



Village of Northbrook Fiscal Year 2020/21

First Quarter Review
October 27, 2020

Attachment: Presentation (5499 : Quarterly Financial Review)

**Revenue and Expense
General Fund (without special revenue funds) *
Fiscal Year 2020/21**

	Original Budget	Amended Budget	Oct. 2020 Estimate	Dec. 2020 Estimate	March 2021 Estimate	Audited Actual
Revenue	\$41,332,495	\$41,332,495	\$38,744,330			
Expense	\$44,887,110	\$44,936,165	\$43,335,570			
Surplus (deficit)	\$ (3,554,615)	\$ (3,603,670)	\$ (4,591,240)	\$ -	\$ -	\$ -
Equity transfer	\$ (425,000)	\$ (425,000)	\$ (100,000)			
Assigned bond proceeds						
Prior year bonds	\$ 2,211,000	\$ 2,211,000	\$ 889,000			
Adjusted surplus (deficit)	(1,768,615)	(1,817,670)	(3,802,240)	-	-	-
Fund Balance	\$19,514,716	\$19,465,661	\$17,812,884		\$ -	\$ -
as a % of revenue (1)	44.8%	44.7%	44.9%			
as a % of expense	43.1%	42.9%	41.0%			
Fund Balance above 40% target policy	\$ 2,097,318	\$ 2,048,263	\$ 1,959,552	\$ -		

Variance from Original Budget		
Oct. 2020 Estimate	March 2021 Estimate	Audited Actual
-6.26%		
-3.46%		
-8.72%		

* Restricted revenues for drug forfeiture and foreign fire taxes and the associated expenses have been deducted.

Village of Northbrook
 General Fund Revenue Projections
 Fiscal Year 2020/21 - First Quarter
 October 27, 2020

							Projected Over (Under)	
	Account Number	FY 2019/20 Actual	First Quarter Budget	First Quarter Actual	FY 2020/21 Budget	FY 2020/21 Estimate	Budget	
							\$	%
Retail Sales Tax	421-00/04	12,943,877	2,471,640	2,243,603	10,415,000	9,915,000	(500,000)	-5%
Hotel/Motel Occupancy Tax	407-01	761,963	100,000	4,808	675,000	110,900	(564,100)	-84%
Telecommunications Tax	478-06	1,817,816	484,330	402,990	1,900,000	1,640,785	(259,215)	-14%
Building Permits	452-00/06/05	1,317,355	428,595	343,122	2,830,000	1,900,000	(930,000)	-33%
Ambulance Transportation Fee	480-02	1,626,020	388,250	253,664	1,625,000	1,300,000	(325,000)	-20%
Grants	481-17/18/32	315,518	9,575	14,301	50,000	350,000	300,000	600%

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**Village of Northbrook
General Corporate Fund
Expenditure Summary by Department (Without Special Revenue Funds)
FY 2020/21 - First Quarter
OCTOBER 27, 2020**

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ACCOUNT	DESCRIPTION	QUARTER BUDGET 07/31/2020	YTD BALANCE 07/31/2020	FY 2020/21 AMENDED BUDGET	FY 2020/21 ESTIMATE	PROJECTED OVER (UNDER) BUDGET \$	%	REASON
Total Dept 1110 - LEGISLATIVE DIVISION		\$ 299,005	\$ 265,868	\$ 778,370	\$ 589,820	\$ (188,550)	-24%	Lower than anticipated request Northbrook Strong grants. Four of July fireworks were cancelled.
Total Dept 1120 - ADMINISTRATIVE DIVISION		\$ 455,690	\$ 446,845	\$ 1,818,910	\$ 1,777,020	\$ (41,890)	-2%	
Total Dept 1200 - LEGAL DIVISION		\$ 137,045	\$ 132,720	\$ 737,000	\$ 820,000	\$ 83,000	11%	
Total Dept 1300 - FINANCE DEPARTMENT		\$ 375,600	\$ 351,161	\$ 1,274,730	\$ 1,224,265	\$ (50,465)	-4%	
Total Dept 1400 - INFORMATION SERVICES		\$ 402,540	\$ 683,345	\$ 2,135,310	\$ 2,152,555	\$ 17,245	1%	
Total Dept 1900 - COVID-19		\$ -	\$ 27,653	\$ -	\$ 45,910	\$ 45,910	#DIV/0!	
Total Dept 2100 - POLICE DEPARTMENT		\$ 3,877,650	\$ 3,574,659	\$ 14,131,680	\$ 13,940,655	\$ (191,025)	-1%	Salary savings due to temporary vacancies. Lower than anticipated OT costs due to Covid-19.
Total Dept 2300 - E911		\$ 115,485	\$ 89,201	\$ 382,050	\$ 381,900	\$ (150)	0%	
Total Dept 3100 - FIRE DEPARTMENT		\$ 3,357,760	\$ 3,134,860	\$ 12,566,675	\$ 12,299,625	\$ (267,050)	-2%	Salary savings due to temporary vacancies and turnover. Lower than anticipated need for part-time 7G, paid on call and OT costs attributed to Covid-19.
Total Dept 4100 - PUBLIC WORKS DEPARTMENT		\$ 1,828,390	\$ 1,667,668	\$ 8,833,280	\$ 7,929,855	\$ (903,425)	-10%	Deferred purchase of loader, aerial lift and building improvements to future years.
Total Dept 6300 - DEVELOPMENT/PLANNING SERVICES		\$ 615,160	\$ 545,086	\$ 2,278,160	\$ 2,173,965	\$ (104,195)	-5%	Lower than anticipated need for inspectors attributed to Covid-19. Deferred downtown initiatives to future years.
TOTAL EXPENDITURES		\$ 11,464,325	\$ 10,919,065	\$ 44,936,165	\$ 43,335,570	\$ (1,600,595)	-4%	
TOTAL BY CLASS								
	Personal Services	\$ 6,858,490	\$ 6,407,349	\$ 27,906,940	\$ 27,339,055	\$ (567,885)	-2%	Salary savings due to temporary vacancies and turnover. Lower than anticipated need for part-time 7G, paid on call and OT costs attributed to Covid-19.
	Fringe Benefits	\$ 2,124,835	\$ 2,099,191	\$ 5,401,335	\$ 5,375,630	\$ (25,705)	0%	
	Contractual Services	\$ 2,023,230	\$ 1,974,128	\$ 7,472,545	\$ 7,374,200	\$ (98,345)	-1%	
	Commodities	\$ 274,950	\$ 201,286	\$ 1,578,540	\$ 1,536,085	\$ (42,455)	-3%	
	Capital Outlay	\$ 182,820	\$ 237,110	\$ 2,576,805	\$ 1,710,600	\$ (866,205)	-34%	Deferred purchase of loader, aerial lift and building improvements to future years.
	Total	11,464,325	10,919,065	44,936,165	43,335,570	\$ 1,600,595	-4%	

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Comparative Overtime Report

	First Quarter		Total	
	FY 19/20	FY 20/21	FY 19/20	FY 20/21
Village Manager's Office	758.70	-	758.70	-
Finance Department	123.74	1,137.57	123.74	1,137.57
Police Department	282,271.28	167,643.85	282,271.28	167,643.85
Reimbursable Costs	(30,148.70)	(7,729.41)	(30,148.70)	(7,729.41)
Police Net Overtime Costs	252,122.58	159,914.44	252,122.58	159,914.44
Fire Department	132,710.49	84,454.01	132,710.49	84,454.01
Reimbursable Costs	(27,278.99)	(6,540.33)	(27,278.99)	(6,540.33)
Fire Net Overtime Costs	105,431.50	77,913.68	105,431.50	77,913.68
Public Works Department	96,510.55	97,148.99	96,510.55	97,148.99
Dev. & Planning Services	1,643.62	-	1,643.62	-
GRAND TOTAL	514,018.38	350,384.42	514,018.38	350,384.42
REIMBURSEABLE COSTS	(57,427.69)	(14,269.74)	(57,427.69)	(14,269.74)
NET GRAND TOTAL	456,590.69	336,114.68	456,590.69	336,114.68

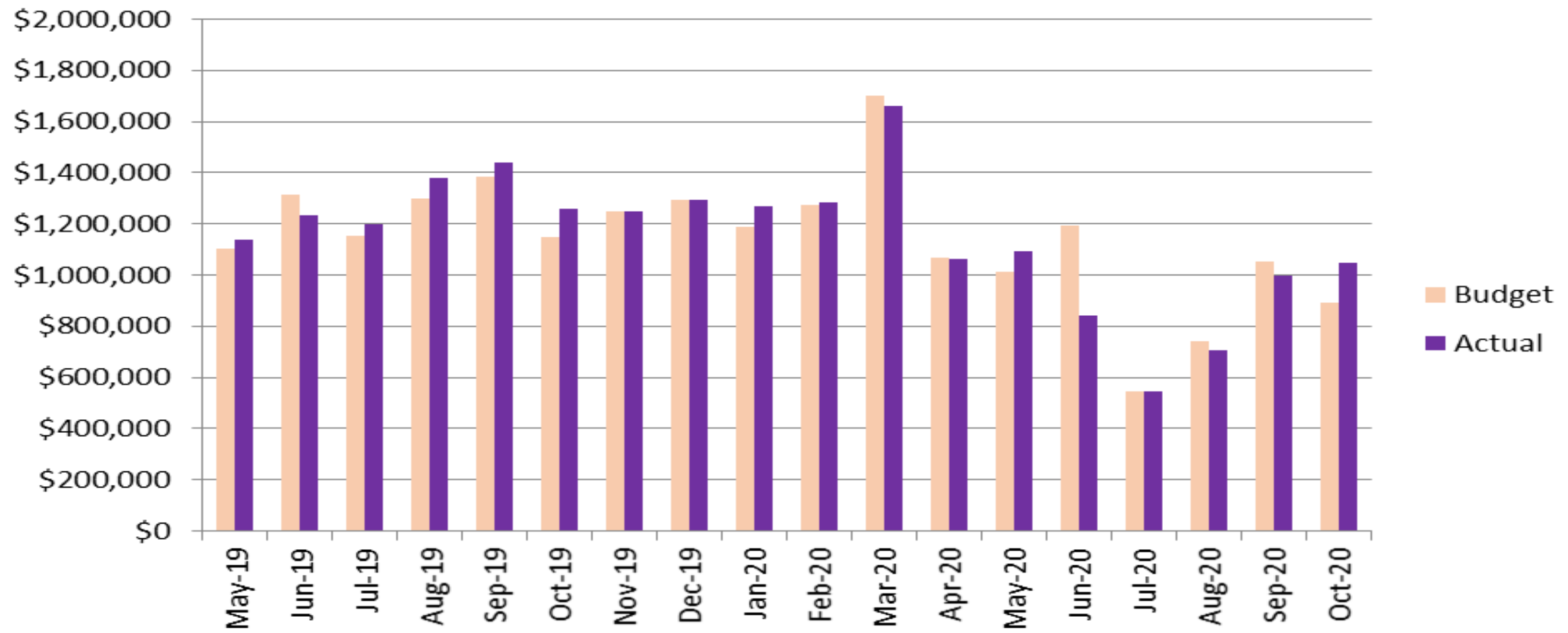
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Comparative Overtime Report

	First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Total	
	FY 18/19	FY 19/20	FY 18/19	FY 19/20	FY 18/19	FY 19/20	FY 18/19	FY 19/20	FY 18/19	FY 19/20
Village Manager's Office	2,044.69	758.70	1,608.67	778.80	2,395.56	2,034.04	865.31	1,882.94	6,914.23	5,454.48
Finance Department	1,092.56	123.74	605.68	33.67	48.90	124.95	-	-	1,747.14	282.36
Police Department	279,885.38	282,271.28	344,855.42	318,852.35	271,859.32	234,880.82	257,512.62	183,132.94	1,154,112.74	1,019,137.39
Reimbursable Costs	(17,311.17)	(30,148.70)	(21,409.74)	(25,399.39)	(25,190.86)	(19,322.45)	(11,150.53)	(8,660.24)	(75,062.30)	(83,530.78)
Police Net Overtime Costs	262,574.21	252,122.58	323,445.68	293,452.96	246,668.46	215,558.37	246,362.09	174,472.70	1,079,050.44	935,606.61
Fire Department	149,852.87	132,710.49	158,453.45	107,706.58	112,667.58	100,964.77	114,066.79	95,688.84	535,040.69	437,070.68
Reimbursable Costs	(4,870.95)	(27,278.99)	(5,819.48)	(6,770.75)	(7,315.31)	(5,824.29)	(4,741.19)	(10,615.66)	(22,746.93)	(50,489.69)
Fire Net Overtime Costs	144,981.92	105,431.50	152,633.97	100,935.83	105,352.27	95,140.48	109,325.60	85,073.18	512,293.76	386,580.99
Public Works Department	85,185.36	96,510.55	51,015.76	75,314.39	100,250.48	74,269.49	180,716.88	135,978.74	417,168.48	382,073.17
Dev. & Planning Services	2,656.82	1,643.62	1,593.60	839.20	1,508.57	175.00	217.29	2,116.63	5,976.28	4,774.45
GRAND TOTAL	520,717.68	514,018.38	558,132.58	503,524.99	488,730.41	412,449.07	553,378.89	418,800.09	2,120,959.56	1,848,792.53
REIMBURSEABLE COSTS	(22,182.12)	(57,427.69)	(27,229.22)	(32,170.14)	(32,506.17)	(25,146.74)	(15,891.72)	(19,275.90)	(97,809.23)	(134,020.47)
NET GRAND TOTAL	498,535.56	456,590.69	530,903.36	471,354.85	456,224.24	387,302.33	537,487.17	399,524.19	2,023,150.33	1,714,772.06

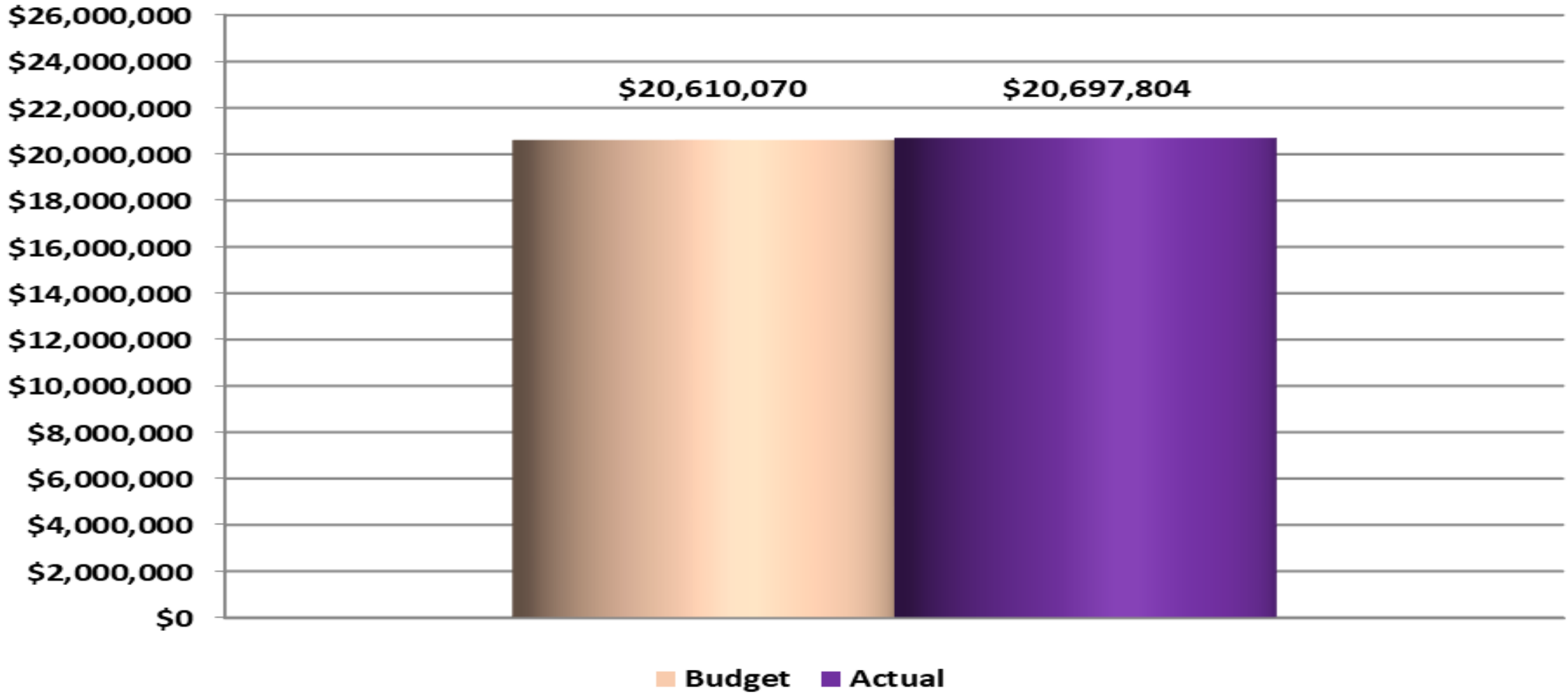
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Sales Tax Receipts Last 18 Months May 2019 - October 2020



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Cumulative Sales Tax Receipts May 2019 - October 2020



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