

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended May 31, 2023**

**Revenues**

Tax receipts from Cook County real estate taxes were minimal during May and now stand at 58.2% of budget

**Expenditures**

**Total Operational Expenditures** were \$ 51,642 under budget for the month and \$ 328,668 under budget on a year-to-date basis.

**Salaries** are under budget by \$ 3,453 for May and \$ 51,590 under budget on a year-to-date basis. There are a couple of open positions at this time.

**Books-Physical** is over budget by \$ 1,572 for the month, but under budget on a year-to-date basis.

**Periodicals** is over budget by \$ 1,995 for May and over budget on a year-to-date basis.

**Building & Custodial Supplies** is over budget by \$ 11,174 for the month and over budget on a year-to-date basis.

**IT Consultant** is over budget by \$ 1,281 for May and over budget on a year-to-date basis.

**Staff Training & Education** is over budget by \$ 4,962 for the month, and over budget on a year-to-date basis.

**Conference Fees** is over budget by \$ 1,404 for May, but under budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
May 31, 2023**

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
<b>Assets</b>					
Cash - Marquette	225,024	-	187,645		412,669
Cash - Marquette E-Commerce	7,028				7,028
PMA Financial Investments	6,821,090	426,842		657,056	7,904,988
Tax Receipts - Marquette	12,571			17,295	29,866
Special Reserve - Marquette	13	405,050			405,063
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	2,951,854			-	2,951,854
Prepaid Expenses	316,077				316,077
Due from Debt Service	-	-	-	-	-
<b>Total Assets</b>	<b><u>10,341,386</u></b>	<b><u>831,891</u></b>	<b><u>187,645</u></b>	<b><u>674,351</u></b>	<b><u>12,035,273</u></b>
<b>Liabilities &amp; Fund Balance</b>					
Garnishment W/H Payable	-	-	-	-	-
457 Plan W/H Payable	-	-	-	-	-
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	2,951,854	-	-	-	2,951,854
Accounts Payable	39,242	-	-	-	39,242
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	-	-
<b>Total Liabilities</b>	<b><u>2,991,096</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,991,096</u></b>
<b>Beginning Unrestricted Fund Balanc</b>	<b>5,573,864</b>	<b>841,205</b>	<b>186,523</b>	<b>665,155</b>	<b>7,266,747</b>
<b>Fund Balance - Nonspendable</b>	<b>316,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,077</b>
<b>Fund Balance - Restricted by Donors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Restricted by Statute</b>	<b>2,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,838</b>
<b>Fund Balance - Restricted by Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>1,457,511</u></b>	<b><u>(9,314)</u></b>	<b><u>1,122</u></b>	<b><u>9,196</u></b>	<b><u>1,458,515</u></b>
<b>Ending Fund Balance</b>	<b><u>7,350,290</u></b>	<b><u>831,891</u></b>	<b><u>187,645</u></b>	<b><u>674,351</u></b>	<b><u>9,044,177</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>10,341,386</u></b>	<b><u>831,891</u></b>	<b><u>187,645</u></b>	<b><u>674,351</u></b>	<b><u>12,035,273</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended May 31, 2023**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<b>Revenues</b>							
Taxes	5,827	541,692	1.1%	3,784,152	2,708,460	58.2%	6,500,305
Impact Fees	-	1,158	0.0%	6,000	5,792	43.2%	13,900
Replacement Taxes	(0)	1,450	0.0%	(0)	7,250	0.0%	17,400
State Grants	-	7,208	0.0%	23,000	36,042	26.6%	86,500
Non Resident Fees	1,139	592	192.3%	6,181	2,958	87.1%	7,100
Fines	1,376	575	239.3%	6,169	2,675	89.4%	6,900
Gifts	262	667	39.2%	362	3,333	4.5%	8,000
Copy Machine	1,016	633	160.5%	3,840	3,167	50.5%	7,600
Interest Income	29,728	7,000	424.7%	104,423	35,000	124.3%	84,000
Other Income	-	-	-	-	-	-	660,000
Miscellaneous Income	337	358	94.3%	1,388	1,790	32.3%	4,295
<b>Total Revenues</b>	<b>39,684</b>	<b>561,333</b>	<b>7.1%</b>	<b>3,935,514</b>	<b>2,806,667</b>	<b>53%</b>	<b>7,396,000</b>
<b>Expenditures</b>							
Salaries	262,289	265,742	98.7%	1,277,118	1,328,708	40.0%	3,188,900
Salaries-Maintenance	15,438	14,508	106.4%	72,142	72,542	41.4%	174,100
Life/Health Insurance	41,151	57,408	71.7%	192,638	287,042	28.0%	688,900
Books-Physical	20,239	18,667	108.4%	70,719	93,333	31.6%	224,000
Books-Ebooks	5,278	10,000	52.8%	38,640	50,000	32.2%	120,000
Electronic Databases	9,672	8,875	109.0%	39,901	44,375	37.5%	108,500
Periodicals	4,620	2,625	176.0%	14,938	13,125	47.4%	31,500
Physical-AV	5,975	8,958	66.7%	30,155	44,792	28.1%	107,500
Digital-AV	5,536	8,250	67.1%	31,949	41,250	32.3%	99,000
Library of Things	218	875	24.9%	2,898	4,375	27.6%	10,500
Vehicles	56	508	11.0%	290	2,542	4.8%	6,100
HR and Payroll Systems	2,075	2,408	86.2%	7,470	12,042	25.8%	28,900
Insurance	5,166	6,108	84.6%	25,110	30,542	34.3%	73,300
Landscaping & Groundskeeping	1,973	3,042	64.8%	16,662	15,208	45.6%	36,500
Building Maintenance	18,685	22,708	82.3%	130,429	113,542	47.9%	272,500
Security System	-	875	0.0%	1,204	4,375	11.5%	10,500
Library Equipment	-	1,092	0.0%	-	5,458	0.0%	13,100
Legal	3,837	3,000	127.9%	12,068	15,000	33.5%	36,000
Library Consultant	-	2,742	0.0%	-	13,708	0.0%	32,900
Electricity	-	-	-	-	-	-	-
Water & Sewer	870	979	88.9%	2,654	4,896	22.6%	11,750
Natural Gas	1,002	4,729	21.2%	13,948	23,646	24.6%	56,750
Telephone	665	542	122.7%	3,539	2,708	54.4%	6,500
Voip Phone System	585	2,575	22.7%	585	12,875	1.9%	30,900
Building & Custodial Supplies	15,132	3,958	382.3%	35,337	19,792	74.4%	47,500
Building Repairs	-	1,408	0.0%	3,816	7,042	22.6%	16,900
Printer Lease	-	1,658	0.0%	7,884	8,292	39.6%	19,900
Postage Machine Rental	-	100	0.0%	445	500	37.1%	1,200
IT - Equipment	3,624	3,375	107.4%	10,924	16,875	27.0%	40,500
IT - Line Costs	624	708	88.1%	1,736	3,542	20.4%	8,500
IT - Consultant	3,906	2,625	148.8%	17,198	13,125	54.6%	31,500
IT - Maintenance	10,385	11,325	91.7%	46,721	56,625	34.4%	135,900
Library Furniture	-	2,817	0.0%	14,938	14,083	44.2%	33,800
Outreach Services	104	875	11.9%	4,191	4,375	39.9%	10,500

Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended May 31, 2023

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	272	521	52.3%	272	2,604	4.4%	6,250
Staff Training & Education	6,204	1,242	499.5%	8,567	6,208	57.5%	14,900
Conference Fees	2,554	1,150	222.1%	3,854	5,750	27.9%	13,800
Patron Programs & Events	5,879	5,833	100.8%	26,917	29,167	38.5%	70,000
Library Committees	252	1,079	23.4%	438	5,396	3.4%	12,950
Association Dues & Fees	289	575	50.3%	1,491	2,875	21.6%	6,900
Public Information	807	4,583	17.6%	16,599	22,917	30.2%	55,000
Tech Services Supplies	894	3,158	28.3%	4,273	15,792	11.3%	37,900
Office Supplies	107	383	28.0%	1,343	1,917	29.2%	4,600
Postage	-	1,325	0.0%	5,073	6,625	31.9%	15,900
Printing	-	1,033	0.0%	4,807	5,167	38.8%	12,400
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	30,712	34,075	90.1%	149,249	170,375	36.5%	408,900
Contribution to FICA	20,765	21,421	96.9%	100,960	107,104	39.3%	257,050
Audit	-	1,633	0.0%	17,710	8,167	90.4%	19,600
Liability Ins.-D&O,Bonds,WC	1,758	6,242	28.2%	8,040	31,208	10.7%	74,900
Unemployment Compensation	-	967	0.0%	-	4,833	0.0%	11,600
Bank Charges	90	46	196.3%	165	231	30.1%	550
Building Renovations	-	-	-	-	-	-	-
2023 Building Improvements (SR Fun	-	55,000	0.0%	-	275,000	0.0%	660,000
<b>Total Expenditures</b>	<b>509,689</b>	<b>616,331</b>		<b>2,478,003</b>	<b>3,081,671</b>		<b>7,396,000</b>
<b>Total Operating Expenditures</b>	<b>509,689</b>	<b>561,331</b>		<b>2,478,003</b>	<b>2,806,671</b>		<b>6,736,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(470,005)</b>	<b>(54,998)</b>		<b>1,457,511</b>	<b>(275,004)</b>		<b>-</b>
<b>Interfund Transfers In / (Out)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>
<b>Net Change In Fund Balance</b>	<b>(470,005)</b>	<b>(54,998)</b>		<b>1,457,511</b>	<b>(275,004)</b>		<b>-</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended May 31, 2023**

	<b>Special Reserve Month</b>	<b>Special Reserve Y-T-D</b>	<b>Capital Campaign Month</b>	<b>Capital Campaign Y-T-D</b>	<b>Debt Service Month</b>	<b>Debt Service Y-T-D</b>
<b>Revenues</b>						
Taxes	0	0	0	0	0	0
Impact Fees	0	0	0	0	0	0
Replacement Taxes	0	0	0	0	0	0
State Grants	0	0	0	0	0	0
Non Resident Fees	0	0	0	0	0	0
Fines	0	0	0	0	0	0
Gifts	0	0	0	0	0	0
Copy Machine	0	0	0	0	0	0
Interest Income	3,409	15,965	6	31	2,696	9,196
Capital Campaign	0	0	825	1,200	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>3,409</b>	<b>15,965</b>	<b>831</b>	<b>1,231</b>	<b>2,696</b>	<b>9,196</b>
<b>Expenditures</b>						
Building Repairs	5,214	25,214	79	109	0	0
Audio Visual Equipment	0	0	0	0	0	0
Automation - Equipment	0	0	0	0	0	0
Automation - Consultant	0	0	0	0	0	0
Library Furniture	0	0	0	0	0	0
Public Information	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	30	65	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>5,244</b>	<b>25,279</b>	<b>79</b>	<b>109</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-1,834</b>	<b>-9,314</b>	<b>752</b>	<b>1,122</b>	<b>2,696</b>	<b>9,196</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>-1,834</b>	<b>-9,314</b>	<b>752</b>	<b>1,122</b>	<b>2,696</b>	<b>9,196</b>