

Frankfort Pub Lib District Working Budget FY26-27
APPROVED: 5.29.2026

BUDGET	WORKING BUDGET
Jul 25 - Jun 26	Jul 26 - Jun 27

Income		
104000 · PROPERTY TAXES-GENERAL -COOK	38,500.00	35,000.00
104010 · PROPERTY TAXES-GENERAL-WILL	3,113,887.00	3,267,900.00
104050 · PERS PROPERTY REPLACEMENT TAX	40,000.00	40,000.00
104100 · PER CAPITA GRANT	50,135.09	49,797.48
104110 · GRANTS-MISCELLANEOUS-GENERAL	83,200.00	-
Total 104150 · FINES & FEES	15,000.00	20,000.00
104200 · DEVELOPER FEES	26,000.00	30,000.00
104350 · DONATIONS	75,000.00	20,000.00
104370 · DONATIONS-FRIENDS	25,000.00	25,000.00
104380 · MEETING ROOM FEES	1,500.00	1,000.00
104400 · REIMBURSEMENTS	1,500.00	2,000.00
104450 · INTEREST-GENERAL	88,000.00	88,000.00
104500 · MISCELLANEOUS Income		
Total Income	3,557,722.09	3,578,697.48
TRANSFER FROM SPECIAL RESERVE FUND RESERVES	90,000.00	500,000.00
Total Projected Revenues	3,647,722.09	4,078,697.48

Corporate Fund

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
150100 · MISC CIRCULATING MATERIALS	3,000.00	4,500.00
150500 · YOUTH MATERIALS		
105292 · YOUTH DIGITAL MATERIALS	5,000.00	5,000.00
105280 · YOUTH-VIDEO GAMES	5,000.00	5,000.00
105160 · YOUTH AUDIOVISUAL	2,500.00	6,000.00
Total 105150 · BOOKS-YOUTH/YOUNG ADULT/RE	45,000.00	48,000.00
Total 150500 · YOUTH MATERIALS	57,500.00	64,000.00
105000 · ADULT MATERIALS		
105295- ADULT DIGITAL MATERIALS & FEES	40,000.00	61,000.00
105290 - ELECTRONIC INFO- DATABASES	21,000.00	21,000.00
105200 · PERIODICALS	8,500.00	8,500.00
105270 · ADULT-DVD'S	10,000.00	10,000.00
105225 · ADULT-SPOKEN WORD	4,000.00	4,000.00
Total 105100 · BOOKS-ADULT	68,000.00	70,000.00
Total 105000 · ADULT MATERIALS	151,500.00	174,500.00
TOTAL COLLECTION EXPENDITURES	212,000.00	243,000.00
	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
105360 · PROGRAMMING		
ADULT SVC PROGRAMS	12,220.00	12,220.00
MISCELLANEOUS PROGRAMS	1,250.00	1,250.00
YOUTH SVC - PROGRAMS	12,220.00	12,220.00
Total 105360 · PROGRAMMING	25,690.00	25,690.00
105300 · OUTREACH	1,200.00	1,200.00
OUTREACH VEHICLE EXPENSES	2,000.00	5,000.00
TOTAL PROGRAMMING EXPENDITURES	28,890.00	31,890.00

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
105310 · CIRCULATION SYSTEM	45,000.00	47,000.00
Total 105315 · TECHNOLOGY	45,000.00	55,000.00
Total 105320 · OFFICE & LIBRARY EQUIPMENT	12,000.00	10,000.00
105325 · LIBRARY FURNITURE & FIXTURE	30,000.00	15,000.00
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	7,000.00
105340 · MARKETING AND PROMOTION	20,000.00	23,000.00
105370 · TELEPHONE & INTERNET	14,000.00	12,000.00
105400 · LEGAL FEES AND PUBLICATIONS	7,000.00	7,000.00
105410 · PROFESSIONAL SERVICE CONTRACTS	60,000.00	85,000.00
105480 · DONATION EXPENSES	100,000.00	45,000.00
105490 · GRANT EXPENSES	83,200.00	-
206000 · PRINCIPAL PMT	140,289.96	140,289.96
206010 · INTEREST PMT	51,185.36	45,363.33
256800 - CAPITAL PROJECTS EXPENSES	-	-
SPECIAL RESERVE FUND TRANSFER	140,000.00	150,000.00
TOTAL OPERATIONS EXPENDITURES	768,675.32	652,153.29

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
66000 · WAGES & SALARIES	1,694,700.00	1,762,000.00
66020 · HEALTH INSURANCE	140,000.00	170,000.00
105358 - LIBRARY STAFF EXPENSE	2,000.00	3,000.00
TUITION REIMBURSEMENT	3,500.00	2,500.00
105350 · PROFESSIONAL DEVELOPMENT- OTHER	11,000.00	20,000.00
TOTAL 105350 · PROFESSIONAL DEVELOPMENT	14,500.00	22,500.00
Misc- Audit Adjustment		
TOTAL PERSONNEL EXPENDITURES	1,851,200.00	1,957,500.00

Total Corporate Fund	2,860,765.32	2,884,543.29
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Building & Site Fund

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
185150 - BUILDING UTILITIES	90,100.00	90,100.00
185300 - BUILDING MAINTENANCE CONTRACTS	130,000.00	135,000.00
185330 - BUILDING SUPPLIES	10,000.00	10,000.00
185500 · BUILDING PROJECTS	105,000.00	80,000.00
TOTAL Building & Site Fund Expenditures	335,100.00	315,100.00

Liability Insurance Fund

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
155000 · PUBLIC LIABILITY INSURANCE	31,500.00	37,500.00
175000 · WORKMANS COMP	2,500.00	2,500.00
155050 · RISK MANAGEMENT PROGRAM	27,000.00	30,000.00
TOTAL Liability Insurance Fund Expenditures	61,000.00	70,000.00

Audit Fund

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
145000 · AUDIT	8,500.00	8,500.00
TOTAL Audit Fund Expenditures	8,500.00	8,500.00

IMRF Fund

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
66030 · IMRF	161,000.00	166,000.00
TOTAL IMRF Fund Expenditures	161,000.00	166,000.00

Social Security / FICA Fund

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
66010 · PAYROLL TAXES	130,000.00	134,000.00
TOTAL Social Security / FICA Fund Expenditures	130,000.00	134,000.00

Special Reserve Fund

	BUDGET Jul25 - Jun26	BUDGET Jul26 - Jun27
115000 · SPECIAL RESERVE EXPENSE	90,000.00	500,000.00
TOTAL Special Reserve Fund Expenditures	90,000.00	500,000.00

Total of All Fund Expenditures	3,646,365.32	4,078,143.29
Net Income of Expenditures vs Projected Revenues	1,356.77	554.19