

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended June 30, 2023**

**Revenues**

Tax receipts from Cook County real estate taxes were minimal during June and now stand at 58.7% of budget

**Expenditures**

**Total Operational Expenditures** were \$ 34,552 under budget for the month and \$ 363,220 under budget on a year-to-date basis.

**Salaries** are under budget by \$ 13,062 for June and \$ 64,652 under budget on a year-to-date basis. There are a couple of open positions at this time.

**Periodicals** is over budget by \$ 1,572 for the month and over budget on a year-to-date basis.

**Landscaping & Groundskeeping** is over budget by \$ 2,343 for June and over budget on a year-to-date basis.

**Building Maintenance** is over budget by \$ 23,145 for the month and over budget on a year-to-date basis.

**Legal** is over budget by \$ 4,706 for June and over budget on a year-to-date basis.

**Voip Phone System** is over budget by \$ 2,054 for the month, but under budget on a year-to-date basis.

**Patron Programs & Events** is over budget by \$ 7,008 for June and over budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
June 30, 2023**

|  | <u>General<br/>Fund</u> | <u>Special<br/>Reserve</u> | <u>Capital<br/>Campaign</u> | <u>Debt<br/>Service</u> | <u>Total</u>             |
|--|-------------------------|----------------------------|-----------------------------|-------------------------|--------------------------|
| <b>Assets</b>  |                         |                            |                             |                         |                          |
| Cash - Marquette   | 237,745                 | -                          | 188,020                     |                         | 425,765                  |
| Cash- Marquette E-Commerce   | 5,573                   |                            |                             |                         | 5,573                    |
| PMA Financial Investments  | 6,348,647               | 428,606                    |                             | 659,716                 | 7,436,969                |
| Tax Receipts - Marquette   | 45,288                  |                            |                             | 17,295                  | 62,584                   |
| Special Reserve - Marquette  | 13                      | 36,155                     |                             |                         | 36,168                   |
| PMA Construction Account   | 1                       |                            |                             | -                       | 1                        |
| Construction Account - Marquette                                     | 7,328                   |                            |                             |                         | 7,328                    |
| Petty Cash   | 400                     |                            |                             |                         | 400                      |
| Interest Receivable  | -                       | -                          |                             | -                       | -                        |
| Property Taxes Receivable  | 2,919,136               |                            |                             | -                       | 2,919,136                |
| Prepaid Expenses   | 291,884                 |                            |                             |                         | 291,884                  |
| Due from Debt Service  | -                       | -                          | -                           | -                       | -                        |
| <b>Total Assets</b>  | <b><u>9,856,015</u></b> | <b><u>464,760</u></b>      | <b><u>188,020</u></b>       | <b><u>677,011</u></b>   | <b><u>11,185,807</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  | 2,919,136               | -                          | -                           | -                       | 2,919,136                |
| Accounts Payable   | 43,843                  | -                          | -                           | -                       | 43,843                   |
| Estimated Property Tax Refunds                                       | -                       | -                          | -                           | -                       | -                        |
| Due to Primary Government  | -                       | -                          | -                           | -                       | -                        |
| <b>Total Liabilities</b>   | <b><u>2,962,979</u></b> | <b><u>-</u></b>            | <b><u>-</u></b>             | <b><u>-</u></b>         | <b><u>2,962,979</u></b>  |
| <b>Beginning Unrestricted Fund Balanc</b>                            | <b>5,598,056</b>        | <b>841,205</b>             | <b>186,523</b>              | <b>665,155</b>          | <b>7,290,939</b>         |
| <b>Fund Balance - Nonspendable</b>                                   | <b>291,884</b>          | <b>-</b>                   | <b>-</b>                    | <b>-</b>                | <b>291,884</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<br/>Over (Under) Expenditures</b> | <b><u>1,000,258</u></b> | <b><u>(376,444)</u></b>    | <b><u>1,498</u></b>         | <b><u>11,856</u></b>    | <b><u>637,167</u></b>    |
| <b>Ending Fund Balance</b>   | <b><u>6,893,036</u></b> | <b><u>464,760</u></b>      | <b><u>188,020</u></b>       | <b><u>677,011</u></b>   | <b><u>8,222,828</u></b>  |
| <b>Total Liabilities &amp; Fund Balance</b>                          | <b><u>9,856,015</u></b> | <b><u>464,760</u></b>      | <b><u>188,020</u></b>       | <b><u>677,011</u></b>   | <b><u>11,185,807</u></b> |

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended June 30, 2023**

|                               | Actual<br>Month | Monthly<br>Budget | % of<br>Budget | Actual<br>Y-T-D  | Budget<br>Y-T-D  | % of Total<br>Budget | Total<br>Budget  |
|-------------------------------|-----------------|-------------------|----------------|------------------|------------------|----------------------|------------------|
| <b>Revenues</b>               |                 |                   |                |                  |                  |                      |                  |
| Taxes                         | 32,718          | 541,692           | 6.0%           | 3,816,870        | 3,250,153        | 58.7%                | 6,500,305        |
| Impact Fees                   | -               | 1,158             | 0.0%           | 6,000            | 6,950            | 43.2%                | 13,900           |
| Replacement Taxes             | -               | 1,450             | 0.0%           | (0)              | 8,700            | 0.0%                 | 17,400           |
| State Grants                  | 2,000           | 7,208             | 27.7%          | 25,000           | 43,250           | 28.9%                | 86,500           |
| Non Resident Fees             | 806             | 592               | 136.1%         | 6,986            | 3,550            | 98.4%                | 7,100            |
| Fines                         | 1,526           | 575               | 265.4%         | 7,695            | 3,450            | 111.5%               | 6,900            |
| Gifts                         | 4,000           | 667               | 599.7%         | 4,382            | 4,000            | 54.5%                | 8,000            |
| Copy Machine                  | 615             | 633               | 97.2%          | 4,455            | 3,800            | 58.6%                | 7,600            |
| Interest Income               | 27,581          | 7,000             | 394.0%         | 132,005          | 42,000           | 157.1%               | 84,000           |
| Other Income                  | -               | -                 | -              | -                | -                | -                    | 660,000          |
| Miscellaneous Income          | 280             | 358               | 78.1%          | 1,668            | 2,148            | 38.8%                | 4,295            |
| <b>Total Revenues</b>         | <b>69,526</b>   | <b>561,333</b>    | <b>12.4%</b>   | <b>4,005,040</b> | <b>3,368,001</b> | <b>54%</b>           | <b>7,396,000</b> |
| <b>Expenditures</b>           |                 |                   |                |                  |                  |                      |                  |
| Salaries                      | 252,680         | 265,742           | 95.1%          | 1,529,798        | 1,594,450        | 48.0%                | 3,188,900        |
| Salaries-Maintenance          | 14,871          | 14,508            | 102.5%         | 87,013           | 87,050           | 50.0%                | 174,100          |
| Life/Health Insurance         | 41,133          | 57,408            | 71.7%          | 233,771          | 344,450          | 33.9%                | 688,900          |
| Books-Physical                | 14,386          | 18,667            | 77.1%          | 85,105           | 112,000          | 38.0%                | 224,000          |
| Books-Ebooks                  | 8,872           | 10,000            | 88.7%          | 47,512           | 60,000           | 39.6%                | 120,000          |
| Electronic Databases          | 8,318           | 8,875             | 93.7%          | 48,219           | 53,250           | 45.3%                | 106,500          |
| Periodicals                   | 4,224           | 2,625             | 160.9%         | 19,163           | 15,750           | 60.8%                | 31,500           |
| Physical-AV                   | 9,234           | 8,958             | 103.1%         | 39,389           | 53,750           | 36.6%                | 107,500          |
| Digital-AV                    | 6,818           | 8,250             | 82.6%          | 38,767           | 49,500           | 39.2%                | 99,000           |
| Library of Things             | 34              | 875               | 3.8%           | 2,931            | 5,250            | 27.9%                | 10,500           |
| Vehicles                      | 180             | 508               | 35.5%          | 470              | 3,050            | 7.7%                 | 6,100            |
| HR and Payroll Systems        | 2,922           | 2,408             | 121.3%         | 10,392           | 14,450           | 36.0%                | 28,900           |
| Insurance                     | 5,166           | 6,108             | 84.6%          | 30,276           | 36,650           | 41.3%                | 73,300           |
| Landscaping & Groundskeeping  | 5,385           | 3,042             | 177.0%         | 22,047           | 18,250           | 60.4%                | 36,500           |
| Building Maintenance          | 45,853          | 22,708            | 201.9%         | 176,282          | 136,250          | 64.7%                | 272,500          |
| Security System               | 484             | 875               | 55.3%          | 1,687            | 5,250            | 16.1%                | 10,500           |
| Library Equipment             | -               | 1,092             | 0.0%           | -                | 6,550            | 0.0%                 | 13,100           |
| Legal                         | 7,706           | 3,000             | 256.9%         | 19,774           | 18,000           | 54.9%                | 36,000           |
| Library Consultant            | -               | 2,742             | 0.0%           | -                | 16,450           | 0.0%                 | 32,900           |
| Electricity                   | -               | -                 | -              | -                | -                | -                    | -                |
| Water & Sewer                 | -               | 979               | 0.0%           | 2,654            | 5,875            | 22.6%                | 11,750           |
| Natural Gas                   | 856             | 4,729             | 18.1%          | 14,804           | 28,375           | 26.1%                | 56,750           |
| Telephone                     | 665             | 542               | 122.7%         | 4,204            | 3,250            | 64.7%                | 6,500            |
| Voip Phone System             | 4,629           | 2,575             | 179.8%         | 5,214            | 15,450           | 16.9%                | 30,900           |
| Building & Custodial Supplies | 3,253           | 3,958             | 82.2%          | 38,590           | 23,750           | 81.2%                | 47,500           |
| Building Repairs              | -               | 1,408             | 0.0%           | 3,816            | 8,450            | 22.6%                | 16,900           |
| Printer Lease                 | 256             | 1,658             | 15.4%          | 8,140            | 9,950            | 40.9%                | 19,900           |
| Postage Machine Rental        | -               | 100               | 0.0%           | 445              | 600              | 37.1%                | 1,200            |
| IT - Equipment                | 1,367           | 3,375             | 40.5%          | 12,290           | 20,250           | 30.3%                | 40,500           |
| IT - Line Costs               | 624             | 708               | 88.1%          | 2,359            | 4,250            | 27.8%                | 8,500            |
| IT - Consultant               | 3,583           | 2,625             | 136.5%         | 20,781           | 15,750           | 66.0%                | 31,500           |
| IT - Maintenance              | 9,280           | 11,325            | 81.9%          | 56,000           | 67,950           | 41.2%                | 135,900          |
| Library Furniture             | -               | 2,817             | 0.0%           | 14,938           | 16,900           | 44.2%                | 33,800           |
| Outreach Services             | 239             | 875               | 27.4%          | 4,431            | 5,250            | 42.2%                | 10,500           |

Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended June 30, 2023

|  | Actual<br>Month  | Monthly<br>Budget | % of<br>Budget | Actual<br>Y-T-D  | Budget<br>Y-T-D  | % of Total<br>Budget | Total<br>Budget  |
|--|------------------|-------------------|----------------|------------------|------------------|----------------------|------------------|
| Board Training & Education   | 299              | 521               | 57.3%          | 571              | 3,125            | 9.1%                 | 6,250            |
| Staff Training & Education   | 2,040            | 1,242             | 164.2%         | 10,607           | 7,450            | 71.2%                | 14,900           |
| Conference Fees  | 1,740            | 1,150             | 151.3%         | 5,594            | 6,900            | 40.5%                | 13,800           |
| Patron Programs & Events   | 12,841           | 5,833             | 220.1%         | 39,758           | 35,000           | 56.8%                | 70,000           |
| Library Committees   | 119              | 1,079             | 11.1%          | 558              | 6,475            | 4.3%                 | 12,950           |
| Association Dues & Fees  | 417              | 575               | 72.5%          | 1,909            | 3,450            | 27.7%                | 6,900            |
| Public Information   | 187              | 4,583             | 4.1%           | 16,786           | 27,500           | 30.5%                | 55,000           |
| Tech Services Supplies   | 3,912            | 3,158             | 123.9%         | 8,185            | 18,950           | 21.6%                | 37,900           |
| Office Supplies  | 94               | 383               | 24.5%          | 1,437            | 2,300            | 31.2%                | 4,600            |
| Postage  | -                | 1,325             | 0.0%           | 5,073            | 7,950            | 31.9%                | 15,900           |
| Printing   | -                | 1,033             | 0.0%           | 4,807            | 6,200            | 38.8%                | 12,400           |
| Contingency  | -                | -                 | -              | -                | -                | -                    | -                |
| Contribution to IMRF   | 30,063           | 34,075            | 88.2%          | 179,313          | 204,450          | 43.9%                | 408,900          |
| Contribution to FICA   | 19,982           | 21,421            | 93.3%          | 120,942          | 128,525          | 47.1%                | 257,050          |
| Audit  | -                | 1,633             | 0.0%           | 17,710           | 9,800            | 90.4%                | 19,600           |
| Liability Ins.-D&O,Bonds,WC  | 2,066            | 6,242             | 33.1%          | 10,106           | 37,450           | 13.5%                | 74,900           |
| Unemployment Compensation  | -                | 967               | 0.0%           | -                | 5,800            | 0.0%                 | 11,600           |
| Bank Charges   | -                | 46                | 0.0%           | 165              | 277              | 30.1%                | 550              |
| Building Renovations   | -                | -                 | -              | -                | -                | -                    | -                |
| 2023 Building Improvements (SR Func                                  | -                | 55,000            | 0.0%           | -                | 330,000          | 0.0%                 | 660,000          |
| <b>Total Expenditures</b>  | <b>526,779</b>   | <b>616,331</b>    |                | <b>3,004,782</b> | <b>3,698,002</b> |                      | <b>7,396,000</b> |
| <b>Total Operating Expenditures</b>                                  | <b>526,779</b>   | <b>561,331</b>    |                | <b>3,004,782</b> | <b>3,368,002</b> |                      | <b>6,736,000</b> |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>(457,253)</b> | <b>(54,998)</b>   |                | <b>1,000,258</b> | <b>(330,001)</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>(457,253)</b> | <b>(54,998)</b>   |                | <b>1,000,258</b> | <b>(330,001)</b> |                      | <b>-</b>         |

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended June 30, 2023**

|  | <b>Special<br/>Reserve<br/>Month</b> | <b>Special<br/>Reserve<br/>Y-T-D</b> | <b>Capital<br/>Campaign<br/>Month</b> | <b>Capital<br/>Campaign<br/>Y-T-D</b> | <b>Debt<br/>Service<br/>Month</b> | <b>Debt<br/>Service<br/>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  | 1,764                                | 17,729                               | 6                                     | 37                                    | 2,660                             | 11,856                            |
| Capital Campaign   | 0                                    | 0                                    | 750                                   | 1,950                                 | 0                                 | 0                                 |
| Miscellaneous Income   | 0                                    | 0                                    | 0                                     | 0                                     | 0                                 | 0                                 |
| <b>Total Revenues</b>  | <b>1,764</b>                         | <b>17,729</b>                        | <b>756</b>                            | <b>1,987</b>                          | <b>2,660</b>                      | <b>11,856</b>                     |
| <b>Expenditures</b>  |                                      |                                      |                                       |                                       |                                   |                                   |
| Building Repairs   | 368,895                              | 394,109                              | 380                                   | 489                                   | 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   | 0                                    | 65                                   | 0                                     | 0                                     | 0                                 | 0                                 |
| Debt Service Repaid to Village                                       | 0                                    | 0                                    | 0                                     | 0                                     | 0                                 | 0                                 |
| <b>Total Expenditures</b>  | <b>368,895</b>                       | <b>394,174</b>                       | <b>380</b>                            | <b>489</b>                            | <b>0</b>                          | <b>0</b>                          |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>-367,131</b>                      | <b>-376,444</b>                      | <b>376</b>                            | <b>1,498</b>                          | <b>2,660</b>                      | <b>11,856</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>-367,131</b>                      | <b>-376,444</b>                      | <b>376</b>                            | <b>1,498</b>                          | <b>2,660</b>                      | <b>11,856</b>                     |