

Orland Park Public Library
General Fund
Explanation of Variances for General Fund Activity
For The Month Ended April 30, 2022

Revenues

Tax receipts have continued to come in during April and are now at 50.4% of the 2022 budget amount.

Expenditures

Total Operational Expenditures were \$ 52,151 under budget for the month and \$265,893 under budget on a year-to-date basis.

Salaries are under budget by \$ 10,429 for April and \$ 72,545 under budget on a year-to-date basis. There are a few open positions at this time.

Periodicals is over budget by \$ 1,712 for the month and over budget on a year-to-date basis.

Digital AV is over budget by \$ 4,831 for April and over budget on a year-to-date basis.

Automation - Maintenance is over budget by \$ 1,152 for the month but under budget on a year-to-date basis.

Board Training & Education is over budget by \$ 2,217 for April and over budget on a year-to-date basis.

Patron Programs & Events is over budget by \$ 1,503 for the month but under budget on a year-to-date basis.

Public Information is over budget by \$ 12,121 for April and over budget on a year-to-date basis.

**Orland Park Public Library
Balance Sheet - All Funds
April 30, 2022**

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
Assets					
Cash - Marquette	147,051	0	186,268		333,319
Cash - Marquette E-Commerce	6,120				6,120
PMA Financial Investments	5,738,577	1,063,977		1,063,064	7,865,619
Tax Receipts - Marquette	212,743			13,676	226,419
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	3,106,100			441,416	3,547,515
Prepaid Expenses	257,111				257,111
Due from Debt Service	0	0	0	0	0
Total Assets	<u>9,476,491</u>	<u>1,073,945</u>	<u>186,268</u>	<u>1,518,156</u>	<u>12,254,860</u>
Liabilities & Fund Balance					
Garnishment W/H Payable	0	0	0	0	0
457 W/H Payable	325	0	0	0	325
Term Group Ins Payable	0	0	0	0	0
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	3,106,100	0	0	441,416	3,547,515
Accounts Payable	57,550	0	0	0	57,550
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	5,797	5,797
Total Liabilities	<u>3,163,974</u>	<u>0</u>	<u>0</u>	<u>447,213</u>	<u>3,611,187</u>
Beginning Unrestricted Fund Balance	4,721,068	1,073,645	183,496	627,932	6,606,141
Fund Balance - Nonspendable	257,111	0	0	0	257,111
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	<u>1,325,583</u>	<u>300</u>	<u>2,772</u>	<u>443,011</u>	<u>1,771,666</u>
Ending Fund Balance	<u>6,312,516</u>	<u>1,073,945</u>	<u>186,268</u>	<u>1,070,944</u>	<u>8,643,673</u>
Total Liabilities & Fund Balance	<u>9,476,491</u>	<u>1,073,945</u>	<u>186,268</u>	<u>1,518,156</u>	<u>12,254,860</u>

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended April 30, 2022**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	95,731	517,891	18.5%	3,132,548	2,071,563	50.4%	6,214,690
Impact Fees	7,000	660	1060.6%	12,375	2,640	156.3%	7,920
Replacement Taxes	7,728	1,650	468.4%	19,256	6,600	97.3%	19,800
State Grants	-	6,908	0.0%	0	27,633	0.0%	82,900
Non Resident Fees	478	600	79.6%	3,562	2,400	49.5%	7,200
Fines	1,157	500	231.3%	4,759	2,000	79.3%	6,000
Gifts	3,265	708	461.2%	3,515	2,833	41.4%	8,500
Copy Machine	602	700	85.9%	2,582	2,800	30.7%	8,400
Interest Income	991	258	384.1%	1,701	1,033	54.9%	3,100
Other Income	-	0	0.0%	0	0	0.0%	160,000
Miscellaneous Income	212	541	39.2%	1,007	2,163	15.5%	6,490
Total Revenues	117,163	530,416	22.1%	3,181,306	2,121,665	48.8%	6,525,000
Expenditures							
Salaries	240,846	251,275	95.8%	932,555	1,005,100	30.9%	3,015,300
Salaries-Maintenance	13,170	12,824	102.7%	50,101	51,297	32.6%	153,890
Life/Health Insurance	41,877	51,258	81.7%	160,980	205,033	26.2%	615,100
Books-Physical	13,910	18,750	74.2%	68,072	75,000	30.3%	225,000
Books-Ebooks	5,428	7,500	72.4%	23,198	30,000	25.8%	90,000
Electronic Databases	7,194	8,808	81.7%	31,499	35,233	29.8%	105,700
Periodicals	3,579	1,867	191.7%	12,353	7,467	55.1%	22,400
Physical-AV	9,622	11,250	85.5%	33,945	45,000	25.1%	135,000
Digital-AV	10,164	5,333	190.6%	24,430	21,333	38.2%	64,000
Library of Things	152	333	45.5%	1,397	1,333	34.9%	4,000
Audio Visual Equipment	-	1,000	0.0%	0	4,000	0.0%	12,000
Vehicles	395	492	0.0%	1,749	1,967	0.0%	5,900
HR and Payroll Systems	963	4,625	20.8%	4,420	18,500	8.0%	55,500
Insurance	4,430	5,408	81.9%	17,721	21,633	27.3%	64,900
Landscaping & Groundskeeping	2,228	2,808	79.3%	7,627	11,233	22.6%	33,700
Building Maintenance	10,494	22,917	45.8%	57,132	91,667	20.8%	275,000
Security System	-	792	0.0%	829	3,167	8.7%	9,500
Library Office & Equipment	-	83	0.0%	0	333	0.0%	1,000
Legal	2,659	2,917	91.2%	13,210	11,667	37.7%	35,000
Library Consultant	-	2,500	0.0%	0	10,000	0.0%	30,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	-	833	0.0%	1,918	3,333	19.2%	10,000
Natural Gas	3,875	3,458	112.1%	18,606	13,833	44.8%	41,500
Telephone	684	708	96.6%	3,185	2,833	37.5%	8,500
Purchase - New Equipment	-	83	0.0%	0	333	0.0%	1,000
Building & Custodial Supplies	2,278	4,167	54.7%	15,162	16,667	30.3%	50,000
Building Repairs	-	1,375	0.0%	0	5,500	0.0%	16,500
Lib. & Off. Eqpt Rep. & Maint	638	2,083	30.6%	4,278	8,333	17.1%	25,000
Machine Rental	222	100	222.4%	455	400	38.0%	1,200
Automation - Equipment	1,643	7,833	21.0%	29,697	31,333	31.6%	94,000
Automation - Line Costs	460	750	61.3%	1,927	3,000	21.4%	9,000
Automation - Consultant	3,240	4,167	77.8%	10,660	16,667	21.3%	50,000
Automation - Maintenance	11,652	10,500	111.0%	40,581	42,000	32.2%	126,000
Library Furniture	64	1,250	5.1%	64	5,000	0.4%	15,000
Outreach Services	874	750	116.6%	899	3,000	10.0%	9,000

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended April 30, 2022**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	2,734	517	528.8%	3,882	2,067	62.6%	6,200
Staff Training & Education	868	1,500	57.9%	7,771	6,000	43.2%	18,000
Conference Fees	1,600	750	213.3%	1,600	3,000	17.8%	9,000
Patron Programs & Events	5,836	4,333	134.7%	17,145	17,333	33.0%	52,000
Library Committees	324	625	51.8%	1,190	2,500	15.9%	7,500
Association Dues & Fees	465	500	93.0%	1,399	2,000	23.3%	6,000
Public Information	16,121	4,000	403.0%	21,053	16,000	43.9%	48,000
Library Supplies	2,194	3,592	61.1%	10,727	14,367	24.9%	43,100
Office Supplies	-	417	0.0%	210	1,667	4.2%	5,000
Postage	2,110	1,500	140.7%	3,190	6,000	17.7%	18,000
Printing	-	1,000	0.0%	275	4,000	2.3%	12,000
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	31,575	32,829	96.2%	122,276	131,317	31.0%	393,950
Contribution to FICA	18,947	20,204	93.8%	73,043	80,817	30.1%	242,450
Audit	1,110	1,500	74.0%	17,010	6,000	94.5%	18,000
Liability Ins.-D&O,Bonds,WC	1,593	5,292	30.1%	6,372	21,167	10.0%	63,500
Unemployment Compensation	-	1,000	0.0%	0	4,000	0.0%	12,000
Bank Charges	45	59	76.3%	-71	239	-10.0%	710
Building Renovations	-	0	0.0%	0	0	0.0%	0
Boiler Replacement	-	13,333	0.0%	0	53,333	0.0%	160,000
Total Expenditures	478,264	543,748	88.0%	1,855,723	2,175,002	28.4%	6,525,000
Total Operating Expenditures	478,264	530,415		1,855,723	2,121,669		6,365,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(361,100)	(13,332)		1,325,583	(53,337)		0
Interfund Transfers In / (Out)	0	0		0	0		0
Net Change in Fund Balance	(361,100)	(13,332)		1,325,583	(53,337)		0

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended April 30, 2022**

	<u>Special Reserve Month</u>	<u>Special Reserve Y-T-D</u>	<u>Capital Campaign Month</u>	<u>Capital Campaign Y-T-D</u>	<u>Debt Service Month</u>	<u>Debt Service Y-T-D</u>
Revenues						
Taxes	0	0	0	0	13,676	447,501
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	161	300	6	24	90	148
Capital Campaign	0	0	0	2,800	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	161	300	6	2,824	13,766	447,649
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	53	53	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	4,637
Total Expenditures	0	0	53	53	1,159	4,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	161	300	-47	2,772	12,607	443,011
Interfund Transfers In / (Out)	0	0	0	0	0	0
Net Change in Fund Balance	161	300	-47	2,772	12,607	443,011