

**ORDINANCE 2025-1: BUDGET & APPROPRIATION ORDINANCE**  
**THE BOARD OF LIBRARY TRUSTEES OF THE FOX RIVER GROVE PUBLIC LIBRARY DISTRICT**  
**MCHENRY COUNTY, ILLINOIS**  
**FOR THE FISCAL YEAR COMMENCING JULY 1, 2025 AND ENDING JUNE 30, 2026**

**BE IT ORDAINED BY THE BOARD OF LIBRARY TRUSTEES OF THE FOX RIVER GROVE PUBLIC LIBRARY DISTRICT:**

**SECTION I.**

It is found and determined by the Board of Trustees of the Fox River Grove Public Library District, McHenry County, Illinois (Library District):

- A. The Tentative Budget and Appropriation Ordinance of the Library District for the fiscal year 2025-2026 was available for public inspection and was posted for at least 30 days prior to final action.
- B. A public hearing was scheduled for and held on August 19, 2025 at 6:30 p.m.
- C. All legal requirements have been duly complied with by the Library District.

**SECTION II.**

The amounts herein, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated from the taxes to be levied for the fiscal year and from other sources of revenue as set forth below.

		2025-2026 BUDGET	2025-2026 APPROPRIATION
<b>I. CORPORATE FUND</b>			
<b>CASH ON HAND 7/1/2025</b>		<b>962,756</b>	
A.	ESTIMATED RECEIPTS		
1	Property Tax Revenue	556,854	
2	Revenue Recapture	2,000	
3	Personal Property Replacement Taxes	10,000	
4	Interest	9,500	
5	Lost & Damaged	400	
6	Photocopier	800	
7	Non-Resident Fees	1,000	
8	Book Sale	370	
9	Per Capita Grant	5,860	
10	Other Grants	3,000	
11	Friends of the Library	3,000	
12	Miscellaneous	1,000	
13	Gifts & Memorials	100	
14	Fines & Fees	6	
<b>TOTAL FUNDS AVAILABLE/RECEIPTS</b>		<b>1,556,646</b>	
B.	EXPENDITURES		
1	Personnel	362,400	453,000
2	Building Operations	55,487	75,000
3	Trustee Expenses	2,700	3,375
4	Outside Professional Services	27,295	34,000
5	Collection Materials	31,010	39,000
6	Programs & Promotion	10,050	12,500
7	Library Operation	46,390	58,000
8	Capital Equipment	20,000	25,000
9	Grants	9,308	50,000
10	Contingency	8,000	10,000
11	Transfer to Special Reserve Fund	20,000	50,000
<b>TOTAL EXPENDITURES</b>		<b>592,640</b>	<b>809,875</b>
<b>ESTIMATED CASH ON HAND 6/30/2026</b>		<b>964,006</b>	

	2025-2026 BUDGET	2025-2026 APPROPRIATION
<b>II. FICA FUND</b>		
<b>CASH ON HAND 7/1/2025</b>	<b>36,046</b>	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	26,000	
<b>TOTAL FUNDS AVAILABLE/RECEIPTS</b>	<b>62,046</b>	
B. EXPENDITURES		
1 Employer Contribution	26,000	32,500
<b>TOTAL EXPENDITURES</b>	<b>26,000</b>	<b>32,500</b>
<b>ESTIMATED CASH ON HAND 6/30/2026</b>	<b>36,046</b>	

	2025-2026 BUDGET	2025-2026 APPROPRIATION
<b>III. IMRF FUND</b>		
<b>CASH ON HAND 7/1/2025</b>	<b>69,348</b>	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	1,000	
<b>TOTAL FUNDS AVAILABLE/RECEIPTS</b>	<b>70,348</b>	
B. EXPENDITURES		
1 Employer Contribution	25,000	32,000
<b>TOTAL EXPENDITURES</b>	<b>25,000</b>	<b>32,000</b>
<b>ESTIMATED CASH ON HAND 6/30/2026</b>	<b>45,348</b>	

	2025-2026 BUDGET	2025-2026 APPROPRIATION
<b>IV. AUDIT FUND</b>		
<b>CASH ON HAND 7/1/2025</b>	<b>462</b>	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	7,250	
<b>TOTAL FUNDS AVAILABLE/RECEIPTS</b>	<b>7,712</b>	
B. EXPENDITURES		
1 Library Financial Audit	4,000	8,000
<b>TOTAL EXPENDITURES</b>	<b>4,000</b>	<b>8,000</b>
<b>ESTIMATED CASH ON HAND 6/30/2026</b>	<b>3,712</b>	

	2025-2026 BUDGET	2025-2026 APPROPRIATION
<b>V. LIABILITY FUND</b>		
<b>CASH ON HAND 7/1/2025</b>	<b>19,095</b>	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	11,000	
<b>TOTAL FUNDS AVAILABLE/RECEIPTS</b>	<b>30,095</b>	
B. EXPENDITURES		
1 Insurance Premiums	11,000	14,000
<b>TOTAL EXPENDITURES</b>	<b>11,000</b>	<b>14,000</b>
<b>ESTIMATED CASH ON HAND 6/30/2026</b>	<b>19,095</b>	

	2025-2026 BUDGET	2025-2026 APPROPRIATION
<b>VI. SPECIAL RESERVE FUND</b>		
<b>CASH ON HAND 7/1/2025</b>	<b>190,769</b>	
A. ESTIMATED RECEIPTS		
1 Transfer from Corporate Fund	20,000	
2 Interest	14,500	
<b>TOTAL FUNDS AVAILABLE/RECEIPTS</b>	<b>225,269</b>	
B. EXPENDITURES		
1 Improvements - Building & Equipment	15,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>50,000</b>
<b>ESTIMATED CASH ON HAND 6/30/2026</b>	<b>210,269</b>	

### SECTION III.

Summary of Budget and Appropriations by Fund:

	2025-2026 BUDGET	2025-2026 APPROPRIATION
<b>FUND</b>		
I. CORPORATE	592,640	809,875
II. FICA	26,000	32,500
III. IMRF	25,000	32,000
IV. AUDIT	4,000	8,000
V. LIABILITY	11,000	14,000
VI. SPECIAL RESERVE	15,000	50,000
<b>GRAND TOTAL</b>	<b>673,640</b>	<b>941,925</b>

### SECTION IV.

The following determinations have been made and are hereby made a part of the aforesaid budget:

Cash on hand as of 7/1/2025:	\$1,278,475
A. An estimate of the cash expected to be received during the fiscal year from all sources:	\$673,640
B. An estimate of the expenditures contemplated for the fiscal year:	\$673,640
Estimated cash on hand at 6/30/2026:	\$1,278,475

Estimate of the amount of taxes to be received during the fiscal year:

A. Real Estate Taxes:	\$602,104
B. Personal Property Replacement Taxes:	\$10,000
C. Revenue Recapture:	\$2,000

### SECTION V.

The unexpended balance of the proceeds of the Corporate (General Operating) Library Fund received from this Budget and Appropriation Ordinance may be accumulated and allocated by the Board of Trustees to the Special Reserve Fund created pursuant to Article 40, Section 50, of the Public Library District Act of 1991, or the unexpended balance of the proceeds of the Corporate Library Fund may be accumulated in the Corporate Library Fund for the purpose of maintaining sufficient fund balance for cash flow.

All appropriations shall terminate with the close of the fiscal year except that remaining balances shall be available until the 30th day of August for the authorization of the payment of obligations incurred prior to the close of the fiscal year and until the 30th day of September for the payment of such obligations.

**SECTION VI.**

This Ordinance shall be in full force and effect immediately upon its passage and publication as required by law.

**PASSED** by the Board of Trustees of the Fox River Grove Public Library District, McHenry County, Illinois, on the 19th day of August 2025 by a vote of:

**AYES:** Bunton, Gipson, Meshes, Christianson, Miller, Augle

**NAYS:** Ø

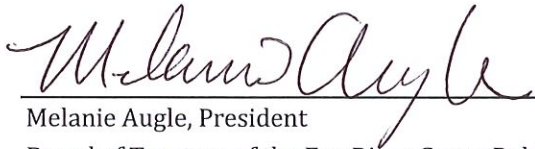
**ABSENT:** Cooper

**ABSTAINING:** Ø

**DATE OF ENACTMENT:** August 19, 2025

**EFFECTIVE DATE:** August 20, 2025

**DATE OF POSTING:** August 20, 2025



Melanie Augle, President

Board of Trustees of the Fox River Grove Public Library District



Stephen Miller, Secretary

Board of Trustees of the Fox River Grove Public Library District

STATE OF ILLINOIS     )  
                                      ) SS.  
COUNTY OF MCHENRY)

**SECRETARY'S CERTIFICATE**

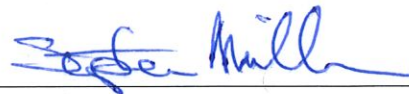
I, the undersigned, the duly qualified and acting Secretary of the Board of Library Trustees of the Fox River Grove Public Library District, McHenry County, Illinois, and the keeper of the records thereof, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

**ORDINANCE NO. 2025-01**

**BUDGET & APPROPRIATION ORDINANCE FOR  
THE BOARD OF LIBRARY TRUSTEES OF  
THE FOX RIVER GROVE PUBLIC LIBRARY DISTRICT,  
MCHENRY COUNTY, ILLINOIS,  
FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

adopted at a regular meeting of the Board of Library Trustees at which a quorum of said Trustees was present held on the 19th day of August, 2025, pursuant to the provisions of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of August, 2025.



Stephen Miller, Secretary  
Board of Library Trustees of the  
Fox River Grove Public Library District



### **Certificate of Estimated Revenues FY 2025-2026**

Corporate Fund - Property Tax Revenue	556,854
Revenue Recapture	2,000
Personal Property Replacement Taxes	10,000
Interest - Corporate Fund	9,500
Lost & Damaged	400
Photocopier	800
Non-Resident Fees	1,000
Book Sale	370
Per Capita Grant	5,860
Other Grants	3,000
Friends of the Library	3,000
Miscellaneous	1,000
Gifts & Memorials	100
Fines & Fees	6
FICA - Property Tax Revenue	26,000
IMRF - Property Tax Revenue	1,000
Audit - Property Tax Revenue	7,250
Liability - Property Tax Revenue	11,000
Special Reserve Fund Transfer from Corporate Fund	20,000
Interest - Special Reserve Fund	14,500
<b>TOTAL</b>	<b>673,640</b>

**THE BOARD OF LIBRARY TRUSTEES OF  
THE FOX RIVER GROVE PUBLIC LIBRARY DISTRICT  
McHENRY COUNTY, ILLINOIS**

STATE OF ILLINOIS     )  
  ) SS.  
COUNTY OF MCHENRY )

**CERTIFICATION**

I, the undersigned, the duly qualified and acting Treasurer of the Board of Library Trustees of the Fox River Grove Library District, McHenry County, Illinois, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

**ORDINANCE NO. 2025-01**

**BUDGET & APPROPRIATION ORDINANCE FOR  
THE BOARD OF LIBRARY TRUSTEES OF  
THE FOX RIVER GROVE PUBLIC LIBRARY DISTRICT,  
MCHENRY COUNTY, ILLINOIS,  
FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026**

**AND CERTIFICATE OF ESTIMATED REVENUES**

adopted at a regular meeting of the Board of Library Trustees at which a quorum of said Trustees was present held on the 19th day of August, 2025, pursuant to the provisions of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of August, 2025.



Theresa Meshes, Treasurer  
Board of Library Trustees of the  
Fox River Grove Public Library District