

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

Revenues

Tax receipts from Cook County real estate taxes were minimal during September and now stand at 60.7% of annual budget amount.

Expenditures

Total Operational Expenditures were \$ 77,472 under budget for the month and \$ 537,003 under budget on a year-to-date basis.

Salaries are under budget by \$ 8,624 for September and \$ 91,650 under budget on a year-to-date basis. There are a couple of open positions at this time.

Books-Physical is over budget by \$ 2,791 for the month, but under budget on a year-to-date basis.

Periodicals is over budget by \$ 1,599 for September and over budget on a year-to-date basis.

Water & Sewer is over budget by \$ 3,676 for the month and over budget on a year-to-date basis.

Conference Fees is over budget by \$ 695 for September, but under budget on a year-to-date basis.

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

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Capital Projects</u>	<u>Total</u>
Assets					
Cash - Marquette	124,042	-	175,986		300,028
Cash- Marquette E-Commerce	4,948				4,948
PMA Financial Investments	5,153,113	478,385		685,659	6,317,157
Tax Receipts - Marquette	68,688			-	68,688
Special Reserve - Marquette	13	1,945			1,958
PMA Construction Account	1			-	1
Construction Account - Marquette	7,319				7,319
Petty Cash	400				400
Interest Receivable	4,166	1,077		-	5,243
Property Taxes Receivable	2,790,019			-	2,790,019
Prepaid Expenses	235,489				235,489
Due from Debt Service	-	-	-	-	-
Total Assets	8,388,199	481,407	175,986	685,659	9,731,251
Liabilities & Fund Balance					
Garnishment W/H Payable	-	-	-	-	-
457 Plan W/H Payable	-	-	-	-	-
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	2,790,019	-	-	-	2,790,019
Accounts Payable	20,124	-	-	-	20,124
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	-	-
Total Liabilities	2,810,143	-	-	-	2,810,143
Beginning Unrestricted Fund Balanc	5,654,451	841,205	186,523	665,155	7,347,334
Fund Balance - Nonspendable	235,489	-	-	-	235,489
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	(314,723)	(359,798)	(10,537)	20,504	(664,554)
Ending Fund Balance	5,578,056	481,407	175,986	685,659	6,921,108
Total Liabilities & Fund Balance	8,388,199	481,407	175,986	685,659	9,731,251

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	20,515	541,692	3.8%	3,945,987	4,875,229	60.7%	6,500,305
Impact Fees	-	1,158	0.0%	22,500	10,425	161.9%	13,900
Replacement Taxes	27,003	1,450	1862.3%	27,003	13,050	155.2%	17,400
State Grants	-	7,208	0.0%	111,587	64,875	129.0%	86,500
Non Resident Fees	1,168	592	197.3%	10,510	5,325	148.0%	7,100
Fines	734	575	127.7%	11,123	5,175	161.2%	6,900
Gifts	-	667	0.0%	4,462	6,000	55.8%	8,000
Copy Machine	618	633	97.7%	6,643	5,700	87.4%	7,600
Interest Income	23,603	7,000	337.2%	207,983	63,000	247.6%	84,000
Other Income	-	-	-	-	-	-	660,000
Miscellaneous Income	254	358	71.1%	2,483	3,221	57.8%	4,295
Total Revenues	73,896	561,333	13.2%	4,350,280	5,052,000	58.8%	7,396,000
Expenditures							
Salaries	257,118	265,742	96.8%	2,300,025	2,391,675	72.1%	3,188,900
Salaries-Maintenance	14,298	14,508	98.6%	130,926	130,575	75.2%	174,100
Life/Health Insurance	42,573	57,408	74.2%	358,552	516,675	52.0%	688,900
Books-Physical	21,458	18,667	114.9%	135,469	168,000	60.5%	224,000
Books-Ebooks	9,697	10,000	97.0%	78,527	90,000	65.4%	120,000
Electronic Databases	7,797	8,875	87.9%	70,714	79,875	66.4%	106,500
Periodicals	4,224	2,625	160.9%	32,232	23,625	102.3%	31,500
Physical-AV	6,724	8,958	75.1%	60,215	80,625	56.0%	107,500
Digital-AV	7,615	8,250	92.3%	64,851	74,250	65.5%	99,000
Library of Things	2,281	875	260.7%	5,574	7,875	53.1%	10,500
Vehicles	81	508	15.9%	703	4,675	11.5%	6,100
HR and Payroll Systems	2,150	2,408	89.3%	16,687	21,675	57.7%	28,900
Insurance	5,166	6,108	84.6%	45,983	54,975	62.7%	73,300
Landscaping & Groundskeeping	1,531	3,042	50.3%	29,829	27,375	81.7%	36,500
Building Maintenance	9,077	22,708	40.0%	225,534	204,375	82.8%	272,500
Security System	500	875	57.1%	2,187	7,875	20.8%	10,500
Library Equipment	-	1,092	0.0%	11,099	9,825	84.7%	13,100
Legal	1,467	3,000	48.9%	24,824	27,000	69.0%	36,000
Library Consultant	-	2,742	0.0%	-	24,675	0.0%	32,900
Electricity	-	-	-	-	-	-	-
Water & Sewer	4,655	979	475.5%	10,627	8,813	90.4%	11,750
Natural Gas	1,378	4,729	29.1%	18,087	42,563	31.9%	56,750
Telephone	1,028	542	189.6%	6,897	4,875	103.0%	6,500
Voip Phone System	2,018	2,575	78.3%	9,296	23,175	30.1%	30,900
Building & Custodial Supplies	2,311	3,958	58.4%	37,795	35,625	79.6%	47,500
Building Repairs	-	1,408	0.0%	4,551	12,675	26.9%	16,900
Printer Lease	1,705	1,658	102.8%	13,254	14,925	66.6%	19,900
Postage Machine Rental	-	100	0.0%	667	900	55.6%	1,200
IT - Equipment	660	3,375	19.6%	18,411	30,375	45.5%	40,500
IT - Line Costs	645	708	91.0%	4,840	6,375	56.9%	8,500
IT - Consultant	2,867	2,625	109.2%	29,798	23,625	94.6%	31,500
IT - Maintenance	8,833	11,325	78.0%	98,076	101,925	72.2%	135,900
Library Furniture	-	2,817	0.0%	24,970	25,350	73.9%	33,800
Outreach Services	513	875	58.6%	7,682	7,875	73.2%	10,500

Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended September 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%	1,085	4,688	17.4%	6,250
Staff Training & Education	146	1,242	11.8%	11,829	11,175	79.4%	14,900
Conference Fees	1,845	1,150	160.4%	7,914	10,350	57.3%	13,800
Patron Programs & Events	5,264	5,833	90.3%	56,017	52,500	80.0%	70,000
Library Committees	662	1,079	61.3%	1,613	9,713	12.5%	12,950
Association Dues & Fees	435	575	75.7%	4,690	5,175	68.0%	6,900
Public Information	187	4,583	4.1%	34,798	41,250	63.3%	55,000
Tech Services Supplies	1,486	3,158	47.0%	13,651	28,425	36.0%	37,900
Office Supplies	273	383	71.2%	1,733	3,450	37.7%	4,600
Postage	500	1,325	37.7%	8,415	11,925	52.9%	15,900
Printing	-	1,033	0.0%	5,511	9,300	44.4%	12,400
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	30,341	34,075	89.0%	270,205	306,675	66.1%	408,900
Contribution to FICA	20,272	21,421	94.6%	181,756	192,788	70.7%	257,050
Audit	-	1,633	0.0%	17,710	14,700	90.4%	19,600
Liability Ins.-D&O,Bonds,WC	2,067	6,242	33.1%	19,204	56,175	25.6%	74,900
Unemployment Compensation	-	967	0.0%	-	8,700	0.0%	11,600
Bank Charges	15	46	32.6%	190	415	34.6%	550
Building Renovations	-	-	-	-	-	-	-
2023 Building Improvements (SR Func	-	55,000	0.0%	-	495,000	0.0%	660,000
Total Expenditures	483,859	616,331		4,515,002	5,547,005		7,396,000
Total Operating Expenditures	483,859	561,331		4,515,002	5,052,005		6,736,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(409,963)	(54,998)		(164,723)	(495,005)		-
Interfund Transfers In / (Out)				(150,000)			-
Net Change in Fund Balance	(409,963)	(54,998)		(314,723)	(495,005)		-

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended September 30, 2023**

	Special Reserve Month	Special Reserve Y-T-D	Capital Campaign Month	Capital Campaign Y-T-D	Capital Projects Month	Capital Projects Y-T-D
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	2,407	23,615	6	56	2,956	20,504
Capital Campaign	0	0	2,025	4,275	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	2,407	23,615	2,031	4,331	2,956	20,504
Expenditures						
Building Repairs	127,510	532,984	0	79	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	14,072	14,789	0	0
Public Information	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	0	429	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	0	0
Total Expenditures	127,510	533,413	14,072	14,868	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	-125,103	-509,798	-12,041	-10,537	2,956	20,504
Interfund Transfers In / (Out)	0	150,000	0	0	0	0
Net Change in Fund Balance	-125,103	-359,798	-12,041	-10,537	2,956	20,504