

**City of Canton  
Treasurer's Report  
Month Ending April 30, 2020**

Prepared by: Treasurer, Crystal Wilkinson

City of Canton  
Summary of Monthly Inflows/Outflows - Supplemental Recap  
April-20

Fund Number	001	010	**020	**030	**040	050	051	052	072
Fund Name	General Fund	Hotel/Motel	Workers Comp	Liability Insurance	Unemploy Ins	Video Gaming	Demolition	Sidewalk Program	Vehicle
Beginning Balance	\$ 2,091,013.25	\$ 27,994.19	\$ 85,677.74	\$ 179,687.05	\$ 25,579.72		\$142,214.20	\$ 217,790.89	\$ 10,018.15
Cash Inflows	989,742.96	3,287.44	17,053.00		6,096.00	\$9,487.33	\$3,225.69	3,130.82	\$180.00
Cash Outflows	1,432,502.44				406.28	\$9,487.33		2,420.00	
Net Cash In/(Out) Mo.	(442,759.48)	3,287.44	17,053.00	-	5,689.72	-	\$3,225.69	710.82	\$180.00
Ending Balance	\$ 1,648,253.77	\$ 31,281.63	\$ 102,730.74	\$ 179,687.05	\$ 31,269.44	\$0.00	\$145,439.89	\$ 218,501.71	\$ 10,198.15

Fund Number	**110	**120	**130	140	150	171	172	174	175
Fund Name	ESDA	Social Security	IMRF	Working Cash	Audit	Fed Asset Forf	Non-Federal Forfeiture	DUI	Bond Fees
Beginning Balance	\$ (62,474.47)	\$ 244,793.18	\$ 874,881.06	\$ 561,135.91	\$ 15,846.15	\$ (3,182.00)	\$ 11,799.55	\$ (460.29)	\$ 12,218.07
Cash Inflows		117,086.00	31,637.40		2,000.00		\$538.00		
Cash Outflows		20,539.87	63,509.07		\$350.00				\$5,898.70
Net Cash In/(Out) Mo.	\$0.00	\$96,546.13	(31,871.67)	\$0.00	1,650.00	-	\$538.00	-	-\$5,898.70
Ending Balance	\$ (62,474.47)	\$ 341,339.31	\$ 843,009.39	\$ 561,135.91	\$ 17,496.15	\$ (3,182.00)	\$ 12,337.55	\$ (460.29)	\$ 6,319.37

Fund Number	199	200	201	202	203	300	310	315	370
Fund Name	DCCA Rev Loan	Motor Fuel Tax	TIF - Canton 1	TIF - Canton 2	TIF - Canton 3	Water & Sewer	Lake Development	Lake Dam Fund	Cemetery
Beginning Balance	\$ 48,061.19	\$ 1,075,381.37	\$ 161,715.90	\$ 404,332.80	\$ 1,402.27	\$ 275,061.50	\$ 6,527.00	\$ 25,000.00	\$ 13,696.64
Cash Inflows	1,200.39	46,931.07	100,029.28	77.44	10,500.47	441,167.84	6,332.50	-	6,614.91
Cash Outflows		346.25	67,402.78	217,173.80	570.00	550,393.71	8,098.92	-	8,977.12
Net Cash In/(Out) Mo.	1,200.39	46,584.82	32,626.50	(217,096.36)	9,930.47	(109,225.87)	(1,766.42)	-	(2,362.21)
Ending Balance	\$ 49,261.58	\$ 1,121,966.19	\$ 194,342.40	\$ 187,236.44	\$ 11,332.74	\$ 165,835.63	\$ 4,760.58	\$ 25,000.00	\$ 11,334.43

Pooled Cash Balance Funds 001-175 \$ 4,082,883.30

\*\*Dedicated Fund Cash \$ 1,435,561.46  
Unrestricted Cash-GenFund 001 \$ 1,648,253.77

City of Canton  
 Summary of Monthly Inflows/Outflows - Investment Savings  
 April-20

Fund Number	001	001	001	201	201-Bond	300	300-75	300-76	300-77
Fund Name	Fire Technical Rescue	Garbage Depreciation Investment	Fire Capital Replacement	TIF1 Debt Certificate	TIF1 Capital Improvement	Water/ Sewer Epay-State of Illinois Investment	Water/Sewer Savings System Maint	Water/Sewer Savings For Water Plant	Water/Sewer Savings for Waste Water
Beginning Balance	\$ 47,258.87	\$ 138,168.93	\$ 71,276.38	\$65.32	\$ 9.57	\$ 364,632.14	\$207,961.03	\$ 422,900.55	\$ 334,101.88
Cash Inflows	15.21	10,231.77	55.00	8,648.41		40,395.50	\$40.81	345.40	\$66.73
Cash Outflows									
Net Cash In/(Out) Mo.	15.21	10,231.77	55.00	8,648.41	-	40,395.50	40.81	345.40	66.73
<b>Ending Balance</b>	<b>\$ 47,274.08</b>	<b>\$ 148,400.70</b>	<b>\$ 71,331.38</b>	<b>\$ 8,713.73</b>	<b>\$ 9.57</b>	<b>\$ 405,027.64</b>	<b>\$208,001.84</b>	<b>\$ 423,245.95</b>	<b>\$334,168.61</b>

Fund Number	300	375	375	375	375	770	770	770	770
Fund Name	Water/Sewer Alternate Bond Savings	Cemetery Investment Account	Cemetery CD	Cemetery CD	Cemetery CD	Cemetery Fence Fund	Cemetery Trust	Orendorff Trust	Hildebrand Trust
Beginning Balance	\$ 1,401,600.43	\$ 36,835.15	\$ 392,589.40	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,759.66	\$ 5,000.00	\$ 1,000.00
Cash Inflows	200,041.78	401.46							
Cash Outflows									
Net Cash In/(Out) Mo.	200,041.78	401.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Ending Balance</b>	<b>\$ 1,601,642.21</b>	<b>\$ 37,236.61</b>	<b>\$ 392,589.40</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 1,547.12</b>	<b>\$ 6,759.66</b>	<b>\$ 5,000.00</b>	<b>\$ 1,000.00</b>

**City of Canton**  
**TIF 1 - Supplemental Recap**

Fund Name	2019								2020			
	May	June	July	August	September	October	November	December	January	February	March	April
<b>TIF - Canton 1</b>												
Beginning Balance	\$159,474.41	\$134,504.65	\$134,230.57	\$337,520.79	\$361,438.42	\$737,997.80	\$ 711,763.84	\$756,127.08	\$270,094.59	\$227,223.55	\$181,406.79	\$161,715.90
<b>PROJECT EXPENSES</b>												
SRPED-Spoon River Part	10,000.00						10,000.00					
Engineer-Maurer Stutz	510.00	637.50	548.75	4,876.25	2,402.50	2,248.75	42.50	413.75	1,117.00	4,590.00		6,000.00
Environ Consulting (EOI)												
The Economic Devel Group					4,466.80							6,180.94
Legal-Hinshaw & Culbrtn												
Jacob & Klein					1,116.70							5,221.84
Daily Ledger - Adv		352.50										
Project						2,875.00		2,875.00		4,111.42		
Miscellenaous/Adjustment					76.85							
IEPA												
Landscape and Lighting												
Spoon River College												
Redeve/AnnexationAgr				3,273.00		19,815.00	11,802.43		41,799.16	40,000.00		
Repayment to General Fund												50,000.00
Fulton Co Treasurer Surplus											17,975.30	
Canton Union School											1,748.09	
Bond Payment Transfer								484,793.13				
<b>Total Expenses</b>	<b>10,510.00</b>	<b>990.00</b>	<b>548.75</b>	<b>8,149.25</b>	<b>8,062.85</b>	<b>24,938.75</b>	<b>21,844.93</b>	<b>488,081.88</b>	<b>42,916.16</b>	<b>48,701.42</b>	<b>19,723.39</b>	<b>67,402.78</b>
<b>PROJECT INCOMES</b>												
Increment Received		715.92	326,307.22	35,253.60	376,452.15		66,093.85	1,984.70				
Interest Income (.20%)					55.28		114.32	64.69	45.23	34.66	32.50	29.28
Misc Income			718.17		8,107.00							
Due From General Fund										2,850.00		
Repayment from TIF 2												
Transfers												100,000.00
Rental Income												
<b>Total Income</b>	<b>-</b>	<b>715.92</b>	<b>327,025.39</b>	<b>35,253.60</b>	<b>384,614.43</b>	<b>-</b>	<b>66,208.17</b>	<b>2,049.39</b>	<b>45.23</b>	<b>2,884.66</b>	<b>32.50</b>	<b>100,029.28</b>
Ending Balance	\$148,964.41	134,230.57	\$460,707.21	\$364,625.14	\$737,990.00	\$713,059.05	\$756,127.08	\$270,094.59	\$227,223.66	\$181,406.79	\$161,715.90	\$194,342.40

**City of Canton  
TIF 2 - Supplemental Recap**

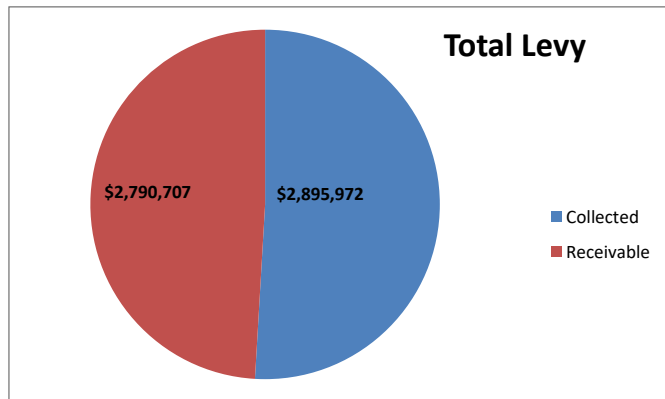
Fund Name	2019								2020			
	May	June	July	August	September	October	November	December	January	February	March	April
<b>TIF 2 - Canton</b>												
Beginning Balance	\$340,200.23	\$220,258.05	\$222,721.30	\$409,527.71	\$462,281.89	\$602,970.91	\$582,453.01	\$598,866.91	\$ 598,971.92	\$592,328.94	\$582,334.54	\$404,332.80
<b>PROJECT EXPENSES</b>												
Engineer-Maurer Stutz	\$120.00		\$85.00	\$85.00					\$212.50	\$85.00		
Legal-Jacob & Klein					\$725.80							\$2,728.20
Sidewalks												
Redevelopment Agmt						\$20,619.64			\$6,531.82			
Private Proj. Annexation												
Miscellaneous					\$76.85							
The Economic Devel Grp					\$2,903.20							\$4,445.60
Loan Pmt to TIF1												\$100,000.00
Loan Pmt to General Fund												\$100,000.00
Spoon River Partnership				\$10,000.00						\$10,000.00		
TIF3												\$10,000.00
Fulton County Surplus							\$380.70				\$178,103.85	
<b>Total Expenses</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>\$85.00</b>	<b>\$10,085.00</b>	<b>\$3,705.85</b>	<b>\$20,619.64</b>	<b>\$380.70</b>	<b>\$0.00</b>	<b>\$6,744.32</b>	<b>\$10,085.00</b>	<b>\$178,103.85</b>	<b>\$217,173.80</b>
<b>PROJECT INCOME</b>												
Tax Increment Recd		\$2,463.25	\$186,778.85	\$62,772.73	\$144,315.78		\$16,701.61					
Due to TIF 1												
Due to General Fund												
Interest Income (.20%)					\$79.09		\$92.99		\$101.34	\$90.60	\$102.11	\$77.44
Miscellaneous Income												
<b>Total Income</b>	<b>\$0.00</b>	<b>\$2,463.25</b>	<b>\$186,778.85</b>	<b>\$62,772.73</b>	<b>\$144,394.87</b>	<b>\$0.00</b>	<b>\$16,794.60</b>	<b>\$0.00</b>	<b>\$101.34</b>	<b>\$90.60</b>	<b>\$102.11</b>	<b>\$77.44</b>
<b>Ending Balance</b>	<b>\$340,080.23</b>	<b>\$222,721.30</b>	<b>\$409,415.15</b>	<b>\$462,215.44</b>	<b>\$602,970.91</b>	<b>\$582,351.27</b>	<b>\$598,866.91</b>	<b>\$598,866.91</b>	<b>\$592,328.94</b>	<b>\$582,334.54</b>	<b>\$404,332.80</b>	<b>\$187,236.44</b>

**City of Canton**  
**TIF 3 - Supplemental Recap**

Fund Name	2019								2020			
	May	June	July	August	September	October	November	December	January	February	March	April
<b>TIF 3 - Canton</b>												
<b>Beginning Balance</b>	\$6,386.73	\$5,664.73	\$1,111.70	\$3,302.92	\$ 3,289.27	\$8,292.27	\$ 1,457.82	\$2,205.98	\$2,753.54	\$2,927.94	\$1,151.82	\$1,402.27
<b>PROJECT EXPENSES</b>												
Engineer-Maurer Stutz	565.00	719.25	862.50	385.00	127.50	85.00			85.00	337.50		570.00
Legal-Jacob & Klein	181.40	2,500.00	2,500.00	181.40			181.40			181.40		
Private Proj. Annexation												
Miscellaneous		45.00		4,100.00	76.85		10.00					
The Economic Devel Grp	725.60	2,500.00	3,953.01	725.60		8,449.45				1,507.22		
Fulton County Surplus												
Adjustment												
<b>Total Expenses</b>	<b>1,472.00</b>	<b>5,764.25</b>	<b>7,315.51</b>	<b>5,392.00</b>	<b>204.35</b>	<b>8,534.45</b>	<b>191.40</b>	<b>-</b>	<b>85.00</b>	<b>2,026.12</b>	<b>-</b>	<b>570.00</b>
<b>PROJECT INCOME</b>												
Tax Increment Recd		211.22	806.73	1,636.35	1,964.85		939.56	47.56				
Interest Income									9.20		0.29	0.47
Miscellaneous Income	750.00	1,000.00	500.00	500.00	1,000.00	500.00		500.00	250.00	250.00	250.00	500.00
Transfer												10,000.00
<b>Total Income</b>		<b>1,211.22</b>	<b>1,306.73</b>	<b>2,136.35</b>	<b>2,964.85</b>	<b>500.00</b>	<b>939.56</b>	<b>547.56</b>	<b>259.20</b>	<b>250.00</b>	<b>250.29</b>	<b>10,500.47</b>
<b>Ending Balance</b>	<b>\$4,914.73</b>	<b>\$1,111.70</b>	<b>(\$4,897.08)</b>	<b>\$47.27</b>	<b>\$6,049.77</b>	<b>\$257.82</b>	<b>\$2,205.98</b>	<b>\$2,753.54</b>	<b>\$2,927.74</b>	<b>\$1,151.82</b>	<b>\$1,402.11</b>	<b>\$11,332.74</b>

**City of Canton  
Property Tax - Supplemental Recap**

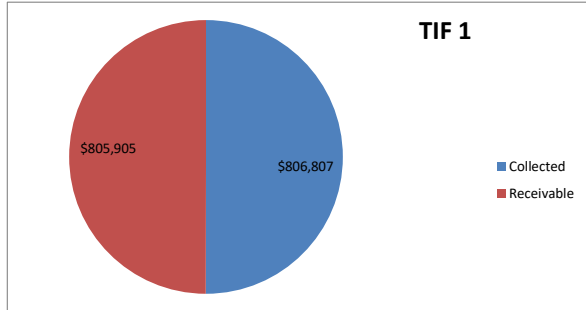
Fund Name	Deposited To	Total Expected Levy	2019								Total
			May	June	July	Aug	Sept	Oct	Nov	Dec	
Corporate	General	\$0.00			-	-	-			-	-
IMRF	IMRF	\$375,079.56	-	9,612.16	168,259.75	55,991.09	123,421.37		2,314.77	-	359,599.14
Fire Protection	General	\$120,011.13	-	3,075.49	53,836.12	17,914.82	39,489.69		7,523.72	-	121,839.84
Fire Pension	Fire Pension	\$750,039.71	-	19,220.95	336,460.70	111,962.62	246,799.60		47,021.14	-	761,465.01
Police Protection	General	\$80,007.42	-	2,050.30	35,890.34	11,943.08	26,326.15		5,015.74	-	81,225.61
Police Pension	Police Pension	\$487,567.61	-	12,494.69	218,718.31	72,781.98	160,433.58		30,566.34	-	494,994.90
Cemetery	Cemetery	\$29,017.62	-	743.63	13,017.11	4,331.65	9,548.28		1,819.16	-	29,459.83
Audit	Audit	\$22,569.26	-	578.35	10,124.00	3,368.93	7,426.13		1,414.84	-	22,912.25
Tort-Liability	Liability Insurance	\$250,053.04	-	6,408.01	112,171.51	37,326.85	82,279.69		15,676.20	-	253,862.26
Civil Defense	Civil Defense	\$3,701.84	-	94.83	1,660.01	552.39	1,217.64		231.96	-	3,756.83
Social Security	Social Security	\$350,002.61	-	8,969.37	157,007.81	52,246.84	115,167.90		21,942.20	-	355,334.12
Unemployment Ins	Unemployment Ins	\$22,569.26	-	578.35	10,124.00	3,368.93	7,426.13		1,414.84	-	22,912.25
Workers Comp	Workers Comp	\$300,087.53	-	7,690.23	134,616.58	44,795.79	98,743.55		18,812.96	-	304,659.11
Road & Bridge	General	\$0.00	-	1,814.83	36,580.66	12,720.85	26,523.15		6,311.20	-	83,950.69
	<b>Total Funds</b>	<b>\$2,790,706.59</b>		<b>73,331.19</b>	<b>1,288,466.90</b>	<b>429,305.82</b>	<b>944,802.86</b>		<b>160,065.07</b>		<b>2,895,971.84</b>
	<b>TIF Funds</b>										
Corporate-IH	TIF-Canton 1	\$805,904.50	-	715.92	326,307.22	35,253.60	376,452.15		66,093.85	1,984.70	806,807.44
Corporate	TIF-Canton 2	\$414,636.68	-	2,463.25	186,778.85	62,772.73	144,315.78		1,701.61	-	398,032.22
Corporate	TIF -Canton3	\$5,640.34	-	211.22	806.73	1,636.35	1,964.85		939.56	47.56	5,606.27
	<b>Total TIF Funds</b>	<b>\$1,226,181.52</b>	<b>\$ -</b>	<b>\$ 3,390.39</b>	<b>\$ 513,892.80</b>	<b>\$ 99,662.68</b>	<b>\$ 522,732.78</b>		<b>\$ 68,735.02</b>	<b>\$ 2,032.26</b>	<b>1,210,445.93</b>



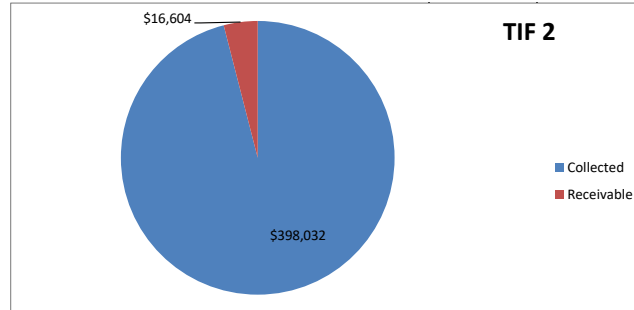
\*\*\*Excludes TIF 1, TIF 2 and 3

<b>Total Levy</b>	
Collected	2,895,971.84
Receivable	<b>2,790,706.59</b>

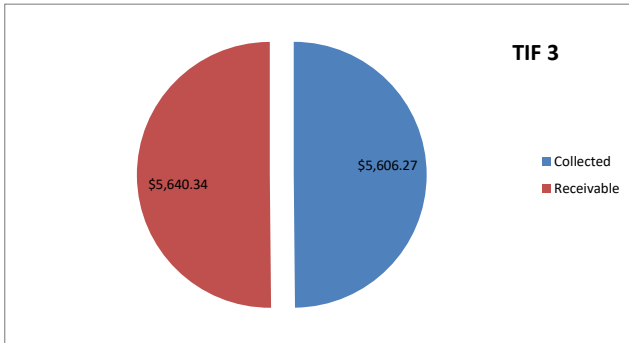
Property Tax Supplemental Recap TIF Charts



TIF 1	
Collected	\$ 806,807.44
Receivable	\$ 805,904.50



TIF 2	
Collected	\$ 398,032.22
Receivable	\$ 16,604.46



TIF 3	
Collected	\$ 5,606.27
Receivable	\$ 5,640.34

This recap shows the details of the property tax levy disbursements, along with pie charts indicating the status of the property tax disbursements.

\$ 805,904.50	Total Extension (Canton 1 TIF)
\$ 806,807.44	Total Collected
\$ (902.94)	Amount Remaining
100.11%	Received
\$ 414,636.68	Total Extension (Canton 2 TIF)
\$ 398,032.22	Total Collected
\$ 16,604.46	Amount Remaining
96.00%	Received
\$ 5,640.34	Total Extension (Canton 3 TIF)
\$ 5,606.27	Total Collected
\$ 34.07	Amount Remaining
99.40%	Received



## State of Illinois Historical Tax Trends

FY17			FY18			FY19		
Income Tax		1,400,008.90	Income Tax		1,474,211.62	Income Tax		1,604,220.10
Replacement Tax		235,148.41	Replacement Tax		151,084.21	Replacement Tax		\$197,851.10
Township Replacement Tax		15,982.48	Township Replacement Tax		9,080.30	Township Replacement Tax		11,006.69
1% Sales Tax	1,975,176.68		1% Sales Tax	1,999,283.26		1% Sales Tax	1,851,678.70	
1/2 % Sales Tax	585,983.72		1/2 % Sales Tax	598,766.01		1/2% Non Home	250,248.39	
Auto Rental Tax	2,566.42		Auto Rental Tax	2,247.03		Non-Home 1%	683,488.31	
Sales Tax		2,563,726.82	Sales Tax		2,600,296.30	Sales Tax		2,785,415.40
Use Tax		359,255.47	Use Tax		334,229.42	Use Tax		434,754.01
Telecommunications Tax		208,101.65	Telecommunications Tax		166,508.29	Telecommunications Tax		174,443.85
Video Gaming Tax		87,889.85	Video Gaming Tax		107,304.92	Video Gaming Tax		120,642.46
Utility Tax		639,304.39	Utility Tax		602,499.49	Utility Tax		705,897.26
<b>Total State Taxes</b>		<b>5,509,417.97</b>	<b>Total State Taxes</b>		<b>5,445,214.55</b>	<b>Total State Taxes</b>		<b>6,034,230.87</b>
<b>FY20</b> <i>May 2019 -April 2020</i>								
Income Tax		1,593,682.31						
Replacement Tax		257,906.50						
Township Replacement Tax		17,064.56						
1% Sales Tax	2,096,230.24							
Non-Home 1%	1,184,365.42							
1/2% Non-Homerule increase Reserve Balance		250,000.00						
Fire and Police Pension Share		188,913.00						
*For Use According to Ordinance #4102		153,269.71						
Total 1/2% Stax Increase		<b>592,182.71</b>						
Sales Tax	<b>Total All STAX</b>	<b>3,280,595.66</b>						
Use Tax		507,371.73						
Cannabis Use Tax**		1,373.04						
Telecommunications Tax		168,145.16						
Video Gaming Tax		128,109.80						
Utility Tax		639,519.67						
Franchise Fees		286,363.11						
<b>Total State Taxes and Municipal Fees</b>			<b>8,064,496.96</b>					

\*For Use According to Ordinance #4102 as Needed - Municipal Operations, Property Tax Relief and Public Infrastructure

\*\* Restricted to Law Enforcement use

FY 2021 Estimated Tax Revenue Comparison (due to pandemic)

Tax Type	Actuals FY2020	Annual Estimate FY 2021	Annual Estimate with Projected Reduction	May 2020 Receipts Feb Sales	May 2019 Receipts Feb Sales	June 2020 Receipts March Sales	June 2019 Receipts March Sales	July 2020 Receipts April Sales	July 2019 Receipts April Sales	Aug 2020 Receipts May Sales
LGDF Sales Tax *	\$2,096,230.24	\$1,900,000.00	\$1,740,400.00	\$215,815.95	\$146,182.78					
City Sales Tax *	\$1,184,365.42	\$1,200,000.00	\$1,099,200.00	\$85,602.58	\$80,738.56					
Use Tax *	\$507,371.73	\$400,000.00	\$400,000.00	\$36,551.09	\$35,511.50					
Video Game Tax *	\$128,109.80	\$115,000.00	\$96,084.00	\$6,262.76	\$13,575.73					
Cannabis Use Tax *	\$2,406.00	\$12,000.00	\$12,000.00	\$692.86	\$0.00					
3% Cannabis Tax *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Tax Type	Actuals FY2020	Annual Estimate	Annual Estimate with Projected Reduction	Nov 2020 Receipts Aug Sales	Nov 2019 Receipts Aug Sales	Dec 2020 Receipts Sept Sales	Dec 2019 Receipts Sept Sales	Jan 2021 Receipts Oct Sales	Jan 2020 Receipts Oct Sales	Feb 2021 Receipts Nov Sales
LGDF Sales Tax		\$2,510,000.00								
City Sales Tax *		\$590,000.00								
Use Tax **		\$400,000.00								
Cannabis Use Tax		\$0.00								
3% Cannabis Tax		\$12,000.00								

LGDF Sales Tax		\$2,510,000.00								
City Sales Tax *		\$590,000.00								
Use Tax **		\$400,000.00								
Cannabis Use Tax		\$0.00								
3% Cannabis Tax		\$12,000.00								

Tax Type	Actuals FY2020	Annual Estimate	Annual Estimate After Projected Reduction	May Receipts Actuals	May 2019 Receipts	June 2020 Receipts Actuals	June 2019 Receipts	July 2020 Receipts	July 2019 Receipts	Aug 2020 Receipts Actuals
Income Tax *	\$1,593,682.31	\$1,500,000.00	\$1,301,580.00	\$148,246.36	\$295,276.46					
Replacement Tax	\$257,906.50	\$274,000.00	\$191,800.00	\$31,640.91	\$57,754.95					
Video Game Tax *	\$128,109.80	\$115,000.00	\$96,084.00	\$6,262.76	\$13,575.73					

Income Tax *	\$1,593,682.31	\$1,500,000.00	\$1,301,580.00	\$148,246.36	\$295,276.46					
Replacement Tax	\$257,906.50	\$274,000.00	\$191,800.00	\$31,640.91	\$57,754.95					
Video Game Tax *	\$128,109.80	\$115,000.00	\$96,084.00	\$6,262.76	\$13,575.73					

Tax Type	Actuals FY2020	Annual Estimate	Annual Estimate After Projected Reduction	Nov Receipts Actuals	Nov Receipts	Dec Receipts Actuals	Dec Receipts	Jan Receipts	Jan Receipts	Feb Receipts
Income Tax		\$1,500,000.00	\$1,500,000.00							
Replacement Tax		\$274,000.00	\$191,800.00							

Income Tax		\$1,500,000.00	\$1,500,000.00							
Replacement Tax		\$274,000.00	\$191,800.00							