



Nunda Township  
Township Board- Regular Meeting  
Agenda

April 14th, 2026 at 7:15pm  
Nunda Town Hall  
3420 Bay Rd, Crystal Lake, IL 60012

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda
5. Approval of Minutes – Regular Board Meeting of March 12, 2026
6. Opening of Public Hearing – Notice of Intent to Adopt Township Budget and Appropriation Ordinances for Fiscal Year 2026–2027
  - a. Public Comment and Questions on the Proposed Township Budget and Appropriation Ordinances
7. Close of Public Hearing
8. New Business for Approval
  - a. Resolution 2026-04-14-01: Acceptance of Trustee Resignation
  - b. Resolution 2026-04-14-02: Trustee Vacancy Appointment Process
  - c. Resolution 2026-04-14-03: Operational Expenses
  - d. Town Fund Budget and Appropriation Ordinance for Fiscal Year 2026–2027
  - e. General Assistance Budget and Appropriation Ordinance for Fiscal Year 2026–2027
  - f. Cemetery Fund Budget and Appropriation Ordinance for Fiscal Year 2026–2027
  - g. Road District Warrants for approval for payment for April 14, 2026
  - h. Township Warrants for approval for payment for April 14, 2026
  - i. Resolution 2026-04-14-04: Authorization to Engage Independent Auditor (GW & Associates, P.C.) for Fiscal Year Ended March 31, 2026
  - j. Approval of the Motor Fuel Tax Program Certification for Non-Dedicated Subdivision Roads, Fiscal Year 2026–2027, pursuant to 605 ILCS 5/6-701.8
9. New Business for Discussion
10. Old Business for Approval
11. Old Business for Discussion
  - a. Anita Sherwood Park
  - b. Office Consolidation
12. Reports by the Supervisor, Town Clerk, Highway Commissioner, Assessor, Trustees and Cemetery Board Trustees
13. 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, March 12, 2026** at 7:00 p.m.

**Meeting called to order at 7:01 p.m.**

**Township Clerk Kyle Bussenger recorded the following official business.**

The **Pledge of Allegiance** was recited at 7:01 p.m.

**Roll Call answered by**

- 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 February 12, 2026 Meeting Minutes**

**Motion:** Bob Murray **Second:** Sheila Halasz

**Voice Vote:** All Ayes – Motion carries

---

**6. New Business for Approval**

**6A. Resolution No. 2026-03-12-01 Approving a Transfer of Budget Appropriations for the Nunda Township Road Fund**

**Motion:** Joe Bratanick **Second:** Bob Murray

**Voice Vote:** All Ayes – Motion carries

**6B: Road District Warrants for Approval for payment for March 12, 2026**

Amount: \$85,721.23

**Motion:** Bob Murray **Second:** Joe Bratanick

**Voice Vote:** All Ayes – Motion carries

**6C. Township Warrants for Approval for payment for March 12, 2026**

Amount: \$15,403.47

**Motion:** Joe Bratanick **Second:** Bob Murray

**Voice Vote:** All Ayes – Motion carries

**6D. 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**

**Motion:** Bob Murray **Second:** Joe Bratanick

**Voice Vote:** All Ayes – Motion carries

---

**7. New Business for Discussion**

Trustee Karen Tynis has given her letter of resignation after over 11 years of service to the township and community. Thanks were expressed for her efforts over the years and best wishes for her future endeavors.

**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**

Discussed changes in budget moving forward. Several areas see a massive reduction and savings.

**9. Old Business for Approval**

None

**10. Old Business for Discussion**

Anita Sherwood Park & Office Consolidation are still in the works. Will be moving forward with both in the near future.

**Highway Commissioner Report:**

Discussed time capsul for America 250 event that can be used during the Touch A Truck event in June. Covered Bridge neighborhood is pretty much done. Flow has been restored to drain pipes.

**Supervisor Report:**

Discussed May 2<sup>nd</sup> compost event where residents can bring a bucket to fill with compost for their gardens. An event on April 18<sup>th</sup> with a shred truck open to residents as well. Discussed overall of website, implementing a community calendar and making sure we are compliant.

**Trustee Report:**

None

---

**Motion to Adjourn:**

**Motion:** Joe Bratanick

**Second:** Sheila Halasz

**Voice Vote:** All Ayes – Motion Carries

**Adjourned at:** 7:51pm

---

Respectfully submitted,

Kyle Bussenger

Nunda Township Clerk

**NUNDA TOWNSHIP**  
**MCHENRY COUNTY, ILLINOIS**  
**RESOLUTION NO. 2026-04-14-01**

**A Resolution Accepting the Resignation of Township Trustee Karen Tynis**

**WHEREAS**, the Nunda Township Board of Trustees (the “Board”) is established and operates pursuant to the Illinois Township Code, 60 ILCS 1/1-1 et seq.; and

**WHEREAS**, Karen Tynis was duly elected as a Trustee of Nunda Township and has been serving in that capacity; and

**WHEREAS**, Karen Tynis submitted a written letter of resignation from the office of Township Trustee to the Township Supervisor, said resignation dated March 10, 2026, and stated to be effective immediately; and

**WHEREAS**, pursuant to 60 ILCS 1/60-20, the Township Board may, for sufficient cause shown, accept the resignation of any officer of the township; and

**WHEREAS**, the Board has reviewed the resignation letter and finds sufficient cause to accept the resignation; and

**WHEREAS**, pursuant to 60 ILCS 1/60-20, upon acceptance of a resignation, the Township Clerk shall make a minute of the acceptance upon the township records; and

**WHEREAS**, a copy of the written resignation letter submitted by Karen Tynis is attached hereto and incorporated herein as Exhibit A.

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

**SECTION 1. Acceptance of Resignation**

The Board hereby accepts the resignation of Karen Tynis from the office of Township Trustee, as set forth in the resignation letter attached hereto as Exhibit A, effective as of the date of adoption of this Resolution.

**SECTION 2. Declaration of Vacancy**

The Board hereby declares a vacancy in the office of Township Trustee as of the date of adoption of this Resolution. Pursuant to 60 ILCS 1/60-5, the Board shall fill the vacancy by appointment within sixty (60) days of this date.

**SECTION 3. Direction to Township Clerk**

The Township Clerk is hereby directed to make a minute of this acceptance upon the township records as required by 60 ILCS 1/60-20, and to notify the McHenry County Clerk of the vacancy.

**SECTION 4. Effective Date**

This Resolution shall be in full force and effect upon its adoption.

**PASSED AND ADOPTED** by the Nunda Township Board of Trustees, McHenry County, Illinois, this 14<sup>th</sup> day of April 2026, pursuant to a roll call vote as follows.

<b>VOTE</b>	<b>Aye</b>	<b>Nay</b>	<b>Absent</b>
Trustee Joe Bratanick			
Trustee Bob Murray			
Trustee Sheila Halasz			
Supervisor Mike Shorten			

---

Mike Shorten, Nunda Township Supervisor

---

Kyle Bussenger, Nunda Township Clerk

Karen Tynis  
2401 Colby Drive  
McHenry, IL 60050

March 10, 2026

Subject: Letter of Resignation

Dear Supervisor and Trustees:

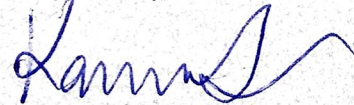
Please accept this letter as my formal resignation from the office of Nunda Township Trustee, effective immediately.

Serving the township for the past 11+ years has truly been an honor. I am so grateful to the residents who elected me to this position and it was an honor to serve them.

I have decided to step down for both personal and professional reasons. My schedule and commitments have changed, not allowing me to make the majority of the meetings. This does not best serve the township or the residents.

Thank you for the opportunity of allowing me to serve. I look forward to watching the board continue to provide excellent services, cost savings and transparency to Nunda Township residents.

Respectfully,



Karen Tynis

**NUNDA TOWNSHIP**  
**MCHEMRY COUNTY, ILLINOIS**

**RESOLUTION NO. 2026-04-14-02**

**A Resolution Establishing a Process for Filling the Vacancy in the Office of Township  
Trustee**

**WHEREAS**, the Board of Trustees of Nunda Township (the “Board”) adopted Resolution No. 2026-04-14-01 on April 14, 2026, accepting the resignation of Karen Tynis and declaring a vacancy in the office of Township Trustee; and

**WHEREAS**, pursuant to 60 ILCS 1/60-5(a), the Township Board shall fill the vacancy by appointment, and the person so appointed shall hold the office for the remainder of the unexpired term; and

**WHEREAS**, pursuant to 60 ILCS 1/60-5(b), if the vacancy is not filled within sixty (60) days, a special township meeting must be called to select a replacement; and

**WHEREAS**, pursuant to 60 ILCS 1/60-5, any person appointed to fill the vacancy must be a member of the same political party as the person vacating the office, if that person was elected as a member of an established political party still in existence at the time of appointment; and

**WHEREAS**, the Board desires to establish a fair and transparent process for identifying and evaluating qualified candidates for appointment to fill the vacancy;

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

**SECTION 1. Solicitation of Applications**

The Township Supervisor is hereby authorized and directed to solicit applications from qualified residents of Nunda Township who are interested in being appointed to fill the vacancy in the office of Township Trustee. The application shall be made available on the Township’s website and at the Township offices at 3510 Bay Road, Crystal Lake, IL 60012.

**SECTION 2. Eligibility Requirements**

To be eligible for appointment, an applicant must: (a) be a resident of Nunda Township; (b) be a registered voter; (c) be a member of the same political party as the departing trustee, as established by the applicant’s record of voting in party primary elections, or by holding or having held an office in a political party organization, or by participation in a township caucus, pursuant to 60 ILCS 1/60-5; and (d) meet all other qualifications required by law for the office of Township Trustee.

**SECTION 3. Application Deadline**

Applications shall be accepted beginning on April 15, 2026 and must be received no later than 4:00 p.m. on May 8, 2026. Applications received after the deadline will not be considered.

**SECTION 4. Application Submission**

Completed applications shall be submitted to the Office of the Township Supervisor at Nunda Township, 3510 Bay Road, Crystal Lake, IL 60012, or by email to super@nundatownship.com.

**SECTION 5. Review and Appointment**

The Board shall review all timely submitted applications and shall interview candidates and vote on the appointment at the regular Board meeting on May 14, 2026, in compliance with the Illinois Open Meetings Act (5 ILCS 120/1 et seq.). The appointment shall be made by roll call vote. All application materials shall be maintained as public records subject to the Illinois Freedom of Information Act (5 ILCS 140/1 et seq.).

**SECTION 6. FOIA Notice**

Applicants shall be advised that their applications and all related materials are public records and may be disclosed pursuant to the Illinois Freedom of Information Act.

**SECTION 7. Effective Date**

This Resolution shall be in full force and effect upon its adoption.

**PASSED AND ADOPTED** by the Nunda Township Board of Trustees, McHenry County, Illinois, this 14<sup>th</sup> day of April 2026, pursuant to a roll call vote as follows.

<b>VOTE</b>	<b>Aye</b>	<b>Nay</b>	<b>Absent</b>
Trustee Joe Bratanick			
Trustee Bob Murray			
Trustee Sheila Halasz			
Supervisor Mike Shorten			

\_\_\_\_\_  
Mike Shorten, Nunda Township Supervisor

\_\_\_\_\_  
Kyle Bussenger, Nunda Township Clerk

**NUNDA TOWNSHIP  
MCHENRY COUNTY, ILLINOIS**

**RESOLUTION NO. 2026-04-14-03**

**A RESOLUTION AUTHORIZING ADVANCE PAYMENT OF ROUTINE  
OPERATIONAL EXPENSES PRIOR TO EXAMINATION AND AUDIT  
BY THE TOWNSHIP BOARD**

**WHEREAS**, the Illinois Township Code (60 ILCS 1/80-10) generally requires the Township Board of Trustees (“Board”) to meet for the purpose of examining and auditing township and road district accounts before any bills are approved and paid; and

**WHEREAS**, 60 ILCS 1/80-10 further provides that the Board may, by resolution, authorize payment prior to examination and audit for general assistance, obligations for Social Security taxes, wages, and “other expenses determined by the board by resolution,” provided that such payments are reviewed and verified at the next meeting of the Board; and

**WHEREAS**, the Board adopted Resolution No. 2025-10-09-01 on October 9, 2025, authorizing advance payment of certain recurring obligations including payroll, utilities, insurance premiums, and emergency expenditures; and

**WHEREAS**, in addition to those categories, the Township and the Nunda Township Road District routinely incur operational expenses that are time-sensitive, carry penalties or late fees for delayed payment, or must be paid to maintain lawful and compliant operations, including but not limited to vehicle registration, license plate renewals, permit fees, and similar regulatory obligations; and

**WHEREAS**, the Township and the Nunda Township Road District occasionally have the opportunity to purchase vehicles and equipment at public auction, and auction houses typically require full payment within 24 to 72 hours of purchase, which may occur prior to the next regularly scheduled Board meeting; and

**WHEREAS**, delayed payment of such operational expenses may result in fines, penalties, lapsed registrations, the inability to lawfully operate Township or Road District vehicles and equipment, or the interruption of essential services; and

**WHEREAS**, it is in the best interest of the Township and its taxpayers to authorize the Township Supervisor, acting as Township Treasurer, to make timely payment of such routine operational expenses in advance of Board audit when necessary, subject to review and verification at the next regularly scheduled Board meeting; and

**WHEREAS**, all payments authorized under this Resolution shall be limited to amounts appropriated in the current fiscal year's Budget and Appropriation Ordinance and shall comply with all applicable provisions of the Illinois Township Code and other Illinois statutes;

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

**SECTION ONE: AUTHORIZATION**

The Township Supervisor, acting as Township Treasurer, is hereby authorized to issue payment prior to examination and audit by the Board for the following categories of routine operational expenses, provided that funds are appropriated in the current Budget and Appropriation Ordinance:

1. Vehicle registration fees, license plate renewals, title transfers, and related Secretary of State fees for Township and Road District vehicles and equipment.
2. Permit, inspection, and licensing fees required by federal, state, county, or municipal regulatory agencies for the lawful operation of Township or Road District facilities, equipment, or programs.
3. Annual or periodic dues, subscriptions, and membership fees for professional associations, intergovernmental organizations, or service providers necessary for Township operations, including but not limited to the Township Officials of Illinois (TOI), the Illinois Association of County Board Members, and similar organizations.
4. Postage, certified mail, and shipping charges for official Township correspondence and FOIA responses.
5. Required software licenses, subscriptions, and renewals for accounting, payroll, records management, GIS, and other systems essential to daily Township operations.
6. Pre-approved conference, seminar, and training registration fees for elected officials and employees, where such attendance has been previously authorized by the Board by resolution or included in the approved budget.
7. Recurring service contracts and maintenance agreements previously approved by the Board, where payment terms require remittance prior to the next regularly scheduled Board meeting.
8. Any other routine operational expense not exceeding \$2,500.00 per individual transaction where delayed payment would result in a penalty, late fee, service interruption, or lapse in legal compliance.
9. Purchase of vehicles or equipment at public auction by the Township Supervisor or the Road District Highway Commissioner, where: (a) the purchase is funded entirely from an appropriated capital equipment, vehicle, or road improvement line item in the current Budget and Appropriation Ordinance for the applicable fund; (b) auction

payment terms require remittance prior to the next regularly scheduled Board meeting; and (c) the Supervisor provides written notice to all Board members by email or text within 24 hours of the purchase, including the item purchased, purchase price, auction house name, and applicable budget line item.

## **SECTION TWO: LIMITATIONS AND CONTROLS**

The authority granted under this Resolution is subject to the following limitations:

- a. No single payment under Item 8 of Section One shall exceed Two Thousand Five Hundred Dollars (\$2,500.00) without prior Board approval.
- b. Auction and equipment purchases made under Item 9 of Section One shall not exceed the unencumbered balance of the applicable budget line item as of the date of purchase. No single auction purchase may exceed the total appropriation for that line item in the current fiscal year. The Supervisor shall confirm available appropriation before authorizing payment.
- c. All payments must be charged to a line item in the current, duly adopted Budget and Appropriation Ordinance for the applicable fund (Town Fund, General Assistance Fund, Road District Fund, or Cemetery Fund).
- d. The Supervisor shall maintain a written log of all payments made under this Resolution, including the date, payee, amount, purpose, and applicable budget line item.
- e. This Resolution does not authorize the Supervisor to enter into new contracts, agreements, or financial commitments on behalf of the Township beyond those already approved by the Board or included in the adopted budget.

## **SECTION THREE: REVIEW AND VERIFICATION**

All payments made pursuant to this Resolution, including auction and equipment purchases under Item 9 of Section One, shall be presented to the Board for review and ratification at its next regularly scheduled meeting. The Supervisor shall include in the Board packet a summary of all advance payments made since the prior meeting, including supporting documentation such as auction receipts, invoices, or payment confirmations. Such payments shall be recorded in the official minutes upon Board review.

## **SECTION FOUR: RELATIONSHIP TO PRIOR RESOLUTIONS**

This Resolution supplements and does not replace Resolution No. 2025-10-09-01, adopted October 9, 2025. The categories of expenses authorized for advance payment under Resolution No. 2025-10-09-01 remain in full force and effect. In the event of any conflict between this Resolution and Resolution No. 2025-10-09-01, the provision that provides broader authority for advance payment shall control.

## **SECTION FIVE: EFFECTIVE DATE**

This Resolution shall take effect immediately upon adoption and shall remain in force until rescinded or amended by the Board.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by the Board of Trustees of Nunda Township, McHenry County, Illinois.

**AYES:** \_\_\_\_\_ **NAYS:** \_\_\_\_\_ **ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
Mike Shorten, Township Supervisor

\_\_\_\_\_  
Kyle Bussenger, Township Clerk

**TOWNSHIP TOWN FUND**

**BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027**

of Nunda Township located in the County of McHenry, State of Illinois for the fiscal year beginning April 1, 2026 and ending March 31, 2027.

Now be it Ordained by the Board of Trustees of the Nunda Township, County of McHenry, State of Illinois in meeting assembled as follows:

Section 1: That the following budget containing an estimate of receipts and expenditures for the following Fund, "Town" is hereby adopted as the budget of the township for the fiscal year mentioned above and shall be in full force and effect from and after this date.

**I. GENERAL TOWN FUND - 100**

Beginning Fund Balance April 1, 2026 (Unaudited Estimate) 1,094,688.30

**ESTIMATED REVENUES:**

401	Property Tax Disbursement	1,010,324.31
402	Personal Property Replacement Tax	25,000.00
405	Miscellaneous Income	500.00
406	Interest Investment	28,000.00
410	Insurance Dividend	3,000.00
411	Facility Usage (Town Hall & Chairs/Tables)	1,000.00
412	Cemetery Administration	0.00
414	GA Administration	0.00
415	Interest - County Treasurer	100.00
<b>Total Estimated Revenues:</b>		<b>1,067,924.31</b>

**Total Estimated General Town Funds Available: 2,162,612.61**

**BUDGET EXPENDITURES:**

**Administrative Division**

**Compensation of Town Officers - 110**

501	Supervisor	82,623.20
502	Town Clerk	14,500.00
503	Assessor	93,069.20
504	Highway Commissioner	108,445.62
505	Board of Trustees	8,400.00
506	Road District Treasurer	1,000.00
507	Cemetery Trustees	1,500.00
676	Health Insurance	85,000.00
680	Social Security Tax	25,000.00
681	IMRF	15,000.00
<b>Total Compensation of Town Officers:</b>		<b>434,538.02</b>

**General Administration - 120**

601	Salaries	0.00
612	Moderator	150.00

614	Deputy Clerk	500.00
619	Professional Services	1,000.00
620	Accounting Services	27,500.00
621	Legal Services	15,000.00
623	Professional Improvement	1,000.00
626	Equipment Purchase	5,000.00
632	Maintenance Expense	20,000.00
651	Dues (Township Officials)	1,400.00
652	Travel Expense	500.00
654	Office Expense	7,000.00
658	Publishing (Legal Notices)	1,000.00
670	Utilities (Hall and Supervisor's Office)	12,000.00
672	Telephone/Internet	1,200.00
673	General Insurance (TOIRMA)	6,000.00
675	Liability Insurance (TOIRMA)	10,000.00
678	Worker's Compensation (TOIRMA)	6,000.00
679	Unemployment Compensation	1,000.00
680	Social Security Tax	0.00
Total General Administration:		<b>116,250.00</b>

**Total Administrative Division: 550,788.02**

**Supervisor's Office Administration - 130**

601	Clerical Staff Salaries	0.00
602	Salaries Overtime	0.00
623	Professional Improvement	0.00
652	Travel Expense	0.00
654	Office Expense	0.00
672	Telephone/Internet	0.00
676	Health Insurance	0.00
679	Unemployment Compensation	0.00
680	Social Security Tax	0.00
681	IMRF	0.00
690	Miscellaneous Expense	0.00
Total Supervisor's Office Administration:		<b>0.00</b>

**Assessor's Office Administration - 140**

601	Staff Salaries	308,000.00
602	Salaries Overtime	10,000.00
611	Professional Services	8,500.00
623	Professional Improvement	2,500.00
626	Equipment Purchase	4,000.00
629	Computer Expenses	39,000.00
640	Car Expenses	5,500.00
649	Dues	1,000.00
652	Travel Expenses	100.00
654	Office Supplies	3,200.00
655	Postage	250.00
656	Printing	500.00
657	Publications & Subscriptions	14,000.00

660	Maintenance	2,000.00
672	Telephone/Internet	3,000.00
676	Health Insurance	134,000.00
679	Unemployment Compensation	3,000.00
680	Social Security Tax	25,000.00
681	IMRF	25,000.00
690	Miscellaneous Expense	2,000.00
691	Contingency	20,000.00
692	Digital Transfer	7,500.00
Total Assessor's Office Administration:		<b>618,050.00</b>

**Township Park - 160**

695	Park & Grounds Maintenance	5,000.00
700	Park Capital Planning and Improvement	30,000.00
Total Township Park Division:		<b>35,000.00</b>

**Other Expenditures - 220**

890	Community Relations	5,000.00
895	Mosquito Abatement	0.00
900	Contingencies	5,000.00
901	Capital Improvements	50,000.00
Total Other Expenditures:		<b>60,000.00</b>

**Ordinance Division - 330**

855	Weed Ordinance Expenses	2,500.00
Total Ordinance Division:		<b>2,500.00</b>

**Total Estimated General Town Fund** **1,266,338.02**

**Expenditures/Appropriation:**

Estimated Fund Balance March 31, 2027: **896,274.59**

**Estimated Appropriations and General Town Fund** **2,162,612.61**

**Balance:**

Section 2: That there is hereby appropriated for use for township purposes:

**FOR THE FISCAL YEAR ENDING MARCH 31, 2027**

**BY GENERAL TOWN FUND DIVISION:**

Administrative Division	550,788.02
Supervisor's Office Administration Division	0.00
Assessor's Office Administration Division	618,050.00
Township Park Division	35,000.00
Other Expenditures	60,000.00
Ordinance Division	2,500.00
<b>TOTAL GENERAL TOWN FUND APPROPRIATIONS:</b>	<b>1,266,338.02</b>

Section 3: That each total being divided among the several objects and purposes specified and in particular amounts stated for each fund respectively in Section 1 constituting the total appropriations in the amount of

**PROPOSED  
AMENDED**

**ONE MILLION TWO HUNDRED SIXTY-SIX THOUSAND THREE HUNDRED THIRTY-EIGHT AND 02/100 DOLLARS**

for fiscal year April 1, 2026 to March 31, 2027, and that this Section 2 shall be and is the annual Appropriation Ordinance of the Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

Adopted by the Board of Trustees of Nunda Township in the County of McHenry, State of Illinois in meeting assembled this 14th day of April, 2026 pursuant to roll call vote as follows:

<b>Trustees</b>	<b>AYE</b>	<b>NAY</b>	<b>ABSENT</b>
Mike Shorten	_____	_____	_____
Sheila Halasz	_____	_____	_____
Bob Murray	_____	_____	_____
Joe Bratanick	_____	_____	_____

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township Clerk

## TOWNSHIP TOWN FUND

### BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027

of Nunda Township located in the County of McHenry, State of Illinois for the fiscal year beginning April 1, 2026 and ending March 31, 2027.

Now be it Ordained by the Board of Trustees of the Nunda Township, County of McHenry, State of Illinois in meeting assembled as follows:

Section 1: That the following budget containing an estimate of receipts and expenditures for the following Fund, "Town" is hereby adopted as the budget of the township for the fiscal year mentioned above and shall be in full force and effect from and after this date.

#### **I. GENERAL TOWN FUND - 100**

Beginning Fund Balance April 1, 2026 (Unaudited Estimate) 1,094,688.30

#### **ESTIMATED REVENUES:**

401	Property Tax Disbursement	1,010,324.31
402	Personal Property Replacement Tax	25,000.00
405	Miscellaneous Income	500.00
410	Insurance Dividend	3,000.00
411	Facility Usage (Town Hall & Chairs/Tables)	1,000.00
412	Cemetery Administration	0.00
414	GA Administration	0.00
415	Interest - County Treasurer	100.00
<b>Total Estimated Revenues:</b>		<b>1,039,924.31</b>

**Total Estimated General Town Funds Available: 2,134,612.61**

#### **BUDGET EXPENDITURES:**

##### **Administrative Division**

#### **Compensation of Town Officers - 110**

501	Supervisor	82,623.20
502	Town Clerk	14,500.00
503	Assessor	93,069.20
504	Highway Commissioner	108,445.62
505	Board of Trustees	8,400.00
506	Road District Treasurer	1,000.00
507	Cemetery Trustees	1,500.00
676	Health Insurance	27,000.00
680	Social Security Tax	25,000.00
681	IMRF	15,000.00
<b>Total Compensation of Town Officers:</b>		<b>376,538.02</b>

#### **General Administration - 120**

601	Salaries	0.00
612	Moderator	150.00
614	Deputy Clerk	500.00

619	Professional Services	1,000.00
620	Accounting Services	27,500.00
621	Legal Services	15,000.00
623	Professional Improvement	0.00
626	Equipment Purchase	5,000.00
632	Maintenance Expense	20,000.00
651	Dues (Township Officials)	1,400.00
652	Travel Expense	0.00
658	Publishing (Legal Notices)	1,000.00
670	Utilities (Hall and Supervisor's Office)	12,000.00
673	General Insurance (TOIRMA)	6,000.00
675	Liability Insurance (TOIRMA)	10,000.00
678	Worker's Compensation (TOIRMA)	6,000.00
679	Unemployment Compensation	0.00
680	Social Security Tax	0.00
Total General Administration:		<b>105,550.00</b>

**Total Administrative Division: 482,088.02**

**Supervisor's Office Administration - 130**

601	Clerical Staff Salaries	25,000.00
602	Salaries Overtime	0.00
623	Professional Improvement	1,000.00
652	Travel Expense	500.00
654	Office Expense	7,000.00
672	Telephone/Internet	1,200.00
676	Health Insurance	0.00
679	Unemployment Compensation	1,150.00
680	Social Security Tax	1,913.00
681	IMRF	1,200.00
690	Miscellaneous Expense	1,000.00
Total Supervisor's Office Administration:		<b>39,963.00</b>

**Assessor's Office Administration - 140**

601	Staff Salaries	308,000.00
602	Salaries Overtime	10,000.00
611	Professional Services	8,500.00
623	Professional Improvement	2,500.00
626	Equipment Purchase	4,000.00
629	Computer Expenses	39,000.00
640	Car Expenses	5,500.00
649	Dues	1,000.00
652	Travel Expenses	100.00
654	Office Supplies	3,200.00
655	Postage	250.00
656	Printing	500.00
657	Publications & Subscriptions	14,000.00
660	Maintenance	2,000.00
672	Telephone/Internet	3,000.00
676	Health Insurance	134,000.00

**POSTED**

679	Unemployment Compensation	3,000.00
680	Social Security Tax	25,000.00
681	IMRF	25,000.00
690	Miscellaneous Expense	2,000.00
691	Contingency	20,000.00
692	Digital Transfer	7,500.00
Total Assessor's Office Administration:		<b>618,050.00</b>

**Township Park - 160**

695	Park & Grounds Maintenance	5,000.00
Total Township Park Division:		<b>5,000.00</b>

**Other Expenditures - 220**

890	Community Relations	2,500.00
895	Mosquito Abatement	0.00
900	Contingencies	5,000.00
901	Capital Improvements	36,500.00
Total Other Expenditures:		<b>44,000.00</b>

**Ordinance Division - 330**

855	Weed Ordinance Expenses	2,500.00
Total Ordinance Division:		<b>2,500.00</b>

<b>Total Estimated General Town Fund Expenditures/Appropriation:</b>	<b>1,191,601.02</b>
Estimated Fund Balance March 31, 2027:	<b>943,011.59</b>
<b>Estimated Appropriations and General Town Fund Balance:</b>	<b>2,134,612.61</b>

Section 2: That there is hereby appropriated for use for township purposes:

**FOR THE FISCAL YEAR ENDING MARCH 31, 2027**

**BY GENERAL TOWN FUND DIVISION:**

Administrative Division	482,088.02
Supervisor's Office Administration Division	39,963.00
Assessor's Office Administration Division	618,050.00
Township Park Division	5,000.00
Other Expenditures	44,000.00
Ordinance Division	2,500.00
<b>TOTAL GENERAL TOWN FUND APPROPRIATIONS:</b>	<b><u>1,191,601.02</u></b>

Section 3: That each total being divided among the several objects and purposes specified and in particular amounts stated for each fund respectively in Section 1 constituting the total appropriations in the amount of

**ONE MILLION ONE HUNDRED NINETY-ONE THOUSAND SIX HUNDRED ONE AND 02/100 DOLLARS**

**POSTED**

for fiscal year April 1, 2026 to March 31, 2027, and that this Section 2 shall be and is the annual Appropriation Ordinance of the Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

Adopted by the Board of Trustees of Nunda Township in the County of McHenry, State of Illinois in meeting assembled this 14th day of April, 2026 pursuant to roll call vote as follows:

<b>Trustees</b>	<b>AYE</b>	<b>NAY</b>	<b>ABSENT</b>
Mike Shorten	_____	_____	_____
Sheila Halasz	_____	_____	_____
Bob Murray	_____	_____	_____
Joe Bratanick	_____	_____	_____

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township Clerk

**GENERAL ASSISTANCE FUND**

**BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027**

of Nunda Township located in the County of McHenry, State of Illinois for the fiscal year beginning April 1, 2026 and ending March 31, 2027.

**I. GENERAL ASSISTANCE FUND - 200**

Beginning Fund Balance April 1, 2026 (Unaudited Estimate)	127,026.90	
<b>ESTIMATED REVENUES</b>		
401 Property Tax (Net)	32,000.00	
402 Replacement Tax	3,000.00	
406 Interest Investment	3,093.00	
<b>Total Estimated Revenues</b>	<b>38,093.00</b>	
<b>Total Estimated Funds Available</b>		<b>165,119.90</b>

**BUDGET EXPENDITURES**

**Administrative Division - 120**

Personnel Services		
601 Township Administration	0.00	
<b>Total Personnel Services</b>	<b>0.00</b>	
Administrative Expenses		
620 Accounting	600.00	
621 Legal Services	500.00	
623 Professional Improvement	500.00	
654 Office Expense	2,500.00	
682 Catastrophic Insurance	2,500.00	
<b>Total Contractual Services</b>	<b>6,600.00</b>	
<b>TOTAL FOR ADMINISTRATIVE DIVISION</b>	<b>6,600.00</b>	

**Home Relief Division - 210**

Contractual Services		
706 Medical & Dental Care	500.00	
709 Shelter	36,000.00	
710 Utilities	20,000.00	
715 Transportation	2,000.00	
<b>Total Contractual Services</b>	<b>58,500.00</b>	
Commodities		
711 Food	5,000.00	
712 Personal Allowances	3,000.00	
<b>Total Commodities</b>	<b>8,000.00</b>	
<b>TOTAL FOR HOME RELIEF DIVISION</b>	<b>66,500.00</b>	

<b>Total Estimated Expenditures/Appropriations</b>		<b>73,100.00</b>
Estimated Fund Balance March 31, 2027		<b>92,019.90</b>
Estimated Appropriations and Fund Balance		<b>165,119.90</b>

II. (GENERAL ASSISTANCE FUND)

**I. GENERAL ASSISTANCE FUND - 200 (cont.)**

**PROPOSED  
AMENDED**

Section 2: That there is hereby appropriated for use for township purposes:

**FOR THE FISCAL YEAR ENDING MARCH 31, 2027**

**BY FUND AND DIVISION**

**GENERAL ASSISTANCE FUND:**

Administration Division	6,600.00
Home Relief Division	66,500.00
<b>Total General Assistance Fund</b>	<b><u>73,100.00</u></b>
<b>TOTAL APPROPRIATIONS</b>	<b><u>73,100.00</u></b>

Section 3: That each total being divided among the several objects and purposes specified and in particular amounts stated for each fund respectively in Section 1 constituting the total appropriations in the amount of:

**SEVENTY-THREE THOUSAND ONE HUNDRED AND 00/100 DOLLARS**

for fiscal year April 1, 2026 to March 31, 2027, and that this Section 2 shall be and is the annual Appropriation Ordinance of the Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

Adopted by the Board of Trustees of Nunda Township in the County of McHenry, State of Illinois in meeting assembled this 14th day of April, 2026 pursuant to roll call vote as follows:

<b>Trustees</b>	<b>AYE</b>	<b>NAY</b>	<b>ABSENT</b>
Mike Shorten	_____	_____	_____
Sheila Halasz	_____	_____	_____
Bob Murray	_____	_____	_____
Joe Bratanick	_____	_____	_____

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township Clerk

## GENERAL ASSISTANCE FUND

### BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027

of Nunda Township located in the County of McHenry, State of Illinois for the fiscal year beginning April 1, 2026 and ending March 31, 2027.

**I. GENERAL ASSISTANCE FUND - 200**

Beginning Fund Balance April 1, 2026 (Unaudited Estimate)	127,026.90	
<b>ESTIMATED REVENUES</b>		
401 Property Tax (Net)	32,000.00	
402 Replacement Tax	3,000.00	
<b>Total Estimated Revenues</b>	<b>35,000.00</b>	
<b>Total Estimated Funds Available</b>		<b>162,026.90</b>

**BUDGET EXPENDITURES**

**Administrative Division - 120**

Personnel Services		
601 Township Administration	0.00	
Total Personnel Services	0.00	
Administrative Expenses		
620 Accounting	600.00	
621 Legal Services	500.00	
623 Professional Improvement	500.00	
654 Office Expense	2,500.00	
682 Catastrophic Insurance	2,500.00	
Total Contractual Services	6,600.00	
<b>TOTAL FOR ADMINISTRATIVE DIVISION</b>	<b>6,600.00</b>	

**Home Relief Division - 210**

Contractual Services		
706 Medical & Dental Care	500.00	
709 Shelter	36,000.00	
710 Utilities	20,000.00	
715 Transportation	2,000.00	
Total Contractual Services	58,500.00	
Commodities		
711 Food	5,000.00	
712 Personal Allowances	3,000.00	
Total Commodities	8,000.00	
<b>TOTAL FOR HOME RELIEF DIVISION</b>	<b>66,500.00</b>	

<b>Total Estimated Expenditures/Appropriations</b>		<b>73,100.00</b>
Estimated Fund Balance March 31, 2027		<b>88,926.90</b>
Estimated Appropriations and Fund Balance		<b>162,026.90</b>
II. (GENERAL ASSISTANCE FUND)		

**I. GENERAL ASSISTANCE FUND - 200 (cont.)**

Section 2: That there is hereby appropriated for use for township purposes:

**POSTED**

**FOR THE FISCAL YEAR ENDING MARCH 31, 2027**

**BY FUND AND DIVISION**

**GENERAL ASSISTANCE FUND:**

Administration Division	6,600.00
Home Relief Division	66,500.00
<b>Total General Assistance Fund</b>	<b><u>73,100.00</u></b>
<b>TOTAL APPROPRIATIONS</b>	<b><u>73,100.00</u></b>

Section 3: That each total being divided among the several objects and purposes specified and in particular amounts stated for each fund respectively in Section 1 constituting the total appropriations in the amount of:

**SEVENTY-THREE THOUSAND ONE HUNDRED AND 00/100 DOLLARS**

for fiscal year April 1, 2026 to March 31, 2027, and that this Section 2 shall be and is the annual Appropriation Ordinance of the Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

Adopted by the Board of Trustees of Nunda Township in the County of McHenry, State of Illinois in meeting assembled this 14th day of April, 2026 pursuant to roll call vote as follows:

<b>Trustees</b>	<b>AYE</b>	<b>NAY</b>	<b>ABSENT</b>
Mike Shorten	_____	_____	_____
Sheila Halasz	_____	_____	_____
Bob Murray	_____	_____	_____
Joe Bratanick	_____	_____	_____

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township Clerk

**CEMETERY FUND**

**BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027**

of Nunda Township, County of McHenry, State of Illinois, for the Fiscal Year Beginning April 1, 2026 and ending March 31, 2027.

WHEREAS all legal requirements have been complied with:

Now Therefore, Be it Ordained by the Board of Trustees of the Nunda Township Cemetery Fund, County of McHenry, State of Illinois, in meeting assembled, as follows:

Section 1: That the fiscal year of the Township Cemetery Fund is hereby fixed and declared to be from April 1, 2026 to March 31, 2027.

Section 2: That the following budget, containing an estimate of receipts of the Cemetery Fund and Expenditures for the same, is hereby adopted as the budget of this Cemetery Fund for the said fiscal year and shall be in full force and effect from and after this date.

**PART I: Estimated Receipts**

1 Cash in bank, beginning of year	71,693.21	
Less: Outstanding Obligations	0.00	
<b>Net Operating Cash in Bank, at beginning of year</b>		<b>71,693.21</b>
2 Repayment of transfers to other funds		0.00
4 Taxes to be received in this fiscal year from new (2025) levy: Amount of this levy		24,523.00
5 Money to be borrowed in this fiscal year (state nature of debt): Sale of tax anticipation warrants:		0.00
6 Other Receipts:		
(a) Interest Income		1,147.00
(b) Claims - Judgments		0.00
(c) Sale of Lots		3,900.00
(d) Monument Permits		0.00
(e) Replacement Tax		500.00
7 Grand total estimated receipts of respective fund		5,547.00
<b>ESTIMATED WORKING CASH</b>		<b>101,763.21</b>

**PART II: Estimated Expenditures**

Constituting the appropriations for the fiscal year April 1, 2026 to March 31, 2027 (as provided in Section 3 of this Ordinance)

**1 Maintenance: Materials & Supplies**

Cemetery Improvements	6,200.00	
Cemetery Maintenance	25,000.00	
Columbarium Engraving	0.00	

<b>2</b>	<b>Capital Outlay:</b>	
	Re-Purchase of Graves	400.00
<b>3</b>	<b>Administration:</b>	
	Audit Fees	100.00
	Management Fees	6,000.00
	Legal Fees	500.00
	Publishing	200.00
	Professional Development	500.00
	Township Administration	0.00
	Survey and Markers	1,500.00
	Travel	500.00
	Insurance	250.00
<b>4</b>	<b>Contingencies:</b>	2,500.00
<b>5</b>	<b>Total Estimated Expenditures &amp; Appropriations</b>	<b>43,650.00</b>
<b>6</b>	Estimated Balance End of Year	58,113.21

Section 3: That there is hereby appropriated for use of this Cemetery Fund for the said fiscal year: From the Cemetery Fund a total of:

**FORTY-THREE THOUSAND SIX HUNDRED FIFTY AND 00/100 DOLLARS**

being divided among the several objects and purposes, specific and enumerated and in the particular amounts stated (constituting the appropriation for the fiscal year April 1, 2026 to March 31, 2027, as provided in Section 3 of this Ordinance) is hereby incorporated by reference as part of this Section 3, with the same effect as if said statement were repeated in its entirety; and that this Section 3 shall be and is the annual appropriation ordinance of this Cemetery Fund, passed by the Board of Trustees and required by law, and shall be in full force and effect from and after this date.

Adopted by the Board of Trustees of Nunda Township in the County of McHenry, State of Illinois in meeting assembled this 14th day of April, 2026 pursuant to roll call vote as follows:

Trustees	AYE	NAY	ABSENT
Mike Shorten	_____	_____	_____
Sheila Halasz	_____	_____	_____
Bob Murray	_____	_____	_____
Joe Bratanick	_____	_____	_____

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township Clerk

**CEMETERY FUND**

**BUDGET AND APPROPRIATION ORDINANCE FOR 2026-2027**

of Nunda Township, County of McHenry, State of Illinois, for the Fiscal Year Beginning April 1, 2026 and ending March 31, 2027.

WHEREAS all legal requirements have been complied with:

Now Therefore, Be it Ordained by the Board of Trustees of the Nunda Township Cemetery Fund, County of McHenry, State of Illinois, in meeting assembled, as follows:

Section 1: That the fiscal year of the Township Cemetery Fund is hereby fixed and declared to be from April 1, 2026 to March 31, 2027.

Section 2: That the following budget, containing an estimate of receipts of the Cemetery Fund and Expenditures for the same, is hereby adopted as the budget of this Cemetery Fund for the said fiscal year and shall be in full force and effect from and after this date.

**PART I: Estimated Receipts**

1	Cash in bank, beginning of year	71,693.21	
	Less: Outstanding Obligations	0.00	
	<b>Net Operating Cash in Bank, at beginning of year</b>		<b>71,693.21</b>
2	Repayment of transfers to other funds		0.00
4	Taxes to be received in this fiscal year from new (2025) levy: Amount of this levy		24,523.00
5	Money to be borrowed in this fiscal year (state nature of debt): Sale of tax anticipation warrants:		0.00
6	Other Receipts:		
	(a) Interest Income		200.00
	(b) Claims - Judgments		0.00
	(c) Sale of Lots		3,900.00
	(d) Monument Permits		0.00
	(e) Replacement Tax		500.00
7	Grand total estimated receipts of respective fund		4,600.00
	<b>ESTIMATED WORKING CASH</b>		<b>100,816.21</b>

**PART II: Estimated Expenditures**

Constituting the appropriations for the fiscal year April 1, 2026 to March 31, 2027 (as provided in Section 3 of this Ordinance)

**1 Maintenance: Materials & Supplies**

Cemetery Improvements	5,000.00
Cemetery Maintenance	25,000.00
Columbarium Engraving	1,200.00

<b>2</b>	<b>Capital Outlay:</b>	
	Re-Purchase of Graves	400.00
<b>3</b>	<b>Administration:</b>	
	Audit Fees	100.00
	Management Fees	6,000.00
	Legal Fees	500.00
	Publishing	200.00
	Professional Development	500.00
	Township Administration	1,500.00
	Survey and Markers	1,500.00
	Travel	500.00
	Insurance	150.00
<b>4</b>	<b>Contingencies:</b>	1,000.00
<b>5</b>	<b>Total Estimated Expenditures &amp; Appropriations</b>	<b>43,550.00</b>
<b>6</b>	Estimated Balance End of Year	57,266.21

Section 3: That there is hereby appropriated for use of this Cemetery Fund for the said fiscal year: From the Cemetery Fund a total of:

**FORTY-THREE THOUSAND FIVE HUNDRED FIFTY AND 00/100 DOLLARS**

being divided among the several objects and purposes, specific and enumerated and in the particular amounts stated (constituting the appropriation for the fiscal year April 1, 2026 to March 31, 2027, as provided in Section 3 of this Ordinance) is hereby incorporated by reference as part of this Section 3, with the same effect as if said statement were repeated in its entirety; and that this Section 3 shall be and is the annual appropriation ordinance of this Cemetery Fund, passed by the Board of Trustees and required by law, and shall be in full force and effect from and after this date.

Adopted by the Board of Trustees of Nunda Township in the County of McHenry, State of Illinois in meeting assembled this 14th day of April, 2026 pursuant to roll call vote as follows:

Trustees	AYE	NAY	ABSENT
Mike Shorten	_____	_____	_____
Sheila Halasz	_____	_____	_____
Bob Murray	_____	_____	_____
Joe Bratanick	_____	_____	_____

\_\_\_\_\_  
Township Supervisor

\_\_\_\_\_  
Township 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:

**March 13th, 2026 Through April 14th, 2026**

We, the undersigned members of **NUNDA TOWNSHIP BOARD OF TRUSTEES**, certify that we have, this 14<sup>th</sup> day of April 2026, audited the amounts due for the items specified in the claims attached and hereby authorize payment in the amount of \$140,659.79 for all Road District Funds, plus payroll expenditures for the month of March 2026.

### SECTION A — FUND SUMMARY

Fund Name	Amount
Permanent Hard Road	\$132,461.99
Road District (Road and Bridge)	\$ 8,197.80
<b>TOTAL PAYMENTS FOR AUTHORIZATION</b>	<b>\$140,659.79</b>

### SECTION B — PAYROLL SUMMARY (March 2026)

Description	Amount
Gross Payroll	\$ 80,373.25
Employer Taxes (incl. IMRF)	\$ 10,533.97
<b>TOTAL PAYROLL DISBURSEMENTS</b>	<b>\$ 90,907.22</b>

IN WITNESS WHEREOF, we the members of said Board of Trustees, have hereunto set our hand on April 14, 2026.

Board of Trustees

\_\_\_\_\_  
Mike Shorten, Nunda Township Supervisor

\_\_\_\_\_  
Kyle Bussenger, Nunda Township Clerk

\_\_\_\_\_  
Rob Parrish, Highway Commissioner

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Nunda Township Road District**  
**Monthly Bills**  
As of April 14, 2026

	<u>Num</u>	<u>Account</u>	<u>Class</u>	<u>Paid</u>	<u>Open Balance</u>	<u>Amount</u>
<b>Adams Brothers Garage Doors</b>						
	15015	200-634 · Maintenance/Facility Improvemen	Perm Road	Unpaid	100.00	100.00
Total Adams Brothers Garage Doors					<u>100.00</u>	<u>100.00</u>
<b>Advance Auto Parts</b>						
	7973	190-626 · Maintenance & Purchases	Perm Road	Unpaid	2.68	2.68
Total Advance Auto Parts					<u>2.68</u>	<u>2.68</u>
<b>AFLAC</b>						
	441291	120-676 · Health Insurance	Perm Road	Unpaid	972.60	972.60
Total AFLAC					<u>972.60</u>	<u>972.60</u>
<b>Airgas</b>						
	9170434519	170-625 · Rental	Perm Road	Paid		0.00
	9170434519	190-626 · Maintenance & Purchases		Unpaid	828.09	828.09
Total Airgas					<u>828.09</u>	<u>828.09</u>
<b>AI Warren Oil Co.</b>						
	W1831264	170-648 · Gasoline & Oil	Perm Road	Unpaid	26,418.74	26,418.74
Total AI Warren Oil Co.					<u>26,418.74</u>	<u>26,418.74</u>
<b>Alta Construction Equipment Illinois</b>						
	SP4/122575	200-634 · Maintenance/Facility Improvemen	Perm Road	Unpaid	483.77	483.77
Total Alta Construction Equipment Illinois					<u>483.77</u>	<u>483.77</u>
<b>Ameritas Dental</b>						
	April 2026	120-676 · Health Insurance	Perm Road	Unpaid	459.17	459.17
	April 2026	201-004 · Employees' Portion Health Ins.	Perm Road	Unpaid	114.79	114.79
Total Ameritas Dental					<u>573.96</u>	<u>573.96</u>
<b>BCU/Visa #2286</b>						
	2026.04.02 FY26	190-626 · Maintenance & Purchases	Perm Road	Unpaid	260.22	260.22
Total BCU/Visa #2286					<u>260.22</u>	<u>260.22</u>
<b>Blue Cross/Blue Shield</b>						
	April 2026	120-676 · Health Insurance	Perm Road	Paid		10,186.49
	April 2026	201-004 · Employees' Portion Health Ins.	Perm Road	Paid		2,546.62
Total Blue Cross/Blue Shield					<u>0.00</u>	<u>12,733.11</u>
<b>Bonnell Industries, Inc.</b>						
	0227245-IN	190-626 · Maintenance & Purchases	Perm Road	Unpaid	185.62	185.62
Total Bonnell Industries, Inc.					<u>185.62</u>	<u>185.62</u>
<b>Chronicle Media, LLC</b>						
	36105	120-654 · Office Expense	Road & Bridge	Unpaid	31.50	31.50
Total Chronicle Media, LLC					<u>31.50</u>	<u>31.50</u>
<b>Cintas</b>						
	8408216812	170-636 · Maintenance Personnel	Perm Road	Unpaid	204.17	204.17
Total Cintas					<u>204.17</u>	<u>204.17</u>
<b>City of Crystal Lake</b>						
		261-000 · Crystal Lake Replacement	Road & Bridge	Paid		1,793.19
		261-000 · Crystal Lake Replacement	Road & Bridge	Paid		566.54
Total City of Crystal Lake					<u>0.00</u>	<u>2,359.73</u>
<b>City of McHenry</b>						
		262-000 · McHenry Replacement	Road & Bridge	Paid		1,471.96
		262-000 · McHenry Replacement	Road & Bridge	Paid		465.05
Total City of McHenry					<u>0.00</u>	<u>1,937.01</u>
<b>Com Ed #4000</b>						
	2026.03.25	200-670 · Utilities	Perm Road	Unpaid	1,174.51	1,174.51
Total Com Ed #4000					<u>1,174.51</u>	<u>1,174.51</u>
<b>Eby Graphics, Inc.</b>						
	14704	190-626 · Maintenance & Purchases	Perm Road	Unpaid	171.63	171.63
	14748	190-626 · Maintenance & Purchases	Road & Bridge	Unpaid	74.36	74.36
Total Eby Graphics, Inc.					<u>245.99</u>	<u>245.99</u>
<b>Foxcroft Meadow, Inc.</b>						
	4234	200-634 · Maintenance/Facility Improvemen	Perm Road	Unpaid	385.00	385.00
Total Foxcroft Meadow, Inc.					<u>385.00</u>	<u>385.00</u>
<b>Hi-Viz, Inc.</b>						

**Nunda Township Road District**  
**Monthly Bills**  
**As of April 14, 2026**

	<u>Num</u>	<u>Account</u>	<u>Class</u>	<u>Paid</u>	<u>Open Balance</u>	<u>Amount</u>
	13744	170-642 · Road Improvements	Perm Road	Unpaid	260.00	260.00
	13733	170-642 · Road Improvements	Perm Road	Unpaid	810.00	810.00
Total Hi-Viz, Inc.					1,070.00	1,070.00
<b>Huemann Water Conditioning</b>						
	1113113	200-634 · Maintenance/Facility Improvem	Perm Road	Unpaid	133.00	133.00
Total Huemann Water Conditioning					133.00	133.00
<b>Hydraulic Services</b>						
	410571	190-626 · Maintenance & Purchases	Perm Road	Unpaid	387.97	387.97
Total Hydraulic Services					387.97	387.97
<b>Interstate Billing Service, Inc.</b>						
	3045406495	190-626 · Maintenance & Purchases	Perm Road	Unpaid	266.63	266.63
	3045395570	190-626 · Maintenance & Purchases	Perm Road	Unpaid	34.05	34.05
Total Interstate Billing Service, Inc.					300.68	300.68
<b>JJ Kane Auctioneers</b>						
	1015603	190-626 · Maintenance & Purchases	Perm Road	Unpaid	49,580.00	49,580.00
Total JJ Kane Auctioneers					49,580.00	49,580.00
<b>Landauer</b>						
	101398684	170-619 · Professional Services	Perm Road	Unpaid	-869.15	-869.15
Total Landauer					-869.15	-869.15
<b>Leach Enterprises, Inc.</b>						
	01P28154	190-626 · Maintenance & Purchases	Perm Road	Unpaid	31.64	31.64
Total Leach Enterprises, Inc.					31.64	31.64
<b>Liebovich Steel &amp; Aluminum Co</b>						
	1057013	190-626 · Maintenance & Purchases		Unpaid	184.52	184.52
Total Liebovich Steel & Aluminum Co					184.52	184.52
<b>McCann Industries, Inc.</b>						
	P749095	170-642 · Road Improvements		Unpaid	318.60	318.60
Total McCann Industries, Inc.					318.60	318.60
<b>Menards Crystal Lake</b>						
	Multiple	170-642 · Road Improvements		Unpaid	512.54	512.54
	Multiple	200-634 · Maintenance/Facility Improvem	Perm Road	Unpaid	190.06	190.06
Total Menards Crystal Lake					702.60	702.60
<b>Mike Marchewka</b>						
		190-626 · Maintenance & Purchases	Perm Road	Unpaid	1,400.00	1,400.00
Total Mike Marchewka					1,400.00	1,400.00
<b>Nicor Gas Company - 3092 1</b>						
	2026.04.08	200-670 · Utilities	Perm Road	Paid		156.90
Total Nicor Gas Company - 3092 1					0.00	156.90
<b>Pomps Tire Service, Inc.</b>						
	330245096	190-626 · Maintenance & Purchases	Perm Road	Unpaid	890.80	890.80
	330243908	190-626 · Maintenance & Purchases	Perm Road	Unpaid	86.00	86.00
Total Pomps Tire Service, Inc.					976.80	976.80
<b>Rob Parrish</b>						
		190-626 · Maintenance & Purchases	Perm Road	Unpaid	173.00	173.00
		190-626 · Maintenance & Purchases		Unpaid	173.00	173.00
Total Rob Parrish					346.00	346.00
<b>Secretary of State</b>						
		190-626 · Maintenance & Purchases	Perm Road	Unpaid	173.00	173.00
Total Secretary of State					173.00	173.00
<b>Security Consultants Alarm Co</b>						
	023797	120-654 · Office Expense	Road & Bridge	Unpaid	90.00	90.00
Total Security Consultants Alarm Co					90.00	90.00
<b>Suburban Propane</b>						
	4/7	170-648 · Gasoline & Oil	Perm Road	Unpaid	70.36	70.36
Total Suburban Propane					70.36	70.36
<b>Terminal Supply Co</b>						
	12684-00	190-626 · Maintenance & Purchases	Perm Road	Unpaid	77.55	77.55
Total Terminal Supply Co					77.55	77.55

**Nunda Township Road District  
Monthly Bills  
As of April 14, 2026**

	<u>Num</u>	<u>Account</u>	<u>Class</u>	<u>Paid</u>	<u>Open Balance</u>	<u>Amount</u>
<b>The IT Connection Inc</b>						
	12365	120-654 · Office Expense	Road & Bridge	Unpaid	518.63	518.63
Total The IT Connection Inc					518.63	518.63
<b>Transchicago Truck Group</b>						
	X101841449:01	190-626 · Maintenance & Purchases	Perm Road	Unpaid	-325.00	-325.00
	X105026557:01	190-626 · Maintenance & Purchases	Perm Road	Unpaid	155.45	155.45
Total Transchicago Truck Group					-169.55	-169.55
<b>Trotter &amp; Associates, Inc.</b>						
		170-619 · Professional Services	Perm Road	Unpaid	7,857.00	7,857.00
087845		190-626 · Maintenance & Purchases	Perm Road	Unpaid	769.95	769.95
Total Trotter & Associates, Inc.					8,626.95	8,626.95
<b>Ultra Strobe Communications Inc</b>						
	087806	190-626 · Maintenance & Purchases	Perm Road	Unpaid	379.95	379.95
	087845	190-626 · Maintenance & Purchases	Perm Road	Unpaid	769.95	769.95
Total Ultra Strobe Communications Inc					1,149.90	1,149.90
<b>Verizon Wireless</b>						
	6139275631	200-670 · Utilities	Perm Road	Unpaid	99.26	99.26
Total Verizon Wireless					99.26	99.26
<b>Village of Bull Valley</b>						
		257-000 · Bull Valley Replacement	Road & Bridge	Paid		146.49
		257-000 · Bull Valley Replacement	Road & Bridge	Paid		46.28
Total Village of Bull Valley					0.00	192.77
<b>Village of Holiday Hills</b>						
		254-000 · Holiday Hills Replacement	Road & Bridge	Paid		95.31
		254-000 · Holiday Hills Replacement	Road & Bridge	Paid		30.11
Total Village of Holiday Hills					0.00	125.42
<b>Village of Island Lake</b>						
		259-000 · Island Lake Replacement	Road & Bridge	Paid		764.22
		259-000 · Island Lake Replacement	Road & Bridge	Paid		241.45
Total Village of Island Lake					0.00	1,005.67
<b>Village of Lakemoor</b>						
		253-000 · Lakemoor Replacement	Road & Bridge	Paid		120.02
		253-000 · Lakemoor Replacement	Road & Bridge	Paid		37.93
Total Village of Lakemoor					0.00	157.95
<b>Village of Oakwood Hills</b>						
		256-000 · Oakwood Hills Replacement	Road & Bridge	Paid		432.41
		256-000 · Oakwood Hills Replacement	Road & Bridge	Paid		136.62
Total Village of Oakwood Hills					0.00	569.03
<b>Village of Port Barrington</b>						
		258-000 · Port Barrington Replacement	Road & Bridge	Paid		167.67
		258-000 · Port Barrington Replacement	Road & Bridge	Paid		52.97
Total Village of Port Barrington					0.00	220.64
<b>Village of Praire Grove</b>						
		255-000 · Praire Grove Replacement	Road & Bridge	Paid		695.39
		255-000 · Praire Grove Replacement	Road & Bridge	Paid		219.70
Total Village of Praire Grove					0.00	915.09
<b>VISA BCU #2534</b>						
	2026.04.01 26FY	170-636 · Maintenance Personnel	Perm Road	Unpaid	722.17	722.17
	2026.04.01 26FY	190-626 · Maintenance & Purchases	Perm Road	Unpaid	5,320.18	5,320.18
	2026.04.01 27FY	170-636 · Maintenance Personnel	Perm Road	Unpaid	69.44	69.44
	2026.04.01 27FY	190-626 · Maintenance & Purchases	Perm Road	Paid		0.00
Total VISA BCU #2534					6,111.79	6,111.79
<b>Visu-Sewer</b>						
	10781	170-642 · Road Improvements		Unpaid	15,950.00	15,950.00
Total Visu-Sewer					15,950.00	15,950.00
<b>VSP</b>						
	April 2026	120-676 · Health Insurance	Perm Road	Paid		94.58
	April 2026	201-004 · Employees' Portion Health Ins.	Perm Road	Paid		94.58

**Nunda Township Road District**  
**Monthly Bills**  
As of April 14, 2026

	<u>Num</u>	<u>Account</u>	<u>Class</u>	<u>Paid</u>	<u>Open Balance</u>	<u>Amount</u>
Total VSP					0.00	189.16
<b>Waste Management</b>						
	0011949-2776.8	200-635 · Recycling	Perm Road	Unpaid	219.99	220.00
	0011949-2776.8	200-635 · Recycling		Paid		-0.01
	0011982-2776-9	200-635 · Recycling	Perm Road	Unpaid	440.00	440.00
Total Waste Management					<u>659.99</u>	<u>659.99</u>
<b>West Side Tractor Sales</b>						
	229178	190-626 · Maintenance & Purchases	Perm Road	Unpaid	230.66	230.66
Total West Side Tractor Sales					<u>230.66</u>	<u>230.66</u>
<b>Ziegler's Ace Hardware</b>						
	140733/D	190-626 · Maintenance & Purchases	Perm Road	Unpaid	79.26	79.26
Total Ziegler's Ace Hardware					<u>79.26</u>	<u>79.26</u>
<b>TOTAL</b>					<u><u>120,097.31</u></u>	<u><u>140,659.79</u></u>

Nunda Township Road District — Permanent Hard Road | Budget vs. Actual | April 2025 through March 2026

	Perm Road			% of Budget
	Apr '25 - Mar 26	Budget	\$ Over Budget	
Ordinary Income/Expense				
Income				
401-000 · Property Tax Disbursement	2,344,234.18	2,343,368.00	866.18	100.04%
402-000 · Replacement Taxes	33,611.50	19,500.00	14,111.50	172.37%
403-000 · Traffic Fines	150.00			
405-000 · Miscellaneous Income				
410-010 · Recycling Income	7,069.47			
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%
411-000 · ROW & Culvert Permit Fees	150.00			
415-000 · Interest - County Treasurer	344.75			
420-000 · Equipment Sales	195,356.76	157,500.00	37,856.76	124.04%
430-000 · IGA Services & Material Reimbur	86,564.69			
Total Income	2,847,653.80	2,533,368.00	314,285.80	112.41%
Gross Profit	2,847,653.80	2,533,368.00	314,285.80	112.41%
Expense				
120-000 · Administration - General				
120-620 · Accounting Services	11,242.79	11,250.00	-7.21	99.94%
120-676 · Health Insurance	129,373.15	124,000.00	5,373.15	104.33%
120-679 · Unemployment Compensation	3,191.77	18,000.00	-14,808.23	17.73%
120-681 · IMRF Expense	1,897.77			
Total 120-000 · Administration - General	145,705.48	153,250.00	-7,544.52	95.08%
170-000 · Road Division				
170-601 · Salaries	1,184,422.87	1,315,000.00	-130,577.13	90.07%
170-619 · Professional Services	43,591.00	40,000.00	3,591.00	108.98%
170-620 · Ice Control	14,962.15	15,000.00	-37.85	99.75%
170-625 · Rental	0.00			
170-636 · Maintenance Personnel	13,685.74	25,000.00	-11,314.26	54.74%
170-642 · Road Improvements	613,595.94	628,000.00	-14,404.06	97.71%
170-646 · Road Striping	0.00	0.00	0.00	0.0%
170-648 · Gasoline & Oil	115,178.24	136,100.00	-20,921.76	84.63%
Total 170-000 · Road Division	1,985,435.94	2,159,100.00	-173,664.06	91.96%
190-000 · Equipment Division				
190-626 · Maintenance & Purchases	314,965.55	412,500.00	-97,534.45	76.36%
190-000 · Equipment Division - Other	24.14			
Total 190-000 · Equipment Division	314,989.69	412,500.00	-97,510.31	76.36%
200.000 · Building Division				
200-634 · Maintenance/Facility Improvemen	64,443.50	62,000.00	2,443.50	103.94%
200-635 · Recycling	15,469.77	24,000.00	-8,530.23	64.46%
200-670 · Utilities	38,473.08	38,000.00	473.08	101.25%
Total 200.000 · Building Division	118,386.35	124,000.00	-5,613.65	95.47%
66000 · Payroll Expenses	6,197.34			
Total Expense	2,570,714.80	2,848,850.00	-278,135.20	90.24%
Net Ordinary Income	276,939.00	-315,482.00	592,421.00	-87.78%
Other Income/Expense				
Other Expense				
Transfer Out	976.01			
Total Other Expense	976.01			
Net Other Income	-976.01			
Net Income	275,962.99	-315,482.00	591,444.99	-87.47%

Nunda Township Road District — Road Bridge | Budget vs. Actual | April 2025 through March 2026

	Road & Bridge			% of Budget
	Apr '25 - Mar 26	Budget	\$ Over Budget	
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
401-000 · Property Tax Disbursement	363,008.31	384,047.00	-21,038.69	94.52%
402-000 · Replacement Taxes	39,676.72	15,800.00	23,876.72	251.12%
403-000 · Traffic Fines	2,011.00	7,667.00	-5,656.00	26.23%
404-000 · Interest - Investments	51,198.04			
405-000 · Miscellaneous Income				
410-010 · Recycling Income	728.58			
405-000 · Miscellaneous Income - Other	6,221.08			
<b>Total 405-000 · Miscellaneous Income</b>	<b>6,949.66</b>			
408-000 · Bus Fare	0.00	50.00	-50.00	0.0%
409-000 · Street Lighting	962.34	1,500.00	-537.66	64.16%
411-000 · ROW & Culvert Permit Fees	11,185.84	6,000.00	5,185.84	186.43%
415-000 · Interest - County Treasurer	81.24			
<b>Total Income</b>	<b>475,073.15</b>	<b>415,064.00</b>	<b>60,009.15</b>	<b>114.46%</b>
<b>Gross Profit</b>	<b>475,073.15</b>	<b>415,064.00</b>	<b>60,009.15</b>	<b>114.46%</b>
<b>Expense</b>				
120-000 · Administration - General				
120-620 · Accounting Services	14.00	1,500.00	-1,486.00	0.93%
120-650 · MCRide Dues	0.00	5,000.00	-5,000.00	0.0%
120-654 · Office Expense	21,706.10	40,000.00	-18,293.90	54.27%
120-676 · Health Insurance	0.00			
120-679 · Unemployment Compensation	0.00			
<b>Total 120-000 · Administration - General</b>	<b>21,720.10</b>	<b>46,500.00</b>	<b>-24,779.90</b>	<b>46.71%</b>
170-000 · Road Division				
170-636 · Maintenance Personnel	0.00			
170-642 · Road Improvements	26,935.46	25,000.00	1,935.46	107.74%
170-645 · Street Lighting	30,287.37	37,500.00	-7,212.63	80.77%
170-646 · Road Striping	0.00			
170-647 · Road Repair	430,444.84	455,000.00	-24,555.16	94.6%
170-701 · Contingency	0.00	50,000.00	-50,000.00	0.0%
<b>Total 170-000 · Road Division</b>	<b>487,667.67</b>	<b>567,500.00</b>	<b>-79,832.33</b>	<b>85.93%</b>
180-000 · Bridge Division				
180-633 · Bridge Maint/Repair/Storm Water	0.00	25,000.00	-25,000.00	0.0%
<b>Total 180-000 · Bridge Division</b>	<b>0.00</b>	<b>25,000.00</b>	<b>-25,000.00</b>	<b>0.0%</b>
190-000 · Equipment Division				
190-626 · Maintenance & Purchases	0.00			
<b>Total 190-000 · Equipment Division</b>	<b>0.00</b>			
200.000 · Building Division				
200-634 · Maintenance/Facility Improvemen	0.00			
<b>Total 200.000 · Building Division</b>	<b>0.00</b>			
<b>Total Expense</b>	<b>509,387.77</b>	<b>639,000.00</b>	<b>-129,612.23</b>	<b>79.72%</b>
<b>Net Ordinary Income</b>	<b>-34,314.62</b>	<b>-223,936.00</b>	<b>189,621.38</b>	<b>15.32%</b>
<b>Net Income</b>	<b>-34,314.62</b>	<b>-223,936.00</b>	<b>189,621.38</b>	<b>15.32%</b>

	IMRF - Road			
	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401-000 · Property Tax Disbursement	98,875.87	90,000.00	8,875.87	109.86%
415-000 · Interest - County Treasurer	13.98			
<b>Total Income</b>	<b>98,889.85</b>	<b>90,000.00</b>	<b>8,889.85</b>	<b>109.88%</b>
Gross Profit	98,889.85	90,000.00	8,889.85	109.88%
Expense				
120-000 · Administration - General				
120-620 · Accounting Services	0.00	315.00	-315.00	0.0%
120-681 · IMRF Expense	46,976.54	95,000.00	-48,023.46	49.45%
<b>Total 120-000 · Administration - General</b>	<b>46,976.54</b>	<b>95,315.00</b>	<b>-48,338.46</b>	<b>49.29%</b>
170-000 · Road Division				
170-701 · Contingency	0.00	10,000.00	-10,000.00	0.0%
<b>Total 170-000 · Road Division</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>46,976.54</b>	<b>105,315.00</b>	<b>-58,338.46</b>	<b>44.61%</b>
Net Ordinary Income	51,913.31	-15,315.00	67,228.31	-338.97%
<b>Net Income</b>	<b>51,913.31</b>	<b>-15,315.00</b>	<b>67,228.31</b>	<b>-338.97%</b>

	Ins - Road			
	Apr '25 - Mar 26	Budget	\$ Over Budget	
Ordinary Income/Expense				
Income				
401-000 · Property Tax Disbursement	76,189.23	70,000.00	6,189.23	108.84%
404-000 · Interest - Investments	0.00	9,000.00	-9,000.00	0.0%
415-000 · Interest - County Treasurer	11.77			
<b>Total Income</b>	<b>76,201.00</b>	<b>79,000.00</b>	<b>-2,799.00</b>	<b>96.46%</b>
Gross Profit	76,201.00	79,000.00	-2,799.00	96.46%
Expense				
120-000 · Administration - General				
120-620 · Accounting Services	0.00	200.00	-200.00	0.0%
120-673 · Worker's Compensation Ins	33,875.00	45,000.00	-11,125.00	75.28%
120-675 · Liability Insurance	45,242.00	45,000.00	242.00	100.54%
<b>Total 120-000 · Administration - General</b>	<b>79,117.00</b>	<b>90,200.00</b>	<b>-11,083.00</b>	<b>87.71%</b>
170-000 · Road Division				
170-701 · Contingency	0.00	10,000.00	-10,000.00	0.0%
<b>Total 170-000 · Road Division</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>79,117.00</b>	<b>100,200.00</b>	<b>-21,083.00</b>	<b>78.96%</b>
<b>Net Ordinary Income</b>	<b>-2,916.00</b>	<b>-21,200.00</b>	<b>18,284.00</b>	<b>13.76%</b>
<b>Net Income</b>	<b>-2,916.00</b>	<b>-21,200.00</b>	<b>18,284.00</b>	<b>13.76%</b>

	Social Security - Road			
	Apr '25 - Mar 26	Budget	\$ Over Budget	
Ordinary Income/Expense				
Income				
401-000 · Property Tax Disbursement	26,007.38	95,000.00	-68,992.62	27.38%
415-000 · Interest - County Treasurer	13.98			
<b>Total Income</b>	<b>26,021.36</b>	<b>95,000.00</b>	<b>-68,978.64</b>	<b>27.39%</b>
Gross Profit	26,021.36	95,000.00	-68,978.64	27.39%
Expense				
120-000 · Administration - General				
120-620 · Accounting Services	0.00	315.00	-315.00	0.0%
<b>Total 120-000 · Administration - General</b>	<b>0.00</b>	<b>315.00</b>	<b>-315.00</b>	<b>0.0%</b>
66000 · Payroll Expenses	63,794.03	96,000.00	-32,205.97	66.45%
<b>Total Expense</b>	<b>63,794.03</b>	<b>96,315.00</b>	<b>-32,520.97</b>	<b>66.24%</b>
Net Ordinary Income	-37,772.67	-1,315.00	-36,457.67	2,872.45%
Net Income	<b>-37,772.67</b>	<b>-1,315.00</b>	<b>-36,457.67</b>	<b>2,872.45%</b>

# Township Claims Audit and Payment Authorization

## NUNDA TOWNSHIP

McHenry County, State of Illinois  
Crystal Lake, Illinois

SUPERVISOR – Mike Shorten

TOWN CLERK – Kyle Bussenger

### PERIOD:

**March 13th, 2026 through April 14th, 2026**

We the undersigned members of Nunda Township Board of Trustees, certify that we have, this 14th day of April 2026, audited the amounts due for the items specified in the claims attached and hereby authorize payment in the amount of \$37,586.50 for all Town Funds, plus Payroll Expenditures for the month of March 2026.

### SECTION A — FUND SUMMARY

Fund Name	Amount
Town	\$34,205.90
General Assistance	\$565.95
Cemetery	\$2,814.65
<b>TOTAL PAYMENTS FOR AUTHORIZATION</b>	<b>\$37,586.50</b>

### SECTION B — PAYROLL SUMMARY (March 2026)

Description	Amount
Gross Payroll	\$44,763.40
Employer Taxes (incl. IMRF)	\$5,196.73
<b>TOTAL PAYROLL DISBURSEMENTS</b>	<b>\$49,960.13</b>

IN WITNESS WHEREOF, we the members of said Board of Trustees, have hereunto set our hand on April 14th, 2026.

Board of Trustees

\_\_\_\_\_  
Mike Shorten, Nunda Township Supervisor

\_\_\_\_\_  
Kyle Bussenger, Nunda Township Clerk

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Nunda Township  
Monthly Bills  
For Approval April 14, 2026**

	<u>Num</u>	<u>Account</u>	<u>Class</u>	<u>Paid</u>	<u>Open Balance</u>	<u>Amount</u>
<b>AFLAC</b>						
	572255	201-003 · Employees AFLAC	Town	Paid		248.52
Total AFLAC					0.00	248.52
<b>Ameritas Life Insurance</b>						
	April 2026	110-676 · Health Insurance	Town	Paid		88.32
	April 2026	110-676 · Health Insurance	Town	Paid		45.60
	April 2026	140-676 · Health Insurance	Town	Paid		512.56
Total Ameritas Life Insurance					0.00	646.48
<b>Blue Cross Blue Shield</b>						
	April 2026	110-676 · Health Insurance	Town	Paid		1,525.52
	April 2026	140-676 · Health Insurance	Town	Paid		6,636.00
	April 2026	201-004 · Employee Health Insurance	Town	Paid		906.83
Total Blue Cross Blue Shield					0.00	9,068.35
<b>Buss Ford</b>						
		140-640 · Car Expense	Town	Paid		774.25
Total Buss Ford					0.00	774.25
<b>Clarity Technology Group</b>						
	84274	140-629 · Computer Expense	Assessor	Unpaid	8,831.05	8,831.05
	84274	140-672 · Telephone/Internet	Assessor	Unpaid	1,440.00	1,440.00
Total Clarity Technology Group					10,271.05	10,271.05
<b>ComEd #2000</b>						
	2026.03.24	120-670 · Utilities	Town	Paid		361.75
Total ComEd #2000					0.00	361.75
<b>ComEd #4000</b>						
	2026.03.24	120-670 · Utilities	Town	Paid		180.41
Total ComEd #4000					0.00	180.41
<b>CoStar Realty Information</b>						
	123866774	140-657 · Publications & Subscriptions	Assessor	Unpaid	829.46	829.46
Total CoStar Realty Information					829.46	829.46
<b>Employee Benefits Corporation</b>						
	5330690	110-676 · Health Insurance	Town	Paid		48.00
	5330690	140-676 · Health Insurance	Town	Paid		72.00
Total Employee Benefits Corporation					0.00	120.00
<b>FNBO/First Bankcard - Assr 3679</b>						
	2026.02.26	140-654 · Office Expense	Town	Paid		14.97
	2026.02.26	140-672 · Telephone/Internet	Town	Paid		83.76
	2026.02.26	130-654 · Office Expense	Town	Paid		93.94
	2026.03.30	140-654 · Office Expense	Town	Paid		16.27
	2026.03.30	140-672 · Telephone/Internet	Town	Paid		30.75
	2026.03.30	140-672 · Telephone/Internet	Town	Paid		83.76
	2026.03.30	140-623 · Professional Improvement		Paid		843.49
Total FNBO/First Bankcard - Assr 3679					0.00	1,166.94
<b>FNBO/First Bankcard SUPER 2473</b>						
	2026.03.30	120-654 · Office Expense	GA	Paid		4.07
	2026.03.30	130-654 · Office Expense	Town	Paid		850.45
	2026.03.30	150-602 · Cemetery Improvements	Cemetery	Paid		39.65
	2026.03.30	220-890 · Community Relations	Town	Paid		53.00
	2026.03.30	220-901 · Capital Improvements	Town	Paid		2,360.02
Total FNBO/First Bankcard SUPER 2473					0.00	3,307.19
<b>GAPS</b>						
	2678	120-620 · Accounting Services	Town	Paid		1,662.50
Total GAPS					0.00	1,662.50
<b>Gordon Flesch</b>						

**Nunda Township  
Monthly Bills  
For Approval April 14, 2026**

	<u>Num</u>	<u>Account</u>	<u>Class</u>	<u>Paid</u>	<u>Open Balance</u>	<u>Amount</u>
	IN15565225	140-660 · Maintenance	Assessor	Unpaid	675.00	675.00
Total Gordon Flesch					675.00	675.00
<b>Home of the Sparrow, Inc</b>						
	26EA00036	210-709 · Shelter	GA	Paid		500.00
Total Home of the Sparrow, Inc					0.00	500.00
<b>Mark Dzemske</b>						
		140-623 · Professional Improvement	Town	Unpaid	300.15	300.15
Total Mark Dzemske					300.15	300.15
<b>Mchenry County Department of Helath</b>						
	112305	120-632 · Maintenance Expense	Town	Unpaid	40.00	40.00
Total Mchenry County Department of Helath					40.00	40.00
<b>Midwest Organics</b>						
		220-890 · Community Relations	Town	Unpaid	200.00	200.00
Total Midwest Organics					200.00	200.00
<b>Mike Shorten</b>						
	2026.03.31	130-652 · Travel Expenses	Town	Unpaid	107.52	107.52
	2026.03.31	130-654 · Office Expense	Town	Unpaid	32.53	32.53
	2026.03.31	120-654 · Office Expense	GA	Unpaid	61.88	61.88
Total Mike Shorten					201.93	201.93
<b>NCPERS Group Insurance</b>						
	3217042026	140-676 · Health Insurance	Town	Paid		16.00
	3217042026	102-001 · Due from PHR - NCPERS	Town	Paid		64.00
	3217042026	130-654 · Office Expense	Town	Paid		0.80
Total NCPERS Group Insurance					0.00	80.80
<b>Nicor #38-70-33-1000 3 (SUPER)</b>						
	PE 2026.03.09	120-670 · Utilities	Town	Paid		166.70
	2026.04.08	120-670 · Utilities	Town	Paid		138.34
Total Nicor #38-70-33-1000 3 (SUPER)					0.00	305.04
<b>Nicor #74-30-67-1000 0 (TH)</b>						
	2026.03.09	120-670 · Utilities	Town	Paid		401.73
	2026.04.08	120-670 · Utilities	Town	Paid		297.40
Total Nicor #74-30-67-1000 0 (TH)					0.00	699.13
<b>Nu Way Commercial Services LLC</b>						
	1382	120-632 · Maintenance Expense	Town	Unpaid	300.00	300.00
	1382	120-632 · Maintenance Expense	Town	Unpaid	100.00	100.00
	1382	120-632 · Maintenance Expense	Town	Unpaid	75.00	75.00
Total Nu Way Commercial Services LLC					475.00	475.00
<b>Nunda Township Road District</b>						
	2026.04.06	140-640 · Car Expense	Assessor	Unpaid	36.13	36.13
Total Nunda Township Road District					36.13	36.13
<b>ODP Business Solutions</b>						
	462702892001	130-654 · Office Expense	Town	Unpaid	244.17	244.17
Total ODP Business Solutions					244.17	244.17
<b>Powerdyne Eletric Utility Service</b>						
	2691	120-632 · Maintenance Expense	Town	Unpaid	1,127.00	1,127.00
Total Powerdyne Eletric Utility Service					1,127.00	1,127.00
<b>Principal - Town</b>						
	April 2026	110-676 · Health Insurance	Town	Unpaid	60.02	60.02
	April 2026	140-676 · Health Insurance	Town	Unpaid	78.64	78.64
Total Principal - Town					138.66	138.66
<b>Professional Cemetery Services</b>						
	7427	150-632 · Maintenance	Cemetery	Unpaid	2,275.00	2,275.00
	7429	150-620 · Cemetery Management	Cemetery	Unpaid	500.00	500.00

**Nunda Township  
Monthly Bills  
For Approval April 14, 2026**

	<u>Num</u>	<u>Account</u>	<u>Class</u>	<u>Paid</u>	<u>Open Balance</u>	<u>Amount</u>
Total Professional Cemetery Services					2,775.00	2,775.00
<b>Progressive Remodeling, Inc,</b>						
		140-690 · Miscellaneous Expense	Town	Unpaid	125.00	125.00
Total Progressive Remodeling, Inc,					125.00	125.00
<b>Shaw Media</b>						
		120-658 · Publishing	Town	Unpaid	169.78	169.78
Total Shaw Media					169.78	169.78
<b>The I.T. Connection</b>						
	12284	130-654 · Office Expense	Town	Paid		50.00
	12284	130-654 · Office Expense	Town	Paid		72.00
	12356	130-654 · Office Expense	Town	Unpaid	50.00	50.00
Total The I.T. Connection					50.00	172.00
<b>Verizon</b>						
	6139098966	130-672 · Telephone/Internet	Town	Paid		69.24
Total Verizon					0.00	69.24
<b>VSP Of Illinois</b>						
	825002578	110-676 · Health Insurance	Town	Paid		19.65
	825002578	140-676 · Health Insurance	Town	Paid		96.61
Total VSP Of Illinois					0.00	116.26
<b>Warehouse Direct</b>						
	MULTIPLE	140-654 · Office Expense	Town	Paid		98.80
	MULTIPLE	140-654 · Office Expense	Town	Paid		20.28
	MULTIPLE	140-654 · Office Expense	Town	Paid		12.73
Total Warehouse Direct					0.00	131.81
<b>Zukowski, Rogers, Flood &amp; McArdle</b>						
		120-621 · Legal Services	Town	Unpaid	367.50	367.50
Total Zukowski, Rogers, Flood & McArdle					367.50	367.50
<b>TOTAL</b>					<u>18,025.83</u>	<u>37,586.50</u>

Nunda Township — Cemetery | Budget vs. Actual | April 2025 through March 2026

	Cemetery			
	Apr '25 - Mar 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	424.53			
406-000 · Interest	1,555.90	10.00	1,545.90	15,559.0%
410-000 · Insurance Dividend	25.72			
415-000 · Interest - County Treasurer	3.66			
417-000 · Burial Permit Fee	500.00			
Total 100-400 · Income	26,358.70	27,609.12	-1,250.42	95.47%
Total Income	26,358.70	27,609.12	-1,250.42	95.47%
Gross Profit	26,358.70	27,609.12	-1,250.42	95.47%
Expense				
120-000 · Administration - General				
120-620 · Accounting Services	0.00			
Total 120-000 · Administration - General	0.00			
150-000 · Cemetery				
150-601 · Township Administration	0.00	1,500.00	-1,500.00	0.0%
150-602 · Cemetery Improvements	78.67	5,000.00	-4,921.33	1.57%
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	18,780.14	37,550.00	-18,769.86	50.01%
Total Expense	18,780.14	37,550.00	-18,769.86	50.01%
Net Ordinary Income	7,578.56	-9,940.88	17,519.44	-76.24%
Net Income	7,578.56	-9,940.88	17,519.44	-76.24%

	GA			
	<u>Apr '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	<u>5,464.65</u>	<u>3,000.00</u>	<u>2,464.65</u>	<u>182.16%</u>
Total Income	<u>5,464.65</u>	<u>3,000.00</u>	<u>2,464.65</u>	<u>182.16%</u>
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	1,393.88	2,500.00	-1,106.12	55.76%
120-682 · Catastrophic Insurance	<u>0.00</u>	<u>2,500.00</u>	<u>-2,500.00</u>	<u>0.0%</u>
Total 120-000 · Administration - General	1,498.33	6,600.00	-5,101.67	22.7%
130-000 · Administration - Supervisor				
130-654 · Office Expense	<u>0.00</u>			
Total 130-000 · Administration - Supervisor	0.00			
210-000 · Home Relief Division				
210-706 · Medical & Dental	0.00	500.00	-500.00	0.0%
210-709 · Shelter	3,873.00	36,000.00	-32,127.00	10.76%
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	<u>150.00</u>	<u>2,000.00</u>	<u>-1,850.00</u>	<u>7.5%</u>
Total 210-000 · Home Relief Division	<u>5,309.37</u>	<u>66,500.00</u>	<u>-61,190.63</u>	<u>7.98%</u>
Total Expense	<u>6,807.70</u>	<u>73,100.00</u>	<u>-66,292.30</u>	<u>9.31%</u>
Net Ordinary Income	<u>-1,343.05</u>	<u>-70,100.00</u>	<u>68,756.95</u>	<u>1.92%</u>
Net Income	<u><u>-1,343.05</u></u>	<u><u>-70,100.00</u></u>	<u><u>68,756.95</u></u>	<u><u>1.92%</u></u>

Nunda Township — Town Fund | Budget vs. Actual | April 2025 through March 2026

	Town			
	Apr '25 - Mar 26	Budget	\$ Over Budget	
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>100-400 · Income</b>				
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	40,454.90			
410-000 · Insurance Dividend	2,546.12	3,000.00	-453.88	84.87%
411-000 · Town Hall/Chair Rental	1,080.00	500.00	580.00	216.0%
415-000 · Interest - County Treasurer	156.87	100.00	56.87	156.87%
<b>Total 100-400 · Income</b>	<u>1,081,966.60</u>	<u>1,024,072.85</u>	<u>57,893.75</u>	<u>105.65%</u>
49900 · Uncategorized Income	0.00			
<b>Total Income</b>	<u>1,081,966.60</u>	<u>1,024,072.85</u>	<u>57,893.75</u>	<u>105.65%</u>
<b>Gross Profit</b>	1,081,966.60	1,024,072.85	57,893.75	105.65%
<b>Expense</b>				
Bank Service Fee	2,192.78			
<b>110-500 · Compensation - Town Officers</b>				
110-501 · Supervisor	78,467.35	80,608.00	-2,140.65	97.34%
110-502 · Town Clerk	13,596.12	14,500.00	-903.88	93.77%
110-503 · Assessor	86,288.22	93,069.00	-6,780.78	92.71%
110-504 · Highway Commissioner	100,609.45	108,445.62	-7,836.17	92.77%
110-505 · Board of Trustees	5,700.00	8,400.00	-2,700.00	67.86%
110-506 · Road District Treasurer	884.77	1,000.00	-115.23	88.48%
110-507 · Cemetery Trustees	1,125.09	1,500.00	-374.91	75.01%
110-676 · Health Insurance	21,293.67	80,000.00	-58,706.33	26.62%
110-680 · Social Security Tax	22,251.01	25,000.00	-2,748.99	89.0%
110-681 · IMRF	13,440.90	15,000.00	-1,559.10	89.61%
<b>Total 110-500 · Compensation - Town Officers</b>	<u>343,656.58</u>	<u>427,522.62</u>	<u>-83,866.04</u>	<u>80.38%</u>
<b>120-000 · Administration - General</b>				
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	22,241.67	27,500.00	-5,258.33	80.88%
120-621 · Legal Services	28,356.57	40,000.00	-11,643.43	70.89%
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	9,090.27	20,000.00	-10,909.73	45.45%
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			
120-658 · Publishing	645.08	1,000.00	-354.92	64.51%
120-670 · Utilities	11,399.14	15,000.00	-3,600.86	75.99%
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			
120-690 · Miscellaneous Expense	2.25			
<b>Total 120-000 · Administration - General</b>	<u>95,239.33</u>	<u>133,200.00</u>	<u>-37,960.67</u>	<u>71.5%</u>
<b>130-000 · Administration - Supervisor</b>				
130-601 · Staff Salaries	9,066.31	39,500.00	-30,433.69	22.95%
130-623 · Professional Improvement	295.00	1,000.00	-705.00	29.5%
130-652 · Travel Expenses	385.14	500.00	-114.86	77.03%
130-654 · Office Expense	10,960.58	11,500.00	-539.42	95.31%
130-672 · Telephone/Internet	2,794.18	3,000.00	-205.82	93.14%
130-676 · Health Insurance	0.00			
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 — Town Fund | Budget vs. Actual | April 2025 through March 2026

	Town			% of Budget
	Apr '25 - Mar 26	Budget	\$ Over 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%
<b>Total 130-000 · Administration - Supervisor</b>	<b>24,317.46</b>	<b>63,000.00</b>	<b>-38,682.54</b>	<b>38.6%</b>
<b>140-000 · Administration - Assessor</b>				
140-601 · Staff Salaries	303,675.15	340,706.00	-37,030.85	89.13%
140-602 · Salaries Overtime	3,318.04	10,000.00	-6,681.96	33.18%
140-611 · Professional Services	2,500.00	8,500.00	-6,000.00	29.41%
140-623 · Professional Improvement	2,263.13	4,000.00	-1,736.87	56.58%
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	2,973.38	5,500.00	-2,526.62	54.06%
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	2,056.38	3,000.00	-943.62	68.55%
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	2,890.09	4,000.00	-1,109.91	72.25%
140-676 · Health Insurance	82,071.97	105,000.00	-22,928.03	78.16%
140-679 · Unemployment Compensation	1,964.29	3,000.00	-1,035.71	65.48%
140-680 · Social Security Taxes	22,393.77	30,000.00	-7,606.23	74.65%
140-681 · IMRF	12,014.02	16,000.00	-3,985.98	75.09%
140-690 · Miscellaneous Expense	972.38	2,500.00	-1,527.62	38.9%
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%
<b>Total 140-000 · Administration - Assessor</b>	<b>496,475.19</b>	<b>618,206.00</b>	<b>-121,730.81</b>	<b>80.31%</b>
<b>160-000 · Township Park</b>				
160-695 · Park & Grounds Maintenance	0.00	5,000.00	-5,000.00	0.0%
<b>Total 160-000 · Township Park</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
<b>220-000 · Other</b>				
220-890 · Community Relations	1,290.50	2,500.00	-1,209.50	51.62%
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	7,996.36	36,500.00	-28,503.64	21.91%
<b>Total 220-000 · Other</b>	<b>9,286.86</b>	<b>45,000.00</b>	<b>-35,713.14</b>	<b>20.64%</b>
330-855 · Ordinance Expense	125.00	2,500.00	-2,375.00	5.0%
66000 · Payroll Expenses	673.12			
<b>Total Expense</b>	<b>971,966.32</b>	<b>1,294,428.62</b>	<b>-322,462.30</b>	<b>75.09%</b>
<b>Net Ordinary Income</b>	<b>110,000.28</b>	<b>-270,355.77</b>	<b>380,356.05</b>	<b>-40.69%</b>
<b>Net Income</b>	<b>110,000.28</b>	<b>-270,355.77</b>	<b>380,356.05</b>	<b>-40.69%</b>

**NUNDA TOWNSHIP**  
**McHenry County, Illinois**

**RESOLUTION NO. 2026-04-14-04**

**A RESOLUTION OF THE NUNDA TOWNSHIP BOARD OF TRUSTEES  
AUTHORIZING THE ENGAGEMENT OF AN INDEPENDENT AUDITOR  
FOR THE FISCAL YEAR ENDED MARCH 31, 2026**

**WHEREAS**, pursuant to 60 ILCS 1/70-35, Nunda Township is required to have its accounts examined and audited annually by a licensed public accountant; and

**WHEREAS**, the Nunda Township Board of Trustees has determined that it is in the best interest of the Township to engage a qualified independent certified public accounting firm to conduct the annual audit of the Township's financial statements for the fiscal year ended March 31, 2026; and

**WHEREAS**, GW & Associates, P.C., Certified Public Accountants, has submitted an engagement letter dated January 23, 2026, proposing to audit the financial statements of Nunda Township for the fiscal year ended March 31, 2026, in accordance with auditing standards generally accepted in the United States of America (GAAS); and

**WHEREAS**, the proposed engagement includes the audit of governmental activities, each major fund, and the aggregate remaining fund information, as well as preparation of the Township's financial statements in conformity with generally accepted accounting principles (GAAP); and

**WHEREAS**, the fee for said services shall not exceed Fifteen Thousand Two Hundred Dollars (\$15,200.00), inclusive of out-of-pocket expenses, based on standard hourly rates and billed monthly as work progresses; and

**WHEREAS**, the Board of Trustees has reviewed the terms and conditions of the engagement letter and finds them to be reasonable and in compliance with applicable professional standards;

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

Section 1. The Board of Trustees hereby authorizes and directs the Township Supervisor to execute the engagement letter with GW & Associates, P.C., dated January 23, 2026, for the audit of the Township's financial statements for the fiscal year ended March 31, 2026.

Section 2. The total fee for services rendered under this engagement shall not exceed Fifteen Thousand Two Hundred Dollars (\$15,200.00), inclusive of all out-of-pocket expenses. Payment shall be made in accordance with the terms of the engagement letter upon presentation of monthly invoices.

Section 3. The Township Supervisor and Township Clerk are hereby authorized to take all actions necessary and appropriate to carry out the intent of this Resolution.

Section 4. This Resolution shall be effective immediately upon its adoption.

ADOPTED by the Board of Trustees of Nunda Township, McHenry County, Illinois, at a duly noticed regular meeting held on the 14th day of April, 2026, by the following vote:

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Michael Shorten, Township Supervisor

\_\_\_\_\_  
Kyle Bussenger, Township Clerk

Date: \_\_\_\_\_



January 23, 2026

To the Township Supervisor and  
the Members of the Nunda Township Board  
Crystal Lake, Illinois

We are pleased to confirm our understanding of the services we are to provide Nunda Township for the year ended March 31, 2026.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Nunda Township as of and for the year ended March 31, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Nunda Township's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Nunda Township's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information
- 3) Schedule of Changes in Net Pension Liability and Related Ratios
- 4) Schedule of Pension Contributions

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

- 1) Combining and Individual Fund Financial Statements and Schedules

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

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

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

### **Audit Procedures—Internal Control**

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

### **Audit Procedures—Compliance**

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

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of

the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

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

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

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

### **Other Services**

We will also prepare the financial statements of the Nunda Township in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

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

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

### **Engagement Administration, Fees, and Other**

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

The audit documentation for this engagement is the property of GW & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Cognizant Agency or Oversight Agency for Audit or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of GW & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to aforementioned parties or their designees. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

John Wysocki is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on a mutually agreed upon date.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$15,200. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm

policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

**Reporting**

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

We appreciate the opportunity to be of service to Nunda Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



GW & Associates, P.C.

**RESPONSE:**

This letter correctly sets forth the understanding of Nunda Township

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# TOWNSHIP BOARD OF TRUSTEES

## Nunda Township Road District

This is to certify that the above-named Township Board of Trustees do hereby approve the attached program, as established by the Road Commissioner, for expenditure of Motor Fuel Tax funds on nondedicated subdivision roads established prior to July 23, 1959 in accordance with the applicable provisions of Chapter 605 ILCS 5/6-701.8 of the Illinois Highway Code”.

---

Supervisor

---

Trustee

---

Trustee

---

Trustee

---

Trustee

---

Clerk

---

Date

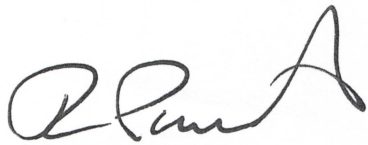
**LEGAL NOTICE**

**NOTICE TO SUBDIVISIONS WITH NONDEDICATED ROAD WITHIN**

**Nunda Township Road District**

SUBDIVISIONS eligible for receipt and expenditure of Motor Fuel Tax funds during the 2026-2027 calendar year for maintenance of non-dedicated roads established prior to July 23, 1959, must make application in writing from a delegated representative to the Township Highway Commissioner on or before 4-1-2026.

Such expenditures are governed by the provisions of Chapter 605 ILCS 5/6-701/8 of the Illinois Highway Code.



\_\_\_\_\_  
Nunda Township Road Commissioner

3/12/26

\_\_\_\_\_  
Date

Publish Date: 3-18-2026

# CERTIFICATE OF PUBLICATION

STATE OF ILLINOIS  
COUNTY OF MCHENRY

The McHenry Chronicle, a successor publication to the McHenry County Courier, is a secular newspaper, has been continuously published weekly for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the city of Crystal Lake, county of McHenry, State of Illinois, is of general circulation throughout that county and surrounding areas, and is a newspaper as defined by 715 ILCS 5/5.

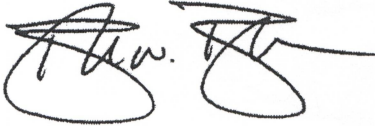
This notice, a copy of which is attached, was published in the McHenry Chronicle namely one time.

The publication of the notice was made in the newspaper, dated and published on March 18, 2026. The notice was also placed on a statewide public notice website as required by 715 ILCS 5/2.1.

In witness, the McHenry Chronicle has signed this certificate by its registered agent.

The McHenry Chronicle

By:



Registered Agent

## LEGAL NOTICE

LEGAL NOTICE  
-Published 03/18-

NOTICE TO SUBDIVISIONS  
WITH NONDEDICATED  
ROAD WITHIN  
Nunda Township  
Road District

SUBDIVISIONS eligible for receipt and expenditure of Motor Fuel Tax funds during the 2026-2027 calendar year for maintenance of non-dedicated roads established prior to July 23, 1959, must make application in writing from a delegated representative to the Township Highway Commissioner on or before 4-1-2026.

Such expenditures are governed by the provisions of Chapter 605 ILCS 5/6-701/8 of the Illinois Highway Code.

/s/ Rob Parrish  
Nunda Township  
Road Commissioner  
Dated: 3/12/26  
Published March 18, 2026  
008-339191

LEGAL NOTICE  
-Published 03/18-

NOTICE TO SUBDIVISIONS  
WITH NONDEDICATED  
ROAD WITHIN  
Nunda Township  
Road District

SUBDIVISIONS eligible for receipt and expenditure of Motor Fuel Tax funds during the 2026-2027 calendar year for maintenance of non-dedicated roads established prior to July 23, 1959, must make application in writing from a delegated representative to the Township Highway Commissioner on or before 4-1-2026.

Such expenditures are governed by the provisions of Chapter 605 ILCS 5/6-701/8 of the Illinois Highway Code.

/s/ Rob Parrish  
Nunda Township  
Road Commissioner  
Dated: 3/12/26  
Published March 18, 2026  
008-339191

# NUNDA TOWNSHIP

McHenry County, Illinois

---

## Anita Sherwood Park

Board Packet: Site Assessment, Options, and Recommendations

*Introduced at the April 14, 2026 Board Meeting*

*Discussion Scheduled for the May 14, 2026 Board Meeting*

## EXECUTIVE SUMMARY

Anita Sherwood Park is a township-owned 40-acre property (PINs 14-21-326-017 and 14-21-401-001) surrounded by residential development. The property was formerly operated as a sod farm with an engineered subsurface drainage system. That drainage system has failed, causing extensive cattail overgrowth, standing water, and flooding on neighboring residential properties.

In response, adjacent homeowners have taken matters into their own hands — installing unauthorized drainage systems on township property, mowing portions of the park, and maintaining informal walking trails, all without Township authorization, volunteer agreements, liability coverage, or safety protocols.

**The Board’s attention is requested because this situation involves three interconnected concerns:**

- A failed drainage infrastructure on township property that is actively causing flooding on neighboring residential land
- Unauthorized resident activity on township property — including drainage installations, mowing, and trail maintenance — that creates liability, property rights, and regulatory exposure for the Township
- An underperforming 40-acre township asset that could serve as a significant community amenity

This packet describes the site conditions in detail, presents six options ranging from taking no action to full restoration, compares them side by side, and recommends immediate next steps. A draft Request for Proposals is attached.

## SITE HISTORY AND CURRENT CONDITIONS

Understanding the history and current conditions of this property is critical to evaluating options and their costs.

## Property Overview

Anita Sherwood Park is approximately 40 acres. Existing features include a parking area with public access, a bridge over a culvert, a creek running through the property, and informal mowed paths. The property is surrounded on all sides by residential development.

## Former Sod Farm with Failed Drainage

The property was previously a sod farm with an engineered subsurface drainage system, most likely drain tiles. This system has failed, and the site's current problems — standing water, saturated soils, and cattail overgrowth — are the direct result of that infrastructure failure, not the site's natural hydrology. The land was dry enough to support active agricultural production within recent history.

This history has two important implications:

- **Regulatory:** Land that was actively farmed with functioning drainage may qualify as “prior converted cropland” under federal guidelines, which is treated differently than natural wetland. This could give the Township significantly more flexibility in restoring drainage without triggering wetland permits. A formal wetland delineation is still required, but the sod farm history strengthens the Township's position.
- **Cost:** If the existing drain tile system is partially intact, repair may be substantially less expensive than designing and installing a new drainage system from scratch. A professional tile survey is needed to determine feasibility. This is potentially the single most important cost question.

## Unauthorized Resident Activity on Township Property

Adjacent homeowners are currently performing several types of unauthorized work on the township-owned park property:

- Installing and maintaining supplemental drainage systems on township land to address backyard flooding caused by the park's failed drainage infrastructure
- Mowing portions of the park property on an ongoing basis
- Maintaining informal walking trails on township land
- Performing general grounds maintenance

While these activities reflect the residents' genuine interest in the property, they create significant concerns:

### Liability Exposure:

- If a resident is injured while mowing, maintaining trails, or performing any other unauthorized work on township property — such as striking a hidden drain pipe,

stepping in a hole, or having a mowing accident — the Township could face liability as the property owner. These residents are working on public land without a formal volunteer agreement, liability waiver, insurance coverage, or safety protocols.

- If resident-installed drainage on township property causes injury to a park visitor or causes flooding on downstream properties, the Township could face additional liability as the landowner.
- Unauthorized excavation or construction on township property may have damaged the existing drain tile system, worsening the overall drainage problem.
- The Township is now documented as aware of all of these unauthorized activities. This awareness increases potential liability exposure if an injury or property damage claim arises.

### **Property Rights:**

- All of these activities constitute unauthorized encroachment on township property. Under Illinois law, long-term, open, continuous use and maintenance of another's property can, under certain circumstances, give rise to claims of prescriptive easement. While the risk is lower for public property, the Township Attorney should evaluate whether the duration and nature of resident activities create any property rights implications.

### **Regulatory Concerns:**

- Depending on the nature of the drainage installations, the work may have required permits under the McHenry County Stormwater Management Ordinance, particularly if it affects the creek corridor or any areas that could be considered waters of the United States. The Township, as the property owner, could be held responsible for unpermitted work on its land.

### **Practical Considerations:**

- The resident activity demonstrates strong community demand for a functioning, accessible park. These neighbors are a natural constituency for improvements.
- Uncoordinated, piecemeal drainage modifications may be worsening the overall problem by redirecting water unpredictably rather than managing it through a designed system.
- Any comprehensive site plan will need to account for, and likely remove or integrate, the resident-installed drainage systems.
- The Township should formalize or establish boundaries for resident activity on the property. Options range from a volunteer agreement with liability waivers to a request that residents cease unauthorized work until a plan is in place. The Township Attorney should advise.

**The combination of unauthorized drainage modifications, uninsured resident maintenance activity, potential prescriptive rights concerns, and active residential flooding elevates this from a discretionary park improvement project to a property management and liability issue that warrants prompt Board attention.**

## OPTIONS FOR BOARD CONSIDERATION

The following six options are presented for the Board’s consideration. They range from taking no action to full-scale restoration and trail development. They are not mutually exclusive — several can be combined or sequenced.

### Option 1: Maintain Status Quo

**Estimated Annual Cost: \$0–\$2,000 | Administrative Burden: None**

Under this option, the Township takes no active steps. The property remains as-is, with neighbors continuing to mow, maintain trails, manage unauthorized drainage, and perform unsupervised maintenance without liability coverage.

**Pros:**

- No direct cost and no staff time required

**Cons:**

- The failed drainage system will not repair itself — conditions will continue to worsen
- Residential flooding will persist or worsen, and the Township’s documented awareness increases liability exposure
- Unauthorized resident activity on township property continues without liability coverage, volunteer agreements, or safety protocols
- Long-term unauthorized resident use and maintenance may create prescriptive rights concerns
- The property generates no public benefit and remains an underperforming 40-acre asset
- Grant funding opportunities are forfeited

**Bottom Line:** Given the failed drainage, active flooding, and unauthorized activities on township property, doing nothing carries more risk than it might appear. The Township is documented as aware of these conditions, and inaction is itself a decision the Board should make deliberately with the Township Attorney’s advice.

### Option 2: Transfer Management to Another Agency

**Estimated Township Cost: Minimal to None | Administrative Burden: Low (one-time)**

The Township could approach another unit of local government to take over development and/or management through an intergovernmental agreement (IGA) authorized by the Illinois Intergovernmental Cooperation Act (5 ILCS 220/).

**Option 2A — McHenry County Conservation District (MCCCD):** MCCCD manages over 25,600 acres across 35 sites with in-house expertise in wetland management, prescribed burning, native restoration, trail construction, and grant acquisition. The Township would retain ownership while MCCCD handles management. MCCCD has its own taxing authority and grant infrastructure. However, a former sod farm may be less ecologically attractive to MCCCD than natural areas. The drainage and encroachment issues would need to be disclosed.

**Option 2B — Local Park District:** The park district has taxing authority, maintenance crews, and OSLAD grant experience. A 40-acre wet site may or may not align with their priorities, but the conversation is worth having. Any partner will want the drainage and encroachment issues resolved or clearly allocated in the IGA.

**Pros:** Lowest cost to the Township. Eliminates administrative burden. Leverages an agency with existing staff, equipment, expertise, and grant infrastructure.

**Cons:** Township loses direct control. Partner may not be interested. Drainage and encroachment issues should be resolved before or as part of any transfer. Negotiations take 6–12 months.

**Bottom Line:** Most cost-effective path if a willing partner exists. Explore in parallel with other steps.

### Option 3: Prescribed Burn and Mowed Trail Program

**Estimated Annual Cost: \$15,000–\$30,000 | Administrative Burden: Moderate**

Contract for annual prescribed burns and basic trail mowing without a comprehensive engineering plan.

**Year 1:** Prescribed burn (\$12,000–\$24,000 for 40 acres), establish mowed trail corridors on higher ground, install basic signage (\$2,000–\$5,000), document all resident-installed drainage and activities.

**Years 2–5:** Repeat burns annually (cattails weaken significantly after 2–3 consecutive burns), maintain mowed trails, optionally overseed burned areas with native wet meadow mix (\$2,000–\$4,000/acre).

**Pros:** Low entry cost, Board can authorize one year at a time, immediate visible results, no wetland permitting needed, good interim strategy.

**Cons:** Does not address failed drainage, residential flooding, or unauthorized encroachments. Trails limited to higher ground. No master plan means no access to most grants. Burns near homes require careful planning and insurance. Results are gradual (5–10 years).

**Bottom Line:** Practical and low-risk for visible improvement. Best as an interim measure while evaluating longer-term options.

## Option 4: Professional Site Assessment and Master Plan

**Estimated One-Time Cost: \$30,000–\$60,000 | Administrative Burden: Low**

Issue an RFP for Phase 1 services only: wetland delineation, drain tile survey, hydrological assessment, documentation of resident encroachments and activities, ecological inventory, master plan, and grant applications. No construction is authorized.

### What the Township Gets:

- A wetland delineation determining regulatory status — the sod farm history makes prior converted cropland classification likely, but this must be formally established
- A drain tile survey mapping the existing system, identifying failures, and evaluating repair feasibility and cost — potentially the most important cost question for the entire project
- A professional hydrological assessment of the entire watershed, including the impact on neighboring properties
- A formal record of all unauthorized encroachments and resident activities on township property, useful for both engineering and legal purposes
- A master plan with phased cost estimates replacing the preliminary ranges in this document with real numbers
- Grant applications submitted to OSLAD, IDNR, EPA 319, and other programs

**Pros:** Replaces wide cost ranges with real numbers. Determines whether tile repair is feasible. Creates formal documentation protecting the Township legally. Unlocks grant funding. Board commits only \$30,000–\$60,000 with no obligation to proceed further.

**Cons:** Costs \$30,000–\$60,000 with no physical changes to the site. May create constituent expectations. Grants are competitive.

**Bottom Line:** This is the recommended minimum action. The Township needs professional assessment before making informed decisions about any path forward — including doing nothing. The drain tile survey alone could fundamentally change the cost picture. Every subsequent option becomes smarter and cheaper when informed by Phase 1 data.

## Option 5: Full Drainage Restoration and Trail Development

**Estimated Total Cost: \$335,000–\$1,060,000 | Administrative Burden: Low (with design-build firm)**

A single firm manages the entire project from assessment through construction. Each phase requires separate Board approval:

1. **Phase 1 – Assessment and Planning (\$30,000–\$60,000):** Wetland delineation, drain tile survey, hydrology study, encroachment documentation, ecological inventory, master plan, grant applications.
2. **Phase 2 – Drainage Restoration (\$75,000–\$300,000):** Repair or replacement of failed drain tiles, grading, creek stabilization, culvert/bridge evaluation, removal or integration of resident-installed drainage. Low end reflects tile repair; high end reflects full replacement.
3. **Phase 3 – Cattail Management and Restoration (\$80,000–\$200,000):** Prescribed burns, mechanical removal, herbicide, native seeding, two-year establishment maintenance. With drainage restored, cattail management is far more effective.
4. **Phase 4 – Trails and Amenities (\$150,000–\$500,000):** Loop trail with connectors, mixed surfaces (mowed turf, crushed limestone, boardwalk as needed), rest areas, overlooks, signage, parking improvements. With drainage restored, less boardwalk may be needed.

**Pros:** Addresses the root cause (failed drainage). Resolves residential flooding and unauthorized encroachments. Strongest regulatory position (restoring prior agricultural drainage). Highest-quality outcome. Turnkey design-build keeps admin burden low. Phased Board approval — stop or adjust at any point. Maximizes grant potential.

**Cons:** Highest total cost. Township share after grants could be \$90,000–\$530,000+. 3–5 year timeline. Wide cost range until Phase 1 is complete.

**Bottom Line:** Most ambitious and impactful option, but phased structure means the Board is never committed beyond the current phase. The sod farm history and existing tile infrastructure could substantially reduce the drainage cost.

## Option 6: Hybrid Approach

**Estimated Initial Cost: \$30,000–\$80,000 | Administrative Burden: Moderate**

Combine several options simultaneously to keep all doors open:

- Authorize Phase 1 assessment (Option 4) to get the master plan, tile survey, encroachment documentation, and grant applications moving
- Simultaneously explore agency partnerships (Option 2) — Phase 1 data makes the Township a more attractive partner
- Begin prescribed burns (Option 3) immediately as an interim measure
- Consult the Township Attorney on the unauthorized resident activities, liability, and prescriptive rights concerns
- If a partner agency emerges, hand off management with the completed master plan

- If no partner emerges, use Phase 1 results and grant awards to proceed with construction as funding allows

**Bottom Line:** Produces visible results quickly, generates professional data for informed decisions, and does not commit the Township to the full project cost until grant funding and partnership opportunities are clarified.

## SIDE-BY-SIDE COMPARISON

Option	Cost	Timeline	Admin Load	Outcome	Grant Potential	Fixes Drainage	Fixes Encroach.
1. Status Quo	\$0	N/A	None	Deterioration	None	No	No
2. Transfer	Minimal	6–12 mos	Low	High	Partner handles	Likely	Via IGA
3. Burn & Mow	\$15–\$30K/yr	Ongoing	Moderate	Moderate	Low	No	No
4. Phase 1 Only	\$30–\$60K	6–12 mos	Low	Plan + data	Highest	Documents it	Documents it
5. Full Build	\$335K–\$1M+	3–5 yrs	Low	Highest	Highest	Yes	Yes
6. Hybrid	\$30–\$80K start	Varies	Moderate	High	Highest	Eventually	Yes

## ESTIMATED COSTS: FULL PROJECT (OPTION 5)

If the Board ultimately pursues the full project, the following preliminary estimates apply. The wide ranges reflect uncertainty that Phase 1 will resolve.

Phase	Low Estimate	High Estimate	Duration
Phase 1: Assessment & Planning	\$30,000	\$60,000	6–12 months
Phase 2: Drainage Restoration	\$75,000	\$300,000	6–18 months
Phase 3: Cattail Mgmt & Restoration	\$80,000	\$200,000	2–3 years
Phase 4: Trails & Amenities	\$150,000	\$500,000	12–18 months
<b>TOTAL ESTIMATED RANGE</b>	<b>\$335,000</b>	<b>\$1,060,000</b>	<b>3–5 years</b>

**Key Cost Note:** The Phase 2 range (\$75,000–\$300,000) is wide because drain tile repair and new construction are very different cost propositions. If the existing system is largely intact, repair could bring Phase 2 closer to the low end. Only Phase 1 can determine this.

## GRANT FUNDING

Significant grant funding is available. A qualified firm would prepare and submit applications as part of their scope.

- **OSLAD (IDNR):** Up to \$600,000 for development. 50% match required (as low as 10% for distressed communities). Requires a site plan — Phase 1 enables this application.
- **Illinois EPA Section 319:** Water quality improvement grants. Variable amounts, 40% match. The creek corridor and stormwater angle strengthen this.
- **USDA EQIP/CRP:** Conservation and habitat restoration. Variable terms.
- **IDNR Trails Grants:** Trail development, 50% match.
- **ComEd Green Region:** Up to \$10,000, no match required.

Comparable projects in McHenry County have secured 50–75% of total costs through stacked grants. Most programs require a professional site plan, which is why Phase 1 is the gateway to significant funding.

## LEGAL AND COMPLIANCE NOTES

- The Township Attorney should be consulted promptly on: (1) the unauthorized resident activities on township property (drainage, mowing, trail maintenance), (2) the Township’s liability exposure from uninsured resident work on public land, (3) potential prescriptive rights concerns from long-term unauthorized use, (4) the failed drainage system’s impact on residential flooding, and (5) whether to formalize resident activity through volunteer agreements or request that unauthorized work cease.
- Any contract for services will require Board approval at a duly noticed public meeting in compliance with the Illinois Open Meetings Act (5 ILCS 120).
- All project documents, proposals, and contracts are subject to public inspection under the Illinois Freedom of Information Act (5 ILCS 140).
- Intergovernmental agreements are authorized by the Illinois Intergovernmental Cooperation Act (5 ILCS 220/).
- The site’s documented history as a sod farm with prior drainage may reduce the regulatory burden, but a formal wetland delineation is still required. Phase 1 addresses this.
- Prescribed burns near residential areas require compliance with local burn regulations, Illinois EPA open burning rules, and adequate liability insurance.

## STAFF RECOMMENDATION

The Supervisor recommends the Board consider the following actions:

5. **1. Consult the Township Attorney** regarding the unauthorized resident activities on township property (drainage, mowing, trail maintenance), the

Township’s liability exposure, potential prescriptive rights concerns, and the failed drainage system’s impact on residential flooding. This should happen promptly regardless of which option the Board selects.

6. **2. Explore agency partnerships** by directing the Supervisor to contact the McHenry County Conservation District and local park district to gauge interest in managing the property through an IGA. This costs nothing and may identify the simplest path forward.
7. **3. Authorize a prescribed burn quote** by directing the Supervisor to obtain quotes for a single prescribed burn. This can proceed immediately and provides visible improvement at low cost.
8. **4. Consider issuing the attached RFP for Phase 1** site assessment and master planning (\$30,000–\$60,000), with the scope including a drain tile survey, hydrological assessment, documentation of resident encroachments and activities, and grant applications. This is the recommended minimum investment to answer the critical cost and regulatory questions, create professional documentation protecting the Township, and unlock grant funding.

These steps can proceed simultaneously, keep all options open, and require a total initial financial commitment of approximately \$30,000–\$80,000 beyond legal consultation costs. The Board is not being asked to commit to the full project — each subsequent phase would require separate Board approval.

Board members are encouraged to review this packet and come prepared for a broader discussion at the May 14, 2026 regular Board meeting.

---

*This document was prepared for Board discussion purposes. All cost estimates are preliminary and based on comparable projects in the McHenry County region. Actual costs will be determined through professional assessment. The Township Attorney should review this document and advise the Board on legal and liability matters prior to taking action.*

# NUNDA TOWNSHIP

## FY 2026–2027 Budget Changes Summary

April 14, 2026 Board Meeting

The following tables summarize the changes between the originally POSTED FY 2026–2027 budget ordinances and the PROPOSED amended versions submitted for approval at the April 14, 2026 Board Meeting.

### TOWN FUND (8-d)

Description	Original	Revised	Change
<b>ESTIMATED REVENUES</b>			
406 Interest Investment (new)	\$0.00	\$28,000.00	+\$28,000.00
<b>Total Estimated Revenues</b>	\$1,039,924.31	\$1,067,924.31	+\$28,000.00
<b>Total Estimated Funds Available</b>	\$2,134,612.61	\$2,162,612.61	+\$28,000.00
<b>COMPENSATION OF TOWN OFFICERS – 110</b>			
676 Health Insurance	\$27,000.00	\$85,000.00	+\$58,000.00
<b>Total Compensation of Town Officers</b>	\$376,538.02	\$434,538.02	+\$58,000.00
<b>GENERAL ADMINISTRATION – 120 (items moved from Supervisor's Office)</b>			
623 Professional Improvement	\$0.00	\$1,000.00	+\$1,000.00
652 Travel Expense	\$0.00	\$500.00	+\$500.00
654 Office Expense	\$0.00	\$7,000.00	+\$7,000.00
672 Telephone / Internet	\$0.00	\$1,200.00	+\$1,200.00
679 Unemployment Compensation	\$0.00	\$1,000.00	+\$1,000.00
<b>Total General Administration</b>	\$105,550.00	\$116,250.00	+\$10,700.00
<b>Total Administrative Division</b>	\$482,088.02	\$550,788.02	+\$68,700.00
<b>SUPERVISOR'S OFFICE ADMINISTRATION – 130</b>			
All line items zeroed; expenses consolidated into General Administration (120) above.			
<b>Total Supervisor's Office</b>	\$39,963.00	\$0.00	\$39,963.00
<b>TOWNSHIP PARK – 160</b>			
700 Park Capital Planning and Improvement (new)	\$0.00	\$30,000.00	+\$30,000.00
<b>Total Township Park Division</b>	\$5,000.00	\$35,000.00	+\$30,000.00
<b>OTHER EXPENDITURES – 220</b>			
890 Community Relations	\$2,500.00	\$5,000.00	+\$2,500.00
901 Capital Improvements	\$36,500.00	\$50,000.00	+\$13,500.00
<b>Total Other Expenditures</b>	\$44,000.00	\$60,000.00	+\$16,000.00
<b>FUND TOTALS</b>			

<b>Total Appropriations</b>	\$1,191,601.02	\$1,266,338.02	<b>+\$74,737.00</b>
Estimated Fund Balance March 31, 2027	\$942,011.59	\$896,274.59	\$45,737.00

## GENERAL ASSISTANCE FUND (8-e)

Description	Original	Revised	Change
<b>ESTIMATED REVENUES</b>			
406 Interest Investment (new)	\$0.00	\$3,093.00	<b>+\$3,093.00</b>
<b>Total Estimated Revenues</b>	\$35,000.00	\$38,093.00	<b>+\$3,093.00</b>
<b>Total Estimated Funds Available</b>	\$162,026.90	\$165,119.90	<b>+\$3,093.00</b>
<b>EXPENDITURES</b>			
No changes to expenditure line items. Total appropriations remain \$73,100.00.			
<b>FUND TOTALS</b>			
<b>Total Appropriations</b>	\$73,100.00	\$73,100.00	<b>\$0.00</b>
Estimated Fund Balance March 31, 2027	\$88,926.90	\$92,019.90	<b>+\$3,093.00</b>

## CEMETERY FUND (8-f)

Description	Original	Revised	Change
<b>ESTIMATED RECEIPTS</b>			
(a) Interest Income	\$200.00	\$1,147.00	<b>+\$947.00</b>
<b>Grand Total Other Receipts (item 7)</b>	\$4,600.00	\$5,547.00	<b>+\$947.00</b>
<b>Estimated Working Cash</b>	\$100,816.21	\$101,763.21	<b>+\$947.00</b>
<b>ESTIMATED EXPENDITURES</b>			
Cemetery Improvements	\$5,000.00	\$6,200.00	<b>+\$1,200.00</b>
Columbarium Engraving	\$1,200.00	\$0.00	\$1,200.00
Township Administration	\$1,500.00	\$0.00	\$1,500.00
Insurance	\$150.00	\$250.00	<b>+\$100.00</b>
Contingencies	\$1,000.00	\$2,500.00	<b>+\$1,500.00</b>
<b>FUND TOTALS</b>			
<b>Total Appropriations</b>	\$43,550.00	\$43,650.00	<b>+\$100.00</b>
Estimated Balance End of Year	\$57,266.21	\$58,113.21	<b>+\$847.00</b>