



## Village of Orland Park

Fiscal Year 2021

## Revenues, Expenditures and Changes in Fund Balance - 2021 Adopted Budget, Amendment #6

|                                        | General              | Debt Service      | Capital Improvement  | Main Street Triangle TIF | Recreation and Parks | Home Rule Sales Tax | Other Governmental Funds | Enterprise           | Component Units | Internal Service       | Trust            | Total 2021 Budget  |
|----------------------------------------|----------------------|-------------------|----------------------|--------------------------|----------------------|---------------------|--------------------------|----------------------|-----------------|------------------------|------------------|--------------------|
|                                        | <i>Assigned +</i>    |                   |                      |                          |                      |                     |                          |                      |                 |                        |                  |                    |
| Basis Used for Budgeting               | <i>Unassigned FB</i> | <i>Cash</i>       | <i>Unassigned FB</i> | <i>Cash</i>              | <i>Unassignd FB</i>  | <i>Cash</i>         | <i>Cash</i>              | <i>Unstricted NP</i> | <i>Cash</i>     | <i>Unrestricted NP</i> | <i>Cash</i>      |                    |
| 1/1/2021 Cash / Unassigned FB          | \$ 22,898,199        | \$ 24,181,158     | \$ 9,373,758         | \$ 1,299,842             | \$ (390,290)         | \$ 4,591,959        | \$ 2,387,550             | \$ 6,857,761         | \$ 4,134,327    | \$ 2,815,250           | \$ 1,794,093     | \$ 79,943,607      |
| 1/1/2021 Fund Balance                  | \$ 39,184,386        | \$ 6,385,610      | \$ 11,902,582        | \$ (27,401,011)          | \$ (381,850)         | \$ 38,416,897       | \$ 2,327,503             | \$ 165,666,731       | \$ 4,983,827    | \$ 2,815,250           | \$ 1,794,093     | \$ 245,694,018     |
| Beginning Available Fund Balance       | \$ 22,898,199        | \$ 24,181,158     | \$ 9,373,758         | \$ 1,299,842             | \$ (390,290)         | \$ 4,591,959        | \$ 2,387,550             | \$ 6,857,761         | \$ 4,134,327    | \$ 2,815,250           | \$ 1,794,093     | \$ 79,943,607      |
| <b>Revenues:</b>                       |                      |                   |                      |                          |                      |                     |                          |                      |                 |                        |                  |                    |
| Taxes                                  | \$ 39,726,569        | \$ 1,585,900      | \$ -                 | \$ 1,221,812             | \$ 1,100,000         | \$ 7,601,913        | \$ 2,236,225             | \$ -                 | \$ -            | \$ -                   | \$ -             | \$ 53,472,419      |
| Licenses & Permits                     | 2,564,281            | -                 | -                    | -                        | -                    | -                   | -                        | 156,990              | -               | -                      | -                | 2,721,271          |
| Intergovernmental                      | -                    | -                 | -                    | -                        | -                    | -                   | -                        | -                    | -               | -                      | -                | -                  |
| Charges for Services                   | 4,527,223            | -                 | 118,916              | 770,000                  | 5,886,035            | -                   | 335,732                  | 30,671,736           | 22,985          | 7,839,577              | 672,409          | 50,844,613         |
| Investment Income                      | 240,716              | 138,449           | 37,342               | 2,000                    | -                    | 33,067              | 6,153                    | 88,115               | -               | 27,023                 | 9,193            | 582,058            |
| Fines & Forfeitures                    | 1,075,000            | -                 | -                    | -                        | -                    | -                   | 29,000                   | -                    | -               | -                      | -                | 1,104,000          |
| Miscellaneous                          | 776,921              | 542,181           | 13,365,000           | -                        | 262,095              | -                   | 1,247,556                | 11,380,345           | 7,500           | 100,705                | -                | 27,682,303         |
| Amendments                             | (97,350)             | (226,675)         |                      |                          |                      |                     |                          | 211,565              |                 |                        |                  |                    |
| <b>Total Revenues</b>                  | <b>48,813,360</b>    | <b>2,039,855</b>  | <b>13,521,258</b>    | <b>1,993,812</b>         | <b>7,248,130</b>     | <b>7,634,980</b>    | <b>3,854,666</b>         | <b>42,508,751</b>    | <b>30,485</b>   | <b>7,967,305</b>       | <b>681,602</b>   | <b>136,406,664</b> |
| <i>Revenues plus transfers in</i>      | <i>51,425,336</i>    | <i>4,580,605</i>  | <i>14,471,258</i>    | <i>1,993,812</i>         | <i>14,793,130</i>    | <i>7,634,980</i>    | <i>3,976,700</i>         | <i>43,106,379</i>    | <i>91,723</i>   | <i>7,967,305</i>       | <i>1,047,087</i> | <i>151,200,775</i> |
| <b>Expenditures:</b>                   |                      |                   |                      |                          |                      |                     |                          |                      |                 |                        |                  |                    |
| Personnel Services                     | \$ 23,152,214        | \$ -              | \$ -                 | \$ -                     | \$ 7,061,760         | \$ -                | \$ 161,655               | \$ 1,948,441         | \$ 41,005       | \$ -                   | \$ -             | \$ 32,365,075      |
| Employee Benefits                      | 10,952,517           | -                 | -                    | -                        | 1,290,305            | -                   | 29,262                   | 828,969              | 15,040          | -                      | -                | 13,116,093         |
| Employee Other                         | 474,209              | -                 | -                    | -                        | 42,522               | -                   | -                        | 22,650               | 500             | -                      | -                | 539,881            |
| Credit & Collection                    | 140,000              | 75                | -                    | -                        | 154,900              | -                   | 1,000                    | 169,000              | -               | -                      | -                | 464,975            |
| Professional Services                  | 2,478,807            | -                 | 76,000               | 151,222                  | 837,100              | -                   | 4,305                    | 311,837              | 13,310          | 158,838                | 4,300            | 4,035,719          |
| Utilities                              | 662,757              | -                 | -                    | 22,260                   | 872,777              | -                   | 27,491                   | 11,458,962           | 3,560           | -                      | -                | 13,047,807         |
| Purchased Services                     | 1,690,547            | -                 | -                    | 11,165                   | 325,610              | -                   | 19,805                   | 6,813,238            | 1,309           | -                      | -                | 8,861,674          |
| Insurance                              | 1,335,142            | -                 | -                    | -                        | 243,553              | -                   | 5,111                    | 507,199              | 2,960           | 7,124,289              | 1,036,116        | 10,254,370         |
| Supplies                               | 2,925,240            | -                 | -                    | 500                      | 644,156              | -                   | 23,926                   | 325,490              | 6,600           | -                      | -                | 3,925,912          |
| Capital Outlay                         | 4,918,694            | -                 | 21,221,360           | -                        | -                    | -                   | 250,000                  | 11,410,000           | -               | -                      | -                | 37,800,054         |
| Interest                               | -                    | 984,299           | 146,943              | -                        | -                    | -                   | -                        | 141,550              | -               | -                      | -                | 1,272,792          |
| Miscellaneous                          | 986,867              | 2,825             | -                    | 86,839                   | -                    | -                   | 5,950                    | 100,000              | 860             | -                      | -                | 1,183,341          |
| Repair & Maintenance                   | 2,505,290            | -                 | 800,000              | 710                      | 1,554,667            | -                   | 30,400                   | 3,061,547            | 16,200          | -                      | -                | 7,968,814          |
| Rent                                   | 222,330              | -                 | -                    | -                        | 56,186               | -                   | -                        | 12,418               | 500             | -                      | -                | 291,434            |
| Recreation Programs                    | -                    | -                 | -                    | -                        | 461,905              | -                   | -                        | -                    | 5,250           | -                      | -                | 467,155            |
| Principal                              | -                    | 18,820,000        | 1,037,285            | -                        | -                    | -                   | -                        | 1,204,000            | -               | -                      | -                | 21,061,285         |
| Principal & Interest                   | -                    | -                 | -                    | -                        | -                    | -                   | -                        | 1,105,537            | -               | -                      | -                | 1,105,537          |
| Departmental Cost Transfer             | -                    | -                 | -                    | -                        | -                    | -                   | -                        | 1,886,450            | -               | -                      | -                | 1,886,450          |
| Amendment 1                            | (701,656)            | -                 | 20,406               | -                        | -                    | -                   | -                        | 351,119              | -               | -                      | -                | (330,131)          |
| Amendment 2                            | 69,523               | -                 | 69,523               | -                        | 17,435               | -                   | -                        | -                    | -               | -                      | -                | 156,481            |
| Amendment 3                            | (79,390)             | -                 | -                    | -                        | 112,238              | -                   | -                        | -                    | -               | 100,000                | -                | 132,848            |
| Amendment 4                            | 143,990              | -                 | (251,928)            | -                        | 9,981                | -                   | -                        | 316,430              | -               | -                      | -                | 218,473            |
| Amendment 5                            | 168,437              | 7,798,325         | 35,000               | -                        | -                    | -                   | -                        | 211,565              | -               | -                      | -                | 8,213,327          |
| Amendment 6                            | 33,994               | -                 | -                    | -                        | (1,998)              | -                   | -                        | 4,518                | -               | -                      | -                | 36,514             |
| <b>Total Expenditures</b>              | <b>52,079,512</b>    | <b>27,605,524</b> | <b>23,154,589</b>    | <b>272,696</b>           | <b>13,683,097</b>    | <b>-</b>            | <b>558,905</b>           | <b>42,190,920</b>    | <b>107,094</b>  | <b>7,383,127</b>       | <b>1,040,416</b> | <b>168,075,881</b> |
| <i>Expenditures plus transfers out</i> | <i>53,394,512</i>    | <i>27,605,524</i> | <i>23,154,589</i>    | <i>1,613,446</i>         | <i>13,683,097</i>    | <i>9,825,200</i>    | <i>2,506,581</i>         | <i>42,190,920</i>    | <i>107,094</i>  | <i>7,748,612</i>       | <i>1,040,416</i> | <i>182,869,992</i> |



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|                                                           | General       | Debt Service  | Capital Improvement | Main Street Triangle TIF | Recreation and Parks | Home Rule Sales Tax | Other Governmental Funds | Enterprise    | Component Units | Internal Service | Trust        | Total 2021 Budget |
|-----------------------------------------------------------|---------------|---------------|---------------------|--------------------------|----------------------|---------------------|--------------------------|---------------|-----------------|------------------|--------------|-------------------|
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,266,152)   | (25,565,670)  | (9,633,331)         | 1,721,116                | (6,434,967)          | 7,634,980           | 3,295,761                | 317,831       | (76,609)        | 584,178          | (358,814)    | (31,669,217)      |
| Other Financing Sources (Uses):                           |               |               |                     |                          |                      |                     |                          |               |                 |                  |              |                   |
| Operating Transfers In                                    | 2,611,976     | 2,540,750     | 950,000             | -                        | 7,545,000            | -                   | 122,034                  | 597,628       | 61,238          | -                | 365,485      | 14,794,111        |
| Operating Transfers Out                                   | (1,315,000)   | -             | -                   | (1,340,750)              | -                    | (9,825,200)         | (1,947,676)              | -             | -               | (365,485)        | -            | (14,794,111)      |
| Total Other Financing Sources (Uses)                      | 1,296,976     | 2,540,750     | 950,000             | (1,340,750)              | 7,545,000            | (9,825,200)         | (1,825,642)              | 597,628       | 61,238          | (365,485)        | 365,485      | -                 |
| Net Change in Fund Balance                                | (1,969,176)   | (23,024,920)  | (8,683,331)         | 380,366                  | 1,110,033            | (2,190,220)         | 1,470,119                | 915,459       | (15,371)        | 218,693          | 6,671        | (31,669,217)      |
| Fund Balance at 1/1/2021                                  | 22,898,199    | 24,181,158    | 9,373,758           | 1,299,842                | (390,290)            | 4,591,959           | 2,387,550                | 6,857,761     | 4,134,327       | 2,815,250        | 1,794,093    | 79,943,607        |
| Projected Fund Balance 12/31/2021                         | \$ 20,929,023 | \$ 1,156,238  | \$ 690,427          | \$ 1,680,208             | \$ 719,743           | \$ 2,401,739        | \$ 3,857,669             | \$ 7,773,220  | \$ 4,118,956    | \$ 3,033,943     | \$ 1,800,764 | \$ 48,161,930     |
| GAAP to Cash Adjustment:                                  |               |               |                     |                          |                      |                     |                          |               |                 |                  |              |                   |
| Depreciation                                              | -             | -             | -                   | -                        | -                    | -                   | -                        | 4,819,000     | -               | -                | -            | 4,819,000         |
| Fund Balance After Depreciation                           | 20,929,023    | 1,156,238     | 690,427             | 1,680,208                | 719,743              | 2,401,739           | 3,857,669                | 2,954,220     | 4,118,956       | 3,033,943        | 1,800,764    | 43,342,930        |
| Fund Balance / Exp                                        | 40.2%         | 4.2%          | 3.0%                | 616.1%                   | 5.3%                 |                     | 690.2%                   | 18.4%         | 3846.1%         | 41.1%            | 173.1%       | 28.7%             |
| Capital Outlay                                            | \$ 4,918,694  | \$ -          | \$ 21,221,360       | \$ -                     | \$ -                 | \$ -                | \$ 250,000               | \$ 11,410,000 | \$ -            | \$ -             | \$ -         | 37,800,054        |
| Operating Expenditures (w/o transfers)                    | \$ 47,160,818 | \$ 27,605,524 | \$ 1,933,229        | \$ 272,696               | \$ 13,683,097        | \$ -                | \$ 308,905               | \$ 30,780,920 | \$ 107,094      | \$ 7,383,127     | \$ 1,040,416 | 130,275,827       |
| Fund Balance / OpExp                                      | 44.4%         | 4.2%          | 35.7%               | 616.1%                   | 5.3%                 |                     | 1248.8%                  | 25.3%         | 3846.1%         | 41.1%            | 173.1%       | 37.0%             |