

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

**Revenues**

Tax receipts from Cook County 2022 Second installment real estate taxes have come in strong during March and now stand at 50.1% of budget

**Expenditures**

**Total Operational Expenditures** were \$ 66,099 under budget for the month and \$186,316 under budget on a year-to-date basis.

**Salaries** are under budget by \$ 8,073 for March and \$ 29,777 under budget on a year-to-date basis. There are a couple of open positions at this time.

**Landscaping & Groundskeeping** is over budget by \$ 6,304 for the month and over budget on a year-to-date basis.

**Building & Custodial Supplies** is over budget by \$ 6,131 for March and over budget on a year-to-date basis.

**Printer Lease** is over budget by \$ 3,072 for the month and over budget on a year-to-date basis.

**IT Consultant** is over budget by \$ 2,900 for March and over budget on a year-to-date basis.

**Audit** is over budget by \$ 6,577 for the month and over budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
March 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	286,672	-	186,886		473,559
Cash - Marquette E-Commerce	5,494				5,494
PMA Financial Investments	4,780,175	840,077		638,281	6,258,533
Tax Receipts - Marquette	1,207,481			13,508	1,220,989
Special Reserve - Marquette	13	10,328			10,341
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	-			-	-
Prepaid Expenses	220,083				220,083
Due from Debt Service	-	-	-	-	-
<b>Total Assets</b>	<b>6,507,647</b>	<b>850,406</b>	<b>186,886</b>	<b>651,789</b>	<b>8,196,728</b>
<b>Liabilities &amp; Fund Balance</b>					
Garnishment W/H Payable	-	-	-	-	-
457 Plan W/H Payable	100	-	-	-	100
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	-	-	-	-	-
Accounts Payable	93,221	-	-	-	93,221
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	-	-
<b>Total Liabilities</b>	<b>93,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,321</b>
<b>Beginning Unrestricted Fund Balanc</b>	<b>4,262,629</b>	<b>879,920</b>	<b>186,523</b>	<b>464,963</b>	<b>5,794,035</b>
<b>Fund Balance - Nonspendable</b>	<b>220,083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220,083</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>8,854</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,854</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>1,922,759</b>	<b>(29,514)</b>	<b>364</b>	<b>186,826</b>	<b>2,080,434</b>
<b>Ending Fund Balance</b>	<b>6,414,325</b>	<b>850,406</b>	<b>186,886</b>	<b>651,789</b>	<b>8,103,406</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>6,507,647</b>	<b>850,406</b>	<b>186,886</b>	<b>651,789</b>	<b>8,196,728</b>

Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended March 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	1,975,725	541,692	364.7%	3,256,003	1,625,076	50.1%	6,500,305
Impact Fees	-	1,158	0.0%	6,000	3,475	43.2%	13,900
Replacement Taxes	31,967	1,450	2204.6%	31,967	4,350	183.7%	17,400
State Grants	23,000	7,208	319.1%	31,500	21,625	36.4%	86,500
Non Resident Fees	1,815	592	272.8%	4,631	1,775	65.2%	7,100
Fines	1,517	575	263.8%	3,779	1,725	54.8%	6,900
Gifts	-	667	0.0%	100	2,000	1.3%	8,000
Copy Machine	935	633	147.7%	2,145	1,900	28.2%	7,600
Interest Income	16,623	7,000	237.5%	49,450	21,000	58.9%	84,000
Other Income	-	-	-	-	-	-	660,000
Miscellaneous Income	307	358	85.8%	803	1,074	18.7%	4,295
<b>Total Revenues</b>	<b>2,051,689</b>	<b>561,333</b>	<b>4</b>	<b>3,386,378</b>	<b>1,684,000</b>	<b>0</b>	<b>7,396,000</b>
<b>Expenditures</b>							
Salaries	257,669	265,742	97.0%	767,448	797,225	24.1%	3,188,900
Salaries-Maintenance	13,921	14,508	96.0%	43,328	43,525	24.9%	174,100
Life/Health Insurance	39,041	57,408	68.0%	110,420	172,225	16.0%	688,900
Books-Physical	7,049	18,667	37.8%	49,610	56,000	22.1%	224,000
Books-Ebooks	10,719	10,000	107.2%	25,937	30,000	21.6%	120,000
Electronic Databases	9,463	8,875	106.6%	27,533	26,625	25.9%	106,500
Periodicals	2,687	2,625	102.4%	8,457	7,875	26.8%	31,500
Physical-AV	8,025	8,958	89.6%	21,755	26,875	20.2%	107,500
Digital-AV	6,516	8,250	79.0%	20,535	24,750	20.7%	99,000
Library of Things	67	875	7.7%	791	2,625	7.5%	10,500
Vehicles	29	508	5.7%	262	1,525	4.3%	6,100
HR and Payroll Systems	833	2,408	34.6%	3,359	7,225	11.6%	28,900
Insurance	4,986	6,108	81.6%	14,958	18,325	20.4%	73,300
Landscaping & Groundskeeping	9,346	3,042	307.2%	12,408	9,125	34.0%	36,500
Building Maintenance	15,108	22,708	66.5%	64,848	68,125	23.8%	272,500
Security System	1,204	875	137.5%	1,204	2,625	11.5%	10,500
Library Equipment	-	1,092	0.0%	-	3,275	0.0%	13,100
Legal	584	3,000	19.5%	6,887	9,000	19.1%	36,000
Library Consultant	-	2,742	0.0%	-	8,225	0.0%	32,900
Electricity	-	-	-	-	-	-	-
Water & Sewer	908	979	92.7%	1,784	2,938	15.2%	11,750
Natural Gas	2,557	4,729	54.1%	11,231	14,188	19.8%	56,750
Telephone	1,017	542	187.6%	2,209	1,625	34.0%	6,500
Voip Phone System	-	2,575	0.0%	-	7,725	0.0%	30,900
Building & Custodial Supplies	10,089	3,958	254.9%	16,922	11,875	35.6%	47,500
Building Repairs	-	1,408	0.0%	3,816	4,225	22.6%	16,900
Printer Lease	4,730	1,658	285.3%	7,884	4,975	39.6%	19,900
Postage Machine Rental	-	100	0.0%	222	300	18.5%	1,200
IT - Equipment	2,470	3,375	73.2%	11,723	10,125	28.9%	40,500
IT - Line Costs	68	708	9.6%	744	2,125	8.8%	8,500
IT - Consultant	5,525	2,625	210.5%	10,205	7,875	32.4%	31,500
IT - Maintenance	9,423	11,325	83.2%	26,521	33,975	19.5%	135,900
Library Furniture	-	2,817	0.0%	4,938	8,450	14.6%	33,800
Outreach Services	-	875	0.0%	3,593	2,625	34.2%	10,500

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	-	521	0.0%	-	1,563	0.0%	6,250
Staff Training & Education	1,528	1,242	123.0%	6,392	3,725	42.9%	14,900
Conference Fees	-	1,150	0.0%	1,300	3,450	9.4%	13,800
Patron Programs & Events	6,314	5,833	108.3%	15,820	17,500	22.6%	70,000
Library Committees	165	1,079	15.3%	471	3,238	3.6%	12,950
Association Dues & Fees	429	575	74.7%	1,148	1,725	16.6%	6,900
Public Information	559	4,583	12.2%	3,695	13,750	6.7%	55,000
Tech Services Supplies	1,028	3,158	32.6%	2,106	9,475	5.6%	37,900
Office Supplies	69	383	18.0%	1,223	1,150	26.6%	4,600
Postage	-	1,325	0.0%	2,547	3,975	16.0%	15,900
Printing	-	1,033	0.0%	3,755	3,100	30.3%	12,400
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	30,496	34,075	89.5%	89,473	102,225	21.9%	408,900
Contribution to FICA	20,831	21,421	97.2%	60,733	64,263	23.6%	257,050
Audit	8,210	1,633	502.8%	16,710	4,900	85.3%	19,600
Liability Ins.-D&O,Bonds,WC	1,571	6,242	25.2%	4,712	18,725	6.3%	74,900
Unemployment Compensation	-	967	0.0%	6,016	2,900	51.9%	11,600
Bank Charges	-	46	0.0%	60	140	10.9%	550
Building Renovations	-	-	-	(34,070)	-	-	-
2023 Building Improvements (SR Fun	-	55,000	0.0%	-	165,000	0.0%	660,000
<b>Total Expenditures</b>	<b>495,232</b>	<b>616,331</b>	<b>1</b>	<b>1,463,620</b>	<b>1,849,005</b>	<b>0</b>	<b>7,396,000</b>
<b>Total Operating Expenditures</b>	<b>495,232</b>	<b>561,331</b>		<b>1,497,689</b>	<b>1,684,005</b>		<b>6,736,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,556,457</b>	<b>(54,998)</b>		<b>1,922,759</b>	<b>(165,005)</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>1,556,457</b>	<b>(54,998)</b>		<b>1,922,759</b>	<b>(165,005)</b>		<b>-</b>

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

	<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>
<b>Revenues</b>						
Taxes	0	0	0	0	0	182,897
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	3,394	9,201	6	18	2,579	3,929
Capital Campaign	0	0	375	375	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>3,394</b>	<b>9,201</b>	<b>381</b>	<b>393</b>	<b>2,579</b>	<b>186,826</b>
<b>Expenditures</b>						
Building Repairs	0	38,715	30	30	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	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>38,715</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,394</b>	<b>-29,514</b>	<b>352</b>	<b>364</b>	<b>2,579</b>	<b>186,826</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>3,394</b>	<b>-29,514</b>	<b>352</b>	<b>364</b>	<b>2,579</b>	<b>186,826</b>