

**City of Canton
Treasurer's Report
Month Ending May 31, 2021**

Prepared by: Treasurer, Crystal Wilkinson

City of Canton
Summary of Monthly Inflows/Outflows - Supplemental Recap
May-21

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	\$ 2,973,918.65	\$ 7,765.75	\$ 166,755.04	\$ 54,592.28	\$ 42,501.33	\$ -	\$171,548.60	\$ 151,531.90	\$ 15,332.55
Cash Inflows	1,134,801.09	4,623.10		-	2,030.00	\$19,412.44	\$6,600.23	6,406.10	\$100.00
Cash Outflows	901,341.54	10,000.00	32,124.00		239.11	\$19,412.44			
Net Cash In/(Out) Mo.	233,459.55	(5,376.90)	(32,124.00)	-	1,790.89	-	\$6,600.23	6,406.10	\$100.00
Ending Balance	\$ 3,207,378.20	\$ 2,388.85	\$ 134,631.04	\$ 54,592.28	\$ 44,292.22	\$0.00	\$178,148.83	\$ 157,938.00	\$ 15,432.55

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	\$ (58,770.04)	\$ 396,711.75	\$ 834,080.77	\$ 561,135.91	\$ 19,608.45	\$ 10,501.72	\$ 16,162.84	\$ 1,074.00	\$ 7,279.37
Cash Inflows		72,972.50	99,251.66		-		\$364.50	908.00	\$120.00
Cash Outflows		24,043.95	64,161.53						
Net Cash In/(Out) Mo.	\$0.00	\$48,928.55	35,090.13	\$0.00	-	-	\$364.50	908.00	\$120.00
Ending Balance	\$ (58,770.04)	\$ 445,640.30	\$ 869,170.90	\$ 561,135.91	\$ 19,608.45	\$ 10,501.72	\$ 16,527.34	\$ 1,982.00	\$ 7,399.37

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	\$ 58,562.21	\$ 1,515,349.98	\$ 222,752.87	\$ 217,990.67	\$ 42,835.85	\$ 473,072.44	\$ 37,737.68	\$ 25,000.00	\$ 36,175.46
Cash Inflows	1,108.21	210,073.25	31.81	33.37	6.56	591,350.72	47,244.78	-	60,710.59
Cash Outflows	\$0.00	4,233.75	36,242.26	99,432.67	454.76	706,445.76	2,575.37	-	23,273.17
Net Cash In/(Out) Mo.	1,108.21	205,839.50	(36,210.45)	(99,399.30)	(448.20)	(115,095.04)	44,669.41	-	37,437.42
Ending Balance	\$ 59,670.42	\$ 1,721,189.48	\$ 186,542.42	\$ 118,591.37	\$ 42,387.65	\$ 357,977.40	\$ 82,407.09	\$ 25,000.00	\$ 73,612.88

Pooled Cash Balance Funds 001-175 \$ 5,657,496.20

**Dedicated Fund Cash \$ 2,450,118.00

Unrestricted Cash-GenFund 001 \$ 3,207,378.20

City of Canton
 Summary of Monthly Inflows/Outflows - Investment Savings
 May-21

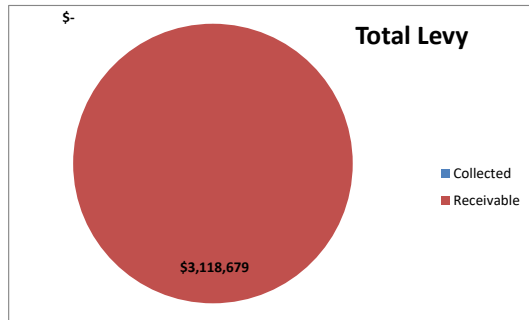
Fund Number	001	001	001	001	201	300	300-75	300-76	300-77
Fund Name	General Fund Reserves Investment	Garbage Depreciation Investment	Fire Capital Replacement	Fire Technical Rescue	TIF1 Debt Certificate	Water/ Sewer Epay-State of Illinois Investment	Water/Sewer Savings System Maint	Water/Sewer Savings For Water Plant	Water/Sewer Savings for Waste Water
Beginning Balance	\$ 642,947.35	\$ 225,529.52	\$ 79,550.56	\$ 49,383.70	\$718.75	\$ 727,084.92	\$208,522.44	\$ 429,371.94	\$ 344,634.27
Cash Inflows	50,020.08	9,401.27	75.00	8.39			\$39.99	440.17	\$865.90
Cash Outflows									
Net Cash In/(Out) Mo.	50,020.08	9,401.27	75.00	8.39	-	-	39.99	440.17	865.90
Ending Balance	\$ 692,967.43	\$ 234,930.79	\$ 79,625.56	\$ 49,392.09	\$ 718.75	\$ 727,084.92	\$208,562.43	\$ 429,812.11	\$345,500.17

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	\$ 1,434,162.87	\$ 6,906.72	\$ 394,947.20	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,761.47	\$ 5,000.00	\$ 1,000.00
Cash Inflows	283,734.79	1,600.00							
Cash Outflows	167,250.00	5,000.00							
Net Cash In/(Out) Mo.	116,484.79	(3,400.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$ 1,550,647.66	\$ 3,506.72	\$ 394,947.20	\$ 50,000.00	\$ 50,000.00	\$ 1,547.12	\$ 6,761.47	\$ 5,000.00	\$ 1,000.00

City of Canton
Property Tax - Supplemental Recap

2021

Fund Name	Deposited To	Total Expected Levy	2021									Total	
			May	June	July	Aug	Sept	Oct	Nov	Dec			
Corporate	General	\$0.00										-	-
Library Corporate	Library	\$185,409.00										-	-
IMRF	IMRF	\$400,000.00										-	-
Library IMRF	Library	\$47,000.00										-	-
Fire Protection	Fire Protection	\$124,000.00										-	-
Fire Pension	Fire Pension	\$870,000.00										-	-
Police Protection	Police Protection	\$92,700.00										-	-
Police Pension	Police Pension	\$540,000.00										-	-
Cemetery	Cemetery	\$30,900.00										-	-
Audit	Audit	\$23,000.00										-	-
Library Audit	Library	\$5,100.00										-	-
Tort-Liability	Liability Insurance	\$217,000.00										-	-
Library Tort Liability	Library	\$27,100.00										-	-
Civil Defense	Civil Defense	\$3,670.00										-	-
Social Security	Social Security	\$272,000.00										-	-
Library Social Security	Library	\$23,500.00										-	-
Unemployment Ins	Unemployment Ins	\$18,050.00										-	-
Workers Comp	Workers Comp	\$239,250.00										-	-
Road & Bridge	Road & Bridge	\$0.00										-	-
	Total Funds	\$3,118,679.00											
TIF Funds													
Corporate-IH	TIF-Canton 1	\$900,025.00	-										-
Corporate	TIF-Canton 2	\$414,375.00	-										-
Corporate	TIF -Canton3	\$24,485.00	-										-
	Total TIF Funds	\$1,338,885.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



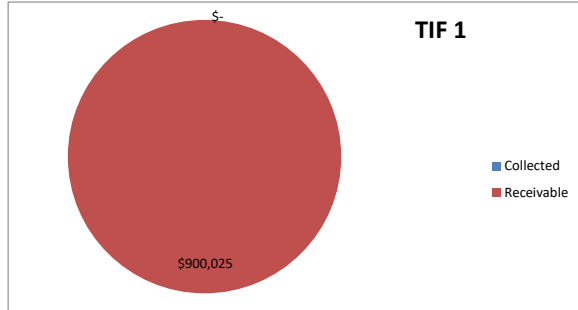
***Excludes TIF 1, TIF 2 and 3

Total Levy	
Collected	-
Receivable	3,118,679.00

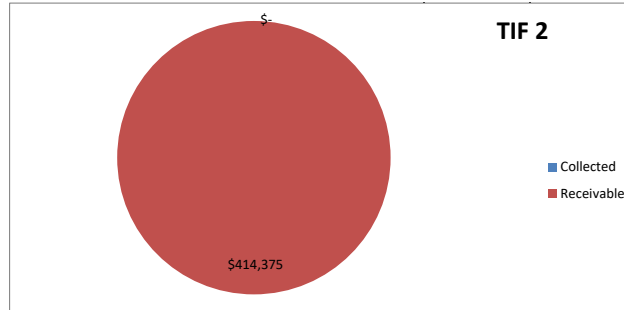
This recap shows the details of the property tax levy disbursements, along with pie charts indicating the status of the property tax disbursements.

\$	3,118,679.00	Total Extension Including Road &
\$	-	Total Collected
\$	3,118,679.00	Amount Remaining
	0.00%	Received

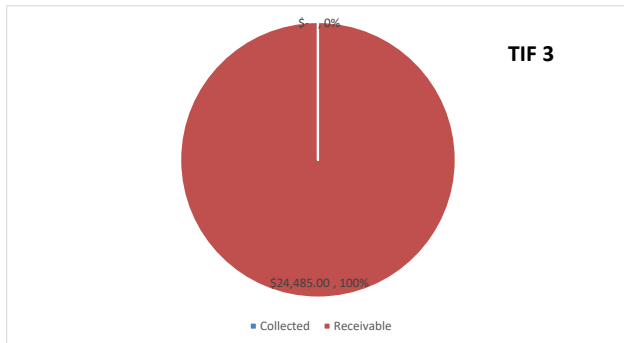
Property Tax Supplemental Recap TIF Charts FY2022



TIF 1	
Collected	\$ -
Receivable	\$ 900,025.00



TIF 2	
Collected	\$ -
Receivable	\$ 414,375.00



TIF 3	
Collected	\$ -
Receivable	\$ 24,485.00

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

\$	900,025.00	Total Extension (Canton 1 TIF)
\$	-	Total Collected
\$	900,025.00	Amount Remaining
	0.00%	Received
\$	414,375.00	Total Extension (Canton 2 TIF)
\$	-	Total Collected
\$	414,375.00	Amount Remaining
	0.00%	Received
\$	24,485.00	Total Extension (Canton 3 TIF)
\$	-	Total Collected
\$	24,485.00	Amount Remaining
	0.00%	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	May 2019 -April 2020	FY21	May 2020-April 2021 Accrued	FY2022	May 2021-April 2022 Accrued
Income Tax	1,593,682.31	Income Tax	1,685,626.22	Income Tax	247,425.33
Replacement Tax	257,906.50	Replacement Tax	274,814.88	Replacement Tax	82,472.40
Township Replacement Tax	17,064.56	Township Replacement Tax	16,089.80	Township Replacement Tax	5,456.86
1% Sales Tax	2,096,230.24	1% Sales Tax	2,271,733.08	1% Sales Tax	167,209.65
Non-Home 1%	1,184,365.42	Non-Home 1%	1,267,498.26	Non-Home 1%	99,595.39
1/2% Non-Homerule increase Reserve Balance	250,000.00	1/2% Non-Homerule Reserve Balance	250,000.00	1/2% Non-Homd-rule Reserve First \$250,000	49,797.70
Fire and Police Pension Share	188,913.00	Fire and Police Pension Share	0.00	Fire and Police Pension Share	0.00
*For Use According to Ordinance #4102	153,269.71	*For Use According to Ordinance #4102	383,749.13	*For Use According to Ordinance #4102	0.00
Total 1/2% City Sales Tax Increase	592,182.71	Total 1/2% City Sales Tax	633,749.13	Total 1/2% City Sales Tax	49,797.70
Sales Tax	3,280,595.66	Sales Tax	3,539,231.34	Sales Tax	266,805.04
Use Tax	507,371.73	Use Tax	658,132.73	Use Tax	38,240.86
Cannabis Use Tax**	1,373.04	Cannabis Use Tax**	11,197.09	Cannabis Use Tax**	1,684.70
Telecommunications Tax	168,145.16	Telecommunications Tax	150,958.04	Telecommunications Tax	11,073.88
Video Gaming Tax	128,109.80	Video Gaming Tax	81,890.67	Video Gaming Tax	19,412.44
Utility Tax	639,519.67	Utility Tax	660,891.86	Utility Tax	50,386.98
Franchise Fees	286,363.11	Franchise Fees	277,858.07	Franchise Fees	34,898.81
Other Sales Tax	102,931.93	Other Sales Tax	102,931.93	Other Sales Tax	12,047.47
Total State Taxes and Municipal Fees	6,880,131.54	Total State Taxes and Municipal Fees	7,459,622.63	Total State Taxes and Municipal Fees	769,904.77

*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 FY2022 as of May 2021		\$691,797.70
FY 2022	Police and Fire Pension Portion	\$0.00
FY2020-2021	Infrastructure/Muni Ops/Prop Tax Relief	\$537,018.84
FY2022	Infrastructure/Muni Ops/Prop Tax Relief	\$0.00
* Total General Fund Sales Tax 1/2% for use according to Ordinance #4102 as of April 2021		\$537,018.84

FY 2022 General Fund Revenues Budget Comparisons

Revenue Type	FY 2022 Revenue Budget	Actuals FY2022	Total % of Budget Target Received	May 2021 Receipts	May Actual % of Budget
Sales Tax*	\$3,000,000.00	\$217,007.35	7.23%	\$217,007.35	0.072336
City Sales Tax Restricted	\$650,000.00	\$49,797.70	7.66%	\$49,797.70	0.076612
Use Tax *	\$654,330.00	\$38,240.36	5.84%	\$38,240.36	0.058442
Video Game Tax *	\$200,000.00	\$19,412.44	9.71%	\$19,412.44	0.097062
Cannabis Use Tax *	\$13,675.00	\$1,684.70	12.32%	\$1,684.70	0.123196
Other Sales Tax *	\$144,000.00	\$12,047.47	8.37%	\$12,047.47	0.083663
Income Tax *	\$1,627,735.00	\$247,425.33	15.20%	\$247,425.33	0.152006
Replacement Tax*	\$265,000.00	\$82,472.40	31.12%	\$82,472.40	0.311217
Township Replace Tax	\$11,000.00	\$5,456.86	49.61%	\$5,456.86	0.496078
Franchise Licenses	\$300,000.00	\$34,898.81	11.63%	\$34,898.81	0.116329
Utility Tax	\$600,000.00	\$50,386.98	8.40%	\$50,386.98	0.083978
Telecom	\$155,000.00	\$11,073.88	7.14%	\$11,073.88	0.071444
Licenses	\$80,000.00	\$12,237.00	15.30%	\$12,237.00	0.152963
Permits	\$20,000.00	\$45.00	0.23%	\$45.00	0.00225
Fines	\$70,000.00	\$10,156.86	14.51%	\$10,156.86	0.145098
Garbage Service Fees	\$950,000.00	\$98,090.94	10.33%	\$98,090.94	0.103254
Misc Garbage Fees	\$15,000.00	\$951.00	6.34%	\$951.00	0.0634
Misc Income	\$30,000.00	\$5,588.97	18.63%	\$5,588.97	0.186299

Information Indicated by Asterisks

- *State Sales Tax 1% per capita share of 1.25% share of the 6.25% sales tax
- *City 1% Stax Reduced by the 1.5% state Administration fee
- * Use Tax Will remain flat (online purchases included in receipts)
- *Video Tax Likely increases with sixth machine/re-opening of bars
- *Cannabis Use Tax Based on per capita - Restricted use by law enforcement
- *Other City Sales Tax 8 months of data Performing as well or better than expected
- *Replacement Tax Replacement Tax is only collected and distributed 8 times per year

FY 2022 Enterprise Revenues with Budget Comparisons per Month

GF - Garbage					
Revenue Type	FY 2022 Revenue Budget	Actuals FY2022	Total % of Budget Target Received	May 2021 Receipts	May Actual % of Budget
Tote Sales	15000	\$951.00	6.34%	\$951.00	6.34%
Water/Sewer					
WS Penalties	\$45,000.00	\$12,511.48	27.80%	\$12,511.48	27.80%
NSF Check Charges	\$1,500.00	\$248.00	16.53%	\$248.00	16.53%
Water Sales	\$4,600,500.00	\$288,402.34	6.27%	\$288,402.34	6.27%
Bulk Water Sales	\$5,000.00	\$294.15	5.88%	\$294.15	5.88%
Sewer Sales	\$2,699,500.00	\$198,243.70	7.34%	\$198,243.70	7.34%

Bulk Sewer Remediation	\$2,000.00	\$0.00	0.00%	\$0.00	0.00%
Tap on Fees	\$2,000.00	\$0.00	0.00%	\$0.00	0.00%
System Maint Repoair Fee	\$1,000.00	\$0.00	0.00%	\$0.00	0.00%
Meter Sales	\$10,000.00	\$5,459.72	54.60%	\$5,459.72	54.60%
Loan Proceeds	\$1,200,000.00	\$0.00	0.00%	\$0.00	0.00%
Miscellaneous Income	\$5,000.00	\$0.00	0.00%	\$0.00	0.00%
USEDA Grant	\$1,026,000.00	\$0.00	0.00%	\$0.00	0.00%

Revenue Type	FY 2022 Revenue Budget	Actuals FY2022	Total % of Budget Target Received	May 2021 Receipts	May Actual % of Budget
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Lake					
Boat License	\$15,000.00	\$5,800.00	38.67%	\$5,800.00	38.67%
Boating Daily Permits	\$1,500.00	\$102.25	6.82%	\$102.25	6.82%
Camping Permits	\$45,000.00	\$27,288.00	60.64%	\$27,288.00	60.64%
Boat Slip Leases	\$6,500.00	\$8,000.00	123.08%	\$8,000.00	123.08%
Intrest Income	\$50.00	\$4.53	9.06%	\$4.53	9.06%
Lot Leases	\$20,000.00	\$6,050.00	30.25%	\$6,050.00	30.25%
Misc Income	\$500.00	\$0.00	0.00%	\$0.00	0.00%

Greenwood Cemetery					
Lot Services	\$45,000.00	\$5,996.00	13.32%	\$5,996.00	100.00%
Propterty Tax	\$0.00	\$0.00	#DIV/0!	\$0.00	#DIV/0!
Interest Income	\$2,000.00	\$164.59	8.23%	\$164.59	8.23%
Lot Sales	\$5,000.00	\$2,400.00	48.00%	\$2,400.00	48.00%
Misc Income	\$650.00	\$150.00	23.08%	\$150.00	23.08%
Transfers	\$30,900.00	\$6,406.11	20.73%	\$6,406.11	20.73%
Transfers From General Fund	\$47,000.00	\$47,000.00	100.00%	\$47,000.00	100.00%
Transfers from Gaming	\$33,000.00	\$0.00	0.00%	\$0.00	0.00%
Transfers from Cemetery Trust	\$5,000.00	\$5,000.00	100.00%	\$5,000.00	100.00%