



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

Prepared by: Treasurer, Crystal Wilkinson

City of Canton
Summary of Monthly Inflows/Outflows - Supplemental Recap
September-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	\$ 1,738,237.84	\$ 5,075.52	\$ 196,681.89	\$ 210,633.27	\$ 45,842.01	\$ -	\$ 147,425.23	\$ 131,304.22	\$ 15,116.15
Cash Inflows	884,597.63	6,939.72	89,839.74	67,762.32	7,346.07	\$12,130.98	\$4,124.54	4,003.22	\$60.00
Cash Outflows	802,182.85		17,053.00		51.12	\$12,130.98		2,047.50	
Net Cash In/(Out) Mo.	82,414.78	6,939.72	72,786.74	67,762.32	7,294.95	-	\$4,124.54	1,955.72	\$60.00
Ending Balance	\$ 1,820,652.62	\$ 12,015.24	\$ 269,468.63	\$ 278,395.59	\$ 53,136.96	\$0.00	\$151,549.77	\$ 133,259.94	\$ 15,176.15

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	\$ (60,115.06)	\$ 437,399.25	\$ 949,484.01	\$ 561,135.91	\$ 32,758.11	\$ -	\$ 14,495.61	\$ 724.00	\$ 7,199.37
Cash Inflows	\$1,147.52	86,663.78	154,295.02		7,422.74		\$250.38		\$140.00
Cash Outflows		21,653.14	63,291.48						
Net Cash In/(Out) Mo.	\$1,147.52	\$65,010.64	91,003.54	\$0.00	7,422.74	-	\$250.38	-	\$140.00
Ending Balance	\$ (58,967.54)	\$ 502,409.89	\$ 1,040,487.55	\$ 561,135.91	\$ 40,180.85	\$ -	\$ 14,745.99	\$ 724.00	\$ 7,339.37

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	\$ 51,662.21	\$ 1,422,928.22	\$ 550,801.81	\$ 455,870.39	\$ 21,361.22	\$ 50,885.70	\$ 54,558.06	\$ 25,000.00	\$ (1,020.62)
Cash Inflows	600.00	50,848.44	276,605.05	148,445.64	5,047.58	619,715.71	5,394.88	-	19,220.02
Cash Outflows		35,646.06	5,665.00	27,495.81		711,315.56	7,861.21	-	8,134.31
Net Cash In/(Out) Mo.	600.00	15,202.38	270,940.05	120,949.83	5,047.58	(91,599.85)	(2,466.33)	-	11,085.71
Ending Balance	\$ 52,262.21	\$ 1,438,130.60	\$ 821,741.86	\$ 576,820.22	\$ 26,408.80	\$ (40,714.15)	\$ 52,091.73	\$ 25,000.00	\$ 10,065.09

Pooled Cash Balance Funds 001-175 \$ 4,841,710.92

**Dedicated Fund Cash \$ 2,084,931.08

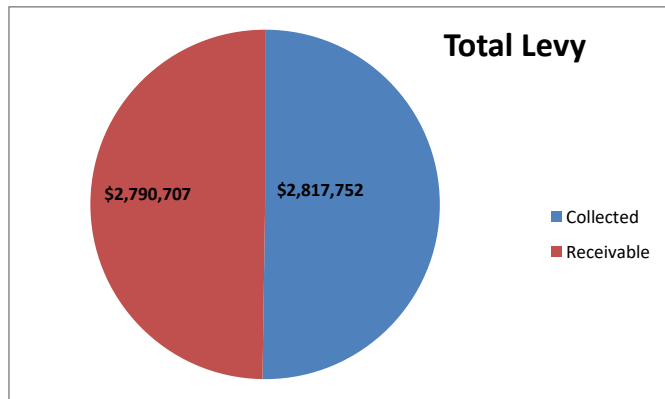
Unrestricted Cash-GenFund 001 \$ 1,820,652.62

City of Canton
 Summary of Monthly Inflows/Outflows - Investment Savings
 September-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	\$ 47,318.83	\$ 158,221.95	\$ 71,472.80	\$ 8,718.75	\$ 9.57	\$ 632,445.98	\$ 208,177.13	\$ 429,334.95	\$ 336,699.32
Cash Inflows	7.78	10,812.98	1,317.31			72,772.29	\$42.78	592.17	\$669.18
Cash Outflows									
Net Cash In/(Out) Mo.	7.78	10,812.98	1,317.31	-	-	72,772.29	42.78	592.17	669.18
Ending Balance	\$ 47,326.61	\$ 169,034.93	\$ 72,790.11	\$ 8,718.75	\$ 9.57	\$ 705,218.27	\$ 208,219.91	\$ 429,927.12	\$ 337,368.50
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	\$ 2,213,635.28	\$ 27,904.47	\$ 393,957.66	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,760.79	\$ 5,000.00	\$ 1,000.00
Cash Inflows	200,149.07	0.91							
Cash Outflows		5,191.06							
Net Cash In/(Out) Mo.	200,149.07	(5,190.15)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$ 2,413,784.35	\$ 22,714.32	\$ 393,957.66	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,760.79	\$ 5,000.00	\$ 1,000.00

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

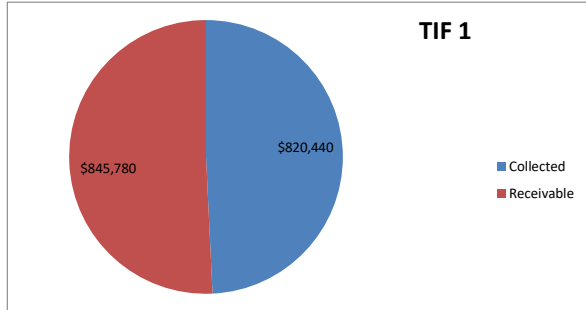
Fund Name	Deposited To	Total Expected Levy	2020								Total
			May	June	July	Aug	Sept	Oct	Nov	Dec	
Corporate	General	\$0.00			-	-	-			-	-
IMRF	IMRF	\$400,000.00	-		124,070.10	135,150.45	126,073.44			-	385,293.99
Fire Protection	Fire Protection	\$125,000.00	-		38,783.42	42,247.05	39,409.65			-	120,440.12
Fire Pension	Fire Pension	\$845,000.00	-		262,072.41	285,477.31	266,304.04			-	813,853.76
Police Protection	Police Protection	\$95,000.00	-		28,240.82	30,762.93	28,696.83			-	87,700.58
Police Pension	Police Pension	\$513,400.00	-		159,239.30	173,460.48	161,810.50			-	494,510.28
Cemetery	Cemetery	\$29,000.00	-		8,999.16	9,802.85	9,144.46			-	27,946.47
Audit	Audit	\$23,500.00	-		7,304.80	7,957.16	7,422.74			-	22,684.70
Tort-Liability	Liability Insurance	\$215,000.00	-		66,685.55	72,641.04	67,762.32			-	207,088.91
Civil Defense	Civil Defense	\$3,600.00	-		1,129.28	1,230.13	1,147.52			-	3,506.93
Social Security	Social Security	\$275,000.00	-		85,286.68	92,903.38	86,663.78			-	264,853.84
Unemployment Ins	Unemployment Ins	\$23,250.00	-		7,229.34	7,874.97	7,346.07			-	22,450.38
Workers Comp	Workers Comp	\$285,000.00	-		88,412.17	96,307.98	89,839.74			-	274,559.89
Road & Bridge	Road & Bridge		-		29,051.85	33,592.62	30,217.49			-	92,861.96
	Total Funds	\$2,832,750.00			906,504.88	989,408.35	921,838.58				2,817,751.81
	TIF Funds										
Corporate-IH	TIF-Canton 1	\$845,780.00	-		118,089.88	425,836.22	276,513.40				820,439.50
Corporate	TIF-Canton 2	\$305,405.00	-		74,401.02	207,021.99	148,370.70				429,793.71
Corporate	TIF -Canton3	\$24,000.00	-		3,043.03	7,272.74	4,544.03				14,859.80
	Total TIF Funds	\$1,175,185.00	\$ -	\$ -	\$ 195,533.93	\$ 640,130.95	\$ 429,428.13		\$ -	\$ -	1,265,093.01



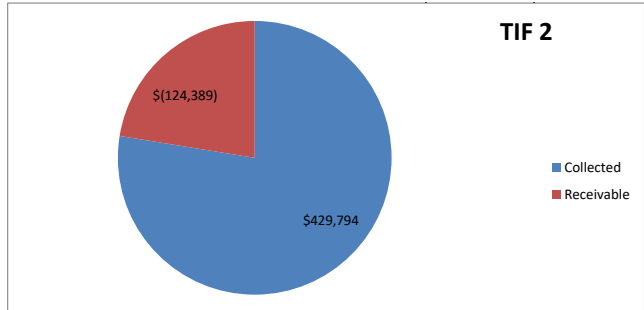
***Excludes TIF 1, TIF 2 and 3

Total Levy	
Collected	2,817,751.81
Receivable	2,790,706.59

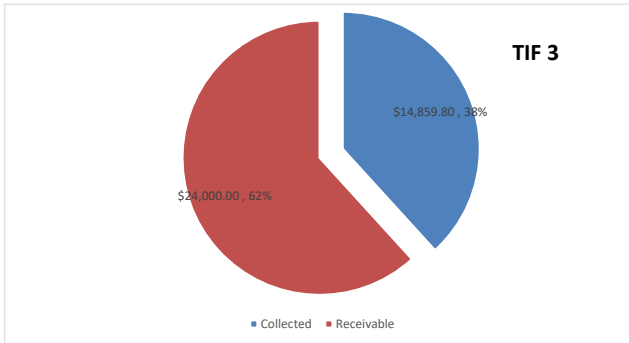
Property Tax Supplemental Recap TIF Charts FY2021



TIF 1	
Collected	\$ 820,439.50
Receivable	\$ 845,780.00



TIF 2	
Collected	\$ 429,793.71
Receivable	\$ (124,388.71)



TIF 3	
Collected	\$ 14,859.80
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)
<u>\$ 820,439.50</u>	Total Collected
\$ 25,340.50	Amount Remaining
97.00%	Received
\$ 305,405.00	Total Extension (Canton 2 TIF)
<u>\$ 429,793.71</u>	Total Collected
\$ (124,388.71)	Amount Remaining
140.73%	Received
\$ 24,000.00	Total Extension (Canton 3 TIF)
<u>\$ 14,859.80</u>	Total Collected
\$ 9,140.20	Amount Remaining
61.92%	Received

State of Illinois Historical Tax Trends Accrued Monthly by Fiscal Year

FY17		FY2017 Totals	FY18		FY2018 Totals	FY19		FY2018 Totals
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
Total State Taxes		5,509,417.97	Total State Taxes		5,445,214.55	Total State Taxes		6,034,230.87
FY20		FY2020 Totals	FY21		Sep-20			
Income Tax		1,593,682.31	Income Tax		698,206.92			
Replacement Tax		257,906.50	Replacement Tax		88,807.71			
Township Replacement Tax		17,064.56	Township Replacement Tax		5,876.04			
1% Sales Tax	2,096,230.24		1% Sales Tax	950,592.49				
Non-Home 1%	1,184,365.42		Non-Home 1%	509,987.99				
1/2% Non-Homerule increase Reserve Balance		250,000.00	1/2% Non-Homerule Reserve Balance		250,000.00			
Fire and Police Pension Share		188,913.00	Fire and Police Pension Share		4,994.00			
*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		254,994.00			
Sales Tax	Total All STAX	3,280,595.66	Sales Tax	Total All STAX	1,460,580.48			
Use Tax		507,371.73	Use Tax		242,991.55			
Cannabis Use Tax**		1,373.04	Cannabis Use Tax**		3,874.23			
Telecommunications Tax		168,145.16	Telecommunications Tax		67,148.56			
Video Gaming Tax		128,109.80	Video Gaming Tax		18,393.74			
Utility Tax		639,519.67	Utility Tax		244,943.65			
Franchise Fees		286,363.11	Franchise Fees		73,391.93			
Total State Taxes and Municipal Fees		6,880,131.54	Total State Taxes and Municipal Fees		2,904,214.81			

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

** Restricted to Law Enforcement use

Total General Fund Reserves FY2019 - FY2021 as of August 2020	\$646,994.00
* Total General Fund Sales Tax 1/2% for use according to Ordinance #4102 as of FY2020	\$153,269.71
* Total General Fund Sales Tax 1/2% for use according to Ordinance #4102 as of FY2021	\$0.00

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	Aug 2020 Receipts May Sales	Aug 2019 Receipts May Sales Comparison	August % Change from Prior Year	Sept Receipts June 2020 Sales	Sept 2019 Receipts June Sales	Sept % 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%	\$197,248.06	\$184,476.33	6.47%	\$193,442.04	\$174,941.01	9.56%
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%	\$117,246.17	\$107,317.78	8.47%	\$115,520.22	\$102,427.92	11.33%
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%	\$54,741.01	\$38,376.20	30%	\$55,264.66	\$39,013.33	29.41%
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%	\$0.00	\$10,918.01	-100.00%	\$12,130.98	\$9,088.71	33.47%
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%	\$818.22	\$0.00	100.00%	\$1,108.81	\$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	Aug 2020 Receipts Actuals	Aug 2019 Receipts	August % Change from Prior Year	Sept 2020 Receipts Actuals	Sept 2019 Receipts	Sept % 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%	\$199,360.24	\$98,853.30	50.41%	\$112,960.17	\$87,490.03	22.55%
*Replacement Tax	\$231,792.46	\$274,000.00	\$191,357.00	\$31,640.91	\$57,754.95	-55%	\$0.00	\$0.00	0%	\$32,874.11	\$34,114.04	-3.77%	\$24,292.69	\$4,092.35	83.15%	\$0.00	\$46,842.91	-100.00%

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 - Restrictd 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 distrubuted 8 times per year January, March, April, May, July, August, October, and December (pmts are behind due to delayed income tax filings)

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	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	Year to Date Aug 2020 Actual Revenues	Aug % Budget Comparisons	Year to Date Sept 2020 Actual Revenues	Sept % Budget Comparisons
Garbage Service Fees	\$1,021,200.00	\$285,468.38	27.95%	\$79,641.14	7.80%	\$83,197.78	8.15%	\$39,593.08	3.88%	\$83,036.38	8.13%	\$86,923.99	8.51%
Tote Sales	\$2,500.00	\$7,961.76	318.47%	\$3,013.00	120.52%	\$1,705.00	68.20%	\$2,809.00	112.36%	\$434.76	17.39%	\$3,331.00	133.24%

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	Year to Date July 2020 Actual Revenues	July % Budget Comparisons	Year to Date Aug 2020 Actual Revenues	Aug % Budget Comparisons	Year to Date Sept 2020 Actual Revenues	Sept % Budget Comparisons
WS Penalties	\$120,000.00	\$5,861.56	4.88%	\$2,624.22	2.19%	\$2,585.19	2.15%	\$291.50	0.24%	\$360.65	0.30%	\$868.02	0.72%
Water Sales	\$4,087,000.00	\$1,648,989.20	40.35%	\$254,916.62	6.24%	\$706,450.61	17.29%	\$259,735.01	6.36%	\$427,886.96	10.47%	\$320,368.37	7.84%
Bulk Water Sales	\$1,000.00	\$2,386.83	238.68%	\$130.66	13.07%	\$748.20	74.82%	\$836.30	83.63%	\$671.67	67.17%	\$426.22	42.62%
Sewer Sales	\$2,913,000.00	\$966,614.47	33.18%	\$149,385.06	5.13%	\$425,575.02	14.61%	\$168,477.53	5.78%	\$223,176.86	7.66%	\$196,520.81	6.75%

Lake

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	Year to Date July 2020 Actual Revenues	July % Budget Comparisons	Year to Date Aug 2020 Actual Revenues	Aug % Budget Comparisons	Year to Date Sept 2020 Actual Revenues	Sept % Budget Comparisons
Boat License	\$11,000.00	\$17,316.75	157.43%	\$2,956.25	26.88%	\$9,364.50	85.13%	\$2,592.50	23.57%	\$2,403.50	21.85%	\$310.00	2.82%
Boating Daily Permits	\$1,000.00	\$1,480.00	148.00%	\$114.00	11.40%	\$680.50	68.05%	\$447.75	44.78%	\$237.75	23.78%	\$172.50	17.25%
Camping Permits	\$40,000.00	\$42,971.00	107.43%	\$0.00	0.00%	\$31,674.00	79.19%	\$3,630.00	9.08%	\$7,667.00	19.17%	\$4,392.00	10.98%
Boat Slip Leases	\$7,200.00	\$6,600.00	91.67%	\$3,000.00	41.67%	\$2,200.00	30.56%	\$1,000.00	13.89%	\$400.00	5.56%	\$0.00	0.00%
Lot Leases	\$20,000.00	\$10,203.56	51.02%	\$6,292.56	31.46%	\$2,147.00	10.74%	\$1,351.00	6.76%	\$413.00	2.07%	\$517.00	2.59%

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	Year to Date July 2020 Actual Revenues	July % Budget Comparisons	Year to Date Aug 2020 Actual Revenues	Aug % Budget Comparisons	Year to Date Sept 2020 Actual Revenues	Sept % Budget Comparisons
Lot Services	\$45,000.00	\$14,472.00	32.16%	\$4,148.00	9.22%	\$3,400.00	7.56%	\$4,187.00	9.30%	\$2,737.00	6.08%	\$3,650.00	8.11%
Property Tax	\$29,000.00	\$18,802.01	64.83%	\$0.00	0.00%	\$0.00	0.00%	\$8,999.16	31.03%	\$9,802.85	33.80%	\$9,144.46	31.53%
Interest Income	\$2,000.00	\$539.43	26.97%	\$166.44	8.32%	\$170.44	8.52%	\$0.00	0.00%	\$202.55	10.13%	\$170.14	8.51%
Lot Sales	\$5,000.00	\$4,200.00	84.00%	\$3,000.00	60.00%	\$0.00	0.00%	\$600.00	12.00%	\$600.00	12.00%	\$0.00	0.00%
Transfers From General Fund	\$8,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$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%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%
Transfers from Cemetery Trust	\$25,000.00	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$0.00	0.00%	\$5,191.06	20.76%

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.*