

City of Canton Treasurer's Report Month Ending June 2020

Prepared by: Treasurer, Crystal Wilkinson

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

Fund Number	001	010	**020	**030	**040	050	051	052	072
				Liability				Sidewalk	
Fund Name	General Fund	Hotel/Motel	Workers Comp	Insurance	Unemploy Ins	Video Gaming	Demolition	Program	Vehicle
Beginning Balance	\$ 1,527,922.09	\$ 18,106.53	\$ 60,032.74	\$ 179,687.05	\$ 31,104.87	\$ -	\$147,569.23	\$ 220,568.42	\$ 10,378.15
Cash Inflows	715,408.28	4,857.18							
Cash Outflows	857,214.83		17,053.00	108,050.00	153.85			6,778.75	
Net Cash In/(Out) Mo.	(141,806.55)	4,857.18	(17,053.00)	(108,050.00)	(153.85)	-	\$0.00	(6,778.75)	\$0.00
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Ending Balance	\$ 1,386,115.54	\$ 22,963.71	\$ 42,979.74	\$ 71,637.05	\$ 30,951.02	\$0.00	\$147,569.23	\$ 213,789.67	\$ 10,378.15

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)	\$ 333,303.97	\$ 821,438.47	\$ 561,135.91	\$ 17,496.15	\$ -	\$ 13,090.43	\$ 724.00	\$ 6,539.37
Cash Inflows			27,870.39						\$120.00
Cash Outflows		21,268.24	68,423.84						
Net Cash In/(Out) Mo.	\$0.00	-\$21,268.24	(40,553.45)	\$0.00	-	-	\$0.00	-	\$120.00
Ending Balance	\$ (62,474.47)	\$ 312,035.73	\$ 780,885.02	\$ 561,135.91	\$ 17,496.15	\$ -	\$ 13,090.43	\$ 724.00	\$ 6,659.37

Fund Number	199	200	201	202	203	300	310	315	370
	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	\$ 49,861.99	\$ 1,315,798.32	\$ 136,362.49	\$ 177,280.33		\$ (332,986.32)	•	\$ 25,000.00	
Cash Inflows	600.22	34,644.27	32.41	31.08	502.10	1,241,841.74	46,776.60	-	3,770.44
Cash Outflows		152,826.74	2,191.25			670,217.67	10,020.35	-	12,126.10
Net Cash In/(Out) Mo.	600.22	(118,182.47)	(2,158.84)	31.08	502.10	571,624.07	36,756.25	-	(8,355.66)
Ending Polones	Ć 50.463.34	¢ 1 107 C15 05	¢ 424 202 CF	¢ 477 244 44	¢ 12.200.01	¢ 220.627.75	Ć 50.403.40	¢ 35,000,00	Ć 14 212 00
Ending Balance	\$ 50,462.21	\$ 1,197,615.85	\$ 134,203.65	\$ 177,311.41	\$ 12,290.91	\$ 238,637.75	\$ 50,192.40	\$ 25,000.00	\$ 14,312.80

Pooled Cash Balance Funds 001-175

\$ 3,555,936.25

**Dedicated Fund Cash
Unrestricted Cash-GenFund 001 \$ 1,386,115.54

City of Canton Summary of Monthly Inflows/Outflows - Investment Savings June-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	\$ 47,287.23	\$ 151,611.39	\$ 71,394.58	\$66,731.78	\$ 9.57	\$ 447,558.91	\$208,043.16	\$ 423,638.12	\$ 336,235.01
Cash Inflows	11.66	8,852.49	48.22	2.92		68,134.36	\$45.60	1,032.92	\$73.70
Cash Outflows				58,017.78					
Net Cash In/(Out) Mo.	11.66	8,852.49	48.22	(58,014.86)	-	68,134.36	45.60	1,032.92	73.70
Ending Balance	\$ 47,298.89	\$ 160,463.88	\$ 71,442.80	\$ 8,716.92	\$ 9.57	\$ 515,693.27	\$208,088.76	\$ 424,671.04	\$336,308.71

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	\$ 1,801,737.68	\$ 27,100.96	\$ 392,589.40	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,759.66	\$ 5,000.00	\$ 1,000.00
Cash Inflows	200,095.64	1.27					\$1.13		
Cash Outflows	87,332.50								
Net Cash In/(Out) Mo.	112,763.14	1.27	\$0.00	\$0.00	\$0.00	\$0.00	\$1.13	\$0.00	\$0.00
Ending Balance	\$ 1,914,500.82	\$ 27,102.23	\$ 392,589.40	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,760.79	\$ 5,000.00	\$ 1,000.00

City of Canton TIF 1 - Supplemental Recap

Fund Name				20	020					2021		
TIF - Canton 1	May	June	July	August	September	October	November	December	January	February	March	April
Beginning Balance	\$194,342.40	\$136,362.49										
PROJECT EXPENSES												
SRPED-Spoon River Part												
Engineer-Maurer Stutz		2,191.25										
Environ Consulting (EOI)												
The Economic Devel Group												
Legal-Hinshaw & Culbrtn												
Jacob & Klein												
Daily Ledger - Adv												
Project												
Miscellenaous/Adjustment												
IEPA												
Landscape and Lighting												
Spoon River College												
Redeve/AnnexationAgr												
Repayment to General Fund												
Fulton Co Treasurer Surplus												
Canton Union School												
Bond Payment Transfer	58,017.78											
Total Expenses	58,017.78	2,191.25	-	-	-	-	-		-	-	-	-
PROJECT INCOMES												
Increment Received												
Interest Income (.20%)	37.87	32.41										
Misc Income												
Due From General Fund												
Repayment from TIF 2												
Transfers												
Rental Income												
Total Income	37.87	32.41	-	-	-	-	-	-	-	-	-	-
Ending Balance	\$136,362.49	134,203.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Canton TIF 2 - Supplemental Recap

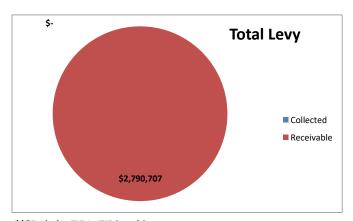
				2020						2021		
Fund Name	May	June	July	August	September	October	November	December	January	February	March	April
TIF 2 - Canton												
Beginning Balance	\$187,236.44	\$177,280.33										
PROJECT EXPENSES												
Engineer-Maurer Stutz												
Legal-Jacob & Klein												
Sidewalks												
Redevelopment Agmt												
Private Proj. Annexation												
Miscellaneous												
The Economic Devel Grp												
Loan Pmt to TIF1												
Loan Pmt to General Fund												
Spoon River Partnership	\$10,000.00											
TIF3												
Fulton County Surplus												
Total Expenses	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PROJECT INCOME												
Tax Increment Recd												
Due to TIF 1												
Due to General Fund												
Interest Income (.20%)	\$43.89	\$31.08										
Miscellanous Income												
Total Income	\$43.89	\$31.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$177,280.33	\$177,311.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

City of Canton TIF 3 - Supplemental Recap

				2019						2020		
Fund Name	May	June	July	August	September	October	November	December	January	February	March	April
TIF 3 - Canton												
Beginning Balance	\$11,332.74	\$11,788.81										\$1,402.27
PROJECT EXPENSES												
Engineer-Maurer Stutz												570.00
Legal-Jacob & Klein												
Private Proj. Annexation												
Miscellaneous	45.73											
The Economic Devel Grp												
Fulton County Surplus												
Adjustment												
Total Expenses	45.73		•			-	•	-		-	-	570.00
PROJECT INCOME												
Tax Increment Recd												
Interest Income		2.10										0.47
Miscellanous Income	501.80	500.00										500.00
Transfer/adjustment	_	_	_	_	_		_					10,000.00
Total Income	501.80	502.10										10,500.47
Ending Balance	\$11,788.81	\$12,290.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,332.74

City of Canton Property Tax - Supplemental Recap

						202	20				
Fund Name	Deposited To	Total Expected Levy	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Corporate	General	\$0.00			-	-	-			-	
IMRF	IMRF	\$400,000.00	-							-	
Fire Protection	General	\$125,000.00	-							-	
Fire Pension	Fire Pension	\$845,000.00	-							-	-
Police Protection	General	\$95,000.00	-							-	-
Police Pension	Police Pension	\$513,400.00	-							-	-
Cemetery	Cemetary	\$29,000.00	-							-	-
Audit	Audit	\$23,500.00	-							-	-
Tort-Liability	Liability Insurance	\$215,000.00	-							-	-
Civil Defense	Civil Defense	\$3,600.00	-							-	-
Social Security	Social Security	\$275,000.00	-							-	-
Unemployment Ins	Unemployment Ins	\$23,250.00	-							-	-
Workers Comp	Workers Comp	\$285,000.00	-							-	-
Road & Bridge	General		-							-	-
	Total Funds	\$2,832,750.00									-
	TIF Funds										
Corporate-IH	TIF-Canton 1	\$845,780.00	-								-
Corporate	TIF-Canton 2	\$305,405.00	-								-
Corporate	TIF -Canton3	\$24,000.00	-								-
	Total TIF Funds	\$1,175,185.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	•

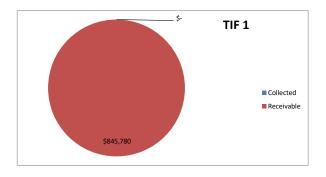


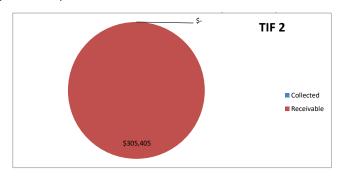
***Excludes TIF 1, TIF 2 and 3

Total Levy Collected

Receivable **2,790,706.59**

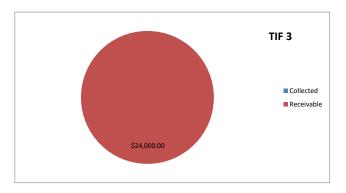
Property Tax Supllemental Recap TIF Charts FY2021





TIF 1
Collected
Receivable \$ 845,780.00

TIF 2
Collected
Receivable \$ 305,405.00



TIF 3
Collected
Receivable \$ 24,000.00

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

\$	845,780.00	Total Extension (Canton 1 TIF)
\$	-	Total Collected
\$	845,780.00	Amount Remaining
	0.00%	Received
\$	305,405.00	Total Extension (Canton 2 TIF)
\$ \$	-	Total Collected
\$	305,405.00	Amount Remaining
	0.00%	Received
\$	24,000.00	Total Extension (Canton 3 TIF)
\$ \$	-	Total Collected
\$		Amount Remaining
	0.00%	Received

State of Illinois Historical Tax Trends Accrued Monthly by Fiscal Year

Income Tax

Sales Tax

Use Tax

Replacement Tax

1% Sales Tax 1/2% Non Home Non-Home 1%

Township Replacement Tax

Telecommunications Tax Video Gaming Tax Utility Tax

Total State Taxes

FY2018 Totals 1.604.220.10

1.851.678.70 250.248.39 683.488.31 \$197.851.10

2.785.415.40

434,754.01

705,897.26

6,034,230.87

11.006.69

EV47	EV2047 Totale	EVAO	EV2040 To4ele
FY1/	FY2017 Totals	FY18 Income Tax	FY2018 Totals
Income Tax Replacement Tax		Replacement Tax	1.474.211.62 151.084.21
Township Replacement Tax	255,146,41 15,082,48	Township Replacement Tax	9.080.30
	13,302.40		3,000.30
1% Sales Tax 1.975.176.68		1% Sales Tax 1.999,283.26	
1/2 % Sales Tax 585,983,72 Auto Rental Tax 2,566,42		1/2 % Sales Tax 598.766.01	
Auto Rental Tax 2.566.42 Sales Tax	2.563.726.82	Auto Rental Tax 2.247.03 Sales Tax	2.600.296.30
Use Tax	359,255.47		334,229.42
Telecommunications Tax		Telecommunications Tax	166.508.29
Video Gaming Tax		Video Gaming Tax	107.304.92
Utility Tax	639,304.39	Utility Tax	602,499.49
Total State Taxes	5,509,417.97	Total State Taxes	5,445,214.55
FY20 May 2019 - April 2020	FY2020 Totals	FY21 May 2020-April 2021 Accrued	Jun-20
Income Tax	1,593,682.31	Income Tax	240,071.69
Replacement Tax	257,906.50	Replacement Tax	31,640.91
Township Replacement Tax	17,064.56	Township Replacement Tax	2,093.55
1% Sales Tax 2,096,230.24		1% Sales Tax 385,143.87	
Non-Home 1% 1,184,365.42		Non-Home 1% 177,722.43	
1/2% Non-Homerule increase Reserve Balance	250,000.00	1/2% Non-Homerule Reserve Balance	88,861.22
Fire and Police Pension Share	188,913.00	Fire and Police Pension Share	0.00
*For Use According to Ordinance #4102	153,269.71	*For Use According to Ordinance #4102	0.00
Total 1/2% City Sales Tax Increase	592,182.71	Total 1/2% City Sales Tax	88,861.22
Sales Tax Total All STAX		Sales Tax Total All STAX	562,866.30
Use Tax	507,371.73		83,046.34
Cannabis Use Tax**		Cannabis Use Tax**	1,229.52
Telecommunications Tax		Telecommunications Tax	26,979.99
Video Gaming Tax		Video Gaming Tax	6,262.76
Utility Tax		Utility Tax	86,723.09
Franchise Fees	286,363.11	Franchise Fees	36,305.68
Total State Taxes and Municipal Fees	6,880,131.54	Total State Taxes and Municipal Fees	1,077,219.83

^{*}For Use According to Ordiance #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)

Тах Туре	Actuals FY2020	Annual Estimate FY 2021	Annual Estimate with Projected Reduction	May 2020 Receipts Feb Sales	May 2019 Receipts Feb Sales	May % Change from Prior Year	June 2020 Receipts March Sales	June 2019 Receipts March Sales Comparison	June % Change from Prior Year
LGDF Sales Tax *	\$2,096,230.24	\$1,900,000.00	\$1,740,400.00	\$215,815.95	\$146,182.78	32%	\$169,327.92	\$179,211.59	-6%
City Sales Tax*	\$1,184,365.42	\$1,200,000.00	\$1,099,200.00	\$85,602.58	\$80,738.56	6%	\$91,825.33	\$97,613.41	-6%
Use Tax *	\$507,371.73	\$400,000.00	\$400,000.00	\$36,551.09	\$35,511.50	3%	\$46,495.25	\$40,370.33	13%
Video Game Tax *	\$128,109.80	\$115,000.00	\$96,084.00	\$6,262.76	\$13,575.73	-46%	\$0.00	\$11,416.01	-100%
Cannabis Use Tax *	\$2,406.00	\$12,000.00	\$12,000.00	\$692.86	\$0.00	100%	\$536.66	\$0.00	100%
3% Cannabis Tax *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%

Тах Туре	Actuals FY2020	Annual Estimate FY 2021	Annual Estimate After Projected Reduction	May Receipts Actuals	May 2019 Receipts	May % Change from Prior Year	June 2020 Receipts Actuals	June 2019 Receipts Comparison	June % Change from Prior Year
Income Tax *	\$1,593,682.31	\$1,500,000.00	\$1,301,580.00	\$148,246.36	\$295,276.46	-50%	\$91,825.33	\$92,213.69	0.42%
*Replacement Tax	\$257,906.50	\$274,000.00	\$191,800.00	\$31,640.91	\$57,754.95	-55%	\$0.00	\$0.00	0%

Sales Tax, Use Tax and Income Tax represent 36% of FY21 total General Fund revenues

Informaiton Indicated by Asterisks

* LGDF Sales Tax	Based on GOMB projections
-	

*City 1% Stax This amount is reduced by the 1.5% state administration fee

* Use Tax Will remain flat (online purchases are included in Use Tax Collections)

*Video Tax Reduction based on last years numbers and months in FY21 expected to be shut down

*Cannibis Use Tax New revenue source beginning March 2020. Based on per capita - Restircted use by law enforcement

*3% Cannibis Tax

No detailed data available for projections (1st disbursement to city will be Oct 2020)

*Replacement Tax Replacement Tax is only collected and distrubuted 9 times per year

FY 2021 Enterprise Revenues with Budget Comparisons per Month

GF - Garbage	l						
Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison	May 2020 Actual Revenues	May % Budget Comparisons	Year to Date June 2020 Actual Revenues	June % Budget Comparisons
Garbage Service Fees	\$1,021,200.00	\$162,838.92	15.95%	\$79,641.14	7.80%	\$83,197.78	8.15%
Tote Sales	\$2,500.00	\$4,718.00	188.72%	\$3,013.00	120.52%	\$1,705.00	68.20%
Water/Sewer							
Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison	Year to Date May 2020 Actual Revenues	May % Budget Comparisons	Year to Date June 2020 Actual Revenues	June % Budget Comparisons
WS Penalties	\$120,000.00	\$5,209,41	4.34%	\$2,624.22	2.19%	\$2,585.19	2.15%
Water Sales	\$4,087,000.00	\$961,367.23	23.52%	\$254,916.62	6.24%	\$706,450.61	17.29%
Bulk Water Sales	\$1,000.00	\$878.86	87.89%	\$130.66	13.07%	\$748.20	74.82%
Sewer Sales	\$2,913,000.00	\$574,960.08	19.74%	\$149,385.06	5.13%	\$425,575.02	14.61%
Lake		,		<u> </u>			
Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison	Year to Date May 2020 Actual Revenues	May % of Budget	Year to Date June 2020 Actual Revenues	June % of Budget
Boat License	\$11,000.00	\$12,320.75	112.01%	\$2,956.25	26.88%	\$9,364.50	85.13%
Boating Daily Permits	\$1,000.00	\$794.50	79.45%	\$114.00	11.40%	\$680.50	68.05%
Camping Permits	\$40,000.00	\$31,674.00	79.19%	\$0.00	0.00%	\$31,674.00	79.19%
Boat Slip Leases	\$7,200.00	\$5,200.00	72.22%	\$3,000.00	41.67%	\$2,200.00	30.56%
Lot Leases	\$20,000.00	\$8,439.56	42.20%	\$6,292.56	31.46%	\$2,147.00	10.74%
Greenwood Cemetery							
Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison	Year to Date May 2020 Actual Revenues	May % of Budget	Year to Date June 2020 Actual Revenues	June % of Budget
Lot Services	\$45,000.00	\$7,548.00	16.77%	\$4,148.00	9.22%	\$3,400.00	7.56%
Propterty Tax	\$29,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Interest Income	\$2,000.00	\$336.88	16.84%	\$166.44	8.32%	\$170.44	8.52%
Lot Sales	\$5,000.00	\$3,000.00	60.00%	\$3,000.00	60.00%	\$0.00	0.00%
Transfers From General Fund	\$8,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Transfers from Gaming	\$37,950.00	\$2,066.71	5.45%	\$2,066.71	5.45%	\$0.00	0.00%
Transfers from Cemetery Trust	\$25,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%

This Report includes key revenues for the city's energrise funds. Not all revenues for each fund is represented.

^{*}Year to Date is the total of all months compared to Annual budget. In example as of June we would expect to be 16.66% of annual budget. Some revenues are not consistently collected on a monthly basis. An example of this would be Cemetery Lot sales as they are based on family need.