	$16,000.00	$25,000.00
690	Miscellaneous	$2,900.00	$1,443.00	$1,187.00	$2,000.00
691	Contingency	$3,843.00	$4,211.00	$671.00	$20,000.00
692	Digital Transfer	$3.868.00	$5,560.00	$5,927.00	$7,500.00
Totals		$439,796.00	$488,189.00	$533,517.00	$618,050.00


Annual Use of General Town Fund Levy Based on Actual Budget 2023, 2024, 2025
$1,100,000
$1,000,000
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
2022 Levy
2023 Levy
2024 Levy
2025 Levy
Assessor $452,100 $531,118 $618,206 $618,050
Other User $547,873 $468,855 $381,767 $431,873
Total Levy $999,973 $999,973 $999,973 $1,049,923
Assessor
Other User
Total Levy

Annual Use of General Town Fund Levy Based on Actual Expenditures for Budget 2023, 2024 & Projected Expenditures for 2025) & Proposed 2026



	2022 Levy	2023 Levy	2024 Levy	2025 Levy
Assessor	$439,796	$488,189	$533,517	$618,050
Other User	$560,177	$511,784	$466,456	$431,873
Total Levy	$999,973	$999,973	$999,973	$1,049,923

Addenda

Nunda Township
Profit & Loss Budget vs. Actual
April 1, 2025 through January 8, 2026

	Town			
	Apr 1, '25 - Jan 8, 26	Budget	$ Over Budget	% of Budget
120-620 · Accounting Services	18,079.17	27,500.00	-9,420.83	65.74%
120-621 · Legal Services	27,989.07	40,000.00	-12,010.93	69.97%
120-623 · Professional Improvement	185.00	500.00	-315.00	37.0%
120-626 · Equipment Purchase	49.99	4,000.00	-3,950.01	1.25%
120-632 · Maintenance Expense	6,935.44	20,000.00	-13,064.56	34.68%
120-651 · Dues - township Officials	1,181.47	1,300.00	-118.53	90.88%
120-652 · Travel Expense	15.40	250.00	-234.60	6.16%
120-654 · Office Expense	0.00	0.00	0.00	0.0%
120-658 · Publishing	475.30	1,000.00	-524.70	47.53%
120-670 · Utilities	7,612.39	15,000.00	-7,387.61	50.75%
120-673 · General Insurance - TOIRMA	0.00	10,000.00	-10,000.00	0.0%
120-675 · Liability Insurance - TOIRMA	0.00	6,000.00	-6,000.00	0.0%
120-678 · Worker's Comp - TOIRMA	0.00	6,000.00	-6,000.00	0.0%
120-679 · Unemployment Compensation	171.97	0.00	171.97	100.0%
120-680 · Social Security taxes	0.00	0.00	0.00	0.0%
120-681 · IMRF	0.00	0.00	0.00	0.0%
120-682 · Catastrophic Insurance	0.00	0.00	0.00	0.0%
120-690 · Miscellaneous Expense	218.65	0.00	218.65	100.0%
120-000 · Administration - General - Other	0.00	0.00	0.00	0.0%
Total 120-000 · Administration - General	63,611.90	133,200.00	-69,588.10	47.76%
130-000 · Administration - Supervisor				
130-601 · Staff Salaries	9,066.31	39,500.00	-30,433.69	22.95%
130-602 · Salaries Overtime	0.00	0.00	0.00	0.0%
130-623 · Professional Improvement	235.00	1,000.00	-765.00	23.5%
130-652 · Travel Expenses	277.62	500.00	-222.38	55.52%
130-654 · Office Expense	7,404.64	11,500.00	-4,095.36	64.39%
130-672 · Telephone/Internet	1,868.26	3,000.00	-1,131.74	62.28%
130-674 · Unum LT Care	0.00	0.00	0.00	0.0%
130-676 · Health Insurance	0.00	0.00	0.00	0.0%
130-679 · Unemployment Compensation	19.77	1,000.00	-980.23	1.98%
130-680 · Social Security Tax	68.99	3,000.00	-2,931.01	2.3%
130-681 · IMRF	-447.24	2,500.00	-2,947.24	-17.89%
130-690 · Miscellaneous Expense	668.74	1,000.00	-331.26	66.87%
130-000 · Administration - Supervisor - Other	0.00	0.00	0.00	0.0%
Total 130-000 · Administration - Supervisor	19,162.09	63,000.00	-43,837.91	30.42%
140-000 · Adminstration - Assessor				
140-601 · Staff Salaries	247,504.24	340,706.00	-93,201.76	72.65%
140-602 · Salaries Overtime	0.00	10,000.00	-10,000.00	0.0%
140-604 · Saleries Double Overtime	0.00	0.00	0.00	0.0%
140-611 · Professional Services	0.00	8,500.00	-8,500.00	0.0%
140-623 · Professional Improvement	1,122.98	4,000.00	-2,877.02	28.08%
140-626 · Equipment Purchase	0.00	4,000.00	-4,000.00	0.0%
140-629 · Computer Expense	35,569.70	37,000.00	-1,430.30	96.13%
140-640 · Car Expense	2,069.37	5,500.00	-3,430.63	37.63%
140-649 · Dues	610.00	1,000.00	-390.00	61.0%
140-652 · Travel Expense	0.00	100.00	-100.00	0.0%
140-654 · Office Expense	1,893.33	3,000.00	-1,106.67	63.11%

Nunda Township
Profit & Loss Budget vs. Actual
April 1, 2025 through January 8, 2026

	Town			
	Apr 1, '25 - Jan 8, 26	Budget	$ Over Budget	% of Budget
140-655 · Postage	4.81	400.00	-395.19	1.2%
140-656 · Printing	0.00	500.00	-500.00	0.0%
140-657 · Publications & Subscriptions	10,583.90	16,000.00	-5,416.10	66.15%
140-660 · Maintenance	1,240.54	2,000.00	-759.46	62.03%
140-672 · Telephone/Internet	2,577.31	4,000.00	-1,422.69	64.43%
140-674 · Unum LT Care	0.00	0.00	0.00	0.0%
140-676 · Health Insurance	64,818.08	105,000.00	-40,181.92	61.73%
140-679 · Unemployment Compensation	129.46	3,000.00	-2,870.54	4.32%
140-680 · Social Security Taxes	0.00	30,000.00	-30,000.00	0.0%
140-681 · IMRF	1,242.32	16,000.00	-14,757.68	7.77%
140-690 · Miscellaneous Expense	718.63	2,500.00	-1,781.37	28.75%
140-691 · Contingencies	0.00	20,000.00	-20,000.00	0.0%
140-692 · Digital Transfer	5,927.25	5,000.00	927.25	118.55%
140-000 · Adminstration - Assessor - Other	0.00	0.00	0.00	0.0%
Total 140-000 · Adminstration - Assessor	376,011.92	618,206.00	-242,194.08	60.82%
150-000 · Cemetery				
150-601 · Township Administration	0.00	0.00	0.00	0.0%
150-602 · Cemetery Improvements	0.00	0.00	0.00	0.0%
150-603 · Flags & Parts	0.00	0.00	0.00	0.0%
150-619 · Audit Fees	0.00	0.00	0.00	0.0%
150-621 · Legal Fees	0.00	0.00	0.00	0.0%
150-632 · Maintenance	0.00	0.00	0.00	0.0%
150-633 · Survey & Markers	0.00	0.00	0.00	0.0%
150-635 · Columbarium Engraving	0.00	0.00	0.00	0.0%
150-651 · Professional Development	0.00	0.00	0.00	0.0%
150-652 · Travel Expense	0.00	0.00	0.00	0.0%
150-658 · Publishing	0.00	0.00	0.00	0.0%
150-673 · Insurance Expense	0.00	0.00	0.00	0.0%
150-900 · Re-Purchase of Graves	0.00	0.00	0.00	0.0%
150-905 · Contingencies	0.00	0.00	0.00	0.0%
150-000 · Cemetery - Other	0.00	0.00	0.00	0.0%
Total 150-000 · Cemetery	0.00	0.00	0.00	0.0%
160-000 · Township Park				
160-695 · Park & Grounds Maintenance	0.00	5,000.00	-5,000.00	0.0%
160-696 · Bay Road Park Maintenance	0.00	0.00	0.00	0.0%
160-000 · Township Park - Other	0.00	0.00	0.00	0.0%
Total 160-000 · Township Park	0.00	5,000.00	-5,000.00	0.0%
210-000 · Home Relief Division				
210-706 · Medical & Dental	0.00	0.00	0.00	0.0%
210-709 · Shelter	0.00	0.00	0.00	0.0%
210-710 · Utilities	0.00	0.00	0.00	0.0%
210-711 · Food	0.00	0.00	0.00	0.0%
210-712 · Personal Allowance	0.00	0.00	0.00	0.0%
210-715 · Transportation	0.00	0.00	0.00	0.0%
210-000 · Home Relief Division - Other	0.00	0.00	0.00	0.0%
Total 210-000 · Home Relief Division	0.00	0.00	0.00	0.0%
220-000 · Other				

Nunda Township, Illinois

Annual Financial Report

For the Year Ended March 31, 2025

GW & ASSOCIATES, PC

Certified Public Accountants

NUNDA TOWNSHIP, ILLINOIS

General Fund - Schedule of Revenues & Expenditures - Budget and Actual

For the Year Ended March 31, 2025

	Original Budget	Final Budget	Modified Accrual Basis
General Administration (Continued)			
Publishing	$ 1,500	$ 1,500	$ 109
Utilities	15,000	15,000	8,934
General insurance	10,000	10,000	7,946
Liability insurance	6,000	6,000	5,150
Workers compensation	10,000	10,000	5,300
Total General Administraiton	121,950	121,950	62,615
Supervisor's Office			
Clerical staff salaries	52,000	52,000	45,016
Professional improvement	3,000	3,000	-
Travel expense	1,500	1,500	279
Office expense	5,500	5,500	5,892
Telephone/internet	4,000	4,000	2,391
Health insurance	15,000	15,000	-
Unemployement compensation	1,000	1,000	105
Social security tax	5,000	5,000	3,401
IMRF	4,500	4,500	1,760
Miscellaneous expense	2,000	2,000	1,089
Total Supervisor's Office	93,500	93,500	59,933
Assessor's Office			
Staff salaries	290,118	290,118	282,212
Salaries overtime	10,000	10,000	-
Professional services	8,500	8,500	2,690
Professional improvement	4,000	4,000	659
Equipment purchase	4,000	4,000	4,100
Computer expenses	35,000	35,000	32,369
Car expenses	5,500	5,500	4,546
Dues	1,000	1,000	530
Travel expense	100	100	-
Office supplies	3,000	3,000	2,077
Postage	400	400	5
Printing	500	500	-

Continued

NUNDA TOWNSHIP, ILLINOIS

General Fund - Schedule of Revenues & Expenditures - Budget and Actual

For the Year Ended March 31, 2025

	Original Budget	Final Budget	Modified Accrual Basis
Assessor's Office (Concluded)			
Publications & subscriptions	$ 16,000	$ 16,000	$ 14,765
Maintenance	2,000	2,000	282
Telephone/internet	4,000	4,000	2,189
Health insurance	80,000	80,000	96,895
Unemployment compensation	2,500	2,500	714
Social security tax	25,000	25,000	21,475
IMRF	12,000	12,000	11,467
Miscellaneous expense	2,500	2,500	1,443
Contingencies	20,000	20,000	4,211
Digital transfer	5,000	5,000	5,560
Total Assessor's Office	531,118	531,118	488,189
Township Park			
Park & grounds maintenance	1,000	1,000	-
Total Township Park	1,000	1,000	-
Other Expenditures			
Community relations	10,000	10,000	561
Mosquito abatement	1,000	1,000	-
Contingencies	10,000	10,000	-
Capital improvements	100,000	100,000	31,505
Total Other Expenditures	121,000	121,000	32,066
Ordinance Division			
Ordinance expenses (weed)	2,500	2,500	-
Total Ordinance Division	2,500	2,500	-
Total Expenditures	1,280,557	1,280,557	1,036,887
Net Change in Fund Balance	$ (249,984)	$ (249,984)	$ 22,155

Concluded

Nunda Township, Illinois

Annual Financial Report

For the Year Ended March 31, 2024

GW & ASSOCIATES, PC

Certified Public Accountants

NUNDA TOWNSHIP, ILLINOIS

General Fund - Schedule of Revenues & Expenditures - Budget and Actual

For the Year Ended March 31, 2024

	Original Budget	Final Budget	Modified Accrual Basis
General Administration (Continued)			
Publishing	$ 1,500	$ 1,500	$ 1,062
Utilities	15,000	15,000	9,786
General insurance	10,000	10,000	8,384
Liability insurance	6,000	6,000	5,310
Workers compensation	10,000	10,000	5,646
Total General Administraiton	98,950	98,950	73,148
Supervisor's Office			
Clerical staff salaries	40,000	40,000	39,884
Professional improvement	5,000	5,000	50
Travel expense	2,000	2,000	281
Office expense	4,500	4,500	4,543
Telephone/internet	5,000	5,000	2,400
Health insurance	20,000	20,000	-
Unemployement compensation	1,000	1,000	149
Social security tax	5,000	5,000	2,929
IMRF	5,500	5,500	1,608
Miscellaneous expense	2,000	2,000	81
Total Supervisor's Office	90,000	90,000	51,925
Assessor's Office			
Staff salaries	254,000	231,432	244,232
Salaries overtime	10,000	5,000	-
Professional services	8,500	18,200	17,643
Professional improvement	4,000	2,700	1,510
Equipment purchase	4,000	2,500	1,765
Computer expenses	25,000	29,300	21,306
Car expenses	5,500	5,500	3,783
Dues	1,000	1,000	630
Travel expense	100	100	-
Office supplies	3,000	2,500	1,918
Postage	400	400	345
Printing	500	500	716

Continued

NUNDA TOWNSHIP, ILLINOIS

General Fund - Schedule of Revenues & Expenditures - Budget and Actual

For the Year Ended March 31, 2024

	Original Budget	Final Budget	Modified Accrual Basis
Assessor's Office (Concluded)			
Publications & subscriptions	$ 16,000	$ 18,300	$ 18,243
Maintenance	2,000	2,000	407
Telephone/internet	6,800	3,800	3,117
Health insurance	65,000	85,700	85,188
Unemployment compensation	6,000	1,000	899
Social security tax	20,000	20,000	18,174
IMRF	10,300	10,300	9,309
Miscellaneous expense	2,500	3,000	2,900
Contingencies	5,000	5,000	3,843
Digital transfer	2,500	3,868	3,868
Total Assessor's Office	452,100	452,100	439,796
Township Park			
Park & grounds maintenance	1,000	1,000	-
Total Township Park	1,000	1,000	-
Other Expenditures			
Community relations	15,000	15,000	10,138
Mosquito abatement	1,000	1,000	-
Contingencies	10,000	10,000	10,000
Capital improvements	100,000	100,000	64,276
Future capital improvements	75,000	75,000	-
Total Other Expenditures	201,000	201,000	84,414
Ordinance Division			
Ordinance expenses (weed)	2,500	2,500	-
Total Ordinance Division	2,500	2,500	-
Total Expenditures	1,255,039	1,255,039	1,029,653
Net Change in Fund Balance	$ (224,466)	$ (224,466)	$ 64,198

Concluded

Nunda Township, Illinois

Annual Financial Report

For the Year Ended March 31, 2023

GW & ASSOCIATES, PC

Certified Public Accountants

NUNDA TOWNSHIP, ILLINOIS

General Fund - Schedule of Revenues & Expenditures - Budget and Actual

For the Year Ended March 31, 2023

	Original Budget	Final Budget	Modified Accrual Basis
General Administration (Continued)			
Publishing	$ 1,500	$ 1,500	$ 468
Utilities	15,000	15,000	10,280
Community relations	-	-	-
General insurance	10,000	10,000	8,443
Liability insurance	6,000	6,000	4,986
Workers compensation	10,000	10,000	6,122
Total General Administraiton	108,950	108,950	54,502
Supervisor's Office			
Clerical staff salaries	40,000	40,000	25,891
Professional improvement	5,000	5,000	25
Travel expense	2,000	2,000	1,363
Office expense	4,500	4,500	4,760
Telephone/internet	5,000	5,000	2,153
Health insurance	20,000	20,000	-
Unemployement compensation	1,000	1,000	127
Social security tax	5,000	5,000	2,018
IMRF	5,500	5,500	1,524
Miscellaneous expense	2,000	2,000	2,117
Total Supervisor's Office	90,000	90,000	39,978
Assessor's Office			
Staff salaries	249,500	249,500	201,445
Salaries overtime	10,000	10,000	-
Professional services	8,500	8,500	9,775
Professional improvement	4,000	4,000	4,007
Equipment purchase	4,000	4,000	3,800
Computer expenses	23,000	23,000	32,281
Car expenses	3,000	3,000	4,235
Dues	1,000	1,000	870
Travel expense	100	100	-
Office supplies	3,000	3,000	1,563
Postage	400	400	318
Printing	500	500	-

Continued

NUNDA TOWNSHIP, ILLINOIS

General Fund - Schedule of Revenues & Expenditures - Budget and Actual

For the Year Ended March 31, 2023

	Original Budget	Final Budget	Modified Accrual Basis
Assessor's Office (Concluded)			
Publications & subscriptions	$ 10,000	$ 10,000	$ 13,756
Maintenance	2,000	2,000	575
Telephone/internet	4,000	4,000	5,618
Health insurance	65,000	65,000	68,996
Unemployment compensation	18,600	18,600	576
Social security tax	20,000	20,000	14,840
IMRF	16,000	16,000	11,503
Contingencies	5,000	5,000	-
Digital transfer	2,500	2,500	2,175
Miscellaneous expense	2,500	2,500	1,837
Total Assessor's Office	452,600	452,600	378,170
Township Park			
Park & grounds maintenance	1,000	1,000	-
Total Township Park	1,000	1,000	-
Other Expenditures			
Community relations	20,000	20,000	4,403
Mosquito abatement	1,000	1,000	-
Contingencies	10,000	10,000	-
Capital improvements	100,000	100,000	73,156
Total Other Expenditures	131,000	131,000	77,559
Ordinance Division			
Ordinance expenses (weed)	2,500	2,500	579
Total Ordinance Division	2,500	2,500	579
Total Expenditures	1,195,539	1,195,539	951,129
Net Change in Fund Balance	$ (214,966)	$ (214,966)	$ 94,879

Concluded

NUNDA TOWNSHIP — TOWN FUND (Fund 100) · Budget Workshop FY 2026-27									
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Line Item	FY 2023-24 Adopted	FY 2023-24 Actual (Audit)	FY 2024-25 Adopted	FY 2024-25 Actual (Audit)	FY 2025-26 Adopted (Amended)	FY 2025-26 YTD (3/8/26)	FY 2026-27 Proposed	$ Change vs FY25-26	% Change vs FY25-26
BEGINNING FUND BALANCE									
Beginning Balance	$920,265.37		$940,215.42	$971,789.00	$967,289.52	$967,289.52	$1,125,214.49	$157,924.97	16.3%
ESTIMATED REVENUES									
401 Property Tax	$999,972.85	$998,513.00	$999,972.85	$996,842.00	$999,972.85	$1,002,745.56	$1,010,324.31	$10,351.46	1.0%
402 Replacement Tax	$20,000.00	$66,492.00	$20,000.00	$37,033.00	$20,000.00	$32,807.41	$25,000.00	$5,000.00	25.0%
405 Miscellaneous Income	$500.00	$4,739.00	$500.00	$593.00	$500.00	$2,175.74	$500.00	-	-
406 Interest / Investment		20239		$21,394.00	-	$36,445.61	-	-	
410 Insurance Dividend	$3,000.00	$3,100.00	$3,000.00	$2,575.00	$3,000.00	-	$3,000.00	-	-
411 Facility Usage	$500.00	$768.00	$500.00	$605.00	$500.00	$1,055.00	$1,000.00	$500.00	100.0%
412 Cemetery Admin Fee	$1,500.00	-	$1,500.00	-	-	-	-	-	
414 GA Administration Fee	$5,000.00	-	$5,000.00	-	-	-	-	-	
415 Interest — County	$100.00	-	$100.00	-	$100.00	$156.87	$100.00	-	-
TOTAL ESTIMATED REVENUES	**$1,030,572.85**	**$1,093,851.00**	**$1,030,572.85**	**$1,059,042.00**	**$1,024,072.85**	**$1,075,386.19**	**$1,039,924.31**	**$15,851.46**	**1.5%**
DIVISION 110 — Compensation of Town Officers									
501 Supervisor	$76,769.52	$75,383.00	$76,769.52	$76,731.00	$80,608.00	$75,367.04	$82,623.20	$2,015.20	2.5%
502 Town Clerk	$12,500.00	$12,500.00	$12,500.00	$12,500.00	$14,500.00	$13,038.43	$14,500.00	-	-
503 Assessor	$85,304.00	$76,976.00	$85,304.00	$85,304.00	$93,069.00	$82,843.25	$93,069.20	$0.20	0.0%
504 Highway Commissioner	$96,614.88	$96,615.00	$96,614.88	$96,615.00	$108,445.62	$96,707.70	$108,445.62	-	-
505 Board of Trustees	$7,800.00	$7,500.00	$7,800.00	$6,300.00	$8,400.00	$5,400.00	$8,400.00	-	-
506 Road District Treasurer	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$846.30	$1,000.00	-	-
507 Cemetery Trustees	$1,500.00	$1,000.00	$1,500.00	$1,125.00	$1,500.00	$1,125.09	$1,500.00	-	-
676 Health Insurance	$75,000.00	$77,397.00	$78,000.00	$83,598.00	$80,000.00	$19,660.13	$27,000.00	($53,000.00)	(66.3%)
680 Social Security Tax	$25,000.00	$21,072.00	$25,000.00	$20,504.00	$25,000.00	$21,389.24	$25,000.00	-	-
681 IMRF	$28,000.00	$10,927.00	$25,000.00	$10,407.00	$15,000.00	$13,440.90	$15,000.00	-	-
DIV 110 TOTAL	**$409,488.40**	**$380,370.00**	**$409,488.40**	**$394,084.00**	**$427,522.62**	**$329,818.08**	**$376,538.02**	**($50,984.60)**	**(11.9%)**
DIVISION 120 — General Administration									
612 Moderator	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	-	-
614 Deputy Clerk	$500.00	$458.00	$500.00	-	$500.00	-	$500.00	-	-
619 Professional Services	$1,000.00	$503.00	$2,000.00	-	$1,000.00	$565.71	$1,000.00	-	-
620 Accounting Services	$7,500.00	$5,236.00	$7,500.00	$6,440.00	$27,500.00	$20,579.17	$27,500.00	-	-
621 Legal Services	$20,000.00	$17,552.00	$25,000.00	$16,921.00	$40,000.00	$27,989.07	$15,000.00	($25,000.00)	(62.5%)
623 Professional Improvement	$500.00	$50.00	$500.00	$40.00	$500.00	$185.00	-	($500.00)	(100.0%)
626 Equipment Purchase	$5,000.00	$125.00	$2,000.00	-	$4,000.00	$2,337.22	$5,000.00	$1,000.00	25.0%
632 Maintenance Expense	$20,000.00	$17,710.00	$40,000.00	$10,421.00	$20,000.00	$7,448.27	$20,000.00	-	-
651 Dues	$1,300.00	$1,164.00	$1,300.00	$1,184.00	$1,300.00	$1,181.47	$1,400.00	$100.00	7.7%
652 Travel Expense	$500.00	-	$500.00	$20.00	$250.00	$15.40	-	($250.00)	(100.0%)

NUNDA TOWNSHIP — TOWN FUND (Fund 100) · Budget Workshop FY 2026-27									
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Line Item	FY 2023-24 Adopted	FY 2023-24 Actual (Audit)	FY 2024-25 Adopted	FY 2024-25 Actual (Audit)	FY 2025-26 Adopted (Amended)	FY 2025-26 YTD (3/8/26)	FY 2026-27 Proposed	$ Change vs FY25-26	% Change vs FY25-26
658 Publishing (Legal Notices)	$1,500.00	$1,062.00	$1,500.00	$109.00	$1,000.00	$475.30	$1,000.00	-	-
670 Utilities	$15,000.00	$9,786.00	$15,000.00	$8,934.00	$15,000.00	$10,288.55	$12,000.00	($3,000.00)	(20.0%)
673 General Insurance	$10,000.00	$8,384.00	$10,000.00	$7,946.00	$10,000.00	$5,305.00	$6,000.00	($4,000.00)	(40.0%)
675 Liability Insurance	$6,000.00	$5,310.00	$6,000.00	$5,150.00	$6,000.00	$8,496.00	$10,000.00	$4,000.00	66.7%
678 Workers Compensation	$10,000.00	$5,646.00	$10,000.00	$5,300.00	$6,000.00	$5,062.00	$6,000.00	-	-
679 Unemployment Compensation	-	$12.00	-	-	-	$206.55	-	-	
680 Social Security Tax	-	-	-	-	-	-	-	-	
DIV 120 TOTAL	**$98,950.00**	**$73,148.00**	**$121,950.00**	**$62,615.00**	**$133,200.00**	**$90,284.71**	**$105,550.00**	**($27,650.00)**	**(20.8%)**
DIVISION 130 — Supervisor's Office									
601 Clerical Staff Salaries	$40,000.00	$39,884.00	$52,000.00	$45,016.00	$39,500.00	$9,066.31	$25,000.00	($14,500.00)	(36.7%)
623 Professional Improvement	$5,000.00	$50.00	$3,000.00	-	$1,000.00	$235.00	$1,000.00	-	-
652 Travel Expense	$2,000.00	$281.00	$1,500.00	$279.00	$500.00	$277.62	$500.00	-	-
654 Office Expense	$4,500.00	$4,543.00	$5,500.00	$5,892.00	$11,000.00	$10,065.83	$7,000.00	($4,000.00)	(36.4%)
672 Telephone / Internet	$5,000.00	$2,400.00	$4,000.00	$2,391.00	$3,000.00	$2,006.74	$1,200.00	($1,800.00)	(60.0%)
676 Health Insurance	$20,000.00	-	$15,000.00	-	-	-	-	-	
679 Unemployment Compensation	$1,000.00	$149.00	$1,000.00	$105.00	$1,000.00	$19.77	$1,150.00	$150.00	15.0%
680 Social Security Tax	$5,000.00	$2,929.00	$5,000.00	$3,401.00	$3,000.00	$693.57	$1,913.00	($1,087.00)	(36.2%)
681 IMRF	$5,500.00	$1,608.00	$4,500.00	$1,760.00	$2,500.00	($65.83)	$1,200.00	($1,300.00)	(52.0%)
690 Miscellaneous Expense	$2,000.00	$81.00	$2,000.00	$1,089.00	$1,000.00	$168.74	$1,000.00	-	-
DIV 130 TOTAL	**$90,000.00**	**$51,925.00**	**$93,500.00**	**$59,933.00**	**$62,500.00**	**$22,467.75**	**$39,963.00**	**($22,537.00)**	**(36.1%)**
DIVISION 140 — Assessor's Office									
601 Staff Salaries	$254,000.00	$244,232.00	$290,118.00	$282,212.00	$340,706.00	$293,474.50	$308,000.00	($32,706.00)	(9.6%)
602 Salaries Overtime	$10,000.00	-	$10,000.00	-	$10,000.00	$3,168.04	$10,000.00	-	-
611 Professional Services	$8,500.00	$17,643.00	$8,500.00	$2,690.00	$8,500.00	$2,500.00	$8,500.00	-	-
623 Professional Improvement	$4,000.00	$1,510.00	$4,000.00	$659.00	$4,000.00	$1,962.98	$2,500.00	($1,500.00)	(37.5%)
626 Equipment Purchase	$4,000.00	$1,765.00	$4,000.00	$4,100.00	$4,000.00	$1,175.00	$4,000.00	-	-
629 Computer Expenses	$25,000.00	$21,306.00	$35,000.00	$32,369.00	$37,000.00	$36,093.70	$39,000.00	$2,000.00	5.4%
640 Car Expenses	$5,500.00	$3,783.00	$5,500.00	$4,546.00	$5,500.00	$2,069.37	$5,500.00	-	-
649 Dues	$1,000.00	$630.00	$1,000.00	$530.00	$1,000.00	$610.00	$1,000.00	-	-
652 Travel Expenses	$100.00	-	$100.00	-	$100.00	$4.81	$100.00	-	-
654 Office Supplies	$3,000.00	$1,918.00	$3,000.00	$2,077.00	$3,000.00	$1,893.33	$3,200.00	$200.00	6.7%
655 Postage	$400.00	$345.00	$400.00	$5.00	$400.00	$4.81	$250.00	($150.00)	(37.5%)
656 Printing	$500.00	$716.00	$500.00	-	$500.00	$107.52	$500.00	-	-
657 Publications & Subscriptions	$16,000.00	$18,243.00	$16,000.00	$14,765.00	$16,000.00	$12,101.56	$14,000.00	($2,000.00)	(12.5%)
660 Maintenance	$2,000.00	$407.00	$2,000.00	$282.00	$2,000.00	$1,240.54	$2,000.00	-	-
672 Telephone / Internet	$6,800.00	$3,117.00	$4,000.00	$2,189.00	$4,000.00	$2,691.82	$3,000.00	($1,000.00)	(25.0%)
676 Health Insurance	$65,000.00	$85,188.00	$80,000.00	$96,895.00	$105,000.00	$75,269.33	$134,000.00	$29,000.00	27.6%

NUNDA TOWNSHIP — TOWN FUND (Fund 100) · Budget Workshop FY 2026-27									
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Line Item	FY 2023-24 Adopted	FY 2023-24 Actual (Audit)	FY 2024-25 Adopted	FY 2024-25 Actual (Audit)	FY 2025-26 Adopted (Amended)	FY 2025-26 YTD (3/8/26)	FY 2026-27 Proposed	$ Change vs FY25-26	% Change vs FY25-26
679 Unemployment Compensation	$6,000.00	$899.00	$2,500.00	$714.00	$3,000.00	$1,840.56	$3,000.00	-	-
680 Social Security Tax	$20,000.00	$18,174.00	$25,000.00	$21,475.00	$30,000.00	$21,631.25	$25,000.00	($5,000.00)	(16.7%)
681 IMRF	$10,300.00	$9,309.00	$12,000.00	$11,467.00	$16,000.00	$12,014.02	$25,000.00	$9,000.00	56.3%
690 Miscellaneous Expense	$2,500.00	$2,900.00	$2,500.00	$1,443.00	$2,500.00	$847.38	$2,000.00	($500.00)	(20.0%)
691 Contingency	$5,000.00	$3,843.00	$20,000.00	$4,211.00	$20,000.00	-	$20,000.00	-	-
692 Digital Transfer	$2,500.00	$3,868.00	$5,000.00	$5,560.00	$5,000.00	$5,000.00	$7,500.00	$2,500.00	50.0%
DIV 140 TOTAL	**$452,100.00**	**$439,796.00**	**$531,118.00**	**$488,189.00**	**$618,206.00**	**$475,700.52**	**$618,050.00**	**($156.00)**	**(0.0%)**
DIVISION 160 — Township Park									
695 Park & Grounds Maintenance	$1,000.00	-	$1,000.00	-	$5,000.00	-	$5,000.00	-	-
DIV 160 TOTAL	**$1,000.00**	**-**	**$1,000.00**	**-**	**$5,000.00**	**-**	**$5,000.00**	**-**	**-**
DIVISION 220 — Other Expenditures									
890 Community Relations	$15,000.00	$10,138.00	$10,000.00	$561.00	$2,500.00	$1,622.70	$2,500.00	-	-
895 Mosquito Abatement	$1,000.00	-	$1,000.00	-	$1,000.00	-	-	($1,000.00)	(100.0%)
900 Contingencies	$10,000.00	$10,000.00	$10,000.00	-	$5,000.00	-	$5,000.00	-	-
901 Capital Improvements	$100,000.00	$64,276.00	$100,000.00	$31,505.00	$36,500.00	$5,636.34	$36,500.00	-	-
902 Future Capital Improvement	$75,000.00	-		-		-			
DIV 220 TOTAL	**$201,000.00**	**$84,414.00**	**$121,000.00**	**$32,066.00**	**$45,000.00**	**$7,259.04**	**$44,000.00**	**($1,000.00)**	**(2.2%)**
DIVISION 330 — Ordinance									
855 Weed Ordinance Expenses	$2,500.00	-	$2,500.00	-	$2,500.00	$125.00	$2,500.00	-	-
DIV 330 TOTAL	**$2,500.00**	**-**	**$2,500.00**	**-**	**$2,500.00**	**$125.00**	**$2,500.00**	**-**	**-**
TOTAL APPROPRIATIONS — TOWN FUND	**$1,255,038.40**	**$1,029,653.00**	**$1,280,556.40**	**$1,036,887.00**	**$1,293,928.62**	**$925,655.10**	**$1,191,601.02**	**($102,327.60)**	**(7.9%)**
NET (Revenues − Expenditures)	**($224,465.55)**	**$64,198.00**	**($249,983.55)**	**$22,155.00**	**($269,855.77)**	**$149,731.09**	**($151,676.71)**		
ANTICIPATED ENDING FUND BALANCE	**$695,799.82**		**$690,231.87**	**$993,944.00**	**$697,433.75**	**$1,117,020.61**	**$973,537.78**		

NUNDA TOWNSHIP — GENERAL ASSISTANCE FUND (Fund 200) · FY 2026-27 Workshop										
YTD from QB class 210-xxx (GA column) only, 4/1/25–3/8/26. FY25-26: $0 levy (intentional drawdown). FY26-27 reinstates $32K levy.										
Line Item	FY 2023-24 Adopted	FY 2023-24 Actual (Audit)	FY 2024-25 Adopted	FY 2024-25 Actual (Audit)	FY 2025-26 Adopted (Amended)	FY 2025-26 YTD (3/8/26)	FY 2026-27 Proposed	$ Change vs FY25-26	% Change vs FY25-26	FY25-26 Remaining
BEGINNING FUND BALANCE										
Beginning Fund Balance	**$112,145.63**		**$101,662.54**	**$107,704.00**	**$127,961.43**		**$127,527.00**	**($434.43)**	**(0.3%)**	**$127,961.43**
ESTIMATED REVENUES										
401 Property Tax	-	-	$30,000.00	$29,865.00	-	-	$32,000.00	$32,000.00		-
402 Replacement Tax	$3,000.00	$11,075.00	$3,000.00	$6,168.00	$3,000.00	$5,464.65	$3,000.00	-	-	($2,464.65)
TOTAL REVENUES	**$3,000.00**	**$11,075.00**	**$33,000.00**	**$36,033.00**	**$3,000.00**	**$5,464.65**	**$35,000.00**	**$32,000.00**	**1066.7%**	**($2,464.65)**
DIVISION 120 — Administration										
120-601 Township Administration	$5,000.00	-	$5,000.00	-	-		-	-		-
120-620 Accounting Services	$600.00	$93.00	$600.00	-	$600.00	104.45	$600.00	-	-	$495.55
120-621 Legal Services	$500.00	-	$500.00	-	$500.00		$500.00	-	-	$500.00
120-623 Professional Improvement	$500.00	$25.00	$500.00	-	$500.00		$500.00	-	-	$500.00
120-654 Office Expense	$500.00	$1,299.00	$2,500.00	-	$2,500.00	1327.93	$2,500.00	-	-	$1,172.07
120-682 Catastrophic Insurance	$2,500.00	-	$1,000.00	-	$2,500.00		$2,500.00	-	-	$2,500.00
Admin Subtotal (120)	**$9,600.00**	**$1,417.00**	**$10,100.00**	**-**	**$6,600.00**	**$1,432.38**	**$6,600.00**	**-**	**-**	**$5,167.62**
DIVISION 210 — Home Relief (QB class 210-xxx)										
210-706 Medical & Dental Care	$500.00	-	$500.00	-	$500.00	-	$500.00	-	-	$500.00
210-709 Shelter	$36,000.00	$10,431.00	$36,000.00	$8,288.00	$36,000.00	$3,373.00	$36,000.00	-	-	$32,627.00
210-710 Utilities	$20,000.00	$3,574.00	$20,000.00	$3,532.00	$20,000.00	$786.37	$20,000.00	-	-	$19,213.63
210-711 Food	$5,000.00	$350.00	$5,000.00	-	$5,000.00	-	$5,000.00	-	-	$5,000.00
210-712 Personal Allowances	$3,000.00	$250.00	$3,000.00	$389.00	$3,000.00	$500.00	$3,000.00	-	-	$2,500.00
210-715 Transportation	$2,000.00	$990.00	$2,000.00	$1,949.00	$2,000.00	$150.00	$2,000.00	-	-	$1,850.00
Home Relief Total (210)	**$66,500.00**	**$15,595.00**	**$66,500.00**	**$14,158.00**	**$66,500.00**	**$4,809.37**	**$66,500.00**	**-**	**-**	**$61,690.63**
TOTAL APPROPRIATIONS — GA FUND	**$76,100.00**	**$17,012.00**	**$76,600.00**	**$15,433.00**	**$73,100.00**	**$6,241.75**	**$73,100.00**	**-**	**-**	**$66,858.25**
NET (Revenues − Expenditures)	**($73,100.00)**	**($5,937.00)**	**($43,600.00)**	**$20,600.00**	**($70,100.00)**	**($777.10)**	**($38,100.00)**			
ANTICIPATED ENDING FUND BALANCE	**$39,045.63**		**$58,062.54**	**$128,304.00**	**$57,861.43**		**$89,427.00**			

NUNDA TOWNSHIP — CEMETERY FUND · Budget Workshop FY 2026-27										
Account codes from QB class 150-xxx. YTD from QB 4/1/25–3/8/26 (Cemetery column). FY26-27 adds Management Fees line. Yellow = Board input.										
Line Item	FY 2023-24 Adopted	FY 2023-24 Actual (Audit)	FY 2024-25 Adopted	FY 2024-25 Actual (Audit)	FY 2025-26 Adopted (Amended)	FY 2025-26 YTD (3/8/26)	FY 2026-27 Proposed	$ Change vs FY25-26	% Change vs FY25-26	FY25-26 Remaining
BEGINNING FUND BALANCE										
Beginning Balance	$48,246.91		$50,796.96	$54,106.00	$64,111.18	$64,111.18	$70,825.70	$6,714.52	10.5%	-
ESTIMATED REVENUES										
401 Property Tax (Levy)	$21,500.00	$21,246.00	$22,403.00	$22,350.00	$23,299.12	$23,372.79	$24,523.00	$1,223.88	5.3%	($73.67)
402 Replacement Tax	$400.00	$1,374.00	$400.00	$666.00	$400.00	$476.10	$500.00	$100.00	25.0%	($76.10)
403 Sale of Lots	$3,900.00	$5,100.00	$3,900.00	$3,500.00	$3,900.00	-	$3,500.00	($400.00)	(10.3%)	$3,900.00
404 Interest — Investment		0			-	$288.41	-	-		($288.41)
406 Interest	$10.00	$2,631.00	$10.00	$2,101.00	$10.00	$1,491.17	$200.00	$190.00	1900.0%	($1,481.17)
415 Interest — County Treasurer		0			-	$3.66	-	-		($3.66)
417 Burial Permit Fee		0			-	$500.00	$400.00	$400.00		($500.00)
TOTAL ESTIMATED REVENUES	**$25,810.00**	**$30,351.00**	**$26,713.00**	**$28,617.00**	**$27,609.12**	**$26,132.13**	**$29,123.00**	**$1,513.88**	**5.5%**	**$1,476.99**
EXPENDITURES (QB Class: 150-xxx)										
1.0 Maintenance: Materials & Labor										
150-602 Cemetery Improvements	$5,000.00	$3,410.00	$5,000.00	$442.00	$5,000.00	$39.02	$5,000.00	-	-	$4,960.98
150-632 Cemetery Maintenance	$23,000.00	$20,403.00	$25,000.00	$18,018.00	$25,000.00	$18,005.52	$25,000.00	-	-	$6,994.48
150-635 Columbarium Engraving	$1,200.00	-	$1,200.00	-	$1,200.00	-	$1,200.00	-	-	$1,200.00
Maintenance Subtotal	**$29,200.00**	**$23,813.00**	**$31,200.00**	**$18,460.00**	**$31,200.00**	**$18,044.54**	**$31,200.00**	**-**	**-**	**$13,155.46**
2.0 Capital Outlay										
150-900 Re-Purchase of Graves	$400.00	-	$400.00	-	$400.00	-	$400.00	-	-	$400.00
150-633 Survey & Markers	$5,000.00	-	$1,500.00	$15.00	$1,500.00	-	$1,500.00	-	-	$1,500.00
Capital Outlay Subtotal	**$5,400.00**	**-**	**$1,900.00**	**$15.00**	**$1,900.00**	**-**	**$1,900.00**	**-**	**-**	**$1,900.00**
3.0 Administration										
150-619 Audit Fees	$100.00	$29.00	$100.00	-	$100.00	$82.95	$100.00	-	-	$17.05
150-621 Legal Fees	$500.00	-	$500.00	-	$500.00	$420.00	$500.00	-	-	$80.00
150-658 Publishing (Legal Notices)	$200.00	$70.00	$200.00	-	$200.00	-	$200.00	-	-	$200.00
150-651 Professional Development	$500.00	-	$500.00	-	$500.00	-	$500.00	-	-	$500.00
150-601 Township Administration	$1,500.00	-	$1,500.00	-	$1,500.00	-	$1,500.00	-	-	$1,500.00
150-652 Travel Expense	$500.00	$115.00	$500.00	-	$500.00	-	$500.00	-	-	$500.00
150-673 Insurance	$150.00	$174.00	$150.00	$168.00	$150.00	$193.00	$150.00	-	-	($43.00)
Administration Subtotal	**$3,450.00**	**$388.00**	**$3,450.00**	**$168.00**	**$3,450.00**	**$695.95**	**$3,450.00**	**-**	**-**	**$2,754.05**
4.0 Contingencies										
150-905 Contingencies	$1,000.00	-	$1,000.00	$5.00	$1,000.00	-	$1,000.00	-	-	$1,000.00
Contingencies Subtotal	**$1,000.00**	**-**	**$1,000.00**	**$5.00**	**$1,000.00**	**-**	**$1,000.00**	**-**	**-**	**$1,000.00**

NUNDA TOWNSHIP — CEMETERY FUND · Budget Workshop FY 2026-27										
Account codes from QB class 150-xxx. YTD from QB 4/1/25–3/8/26 (Cemetery column). FY26-27 adds Management Fees line. Yellow = Board input.										
Line Item	FY 2023-24 Adopted	FY 2023-24 Actual (Audit)	FY 2024-25 Adopted	FY 2024-25 Actual (Audit)	FY 2025-26 Adopted (Amended)	FY 2025-26 YTD (3/8/26)	FY 2026-27 Proposed	$ Change vs FY25-26	% Change vs FY25-26	FY25-26 Remaining
5.0 Management Fees (NEW FY 2026-27)										
150-NEW Management Fees		0		-	-	-	$6,000.00	$6,000.00		-
Management Fees Subtotal		**0**		**-**	**-**	**-**	**$6,000.00**	**$6,000.00**		**-**
TOTAL APPROPRIATIONS — CEMETERY FUND	**$39,050.00**	**$24,201.00**	**$37,550.00**	**$18,648.00**	**$37,550.00**	**$18,740.49**	**$43,550.00**	**$6,000.00**	**16.0%**	**$18,809.51**
NET (Revenues – Expenditures)	**($13,240.00)**	**$6,150.00**	**($10,837.00)**	**$9,969.00**	**($9,940.88)**	**$7,391.64**	**($14,427.00)**			
ANTICIPATED ENDING FUND BALANCE	**$35,006.91**		**$39,959.96**	**$64,075.00**	**$54,170.30**	**$71,502.82**	**$56,398.70**			