VILLAGE OF ISLAND LAKE

ORDINANCE NO. 1710-25

An Ordinance Making Appropriations for the Corporate Purposes of the Village of Island Lake, Lake and McHenry Counties, Illinois for the Fiscal Year Commencing on the 1st Day of May, 2025 and Ending on the 30th Day of April, in the Amount of $8,379,933

ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE
VILLAGE OF ISLAND LAKE
THIS 24th DAY OF JULY, 2025

PUBLISHED IN PAMPHLET FORM BY THE AUTHORITY OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF ISLAND LAKE ILLINOIS, THIS 25th DAY OF JULY, 2025.

ORDINANCE NO. 1710-25

AN ORDINANCE MAKING APPROPRIATIONS FOR THE CORPORATE PURPOSES OF THE VILLAGE OF ISLAND LAKE, LAKE AND MCHENRY COUNTIES, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF MAY, 2025 AND ENDING ON THE 30TH DAY OF APRIL, 2026

BE IT ORDAINED by the Mayor and Board Trustees of the Village of Island Lake, Lake and McHenry Counties, Illinois:

SECTION 1: That the amounts hereinafter set forth or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of the municipality be and the same are hereby appropriated for the corporate purposes of the Village of Island Lake, Lake and McHenry Counties, Illinois as hereinafter specified for the fiscal year May 1, 2025 and ending April 30, 2026.

10	GENERAL FUND		
11	ADMINISTRATION	APPROPRIATION	Budget 2025-2026
4090	Transfer to Police Pension	600,000.00	468,525
4210	Salaries	507,618	253,809
4230	Overtime	12,466	6,233
4260	Part Time Salaries	131,310	65,655
4261	Zoning Committee Salary	1,725	1,150
4300	Elected Officials	66,825	44,550
4510	Health Insurance	40,514	20,257
4520	Life Insurance	1,156	578
4610	Social Security	45,138	22,569
4620	Medicare	10,556	5,278
4630	IMRF	69,016	34,508
5120	Maintenance / Equipment	6,000	3,000
5320	Engineering Services	74,000	37,000
5330	Legal Services	110,000	55,000
5340	Medical	600	300
5370	Data Processing	320,339	106,780
5491	Other Professional Services	110,000	55,000
5510	Postage	16,000	8,000
5520	Telephone	18,981	6,327
5530	Publishing	1,500	500
5610	Dues	12,000	4,000
5630	Training	0	-
5650	Publications	500	250
5661	Meetings	1,000	500
5669	Other professional Ddevelopments	0	-
5781	Forms-Printing	7,500	2,500
5782	Bank Charges	12,000	4,000
5920	General Insurance	0	-
5940	Rental	0	-
6130	Vehicle Maintenance Supplies	0	-
6510	Office Supplies	10,000	5,000
6520	Operating Supplies	20,000	10,000
6550	Gasoline / Oil	900	300
8400	Vehicles	31,761	10,587
9110	Community Relations	14,000	7,000
9290	Miscellaneous Expense	200	100

		TOTAL ADMINISTRATION		**$2,253,605**	**$0**	**1,239,256**
13	**FACILITIES AND GROUNDS**				
4210	Employee Salary	41,958			20,979
4610	Social Security	2,602			1,301
4620	Medicare	608			304
5110	Maintenance / Buildings	30,000			15,000
5120	Maintenance / Equipment	110,000			55,000
5170	Maintenance / Grounds	30,000			15,000
5770	Sewer Fees	4,000			2,000
5783	Tree Removal	6,000			3,000
5940	Rental	1,400			700
6170	Building Maintenance Supplies	15,000			7,500
6540	Janitoral Supplies	5,000			2,500
6560	Uniforms	1,000			500
		TOTAL BUILDING AND GROUNDS		**$247,568**		**123,784**
14	**FIRE AND POLICE COMMISSION**				
4210	Fire and Police Commission Salary	1,950			1,300
5490	Other Professional Services	54,300			27,150
5610	Dues	800			400
5630	Training	6,000			3,000
		TOTAL FIRE AND POLICE COMM.		**$63,050**		**31,850**
15	**EMERGENCY MANAGEMENT AGENCY**				
5130	Maintenance / Vehicles	6,000			3,000
5570	Other Communications	4,000			2,000
5610	Dues	0			-
5630	Training	2,000			1,000
6530	Small Tools	0			-
6610	Uniforms	5,000			2,500
8300	Equipment	18,000			9,000
9290	Miscellaneous Expense	1,000			500
		TOTAL EMERGENCY MAN		**$30,000**		**18,000**
16	**PARK MAINTENANCE**				
5110	Maintenance - Building	30,000			15,000
5120	Maintenance - Equipment	150,000			50,000
5170	Maintenance - Grounds	30,000			15,000
5171	Maintenance - Victory Gardens	3,000			1,500
5710	Utilities	0			-
5784	Mosquito Control	0			-
5789	Beach Water Testing	0			-
5793	Maintenance - Lake	362,000			181,000
5794	Maintenance - Ponds	14,000			7,000
6170	Park Supplies	6,000			2,000
6520	Operating Supplies	1,500			500
6601	Signs & Poles	1,500			500
8300	Equipment	36,000			12,000
		TOTAL PARK MAINTENANCE		**634,000**		**284,500**
11	**AUDIT FUND**				
5310	Accounting Services	37,500			25,000
		TOTAL AUDIT FUND		**$37,500**	**$0**	**25,000**

12	**TORT IMMUNITY (LIABILITY) FUND**				
4530	Unemployment Insurance	4,000			2,000
4550	Liability Insurance	442,500			295,000
	TOTAL LIABILITY FUND		**$446,500**	**$0**	**297,000**
13	**IMRF FUND**				
		0.00			-
	TOTAL IMRF FUND	0.00	0.00	**$0**	-
14	**SOCIAL SECURITY FUND**				
	TOTAL SOCIAL SECURITY FUND		**$0**	**$0**	
16	**STREET AND BRIDGE FUND**				
4210	Employee Salaries	909,456			454,728
4230	Overtime	29,800			14,900
4260	Part Time Salary	129,880			64,940
4510	Health Insurance	255,752			127,876
4520	Life Insurance	2,026			1,013
4610	Social Security	64,438			32,219
4620	Medicare	15,070			7,535
4630	IMRF	123,142			61,571
5120	Maintenance - Equipment	33,000			16,500
5130	Maintenance / Vehicles	36,000			12,000
5140	Maintenance - Street	28,000			14,000
5141	Storm Water Tracking	8,000			4,000
5490	Other Professional Services	60,000			30,000
5520	Telephone	20,817			6,939
5530	Publishing	3,000			1,500
5610	Dues	400			500
5630	Training	7,000			3,500
5710	Utilities	300			100
5720	Street Lighting	20,000			10,000
5730	Garbage Disposal	30,000			15,000
5940	Rental	17,000			8,500
6130	Vehicle Maint Supplies	50,000			25,000
6140	Street Maintenance Supplies	24,000			12,000
6142	Storm Sewer Maint Supplies	10,000			5,000
6510	Office Supplies	1,500			750
6520	Operating Supplies	20,000			10,000

6530	Small Tools	10,000			5,000
6550	Gasoline/Oil	81,000			27,000
6601	Signs and Poles	12,000			4,000
6610	Uniforms	10,000			5,000
8300	Equipment	41,000			20,500
8400	Vehicles	60,000			30,000
9290	Misc Expense	1,200			600
	TOTAL STREET AND BRIDGE FUND		**$2,113,781**	**$0**	**1,032,171**
17	**MOTOR FUEL TAX FUND**				
5140	Maintenance / Streets	870,000			290,000
5720	Street Lighting	116,000			58,000
6140	Materials / Supplies	60,000			30,000
	TOTAL MOTOR FUEL TAX FUND		**$1,046,000**	**$0**	**378,000**
18	**EDUCATION FUND**				
41	**RECREATION**				
4266	Instructor Fees	0			-
5109	Baseball Field Maintenance	0			-
5520	Telephone	900			300
6510	Office Supplies	0			-
6641	Recreation Supplies	0			-
9290	Miscellaneous	0			-
	TOTAL RECREATION		**$900**	**$0**	**300**
44	**CLUB**				
4210	Employee Salaries	128,052			85,368
4510	Health Insurance	0			-
4520	Life Insurance	0			-
4610	Social Security	7,940			5,293
4620	Medicare	1,857			1,238
4630	IMRF	0			-
5120	Maintenance-Equipment	750			500
5520	Telephone	2,730			910
5630	Training	600			200
5661	Meetings	300			150
6510	Office Supplies	300			150
6520	Operating Supplies	4,000			2,000
9290	Miscellaneous	200			100
	TOTAL CLUB		**$146,729**	**$0**	**95,909**
45	**CAMP**				
4210	Employee Salaries	64,913			43,275
4610	Social Security	4,025			2,683
4620	Medicare	941			627
4630	IMRF	0			-
5120	Maintenance - Equipment	0			-
5130	Maintenance - Vehicles	0			-
6520	Operating Supplies	15,000			7,500
6550	Gasoline/Oil	0			-
6644	Field Trips	15,250			6,100

		TOTAL CAMP	**100,128**	**$ -**	**60,186**
19	**EVENTS FUND**				
4210	Employee Salary	3,000			2,000
4610	Social Security	186			124
4620	Medicare	44			29
5492	Fireworks Cost	15,000			10,000
5493	Concert Performers	4,000			2,000
6645	Lakefest Expenses	40,000			20,000
6650	Oktoberfest Expenses	60,000			30,000
6651	Holiday Meals\Gift Supplies	4,000			2,000
6655	Holiday Supplies	3,000			1,500
6656	Cardboard Sled Race	3,000			1,500
6657	Carpfest	2,000			1,000
6658	75th Anniversary	10,000			5,000
6659	National Night Out	3,000			1,500
6660	Wine and Brew Fest	5,000			2,500
6661	Trunk Or Treat	2,000			1,000
6662	Spaghetti Dinner With Seniors	2,000			1,000
9290	Miscellaneous	3,000			1,500
		TOTAL EVENTS	**$159,230**		**82,653**
22	**POLICE PROTECTION FUND**				
4210	Employee Salaries	2,584,133			1,722,755
4212	Police Admin Salaries	88,181			58,787

4230	Overtime	283,960			141,980
4231	FTO & OIC Pay	21,000			14,000
4232	Police Admin Overtime	375			250
4240	Vacation	0			-
4251	Sick Time Buy Back	7,500			5,000
4260	Part Time Salaries	62,423			41,615
4510	Health Insurance	425,777			283,851
4520	Life Insurance	3,825			2,550
4610	Social Security	169,554			113,036
4620	Medicare	39,654			26,436
4630	IMRF	11,273			7,515
5120	Maintenance / Equipment	10,000			5,000
5130	Maintenance / Vehicles	30,000			15,000
5290	Maintenance Other	0			-
5330	Legal Services	116,000			58,000
5340	Medical Services	500			250
5370	Data Processing	6,000			3,000
5489	Dispatch Fees	329,682			164,841
5490	Other Professional Services	32,000			16,000
5491	Animal Control	1,000			500
5510	Postage	2,500			1,250
5520	Telephone	40,566			13,522
5570	Other Communications	0			-
5610	Dues	80,000			40,000
5620	Travel Expense	3,000			1,500
5630	Training	60,000			30,000
5650	Publications	0			-
5781	Forms / Printing	6,000			2,000
6130	Vehicle Maint Supplies	15,000			6,000
6510	Office Supplies	10,000			5,000
6520	Operating Supplies	12,000			6,000
6521	Armory	20,000			10,000
6522	Evidence File	4,000			2,000
6550	Gasoline/Oil	135,000			45,000
6610	Uniforms	70,000			35,000
8300	Equipment	96,000			48,000
8400	Vehicles	270,000			135,000
9290	Misc. Expense	6,000			3,000
	TOTAL POLICE PROTECTION FUND		**$5,052,901**	**$0**	**3,063,638**
25	**PARKS LAKE MANAGEMENT FUND**				
4210	Lake Management Committee Salary	3,000			2,000
5490	Other Professional Services	20,000			10,000
5630	Training	4,000			2,000
5786	Fish Management	6,400			3,200
5787	Program Expenses	2,000			1,000
5788	Grant Expenses	0			-
6520	Operating Supplies	4,000			2,000
6601	Signs & Poles	1,000			500

9290	Misc	1,200			600
	TOTAL LAKE MANAGEMENT COMMITTEE		**$41,600**	**$0**	**21,300**
51	**WATERWORKS OPERATING FUND**				
4210	Employee Salaries	672,468			336,234
4230	Overtime	33,436			16,718
4250	Sick Days	8,000			4,000
4510	Health Insurance	162,934			81,467
4520	Life Insurance	720			360
4610	Social Security	41,694			20,847
4620	Medicare	9,750			4,875
4630	IMRF	83,950			41,975
5110	Maintenance / Building	20,000			10,000
5120	Maintenance / Equipment	360,000			180,000
5130	Maintenance / Vehicles	40,000			20,000
5150	Maintenance / Water System	160,000			80,000
5170	Maintenance / Grounds	10,000			5,000
5320	Engineering Services	160,000			80,000
5370	Data Processing	53,390			26,695
5490	Other Professional Services	130,000			65,000
5510	Postage	10,000			5,000
5520	Telephone	8,302			4,151
5610	Dues	5,000			2,500
5630	Training	7,000			3,500
5650	Publications	800			400
5710	Utilities	420,000			140,000
5781	Forms / Printing	10,000			5,000
5782	Bank Charges	1,000			500
5940	Rental	5,000			2,500
6130	Vehicle Maint Supplies	5,000			2,500
6151	Water Distribution Supplies	40,000			20,000
6152	Water Meters	200,000			100,000
6170	Bldg/Grnd Maint Supplies	40,000			20,000
6510	Office Supplies	1,200			600
6520	Operating Supplies	6,000			2,000
6530	Small Tools	12,000			6,000
6550	Gasoline/Oil	24,000			8,000
6560	Uniforms	8,000			4,000
6580	Chemicals	180,000			90,000
8300	Equipment	60,000			30,000
8400	Vehicles	40,000			20,000
9290	Miscellaneous	800			400
	TOTAL WATERWORKS OPERATING FUND		**$3,030,444**	**$0**	**1,440,222**
76	**POLICE PENSION FUND**				
4630	Police Pension	0			-
	TOTAL POLICE PENSION FUND		**$0**	**$0**	**-**

SUMMARY OF APPROPRIATIONS
FOR FISCAL YEAR ENDING April 30, 2026
BY FUND AND DEPARTMENTS

10 GENERAL FUND:

11	ADMINISTRATIVE DEPARTMENT	$0	$2,253,605	1,239,256
13	FACILITIES AND GROUNDS DEPARTMENT		$247,568	123,784
16	PARK MAINTENANCE		$634,000	284,500
14	FIRE AND POLICE COMMISSION		$63,050	31,850
15	EMA		$30,000	18,000
11	**AUDIT FUND**	0	$37,500	25,000
12	**TORT IMMUNITY (LIABILITY) FUND**	0	$446,500	297,000
13	**IMRF FUND**	0	0.00	-
14	**SOCIAL SECURITY FUND**	0	$0	-
16	**STREET AND BRIDGE FUND**	0	$2,113,781	1,032,171
17	**MOTOR FUEL TAX FUND**	0	$1,046,000	378,000
18	**EDUCATION FUND**			
41	RECREATION DEPARTMENT	0	$900	300
44	CLUB DEPARTMENT	0	$146,729	95,909
45	CAMP DEPARTMENT	0	100,128	60,186
19	**EVENTS**		$159,230	82,653
22	**POLICE PROTECTION FUND**	0	$5,052,901	3,063,638
25	**PARKS LAKE MANAGEMENT FUND**	0	$41,600	21,300
51	**WATER WORKS OPERATING FUND**	0	$3,030,444	1,440,222
76	**POLICE PENSION FUND**		$0	-
	GRAND TOTAL ALL FUNDS	**$0**	**$15,403,935**	**8,193,768**

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

SECTION 5: The receipts and revenue of the Village derived from sources other than ad valorem taxation and not specifically appropriated herein, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION 6: All unexpended balances of the appropriations for the fiscal year ended April 30, 2024, and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance.

SECTION 7: That a verified copy of this Ordinance shall be filed with the County Clerks of Lake and McHenry Counties, Illinois, within thirty (30) days after adoption.

Section 8: That this ordinance shall take effect immediately upon it's passage, pursant to 65 ILSC 5/1-2-4 and due to the urgency of implementing immediately effective appropriation and tax levy ordinances required by law.

Adopted this the 24th day of July, 2025 pursuant to a roll call vote by the Board of Trustees of the Village of Island Lake, Lake and McHenry Counties, Illinois.

AYES: Trustees

NAYS: none

ABSTAIN: none

ABSENT: Trustees Steve Deasy, Thadd Lewis

APPROVED this the 24th day of July, 2025

Richard McLaughlin
Mayor,

ATTEST:

Village Clerk, Georgine Cooper

VILLAGE OF ISLAND LAKE, ILLINOIS
CORPORATE
SEAL
ILLINOIS

CERTIFICATION OF ESTIMATE OF REVENUE

FISCAL YEAR 2025-2026

I, Michael Marro, do hereby certify that I am the duly qualified Treasurer of the Village of Island Lake and the chief fiscal officer of said village. As such officer, I do further certify that the revenues, by source anticipated to be received by the Village in the fiscal year beginning May 1, 2025 and ending on April 30, 2026 are estimated as follows:

10	**General Fund**		
3110	Property Tax	$730,623	
3112	Property Tax Prior	($19,356)	
3131	Utility Tax	$390,000	
3191	Video Gaming Tax	138,000	
3251	Cable TV Franchise	100,000	
3310	Building Permits	125,000	
3351	Liquor License	29,000	
3352	Liquor License	1,000	
3353	Business Registration	8,000	
3354	Contractors Registration	18,000	
3410	State Income Tax	1,450,000	
3420	Pers. Prop. Replacement Tax	11,543	
3440	Sales Tax	1,500,000	
3591	Code Compliance Citations	5,000	
3673	Facility Rental	37,000	
3810	Interest	4,000	
3812	IL Funds Interest	4,000	
3831	Donations - Parkland	0	
3864	Rental Registration Fee	4,000	
3865	Zoning Fees	1,000	
3871	Impact Fees	2,500	
3873	Library District Fees	1,000	
3874	Park Land Impact Fees	1,000	
3875	Victory Garden Fees	1,500	
3890	Misc. Income/Other	10,000	
			$4,552,810
11	**Audit Fund**		
3110	Property Tax	19,750	
			$19,750
12	**Liability Fund**		
3110	Property Tax	124,127	
			$124,127
13	**IMRF Fund**		
3110	Property Tax	100,746	

			$100,746
14	**Social Security Fund**		
3110	Property Tax	169,256	
			$169,256
16	**Street & Bridge**		
3150	Road & Bridge Tax	40,000	
			$40,000
17	**Motor Fuel Tax Fund**		
3430	Motor Fuel Tax	365,000	
3810	Savings & Interest	0	
			$365,000
18	**Education Fund**		
3661	Camp Fees (Registration)	0	
3663	Summer Camp Tuition	61,000	
3669	Baseball Field Rentals	0	
3673	Facility Rental (Gym & Senior Center)	0	
3685	Club Fees	95,000	
3890	Misc. Income/Other	0	
			$156,000
19	**Events Fund**		
3674	Fireworks Donations	10,000	
3682	Lakefest Revenue	60,000	
3695	Concerts in the Park Donations	2,000	
3696	Oktoberfest Revenue	35,000	
3697	Holiday Donations	2,000	
3698	Holiday Meals\Gifts Donations	1,500	
3699	Cardboard Sled Race	1,500	
3700	Carpfest	1,000	
3701	75th Anniversary	5,000	
3702	National Night Out	1,500	
3703	Wine And Brew Fest	2,500	
3704	Trunk Or Treat	1,000	
3705	Spaghetti Dinner For Seniors	1,000	
			$124,000
22	**Police Protection**		
3110	Property Tax	174,900	
3490	Other Grants	0	
3511	Court Fines/McHenry County	80,000	
3512	Court Fines/Lake County	500	
3521	Citations	3,000	
3522	Compliance Citations	50,000	
3551	Impounding Fines	25,000	
3890	Misc. Income/Other	2,500	
			$335,900
25	**Parks Lake Management**		
3191	Video Gaming Tax	13,800	
3292	Recreation License	4,700	
3831	Donations - Parkland	2,000	
3871	Impact Fees	1,500	
3876	Program Revenue	1,000	
3877	Grants	0	
			$23,000

51	**Water Works**		
3594	Late Fees	40,000	
3611	Water Usage Charge	1,600,000	
3640	Water Tap On Fee	20,000	
3650	Water Meters	3,000	
3678	Plumbing Inspection	1,000	
3810	Interest	500	
3890	Misc. Income/Other	5,000	
			$1,669,500
76	**Police Pension Fund**		
3110	Property Tax	699,844	
			$699,844
	Aggregate Total Revenue		**$8,379,933**

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of The Village Lake this 24th day of July, 2025

Michael Yarno

Treasurer and Chief Fiscal Officer

CERTIFICATION

I, Georgine Cooper, do hereby certify that I am the duly qualified Clerk of the Village of Island Lake, Lake and McHenry Counties, Illinois, and that as such Clerk, I am the keeper of the ordinances, records, corporate seal and proceedings of the Mayor and Board of Trustees of said Village of Island Lake.

I do hereby further certify that at a meeting of the Mayor and Board of Trustees of the Village of Island Lake, held on the 24th day of July, 2025, the foregoing Ordinance entitled *An Ordinance Making Appropriations for the Corporate Purposes of the Village of Island Lake, Lake and McHenry Counties, Illinois for the Fiscal Year Commencing on the 1st Day of May, 2025 and Ending on the 30th Day of April, in the Amount of $8,379,933* was duly passed and approved by the Mayor and Board of Trustees of the Village of Island Lake.

The pamphlet form of Ordinance No. 1710-25, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available from the Village Clerk commencing on the 25th day of July 2025, and continuing for at least 10 days thereafter.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

IN WITNESS WHEREOF, I have affixed my name as Clerk and caused the seal of said Village to be affixed hereto this 25th day of July 2025.

Georgine Cooper, Clerk,
Village of Island Lake
Lake and McHenry Counties, Illinois

SEAL

VILLAGE OF ISLAND LAKE, ILLINOIS
CORPORATE
SEAL
ILLINOIS