

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month ended September 30, 2024**

**Revenues**

Tax Revenue of \$ 4,881 came in for the month of September. While Interest Income continues to come in steadily for the month and year-to-date.

**Expenditures**

**Total Operational Expenditures** were under budget by \$ 74,427 for the month and under budget by \$ 588,103 on a year-to-date basis. This is due to many of the expense lines being under budget for the month and year.

**Salaries** are under budget by \$ 11,433 for September and under budget by \$ 68,622 on a year-to-date basis.

**Legal Fees** is over budget by \$ 2,587 for the month, but under budget on a year-to-date basis.  
The over budget amount relates to HR Source Staff Handbook review during the month.

**Water and Sewer** is over budget by \$ 4,099 for September, but under budget on a year-to-date basis.  
This was due to much higher water consumption in the morning and evening time during this billing period.

**Building Repairs** is over budget by \$ 3,030 for the month, but over budget on a year-to-date basis.  
The over budget amount relates to a bill for repairs for a control valve by Reliable Fire Equipment Company

**IT Equipment** is over budget by \$ 15,504 for September and over budget on a year-to-date basis.  
The over budget amount relates to the remaining 50% balance due on the Dell Latitude computers during September, 2024.

**Orland Park Public Library  
Balance Sheet - All Funds  
September 30, 2024**

	<b>General Fund</b>	<b>Special Reserve</b>	<b>Capital Campaign</b>	<b>Bond Capital Projects</b>	<b>Total</b>
<b><u>Assets</u></b>					
Cash - Marquette	214,660		26,849		241,510
Cash- Marquette E-Commerce	4,909				4,909
PMA Financial Investments	8,109,726	1,010,788		464,842	9,585,357
Tax Receipts - Marquette	26,094			-	26,094
Special Reserve - Marquette	-	1,814			1,814
PMA Construction Account	-			-	-
Construction Account - Marquette	319				319
PMA Capital Campaign			154,385		154,385
Bond Capital Project Fund-Marquette				3,571	3,571
Petty Cash	400				400
Interest Receivable	34,433	2,884	590	492	38,399
Property Taxes Receivable	-			-	-
Prepaid Expenses	209,931				209,931
<b>Total Assets</b>	<b><u>8,600,473</u></b>	<b><u>1,015,487</u></b>	<b><u>181,825</u></b>	<b><u>468,905</u></b>	<b><u>10,266,690</u></b>

**Liabilities & Fund Balance**

Garnishment W/H Payable	-	-	-	-	-
457 Plan W/H Payable	-	-	-	-	-
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	-	-	-	-	-
Accounts Payable	48,800	-	-	-	48,800
Accrued Payroll	71,951	-	-	-	71,951
Due to Primary Government	-	-	-	-	-
<b>Total Liabilities</b>	<b>120,751</b>	-	-	-	<b>120,751</b>
<b><u>Beginning Unrestricted Fund Balance</u></b>	<b>6,505,456</b>	<b>487,805</b>	<b>185,734</b>	<b>684,840</b>	<b>7,863,835</b>
Fund Balance - Nonspendable	209,931	-	-	-	209,931
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	<b>1,761,497</b>	<b>527,681</b>	<b>(3,909)</b>	<b>(215,934)</b>	<b>2,069,335</b>
<b>Ending Fund Balance</b>	<b>8,479,722</b>	<b>1,015,487</b>	<b>181,825</b>	<b>468,905</b>	<b>10,145,939</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>8,600,473</b>	<b>1,015,487</b>	<b>181,825</b>	<b>468,905</b>	<b>10,266,690</b>

Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For the Month Ended September 30, 2024

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<b>Revenues</b>							
Taxes	4,881	566,083	0.9%	6,652,842	5,094,750	97.9%	6,793,000
Impact Fees	11,922	1,508	790.6%	13,297	13,575	73.5%	18,100
Replacement Taxes	0	1,475	0.0%	-	13,275	0.0%	17,700
State Grants	0	7,208	0.0%	87,174	64,875	100.8%	86,500
Non Resident Fees	1,383	692	199.9%	11,431	6,225	137.7%	8,300
Fines	1,336	700	190.8%	13,955	6,300	166.1%	8,400
Gifts	0	675	0.0%	7,157	6,075	88.4%	8,100
Copy Machine	668	658	101.5%	7,196	5,925	91.1%	7,900
Interest Income	32,025	20,083	159.5%	269,490	180,750	111.8%	241,000
Miscellaneous Income	152	250	60.8%	4,865	2,250	162.2%	3,000
<b>Total Revenues</b>	<b>52,367</b>	<b>599,332</b>	<b>8.7%</b>	<b>7,067,407</b>	<b>5,394,000</b>	<b>98.3%</b>	<b>7,192,000</b>
<b>Expenditures</b>							
Salaries	270,100	281,533	95.9%	2,465,178	2,533,800	73.0%	3,378,400
Salaries-Maintenance	13,119	15,503	84.6%	137,100	139,530	73.7%	186,040
Life/Health Insurance	47,251	60,258	78.4%	407,816	542,325	56.4%	723,100
Digital Media	20,573	21,667	95.0%	178,996	195,000	68.8%	260,000
Books-Physical	13,339	19,167	69.6%	134,263	172,500	58.4%	230,000
Electronic Databases	6,831	9,167	74.5%	80,962	82,500	73.6%	110,000
Periodicals	1,394	2,750	50.7%	22,774	24,750	69.0%	33,000
Physical-AV	7,349	7,083	103.8%	53,815	63,750	63.3%	85,000
Library of Things	46	500	9.2%	2,958	4,500	49.3%	6,000
Vehicles	0	333	0.0%	763	3,000	19.1%	4,000
HR and Payroll Systems	2,096	2,450	85.6%	24,369	22,050	82.9%	29,400
Insurance	7,834	6,567	119.3%	59,833	59,100	75.9%	78,800
Landscaping & Groundskeeping	0	3,750	0.0%	33,493	33,750	74.4%	45,000
Building Maintenance	1,760	23,250	7.6%	116,447	209,250	41.7%	279,000
Security System	500	1,167	42.8%	5,529	10,500	39.5%	14,000
Library Equipment	0	1,092	0.0%	-	9,825	0.0%	13,100
Legal	5,879	3,292	178.6%	23,272	29,625	58.9%	39,500
Library Consultant	0	2,042	0.0%	150	18,375	0.6%	24,500
Electricity	0	-	-	-	-	-	-
Water & Sewer	5,599	1,500	373.3%	10,133	13,500	56.3%	18,000
Natural Gas	1,330	2,667	49.9%	14,464	24,000	45.2%	32,000
Telephone	149	625	23.8%	1,663	5,625	22.2%	7,500
Voip Phone System	1,355	1,667	81.3%	9,557	15,000	47.8%	20,000
Building & Custodial Supplies	4,037	4,292	94.0%	30,107	38,625	58.5%	51,500
Building Repairs	4,438	1,408	315.2%	13,213	12,675	78.2%	16,900
Printer Lease	2,006	1,658	121.0%	14,690	14,925	73.8%	19,900

Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For the Month Ended September 30, 2024

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Postage Machine Rental	0	105	0.0%	667	945	53.0%	1,260
IT - Equipment	25,918	10,414	248.9%	100,774	93,728	80.6%	124,970
IT - Line Costs	645	1,320	48.8%	7,015	11,880	44.3%	15,840
IT - Consultant	1,512	4,608	32.8%	32,607	41,475	59.0%	55,300
IT - Maintenance	11,148	11,417	97.6%	95,434	102,750	69.7%	137,000
Library Furniture	0	2,500	0.0%	19,408	22,500	64.7%	30,000
Outreach Services	79	417	19.0%	4,546	3,750	90.9%	5,000
Board Training & Education	700	542	129.2%	3,158	4,875	48.6%	6,500
Staff Training & Education	1,994	2,958	67.4%	26,084	26,625	73.5%	35,500
Patron Programs & Events	4,927	7,375	66.8%	68,692	66,375	77.6%	88,500
Library Committees	1,873	1,667	112.4%	5,661	15,000	28.3%	20,000
Association Dues & Fees	0	625	0.0%	6,489	5,625	86.5%	7,500
Special Events	2,052	667		6,356	6,000	79.4%	8,000
Public Information	395	4,958	8.0%	42,223	44,625	71.0%	59,500
Tech Services Supplies	2,169	3,075	70.5%	11,457	27,675	31.0%	36,900
Office Supplies	143	383	37.2%	4,322	3,450	94.0%	4,600
Postage	503	1,500	33.5%	10,559	13,500	58.7%	18,000
Printing	0	1,250	0.0%	6,915	11,250	46.1%	15,000
Contribution to IMRF	30,581	36,102	84.7%	279,119	324,919	64.4%	433,225
Contribution to FICA	21,044	22,696	92.7%	193,398	204,266	71.0%	272,355
Audit	0	1,758	0.0%	17,660	15,825	83.7%	21,100
Liability Ins.-D&O,Bonds,WC	2,179	6,710	32.5%	21,500	60,390	26.7%	80,520
Unemployment Compensation	0	849	0.0%	-	7,643	0.0%	10,190
Bank Charges	60	50	120.0%	311	452	51.8%	600
Building Renovations	0	-		-	-		-
2024 Building Improvements (CP Fund)	0	41,667	0.0%	-	375,000	0.0%	500,000
<b>Total Expenditures</b>	<b>524,907</b>	<b>641,001</b>		<b>4,805,900</b>	<b>5,769,003</b>		<b>7,692,000</b>
<b>Total Operating Expenditures</b>	<b>524,907</b>	<b>599,334</b>		<b>4,805,900</b>	<b>5,394,003</b>		<b>7,192,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(472,541)</b>	<b>(41,669)</b>		<b>2,261,507</b>	<b>(375,003)</b>		<b>(500,000)</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>-</b>		<b>(500,010)</b>			<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(472,541)</b>	<b>(41,669)</b>		<b>1,761,497</b>	<b>(375,003)</b>		<b>(500,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended September 30, 2024**

	Special Reserve Month	Special Reserve Y-T-D	Capital Campaign Month	Capital Campaign Y-T-D	Bond Capital Projects Month	Bond Capital Projects Y-T-D
<b>Revenues</b>						
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	4,038	27,806	810	5,412	1,789	23,505
Capital Campaign	0	0	0	1,375	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenue</b>	<b>4,038</b>	<b>27,806</b>	<b>810</b>	<b>6,787</b>	<b>1,789</b>	<b>23,505</b>
<b>Expenditures</b>						
Building Repairs	0	0	0	10,043	0	239,404
Audio Visual Equipment	0	0	0	0	0	0
IT-Equipment	0	0	0	0	0	0
IT-Consultant	0	0	0	0	0	0
Library Furniture	0	124	0	654	0	0
Public Information	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	0	0	0	0	25	35
Debt Service Repaid to Village	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>124</b>	<b>0</b>	<b>10,696</b>	<b>25</b>	<b>239,439</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>4,038</b>	<b>27,681</b>	<b>810</b>	<b>-3,909</b>	<b>1,764</b>	<b>-215,934</b>
Interfund Transfers In / (Out)	0	500,000	0	0	0	0
<b>Net Change in Fund Balance</b>	<b>4,038</b>	<b>527,681</b>	<b>810</b>	<b>-3,909</b>	<b>1,764</b>	<b>-215,934</b>