



AGENDA

VILLAGE OF NORTHFIELD COMMITTEE OF THE WHOLE MEETING

Tuesday, December 1, 2020

A meeting of the Committee of the Whole of the Village of Northfield is scheduled for **Tuesday, December 1, 2020 at 6:00 p.m.** to be held remotely via a Zoom webinar

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/82927252826>

Or iPhone one-tap :

US: +13126266799,,82927252826# or +13017158592,,82927252826#

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Webinar ID: 829 2725 2826

International numbers available: <https://us02web.zoom.us/j/82927252826>

A public comment period will be held at the meeting. Comments may be submitted to vgroup@northfieldil.org, or in writing to the Village Board of Trustees, 361 Happ Road, Northfield, IL 60093, but must be received no later than **4:30 pm on November 30, 2020**. All comments will be made part of the public record.

1. Call to order.
2. Approval of the October 20, 2020 COW Report of Proceedings.
3. Discussion on the Impact of the COVID-19 Pandemic on the Village's Financial Projections and Budget
4. Other business.
5. Adjournment.

The Village of Northfield is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities, are requested to contact the Village Manager's office at 847/446-9200 or 847/446-7131 (TDD) at least one week prior to the meeting, if possible, to allow the Village of Northfield to make reasonable accommodations for those persons.

**DRAFT MINUTES OF THE
COMMITTEE OF THE WHOLE MEETING
VILLAGE OF NORTHFIELD
TUESDAY, OCTOBER 20, 2020**

The Committee of the Whole meeting was called to order remotely via Zoom, due to the COVID-19 crisis, by Village President Joan Frazier on Tuesday, October 20, 2020 at 5:30 p.m. Village Clerk Stacy Sigman called the roll as follows:

Committee Members Present:

Trustee Tom Terrill
Trustee John Goodwin
Trustee Greg Lungmus
Trustee Charles Orth
Trustee Todd Fowler
Trustee Tom Whittaker

Absent:

President Joan Frazier

Others Present:

Village Manager Stacy Sigman, Village Attorney Mallory Milluzzi and Pat Glenn of Gewalt-Hamilton.

Approval of the September 15, 2020 Report of Proceedings

Trustee Terrill made a motion, seconded by Trustee Goodwin, to approve the September 15, 2020 Report of Proceedings. Approval was unanimous.

Continued Discussion of the Skokie Valley Trail

President Frazier indicated that the Skokie Valley Trail (SVT) project has been on the Village's to-do list for over 20 years and would create a multi-modal bicycle/walking trail on and adjacent to the Village-owned right of way east of Happ Road. She indicated that this discussion was being continued from the August Committee of the Whole meeting to explore an alternative to Option B. That new Option 2B would be on the ComEd right of way and was suggested to create a bike trail parallel to the nature path adjacent to the Field's dealership.

Village Manager Stacy Sigman stated Option 2B would essentially keep the natural trail in the same location and provide for a parallel path on the far eastern side of the old Canadian Pacific railroad right of way for the SVT. This concept would preserve the nature trail adjacent to the Field's parking lot. Pat Glenn, the Village Engineer, conducted the detailed study and has indicated the total additional cost for Option 2B would be about \$270,000. That includes the path, the wetlands mitigation, additional engineering, and replacement vegetation.

Village Engineer Pat Glenn guided the Committee through the overall trail location stating that the black line was the alignment that was originally proposed in the Baxter Woodman report. The magenta line is the revised alignment on the ComEd right of way. Between Winnetka Road and Willow Road, the ComEd right of way works well, but there are several parking lots that will have to be altered to put the path there. The parking lot modifications are included in the estimates. VM Sigman noted that the reason we needed to move the path location was that the black line was in the Union Pacific right of way and they will not allow it there. Mr. Glenn said the new location only has to cross the UP right of way.

North of Willow Road, the path will continue in the ComEd right of way until the Field's dealership parking lot. The initial plan was to transition over to the Village right of way at this point, but because residents did not want to see the nature trail impacted, we were asked to assess a parallel path on the east side of the Village's right of way. This is depicted as Option 2B. The revised alignment was moved as far east as necessary grading would allow. Once the path is north of Field's, it goes back on the ComEd right of way until Tower Road. It then jumps back into the Village right of way behind Temple Jeremiah where it then connects into Northbrook's trail at Voltz Road. VM Sigman noted the Northbrook trail is in the Canadian Pacific right of way.

Trustee Goodwin asked if the parallel path is at the same elevation as the nature trail. Engineer Glenn said it would be a little bit lower.

Engineer Glenn then reviewed the funding, which is expected to be federally funded at 80% with a 20% local share. VM Sigman noted that the additional cost associated with Option 2B was \$270,000 and Director DeFeo's memo set forth the local share for Option B to be estimated at \$369,967 and the new 2B path to be estimated at \$423,847.

Trustee Whittaker asked if once the path jogs by Temple Jeremiah if it could also be placed on easternmost portion of the right of way. Engineer Glenn said it likely could, but would increase the cost. VM Sigman noted that all the costs are estimates and that more detailed costs would not be known until the completion of Phase 2. Northbrook has indicated that they would like the Northfield portion of the path to align with their existing path.

Trustee Fowler said the Board has consistently stated that outside funding will be needed for the Village's 20% portion. This would have to be an external fundraising effort and no Village dollars would be utilized. He wanted to emphasize this since there has been confusion regarding that. President Frazier confirmed this and stated that by Phase 3, there will have to be fundraising considerations. She stressed that at this point it is just about Phase 2. The Board needs to reach a consensus as to what we do in Phase 2. We have the grant money right now for Phase 2.

Trustee Lungmus asked about the \$270,000 in construction costs. Engineer Glenn responded that they were able to maintain surface drains so the path is raised up with ditches running on either side. The bulk of the additional cost is potential wetland impacts. Engineer Glenn said the wetland mitigation would be purchasing wetland credits at a wetland bank to make up for the impact of the wetlands for the project.

President Frazier then opened up the discussion for public comment.

Bill Gold indicated frustration that the meeting Zoom link was not working correctly. He had to type in the letters but before that, he was listening on his phone. He indicated that he was interested in keeping the walking trail for walking as much as possible. He does not want bikes to force pedestrians off the trail. Right now the asphalt section is not used much by bikers because it does not go anywhere. Once it starts to go somewhere, it will be very difficult for pedestrians.

President Frazier indicated she regretted that there was some confusion about the link and thanked him for letting her know.

Kathleen Solare said she also had the same problem with the link and stated that she had two issues. One was that if the bike path was straight, it would be very easy for bikers to go very fast. That would make it harder to share with walkers. She felt the walking trail should be kept natural as far north as it can go. Her second issue were the pink markers and if there were plants in those areas, could they be transplanted. Engineer Glenn said that the pink markers were the surveyor's control points and do not represent the proposed alignment.

President Frazier asked Engineer Glenn to give a brief recap for people who may have joined late, due to the link issue. Engineer Glenn stated that the initial alignment of the project ran was on the UP right of way. Since that was determined infeasible, the alignment was shifted to the ComEd right of way. Between Winnetka and Willow Roads it is feasible to put the path in the ComEd right of way with some parking lot modification at the Senior Center, the Orchard parking lot, and the Post Office parking lot. Those areas could be modified and still function as they do today with the trail there. North of Willow Road, the trails stays in the ComEd right of way until the Field's parking lot. At that point, it goes west around the Field's lot. Rather than putting it over the nature trail, a new Option 2B was developed that would create a parallel bike path, east of the nature trail. This can be done through earth work and we would not need a lot of storm sewers. Once the path gets north of the Field's lot, it would go back into the ComEd right of way until Tower Road. At that point, it would go back over onto the Village's property up to Voltz Road.

Mike Cohen said he had spoken several times voicing concerns about the impact of the SVT on his property and others. His property is uniquely positioned and he would have the SVT behind him and on the side of his yard. He questions paving a beautiful walking trail that is an asset to our community. He sees residents walking on the trail all the time and they would not be able to do this on a bike trail. He stressed that any route minimize the impact on homeowners and protect the nature trail. He felt Trustee Fowlers suggesting to route the trail on the east side of the right of way was a fair compromise. He indicated that he had written the Village to ask that they consider doing the same thing behind the homes that are north of Tower.

Flora said she strongly seconded Mike's comments and wants to preserve the entire route of the nature trail. She strongly asked that we preserve the trail as it is the most beautiful nature trail in Northfield. She asked the Village to consider building a parallel trail from Tower to Voltz.

Carol Ritchell said she had issues getting into the meeting and had to manually enter the code. She said she was very grateful for the comments from Bill Gold, Mike and Flora. Her major concern was the preservation of the nature trail, which is an incredibly valued asset. She said around Tower Road moving the SVT to the east would be wonderful. She asked to do whatever needs to be done so the SVT does not revert to the nature trail at 881 and 885 Happ.

Maggie also said she could not initially get in and listened on the phone and fully supported the other comments. She requested that signage be installed that would prohibit bikes from entering the nature trail, so people do not just get off of the asphalt and go onto the nature trail. President Frazier said those details could be worked out during Phase 2 engineering and could likely be done. Maggie indicated she also thought the nature trail should be protected all the way to Voltz.

Joe Moses said he was a Glenview resident, worked in Northbrook and commuted daily on his bicycle. He appreciated not wanting to take out the nature trail and he agreed that once it was taken out, it could not be replaced. He also wanted to encourage others to look at the SVT as a regional option. While Northfield thinks it will be inundated by bikers, this is really about transportation. If they are out for a stroll, they can go to the Forest Preserve, but this trail connects to Chicago. It is the missing link in a significant bicycle infrastructure for the North Shore. Likewise, if it is not done now, it may never be done. The Green Bay Trail is a great example of how it runs through the community and people are respectful of not going in the places where the signs forbid them. He thanked the Board for all of their hard work.

Phil Preston said that the proposed path to the east of the current nature trail was a very nice compromise. He still preferred the UP option as he thought it would be the lowest cost and easiest approach. He realized that the UP lease was a challenge but encouraged the Village and Village Manager Stacy Sigman to continue to try to negotiate. One idea he had was a two year auto-renewing lease. This would give them the option if they want to do something in the future with that property, but it also gives the Village of Northfield time to utilize this fallback plan that has already been mapped out. His second comment was that it was unfortunate that a good deal of effort and solid work has gone into how the nature path could be preserved as it pertains to only the Field's segment. He questioned why this same preservation had not taken place throughout the entirety of the path until it connects to Northbrook. He strongly encouraged minimizing the impact on residents and preserving the natural trail as far north as possible.

President Frazier indicated the Village has worked with Senator Durbin's office on the UP lease. They tried quite a few times with UP and did not get anywhere. UP's answer was an absolute "No". They felt that the property was more valuable for other uses if they could offer the entire thing and that it could be used for transit at some point. She asked Engineer Glenn if the ComEd right of way was occupied by parking lots within the Village of Glencoe and Northbrook. Engineer Glenn said that it was. There is a small section adjacent to the Glencoe Public Works that is not occupied but the vast majority is occupied by the various auto dealers in Glencoe and Northbrook.

Monica Bidwell thanked everyone for their work. She echoed her neighbors' ideas about trying to preserve the trail as much as possible as there are a lot of people who walk their dogs on the

nature trail. Some dogs are aggressive or scared by bikes and it would not be possible for people to walk their dogs. She thinks the bikes will be going fast and it would not be easily shared with walkers. She also stated that we are in the middle of a global pandemic and she does not think it is fiscally responsible to be spending this kind of money even with an 80% coverage. The businesses are struggling and the Village should work to support local businesses to make sure they survive this pandemic rather than focusing so hard on this trail.

Daniel Nearing said he was a Glenview resident. He thinks we lose sight of the multi-modal purpose of a bike path. He sees different generations using multi-modal paths. You see older groups of people walking in the morning and kids biking to schools, like Loyola and New Trier. You see more people on these trails than ever before just to get a little rest and time to enjoy nature. He went out to the walking path and he thinks it is a cool little spot, but tricky to get there. He encouraged the Board to think about all the people who could take advantage of this bike trail – walkers, runners and bicyclists. If there is a way to have the nature trail be a lovely slower portion, he encouraged keeping it.

Beth said she wanted to reiterate what has already been said. She lives in Northbrook and she uses the nature trail on a daily basis. It is a beautiful little path that we need to cherish. She said we are all in agreement that using the ComEd right of way for the bike route is the best approach and we need to preserve the area to Voltz.

VM Sigman again clarified the Village does not intend to use Village funds for the matching 20% funds. These will have to be privately raised.

Kathy said she wanted to reiterate what others have said. It would be more desirable to maintain the trail as unpaved in its entirety for the community and everyone who is living along that area.

Lucy Keating said she lives along the trail and she supported everything that had been said so far. She said she appreciated what the Village has done to compromise and for working together.

Michael Racine said he thought the nature trail was a wonderful resource and would love to maintain it. He appreciated the compromise that has been made to the original plan to preserve the nature trail. He would like to see the project completed but not at the sake of losing the nature trail from Voltz all the way down.

President Frazier then asked the Board members for their thoughts on what option to move forward with.

Trustee Fowler said he was looking for a compromise and was glad to see that in taking our time we might have come up with a good solution. He sees this as a long term infrastructure project that will benefit generations to come. We have a long stretch in Northfield for riders and we can keep the nature trail intact. This will be a great asset to the Village moving forward. He was firmly in favor of Option 2B it and glad things worked out the way they did.

Trustee Terrill said he would also like to move forward with Option 2B and thinks it is a wonderful compromise. It keeps the nature trail and resolves most of the issues that people have

raised. Someone living too close might be opposed to it but he thought we should go ahead with it.

Trustee Orth said he seconds, third and fourths those comments. The Fowler 2B plan is the best plan. He liked that the Village took its time to make sure we got it right. There will always be some people who are not happy, but the compromise will work well. Any costs that we incur would be deferred by matching funding and through fundraising. We have a few years before we actually break ground. He felt it will be a wise move to go with the B2 plan and move forward.

Trustee Whittaker commended Trustee Fowler for his great idea. He would like to see if we can keep the path on the east side of the right of way in the portion within Northfield. If that option is viable, he said he was definitely in favor of moving forward with this as well.

Trustee Lungmus said he was a fan of the new B2 plan. It was a good compromise and he was thrilled that we can finally move forward with Phase 2. Ultimately he thought the Village was going to be very happy with the outcome.

Trustee Goodwin said that means the Board is unanimous with the B2 Fowler Trail. He was grateful to Trustee Fowler for coming up with this innovative suggestion. People have been working on the project for so long and it has regional significance. The construction will be a private investment endeavor and neighboring communities can help as well. He was delighted that we can keep moving forward and thanked Trustee Fowler.

President Frazier stated there was a consensus to move forward with the B2 Fowler Trail. She commended the Board for bending over backwards to accommodate the neighbors. She felt this was the best plan possible and that the Board did a great job compromising.

Other Business

Trustee Orth made a motion, seconded by Trustee Whittaker to adjourn the meeting.

AYES: Orth NAYS: 0 ABSTAIN: 0 ABSENT: 0
 Fowler
 Lungmus
 Goodwin
 Whittaker
 Terrill

The meeting adjourned at 6:55 p.m.

COMMITTEE OF THE WHOLE MEMORANDUM

TO: PRESIDENT AND VILLAGE BOARD OF TRUSTEES
FROM: KYLE CRATTY, DIRECTOR OF FINANCE
SUBJECT: IMPACT OF COVID-19 PANDEMIC ON VILLAGE'S FINANCIAL PROJECTIONS AND BUDGET
DATE: NOVEMBER 20, 2020
CC: STACY SIGMAN, VILLAGE MANAGER

At the July Committee of the Whole meeting, the Board discussed the financial impacts that COVID-19 was having on the Village's revenues and expenses. To better assess the long-term financial implications of the pandemic, a series of financial models were developed. These included "most likely", "worst", and "best" case scenarios. The Board agreed that the "most likely" assumptions were correct and that moving forward we should work from that model.

In the months since the models were created, we have been monitoring our actual revenue data and expanding the "most likely" model to show the revised data along with expense and reserve levels. The goal of this work has been to provide the Board with a tool that can be used to plan for the financial impact to our FY2020/21 budget; guide decisions and expenditures; retain strong reserves and our AAA bond rating; and of course ensure that we can continue to provide the community with all essential services. In January, staff will start preparing the draft FY2021/22 budget. The model assumptions and direction from the Board at the December Committee of the Whole meeting will be used by staff to help shape and direct that process.

The following is a brief overview of our current revenue and expense projections, followed by an operating fund balance summary and an outline of possible revenue enhancements and expense reductions.

Revenue Projections

Revenues have been tracking better than projected in the "most likely" scenario through August of this year. This is particularly true in sales tax and home rule sales tax – which have both outperformed our "most likely" model assumptions. The projections within the "most likely" model are based on a number of different factors including historical trends, year to date actuals, Illinois Municipal League projections, current interest rates and market conditions, and a targeted assessment of specific sectors like auto, medical, and food sales. As the attached "most likely" model illustrates, we anticipate ending FY2020/21 with about an 8% decline, or about \$886,342 less than budgeted in revenues. Although there are small declines in a number of areas, the decline is substantially attributable to reductions in sales tax, home rule sales tax, income taxes, interest income, and building permits. In FY2021/22, we continue to project COVID impacts and slow business/economic recovery resulting in a projected revenue shortfall of about \$292,067.

Expense Projections

Our expenses have been added to the “most likely” model and we are projecting ending the fiscal year slightly below the adopted budget for expenses. So far, staff has done a great job of controlling costs and we are projecting ending the year \$178,907 under budget for expenses. However, it is important to note that our expenses continue to be impacted by unanticipated COVID costs for personal protection equipment; Families First Coronavirus Response Act leave; building sanitation and protection modifications; and the technology and equipment required for remote work, Zoom meetings, and on-line bill and permit payments. We also anticipate additional costs, based on lower than anticipated market returns, for the police pension fund and IMRF. The Village hopes to be able to offset these additional costs with grants from CARES and FEMA. Based on the current Cook County allocation format, Northfield should receive \$58,633 in CARES funding. We do not yet know what we might receive from FEMA, as they have not yet indicated what will be eligible for reimbursement and at what percentage. The CARES grant funds are reflected in the “most likely” model under grants in December.

In FY2021/22, the “most likely” model assumes that our expenses will increase in accordance with the Village’s 5-year financial plan projections. If our expenses remain consistent with the 5-year projections and there is no increase in revenues, we estimate a \$489,386 budget shortfall.

Reserve Levels - Financial Summary

As outline above, an \$886,342 loss of revenue is projected for FY2020/21 and a \$292,067 loss for FY2021/22. If these losses are covered by reserves, and expenses remain as projected, we should end FY2020/21 with an operating fund balance of about \$7,087,349, or about 7.5 months of reserves. At the end of FY2021/22, that fund balance would drop to about \$5,978,610 or just over 6 month’s reserves.

It is important to note that at no time in FY2020/21 do we anticipate reserves dropping below the Board’s adopted 6-month reserve policy. In FY2021/22, there a couple of months where that may occur due to the timing of property tax distributions. Maintaining strong reserve is important to ensure that the Village can continue providing essential services during emergencies, such as this one, and to keep a strong bond rating. The bond rating agencies look at a number of different factors when awarding a rating including reserve policies, the overall financial health of the organization, the general economy and the financial health of the state and region. Northfield’s AAA bond rating is unlikely to be impacted by a few brief months of reserves falling below our 6-month policy, and would more likely be impacted by a change in Illinois’ rating. Northfield will not likely be re-rated unless we have another bond issuance or there is a series of re-ratings in the region.

Revenue and Expense Options.

Based on the Village’s healthy reserve levels, it does not appear to be necessary to raise fees/taxes or reduce services at this time. However, depending on how long the pandemic stays with us and how long the economy takes to recover, the following options may be considered in the future. From a revenue standpoint, the Village has a number of options, including:

- Real-estate Transfer Tax– At \$5/\$1,000 tax would produce about \$330,000/year.¹

¹ This would require a referendum.

- Property Tax Increase – Each 1% increase (over the tax cap) would produce about \$43,500/year.²
- Cannabis Sales Tax – A 3% local tax would produce about \$480,000-\$660,000/year.
- Vehicle Sticker Increase – An increase from \$50 to \$75 would produce about \$100,000/year.
- Home Rule Motor Fuel Tax – A \$.05 local tax would produce about \$36,000/year.

In January, we will start working on the FY2021/22 budget. That process will include a detailed assessment of all of our projected revenues and expenses. Each department will assess its operations and work to minimize expenses wherever possible. The goal will be to maintain essential services while reducing or minimizing costs. The expense review will encompass all of our operations and expenses including salaries; benefits; pensions; staffing levels; capital improvement projects; equipment; services; and opportunities for outsourcing, privatization or regional partnerships. The outcome of this work will be reflected in the draft budget and will be reviewed with the Board at our annual Budget Workshop in March.

² Based on our Home Rule ordinance Northfield must abide by the state tax cap. Under the ordinance, in order to increase taxes beyond that level, the Village Board would either have to determine the increase was necessary based on a bona fide emergency or legal requirement, or hold an advisory referendum.

General Fund Projections		FY 20 / 21												FY 20 / 21
		May	June	July	August	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	Total
Most Likely Scenario	Budget 20-21													(% decline)
(Total used for allocation, versus monthly)						0%	0%	0%	0%	0%	0%	55%	0%	0%
Property Tax	4,515,000.00	2,410	(2,350)	805,261	1,031,109	77,740	148,274	-	-	84,265	784,995	1,135,360	447,935	4,515,000
Sales Tax	2,680,407.82	178,305	277,288	214,480	226,943	158,446	186,144	232,183	243,412	243,365	168,219	170,957	200,897	2,500,638
Sales Tax Sharing Agreement	-519,180.00	(37,019)	(57,570)	(44,530)	(47,118)	(27,596)	(36,156)	(47,081)	(49,414)	(49,573)	(34,460)	(31,945)	(37,539)	(500,001)
Home Rule S.T.	1,153,130.00	72,573	111,436	71,753	85,021	61,293	80,305	104,569	109,751	110,104	76,537	48,874	47,693	979,911
Income Tax (LGDF)	581,100.00	54,645	33,847	53,748	73,486	38,740	38,740	38,740	38,740	38,740	43,583	43,583	43,583	540,175
Local Use Tax	196,710.00	13,473	17,138	18,144	20,178	16,393	16,393	16,393	16,393	16,393	16,393	16,393	16,393	200,077
Utility Taxes	846,000.00	60,240	52,522	44,584	66,484	56,400	63,450	63,450	63,450	63,450	63,450	63,450	63,450	724,381
Building Permits	453,400.00	24,838	21,733	70,207	20,037	77,959	15,406	44,214	26,165	20,248	18,037	26,274	13,345	378,462
Vehicle Stickers	205,000.00	-	147,100	25,385	3,190	-	-	-	-	-	-	-	-	175,675
Police Fines	115,000.00	4,142	267	5,091	580	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	29,248
Interest Income	120,000.00	4,814	3,707	3,974	(123)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	44,372
PPRT	66,000.00	8,819	-	18,325	(2,392)	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	55,552
911 Surcharge	255,000.00	-	22,388	44,584	22,276	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	259,247
Cable Franchise Fee	150,000.00	30,856	-	-	36,043	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	166,899
Ambulance Billing	165,000.00	8,291	-	11,139	9,381	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	105,811
Lease Revenue	249,090.00	23,219	26,623	29,386	9,480	20,758	20,758	20,758	20,758	20,758	20,758	20,758	20,758	254,772
Grants/IRMA Reimb	101,160.00	2,500	-	1,266	-	8,430	8,430	8,430	67,063	8,430	8,430	8,430	8,430	129,839
Other*	172,400.00	180	250	265	625	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	58,791
Revenue Total	11,505,190.00	452,286	654,378	1,373,061	1,555,199	549,368	602,549	542,461	597,124	616,985	1,226,748	1,562,939	885,750	10,618,848
														Revenue Shortfall
														\$ (886,342)
Salaries	5,976,990.00	538,419	457,639	612,279	440,707	459,849	457,104	469,599	464,803	460,418	458,691	666,945	451,925	5,938,377
Benefits	2,876,480.00	235,401	233,851	264,403	228,826	234,046	234,046	234,046	234,917	258,467	258,467	293,550	257,793	2,967,814
Contractual Services	1,741,060.00	131,302	109,236	238,172	55,739	97,812	176,118	89,245	92,684	232,271	89,625	88,139	127,554	1,527,897
Commodities	321,820.00	15,801	32,044	30,626	15,734	23,102	27,102	34,102	34,002	31,402	29,902	26,502	23,102	323,420
Capital	100,650.00	1,280	2,269	1,550	8,387	8,388	8,388	8,388	8,388	8,388	8,388	8,388	8,388	80,586
Equipment Transfer	437,640.00												437,640	437,640
Expense Total	\$11,454,640.00	922,203	835,039	1,147,031	749,394	823,196	902,757	835,378	834,793	990,946	845,072	1,083,523	1,306,401	11,275,733
Net		\$ (469,917)	\$ (180,661)	\$ 226,030	\$ 805,805	\$ (273,828)	\$ (300,208)	\$ (292,917)	\$ (237,669)	\$ (373,961)	\$ 381,675	\$ 479,416	\$ (420,652)	\$ (656,886)

* Police Service Contracts
PW Service Contracts
Police Special Detail
Business License
Liquor Licenses

\$ 7,274,319 \$ 7,093,657 \$ 7,319,688 \$ 8,125,493 \$ 7,851,665 \$ 7,551,457 \$ 7,258,539 \$ 7,020,870 \$ 6,646,909 \$ 7,028,584 \$ 7,508,001 \$ 7,087,349
65% 63% 65% 72% 70% 67% 64% 62% 59% 62% 67% 65%

Projected Model
Projected Model

General Fund Projections		FY21/22												FY 21/22	
		May	June	July	August	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	Total	
Most Likely Scenario		Budget 21-22													
(Total used for allocation, versus monthly)		0%	0%	0%	45%	0%	0%	0%	0%	0%	0%	55%	0%	0%	
Property Tax	4,627,875	-	-	-	2,082,544	-	-	-	-	-	-	2,545,331	-	4,627,875	
Sales Tax	2,680,408	320,949	499,118	386,064	246,233	165,576	178,326	213,841	223,939	223,166	153,416	133,661	166,056	2,910,344	
Sales Tax Sharing Agreement	-519,180	(59,972)	(93,264)	(72,139)	(46,010)	(30,939)	(33,321)	(39,958)	(41,845)	(41,700)	(28,667)	(24,975)	(31,029)	(543,818)	
Home Rule S.T.	1,153,130	49,518	75,257	85,929	119,526	74,780	93,465	94,678	100,196	98,799	69,875	48,874	47,693	958,591	
Income Tax (LGDF)	581,100	43,583	43,583	43,583	43,583	43,583	43,583	43,583	43,583	43,583	43,583	43,583	43,583	522,996	
Local Use Tax	196,710	16,393	16,393	16,393	16,393	16,393	16,393	16,393	16,393	16,393	16,393	16,393	16,393	196,716	
Utility Taxes	846,000	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	63,450	761,400	
Building Permits	453,400	17,090	22,136	32,226	80,746	82,544	16,312	46,814	27,705	21,439	19,098	27,819	14,130	408,060	
Vehicle Stickers	205,000	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	17,083	204,996	
Police Fines	115,000	8,146	8,146	8,146	8,146	8,146	8,146	8,146	8,146	8,146	8,146	8,146	8,146	97,752	
Interest Income	120,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	
PPRT	66,000	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	46,200	
911 Surcharge	255,000	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	255,000	
Cable Franchise Fee	150,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000	
Ambulance Billing	165,000	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	13,750	165,000	
Lease Revenue	249,090	20,758	20,758	20,758	20,758	20,758	20,758	20,758	20,758	20,758	20,758	20,758	20,758	249,096	
Grants/IRMA Reimb	101,160	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	8,430	101,160	
Other*	172,400	11,494	11,494	14,367	14,367	14,367	14,367	14,367	14,367	14,367	14,367	14,367	14,367	166,658	
Revenue Total	11,618,093	535,313	744,268	654,849	2,679,678	473,529	438,732	505,962	502,469	494,033	393,018	2,906,314	378,508	11,326,026	
														Revenue Shortfall	\$ (292,067)
Salaries	6,074,960	550,802	468,165	626,361	450,843	470,426	467,617	480,400	475,493	471,008	469,241	682,284	462,319	6,074,960	
Benefits	3,215,182	263,649	261,914	296,132	256,285	262,131	262,131	262,131	263,107	289,484	289,484	328,776	288,729	3,323,952	
Contractual Services	1,563,039	134,322	111,748	243,650	57,021	100,062	180,169	91,297	94,815	237,613	91,686	90,167	130,487	1,563,038	
Commodities	330,859	16,165	32,781	31,331	16,096	23,633	27,725	34,886	34,784	32,124	30,590	27,111	23,633	330,859	
Capital	80,586	1,280	2,269	1,550	8,387	8,388	8,388	8,388	8,388	8,388	8,388	8,388	8,388	80,586	
Equipment Transfer	442,016.00												442,016	442,016	
Expense Total	11,706,640	966,219	876,877	1,199,024	788,633	864,639	946,030	877,102	876,587	1,038,616	889,387	1,136,726	1,355,572	11,815,411	
Net		\$ (430,905)	\$ (132,609)	\$ (544,175)	\$ 1,891,044	\$ (391,110)	\$ (507,298)	\$ (371,140)	\$ (374,118)	\$ (544,584)	\$ (496,369)	\$ 1,769,589	\$ (977,064)	\$ (489,386)	

*
Police Service Contracts
PW Service Contracts
Police Special Detail
Buisness License
Liquor Licenses

\$ 6,656,444 \$ 6,523,835 \$ 5,979,660 \$ 7,870,704 \$ 7,479,594 \$ 6,972,296 \$ 6,601,157 \$ 6,227,038 \$ 5,682,455 \$ 5,186,086 \$ 6,955,674 \$ 5,978,610
56% 55% 51% 67% 63% 59% 56% 53% 48% 44% 59% 53%

120000

**Village of Northfield
Corona Modeling Total Revenues
August 2021**

Month	Most Likely	Actual	Budget	Budget to Date	Year to Date					
					Most Likely	Actual	Actual vs Model	Actual vs Model	Actual vs Budget	Actual vs Budget
May	\$377,153.49	\$472,841.00	\$ 620,386.94	\$ 620,386.94	\$377,153.49	\$472,841.00	\$95,687.51	125.37%	(\$147,545.94)	76.22%
Jun	423,663.12	\$677,098.00	\$ 587,083.15	\$ 1,207,470.09	800,816.62	\$1,149,939.00	\$349,122.38	143.60%	(\$57,531.09)	95.24%
Jul	1,551,572.69	\$1,385,178.54	\$ 1,680,203.89	\$ 2,887,673.98	2,352,389.30	\$2,535,117.54	\$182,728.24	107.77%	(\$352,556.44)	87.79%
Aug	1,405,684.10	\$1,555,199.00	\$ 1,384,756.50	\$ 4,272,430.48	3,758,073.40	\$4,090,316.54	\$332,243.14	108.84%	(\$182,113.94)	95.74%
Sep	534,411.57	\$0.00	\$ 572,750.00	\$ 4,845,180.48	4,292,484.97					
Oct	538,076.30	\$0.00	\$ 695,684.27	\$ 5,540,864.75	4,830,561.27					
Nov	536,098.11	\$0.00	\$ 577,742.22	\$ 6,118,606.97	5,366,659.38					
Dec	532,310.35	\$0.00	\$ 554,275.43	\$ 6,672,882.40	5,898,969.73					
Jan	620,531.22	\$0.00	\$ 618,666.48	\$ 7,291,548.88	6,519,500.94					
Feb	1,242,305.98	\$0.00	\$ 1,444,091.16	\$ 8,735,640.04	7,761,806.92					
Mar	1,572,158.79	\$0.00	\$ 1,753,340.27	\$ 10,488,980.31	9,333,965.72					
Apr	894,710.28	\$0.00	\$ 1,011,909.71	\$ 11,500,890.02	10,228,676.00					

