

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

Revenues

Tax receipts have continued to come in slow during November and are at 51.9% of the 2022 budget amount, while total revenues are at 52.6% of the 2022 budget.

Expenditures

Total Operational Expenditures were \$ 12,675 under budget for the month and \$ 681,569 under budget on a year-to-date basis.

Salaries are under budget by \$ 14,992 for November and \$ 154,351 under budget on a year-to-date basis. There are a couple of open positions at this time.

Books-Ebooks is over budget by \$ 3,322 for the month, but under budget on a year-to-date basis.

Digital-AV is over budget by \$ 2,251 for November and over budget on a year-to-date basis.

Landscaping & Groundskeeping is over budget by \$ 2,473 for the month, but under budget on a year-to-date basis.

Building Maintenance is over budget by \$ 36,054 for November, but under budget on a year-to-date basis.

Water & Sewer is over budget by \$ 2,026 for the month and over budget on a year-to-date basis.

Natural Gas is over budget by \$ 1,752 for November and over budget on a year-to-date basis.

Library Furniture is over budget by \$ 8,750 for the month and over budget on a year-to-date basis.

Library Committees is over budget by \$ 1,280 for November, but under budget on a year-to-date basis.

Office Supplies is over budget by \$ 1,137 for the month, but under budget on a year-to-date basis.

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

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
Assets					
Cash - Marquette	310,029	-	186,555		496,584
Cash - Marquette E-Commerce	7,196				7,196
PMA Financial Investments	2,477,912	828,190		184,473	3,490,575
Tax Receipts - Marquette	314,723			26,852	341,575
Special Reserve - Marquette	13	49,043			49,056
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	3,013,869			428,240	3,442,109
Prepaid Expenses	177,717				177,717
Due from Debt Service	-	-	-	-	-
Total Assets	<u>6,309,188</u>	<u>877,233</u>	<u>186,555</u>	<u>639,565</u>	<u>8,012,541</u>
Liabilities & Fund Balance					
Garnishment W/H Payable	-	-	-	-	-
457 W/H Payable	2,250	-	-	-	2,250
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	3,013,869	-	-	428,240	3,442,109
Accounts Payable	68,636	-	-	-	68,636
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	-	-
Total Liabilities	<u>3,084,755</u>	<u>-</u>	<u>-</u>	<u>428,240</u>	<u>3,512,996</u>
Beginning Unrestricted Fund Balance	4,800,462	1,073,645	183,496	627,932	6,685,535
Fund Balance - Nonspendable	177,717	-	-	-	177,717
Fund Balance - Restricted by Donors	-	-	-	-	-
Fund Balance - Restricted by Statute	8,754	-	-	-	8,754
Fund Balance - Restricted by Budget	-	-	-	-	-
Transfers between Funds	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,762,501)</u>	<u>(196,412)</u>	<u>3,059</u>	<u>(416,607)</u>	<u>(2,372,461)</u>
Ending Fund Balance	<u>3,224,432</u>	<u>877,233</u>	<u>186,555</u>	<u>211,325</u>	<u>4,499,545</u>
Total Liabilities & Fund Balance	<u>6,309,188</u>	<u>877,233</u>	<u>186,555</u>	<u>639,565</u>	<u>8,012,541</u>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	563	517,891	0.1%	3,224,779	5,696,799	51.9%	6,214,690
Impact Fees	-	660	0.0%	22,125	7,260	279.4%	7,920
Replacement Taxes	-	1,650	0.0%	19,256	18,150	97.3%	19,800
State Grants	-	6,908	0.0%	86,587	75,992	104.4%	82,900
Non Resident Fees	481	600	80.2%	8,065	6,600	112.0%	7,200
Fines	1,207	500	241.4%	13,173	5,500	219.5%	6,000
Gifts	100	708	14.1%	4,568	7,792	53.7%	8,500
Copy Machine	623	700	88.9%	7,177	7,700	85.4%	8,400
Interest Income	7,734	258	2997.6%	41,160	2,842	1327.7%	3,100
Other Income	-	-	-	-	-	-	160,000
Miscellaneous Income	281	541	52.0%	3,505	5,949	54.0%	6,490
Total Revenues	10,988	530,416	2.1%	3,430,394	6,834,684	52.6%	8,525,000
Expenditures							
Salaries	235,283	251,275	94.0%	2,609,674	2,764,025	86.5%	3,015,300
Salaries-Maintenance	12,187	12,824	95.0%	131,641	141,066	85.5%	153,890
Life/Health Insurance	40,130	51,258	78.3%	440,911	563,842	71.7%	615,100
Books-Physical	14,933	18,750	79.6%	184,107	206,250	81.8%	225,000
Books-Ebooks	10,822	7,500	144.3%	76,219	82,500	84.7%	90,000
Electronic Databases	9,145	8,808	103.8%	90,814	96,892	85.9%	105,700
Periodicals	2,420	1,867	129.6%	27,807	20,533	123.2%	22,400
Physical-AV	9,800	11,250	87.1%	97,764	123,750	72.4%	135,000
Digital-AV	7,584	5,333	142.2%	60,566	58,667	94.6%	64,000
Library of Things	88	333	26.3%	3,908	3,667	97.7%	4,000
Audio Visual Equipment	-	1,000	0.0%	-	11,000	0.0%	12,000
Vehicles	185	492	37.6%	2,421	5,408	41.0%	5,900
HR and Payroll Systems	803	4,625	17.4%	11,174	50,875	20.1%	55,500
Insurance	4,986	5,408	92.2%	52,622	59,492	81.1%	64,900
Landscaping & Groundskeeping	5,281	2,808	188.1%	23,151	30,892	68.7%	33,700
Building Maintenance	58,971	22,917	257.3%	191,313	252,083	69.6%	275,000
Security System	-	792	0.0%	3,578	8,708	37.7%	9,500
Library Office & Equipment	-	83	0.0%	-	917	0.0%	1,000
Legal	41	2,917	1.4%	25,199	32,083	72.0%	35,000
Library Consultant	-	2,500	0.0%	6,950	27,500	23.2%	30,000
Electricity	-	-	-	-	-	-	-
Water & Sewer	2,859	833	343.2%	10,632	9,167	106.3%	10,000
Natural Gas	5,210	3,458	150.7%	46,781	38,042	112.7%	41,500
Telephone	687	708	97.1%	7,279	7,792	85.6%	8,500
Purchase - New Equipment	-	83	0.0%	-	917	0.0%	1,000
Building & Custodial Supplies	3,651	4,167	87.6%	38,366	45,833	76.7%	50,000
Building Repairs	-	1,375	0.0%	1,289	15,125	7.8%	16,500
Lib. & Off. Eqpt Rep. & Maint	1,917	2,083	92.0%	17,288	22,917	69.2%	25,000
Machine Rental	-	100	0.0%	667	1,100	55.6%	1,200
Automation - Equipment	3,366	7,833	43.0%	74,848	86,167	79.6%	94,000
Automation - Line Costs	676	750	90.1%	6,467	8,250	71.9%	9,000
Automation - Consultant	2,610	4,167	62.6%	30,430	45,833	60.9%	50,000
Automation - Maintenance	10,240	10,500	97.5%	105,550	115,500	83.8%	126,000
Library Furniture	10,000	1,250	800.0%	63	13,750	0.4%	15,000
Outreach Services	320	750	42.7%	1,897	8,250	21.1%	9,000

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	-	517	0.0%	3,967	5,683	64.0%	6,200
Staff Training & Education	1,676	1,500	111.7%	11,776	16,500	65.4%	18,000
Conference Fees	-	750	0.0%	4,606	8,250	51.2%	9,000
Patron Programs & Events	5,045	4,333	116.4%	51,311	47,667	98.7%	52,000
Library Committees	1,905	625	304.7%	6,404	6,875	85.4%	7,500
Association Dues & Fees	222	500	44.4%	6,515	5,500	108.6%	6,000
Public Information	321	4,000	8.0%	35,437	44,000	73.8%	48,000
Library Supplies	366	3,592	10.2%	18,478	39,508	42.9%	43,100
Office Supplies	1,554	417	372.8%	3,149	4,583	63.0%	5,000
Postage	-	1,500	0.0%	6,394	16,500	35.5%	18,000
Printing	-	1,000	0.0%	11,461	11,000	95.5%	12,000
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	30,517	32,829	93.0%	338,270	361,121	85.9%	393,950
Contribution to FICA	18,584	20,204	92.0%	225,012	222,246	92.8%	242,450
Audit	-	1,500	0.0%	17,010	16,500	94.5%	18,000
Liability Ins.-D&O,Bonds,WC	2,355	5,292	44.5%	22,073	58,208	34.8%	63,500
Unemployment Compensation	-	1,000	0.0%	-	11,000	0.0%	12,000
Bank Charges	-	59	0.0%	(31)	653	-4.4%	710
Building Renovations	34,070	-	-	39,877	-	-	-
Boiler Replacement	-	13,333	0.0%	-	146,667	0.0%	160,000
Total Expenditures	551,810	543,748	101.5%	5,192,895	5,981,254	79.6%	6,525,000
Total Operating Expenditures	517,740	530,415		5,153,018	5,834,587		6,365,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(540,822)	(13,332)		(1,762,501)	(146,670)		-
Interfund Transfers In / (Out)	-	-		-	-		-
Net Change in Fund Balance	(540,822)	(13,332)		(1,762,501)	(146,670)		-

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended November 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	80	460,677
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	2,292	10,514	6	68	2,177	10,469
Capital Campaign	0	0	0	3,550	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	2,292	10,514	6	3,618	2,258	471,146
Expenditures						
Building Repairs			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	205	559	0	0
Public Information	0	0	0	0	0	0
Building Repairs	157,933	206,885	0	0	0	0
Bank Charges	20	40	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	876,159	887,753
Total Expenditures	157,953	206,925	205	559	876,159	887,753
Excess (Deficiency) of Revenues Over (Under) Expenditures	-155,661	-196,412	-199	3,059	-873,902	-416,607
Interfund Transfers In / (Out)	0	0	0	0	0	0
Net Change in Fund Balance	-155,661	-196,412	-199	3,059	-873,902	-416,607