Frankfort Pub Lib District Working Budget FY25-26 APPROVED: 4.24.2025	BUDGET Jul 24 - Jun 25	WORKING BUDGET Jul 25 - Jun 26
Income		
104000 · PROPERTY TAXES-GENERAL -COOK	35,700.00	38,500.00
104010 · PROPERTY TAXES-GENERAL-WILL	2,985,600.00	3,113,887.00
104050 · PERS PROPERTY REPLACEMENT TAX	65,000.00	40,000.00
104100 · PER CAPITA GRANT	49,797.48	50,135.09
104110 · GRANTS-MISCELLANEOUS-GENERAL	40,605.44	83,200.00
Total 104150 · FINES & FEES	9,000.00	15,000.00
104200 · DEVELOPER FEES	26,000.00	26,000.00
104350 · DONATIONS	2,500.00	75,000.00
104370 · DONATIONS-FRIENDS	20,000.00	25,000.00
104380 · MEETING ROOM FEES	1,500.00	1,500.00
104400 · REIMBURSEMENTS	1,000.00	1,500.00
104450 · INTEREST-GENERAL	65,000.00	88,000.00
104500 · MISCELLANEOUS Income		
Total Income	**3,301,702.92**	**3,557,722.09**

Corporate Fund

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
150100 · MISC CIRCULATING MATERIALS	3,000.00	3,000.00
150500 · YOUTH MATERIALS		
105292 - YOUTH DIGITAL MATERIALS	5,000.00	5,000.00
105280 · YOUTH-VIDEO GAMES	4,500.00	5,000.00
105275 · YOUTH AUDIOVISUAL	2,500.00	2,500.00
Total 105150 · BOOKS-YOUTH/YOUNG ADULT/RE	**41,500.00**	**45,000.00**
Total 150500 · YOUTH MATERIALS	**53,500.00**	**57,500.00**
105000 · ADULT MATERIALS		
105295- ADULT DIGITAL MATERIALS & FEES	38,000.00	40,000.00
105290 - ELECTRONIC INFO- DATABASES	18,000.00	21,000.00
105200 · PERIODICALS	7,750.00	8,500.00
105270 · ADULT-DVD'S	10,000.00	10,000.00
105225 · ADULT-SPOKEN WORD	5,000.00	4,000.00
Total 105100 · BOOKS-ADULT	**65,000.00**	**68,000.00**
Total 105000 · ADULT MATERIALS	**143,750.00**	**151,500.00**
TOTAL COLLECTION EXPENDITURES	**200,250.00**	**212,000.00**

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
105360 · PROGRAMMING		
ADULT SVC PROGRAMS	12,220.00	12,220.00
MISCELLANEOUS PROGRAMS	1,150.00	1,150.00
TRANSPORTATION	100.00	100.00
YOUTH SVC - PROGRAMS	12,220.00	12,220.00
105360 · PROGRAMMING - Other		
Total 105360 · PROGRAMMING	**25,690.00**	**25,690.00**
105300 · OUTREACH	1,200.00	1,200.00
TBD · OUTREACH VEHICLE EXPENSES	-	2,000.00
TOTAL PROGRAMMING EXPENDITURES	**26,890.00**	**28,890.00**

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
105310 · CIRCULATION SYSTEM	45,000.00	45,000.00
Total 105315 · TECHNOLOGY	45,000.00	45,000.00
Total 105320 · OFFICE & LIBRARY EQUIPMENT	16,000.00	12,000.00
105325 · LIBRARY FURNITURE & FIXTURE	12,000.00	30,000.00
105330 · OFFICE & LIBRARY SUPPLIES	8,000.00	8,000.00
105332 · LEARNING LAB SUPPLIES & EQUIP	2,500.00	2,500.00
105335 · TECHNICAL PROCESSING SUPPLIES	10,500.00	10,500.00
105340 · MARKETING AND PROMOTION	20,000.00	20,000.00
105370 · TELEPHONE & INTERNET	11,500.00	14,000.00
105400 · LEGAL FEES AND PUBLICATIONS	8,000.00	7,000.00
105410 · PROFESSIONAL SERVICE CONTRACTS	62,000.00	60,000.00
105480 · DONATION EXPENSES	22,000.00	100,000.00

105490 · GRANT EXPENSES	40,605.44	83,200.00
206000 · PRINCIPAL PMT	133,333.32	140,289.96
206010 · INTEREST PMT	90,000.00	51,185.36
256800 - CAPITAL PROJECTS EXPENSES	-	-
SPECIAL RESERVE FUND TRANSFER	100,000.00	140,000.00
TOTAL OPERATIONS EXPENDITURES	**626,438.76**	**768,675.32**

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
66000 · WAGES & SALARIES	1,645,385.48	1,694,700.00
66020 · HEALTH INSURANCE	130,331.00	140,000.00
105358 - LIBRARY STAFF EXPENSE	1,500.00	2,000.00
TUITION REIMBURSEMENT	2,000.00	3,500.00
105350 · PROFESSIONAL DEVELOPMENT- OTHER	7,500.00	11,000.00
TOTAL 105350 · PROFESSIONAL DEVELOPMENT	9,500.00	14,500.00
Misc- Audit Adjustment		
TOTAL PERSONNEL EXPENDITURES	**1,796,216.48**	**1,851,200.00**

Total Corporate Fund	2,649,795.24	**2,860,765.32**

Building & Site Fund

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
185150 - BUILDING UTILITIES	76,000.00	90,100.00
185300 - BUILDING MAINTENANCE CONTRACTS	109,000.00	130,000.00
185330 - BUILDING SUPPLIES	10,000.00	10,000.00
185500 · BUILDING PROJECTS	120,000	105,000.00
TOTAL Building & Site Fund Expenditures	**315,000.00**	**335,100.00**

Liability Insurance Fund

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
155000 · PUBLIC LIABILITY INSURANCE	25,000.00	31,500.00
175000 · WORKMANS COMP	2,400.00	2,500.00
155050 · RISK MANAGEMENT PROGRAM	23,000.00	27,000.00
TOTAL Liability Insurance Fund Expenditures	**50,400.00**	**61,000.00**

Audit Fund

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
145000 · AUDIT	8,000.00	8,500.00
TOTAL Audit Fund Expenditures	**8,000.00**	**8,500.00**

IMRF Fund

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
66030 · IMRF	141,238.77	161,000.00
TOTAL IMRF Fund Expenditures	**141,238.77**	**161,000.00**

Social Security / FICA Fund

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
66010 · PAYROLL TAXES	126,000.00	130,000.00
TOTAL Social Security / FICA Fund Expenditures	**126,000.00**	**130,000.00**

Special Reserve Fund

	BUDGET Jul24 - Jun25	BUDGET Jul25 - Jun26
115000 · SPECIAL RESERVE EXPENSE	-	90,000.00
TOTAL Special Reserve Fund Expenditures	**0.00**	**90,000.00**

Total of All Fund Expenditures	**3,290,434.01**	**3,646,365.32**
Net Income	**11,268.91**	**-88,643.23**