STATE OF ILLINOIS)
COUNTY OF COOK) SS. **ORDINANCE 26-02**
COUNTY OF WILL)

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, 2026 AND ENDING JUNE 30, 2027

Adopted at a regular meeting of the said Board of Library Trustees held on the 22nd day of October, 2026.

IN WITNESS WHEREOF, I have hereunto set my hand this 22nd day of October, 2026.

Secretary

ORDINANCE NO. 26-02

ORDINANCE LEVYING AND ASSESSING TAXES OF FRANKFORT PUBLIC LIBRARY DISTRICT, COOK AND WILL COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

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 ($3,441,500.00)** 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, 2026 and are to be applied in liquidation of the appropriations heretofore made by Ordinance No. 26-02 adopted by the Board of Trustees of the Frankfort Public Library District at a meeting thereof regularly convened and held on October 22, 2026, 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

Account	Amount Appropriated	Amount to be Raised by Tax Levy
Adult Materials	218,125	175,000
Youth Materials	80,000	64,000
Misc Materials	5,625	5,000
Programming	32,100	26,000
Outreach	7,750	6,500
Circulation System	58,750	48,000
Technology	77,000	56,000
Office & Library Equipment	12,500	11,000
Library Furniture & Fixture	18,750	15,000
Office & Library Supplies	10,000	8,000
Learning Lab Supplies & Equip	3,125	2,500
Technical Processing Supplies	8,750	7,000
Marketing and Promotion	28,750	23,000
Telephone & Internet	15,000	12,000
Legal Fees and Publications	8,750	7,000
Professional Service Contracts	106,250	85,000
Donation Expenses	67,500	0

Grant Expenses	10,000	0
Principal Payment	154,300	141,000
Interest Payment	47,000	46,000
Special Reserve Fund	140,000	0
Wages and Salaries (Payroll Expenses)	2,114,400	1,765,000
Health Insurance	212,500	170,000
Library Staff Activities and Program Supplies	4,500	3,000
Professional Development	28,125	23,000
Contingency	200,000	1,000
TOTAL CORPORATE APPROPRIATION AND LEVY EXPENDITURES	**$ 3,669,550**	**$2,700,000**

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	46,875	46,500
Workers' Compensation Insurance	3,125	3,000
Risk Management Program (including fire and security alarms, snow removal, fire suppression system)	37,500	37,500
TOTAL LIABILITY INSURANCE	**$ 87,500**	**$ 87,000**

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	**$ 10,625**	**$ 8,000**

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	91,000
Building Maintenance	189,000	135,000
Building Supplies	15,000	10,000
Building Projects	120,000	80,000
TOTAL BUILDING & SITES	**$ 441,130**	**$ 316,000**

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	**$ 207,500**	**$ 170,500**

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	**$ 167,500**	**$ 160,000**

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	$ 223,800	$ -0-

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)	$ 900,800	$ -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	3,669,550	2,700,000
TOTAL PUBLIC LIABILITY INSURANCE	87,500	87,000
TOTAL AUDIT	10,625	8,000
TOTAL BUILDING & SITES	441,130	316,000
TOTAL IMRF	207,500	170,500
TOTAL SOCIAL SECURITY	167,500	160,000
TOTAL WORKING CASH	223,800	-0-
TOTAL SPECIAL RESERVE	900,800	-0-
GRAND TOTAL	**$5,708,405**	**$3,441,500**

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 22nd day of October, 2026, pursuant to a roll call vote as follows:

AYES: 6

NAYS: Ø

ABSENT: Ø

APPROVED by me this 22nd day of October, 2026.

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 2026 levy.

Date: 10/22, 2026

Presiding Officer: Kri Geerlings
Signature