

STATE OF ILLINOIS     )  
COUNTY OF COOK     )     SS.  
COUNTY OF WILL     )

**ORDINANCE 25-02**

**SECRETARY'S CERTIFICATE**

I, Jeffrey Otway, the duly qualified and acting Secretary of the Board of Library Trustees of the Frankfort Public Library District, Cook and Will Counties, 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 LEVYING AND ASSESSING TAXES OF  
FRANKFORT PUBLIC LIBRARY DISTRICT, COOK AND WILL  
COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2025 AND ENDING JUNE 30, 2026**

Adopted at a regular meeting of the said Board of Library Trustees held on the 25th day of September, 2025.

**IN WITNESS WHEREOF**, I have hereunto set my hand this 25<sup>th</sup> day of September, 2025.

  
Secretary

**ORDINANCE NO. 25-02**

**ORDINANCE LEVYING AND ASSESSING TAXES OF  
FRANKFORT PUBLIC LIBRARY DISTRICT, COOK AND WILL  
COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2025 AND ENDING JUNE 30, 2026**

**BE IT ORDAINED** by the Board of Library Trustees of the Frankfort Public Library District as follows:

**Section 1:** That the sum of **THREE MILLION THREE-HUNDRED AND FIVE THOUSAND AND THREE HUNDRED DOLLARS (\$3,305,300.00)** be and the same is assessed and levied from and against all taxable property within the limits of the said Frankfort Public Library District as the same is assessed and equalized for State and County purposes for the current year, 2025 and are to be applied in liquidation of the appropriations heretofore made by Ordinance No. 25-02 adopted by the Board of Trustees of the Frankfort Public Library District at a meeting thereof regularly convened and held on September 25, 2025, and duly published as provided by law; the various objects and purposes for which said appropriations were made are set forth under the column entitled "Amount Appropriated" and the specific amount hereby levied for each object and purpose is set forth under the column entitled "Amount To Be Raised By Tax Levy," as follows:

**CORPORATE FUND**

<b>Account</b>	<b>Amount Appropriated</b>	<b>Amount to be Raised by Tax Levy</b>
Adult Materials	189,375	152,000
Youth Materials	71,875	58,500
Misc Materials	3,750	3,000
Programming	32,100	25,800
Outreach	4,000	3,500
Circulation System	56,250	45,000
Technology	63,000	45,000
Office & Library Equipment	15,000	12,000
Library Furniture & Fixture	37,500	30,000
Office & Library Supplies	10,000	8,000
Learning Lab Supplies & Equip	3,125	2,500
Technical Processing Supplies	13,125	10,500
Marketing and Promotion	25,000	20,000
Telephone & Internet	17,500	14,000
Legal Fees and Publications	8,750	7,000
Professional Service Contracts	75,000	60,000
Donation Expenses	150,000	0

Grant Expenses	104,000	0
Principal Payment	154,300	141,000
Interest Payment	56,350	51,500
Special Reserve Fund	140,000	50,000
Wages and Salaries (Payroll Expenses)	2,033,650	1,695,000
Health Insurance	175,000	141,000
Library Staff Activities and Program Supplies	3,000	2,000
Professional Development	18,125	15,000
Contingency	150,000	50,000

**TOTAL CORPORATE APPROPRIATION  
AND LEVY EXPENDITURES** \$ 3,469,775 \$2,642,300

The foregoing appropriations are appropriated from the proceeds of a tax for corporate purposes. Said appropriations, less estimated amounts receivable from other sources are hereby levied from the tax for general corporate purposes [75 ILCS 16/35-5].

**PUBLIC LIABILITY INSURANCE (inc. Worker's Comp. and Unemployment Comp.)**

Public Liability Insurance	39,375	32,500
Workers' Compensation Insurance	3,125	2,500
Risk Management Program (including fire and security alarms, snow removal, fire suppression system)	33,750	27,000

**TOTAL LIABILITY INSURANCE** \$ 76,250 \$ 62,000

The foregoing appropriations are hereby appropriated from the proceeds of a special tax for public liability insurance including unemployment compensation and workers' compensation insurance, for risk management and loss control purposes and are in addition to all other library district taxes as provided by law. Said appropriations are hereby levied from the proceeds of a special tax for liability insurance purposes and are in addition to all other library district taxes [745 ILCS 10/9-107].

**AUDIT**

Audit	<u>\$ 10,625</u>	<u>\$ 1,000</u>
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax for audit expense purposes and is in addition to all other library district taxes as provided by law. Said appropriation is hereby levied from the proceeds of a special tax for audit expense and is in addition to all other library district taxes as provided by law [75 ILCS 16/30-45; 50 ILCS 310/9].

### **BUILDING AND SITES**

Building Utilities	117,130	90,000
Building Maintenance	182,000	130,000
Building Supplies	15,000	10,000
Building Projects	157,500	70,000

<b>TOTAL BUILDING &amp; SITES</b>	<b><u>\$ 471,630</u></b>	<b><u>\$ 300,000</u></b>
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax for building and sites purposes and is in addition to all other library district taxes as provided by law. Said appropriation is hereby levied from the proceeds of a special tax for building and sites and is in addition to all other library district taxes as provided by law [75 ILCS 16/35-5].

### **ILLINOIS MUNICIPAL RETIREMENT**

Illinois Municipal Retirement Fund	<b><u>\$ 201,250</u></b>	<b><u>\$ 160,000</u></b>
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax to pay the library district's contribution to the Illinois Municipal Retirement Fund and is in addition to all other library district taxes as provided by law. Said appropriation is hereby levied from the proceeds of a special tax for Illinois Municipal Retirement Fund contributions and is in addition to all other library district taxes as provided by law [40 ILCS 5/7-105; 7-171; 5/21-110; 21-110.1].

### **SOCIAL SECURITY**

Social Security	<b><u>\$ 162,500</u></b>	<b><u>\$ 140,000</u></b>
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax to pay the library district's costs for participating in the Federal Social Security Insurance Program and Federal Medicare Program and are in addition to all other library district taxes as provided by law. Said appropriation is hereby levied from the proceeds of a special tax for Social Security contributions and is in addition to all other library district taxes as provided by law [40 ILCS 5/7-105; 7-171; 5/21-110; 21-110.1].

### **WORKING CASH FUND**

Working Cash Fund	<b><u>\$ 215,000</u></b>	<b><u>\$ -0-</u></b>
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax for working cash fund purposes and is in addition to all other library district taxes as provided by law. Said appropriation is made under applicable law and is in addition to all other library district taxes as provided by law [75 ILCS 16/35-35].

### SPECIAL RESERVE

Purchase/Rental of Library Site(s) Building(s),  
Repair of Building(s), Library Material,  
Furnishings and Equipment (including  
Electronic Data Storage and Retrieval  
Facilities from Proceeds of Special Reserve Fund) \$ 615,000 \$ -0-

The foregoing appropriation is hereby appropriated from the unexpended balances of the proceeds received annually from public library taxes for the purchase of sites and buildings, for the construction and equipment of buildings, for the rental and repair of buildings acquired for library purposes and to acquire electronic data storage and retrieval facilities, equipment, furniture and library materials pursuant to 75 ILCS 16/40-50.

### SUMMARY

TOTAL CORPORATE	3,469,775	2,642,300
TOTAL PUBLIC LIABILITY INSURANCE	76,250	62,000
TOTAL AUDIT	10,625	1,000
TOTAL BUILDING & SITES	471,630	300,000
TOTAL IMRF	201,250	160,000
TOTAL SOCIAL SECURITY	162,500	140,000
TOTAL WORKING CASH	215,000	-0-
TOTAL SPECIAL RESERVE	615,000	-0-
<b>GRAND TOTAL</b>	<b><u>\$5,222,030</u></b>	<b><u>\$3,305,300</u></b>

**Section 2:** That the Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerks of Cook and Will Counties within the time specified by law.

**Section 3:** That this Ordinance shall be in full force and effect from and after its passage and approval as required by law.

**ADOPTED** this 25th day of September, 2025, pursuant to a roll call vote as follows:

**AYES:** 7

**NAYS:** 0

**ABSENT:** 0

**APPROVED** by me this 25th day of September, 2025.

  
President

**ATTEST:**  
  
Secretary

# TRUTH IN TAXATION CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the  
FRANKFORT PUBLIC LIBRARY DISTRICT and as such presiding officer, I certify that  
Legal Name of Taxing District  
the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in  
compliance with the provisions Sections 18-60 through 18-85 of the "Truth in Taxation" law.

## CHECK ONE OF THE CHOICES BELOW

- \_\_\_\_\_ 1) The taxing district published a notice in the newspaper and conducted a hearing, meeting the requirements of the Truth in Taxation Law.
- X   2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, notice and a hearing were not necessary.
- \_\_\_\_\_ 3) The proposed aggregate levy did not exceed a 5% increase over the year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.
- \_\_\_\_\_ 4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

Certificate applies to the 2025 levy.

Date: Sept 25, 2025

Presiding Officer: Janette Lode  
Signature