

AUG 19 2026

Joseph J. Tirio, COUNTY CLERK

**ORDINANCE 2026-1: BUDGET & APPROPRIATION ORDINANCE
THE BOARD OF 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 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 2026-2027 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 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 7/1/2026	981,633	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	594,200	
2 Revenue Recapture	2,000	
3 Personal Property Replacement Taxes	10,000	
4 Interest	34,000	
5 Lost & Damaged	275	
6 Photocopier	750	
7 Non-Resident Fees	600	
8 Book Sale	500	
9 Makerspace	200	
10 Per Capita Grant	6,754	
11 Other Grants	14,000	
12 Friends of the Library	4,000	
13 Miscellaneous	24	
14 Gifts & Memorials	20	
15 Fines & Fees	6	
TOTAL FUNDS AVAILABLE/RECEIPTS	1,648,962	
B. EXPENDITURES		
1 Personnel	389,050	486,300
2 Building Operations	57,250	71,500
3 Trustee Expenses	2,525	3,100
4 Outside Professional Services	25,730	32,100
5 Collection Materials	31,985	40,000
6 Programs & Promotion	11,810	14,700
7 Library Operation	46,850	58,500
8 Capital Equipment	20,000	25,000
9 Grants	20,754	41,500
10 Contingency	9,000	11,000
11 Transfer to Special Reserve Fund	100,000	105,000
TOTAL EXPENDITURES	714,954	888,700
ESTIMATED CASH ON HAND 6/30/2027	934,008	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
II. FICA FUND		
CASH ON HAND 7/1/2026	36,982	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	7,055	
TOTAL FUNDS AVAILABLE/RECEIPTS	44,037	
B. EXPENDITURES		
1 Employer Contribution	26,000	32,500
TOTAL EXPENDITURES	26,000	32,500
ESTIMATED CASH ON HAND 6/30/2027	18,037	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
III. IMRF FUND		
CASH ON HAND 7/1/2026	64,896	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	1,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	65,896	
B. EXPENDITURES		
1 Employer Contribution	25,000	31,250
TOTAL EXPENDITURES	25,000	31,250
ESTIMATED CASH ON HAND 6/30/2027	40,896	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
IV. AUDIT FUND		
CASH ON HAND 7/1/2026	947	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	7,850	
TOTAL FUNDS AVAILABLE/RECEIPTS	8,797	
B. EXPENDITURES		
1 Library Financial Audit	7,850	10,000
TOTAL EXPENDITURES	7,850	10,000
ESTIMATED CASH ON HAND 6/30/2027	947	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
V. LIABILITY FUND		
CASH ON HAND 7/1/2026	18,784	
A. ESTIMATED RECEIPTS		
1 Property Tax Revenue	7,055	
TOTAL FUNDS AVAILABLE/RECEIPTS	25,839	
B. EXPENDITURES		
1 Insurance Premiums	12,135	15,000
TOTAL EXPENDITURES	12,135	15,000
ESTIMATED CASH ON HAND 6/30/2027	13,704	

	2026-2027 BUDGET	2026-2027 APPROPRIATION
VI. SPECIAL RESERVE FUND		
CASH ON HAND 7/1/2026	190,769	
A. ESTIMATED RECEIPTS		
1 Transfer from Corporate Fund	100,000	
2 Interest	7,000	
TOTAL FUNDS AVAILABLE/RECEIPTS	297,769	
B. EXPENDITURES		
1 Improvements - Building & Equipment	11,350	105,000
TOTAL EXPENDITURES	11,350	105,000
ESTIMATED CASH ON HAND 6/30/2027	286,419	

SECTION III.

Summary of Budget and Appropriations by Fund:

	2026-2027 BUDGET	2026-2027 APPROPRIATION
FUND		
I. CORPORATE	714,954	888,700
II. FICA	26,000	32,500
III. IMRF	25,000	31,250
IV. AUDIT	7,850	10,000
V. LIABILITY	12,135	15,000
VI. SPECIAL RESERVE	11,350	105,000
GRAND TOTAL	797,289	1,082,450

SECTION IV.

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

Cash on hand as of 7/1/2026:	\$1,294,011
A. An estimate of the cash expected to be received during the fiscal year from all sources:	\$797,289
B. An estimate of the expenditures contemplated for the fiscal year:	\$797,289
Estimated cash on hand at 6/30/2027:	\$1,294,011

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:	\$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 18th day of August 2026 by a vote of:

AYES: Gipsan, Meshes, Miller, Christianson, Bunton, Angle

NAYS: Ø

ABSENT: Cooper

ABSTAINING: Ø

DATE OF ENACTMENT: August 18, 2026

EFFECTIVE DATE: August 19, 2026

DATE OF POSTING: August 19, 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

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. 2026-01

**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, 2026, AND ENDING JUNE 30, 2027**

adopted at a regular meeting of the Board of Library Trustees at which a quorum of said Trustees was present held on the 18th day of August, 2026, pursuant to the provisions of the Illinois Open Meetings Act.

N WITNESS WHEREOF, I have hereunto set my hand this 18th day of August, 2026.✓

A handwritten signature in black ink, appearing to read "Stephen Miller", is written over a horizontal line.

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



Certificate of Estimated Revenues FY 2026-2027

Corporate Fund - Property Tax Revenue	594,200
Revenue Recapture	2,000
Personal Property Replacement Taxes	10,000
Interest - Corporate Fund	34,000
Lost & Damaged	275
Photocopier	750
Non-Resident Fees	600
Book Sale	500
Makerspace	200
Per Capita Grant	6,754
Other Grants	14,000
Friends of the Library	4,000
Miscellaneous	24
Gifts & Memorials	20
Fines & Fees	6
FICA - Property Tax Revenue	7,055
IMRF - Property Tax Revenue	1,000
Audit - Property Tax Revenue	7,850
Liability - Property Tax Revenue	7,055
Special Reserve Fund Transfer from Corporate Fund	100,000
Interest - Special Reserve Fund	7,000
TOTAL	797,289

**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:

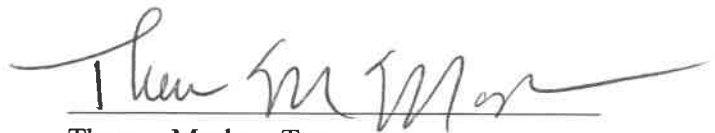
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AND CERTIFICATE OF ESTIMATED REVENUES

adopted at a regular meeting of the Board of Library Trustees at which a quorum of said Trustees was present held on the 18th day of August, 2026, pursuant to the provisions of the Illinois Open Meetings Act.

IN WITNESS WHEREOF, I have hereunto set my hand this 18th day of August, 2026.

A handwritten signature in dark ink, appearing to read 'Theresa Meshes', is written over a horizontal line.

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