

Orland Park Public Library
General Fund
Explanation of Variances for General Fund Activity
For The Month Ended March 31, 2022

Revenues

Tax Receipts started to come in very good in March, 2021, but have slowed down since the middle of the month

Expenditures

Total Operational Expenditures were \$ 53,639 under budget for the month and \$213,742 under budget on a year-to-date basis.

Salaries are under budget by \$ 18,475 for March and \$ 62,116 under budget on a year-to-date basis. There are a few open positions at this time.

Periodicals is over budget by \$ 1,054 for the month and over budget on a year-to-date basis.

Physical AV is over budget by \$ 3,219 for March but under budget on a year-to-date basis.

Vehicles is over budget by \$ 5,006 for the month but under budget on a year-to-date basis.

Legal is over budget by \$ 3,993 for March and over budget on a year-to-date basis.

Natural Gas is over budget by \$ 1,346 for the month and over budget on a year-to-date basis.

Staff Training & Education is over budget by \$ 3,058 for March and over budget on a year-to-date basis.

Patron Programs & Events is over budget by \$ 2,303 for the month under budget on a year-to-date basis.

Library Supplies is over budget by \$ 3,849 for March but under budget on a year-to-date basis.

Audit is over budget by \$ 3,250 for the month and over budget on a year-to-date basis.

**Orland Park Public Library
Balance Sheet - All Funds
March 31, 2022**

	General Fund	Special Reserve	Capital Campaign	Debt Service	Total
Assets					
Cash - Marquette	202,054	0	186,314		388,368
Cash - Marquette E-Commerce	5,034				5,034
PMA Financial Investments	6,237,599	1,063,816		1,062,974	8,364,389
Tax Receipts - Marquette	102,329			0	102,329
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	1			0	1
Construction Account - Marquette	7,327				7,327
Petty Cash	400				400
Interest Receivable	0	0		0	0
Employee Advance	1,048				1,048
Property Taxes Receivable	3,201,831			455,092	3,656,923
Prepaid Expenses	156,299				156,299
Due from Debt Service	0	0	0	0	0
Total Assets	9,913,934	1,073,785	186,314	1,518,066	12,692,098
Liabilities & Fund Balance					
Garnishment W/H Payable	0	0	0	0	0
457 W/H Payable	0	0	0	0	0
Term Group Ins Payable	0	0	0	0	0
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	3,201,831	0	0	455,092	3,656,923
Accounts Payable	38,539	0	0	0	38,539
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	4,637	4,637
Total Liabilities	3,240,370	0	0	459,729	3,700,099
Beginning Unrestricted Fund Balance	4,821,880	1,073,645	183,496	627,932	6,706,953
Fund Balance - Nonspendable	156,299	0	0	0	156,299
Fund Balance - Restricted by Donors	0	0	0	0	0
Fund Balance - Restricted by Statute	8,754	0	0	0	8,754
Fund Balance - Restricted by Budget	0	0	0	0	0
Transfers between Funds	0	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,686,630	140	2,818	430,404	2,119,992
Ending Fund Balance	6,673,564	1,073,785	186,314	1,058,337	8,991,999
Total Liabilities & Fund Balance	9,913,934	1,073,785	186,314	1,518,066	12,692,098

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended March 31, 2022**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	2,042,236	517,891	394.3%	3,036,817	1,553,673	48.9%	6,214,690
Impact Fees	-	660	0.0%	5,375	1,980	67.9%	7,920
Replacement Taxes	6,537	1,650	396.2%	11,528	4,950	58.2%	19,800
State Grants	-	6,908	0.0%	0	20,725	0.0%	82,900
Non Resident Fees	1,214	600	202.4%	3,085	1,800	42.8%	7,200
Fines	1,565	500	313.0%	3,602	1,500	60.0%	6,000
Gifts	100	708	14.1%	250	2,125	2.9%	8,500
Copy Machine	862	700	123.1%	1,980	2,100	23.6%	8,400
Interest Income	320	258	123.9%	710	775	22.9%	3,100
Other Income	-	0	0.0%	0	0	0.0%	160,000
Miscellaneous Income	332	541	61.4%	795	1,623	12.3%	6,490
Total Revenues	2,053,166	530,416	387.1%	3,064,142	1,591,251	47.0%	6,525,000
Expenditures							
Salaries	232,800	251,275	92.6%	691,709	753,825	22.9%	3,015,300
Salaries-Maintenance	11,992	12,824	93.5%	36,930	38,473	24.0%	153,890
Life/Health Insurance	42,357	51,258	82.6%	119,103	153,775	19.4%	615,100
Books-Physical	18,311	18,750	97.7%	54,162	56,250	24.1%	225,000
Books-Ebooks	6,043	7,500	80.6%	17,770	22,500	19.7%	90,000
Electronic Databases	7,507	8,808	85.2%	24,305	26,425	23.0%	105,700
Periodicals	2,921	1,867	156.4%	8,774	5,600	39.2%	22,400
Physical-AV	14,469	11,250	128.6%	24,324	33,750	18.0%	135,000
Digital-AV	2,810	5,333	52.7%	14,266	16,000	22.3%	64,000
Library of Things	1,246	333	374.1%	1,246	1,000	31.1%	4,000
Audio Visual Equipment	-	1,000	0.0%	0	3,000	0.0%	12,000
Vehicles	5,498	492	0.0%	1,355	1,475	0.0%	5,900
HR and Payroll Systems	998	4,625	21.6%	3,457	13,875	6.2%	55,500
Insurance	4,430	5,408	81.9%	13,291	16,225	20.5%	64,900
Landscaping & Groundskeeping	1,406	2,808	50.1%	5,399	8,425	16.0%	33,700
Building Maintenance	12,717	22,917	55.5%	46,639	68,750	17.0%	275,000
Security System	455	792	57.4%	829	2,375	8.7%	9,500
Library Office & Equipment	-	83	0.0%	0	250	0.0%	1,000
Legal	6,910	2,917	236.9%	10,551	8,750	30.1%	35,000
Library Consultant	-	2,500	0.0%	0	7,500	0.0%	30,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	928	833	111.4%	1,918	2,500	19.2%	10,000
Natural Gas	4,804	3,458	138.9%	14,730	10,375	35.5%	41,500
Telephone	1,629	708	230.1%	2,501	2,125	29.4%	8,500
Purchase - New Equipment	-	83	0.0%	0	250	0.0%	1,000
Building & Custodial Supplies	3,533	4,167	84.8%	12,884	12,500	25.8%	50,000
Building Repairs	-	1,375	0.0%	0	4,125	0.0%	16,500
Lib. & Off. Eqpt Rep. & Maint	1,310	2,083	62.9%	3,640	6,250	14.6%	25,000
Machine Rental	-	100	0.0%	233	300	19.4%	1,200
Automation - Equipment	3,523	7,833	45.0%	28,054	23,500	29.8%	94,000
Automation - Line Costs	176	750	23.5%	1,467	2,250	16.3%	9,000
Automation - Consultant	1,830	4,167	43.9%	7,420	12,500	14.8%	50,000
Automation - Maintenance	9,646	10,500	91.9%	28,929	31,500	23.0%	126,000
Library Furniture	53	1,250	4.2%	53	3,750	0.4%	15,000
Outreach Services	25	750	3.3%	25	2,250	0.3%	9,000

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended March 31, 2022**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	322	517	62.3%	1,148	1,550	18.5%	6,200
Staff Training & Education	4,558	1,500	303.9%	6,903	4,500	38.4%	18,000
Conference Fees	-	750	0.0%	0	2,250	0.0%	9,000
Patron Programs & Events	6,636	4,333	153.1%	11,309	13,000	21.7%	52,000
Library Committees	354	625	56.6%	866	1,875	11.5%	7,500
Association Dues & Fees	345	500	69.0%	934	1,500	15.6%	6,000
Public Information	533	4,000	13.3%	4,933	12,000	10.3%	48,000
Library Supplies	7,441	3,592	207.1%	8,533	10,775	19.8%	43,100
Office Supplies	169	417	40.4%	210	1,250	4.2%	5,000
Postage	580	1,500	38.7%	1,080	4,500	6.0%	18,000
Printing	175	1,000	17.5%	275	3,000	2.3%	12,000
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	30,841	32,829	93.9%	90,701	98,488	23.0%	393,950
Contribution to FICA	18,140	20,204	89.8%	54,096	60,613	22.3%	242,450
Audit	4,750	1,500	316.7%	15,900	4,500	88.3%	18,000
Liability Ins.-D&O,Bonds,WC	1,593	5,292	30.1%	4,779	15,875	7.5%	63,500
Unemployment Compensation	-	1,000	0.0%	0	3,000	0.0%	12,000
Bank Charges	15	59	25.4%	-116	180	-16.3%	710
Building Renovations	-	0		0	0		0
Boiler Replacement	-	13,333	0.0%	0	40,000	0.0%	160,000
Total Expenditures	476,776	543,748	87.7%	1,377,512	1,631,254	21.1%	6,525,000
Total Operating Expenditures	476,776	530,415		1,377,512	1,591,254		6,365,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,576,390	(13,332)		1,686,630	(40,003)		0
Interfund Transfers In / (Out)	0	0		0	0		0
Net Change in Fund Balance	1,576,390	(13,332)		1,686,630	(40,003)		0

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended March 31, 2022**

	Special Reserve Month	Special Reserve Y-T-D	Capital Campaign Month	Capital Campaign Y-T-D	Debt Service Month	Debt Service Y-T-D
Revenues						
Taxes	0	0	0	0	291,744	433,825
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	50	140	6	18	28	57
Capital Campaign	0	0	2,500	2,800	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	50	140	2,506	2,818	291,772	433,883
Expenditures						
Building Repairs	0	0	0	0	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	0	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	1,159	3,478
Total Expenditures	0	0	0	0	1,159	3,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	50	140	2,506	2,818	290,613	430,404
Interfund Transfers In / (Out)	0	0	0	0	0	0
Net Change in Fund Balance	50	140	2,506	2,818	290,613	430,404