

ORDINANCE 26-01

ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR THE FISCAL
YEAR BEGINNING THE 1ST DAY OF JULY, 2026 AND ENDING
THE 30TH DAY OF JUNE 2027 FOR THE FRANKFORT PUBLIC LIBRARY DISTRICT

WHEREAS, this ordinance has been available in tentative form for public inspection more than 30 days prior to its passage; and

WHEREAS, a public hearing was held as to such budget on September 24, 2026, notice of which was given at least thirty (30) days prior as required by law; and

WHEREAS, all other legal requirements have been duly complied with by the Board of Library Trustees of the Frankfort Public Library District;

NOW THEREFORE, BE IT ORDAINED by the Board of Trustees of the Frankfort Public Library District, Cook and Will Counties, Illinois as follows:

Section 1: That the estimate of the anticipated cash receipts and expenditures for the fiscal year, beginning July 1, 2026 and ending June 30, 2027, are as follows:

Cash on Hand 7/1/2026:	\$2,240,180
Revenue from sources other than tax levy:	\$275,797
Revenue from real estate taxes:	\$3,267,900
Total of Cash and Estimated Receipts:	\$5,818,877
Estimate of Expenditures 7/1/26 to 6/30/27:	\$4,078,143
Estimate of Cash on Hand 6/30/2027:	\$1,740,734

Section 2: That the following sums, or so much thereof as may be authorized by law, are deemed necessary to defray all necessary expenses and liabilities of the Frankfort Public Library District, and such sums being enumerated under the column headed by "Budget" are hereby budgeted for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and the sums enumerated under the column headed "Appropriation" be and the same are hereby appropriated for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

FOR CORPORATE PURPOSES [75 ILCS 16/35-5]:

Account		Budget	Appropriation
Library Materials			
105000	Total Adult Materials	174,500	218,125
150500	Total Youth Materials	64,000	80,000
150100	Misc Materials	4,500	5,625

	Programs		
105360	Programming	25,690	32,100
105300	Outreach	6,200	7,750
	Operations Expenditures		
105310	Circulation System	47,000	58,750
105315	Technology	55,000	77,000
105320	Office & Library Equipment	10,000	12,500
105325	Library Furniture & Fixture	15,000	18,750
105330	Office & Library Supplies	8,000	10,000
105332	Learning Lab Supplies & Equip	2,500	3,125
105335	Technical Processing Supplies	7,000	8,750
105340	Marketing and Promotion	23,000	28,750
105370	Telephone & Internet	12,000	15,000
105400	Legal Fees and Publications	7,000	8,750
105410	Professional Service Contracts	85,000	106,250
105480	Donation Expenses	45,000	67,500
105490	Grant Expenses	0	10,000
206000	Principal Payment	140,290	154,300
206010	Interest Payment	45,365	47,000
	Special Reserve Fund	150,000	140,000
	Personnel		
66000	Wages and Salaries (Payroll Expenses)	1,762,000	2,114,400
66020	Health Insurance	170,000	212,500
105358	Library Staff Activities and Program Supplies	3,000	4,500
105350	Professional Development	22,500	28,125
	Contingency		
	Contingency	0	200,000
	Total Corporate Fund:	2,884,545	3,669,550

The foregoing appropriation is hereby appropriated from the general property tax for corporate purposes.

FOR SOCIAL SECURITY FUND PURPOSES [40 ILCS 5/21-110; 21-110.1]:

Account		Budget	Appropriation
66010	Social Security	134,000	167,500

The foregoing appropriation is hereby appropriated from the proceeds of a special tax to pay the library district's contribution to Social Security/FICA and is in addition to all other library district taxes as provided by law.

FOR ILL. MUNICIPAL RETIREMENT FUND [40 ILCS 5/7-105; 7-171]:

Account		Budget	Appropriation
66030	IMRF	166,000	207,500

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for the participation in the Illinois Municipal Retirement Fund and is in addition to all other library district taxes as provided by law.

FOR AUDIT PURPOSES [75 ILCS 16/30-45 and 50 ILCS 310/9]:

Account		Budget	Appropriation
145000	Audit	8,500	10,625

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for audit purposes and is in addition to all other library district taxes as provided by law.

FOR LIABILITY, WORKERS' COMPENSATION AND UNEMPLOYMENT INSURANCE, [745 ILCS 10/9-107]:

Account		Budget	Appropriation
155000	Public Liability Insurance	37,500	46,875
175000	Workers Comp	2,500	3,125
155050	Risk Management Program (including fire and security alarms, snow removal, fire suppression system)	30,000	37,500
Total Liability Fund:		70,000	87,500

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for public liability insurance, unemployment insurance, worker's compensation insurance, and

liability risk reduction, and is in addition to all other library district taxes as provided by law.

FOR BUILDING & SITE FUND: [75 ILCS 16/35-5]:

Account	Budget	Appropriation
185150 Building Utilities	90,100	117,130
185300 Building Maintenance Contracts	135,000	189,000
185330 Building Supplies	10,000	15,000
185500 Building Projects	80,000	120,000
Total Building & Site Fund:	315,100	441,130

The foregoing appropriation is hereby appropriated from the proceeds of a special for the purpose of purchase, construction, and maintenance of sites and buildings and equipment, and is in addition to all other library district taxes as provided by law.

WORKING CASH FUND (To meet demands for ordinary, necessary and committed expenditures for library purposes.) [75 ILCS 16/35-35]:

Account	Budget	Appropriation
Working Cash Fund	0	223,800

FOR SPECIAL RESERVE FUND [75 ILCS 16/40-50]:

Account	Budget	Appropriation
Building Repair or Construction	500,000	900,800
Total Special Reserve Fund:	500,000	900,800

The foregoing appropriation is hereby appropriated from the balances of the proceeds received annually from public library taxes unexpended and accumulated pursuant to 75 Illinois Compiled Statutes 16/40-50.

Section 3: Summary of Appropriations:

Total Appropriation for Corporate Fund:	3,669,550
Total Appropriation for Social Security Fund:	167,500

Total Appropriation for IMRF Fund:	207,500
Total Appropriation for Audit Fund:	10,625
Total Appropriation for Liability Fund:	87,500
Total Appropriation for Building & Site Fund:	441,130
Total Working Cash Fund:	223,800
Total Special Reserve Fund:	900,800
	\$ 5,708,405

Section 4: All unexpended balances of items or items of any general appropriation in this ordinance be expended in making up any insufficiency to any other item or items in the same general appropriation made by this ordinance.

Section 5: Any unexpended balances in the General Library Fund, and Maintenance Fund appropriations may be deposited into the Special Reserve Fund pursuant to a plan in accordance with Article 40 of Chapter 75, Illinois Compiled Statutes.

Section 6: The invalidity of any item or section of this ordinance shall not affect the validity of the whole or any other part thereof.

Section 7: The Secretary is hereby directed to have this Ordinance published in accordance with the provisions of the Illinois Compiled Statutes.

Section 8: This Ordinance shall be in full force and effect following its passage, approval, and publication as provided by law.

Passed by the Board of Library Trustees of the Frankfort Public Library District and approved by the President thereof this 24th day of September, 2026.

AYES: 6

NAYS: 0

ABSENT: 0 ABSTAIN: 0

BOARD OF LIBRARY TRUSTEES OF FRANKFORT PUBLIC LIBRARY DISTRICT

By: *Tracy A. Gause*

Its President

ATTEST:

[Signature]
Secretary

STATE OF ILLINOIS)
)
COUNTY OF WILL) SS.

CERTIFICATE

I, Jeffrey Otway, do hereby certify that I am the duly appointed, qualified and now acting Secretary of the Frankfort Public Library District in the Counties of Cook and will, State of Illinois; that attached hereto is a true and correct copy of the Annual Budget and Appropriation Ordinance No. 26-01 for the fiscal year July 1, 2026 to June 30, 2027.

I further certify that the Annual Budget and Appropriation Ordinance was duly passed by the Board of Trustees of said Library District at a meeting thereof held on the 24th day of September, 2026; that said Ordinance was duly passed by yea and nay vote thereon with at least a majority of all the Board of Trustees having voted yea on the adoption and passage thereof and approved in accordance with the laws of the State of Illinois pursuant to the notice and publication thereof as required by law.

I further certify that said Annual Budget and Appropriation Ordinance contains an estimate of revenues, by sources, anticipated to be received by the Frankfort Public Library District in the fiscal year.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Secretary of the Board of Trustees of the Frankfort Public Library District, at Frankfort, Illinois, this 24th day of September, 2026.


Jeffrey Otway
Secretary
Frankfort Public Library District