

**City of Canton  
Treasurer's Report  
Month Ending July 31, 2020**

Prepared by: Treasurer, Crystal Wilkinson

City of Canton  
 Summary of Monthly Inflows/Outflows - Supplemental Recap  
 July-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	\$ 1,386,630.09	\$ 22,963.71	\$ 42,979.74	\$ 71,637.05	\$ 30,951.02	\$ -	\$ 147,569.23	\$ 213,789.67	\$ 10,378.15
Cash Inflows	1,062,203.87	4,577.05	88,412.17	66,685.55	7,229.34				
Cash Outflows	985,893.88	10,200.00	17,053.00	330.37				1,653.00	
Net Cash In/(Out) Mo.	76,309.99	(5,622.95)	71,359.17	66,355.18	7,229.34	-	\$0.00	(1,653.00)	\$0.00
Ending Balance	\$ 1,462,940.08	\$ 17,340.76	\$ 114,338.91	\$ 137,992.23	\$ 38,180.36	\$0.00	\$ 147,569.23	\$ 212,136.67	\$ 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)	\$ 312,035.73	\$ 780,885.02	\$ 561,135.91	\$ 17,496.15	\$ -	\$ 13,090.43	\$ 724.00	\$ 6,659.37
Cash Inflows	\$1,129.28	85,286.68	162,707.82		7,304.80				\$280.00
Cash Outflows		32,173.48	64,730.82						
Net Cash In/(Out) Mo.	\$1,129.28	\$53,113.20	97,977.00	\$0.00	7,304.80	-	\$0.00	-	\$280.00
Ending Balance	\$ (61,345.19)	\$ 365,148.93	\$ 878,862.02	\$ 561,135.91	\$ 24,800.95	\$ -	\$ 13,090.43	\$ 724.00	\$ 6,939.37

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	\$ 51,062.43	\$ 1,197,615.85	\$ 134,203.65	\$ 177,311.41	\$ 12,290.91	\$ 238,674.52	\$ 50,192.40	\$ 25,000.00	\$ 14,312.80
Cash Inflows	600.00	197,139.57	122,226.56	76,433.94	3,545.06	468,992.31	9,024.60	-	5,909.15
Cash Outflows		8,178.72	3,959.35	409.35	2,249.85	699,781.11	7,745.29	-	9,783.97
Net Cash In/(Out) Mo.	600.00	188,960.85	118,267.21	76,024.59	1,295.21	(230,788.80)	1,279.31	-	(3,874.82)
Ending Balance	\$ 51,662.43	\$ 1,386,576.70	\$ 252,470.86	\$ 253,336.00	\$ 13,586.12	\$ 7,885.72	\$ 51,471.71	\$ 25,000.00	\$ 10,437.98

Pooled Cash Balance Funds 001-175 \$ 3,930,232.81

\*\*Dedicated Fund Cash \$ 1,473,177.26

Unrestricted Cash-GenFund 001 \$ 1,462,940.08

City of Canton  
 Summary of Monthly Inflows/Outflows - Investment Savings  
 July-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	\$ 47,299.39	\$ 160,463.88	\$ 71,442.80	\$8,716.92	\$ 9.57	\$ 515,633.27	\$208,088.76	\$ 424,671.04	\$ 336,308.71
Cash Inflows	10.37	6,167.99	30.00	1.83		29,134.95	\$44.18	2,619.72	\$319.13
Cash Outflows									
Net Cash In/(Out) Mo.	10.37	6,167.99	30.00	1.83	-	29,134.95	44.18	2,619.72	319.13
<b>Ending Balance</b>	<b>\$ 47,309.76</b>	<b>\$ 166,631.87</b>	<b>\$ 71,472.80</b>	<b>\$ 8,718.75</b>	<b>\$ 9.57</b>	<b>\$ 544,768.22</b>	<b>\$208,132.94</b>	<b>\$ 427,290.76</b>	<b>\$336,627.84</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	\$ 1,914,500.82	\$ 27,102.23	\$ 392,589.40	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,760.79	\$ 5,000.00	\$ 1,000.00
Cash Inflows	203,535.60	401.11							
Cash Outflows									
Net Cash In/(Out) Mo.	203,535.60	401.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Ending Balance</b>	<b>\$ 2,118,036.42</b>	<b>\$ 27,503.34</b>	<b>\$ 392,589.40</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 1,547.12</b>	<b>\$ 6,760.79</b>	<b>\$ 5,000.00</b>	<b>\$ 1,000.00</b>

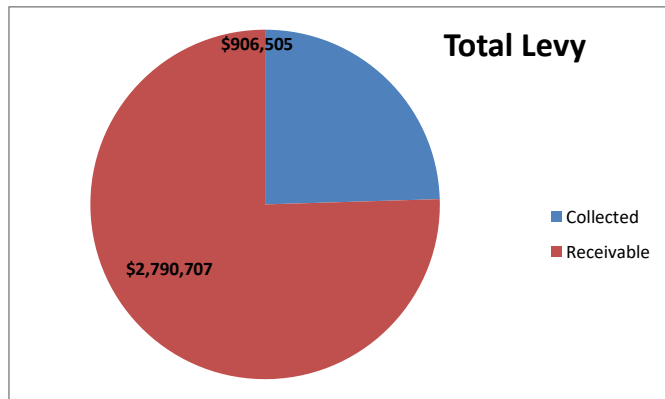






**City of Canton  
Property Tax - Supplemental Recap**

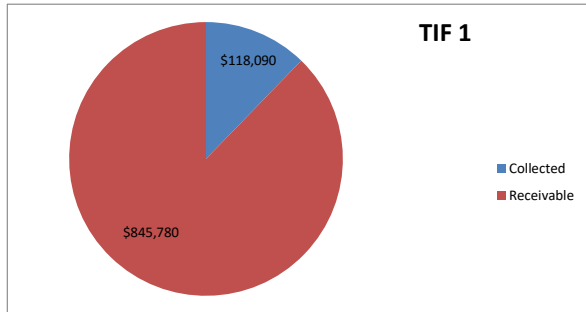
Fund Name	Deposited To	Total Expected Levy	2020								Total
			May	June	July	Aug	Sept	Oct	Nov	Dec	
Corporate	General	\$0.00			-	-	-			-	-
IMRF	IMRF	\$400,000.00	-		124,070.10					-	124,070.10
Fire Protection	General	\$125,000.00	-		38,783.42					-	38,783.42
Fire Pension	Fire Pension	\$845,000.00	-		262,072.41					-	262,072.41
Police Protection	General	\$95,000.00	-		28,240.82					-	28,240.82
Police Pension	Police Pension	\$513,400.00	-		159,239.30					-	159,239.30
Cemetery	Cemetary	\$29,000.00	-		8,999.16					-	8,999.16
Audit	Audit	\$23,500.00	-		7,304.80					-	7,304.80
Tort-Liability	Liability Insurance	\$215,000.00	-		66,685.55					-	66,685.55
Civil Defense	Civil Defense	\$3,600.00	-		1,129.28					-	1,129.28
Social Security	Social Security	\$275,000.00	-		85,286.68					-	85,286.68
Unemployment Ins	Unemployment Ins	\$23,250.00	-		7,229.34					-	7,229.34
Workers Comp	Workers Comp	\$285,000.00	-		88,412.17					-	88,412.17
Road & Bridge	General		-		29,051.85					-	29,051.85
	<b>Total Funds</b>	<b>\$2,832,750.00</b>			<b>906,504.88</b>						<b>906,504.88</b>
	<b>TIF Funds</b>										
Corporate-IH	TIF-Canton 1	\$845,780.00	-		118,089.88						118,089.88
Corporate	TIF-Canton 2	\$305,405.00	-		74,401.02						74,401.02
Corporate	TIF -Canton3	\$24,000.00	-		3,043.03						3,043.03
	<b>Total TIF Funds</b>	<b>\$1,175,185.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,533.93</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>195,533.93</b>



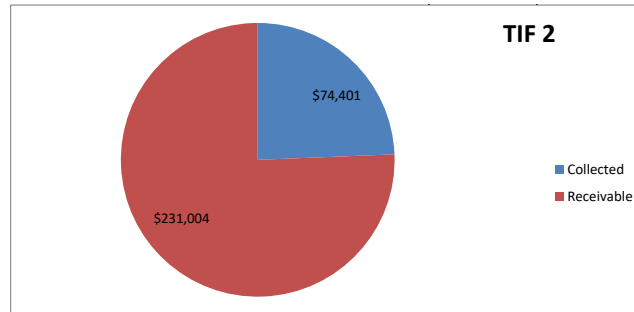
\*\*\*Excludes TIF 1, TIF 2 and 3

**Total Levy**  
 Collected 906,504.88  
 Receivable 2,790,706.59

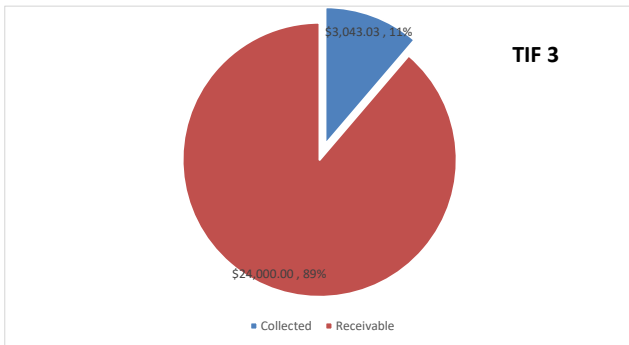
Property Tax Supplemental Recap TIF Charts FY2021



TIF 1	
Collected	\$ 118,089.88
Receivable	\$ 845,780.00



TIF 2	
Collected	\$ 74,401.02
Receivable	\$ 231,003.98



TIF 3	
Collected	\$ 3,043.03
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)
\$ 118,089.88	Total Collected
\$ 727,690.12	Amount Remaining
13.96%	Received
\$ 305,405.00	Total Extension (Canton 2 TIF)
\$ 74,401.02	Total Collected
\$ 231,003.98	Amount Remaining
24.36%	Received
\$ 24,000.00	Total Extension (Canton 3 TIF)
\$ 3,043.03	Total Collected
\$ 20,956.97	Amount Remaining
12.68%	Received



## State of Illinois Historical Tax Trends Accrued Monthly by Fiscal Year

<b>FY17</b>		<b>FY2017 Totals</b>	<b>FY18</b>		<b>FY2018 Totals</b>	<b>FY19</b>		<b>FY2018 Totals</b>
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>		<b>FY2020 Totals</b>	<b>FY21</b> <i>May 2020-April 2021 Accrued</i>		<b>Jul-20</b>			
Income Tax		1,593,682.31	Income Tax		385,886.51			
Replacement Tax		257,906.50	Replacement Tax		64,515.02			
Township Replacement Tax		17,064.56	Township Replacement Tax		4,268.69			
1% Sales Tax	2,096,230.24		1% Sales Tax	559,902.39				
Non-Home 1%	1,184,365.42		Non-Home 1%	277,221.60				
1/2% Non-Homerule increase Reserve Balance	250,000.00		1/2% Non-Homerule Reserve Balance	138,610.80				
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				
<b>Total 1/2% City Sales Tax Increase</b>	<b>592,182.71</b>		<b>Total 1/2% City Sales Tax</b>	<b>138,610.80</b>				
Sales Tax	Total All STAX <b>3,280,595.66</b>		Sales Tax	Total All STAX <b>837,123.99</b>				
Use Tax	507,371.73		Use Tax	132,985.88				
Cannabis Use Tax**	1,373.04		Cannabis Use Tax**	1,947.20				
Telecommunications Tax	168,145.16		Telecommunications Tax	40,103.54				
Video Gaming Tax	128,109.80		Video Gaming Tax	6,262.76				
Utility Tax	639,519.67		Utility Tax	135,264.08				
Franchise Fees	286,363.11		Franchise Fees	37,419.12				
<b>Total State Taxes and Municipal Fees</b>	<b>6,880,131.54</b>		<b>Total State Taxes and Municipal Fees</b>	<b>1,645,776.79</b>				

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

\*\* Restricted to Law Enforcement use

<b>Total General Fund Reserves FY2019 - FY2021 as of July 2020</b>	<b>\$530,610.80</b>
<b>* Total General Fund Sales Tax 1/2% for use according to Ordinance #4102 as of FY2020</b>	<b>\$153,269.71</b>

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	May % Change from Prior Year	June 2020 Receipts March Sales	June 2019 Receipts March Sales Comparison	June % Change from Prior Year	July 2020 Receipts April Sales	July 2019 Receipts April Sales Comparison	July % 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%	\$174,758.52	\$176,183.84	-0.82%
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%	\$99,499.17	\$98,837.10	0.67%
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%	\$49,939.54	\$38,211.10	23%
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%	\$0.00	\$11,762.68	-100.00%
Cannabis Use Tax *	\$2,406.00	\$12,000.00	\$12,000.00	\$692.86	\$0.00	100%	\$536.66	\$0.00	100%	\$717.68	\$0.00	100.00%
3% Cannabis Tax *												

Tax Type	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	July 2020 Receipts	July 2019 Receipts Comparison	July % 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%	\$145,814.82	\$137,903.25	5.43%
*Replacement Tax	\$257,906.50	\$274,000.00	\$191,800.00	\$31,640.91	\$57,754.95	-55%	\$0.00	\$0.00	0%	\$32,874.11	\$34,114.04	-3.77%

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

Information 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
- \* **Cannabis Use Tax** New revenue source beginning March 2020. Based on per capita - Resticted use by law enforcement
- \* **3% Cannabis Tax** No detailed data available for projections (1st disbursement to city will be Oct 2020)
- \* **Replacement Tax** Replacement Tax is only collected and distributed 9 times per year

## FY 2021 Enterprise Revenues with Budget Comparisons per Month

### GF - Garbage

Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison
Garbage Service Fees	\$1,021,200.00	\$202,432.00	19.82%
Tote Sales	\$2,500.00	\$7,527.00	301.08%

May 2020 Actual Revenues	May % Budget Comparisons	Year to Date June 2020 Actual Revenues	June % Budget Comparisons	Year to Date July 2020 Actual Revenues	July % Budget Comparisons
\$79,641.14	7.80%	\$83,197.78	8.15%	\$39,593.08	3.88%
\$3,013.00	120.52%	\$1,705.00	68.20%	\$2,809.00	112.36%

### Water/Sewer

Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison
WS Penalties	\$120,000.00	\$5,209.41	4.34%
Water Sales	\$4,087,000.00	\$961,367.23	23.52%
Bulk Water Sales	\$1,000.00	\$878.86	87.89%
Sewer Sales	\$2,913,000.00	\$574,960.08	19.74%

Year to Date May 2020 Actual Revenues	May % Budget Comparisons	Year to Date June 2020 Actual Revenues	June % Budget Comparisons	Year to Date July 2020 Actual Revenues	July % Budget Comparisons
\$2,624.22	2.19%	\$2,585.19	2.15%	\$291.50	0.24%
\$254,916.62	6.24%	\$706,450.61	17.29%	\$259,735.01	6.36%
\$130.66	13.07%	\$748.20	74.82%	\$836.30	83.63%
\$149,385.06	5.13%	\$425,575.02	14.61%	\$168,477.53	5.78%

### Lake

Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison
Boat License	\$11,000.00	\$12,320.75	112.01%
Boating Daily Permits	\$1,000.00	\$794.50	79.45%
Camping Permits	\$40,000.00	\$31,674.00	79.19%
Boat Slip Leases	\$7,200.00	\$5,200.00	72.22%
Lot Leases	\$20,000.00	\$8,439.56	42.20%

Year to Date May 2020 Actual Revenues	May % of Budget	Year to Date June 2020 Actual Revenues	June % of Budget	Year to Date July 2020 Actual Revenues	July % Budget Comparisons
\$2,956.25	26.88%	\$9,364.50	85.13%	\$2,592.50	23.57%
\$114.00	11.40%	\$680.50	68.05%	\$447.75	44.78%
\$0.00	0.00%	\$31,674.00	79.19%	\$3,630.00	9.08%
\$3,000.00	41.67%	\$2,200.00	30.56%	\$1,000.00	13.89%
\$6,292.56	31.46%	\$2,147.00	10.74%	\$1,351.00	6.76%

### Greenwood Cemetery

Revenue Type	Annual Budgeted FY 2021	Actuals Accrued FY2021	*Year To Date % FY21 Budget to Actuals Comparison
Lot Services	\$45,000.00	\$7,548.00	16.77%
Property Tax	\$29,000.00	\$8,999.16	31.03%
Interest Income	\$2,000.00	\$336.88	16.84%
Lot Sales	\$5,000.00	\$3,000.00	60.00%
Transfers From General Fund	\$8,000.00	\$0.00	0.00%
Transfers from Gaming	\$37,950.00	\$2,066.71	5.45%
Transfers from Cemetery Trust	\$25,000.00	\$0.00	0.00%

Year to Date May 2020 Actual Revenues	May % of Budget	Year to Date June 2020 Actual Revenues	June % of Budget	Year to Date July 2020 Actual Revenues	July % Budget Comparisons
\$4,148.00	9.22%	\$3,400.00	7.56%	\$4,187.00	9.30%
\$0.00	0.00%	\$0.00	0.00%	\$8,999.16	31.03%
\$166.44	8.32%	\$170.44	8.52%	\$0.00	0.00%
\$3,000.00	60.00%	\$0.00	0.00%	\$600.00	12.00%
\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
\$2,066.71	5.45%	\$0.00	0.00%	\$0.00	0.00%
\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%

*This Report includes key revenues for the city's enterprise 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.*