

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

Revenues

Tax receipts from Cook County real estate taxes have continued to come in strong during April and now stand at 58.1% of budget

Expenditures

Total Operational Expenditures were \$ 74,572 under budget for the month and \$281,140 under budget on a year-to-date basis.

Salaries are under budget by \$ 18,361 for April and \$ 48,138 under budget on a year-to-date basis. There are a couple of open positions at this time.

Library of Things is over budget by \$ 1,761 for the month, but under budget on a year-to-date basis.

Patron Programs & Events is over budget by \$ 1,311 for April, but under budget on a year-to-date basis.

Public Information is over budget by \$ 7,675 for the month, but under budget on a year-to-date basis.

Postage is over budget by \$ 1,700 for April, but under budget on a year-to-date basis.

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

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
Assets					
Cash - Marquette	343,468	-	186,893		530,360
Cash - Marquette E-Commerce	4,971				4,971
PMA Financial Investments	7,291,382	823,432		671,655	8,786,470
Tax Receipts - Marquette	6,789			-	6,789
Special Reserve - Marquette	13	10,293			10,306
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	2,957,681			-	2,957,681
Prepaid Expenses	214,610				214,610
Due from Debt Service	-	-	-	-	-
Total Assets	<u>10,826,642</u>	<u>833,726</u>	<u>186,893</u>	<u>671,655</u>	<u>12,518,915</u>
Liabilities & Fund Balance					
Garnishment W/H Payable	-	-	-	-	-
457 Plan W/H Payable	100	-	-	-	100
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	2,957,681	-	-	-	2,957,681
Accounts Payable	49,090	-	-	-	49,090
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	-	-
Total Liabilities	<u>3,006,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,006,871</u>
Beginning Unrestricted Fund Balanc	5,670,685	845,850	186,523	665,155	7,368,213
Fund Balance - Nonspendable	214,610	-	-	-	214,610
Fund Balance - Restricted by Donors	-	-	-	-	-
Fund Balance - Restricted by Statute	2,838	-	-	-	2,838
Fund Balance - Restricted by Budget	-	-	-	-	-
Transfers between Funds	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,931,637</u>	<u>(12,124)</u>	<u>370</u>	<u>6,500</u>	<u>1,926,382</u>
Ending Fund Balance	<u>7,819,771</u>	<u>833,726</u>	<u>186,893</u>	<u>671,655</u>	<u>9,512,044</u>
Total Liabilities & Fund Balance	<u>10,826,642</u>	<u>833,726</u>	<u>186,893</u>	<u>671,655</u>	<u>12,518,915</u>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	1,802,600	541,692	332.8%	3,778,325	2,166,768	56.1%	6,500,305
Impact Fees	-	1,168	0.0%	6,000	4,633	43.2%	13,900
Replacement Taxes	-	1,450	0.0%	-	5,800	0.0%	17,400
State Grants	-	7,208	0.0%	23,000	28,833	26.6%	86,500
Non Resident Fees	411	592	89.4%	5,042	2,367	71.0%	7,100
Fines	1,015	575	176.5%	4,794	2,300	69.5%	6,900
Gifts	-	667	0.0%	100	2,667	1.3%	8,000
Copy Machine	678	633	107.1%	2,823	2,533	37.1%	7,600
Interest Income	25,245	7,000	360.6%	74,695	28,000	88.9%	84,000
Other Income	-	-	-	-	-	-	660,000
Miscellaneous Income	247	358	69.1%	1,051	1,432	24.5%	4,295
Total Revenues	1,830,197	561,333	326.0%	3,895,830	2,245,333	53%	7,396,000
Expenditures							
Salaries	247,381	265,742	93.1%	1,014,829	1,062,967	31.8%	3,188,900
Salaries-Maintenance	13,376	14,508	92.2%	56,704	58,033	32.6%	174,100
Life/Health Insurance	41,067	57,408	71.5%	151,487	229,633	22.0%	688,900
Books-Physical	19,646	18,667	105.2%	50,265	74,667	22.4%	224,000
Books-Ebooks	10,509	10,000	105.1%	32,669	40,000	27.2%	120,000
Electronic Databases	8,877	8,875	100.0%	30,230	35,500	28.4%	106,500
Periodicals	2,257	2,625	86.0%	10,318	10,500	32.8%	31,500
Physical-AV	8,302	8,958	92.7%	23,822	35,833	22.2%	107,500
Digital-AV	7,859	8,250	95.3%	25,872	33,000	26.1%	99,000
Library of Things	2,636	875	301.3%	2,680	3,500	25.5%	10,500
Vehicles	45	508	8.9%	234	2,033	3.8%	6,100
HR and Payroll Systems	2,036	2,408	84.5%	5,395	9,633	18.7%	28,900
Insurance	4,986	6,108	81.6%	19,944	24,433	27.2%	73,300
Landscaping & Groundskeeping	2,281	3,042	75.0%	14,690	12,167	40.2%	36,500
Building Maintenance	9,499	22,708	41.8%	111,740	90,833	41.0%	272,500
Security System	-	875	0.0%	1,204	3,500	11.5%	10,500
Library Equipment	-	1,092	0.0%	-	4,367	0.0%	13,100
Legal	3,810	3,000	127.0%	8,130	12,000	22.6%	36,000
Library Consultant	-	2,742	0.0%	-	10,967	0.0%	32,900
Electricity	-	-	-	-	-	-	-
Water & Sewer	-	979	0.0%	1,784	3,917	15.2%	11,750
Natural Gas	1,715	4,729	36.3%	12,945	18,917	22.8%	56,750
Telephone	498	542	91.8%	2,706	2,167	41.6%	6,500
Voip Phone System	-	2,575	0.0%	-	10,300	0.0%	30,900
Building & Custodial Supplies	4,468	3,958	112.9%	19,477	15,833	41.0%	47,500
Building Repairs	-	1,408	0.0%	3,816	5,633	22.6%	16,900
Printer Lease	1,577	1,658	95.1%	7,884	6,633	39.6%	19,900
Postage Machine Rental	222	100	222.4%	445	400	37.1%	1,200
IT - Equipment	3,881	3,375	115.0%	7,299	13,500	18.0%	40,500
IT - Line Costs	368	708	51.9%	1,112	2,833	13.1%	8,500
IT - Consultant	3,087	2,625	117.6%	13,292	10,600	42.2%	31,500
IT - Maintenance	10,035	11,325	88.6%	36,335	45,300	26.7%	135,900
Library Furniture	-	2,817	0.0%	14,938	11,267	44.2%	33,800
Outreach Services	494	875	56.5%	4,087	3,500	38.9%	10,500

Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended April 30, 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%	-	2,083	0.0%	6,250
Staff Training & Education	200	1,242	16.1%	2,364	4,967	15.9%	14,900
Conference Fees	-	1,150	0.0%	1,300	4,600	9.4%	13,800
Patron Programs & Events	7,144	5,833	122.5%	20,720	23,333	29.6%	70,000
Library Committees	68	1,079	6.3%	186	4,317	1.4%	12,950
Association Dues & Fees	429	575	74.6%	1,202	2,300	17.4%	6,900
Public Information	12,258	4,583	267.5%	15,792	18,333	28.7%	55,000
Tech Services Supplies	1,472	3,158	46.6%	3,382	12,633	8.9%	37,900
Office Supplies	88	383	22.9%	1,236	1,533	26.9%	4,600
Postage	3,025	1,325	228.3%	5,073	5,300	31.9%	15,900
Printing	1,052	1,033	101.8%	4,807	4,133	38.8%	12,400
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	29,065	34,075	85.3%	118,538	136,300	29.0%	408,900
Contribution to FICA	19,462	21,421	90.9%	80,195	85,683	31.2%	257,050
Audit	-	1,633	0.0%	16,710	6,533	85.3%	19,600
Liability Ins.-D&O,Bonds,WC	1,571	6,242	25.2%	6,282	24,967	8.4%	74,900
Unemployment Compensation	-	967	0.0%	-	3,867	0.0%	11,600
Bank Charges	15	46	32.6%	75	185	13.6%	550
Building Renovations	-	-	-	-	-	-	-
2023 Building Improvements (SR Fun	-	55,000	0.0%	-	220,000	0.0%	660,000
Total Expenditures	486,759	616,331		1,964,193	2,465,333		7,396,000
Total Operating Expenditures	486,759	561,331		1,964,193	2,245,333		6,736,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,343,438	(54,998)		1,931,637	(220,000)		-
Interfund Transfers In / (Out)	-	-		-	-		-
Net Change in Fund Balance	1,343,438	(54,998)		1,931,637	(220,000)		-

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended April 30, 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>
Revenues						
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	3,355	12,556	6	25	2,571	6,500
Capital Campaign	0	0	0	375	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	3,355	12,556	6	400	2,571	6,500
Expenditures						
Building Repairs	20,000	24,645	0	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	35	35	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	0	0
Total Expenditures	20,035	24,680	0	30	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	-16,680	-12,124	6	370	2,571	6,500
Interfund Transfers In / (Out)	0	0	0	0	0	0
Net Change in Fund Balance	-16,680	-12,124	6	370	2,571	6,500