

**TENTATIVE BUDGET & APPROPRIATION ORDINANCE FOR OPERATING BUDGET
THE BOARD OF LIBRARY TRUSTEES OF THE FOX RIVER GROVE PUBLIC LIBRARY DISTRICT
MCHENRY COUNTY, ILLINOIS
FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027**

BE IT ORDAINED BY THE BOARD OF 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 2026-2027 will be available for public inspection and posted for at least 30 days prior to final action.
- B. A public hearing is scheduled for August 18, 2026 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.

	2026-2027 BUDGET	2026-2027 APPROPRIATION
I. CORPORATE FUND		
CASH ON HAND 6/1/2026	889,336	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	570,195	
2 Revenue Recapture	1,500	
3 Personal Property Replacement Taxes	10,000	
4 Interest	35,000	
5 Lost & Damaged	250	
6 Photocopier	700	
7 Non-Resident Fees	500	
8 Book Sale	450	
9 Per Capita Grant	5,860	
10 Other Grants	13,000	
11 Friends of the Library	4,000	
12 Miscellaneous	100	
13 Gifts & Memorials	100	
14 Fines & Fees	6	
TOTAL FUNDS AVAILABLE/RECEIPTS	1,530,997	
B. EXPENDITURES		
1 Personnel	388,050	485,000
2 Building Operations	55,600	70,000
3 Trustee Expenses	2,525	3,200
4 Outside Professional Services	25,775	32,500
5 Collection Materials	31,135	39,000
6 Programs & Promotion	11,250	14,000
7 Library Operation	46,490	58,000
8 Capital Equipment	20,000	25,000
9 Grants	18,860	50,000
10 Contingency	9,000	10,000
11 Transfer to Special Reserve Fund	20,000	50,000
TOTAL EXPENDITURES	628,685	836,700
ESTIMATED CASH ON HAND 6/30/2027	902,312	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
II. FICA FUND		
CASH ON HAND 6/1/2026	28,861	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	26,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	54,861	
B. EXPENDITURES		
1 Employer Contribution	26,000	32,500
TOTAL EXPENDITURES	26,000	32,500
ESTIMATED CASH ON HAND 6/30/2027	28,861	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
III. IMRF FUND		
CASH ON HAND 6/1/2026	54,053	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	1,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	55,053	
B. EXPENDITURES		
1 Employer Contribution	25,000	31,250
TOTAL EXPENDITURES	25,000	31,250
ESTIMATED CASH ON HAND 6/30/2027	30,053	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
IV. AUDIT FUND		
CASH ON HAND 6/1/2026	239	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	7,850	
TOTAL FUNDS AVAILABLE/RECEIPTS	8,089	
B. EXPENDITURES		
1 Library Financial Audit	7,500	10,000
TOTAL EXPENDITURES	7,500	10,000
ESTIMATED CASH ON HAND 6/30/2027	589	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
V. LIABILITY FUND		
CASH ON HAND 6/1/2026	14,994	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	12,115	
TOTAL FUNDS AVAILABLE/RECEIPTS	27,109	
B. EXPENDITURES		
1 Insurance Premiums	12,115	15,000
TOTAL EXPENDITURES	12,115	15,000
ESTIMATED CASH ON HAND 6/30/2027	14,994	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
VI. SPECIAL RESERVE FUND		
CASH ON HAND 6/1/2026	190,775	
A. ESTIMATED RECEIPTS		
1 Transfer from Corporate Fund	20,000	
2 Interest	674	
TOTAL FUNDS AVAILABLE/RECEIPTS	211,449	
B. EXPENDITURES		
1 Improvements - Building & Equipment	10,000	50,000
TOTAL EXPENDITURES	10,000	50,000
ESTIMATED CASH ON HAND 6/30/2027	201,449	

SECTION III.

Summary of Budget and Appropriations by Fund:

FUND	2026-2027 BUDGET	2026-2027 APPROPRIATION
I. CORPORATE	628,685	836,700
II. FICA	26,000	32,500
III. IMRF	25,000	31,250
IV. AUDIT	7,500	10,000
V. LIABILITY	12,115	15,000
VI. SPECIAL RESERVE	10,000	50,000
GRAND TOTAL	709,300	975,450

SECTION IV.

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

Cash on hand as of 6/1/2026:	\$1,178,258
A. An estimate of the cash expected to be received during the fiscal year from all sources:	\$709,300
B. An estimate of the expenditures contemplated for the fiscal year:	\$709,300
Estimated cash on hand at 6/30/2027:	\$1,178,258
Estimate of the amount of taxes to be received during the fiscal year:	
A. Real Estate Taxes:	\$617,160
B. Personal Property Replacement Taxes:	\$10,000
C. Revenue Recapture:	\$1,500

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 Tentative Ordinance shall be in full force as an Operating Budget effect immediately upon its passage.

PASSED by the Board of Trustees of the Fox River Grove Public Library District, McHenry County, Illinois, on the 16th day of June 2026 by a vote of:

AYES: Christianson, Gipson, Meshes, Bunton, Cooper, Miller, Angle

NAYS: ∅

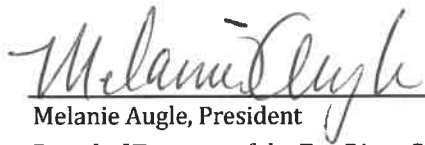
ABSENT: ∅

ABSTAINING: ∅

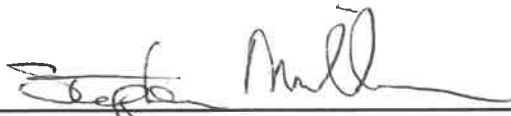
DATE OF ENACTMENT: June 16, 2026

EFFECTIVE DATE: June 17, 2026

DATE OF POSTING: June 17, 2026



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