



VILLAGE OF ISLAND LAKE

ORDINANCE NO. 1726-26A

***Motion to Adopt proposed Ordinance 1726-26A
Adopting a Replacement Annual Appropriation Ordinance
for the Corporate Purposes and Estimate of Revenue of the
Village of Island Lake, Lake and McHenry Counties, Illinois,
for the Fiscal Year Commencing on the 1st Day of May, 2026
and Ending on the 30th Day of April, 2027, to take effect,
nunc-pro-tunc July 9, 2026 and Ratifying the Action
By the Village Board on July 9, 2026
Adopting Ordinance No. 1726-26 in the sum of \$16,160,727***

ADOPTED BY THE
MAYOR AND BOARD OF TRUSTEES
OF THE
VILLAGE OF ISLAND LAKE
THIS 24TH DAY OF SEPTEMBER, 2026

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 SEPTEMBER, 2026.

ORDINANCE NO. 1726-26A

An Ordinance Adopting a Replacement Annual Appropriation Ordinance for the Corporate Purposes and Estimate of Revenue of the Village of Island Lake, Lake and McHenry Counties, Illinois, for the Fiscal Year Commencing on the 1st Day of May, 2026 and Ending on the 30th Day of April, 2027, to take effect, nunc-pro-tunc July 9, 2026 and Ratifying the Action By the Village Board on July 9, 2026 Adopting Ordinance No. 1726-26

WHEREAS, the Village of Island Lake, Lake and McHenry Counties, Illinois (the "Village"), is a non-home rule municipality organized and operating pursuant to the laws of the State of Illinois;

WHEREAS, the fiscal year of the Village commenced on May 1, 2026 and will end on April 30, 2027;

WHEREAS, on July 9, 2026, the Mayor and Board of Trustees of the Village adopted an annual appropriation ordinance making appropriations for the corporate purposes of the Village for the fiscal year commencing May 1, 2026 and ending April 30, 2027 (the "Prior Appropriation Ordinance");

WHEREAS, the Prior Appropriation Ordinance was adopted within the first quarter of the Village's fiscal year;

WHEREAS, following adoption of the Prior Appropriation Ordinance, the Village discovered that the public notice and public hearing procedures required in connection with the adoption of the Village's annual appropriation ordinance had not been completed before adoption of the Prior Appropriation Ordinance;

WHEREAS, the procedural omission was brought to the attention of the Mayor and Board of Trustees during public comment at the Village Board meeting conducted on August 27, 2026;

WHEREAS, following discovery of the omission, the Village caused the proposed replacement annual appropriation ordinance and supporting information to be made available for public inspection as required by law and caused notice of a public hearing concerning the proposed replacement annual appropriation ordinance to be provided as required by law;

WHEREAS, the Mayor and Board of Trustees conducted a public hearing concerning the proposed replacement annual appropriation ordinance on September 24, 2026, and provided interested members of the public an opportunity to comment concerning the proposed appropriations;

WHEREAS, following the public hearing, the Mayor and Board of Trustees desire to take legislative action effective immediately regarding the Village's annual appropriation ordinance, and to ratify the adoption of the Prior Appropriation Ordinance on July 9, 2026, by replacing it *nunc pro tunc* to July 9, 2026;

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

SECTION 1: RECITALS. The foregoing recitals are incorporated into and made a part of this Ordinance as though fully set forth herein.

SECTION 2: RATIFICATION AND REPLACEMENT OF PRIOR APPROPRIATION ORDINANCE. The action taken by the Village Board on July 9, 2026 in adopting Ordinance No. 1726-26 relating to the 2026/2027 annual appropriation ordinance, is hereby ratified and replaced by this Ordinance, nunc-pro-tunc to July 9, 2026. This Ordinance is adopted following the public notice, public inspection and public hearing proceedings conducted in connection with the proposed appropriations, and shall constitute the Annual Appropriation Ordinance of the Village for the fiscal year commencing May 1, 2026 and ending April 30, 2027.

SECTION 3: APPROPRIATIONS. The amounts listed in Exhibit A—or as much as permitted by law and needed to cover the Village's expenses and liabilities—are appropriated for the corporate purposes of the Village of Island Lake, Lake and McHenry Counties, Illinois, for the fiscal year beginning May 1, 2026, and ending April 30, 2027. Exhibit A includes the complete appropriation schedules and line items approved by the Mayor and Board of Trustees following the public hearing.

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, 2026, 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.

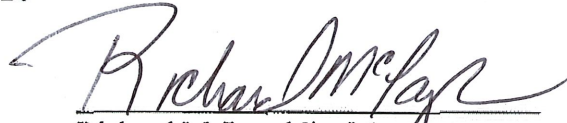
SECTION 8: SEVERABILITY. If any section, subsection, sentence, clause, phrase or provision of this Ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION 9: EFFECTIVE DATE. This Ordinance shall take effect immediately upon its passage, due to the urgency of implementing a timely appropriation ordinance in compliance with required law.

PASSED on the 24th day of September, 2026.

	AYES	NAYS	ABSTAIN	ABSENT
Brittany Alers	X			
Charles Cernak	X			
Steve Deasey	X			
Thadd Lewis				X
Will Ziegler	X			
Wendy Mills	X			

APPROVED on the 25th day of September, 2026


Richard McLaughlin, Mayor

ATTEST:


Village Clerk Georgine Cooper



EXHIBIT A

10 GENERAL FUND

11 ADMINISTRATION

APPROPRIATION

Budget 2026-2027

4090	Transfer to Police Pension	600,000	500,000
4210	Salaries	416,000	208,000
4230	Overtime	12,000	6,000
4260	Part Time Salaries	304,000	152,000
4261	Zoning Committee Salary	1,725	1,150
4300	Elected Officials	66,825	44,550
4510	Health Insurance	74,000	37,000
4520	Life Insurance	700	350
5120	Maintenance / Equipment	6,000	3,000
5320	Engineering Services	74,000	37,000
5330	Legal Services	200,000	100,000
5340	Medical	600	300
5370	Data Processing	166,050	55,350
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

\$2,178,242

1,258,764

13 FACILITIES AND GROUNDS

4210	Employee Salary	45,760	22,880
5110	Maintenance / Buildings	400,000	200,000
5120	Maintenance / Equipment	110,000	55,000
5170	Maintenance / Grounds	30,000	15,000
5770	Sewer Fees	4,000	2,000
5783	Tree Removal	0	-
5940	Rental	6,000	3,000
6170	Building Maintenance Supplies	1,500	750
6540	Janitorial Supplies	15,000	7,500
6560	Uniforms	5,000	2,500
			500
	TOTAL BUILDING AND GROUNDS	\$617,260	309,130

14 FIRE AND POLICE COMMISSION

4210	Fire and Police Commission Salary	1,950	1,300
5490	Other Professional Services	56,300	28,150
5610	Dues	800	400
5630	Training	3,600	1,800
	TOTAL FIRE AND POLICE COMM.	\$62,650	31,650

15 EMERGENCY MANAGEMENT AGENCY

5130	Maintenance / Vehicles	2,000	1,000
5570	Other Communications	0	-
5610	Dues	6,000	3,000
5630	Training	2,000	1,000
6530	Small Tools	5,000	2,500
6610	Uniforms	0	-
8300	Equipment	6,000	3,000
9290	Miscellaneous Expense	1,000	500
	TOTAL EMERGENCY MAN	\$20,000	11,000

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	350,000	175,000
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	\$622,000	278,500

11 AUDIT FUND

5310	Accounting Services	38,250	25,500
	TOTAL AUDIT FUND	\$38,250	25,500

12 TORT IMMUNITY (LIABILITY) FUND

4530	Unemployment Insurance	4,000	2,000
4550	Liability Insurance	346,000	160,000
TOTAL LIABILITY FUND		\$350,000	162,000

13 IMRF FUND

4630	IMRF	185,837	-
TOTAL IMRF FUND		\$185,837	-

14 SOCIAL SECURITY FUND

4610	Social Security	290,208	
4620	Medicare	67,743	
TOTAL SOCIAL SECURITY FUND		\$357,951	-

16 STREET AND BRIDGE FUND

4210	Employee Salaries	920,600	460,300
4230	Overtime	29,800	14,900
4260	Part Time Salary	155,000	77,500
4510	Health Insurance	293,300	146,650
4520	Life Insurance	2,454	1,227
5120	Maintenance - Equipment	35,020	17,510
5130	Maintenance / Vehicles	40,170	13,390
5140	Maintenance - Street	27,000	13,500
5141	Storm Water Tracking	8,000	4,000
5490	Other Professional Services	72,000	36,000
5520	Telephone	21,000	7,000
5530	Publishing	3,000	1,500
5610	Dues	400	500
5630	Training	40,000	20,000
5710	Utilities	300	100
5720	Street Lighting	30,000	15,000
5730	Garbage Disposal	30,000	15,000
5940	Rental	18,000	9,000
6130	Vehicle Maint Supplies	50,000	25,000
6140	Street Maintenance Supplies	27,000	13,500
6142	Storm Sewer Maint Supplies	15,000	7,500
6510	Office Supplies	1,600	800
6520	Operating Supplies	20,000	10,000
6530	Small Tools	13,000	6,500
6550	Gasoline/Oil	87,000	29,000
6601	Signs and Poles	30,000	10,000
6610	Uniforms	14,000	7,000
8300	Equipment	150,000	75,000
8400	Vehicles	250,000	125,000
9290	Misc Expense	1,600	800
TOTAL STREET AND BRIDGE FUND		\$2,385,244	1,163,177

17 MOTOR FUEL TAX FUND

5140	Maintenance / Streets	795,000	265,000
5720	Street Lighting	116,000	58,000
6140	Materials / Supplies	60,000	30,000

TOTAL MOTOR FUEL TAX FUND

\$971,000

353,000

18 EDUCATION FUND

41 RECREATION

4266	Instructor Fees	0	-
5109	Baseball Field Maintenance	0	-
5520	Telephone	0	-
6510	Office Supplies	0	-
6641	Recreation Supplies	0	-
9290	Miscellaneous	0	-

TOTAL RECREATION

\$0

-

44 CLUB

4210	Employee Salaries	0	-
4510	Health Insurance	0	-
4520	Life Insurance	0	-
5120	Maintenance-Equipment	0	-
5520	Telephone	0	-
5630	Training	0	-
5661	Meetings	0	-
6510	Office Supplies	0	-
6520	Operating Supplies	0	-
9290	Miscellaneous	20,000	-

TOTAL CLUB

\$20,000

-

45 CAMP

4210	Employee Salaries	0	-
5120	Maintenance - Equipment	0	-
5130	Maintenance - Vehicles	0	-
6520	Operating Supplies	0	-
6550	Gasoline/Oil	0	-
6644	Field Trips	0	-

TOTAL CAMP

\$0

-

19 EVENTS FUND

4210	Employee Salary	11,250	7,500
5492	Fireworks Cost	15,000	10,000
5493	Concert Performers	4,000	2,000
6645	Lakefest Expenses	40,000	20,000
6650	Oktoberfest Expenses	50,000	25,000
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	0	-
6658	75th Anniversary	0	-
6659	National Night Out	3,000	1,500
6660	Wine and Brew Fest	0	-
6661	Trunk Or Treat	2,000	1,000
	Parade and Picnic	6,000	3,000
6662	Spaghetti Dinner With Seniors	2,000	1,000
9290	Miscellaneous	53,600	1,800
TOTAL EVENTS		\$196,850	77,800

22 POLICE PROTECTION FUND

4210	Employee Salaries	2,399,224	1,732,816
4212	Police Admin Salaries	93,600	62,400
4230	Overtime	290,000	145,000
4231	FTO & OIC Pay	21,000	14,000
4232	Police Admin Overtime	750	500
4240	Vacation	0	-
4251	Sick Time Buy Back	7,500	5,000
4260	Part Time Salaries	68,250	45,500
4510	Health Insurance	338,666	225,777
4520	Life Insurance	4,200	2,800
5120	Maintenance / Equipment	10,000	5,000
5130	Maintenance / Vehicles	30,000	15,000
5290	Maintenance Other	0	-
5330	Legal Services	130,000	65,000
5340	Medical Services	500	250
5370	Data Processing	6,000	3,000
5489	Dispatch Fees	335,098	167,549
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	68,000	34,000
5620	Travel Expense	1,000	500
5630	Training	60,000	30,000
5650	Publications	700	350
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	57,050	28,525
8300	Equipment	66,000	33,000
8400	Vehicles	244,400	122,200
9290	Misc. Expense	0	-
TOTAL POLICE PROTECTION FUND		\$4,510,004	2,845,439

25 PARKS LAKE MANAGEMENT FUND

4210	Lake Management Committee Salary	3,000	2,000
5490	Other Professional Services	170,000	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 PARKS LAKE MANAGEMENT FUND	\$191,600	21,300
---	------------------	---------------

51 WATERWORKS OPERATING FUND

4210	Employee Salaries	586,200	293,100
4230	Overtime	30,000	15,000
4250	Sick Days	8,000	4,000
4160	Part Time Salaries		44,700
4510	Health Insurance	220,240	110,120
4520	Life Insurance	1,800	900
4610	Social Security	40,200	20,100
4620	Medicare	9,400	4,700
4630	IMRF	88,000	44,000
5110	Maintenance / Building	40,000	20,000
5120	Maintenance / Equipment	500,000	250,000
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	200,000	100,000
5370	Data Processing	37,000	18,500
5490	Other Professional Services	154,000	77,000
5510	Postage	10,000	5,000
5520	Telephone	11,000	5,500
5610	Dues	5,000	2,500
5630	Training	10,000	5,000
5650	Publications	3,000	1,500
5710	Utilities	300,000	100,000
5781	Forms / Printing	11,000	5,500
5782	Bank Charges	1,000	500
5910	Liability Insurance		40,000
5940	Rental	8,000	4,000
6130	Vehicle Maint Supplies	7,000	3,500
6151	Water Distribution Supplies	52,000	26,000
6152	Water Meters	250,000	125,000
6170	Bldg/Grnd Maint Supplies	40,000	20,000
6510	Office Supplies	1,500	750
6520	Operating Supplies	9,000	3,000
6530	Small Tools	12,000	6,000
6550	Gasoline/Oil	25,500	8,500
6560	Uniforms	12,000	6,000
6580	Chemicals	180,000	90,000
8300	Equipment	70,000	35,000
8400	Vehicles	110,000	55,000
9290	Miscellaneous	1,000	500

TOTAL WATERWORKS OPERATING FUND	\$3,253,840	1,655,870
--	--------------------	------------------

76 POLICE PENSION FUND

4210	Employee Salaries	200,000	-
------	-------------------	---------	---

TOTAL POLICE PENSION FUND	\$200,000	-
----------------------------------	------------------	----------

SUMMARY OF APPROPRIATIONS
FOR FISCAL YEAR ENDING April 30, 2027
BY FUND AND DEPARTMENTS

10	GENERAL FUND:		
11	ADMINISTRATIVE DEPARTMENT	\$2,178,242	1,258,764
13	FACILITIES AND GROUNDS DEPARTMENT	\$617,260	309,130
16	PARK MAINTENANCE DEPARTMENT	\$622,000	278,500
14	FIRE AND POLICE COMMISSION DEPARTMENT	\$62,650	31,650
15	EMA DEPARTMENT	\$20,000	11,000
11	AUDIT FUND	\$38,250	25,500
12	TORT IMMUNITY (LIABILITY) FUND	\$350,000	162,000
13	IMRF FUND	\$185,837	-
14	SOCIAL SECURITY FUND	\$357,951	-
16	STREET AND BRIDGE FUND	\$2,385,244	1,163,177
17	MOTOR FUEL TAX FUND	\$971,000	353,000
18	EDUCATION FUND:		
41	RECREATION DEPARTMENT	-	-
44	CLUB DEPARTMENT	\$20,000	-
45	CAMP DEPARTMENT	-	-
19	EVENTS	\$196,850	77,800
22	POLICE PROTECTION FUND	\$4,510,004	2,845,439
25	PARKS LAKE MANAGEMENT FUND	\$191,600	21,300
51	WATER WORKS OPERATING FUND	\$3,253,840	1,655,870
76	POLICE PENSION FUND	\$200,000	-
		\$16,160,728	8,193,130

**CERTIFICATION OF ESTIMATE
OF REVENUE**

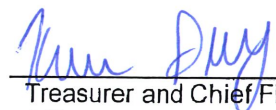
FISCAL YEAR 2026-2027

I, Kayla F Gray, 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, 2026 and ending on April 30, 2027 are estimated as follows:

Source	Amount
Real Estate Taxes	\$1,736,681.00
Road & Bridge Tax	40,000.00
Video Gaming Tax	151,658.00
Sales Tax	1,500,000.00
State Income Tax	1,460,000.00
Personal Prop Repl Tax	11,543.00
Motor Fuel Tax	372,000.00
Utility Taxes	390,000.00
Licenses, Permits And Fees	264,200.00
Fines And Forfeitures	138,500.00
Charges For Services	1,823,000.00
Donations And Grants	17,500.00
Interest	8,500.00
Other Income	255,500.00
Total Estimate of Revenues	\$8,169,082.00

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of The Village Lake
this 25th day of September 2026





Treasurer and Chief Fiscal
Officer

CERTIFICATION

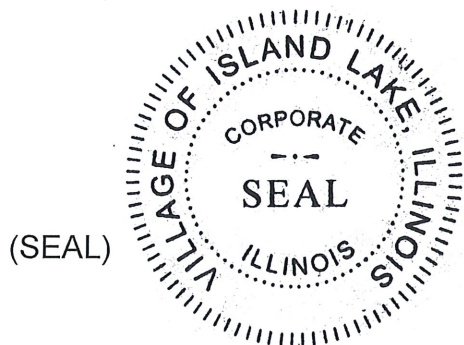
I, GEORGINE COOPER, do hereby certify that I am the duly appointed, acting and qualified Clerk of the Village of Island Lake, Lake and McHenry Counties, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of Island Lake.

I do hereby further certify that at a regular meeting of the President and Board of Trustees of the Village of Island Lake, held on the 24th day of September, 2026, the foregoing Ordinance entitled, *Motion to Adopt proposed Ordinance 1726-26A Adopting a Replacement Annual Appropriation Ordinance for the Corporate Purposes and Estimate of Revenue of the Village of Island Lake, Lake and McHenry Counties, Illinois, for the Fiscal Year Commencing on the 1st Day of May, 2026 and Ending on the 30th Day of April, 2027, to take effect, nunc-pro-tunc July 9, 2026 and Ratifying the Action By the Village Board on July 9, 2026 Adopting Ordinance No. 1726-26* in the sum of \$16,160,727, was duly passed by the Mayor and Board of Trustees of the Village of Island Lake.

The pamphlet form of Ordinance No. 1726-26A, 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 September, 2026, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

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.

Given under my hand and the official seal of the Village of Island Lake this 25th day of September, 2026.





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