

SUBJECT: Treasurer's Financial Report

ATTACHMENTS:

Description	Type
Financial Report Preamble	Cover Memo
Financial Report Commentary	Cover Memo
Financial Report	Cover Memo
Revenue Projection Update	Cover Memo



CITY OF DECATUR ILLINOIS

1 GARY K. ANDERSON PLAZA

DECATUR, ILLINOIS 62523

September 21, 2020
City Council Meeting

Mayor Moore Wolfe and City Council Members,

This document serves as a preamble to the City Treasurer's Financial Report.

General Fund Revenue Development

General fund revenues continue to develop during this pandemic period in excess of the original expectations first presented to the City Council earlier this year.

Our original projection of the pandemic related negative general fund revenue impact in fiscal year 2020 was in the range \$5.0 to \$5.5 million. This projection continued to play out over the summer-time period, as we evaluated actual revenue receipts.

In recent months, general fund revenues have developed in excess of our earlier projections. This development appears to be the result of our earlier projections being more on the cautious and pessimistic side of the unknown impact of the pandemic on the city general fund revenue flow.

Highlights as follows:

- Sales tax (state and local) revenue, as the city's primary general fund revenue source, has continued to develop in advance of our earlier predictions.
- Income tax revenue continues to be a wild card. To date we have over achieved our expectation, but we remain cautious on the advance development of the revenue stream in the future months.
- Food & Beverage tax revenues have developed in advance of our projections.
- Hotel Motel tax revenues have developed in advance of our projections.
- Property tax revenues to date have developed slightly in advance of our original budget expectations, thus signally, at this time, no issue with the revenue stream.
- State Local Use tax revenues exceed our earlier expectations, perhaps thus exhibiting the benefit of the online shopping experiences.
- Video Gaming revenue has returned with a "big bang", earlier than we had originally anticipated, and with a larger return to "normalcy" than we anticipated.

Revenue concerns remain. However, the recent actual revenue receipt developments and trending give us reason to project an improvement in the fiscal year general fund revenue projection.

Trending would suggest at this time, that the pandemic related negative revenue impact to the general fund may be lessened to a number more on the order of \$4.5 to \$5.0 million.

Other Key Revenues

Travel is less, driving is less, we are receiving less “motor fuel gas tax revenues” than originally planned in fiscal 2020.

Although the recent local gas tax revenue receipts indicate a less than negative result from our earlier prediction, we are receiving less local gas tax revenue, which will translate to less money for Public Works to spend on street and road improvements in the near short term.

General Fund Result

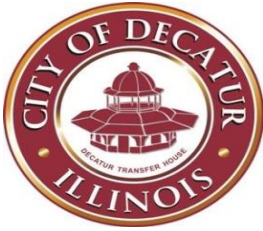
Earlier in this pandemic period, we projected that the negative impact on the general fund would be an in fiscal year period operating deficit (expenditures exceeding revenue) in the range of \$1.5 to \$ 2.0 million.

Given recent trends in revenue development and expenditure development and control, we are now predicting that the fiscal in year period operating deficit (expenditures exceeding revenues) will be in the range of \$1.0 to \$1.5 million.

This range is affected by a number of factors, including:

- Revenue development in the general fund,
- Expenditure development and continued control,
- CURES Grant expense commitments and timing of grant reimbursements from the Feds and State.

Gregg D. Zientara
City Treasurer & Director of Finance
September 15, 2020



CITY OF DECATUR ILLINOIS

ONE GARY K. ANDERSON PLAZA

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Treasurers Financial Report August 2020

The Year in Play

The City of Decatur financial position is stable and improving. The position can be impacted by changes in the local economy and distribution of taxes from the State of Illinois that are outside the control of the City.

The fiscal year 2020 budget was approved by the Decatur City Council on December 16, 2019 with adoption of Council Ordinance 2019-252. The budget was amended with adoption of Council Ordinance 2020-84 on May 18, 2020. The adopted budget for all funds and activities of the City includes Revenue of \$215.9 million and Expense of \$235.1 million, representing an in-period cash basis deficit of \$19.2 million.

The General Fund budget, as a part of the adopted City budget, includes General Fund Revenue of \$70.5 million and Expense of \$70.3 million, representing an in-period surplus of \$0.2 million.

The non-general fund deficit of \$19.2 million is the result of the year on year timing of revenue received versus expenditures for projects including water utility, sewer and storm sewer fund projects, state motor fuel tax and local motor fuel tax projects, as well as other capital and infrastructure project initiatives of the City. The non-general fund deficit is funded by existing cash position reserves of the City Treasury and presents no adverse financial position to the City Treasury.

The City budget presents challenges and unknowns that will have impact on City finances and operations.

- Economic development success in the City and region,
- Manufacturing employment in the local economy,
- Development of state and local sales tax revenues to the City,
- Development of state use tax revenues to the City from "internet" purchase transactions,
- Development of locally imposed tax revenues including utility, food & beverage, hotel use, local MFT,
- Outcome of Governor's "Fair Income Tax" proposal,
- State Legislative and budget matters impacting revenue distribution to the city,
- Potential of State legislation freezing or inhibiting property tax options for local government,
- Impact on City operations and financial position due to the COVID-19 matter,

These factors will have significant impact on the financial position, condition, development and progress of the City of Decatur.

City Financial Position

The City of Decatur ended August 2020 with a total cash position of \$67.9 million (excluding trust and agency funds earmarked for Police and Fire pensions) versus the cash position of \$64.6 as of the end of July.

The City General Fund ended August 2020 with a cash position of \$9.8 million versus the July cash position of \$8.2 million. The General Fund is the primary operating fund of the City which provides the cash to pay for the basic services to citizens and stakeholders, including public safety protection, public works services, code enforcement, economic and community development services as well as general government service.

The General Fund cash reserve position on August 31 of \$9.8 million represents 50 days of budgeted fiscal year 2020 expense coverage in the City General Fund. The council approved cash reserve policy is a 60-day cash reserve or \$11-12 million.

City cash at August 31 excluding the General Fund cash position is \$58.1 million, contained in Special Revenue funds (\$9.3 million), TIF Redevelopment funds (\$1.7 million), Capital funds (\$6.4 million), Debt Service fund (\$1.1 million), Internal Service funds (\$6.0 million) and Enterprise funds (\$33.5 million), earmarked for specific purpose and not expendable to finance the cost of basic services provided to citizens and stakeholders.

Fund Type	Aug 2020	Jul 2020	Comment
Special Revenue	9.3	8.7	Library, State MFT, Local MFT, Federal programs, etc
TIF Redevelopment	1.7	1.4	Debt service and redevelopment agreement obligations
Capital	6.4	6.6	Capital funding available
Debt	1.2	0.8	Debt service obligations
Internal Service	6.0	5.9	Risk insurance, EE healthcare benefits, Fleet maintenance
Enterprise	33.5	33.1	Utilities - Water, Sewer, Storm Water, Lake Dredging, Transit
Non-General Fund	58.1	56.4	
General Fund	9.8	8.2	Basic services to citizens and stakeholders
Total City Cash	67.9	64.6	

City cash position reported in \$ millions, numbers may not add due to rounding

Changes of note in the period:

- Special Revenue Funds increase (\$0.6 million). Library fund increase (\$0.6 million) with receipt of 2nd property tax distribution and State Library grant funding, offset by in period operating expense; State MFT fund increase (\$0.8 million) with receipt of Brush College Transportation project federal and state grant funding and in period MFT tax receipts offset by in period Public Works project expense; Local MFT fund decrease (\$0.8 million) with in period Public Works street construction expense exceeding in period local tax revenues.
- TIF Redevelopment Funds increase (\$0.3 million) with receipt of the 2nd property tax distribution, offset by in period payments on TIF development agreements.
- Capital Funds decrease (\$0.2 million) due payments for the Police body camera initiative.
- Debt Fund increase (\$0.4 million) with receipt of 2nd property tax distribution, offset by in period debt service payment obligations.
- Internal Service Funds increase (\$0.1 million) in line with expectations.
- Enterprise Funds increase (\$0.4 million). Transit Fund increase (\$1.2 million) with receipt of Federal grant funding, offset by in period operating expenditures; Sewer Fund increase (\$0.2 million) as in period revenues exceeded in period sewer project expense; Water Funds decrease (\$1.1 million) with in period water operation positive cash flow (\$1.6 million) offset by in period debt service payment expense (\$2.2 million) and CapEx project expense (\$0.4 million).
- Outstanding is the State of Illinois IDOT DOAP grant funding for the period of July to September 2020 in the amount of \$1.4 million. The IDOT DOAP operating grant request has been approved by Council and

submitted to IDOT in accordance with timeframe submission deadlines, and is pending IDOT finalization and approval, which is expected in the near term.

- **The COVID-19 matter has impacted how IDOT will distribute DOAP grant monies in the foreseeable future. IDOT DOAP funding will be distributed monthly (as opposed to the normal quarterly distribution). This will negatively impact Transit cash flow in the near term and necessitate the City Treasury to finance the Transit operation in the short term.**
- **At present, Transit is in a positive cash position of \$0.3 million as of the end of August.**

General Fund Position

Cash

The City General fund cash position ended August 31 at \$9.8 million, an increase from the July cash position of \$8.2 million. The current cash balance represents a cash reserve position of 50 days (was 42 days).

General Fund Result

City General Fund position of revenue received versus expense incurred to date is as follows for the period ending August 2020.

\$ (000)	Budget (4)	Year to Date (1)	Budget Target (2)	% vs Target (3)
Revenue	70,500	43,954	46,244	(5.0)%
Expense	70,300	42,527	45,379	(6.3)%
Surplus(deficit)	200	1,427	865	

Chart notes

- 1 – actual year to date general fund revenue and expense
- 2 – budget year to date general fund revenue and expense
- 3 – year to date percentage comparison of actual to budget
- 4 – annual budget, with Council Adoption on December 16, 2019

Despite the pandemic caused financial challenges facing the city, the general fund financial performance to date has exceeded our expectations. Through August 31, General Fund revenues exceed expenditures resulting in an in-period surplus of \$1.427 million, versus the original budget surplus expectation to August of \$0.865 million.

General Fund Revenue

Revenue to date through August is \$43.9 million versus budget to date revenue of \$46.2 million, below budget by \$2.3 million or 5%.

To date impact:

COVID-19 revenue impact	\$2.2 million negative
Operational impact	\$0.1 million negative
Total impact	\$2.3 million negative

COVID-19 impact:

- State LGDF distributed income tax down \$0.3 million
- State sales tax down \$0.2 million
- Local sales tax down \$0.5 million
- Video gaming tax down \$0.5 million
- Food & Beverage down \$0.2 million

- Hotel Motel down \$0.2 million
- Fees for service down \$0.4 million
- State Use tax up \$0.1 million
- Total \$2.2 million negative

Operational Impact:

- Gas & Electric Utility Tax continues to perform below budget expectation, down \$0.3 million
- Telephone Utility Tax continues to perform below our budget expectation, down \$0.1 million
- Property tax has preformed above budget expectation, up \$0.2 million
- Interest income and loan proceeds is above budget expectation, up \$0.2 million
- Internal city services, down \$0.1 million
- Total \$0.1 million negative

Year to date position of revenue vs. budget

\$ (000)	Actual	Budget	vs Budget	% vs Budget
Local taxes				
Cable TV tax	736	730	6	1%
Food & beverage	2,078	2,276	(198)	(9)%
Hotel use tax	413	592	(179)	(30)%
Mobile home privilege tax	-	-	-	-
Property tax	4,998	4,820	178	4%
Telephone utility tax	943	1,082	(139)	(13)%
Utility tax – electric & natural gas	3,030	3,329	(299)	(9)%
Total local tax	12,198	12,829	(631)	(5)%
State remitted taxes				
Auto rental tax	21	27	(6)	(22)%
State cannabis tax	27	15	12	80%
Local sales tax	6,349	6,806	(457)	(7)%
State local use tax	1,974	1,841	133	7%
State income tax	5,762	6,026	(264)	(4)%
State replacement tax	902	857	45	5%
State sales tax	7,357	7,602	(245)	(3)%
Video gaming tax	638	1,149	(511)	(44)%
Total state remitted tax	23,030	24,323	(1,293)	(5)%
Other revenue				
Road & bridge tax	221	219	2	1%
Charge for service (internal city)	5,305	5,464	(159)	(3)%
Third party revenue	728	734	(6)	(1)%
Grants	165	165	-	-
Fees for service	2,090	2,449	(359)	(15)%
Interest income / loan proceeds	217	61	156	++
Other revenue	8,726	9,092	(366)	(4)%
General fund revenue	43,954	46,244	(2,290)	(5)%

Revenue numbers may not add due to rounding

Key Economic Driven General Fund Revenues vs. the Full Year Target

Key General Fund revenues supporting General Fund expenses are presented in the chart below depicting the full year budget, year to date revenue received, with comparison to the full year budget and prior year revenue receipt. With eight months into the twelve-month cycle, the year-to-date benchmark is 67% of the full year budget revenue.

\$ (000)	2020 Budget	2020 YTD	YTD % of Year Budget	2019 YTD	% Change yr vs yr
State Sales Tax	11,396	7,357	65%	7,511	(2)%
Local Sales Tax	10,249	6,349	62%	6,657	(5)%
State Income Tax	8,396	5,762	69%	5,815	(1)%
Utility Tax (Gas & Elec)	4,805	3,030	63%	3,270	(7)%
Food & Beverage Tax	3,428	2,078	61%	2,229	(7)%
State Local Use Tax	2,764	1,974	71%	1,657	19%
Video Gaming Tax	1,720	638	37%	1,049	(39)%
Telephone Tax	1,555	943	61%	1,083	(13)%
State Replacement Tax	1,190	902	76%	879	3%
Hotel Use Tax	991	413	42%	613	(33)%
Cable TV Tax	971	736	76%	754	(2)%

General Fund Expense Comments

On a year to date basis, general fund spending of \$42.527 million is below budget by \$2.852 million or 6%.

Below budget personnel expense to date of \$1.185 million, primarily savings achieved from short term decisions to not replace positions opened due to retirements and resignations due to the uncertainty of the pandemic impact on general fund finances. As of August 31, eighteen (18) positions are open and unfilled.

Below budget operating expense to date of \$1.667 million, savings or cost reductions achieved from operational decisions to defer spending, postpone spending, of essential expenditures to maintain services, due to the uncertainty of the pandemic impact on general fund finances.

Year to date position of expense vs. budget

\$ (000)	Actual	Budget	vs Budget	% vs Budget)
General government	4,366	5,030	(664)	(13)%
Development services	2,134	2,082	52	2%
Public safety	30,005	31,635	(1,630)	(5)%
Public works	6,022	6,632	(610)	(9)%
General fund expense	42,527	45,379	(2,852)	(6)%

Expense numbers may not add due to rounding

Cash balances in funds of note are as follows with comment:

Federal HOME Fund	\$0.1 million	Earmarked for federally approved programs
Federal CDBG Fund	\$0.2 million	Earmarked for federally approved programs
State Drug Enforcement	\$0.2 million	Earmarked for police programs as available
Federal Drug Enforcement	\$0.3 million	Earmarked for police programs as available
Building Fund	\$0.1 million	Earmarked for R&M and capital of Library facility
Public Library Fund	\$1.2 million	Operational fund of Library In line with expectation
Library Capital Fund	\$0.3 million	Earmarked for CapEx requirements and cash reserves
Library Trust Fund	\$0.2 million	Donations received in trust for specific purpose as defined by the donors and unavailable for other use
Local Roads and Streets	\$1.0 million	Earmarked for street repair and maintenance
State Motor Fuel Tax	\$3.5 million	Earmarked for street repair and maintenance
Community Revitalization	\$1.7 million	Earmarked for revitalization initiatives.
2018 Project Fund	\$5.8 million	2018 GO bond proceeds for fire station 3, 5 and 7 new facilities
Capital Project Fund	\$0.1 million	Funding available for final payment to JCI for the streetlight energy savings initiative
Equipment Replacement	\$0.5 million	Earmarked for police, fire and public works capital requirements including vehicle equipment replacement. City needs to define ongoing and longer-term capital funding revenue source to finance capital requirements
Debt Fund	\$1.2 million	Earmarked for debt payments on current debt issues
Fleet Maintenance	\$0.4 million	Earmarked for repair and maintenance of city vehicle fleet
Risk Management Fund	\$2.5 million	Cash reserves for ongoing business insurance costs including liability, property, worker's compensation. City reserve desired is \$2.5 million necessary to sustain and protect the city
Employee Insurance Fund	\$3.1 million	Coverage for healthcare and other EE benefit expense. Cash reserve desired is \$2.25 million necessary to sustain and protect the city
Public Transit Operations	\$0.3 million	Earmarked for operational and capital funding of the transit system.
Fiber Optics Fund	\$0.1 million	Earmarked for city investment in the next phase of fiber optic network.
Storm Water Fund	\$2.9 million	Balance and ongoing cash flow is sufficient to fund currently defined storm water projects
Sewer Fund	\$10.3 million	Balance available and revenue flow will fund currently defined sewer projects – Council ordinance 2016-91 adopted 12/05/2016 provides the price increase required to fund sewer projects in compliance with US EPA requirements
Water Utility Funds	\$19.3 million	<p>Cash balance of \$19.3 million, includes \$12.5 million sequestered in the debt reserve fund, representing the next 12 months' debt service payments.</p> <p>Inter fund loan of \$1.682 million to city capital project fund to pay for the Johnson Controls energy savings initiative remains outstanding and due the water funds. This receivable is not included in the water fund cash position.</p> <p>The current cash position allows funding of capital expense securing water main infrastructure replacement and other necessary capital expenditure envisioned in the short-term period.</p> <p>The Water Utility Fund continues to operate in accordance with the price increase model expectations</p>

Water Bond Construction	\$0.3 million	Balance available to pay final contractor invoices for the dredging of Lake Decatur. Pay down will occur in 2020.
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Trust & Agency Fund balance of \$172.4 million is sequestered in the Police and Fire Pension Funds and are not available for expenditure on other city operations.

Of note, the market value financial investment returns of the Police and Firefighter Pension Funds were very strong in 2019. The Police Pension fund market value investment return was 16%; the Firefighter Pension fund market value investment return was 15%, both resulting from the strong performance returns in the equity market.

The favorable market value investment return performance does not immediately impact the City's cash basis financial results, however, if the market value increase is sustained, it will lead to a decrease in the unfunded pension liability, benefiting the pension funds and the city financial coffers in the longer term.

The COVID-19 pandemic matter has impacted financial market investment returns, which has inhibited value growth in the equity market negatively impacting the position of the Police and Fire Pension funds. Recent recovery has developed in the last months from the market value declines of earlier periods this year. The Fire Pension fund is now in a market value growth position of 3.9% versus the 2019 year end position, with the police Pension fund now in a market value growth position of 1.0% versus the 2019 year end position.

Investments

City investments include \$15.6 million in US Treasury Bonds. The investment schedule on page 9 of the Treasurer's financial report provides the details of the investments. The investments are comprised of \$5.0 million fire station initiative bond proceeds and \$10.6 million of pooled cash.

The bond proceeds and pooled cash are invested in treasury bonds and are scheduled to mature over the next months - 2 years.

The interest earnings from the investments to date have earned the city \$1 million. Additional interest income will accrue to the city over the period to investment maturity in an amount approximating \$0.1 million.

Investment instruments are in accordance with the City Investment Policy with interest rates maximized given available current marketplace investment returns.

Debt

Debt outstanding is \$178 million and includes all outstanding bond debt, notes and loan payable and capital leases. All debt principal and interest payments are covered within the 2020 fiscal year operating plan and budget and are secured within the current cash flow operations of the City.

The City refinanced certain debt obligations in fiscal 2019 that will provide future debt service savings. The Series 2019 GO refunding will save the city \$850k in interest costs over the remaining life of the debt to maturity in 2030, representing annual cash savings of \$75k to \$80k per year. The HUD Section 108 Loan Series refunding will save the city \$61k in interest costs over the remaining life of the debt to maturity in 2022, representing annual cash savings of \$17k per year.

The City has refinanced and is scheduled to refinance certain debt obligations in fiscal 2020 that will provide future debt service savings amounting to \$2.7 million over the remaining life of the debt to maturity.

Revenue Tracking

City-wide Revenue received to date in the fiscal month ending August 2020 of \$137.8 million is 64% of the annual revenue budget of \$215.9 million.

Of note, the property tax revenues received by the City according to the 2019 Tax Levy in effect, provide the cash resources to fund City contributions to the Police and Firemen's Pension Fund, fund City contributions to the operation of the Decatur Public Library, provide City funding for a portion of the General Obligation Bond debt payments, and provide funding for the City contribution to the Decatur Municipal Band.

The cost of day to day City government operations as well as capital spending requirements of City operations, including general government, public safety police and fire protection, public works streets & municipal services and infrastructure operations, are not funded by property tax revenues, but rather are funded by other taxes including locally imposed or state distributed sales & use tax, income tax, food & beverage tax, hotel/motel tax, utility tax, and other minor tax.

Property Tax in 2020

The 2019 property tax levy, approved by the Decatur City Council in December 2019 with Council Ordinance 2019-225, for a tax levy amount of \$14.187 million, has been certified by the State of Illinois.

Equalized assessed value ("EAV") for the 2019 EAV period, with property tax payable in 2020, is \$832,843,703, an increase from the prior year EAV of \$824,544,671. An increase of \$8,299,032 or 1.0%.

The EAV increase is the result of annexation actions taken by the City Council.

The City property tax rate for 2019 EAV with tax payable in 2020 is 1.70346% versus the prior year tax rate of \$1.68302%.

The City property tax levy / tax rate is 16% of the total property tax levy / tax rate for City property owners.

We previously reported that the 1st property tax distribution normally received in June was delayed to July and included a less than expected dollar value distribution. This was the result of COVID-19 related payment receipt and processing matters in the Macon County Treasurers Office. A second distribution was received in August, and a third distribution received in September (prior to preparation of this report). To date, the property tax distribution received exceeds the normal distribution that the city planned to have received as of this time in the property tax distribution cycle. City conclusion is that the property tax distributions are developing as normal.

Expenditure Tracking

City-wide expenditures to date thru August of \$136.5 million is 58% of the full year budget of \$235.1 million.

Water Utility

The financial performance of the City Water Utility is illustrated on pages 24-25. The report, which mimics normal reporting of a business enterprise, depicts actual profit and loss statement performance versus budget and prior year on both a monthly and year-to-date basis. In addition, certain key balance sheet items are reported as well as CapEx project spending.

Water Utility performance achieved through August is an operating margin before debt service of \$10.5 million on operating revenues of \$19.9 million. Debt principal and interest payments on GO bonds and other debt instruments in 2020 of \$23.0 million were transacted during the period to date.

Operating income achieved through August is \$0.2 million, favorable to the budget by \$0.5 million, and below the prior year by \$0.1 million.

Concerns are present in the recent year(s) performance of the water utility. Revenues remain flat with operating expense and debt service expense increasing.

In 2020 to date, potable water consumption decreased by 3.7% versus consumption in the prior year, with residential consumption increased 1.0%, commercial consumption decreased 2.9%, and industrial consumption down 4.7%. Raw water consumption increased 12.4% versus the prior year.

The report entitled "Water Utility Metrics" is a schedule reporting on key metrics in comparison to the prior year.

Headcount Staffing

Current full-time staffing level is 430 FTE's versus budget of 449 FTE's.

Gregg D. Zientara
City Treasurer & Director of Finance
September 15, 2020



Fiscal Year 2020

Fiscal Period Ending August 2020

City of Decatur

Treasurer's Financial Report

Report Distribution:

***Mayor
City Council Members
City Manager
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City Department Heads
Public Copy in Office of the City Clerk***

Prepared By:

Office of the City Treasurer

**City of Decatur
Treasurer's Cash Report**

Month of: August 2020

Fund	Fund Name	Opening Cash & Investments	Receipts	Disbursements	Balance Sheet Accts Activity	Investment Transfers	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
10	General Fund GENERAL FUND	8,152,493.59	8,006,307.31	6,311,970.05	(56,610.46)		9,790,220.39		9,790,220.39	0.00
17	Special Revenue Funds HOME FUND	76,880.98	66,692.82	66,764.12	0.00		76,809.68		76,809.68	
18	CDBG FUND	(210,258.85)	174,131.28	126,542.98	0.00		(162,670.55)		(162,670.55)	
22	DUATS FUND	63,240.18	2.19	0.00	0.00		63,242.37		63,242.37	
25	STATE DRUG ENFORCEMENT	175,465.47	3,933.65	8,586.32	10,852.00		181,664.80		181,664.80	
26	DUI FINES AND FEES FUND	245,863.87	19,945.00	(1,836.28)	0.00		267,645.15		267,645.15	
27	POLICE LAB & PROGRAMS	191,527.35	580.96	257.80	0.00		191,850.51		191,850.51	
30	FEDERAL DRUG ENFORCEMENT	266,626.19	9.12	5,495.00	0.00		261,140.31		261,140.31	
34	BUILDING FUND	133,533.95	37,844.01	28,956.31	0.00		142,421.65		142,421.65	
35	LIBRARY FUND	602,238.15	943,202.06	300,939.93	0.00		1,244,500.28		1,244,500.28	
36	MUNICIPAL BAND FUND	54,072.16	18,138.60	9,656.11	0.00		62,554.65		62,554.65	
37	FOREIGN FIRE INSURANCE FUND	110,979.26	121.88	10,516.11	0.00		100,585.03		100,585.03	
42	LOCAL STREETS & ROADS	1,893,879.40	172,400.21	1,017,675.91	0.00		1,048,603.70		1,048,603.70	
46	MOTOR FUEL TAX FUND	2,740,583.55	1,557,340.44	771,509.91	0.00		3,526,414.08		3,526,414.08	
58	LIBRARY CAPITAL	332,456.35	11.49	0.00	0.00		332,467.84		332,467.84	
59	LIBRARY TRUST FUNDS	181,801.06	561.26	2,123.97	0.00		180,238.35		180,238.35	
82	DCDF FUND	139,056.67	1,372.64	53.54	0.00		140,375.77		140,375.77	
84	COMMUNITY REVITALIZATION	1,728,015.97	59.18	31,670.00	0.00		1,696,405.15		1,696,405.15	
85	GRANT FUND	0.00	0.00	0.00	0.00		0.00		0.00	
	Total Special Revenue Funds	8,725,961.71	2,996,346.79	2,378,911.73	10,852.00	0.00	9,354,248.77	0.00	9,354,248.77	0.00
19	TIF & Redevelopment Funds OLDE TOWNE TIF FUND	212,774.26	254,793.97	0.00	0.00		467,568.23		467,568.23	
20	SE PLAZA TIF FUND	130,851.35	61,958.63	192,665.56	0.00		144.42		144.42	
21	WABASH CROSSING TIF	896,454.13	13,156.15	40,256.50	0.00		869,353.78		869,353.78	
23	EASTGATE TIF FUND	44,902.46	127,225.54	9,336.90	0.00		162,791.10		162,791.10	
24	SOUTHSIDE TIF FUND	59,004.52	41,597.73	0.00	0.00		100,602.25		100,602.25	
28	PINES SHOPPING CENTER TIF	14,175.21	39,595.51	0.00	0.00		53,770.72		53,770.72	
29	GRAND & OAKLAND TIF	21,806.18	61,844.05	0.00	0.00		83,650.23		83,650.23	
	Total TIF & Redevelpmnt Funds	1,379,968.11	600,171.58	242,258.96	0.00	0.00	1,737,880.73	0.00	1,737,880.73	0.00
40	Capital Funds PEG CAPITAL FUND	87,415.40	14,661.89	3,081.38	0.00		98,995.91		98,995.91	
44	2018 PROJECT FUND	5,796,650.79	25,465.70	15,431.28	0.00		779,977.09	5,026,708.12	5,806,685.21	
45	CAPITAL PROJECT FUND	80,625.94	2.70	5,000.00	0.00		75,628.64		75,628.64	(1,681,816.00)
61	EQUIPMENT REPLACEMENT	617,723.23	18.57	160,856.02	0.00		456,885.78		456,885.78	
	Total Capital Funds	6,582,415.36	40,148.86	184,368.68	0.00	0.00	1,411,487.42	5,026,708.12	6,438,195.54	(1,681,816.00)

**City of Decatur
Treasurer's Cash Report**

Month of: August 2020

Fund	Fund Name	Opening Cash & Investments	Receipts	Disbursements	Balance Sheet Accts Activity	Investment Transfers	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
50	Debt Fund DEBT FUND	841,070.37	588,398.11	270,406.25	0.00		1,159,062.23		1,159,062.23	0.00
60	Internal Service Funds FLEET MAINTENANCE	414,823.34	228,131.30	198,272.94	0.00		444,681.70		444,681.70	
64	RISK MANAGEMENT	2,427,958.16	275,086.86	220,380.44	0.00		2,482,664.58		2,482,664.58	
65	INSURANCE FUND	3,037,225.72	791,374.41	777,248.12	0.00		3,051,352.01		3,051,352.01	
	Total Internal Service Funds	5,880,007.22	1,294,592.57	1,195,901.50	0.00	0.00	5,978,698.29	0.00	5,978,698.29	0.00
70	Enterprise Funds MASS TRANSIT -OPERATION	(911,443.99)	1,301,549.54	96,249.14	0.00		293,856.41		293,856.41	
77	FIBER OPTICS	108,350.20	1,783.72	3,000.00	0.00		107,133.92		107,133.92	
78	STORM WATER	2,883,025.63	126,507.62	72,705.90	0.00		2,936,827.35		2,936,827.35	
79	SEWER FUND	10,149,062.98	507,487.45	325,351.68	0.00		10,331,198.75		10,331,198.75	
80	WATER FUND	5,795,053.02	2,786,491.44	5,415,722.77	(49,349.17)		3,116,472.52		3,116,472.52	
81	WATER CAPITAL	2,040,795.88	2,000,530.57	379,795.98	0.00		3,661,530.47		3,661,530.47	1,681,816.00
86	WATER DEBT	12,500,000.00	0.00	0.00	0.00		12,500,000.00		12,500,000.00	
88	RECYCLING PROGRAM	131,196.88	61,663.05	8,609.24	198.11		184,448.80		184,448.80	
89	WATER BOND	371,586.64	12.42	24,440.65	0.00		347,158.41		347,158.41	
	Total Enterprise Funds	33,067,627.24	6,786,025.81	6,325,875.36	(49,151.06)	0.00	33,478,626.63	0.00	33,478,626.63	1,681,816.00
90	Trust & Agency Funds FIRE PENSION FUND CASH	915,766.31	1,478,636.03	739,649.34	0.00		1,654,753.00		1,654,753.00	
90	FIRE PENSION INVESTMENTS	71,042,476.70	67,045.70	41,840.58	0.00			71,067,681.82	71,067,681.82	
	TOTAL FIRE PENSION	71,958,243.01	1,545,681.73	781,489.92	0.00	0.00	1,654,753.00	71,067,681.82	72,722,434.82	
91	POLICE PENSION FUND CASH	747,891.40	1,216,047.59	783,656.69	0.00		1,180,282.30		1,180,282.30	
91	POLICE PENSION INVESTMENTS	98,160,073.60	320,575.66	17.52	0.00			98,480,631.74	98,480,631.74	
	TOTAL FIRE PENSION	98,907,965.00	1,536,623.25	783,674.21	0.00	0.00	1,180,282.30	98,480,631.74	99,660,914.04	
	Total Trust & Agency Funds	170,866,208.01	3,082,304.98	1,565,164.13	0.00	0.00	2,835,035.30	99,882,194.95	172,383,348.86	0.00
	Total City Funds	235,495,751.61	23,394,296.01	18,474,856.66	(94,909.52)	0.00	65,745,259.76	104,908,903.07	240,320,281.44	0.00
Memorandum Items										
	Pooled Cash Investments	0.00	0.00	0.00	0.00	0.00	0.00	10,588,575.55	10,588,575.55	
	City Funds ex Trust & Agency	64,629,543.60	20,311,991.03	16,909,692.53	(94,909.52)	0.00	62,910,224.46	15,615,283.67	67,936,932.58	0.00

City of Decatur
Monthly Fund Balance History

Period Ending: August 2020

<u>Fund</u>	<u>Year</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>
10 General	2018	5,066,069	6,185,096	6,779,372	6,627,214	6,617,971	7,183,136	7,087,728	7,699,920	8,289,094	6,711,578	6,015,050	5,195,823
	2019	6,482,379	7,562,036	7,322,260	7,212,146	7,656,151	7,851,747	7,452,516	8,031,145	8,500,532	7,629,111	8,267,828	8,339,798
	2020	8,296,671	9,275,978	9,688,689	7,932,274	7,953,057	7,793,619	8,152,494	9,790,220				
12 Economic Develop	2018	289,208	296,382	317,833	191,284	181,475	201,914	222,225	208,341	236,589	130,686	143,267	102,887
	2019	108,548	79,069	39,032	34,670	29,388	(8,300)	7,473	476,484	(14,818)	(16,848)	(56,290)	-
17 HOME	2018	85,812	85,841	87,505	94,274	97,348	97,312	49,364	49,716	53,697	55,227	56,264	57,267
	2019	56,988	67,392	53,424	54,544	55,535	68,928	70,396	71,451	76,144	81,445	82,254	77,286
	2020	58,171	63,167	64,682	65,679	68,990	72,992	76,881	76,810				
18 CDBG	2018	3,435	5,393	(2,750)	5,552	14,421	(3,934)	(197,646)	6,138	6,138	6,529	6,540	6,164
	2019	5,824	5,824	(452)	7,446	4,629	238	(197,495)	(200,500)	(203,009)	8,604	8,789	6,256
	2020	6,590	9,041	9,296	9,519	5,258	1,655	(210,259)	(162,671)				
19 Olde Towne TIF	2018	12,398	12,398	12,399	12,645	89,284	(169,380)	307,092	307,171	273,937	655,040	655,507	1,691
	2019	(99,371)	(99,371)	(99,371)	(99,371)	(99,371)	(356,181)	526,910	527,364	998,764	983,459	984,157	78,883
	2020	78,936	78,987	79,675	79,678	79,680	(90,533)	212,774	467,568				
20 Southeast TIF	2018	36,536	45,837	52,761	62,218	71,582	80,944	268,906	275,378	284,739	435,012	444,210	453,345
	2019	29,054	38,381	9,069	18,117	27,124	14,005	143,278	651	163,887	172,925	988	10,854
	2020	19,444	17	8,703	17,284	124	8,717	130,851	144				
21 Wabash TIF	2018	155,441	155,445	155,453	155,647	155,735	102,781	375,308	375,405	375,487	521,134	521,526	307,126
	2019	448,978	449,339	449,686	450,406	451,035	400,981	476,653	477,064	547,716	548,268	548,658	826,410
	2020	826,965	827,504	828,651	828,679	828,707	829,845	896,454	869,354				
22 DUATS	2018	60,327	62,432	62,435	62,093	62,122	61,671	61,585	61,600	61,335	61,307	60,436	60,366
	2019	62,049	61,694	62,705	62,603	62,467	62,316	60,709	47,815	33,055	33,092	32,805	335
	2020	335	63,201	48,202	48,051	50,383	60,605	63,240	63,242				
23 East Gate TIF	2018	50,963	67,572	17,128	33,965	50,792	67,753	170,291	33,278	49,487	170	16,981	33,792
	2019	50,128	66,374	16,894	33,717	50,557	67,393	171,917	188,862	215,295	232,296	229,159	246,771
	2020	264,003	282,998	300,481	317,552	324,674	18,037	44,902	162,791				
24 Southside TIF	2018	50,503	50,504	50,506	50,556	50,581	50,604	68,488	68,506	68,521	70,635	70,695	70,740
	2019	70,805	60,473	60,520	60,617	60,702	60,749	89,225	89,302	89,420	89,509	89,572	89,773
	2020	89,833	89,892	90,035	90,038	90,041	59,000	59,005	100,602				
25 State Drug	2018	718,866	606,758	635,136	686,201	813,877	783,713	756,054	830,745	822,491	792,285	511,664	315,095
	2019	302,371	279,791	311,959	308,564	264,579	249,649	250,756	228,288	242,016	264,869	211,563	203,973
	2020	203,517	228,717	216,717	194,215	197,228	178,719	175,465	181,665				
26 DUI	2018	185,059	190,813	188,665	191,823	196,075	205,632	211,998	211,937	205,924	193,799	196,688	170,717
	2019	175,872	181,317	187,218	197,245	206,709	215,014	218,032	217,959	223,592	229,262	232,596	234,223
	2020	229,507	211,043	223,169	227,377	233,934	247,843	245,864	267,645				

City of Decatur
Monthly Fund Balance History

Period Ending: August 2020

<u>Fund</u>	<u>Year</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>
27 Police Lab	2018	62,737	59,399	59,426	51,749	61,263	60,503	57,586	56,294	56,209	56,865	220,823	219,501
	2019	219,812	219,935	220,305	208,768	209,028	209,567	209,737	209,628	210,090	209,279	209,528	209,519
	2020	209,760	210,051	210,466	210,454	192,461	192,160	191,527	191,851				
28 Pines TIF	2018	102,387	105,050	2,679	5,374	8,047	10,719	49,532	53,129	55,801	91,359	93,794	96,217
	2019	99,019	101,760	2,549	4,956	7,354	11,845	49,119	50,383	87,700	90,152	93,114	95,937
	2020	98,532	97	2,683	5,213	9,041	11,643	14,175	53,771				
29 Grand/Oakland TIF	2018	183,957	188,901	4,974	9,976	14,940	19,903	88,796	84,477	89,436	151,430	156,079	160,708
	2019	165,894	170,969	4,841	9,442	14,031	15,130	81,859	84,296	151,101	152,919	155,301	161,288
	2020	166,878	165	5,741	11,222	10,723	16,323	21,806	83,650				
30 Federal Drug	2018	-	-	-	-	-	-	-	-	-	-	121,547	118,042
	2019	136,918	134,226	129,334	122,041	122,151	134,762	131,991	131,004	134,012	132,419	132,513	132,149
	2020	132,237	129,723	129,771	129,775	129,780	266,617	266,626	261,140				
33 Police Capital	2018	418,025	503,686	500,766	486,103	426,298	430,960	368,222	454,016	451,915	376,008	372,030	360,318
	2019	358,614	296,882	311,917	217,270	217,981	236,445	446,573	431,700	429,373	392,971	390,254	-
34 Building	2018	160,525	175,997	188,383	205,249	211,212	222,791	254,281	244,770	236,593	257,619	180,349	114,165
	2019	158,797	151,686	156,799	171,427	189,116	204,665	195,113	207,472	221,600	65,421	(179,607)	891,406
	2020	930,823	713,327	733,419	447,419	459,843	169,755	133,534	142,422				
35 Library	2018	755,181	535,940	332,400	194,523	(67,191)	(293,324)	1,100,434	881,986	664,473	1,624,684	1,294,656	1,063,511
	2019	1,027,534	827,400	603,765	423,331	202,473	(17,809)	1,392,329	1,181,417	1,970,149	1,736,720	1,488,252	1,362,863
	2020	1,174,592	947,971	712,219	451,545	265,528	24,694	602,238	1,244,500				
36 Band	2018	29,008	28,751	29,408	30,090	19,938	6,952	20,998	450	(4,943)	13,895	29,239	29,911
	2019	33,927	34,341	35,111	33,900	32,142	13,225	24,684	7,485	21,084	18,657	29,761	35,464
	2020	34,835	35,340	36,232	37,077	35,922	36,815	54,072	62,555				
37 Foreign Fire Ins	2018	-	-	-	-	-	-	-	172,235	172,235	165,827	315,584	227,610
	2019	215,510	202,420	194,396	169,866	141,199	137,676	133,004	127,768	120,338	259,795	244,646	210,564
	2020	199,066	180,822	168,040	156,693	136,604	118,001	110,979	100,585				
40 PEG	2018	265,489	60,962	58,291	60,442	72,794	70,139	71,572	66,518	63,826	64,758	77,581	61,526
	2019	59,100	72,104	74,147	75,426	86,602	84,662	67,068	80,210	78,372	75,074	90,854	87,531
	2020	88,440	99,632	97,294	78,720	91,122	86,573	87,415	98,996				
42 Local Streets	2018	2,139,422	1,702,245	1,823,404	1,956,905	2,100,125	2,254,394	2,408,144	1,982,131	2,141,560	2,255,966	2,407,963	2,494,146
	2019	2,649,551	2,182,487	2,320,390	2,472,400	2,625,608	2,762,097	3,155,021	2,710,536	2,684,192	2,751,803	2,918,646	2,001,070
	2020	2,154,047	1,701,201	1,719,367	1,833,983	1,934,004	2,057,359	1,893,879	1,048,604				

City of Decatur
Monthly Fund Balance History

Period Ending: August 2020

<u>Fund</u>	<u>Year</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>
44 2018 Project	2018	-	-	-	-	-	-	8,673,497	8,493,686	8,485,808	8,437,538	8,395,357	8,379,081
	2019	8,302,118	8,157,047	8,156,028	8,005,691	8,030,861	7,840,396	7,620,196	7,378,090	7,422,472	6,747,802	6,747,710	6,343,397
	2020	6,153,751	6,151,614	5,945,199	5,923,605	5,788,011	5,795,171	5,796,651	5,806,685				
45 Capital	2018	21,986	21,987	21,988	22,008	22,018	22,028	22,037	2,004,115	2,004,553	805,372	783,877	784,310
	2019	800,390	918,593	529,457	230,139	230,585	222,079	255,217	295,835	853,957	871,870	867,488	655,457
	2020	650,896	604,380	100,107	95,110	90,113	85,612	80,626	75,629				
46 MFT	2018	1,881,296	1,977,681	2,067,250	2,120,578	2,248,622	2,343,409	2,418,098	2,537,798	2,623,091	1,669,522	1,306,990	1,388,590
	2019	1,535,917	1,605,343	1,691,937	1,790,003	1,880,347	2,059,890	2,118,186	1,884,455	2,036,387	2,134,759	1,807,708	1,727,301
	2020	1,997,793	1,611,088	1,912,952	1,031,878	2,051,705	2,151,198	2,740,584	3,526,414				
47 Major Moves	2018	98,691	107,418	107,424	97,524	92,569	20,509	27,501	41,561	31,409	(31,866)	26,043	444
	2019	(25,208)	(45,513)	(39,015)	81,591	102,841	(32,459)	(119,019)	84,279	22,074	-	-	-
49 Fire Capital	2018	165,148	(86,170)	10,616	23,441	(32,684)	829,379	821,636	678,688	872,919	888,399	804,081	613,687
	2019	643,711	562,070	599,369	381,629	382,265	396,141	407,070	420,279	389,061	262,720	264,695	-
50 Debt	2018	739,116	67,688	88,280	109,470	130,285	92,259	656,769	723,551	585,487	1,203,768	1,223,715	987,082
	2019	1,059,523	116,000	131,360	141,413	157,611	106,612	1,132,526	869,733	1,559,115	1,576,328	1,591,702	1,385,237
	2020	1,417,335	184,845	217,265	248,430	279,596	201,583	841,070	1,159,062				
58 Library Capital	2018	130,785	130,788	130,795	130,902	130,960	131,015	131,072	131,106	131,135	131,292	131,413	131,499
	2019	131,578	131,684	131,785	131,989	132,168	132,271	132,418	132,532	132,718	132,854	132,949	331,111
	2020	331,334	331,550	331,956	331,968	331,979	332,435	332,456	332,468				
59 Library Trust	2018	245,986	243,552	240,899	238,713	233,692	231,935	227,868	235,558	233,631	232,116	230,035	227,172
	2019	225,402	223,863	222,919	220,601	217,477	214,552	212,568	209,433	209,190	206,337	204,678	202,575
	2020	200,783	199,199	196,557	193,563	185,957	183,861	181,801	180,238				
60 Fleet Maintenance	2018	294,689	245,688	255,095	278,908	219,244	268,303	265,161	248,344	248,894	250,691	234,515	161,869
	2019	213,971	184,667	196,282	206,134	198,180	225,521	226,064	232,729	251,186	204,367	172,085	113,378
	2020	221,030	270,480	294,439	317,620	346,245	373,752	414,823	444,682				
61 Equip Replacement	2018	623,399	592,572	593,507	587,736	578,070	578,426	578,798	542,786	523,893	496,568	487,673	488,275
	2019	488,678	452,993	454,271	455,317	448,571	449,035	452,062	417,127	418,153	418,917	409,554	1,077,196
	2020	1,044,229	897,469	895,719	792,200	780,592	653,270	617,723	456,886				
64 Risk Management	2018	1,094,644	1,236,467	1,066,695	1,126,190	1,103,147	1,220,718	1,251,795	1,534,824	1,656,141	1,282,867	1,419,886	1,586,610
	2019	1,702,788	1,922,596	1,752,591	1,838,678	1,917,757	2,021,936	2,046,423	2,192,629	2,356,018	1,799,730	1,930,972	2,003,152
	2020	2,114,005	2,213,817	2,043,659	2,175,457	2,227,499	2,290,856	2,427,958	2,482,665				
65 Employee Benefit	2018	3,634,835	3,293,660	3,304,316	2,845,005	3,030,818	2,647,178	2,630,706	2,609,060	2,363,653	2,384,244	2,507,179	2,169,081
	2019	2,110,106	2,076,069	2,045,004	2,099,670	2,354,275	2,343,750	2,337,447	2,281,313	2,241,833	2,675,476	2,547,603	2,521,938
	2020	2,488,079	2,594,310	2,462,144	2,901,018	2,932,384	2,987,005	3,037,226	3,051,352				

City of Decatur
Monthly Fund Balance History

Period Ending: August 2020

<u>Fund</u>	<u>Year</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>
70 Mass Transit	2018	(2,407,080)	(540,480)	1,271,769	694,509	87,621	(404,467)	(899,938)	(1,386,603)	(2,178,237)	(2,881,425)	(2,172,445)	18,669
	2019	(891,591)	(1,350,190)	(593,324)	1,258,830	1,198,391	601,778	309,071	(166,204)	367,670	1,073,023	613,608	1,487,977
	2020	(434,009)	(51,268)	1,526,744	926,177	826,072	(194,443)	(911,444)	293,856				
77 Fiber Optics	2018	270,965	79,398	77,302	97,548	95,511	101,137	86,759	276,561	274,521	397,747	395,940	394,067
	2019	391,752	370,408	122,660	120,843	118,970	116,962	115,016	114,347	111,958	110,423	108,401	115,171
	2020	116,598	112,837	112,676	110,130	108,913	107,781	108,350	107,134				
78 Storm Water	2018	1,719,050	1,935,034	1,823,310	1,947,191	2,016,343	2,070,132	2,101,657	2,032,954	2,340,529	2,086,394	2,077,865	2,071,375
	2019	2,129,964	2,335,028	2,381,775	2,485,453	2,416,662	2,464,739	2,648,123	2,674,389	2,738,154	2,776,967	2,558,848	2,613,438
	2020	2,681,840	2,733,496	2,788,874	2,886,450	2,854,796	2,917,339	2,883,026	2,936,827				
79 Sewer	2018	7,002,359	6,205,798	6,410,916	6,060,006	6,319,968	6,665,835	6,761,813	7,025,537	7,073,859	6,733,449	6,889,611	7,153,254
	2019	7,292,114	7,200,684	7,270,972	7,335,872	7,624,827	7,882,365	8,069,981	8,403,829	8,147,549	8,304,295	8,479,203	8,684,892
	2020	9,435,199	9,854,338	10,430,379	9,901,401	8,997,995	9,972,040	10,149,063	10,331,199				
80 Water	2018	5,401,859	931,487	2,152,609	3,389,166	4,128,780	4,876,604	4,280,612	3,880,264	5,358,170	6,241,273	6,604,480	4,854,519
	2019	6,775,922	817,902	1,881,502	3,195,760	3,755,576	3,694,713	4,003,055	3,278,286	4,115,589	5,522,697	5,976,079	4,889,501
	2020	6,183,302	392,615	1,635,164	2,773,183	3,287,119	4,038,371	5,795,053	3,116,473				
81 Water Capital	2018	3,752,143	3,744,117	4,569,134	4,562,823	4,434,263	4,355,544	6,141,376	4,105,296	3,414,956	3,867,111	3,820,772	3,778,676
	2019	2,950,244	2,888,378	3,775,594	3,400,297	2,884,905	3,786,299	3,999,546	3,531,661	3,570,397	2,984,062	2,563,282	2,710,252
	2020	2,677,432	2,350,762	3,324,468	3,319,235	2,877,849	2,371,843	2,040,796	3,661,530				
82 DCDF	2018	124,031	123,584	124,001	125,526	123,321	124,711	124,245	127,001	126,585	127,555	129,656	129,545
	2019	131,969	129,281	131,594	132,607	135,137	131,653	132,146	134,771	134,914	136,313	137,692	138,586
	2020	141,107	138,450	139,565	140,837	142,110	138,158	139,057	140,376				
83 Neighborhood	2018	29,668	29,332	29,258	29,287	28,831	22,294	16,062	16,066	15,716	8,799	2,004	2,008
	2019	2,009	2,011	2,012	1,690	1,694	1,696	(4,214)	(6,993)	-	-	-	-
84 Community Revit	2018	1,086,423	1,086,448	1,086,506	1,087,140	1,087,652	1,088,139	1,388,764	1,389,124	1,389,527	1,391,262	1,386,479	1,350,709
	2019	1,329,124	1,206,328	1,145,623	1,243,899	1,221,748	1,147,888	1,149,280	1,150,470	1,126,741	1,120,591	999,942	715,742
	2020	638,819	593,916	608,959	1,740,524	1,731,620	1,732,620	1,728,016	1,696,405				
85 Grants	2020	-	-	-	-	-	-	-	-	-	-	-	-
86 Water Debt	2018	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
	2019	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000
	2020	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000				
88 Recycling	2018	58,267	62,719	66,384	75,376	79,873	77,254	69,972	86,130	80,548	84,708	87,464	88,256
	2019	94,548	95,743	95,507	97,521	111,039	109,420	112,483	108,131	112,370	119,032	115,518	121,100
	2020	132,535	124,096	127,553	133,873	133,845	130,340	131,197	184,449				

City of Decatur
Monthly Fund Balance History

Period Ending: August 2020

<u>Fund</u>	<u>Year</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>
89 Water Bond	2018	5,770,182	5,762,786	5,748,832	5,743,281	5,221,852	3,761,066	21,286,561	15,253,075	15,244,431	13,939,120	12,728,383	11,715,538
	2019	8,911,826	4,165,180	4,166,193	3,625,516	3,627,788	3,522,960	3,526,224	3,529,263	3,532,278	3,532,466	3,534,974	370,906
	2020	371,155	371,397	371,535	371,548	371,560	371,574	371,587	347,158				
Total City Funds	2018	55,069,788	50,876,951	55,103,066	55,066,211	55,129,443	55,068,591	85,363,779	79,210,623	80,055,766	76,938,321	75,969,447	72,694,983
	2019	71,625,155	59,812,694	61,218,592	63,230,675	64,266,864	64,359,002	68,538,740	67,028,169	71,330,387	71,352,234	70,470,032	66,010,661
	2020	66,326,394	59,328,263	63,339,447	61,986,652	61,943,064	61,300,804	64,629,544	67,936,933	-	-	-	-
90 Fire Pension	2018	68,458,830	68,167,518	67,819,881	67,474,280	67,292,276	67,144,739	69,611,560	69,349,829	69,009,608	70,539,729	70,167,290	71,277,108
	2019	70,923,905	70,560,268	70,330,145	69,862,562	69,399,940	69,470,831	71,589,079	71,156,026	72,615,714	72,215,728	71,818,849	73,065,526
	2020	72,608,249	72,352,094	71,847,284	71,298,290	71,344,251	70,970,136	71,958,243	72,722,435				
91 Police Pension	2018	92,948,576	92,631,813	92,903,098	92,578,667	92,140,343	92,305,730	93,990,866	93,573,611	93,439,900	94,939,332	94,549,049	97,497,378
	2019	97,129,427	96,716,696	96,607,488	96,236,493	95,815,176	95,812,807	97,846,481	97,377,885	98,858,178	98,463,934	98,020,333	99,882,195
	2020	99,514,419	99,142,676	99,134,621	98,527,668	98,290,046	98,099,077	98,907,965	99,660,914				
Total All Funds	2018	216,477,194	211,676,282	215,826,045	215,119,157	214,562,063	214,519,060	248,966,206	242,134,063	242,505,274	242,417,382	240,685,787	241,469,469
	2019	239,678,487	227,089,657	228,156,224	229,329,730	229,481,980	229,642,640	237,974,300	235,562,080	242,804,279	242,031,895	240,309,214	238,958,382
	2020	238,449,062	230,823,033	234,321,351	231,812,610	231,577,361	230,370,017	235,495,752	240,320,281	-	-	-	-

City of Decatur
Treasurer's Investment Report

August, 2020

Water Bond
Account # 8051000933
Fund 89

Investment Instrument	Maturity Date	Interest Rate	Par Value Amount	Tax Cost Amount	Accrued Interest Purchased + Rec'd.	Total Invested	Interest Earned	Accrued Interest Receivable	Total Interest Received	YTD Interest Received 2019	YTD Interest Received 2020	Estimated Income
Total Investment(s)			(0.00)	(0.00)	0.00	(0.00)	292,902.39	0.00	292,902.39	26,180.49	0.00	0.00

Pooled Cash
Account # 8051000942
Multiple Funds - Pooled Cash

Investment Instrument	Maturity Date	Interest Rate	Par Value Amount	Tax Cost Amount	Accrued Interest Purchased + Rec'd.	Total Invested	Interest Earned	Accrued Interest Receivable	Total Interest Received	YTD Interest Received 2019	YTD Interest Received 2020	Estimated Income
US Treasury Bond	06/15/16	0.50000%	0.00	0.00	0.00	0.00	2,773.22	0.00	2,773.22	0.00	0.00	0.00 ok
US Treasury Bond	12/15/16	0.62500%	0.00	0.00	0.00	0.00	6,591.53	(0.00)	6,591.53	0.00	0.00	0.00 ok
US Treasury Bond	04/30/17	0.87500%	0.00	0.00	0.00	0.00	12,524.04	(0.00)	12,524.04	0.00	0.00	0.00 ok
US Treasury Bond	06/30/17	0.62500%	0.00	0.00	0.00	0.00	8,188.75	0.00	8,188.75	0.00	0.00	0.00 ok
US Treasury Bond	10/31/17	0.75000%	0.00	0.00	0.00	0.00	14,484.89	0.00	14,484.89	0.00	0.00	0.00 ok
US Treasury Bond	12/15/17	1.00000%	0.00	0.00	0.00	0.00	21,573.77	0.00	21,573.77	0.00	0.00	0.00 ok
US Treasury Bond	03/31/18	0.75000%	0.00	0.00	0.00	0.00	26,403.69	(0.00)	26,403.69	0.00	0.00	0.00 ok
US Treasury Bond	06/15/18	1.12500%	0.00	0.00	0.00	0.00	45,983.61	0.00	45,983.61	0.00	0.00	0.00 ok
US Treasury Bond	10/15/18	0.87500%	0.00	0.00	0.00	0.00	44,222.17	(0.00)	44,222.17	0.00	0.00	0.00 ok
US Treasury Bond	11/30/18	1.00000%	0.00	0.00	0.00	0.00	9,793.96	0.00	9,793.96	0.00	0.00	0.00 ok
US Treasury Bond	04/15/19	0.87500%	0.00	0.00	0.00	0.00	17,069.67	0.00	17,069.67	4,375.00	0.00	0.00 ok
US Treasury Bond	06/30/19	1.25000%	0.00	0.00	0.00	0.00	37,500.00	0.00	37,500.00	9,375.00	0.00	0.00 ok
US Treasury Bond	10/31/19	1.25000%	0.00	0.00	0.00	0.00	24,965.47	0.00	24,965.47	12,500.00	0.00	0.00 ok
US Treasury Bond	11/30/19	1.50000%	0.00	0.00	0.00	0.00	38,221.15	0.00	38,221.15	23,250.00	0.00	0.00 ok
US Treasury Bond	02/29/20	1.37500%	0.00	0.00	0.00	0.00	11,993.82	0.00	11,993.82	11,993.82	0.00	0.00 ok
US Treasury Bond	03/31/20	1.37500%	0.00	0.00	0.00	0.00	41,024.59	0.00	41,024.59	30,937.50	0.00	0.00 ok
US Treasury Bond	05/31/20	1.37500%	0.00	0.00	0.00	0.00	42,918.03	0.00	42,918.03	33,000.00	0.00	0.00 ok
US Cash Management Bill Zero	09/01/20	0.00000%	1,600,000.00	1,599,458.45	0.00	1,599,458.45	539.33	539.33	0.00	0.00	0.00	0.00 ok
US Treasury Bond	09/30/20	1.37500%	1,750,000.00	1,699,384.01	0.00	1,699,384.01	45,094.58	10,124.63	34,969.95	34,969.95	0.00	24,062.50 ok
US Treasury Bond	12/31/20	1.75000%	1,000,000.00	1,003,143.03	3,028.85	1,006,171.88	8,717.05	2,995.90	8,750.00	8,750.00	0.00	17,500.00 ok
US Treasury Bond	06/30/21	1.12500%	1,500,000.00	1,480,513.76	0.00	1,480,513.76	19,672.29	2,889.00	16,783.29	16,783.29	0.00	16,875.00 ok
US Treasury Bond	09/30/21	1.25000%	1,000,000.00	989,203.38	952.87	990,156.25	9,405.73	4,733.60	5,625.00	5,625.00	0.00	11,250.00 ok
US Treasury Bond	11/30/21	1.50000%	2,225,000.00	2,220,567.38	0.00	2,220,567.38	24,894.52	8,480.59	16,413.93	16,413.93	0.00	33,375.00 ok
US Treasury Bond	03/31/22	0.37500%	1,500,000.00	1,504,453.13	0.00	1,504,453.13	2,366.85	2,366.85	0.00	0.00	0.00	5,625.00 ok
Federated US Treasury Cash Reserves	Liquid		281,126.72	281,126.72	(193,256.03)	87,870.69	21,586.04	2.11	21,583.93	12,181.54	582.97	43.27 ok
Total Investment(s)			10,856,126.72	10,777,849.86	(189,274.31)	10,588,575.55	538,508.75	32,132.01	510,358.46	220,155.03	582.97	108,730.77

Fire Capital Bond
Account # 1001006774
Fund 44

Investment Instrument	Maturity Date	Interest Rate	Par Value Amount	Tax Cost Amount	Accrued Interest Purchased + Rec'd.	Total Invested	Interest Earned	Accrued Interest Receivable	Total Interest Received	YTD Interest Received 2019	YTD Interest Received 2020	Estimated Income
US Treasury Bond	10/31/18	0.75000%	0.00	0.00	0.00	0.00	917.12	0.00	917.12	0.00	0.00	0.00 ok
US Treasury Bond	11/30/18	1.00000%	0.00	0.00	0.00	0.00	1,639.34	0.00	1,639.34	0.00	0.00	0.00 ok
US Treasury Bond	12/31/18	1.37500%	0.00	0.00	0.00	0.00	4,231.49	0.00	4,231.49	0.00	0.00	0.00 ok
US Treasury Bond	02/28/19	1.12500%	0.00	0.00	0.00	0.00	4,883.66	0.00	4,883.66	4,218.75	0.00	0.00 ok
US Treasury Bond	03/31/19	0.99800%	0.00	0.00	0.00	0.00	3,013.39	0.00	3,013.39	3,013.39	0.00	0.00 ok
US Treasury Bond	05/31/19	1.12500%	0.00	0.00	0.00	0.00	9,313.52	0.00	9,313.52	5,625.00	0.00	0.00 ok
US Treasury Bond	08/31/19	1.00000%	0.00	0.00	0.00	0.00	10,788.04	0.00	10,788.04	10,000.00	0.00	0.00 ok
US Treasury Bond	09/30/19	1.37500%	0.00	0.00	0.00	0.00	5,722.87	0.00	5,722.87	5,722.87	0.00	0.00 ok
US Treasury Bond	10/31/19	1.25000%	0.00	0.00	0.00	0.00	5,095.11	0.00	5,095.11	5,095.11	0.00	0.00 ok
US Treasury Bond	11/30/19	1.00000%	0.00	0.00	0.00	0.00	13,278.69	0.00	13,278.69	10,000.00	0.00	0.00 ok
US Treasury Bond	02/29/20	1.37500%	0.00	0.00	0.00	0.00	21,708.56	0.00	21,708.56	20,625.00	0.00	0.00 ok
US Treasury Bond	03/31/20	1.37500%	0.00	0.00	0.00	0.00	7,851.78	0.00	7,851.78	976.78	6,875.00	0.00 ok
US Treasury Bond	04/30/20	1.12500%	0.00	0.00	0.00	0.00	5,625.00	0.00	5,625.00	5,625.00	0.00	0.00 ok
US Treasury Bond	05/31/20	1.37500%	0.00	0.00	0.00	0.00	25,133.20	0.00	25,133.20	20,625.00	0.00	0.00 ok
US Treasury Bond	08/31/20	1.37500%	0.00	0.00	0.00	0.00	21,437.67	0.00	21,437.67	20,625.00	0.00	0.00 ok
US Treasury Bond	09/30/20	1.37500%	1,000,000.00	997,812.50	2,404.37	1,000,216.87	10,256.13	5,785.50	6,875.00	6,875.00	0.00	13,750.00 ok
US Treasury Bill Zero	11/27/20	0.00000%	1,000,000.00	999,199.99	0.00	999,199.99	555.57	555.57	0.00	0.00	0.00	0.00 ok
US Treasury Bond	03/31/21	1.25000%	750,000.00	754,892.58	3,944.67	758,837.25	0.00	3,944.67	0.00	0.00	0.00	9,375.00 ok
Federated US Treasury Cash Reserves	Liquid		2,112,853.86	2,112,853.86	155,600.15	2,268,454.01	8,003.20	58.52	7,944.68	4,009.53	2,757.73	1,583.88 ok
Total Investment(s)			4,862,853.86	4,864,758.93	161,949.19	5,026,708.12	159,454.34	10,344.26	155,459.12	123,036.43	9,632.73	24,708.88

GRAND TOTALS: 15,718,980.58 15,642,608.79 (27,325.12) 15,615,283.67 990,865.48 42,476.27 958,719.97 369,371.95 10,215.70 133,439.65

home	debt liquidated		Year of Issue	Year of Re Issue	Year of Maturity	Fund	Source	Payment(s)		Debt (Orig/ Ref) Issue	Debt at 1/1/2020	New Draws in 2020	FY20 Principal Payments	FY20 Interest Payments	Debt at 12/31/2020	FY20 Total Debt Payments	
	Debt Instrument	Debt Purpose						1st	2nd								
Bond Debt																	
Amort sch #																	
11	2010A Bonds	LOC Payoff-Reynolds Bulding	2005/2008	2010	2020	50	Tax Levy +	6/15	12/15	8,715,000.00	520,000.00		520,000.00	24,700.00	-	544,700.00	ok
12	2010B Bonds (BAB/RZEDB)	Water/Old Towne TIF Bonds	2010	2030	80/50/19	80/TL/19	6/15	12/15	28,270,000.00	19,320,000.00		1,405,000.00	1,147,248.76	17,915,000.00	2,552,248.76	ok	
13	2010C Bonds	Parking Garage Renovation	2010	2024	19/50	19/TL	6/15	12/15	2,800,000.00	1,215,000.00		225,000.00	48,600.00	990,000.00	273,600.00	ok	
17	2012 Bonds	Refunding of 2004A GO Bonds	2012	2025	50	Tax Levy	3/1	9/1	8,030,000.00	4,215,000.00		655,000.00	90,821.88	3,560,000.00	745,821.88	ok	
18	2013 Bonds	Refunding of 2004B GO Bonds	2013	2025	80	80	3/1	9/1	17,220,000.00	9,515,000.00		1,390,000.00	431,100.00	8,125,000.00	1,821,100.00	ok	
25	2014 Bonds	Lake Decatur Dredging	2014	2034	80	80	3/1	9/1	24,055,000.00	19,825,000.00		955,000.00	897,337.50	18,870,000.00	1,852,337.50	ok	
32	2015 Bonds	Lake Decatur Dredging	2015	2035	80	80	3/1	9/1	23,305,000.00	19,995,000.00		900,000.00	839,375.00	19,095,000.00	1,739,375.00	ok	
39	2016 Bonds	Lake Decatur Dredging	2016	2036	80	80	3/1	9/1	22,205,000.00	20,420,000.00		815,000.00	907,056.26	19,605,000.00	1,722,056.26	ok	
48	2017 Bonds	Refunding of 2008 GO Bonds	2017	2024	80	80	6/15	12/15	6,275,000.00	4,450,000.00		950,000.00	178,000.00	3,500,000.00	1,128,000.00	ok	
49	2018 Bonds	Lake Decatur Dredging, Fire Stations	2018	2038	80/50	80/TL	3/1	9/1	25,810,000.00	25,025,000.00		845,000.00	1,208,100.00	24,180,000.00	2,053,100.00	ok	
53	2019 Bonds	Refunding of 2010A GO Bonds	2019	2030	50	Tax Levy +	6/15	12/15	6,720,000.00	6,605,000.00		105,000.00	171,479.50	6,500,000.00	276,479.50	ok	
54	2019B Bonds	Library Projects / Police Radio refund	2019	2034	34/50	34/10	6/15	12/15	2,300,000.00	2,300,000.00		200,000.00	53,867.92	2,100,000.00	253,867.92	ok	
xxx																xx	
xxx																xx	
Total Bond Debt										175,705,000.00	133,405,000.00	-	8,965,000.00	5,997,686.82	124,440,000.00	14,962,686.82	
Promissory Notes & Loans Payable																	
15	IEPA Contruction Loan	Nitrate Facility (L171674)	2002	2022	80	80	6/1	12/1	7,172,169.35	1,048,245.12		457,202.69	27,155.03	591,042.43	484,357.72	ok	
16	IEPA Water Loan	Water Projects (L172552)	2011	2031	80	80	1/10	7/10	6,993,328.01	4,340,166.93		361,680.58	-	3,978,486.35	361,680.58	ok	
23	2013 Promissory Note	Johnson Controls Initiative	2013	2028	various	80/10/60/70	Qtry	Qtry	17,212,394.00	13,407,726.89		13,407,726.89	305,337.22	-	13,713,064.11	ok	
28	IEPA Contruction Loan	Lakeshore Drive Sewer (L174873)	2013	2034	79	79	4/16	10/16	7,589,672.70	5,962,285.68		346,286.25	113,409.31	5,615,999.43	459,695.56	ok	
30	Busey Bank	Fire Apparatus - Pumper (20835)	2015	2022	49	49	5/4		439,939.77	197,148.56		64,227.61	4,534.42	132,920.95	68,762.03	ok	
34	IEPA Contruction Loan	Union Street Sewer (L175280)	2015	2035	79	79	1/8	7/8	2,172,218.21	1,810,067.63		97,073.04	35,629.10	1,712,994.59	132,702.14	ok	
35	Soy Capital	Motorola Radio System	2015	2022	10/70	10/70	1/5		1,000,000.00	440,846.15		148,462.41	12,537.59	292,383.74	161,000.00	ok	
38	Busey Bank (drawdown)	Local Street Resurfacing (24040)	2016	2023	42	42	2/15	8/15	7,500,000.00	4,285,714.32		1,071,428.56	116,459.81	3,214,285.76	1,187,888.37	ok	
44	Busey Bank	Public Works Heavy Equipment (26530)	2017	2022	61	61	Qtry	Qtry	180,624.00	102,949.05		36,380.19	2,905.45	66,568.86	39,285.64	ok	
45	IEPA Contruction Loan	7th Ward Sewer (L175329)	2016	2038	79	79	3/17	9/17	8,540,318.96	8,000,705.89		369,718.68	138,401.88	7,630,987.21	508,120.56	ok	
46	IEPA Contruction Loan	Nelson Park Storm Sewer (L175315)	2017	2038	78	78	5/21	11/21	3,581,182.00	3,453,230.07		159,576.38	59,736.42	3,293,653.69	219,312.80	ok	
51	Busey Bank	Police Vehicles - Interceptor (6) (26535)	2019	2021	33	33	Qtry	Qtry	261,460.00	197,548.03		130,715.48	4,450.12	66,832.55	135,165.60	ok	
52	HUD Section 108	Wabash Crossing	2019	2022	18	18	2/1	8/1	810,000.00	615,000.00		200,000.00	15,717.20	415,000.00	215,717.20	ok	
55	IEPA Contruction Loan	McKinley Sewer (L175498)	2019	2040	79	79	5/1	11/1	5,911,143.31	-		-	-	-	-	xx	
56	2020 Promissory Note	Johnson Controls Initiative	2020	2028	various	80/10/60/70	2/15	8/15	13,417,000.00	-	13,417,000.00	371,000.00	21,802.62	13,046,000.00	392,802.62	ok	
xxx																xx	
Total Notes & Loans Payable										82,781,450.31	43,861,634.32	13,417,000.00	17,221,478.76	858,076.17	40,057,155.56	18,079,554.93	
Capital Leases																	
40	De Lage Landen	VOIP Telephone System	2016	2021	10	10	1/22		351,560.24	144,752.57		70,438.38	7,964.88	74,314.19	78,403.26	ok	
41	PNC Equipment Finance	Fire Apparatus Pierce Pumper (202806)	2017	2023	49	49	3/1		428,380.00	292,333.90		70,492.87	7,048.17	221,841.03	77,541.04	ok	
47	PNC Equipment Finance	Public Works Dump Trucks (2) (211637)	2018	2024	61	61	3/2	9/2	331,508.00	241,139.56		45,062.20	7,743.02	196,077.36	52,805.22	ok	
xxx																xx	
xxx																xx	
xxx																xx	
xxx																xx	
xxx																xx	
Total Capital Leases										1,111,448.24	678,226.03	-	185,993.45	22,756.07	492,232.58	208,749.52	
Total City Debt										259,597,898.55	177,944,860.35	13,417,000.00	26,372,472.21	6,878,519.06	164,989,388.14	33,250,991.27	
												debt in period					

Note(s)
1
2
3

Bond Issuance 2018	
Par Value of Bonds	16,210,000
Premium	1,561,921
Total Source of Funds	17,771,921
Total Use of Funds	17,771,921
Underwriter's Discount	113,470
Bond Insurance	51,964
Closing Costs	84,636
Bond Proceeds	17,521,851

Fund Description Accounts for capital improvements that are financed by the proceeds from the issuance of bonds

The Lake Decatur Dredging initiative is a \$90.4 investment spanning 6 years with completion envisioned in 2019. The project includes the dredging of lake basins 1, 2, 3 and 4.
 On July 17, 2018, the City issued general obligation bonds with 20 year maturity raising the cash proceeds to defray the cost of Phase IV of the Lake Decatur Dredging Project.

Project Scope	
Temporary Easements	-
Road Improvements	-
Dredging	17,521,851
Other	-
Total Scope	17,521,851

Actual Bond Spend Activity in Fiscal year 2018	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend		-	-	-	-	-	17,521,851	17,521,851	15,253,075	15,244,431	13,939,120	12,728,383	
Revenues													
Interest Income								1,704	185	20,837	22,523	37,695	82,943
Expenditures													
Dredging - Great Lakes Dredge								2,270,480		1,315,112	1,218,447	1,041,863	5,845,901
Dredging - Chastain & Assoc									8,829	11,036	14,814	8,677	43,356
Total Expenditures	-	-	-	-	-	-	-	2,270,480	8,829	1,326,148	1,233,260	1,050,540	5,889,257
Ending cash available	-	-	-	-	-	-	17,521,851	15,253,075	15,244,431	13,939,120	12,728,383	11,715,538	

Actual Bond Spend Activity in Fiscal year 2019	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	11,715,538	8,911,826	4,165,180	4,166,193	3,625,516	3,627,788	3,522,960	3,526,224	3,529,263	3,532,278	3,532,466	3,534,974	
Revenues													
Interest Income	17,893	2,679	1,012	31,104	2,271	3,168	3,264	3,038	3,015	2,904	2,508	1,370	74,229
Expenditures													
Dredging - Great Lakes Dredge	2,811,807	4,749,324	-	549,649	-	105,948	-	-	-	2,716	-	3,165,438	11,384,881
Dredging - Chastain & Assoc	9,799	-	-	22,132	-	2,048	-	-	-	-	-	-	33,979
Total Expenditures	2,821,606	4,749,324	-	571,781	-	107,996	-	-	-	2,716	-	3,165,438	11,418,861
Ending cash available	8,911,826	4,165,180	4,166,193	3,625,516	3,627,788	3,522,960	3,526,224	3,529,263	3,532,278	3,532,466	3,534,974	370,906	

Actual Bond Spend Activity in Fiscal year 2020	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	370,906	371,155	371,397	371,535	371,548	371,560	371,574	371,587	347,158	347,158	347,158	347,158	
Revenues													
Interest Income	249	242	138	13	13	14	13	12					693
Expenditures													
Dredging - Great Lakes Dredge	-	-	-	-	-	-	-	24,441					24,441
Dredging - Chastain & Assoc	-	-	-	-	-	-	-	-					-
Total Expenditures	-	-	-	-	-	-	-	24,441					24,441
Ending cash available	371,155	371,397	371,535	371,548	371,560	371,574	371,587	347,158	347,158	347,158	347,158	347,158	

Fire Station New Construction - Status of 2018 Project Fund 44

Bond Issuance	2018
Par Value of Bonds	8,000,000
Premium	806,021
Total Source of Funds	8,806,021
Total Use of Funds	8,806,021
Underwriter's Discount	56,000
Bond Insurance	26,104
Closing Costs	41,770
Bond Proceeds	8,682,147

Fund Description Accounts for capital improvements that are financed by the proceeds from the issuance of bonds

The 2018 GO Bonds included proceeds to finance the construction of three (3) new fire stations, replacing station 3 Fairview Millikin, station 5 Brentwood, and station 7 Airport.

On July 17, 2018, the City issued general obligation bonds with 20 year maturity raising the cash proceeds to defray the cost of the construction of the three fire stations.

The 2018 GO Bond debt issue included Lake Decatur dredging initiative Phase IV (final phase), Fire Station Renovation note payoff with Busey Bank (stations 1, 2, 4 and 6), and Fire Station new construction reported on this schedule.

Project Scope	
xxxx	-
xxxx	-
Fire Stations	8,682,147
Other	-
Total Scope	8,682,147

Actual Bond Spend Activity in Fiscal year 2018	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend							8,682,147	8,513,450	8,487,932	8,487,629	8,439,674	8,383,973	
Revenues													
Interest Income												30,183	30,183
Expenditures													
Fire Station 3												8,190	8,190
Fire Station 5							168,697	25,518		47,955	55,701	26,885	324,756
Fire Station 7									303				303
xxxx													
Total Expenditures							168,697	25,518	303	47,955	55,701	35,075	333,249
Ending cash available							8,513,450	8,487,932	8,487,629	8,439,674	8,383,973	8,379,081	

Fire 3 Spend	Fire 5 Spend	Fire 7 Spend	Total Spend
8,190			8,190
	324,756		324,756
		303	303
8,190	324,756	303	333,249

Actual Bond Spend Activity in Fiscal year 2019	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	8,379,081	8,302,118	8,157,046	8,156,027	8,005,690	8,030,861	7,840,396	7,620,197	7,378,090	7,422,473	6,747,802	6,747,711	
Revenues													
Interest Income	594	24,394	858	7,975	25,171	1,645	3,855	1,342	44,383	9,094	956	33,797	154,064
Expenditures													
Fire Station 3												19,000	19,000
Fire Station 5	77,557	169,466	1,877	158,312		192,110	224,054	243,449		683,265	1,047	419,111	2,170,248
Fire Station 7										500			500
Total Expenditures	77,557	169,466	1,877	158,312		192,110	224,054	243,449		683,765	1,047	438,111	2,189,748
Ending cash available	8,302,118	8,157,046	8,156,027	8,005,690	8,030,861	7,840,396	7,620,197	7,378,090	7,422,473	6,747,802	6,747,711	6,343,397	

Fire 3 Spend	Fire 5 Spend	Fire 7 Spend	Total Spend
19,000			19,000
	2,170,248		2,170,248
		500	500
19,000	2,170,248	500	2,189,748

Actual Bond Spend Activity in Fiscal year 2020	January	February	March	April	May	June	July	August	September	October	November	December	Total
Proceeds available to spend	6,343,397	6,153,751	6,151,614	5,945,199	5,923,605	5,788,011	5,795,171	5,796,651	5,806,685	5,806,685	5,806,685	5,806,685	
Revenues													
Interest Income	560	560	47,649	6,984	478	27,993	1,827	25,466					111,516
Expenditures													
Fire Station 3			176,418	24,121		20,832	347	14,829					236,548
Fire Station 5	190,206	2,697	77,646	4,357	136,072			102					411,080
Fire Station 7				100				500					600
Total Expenditures	190,206	2,697	254,064	28,578	136,072	20,832	347	15,431					648,228
Ending cash available	6,153,751	6,151,614	5,945,199	5,923,605	5,788,011	5,795,171	5,796,651	5,806,685	5,806,685	5,806,685	5,806,685	5,806,685	

Fire 3 Spend	Fire 5 Spend	Fire 7 Spend	Total Spend
236,548			236,548
	411,080		411,080
		600	600
236,548	411,080	600	648,228

note 1 construction costs excludes \$600.00 earnest payment for property acquisition in 2017
 note 2 construction costs per council approved design, project management and construction contracts
 note 3 construction costs available for fire station 7

Construction cost

Reconciliation	Bond proceeds	8,682,147
	Interest income	295,764
	Total available for spend	8,977,911

3,319,733	3,063,158	2,595,020	8,977,911
note 2	note 1	note 3	
3,055,995	157,074	2,593,617	5,806,686

**City of Decatur
City Treasurer's Financial Report
General Fund Summary**

Period Ending: August 2020

Month of Fiscal Year	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Revised Budget
REVENUE														
Actual	4,920,493	5,260,695	4,824,686	4,594,601	4,629,994	4,073,500	7,643,925	8,006,307	-	-	-	-	43,954,201	
Budget Projection	5,032,962	5,281,198	5,019,878	4,786,040	6,398,266	4,726,544	10,077,791	4,921,338	-	-	-	-	46,244,017	70,500,000
Vs budget in month	(112,468)	(20,503)	(195,192)	(191,440)	(1,768,272)	(653,044)	(2,433,866)	3,084,969	-	-	-	-		
Vs budget to date	(112,468)	(132,971)	(328,164)	(519,603)	(2,287,875)	(2,940,918)	(5,374,784)	(2,289,815)	-	-	-	-	(2,289,815)	
EXPENSE														
Personnel Expense														
Actual	3,350,344	3,312,650	3,471,566	4,898,324	3,252,999	3,343,398	5,802,680	5,626,759	-	-	-	-	33,058,719	
Budget Projection	3,480,129	3,380,129	3,412,037	5,202,304	3,634,297	3,514,135	8,155,749	3,464,220	-	-	-	-	34,243,001	34,243,001
Vs budget in month	(129,786)	(67,480)	59,529	(303,979)	(381,299)	(170,737)	(2,353,069)	2,162,539	-	-	-	-		
Vs budget to date	(129,786)	(197,265)	(137,736)	(441,716)	(823,014)	(993,751)	(3,346,821)	(1,184,282)	-	-	-	-	(1,184,282)	
Operating Expense														
Actual	1,621,339	960,874	946,348	1,443,658	1,353,004	935,226	1,522,476	685,211	-	-	-	-	9,468,136	
Budget Projection	1,249,016	1,040,199	1,613,754	1,708,396	1,264,190	1,150,361	2,002,293	1,108,287	-	-	-	-	11,136,496	11,136,496
Vs budget in month	372,323	(79,325)	(667,406)	(264,738)	88,814	(215,134)	(479,818)	(423,076)	-	-	-	-		
Vs budget to date	372,323	292,998	(374,408)	(639,146)	(550,332)	(765,466)	(1,245,284)	(1,668,360)	-	-	-	-	(1,668,360)	
TOTAL EXPENSE														
Actual	4,971,683	4,273,523	4,417,914	6,341,982	4,606,003	4,278,624	7,325,155	6,311,970	-	-	-	-	42,526,856	
Budget Projection	4,729,145	4,420,328	5,025,792	6,910,700	4,898,487	4,664,496	10,158,042	4,572,507	-	-	-	-	45,379,497	70,300,000
Vs budget in month	242,538	(146,805)	(607,877)	(568,717)	(292,484)	(385,871)	(2,832,887)	1,739,463	-	-	-	-		
Vs budget to date	242,538	95,733	(512,144)	(1,080,862)	(1,373,346)	(1,759,218)	(4,592,105)	(2,852,642)	-	-	-	-	(2,852,642)	
Surplus / (Deficit)														
Actual	(51,189)	987,172	406,771	(1,747,382)	23,991	(205,124)	318,770	1,694,337	-	-	-	-	1,427,346	
Budget Projection	303,817	860,870	(5,914)	(2,124,659)	1,499,778	62,048	(80,251)	348,831	-	-	-	-	864,519	200,000
Vs budget in month	(355,006)	126,302	412,685	377,278	(1,475,787)	(267,172)	399,021	1,345,506	-	-	-	-		
Vs budget to date	(355,006)	(228,704)	183,981	561,259	(914,528)	(1,181,701)	(782,680)	562,827	-	-	-	-	562,827	
Beginning Cash Balance														
	8,339,798	8,296,671	9,275,978	9,688,689	7,932,274	7,953,057	7,793,619	8,152,494	-	-	-	-		
Balance Sheet Adjustments														
	8,063	(7,865)	5,940	(9,033)	(3,208)	45,686	40,105	(56,610)	-	-	-	-		
Ending Cash Balance														
	8,296,671	9,275,978	9,688,689	7,932,274	7,953,057	7,793,619	8,152,494	9,790,220	-	-	-	-		

City of Decatur
City Treasurer's Financial Report
Revenue Tracking Schedule

Shaded revenues are not expected to receive revenue in given month.

Period Ending: **August 2020**

Div	Month of Fiscal Year	Fund	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Revised Budget	% of Budget
Memo Items																	
PROPERTY TAX TOTAL																	
var	REAL ESTATE TAX-CIVIL CITY	var	-	-	-	-	-	-	4,066,789	3,725,342					7,792,131	14,358,416	54%
var	REAL ESTATE TAX-TIF DISTRICTS	var	-	-	-	-	-	-	422,145	549,484					971,628	1,944,384	50%
	OTHER TAXES TOTAL		-	-	-	-	-	-	4,488,934	4,274,826					8,763,759	16,302,800	54%
OTHER TAXES TOTAL																	
var	LOCAL SALES TAX	var	880,608	856,677	960,429	734,157	727,854	765,429	735,614	834,535					6,495,302	10,466,000	62%
var	STATE SALES TAX	var	984,354	955,006	1,112,877	850,408	849,934	909,787	858,962	945,270					7,466,599	11,561,000	65%
	OTHER TAXES TOTAL		1,864,963	1,811,683	2,073,306	1,584,565	1,577,788	1,675,215	1,594,576	1,779,805					13,961,901	22,027,000	63%
GENERAL FUND																	
LOCAL TAXES																	
	301302 CABLE TV TAX	10	16,892	229,481	-	16,827	230,292	-	16,588	226,172					736,253	971,000	76%
	301203 FOOD & BEVERAGE TAX	10	284,618	257,752	244,619	222,250	217,302	269,971	290,434	290,429					2,077,376	3,427,500	61%
	301204 HOTEL AND MOTEL TAX	10	47,544	60,919	64,916	47,822	36,989	42,366	51,435	61,174					413,164	991,000	42%
	301106 MOBILE HOME PRIVELEGE TAX	10	-	-	-	-	-	-	-	-					-	15,000	0%
	301103 PROPERTY TAX	10	-	-	-	-	-	-	2,608,559	2,389,546					4,998,105	9,000,000	56%
	301202 TELEPHONE UTILITY TAX	10	118,281	149,194	123,430	108,714	109,646	111,749	111,967	110,398					943,379	1,555,000	61%
	301209 UTILITY TAX - ELECTRIC & GAS	10	399,612	446,586	423,748	399,998	399,998	308,307	332,111	362,045					3,029,515	4,805,000	63%
	Sub Total		866,947	1,143,931	856,713	795,611	951,338	732,393	3,411,094	3,439,763					12,197,791	20,764,500	59%
OTHER TAXES (REMITTED BY STATE)																	
	301208 AUTO RENTAL TAX	10	3,598	3,113	3,292	3,127	2,577	2,697	1,360	1,794					21,560	43,000	50%
	302121 CANNABIS TAX	10	-	-	5,348	7,108	3,587	2,778	3,715	4,236					26,773	25,000	107%
	301205 LOCAL SALES TAX	10	862,508	839,293	942,329	716,057	718,064	747,329	717,514	805,739					6,348,832	10,249,000	62%
	301207 LOCAL USE TAX	10	244,618	229,171	314,455	217,745	189,224	240,704	254,820	283,392					1,974,128	2,764,000	71%
	302105 STATE INCOME TAX	10	696,621	717,710	533,688	783,855	767,466	475,376	754,878	1,032,080					5,761,673	8,396,000	69%
	302104 STATE REPLACEMENT TAX	10	175,190	1,981	35,383	247,577	160,025	-	160,477	121,727					902,359	1,190,000	76%
	301201 STATE SALES TAX	10	968,804	945,787	1,097,327	834,858	845,026	894,237	843,412	927,212					7,356,663	11,396,000	65%
	301210 VIDEO GAMING TAX	10	135,374	133,358	135,318	145,178	88,724	39	-	-					637,992	1,720,000	37%
	Sub Total		3,086,714	2,870,413	3,067,140	2,955,506	2,774,691	2,363,160	2,736,175	3,176,180					23,029,980	35,783,000	64%
OTHER GOVERNMENTAL SOURCES																	
	301102 ROAD & BRIDGE TAX	10	-	-	-	-	-	-	114,000	107,132					221,133	410,000	54%
	Sub Total		-	-	-	-	-	-	114,000	107,132					221,133	410,000	54%
CHARGE SERVICES (INTERNAL CITY)																	
	303607 PAYMENT IN LIEU OF TAXES	10	146,101	146,101	146,101	146,101	146,101	146,101	146,101	146,101					1,168,806	1,753,209	67%
	303608 RISK & EE BENEFIT SERVICES	10	14,468	14,468	14,468	14,468	14,468	14,468	14,468	14,468					115,744	173,616	67%
	303621 ADMIN SERVICES	10	160,679	160,679	160,679	160,679	160,679	160,679	160,679	160,679					1,285,432	1,928,148	67%
	303622 PUBLIC WORKS SERVICES	10	126,802	126,802	126,802	126,802	126,802	126,802	126,802	126,802					1,014,416	1,521,624	67%
	303626 BLDG INSPECTION SERVICES	10	13,763	13,763	13,763	13,763	13,763	13,763	13,763	13,763					110,104	165,156	67%
	303628 SEWER FUND-EPA	10	28,458	28,458	28,458	28,458	28,458	28,458	28,458	28,458					227,664	341,496	67%
	306700 IT SERVICES	10	66,839	66,839	66,839	66,839	66,839	66,839	66,839	66,839					534,712	802,068	67%
	306707 CDBG PERSONNEL/EXP REIMB	10	44,838	40,479	31,650	53,000	10,660	6,632	5,249	2,380					194,889	390,192	50%
	306751 HOME PERSONNEL/EXP REIMB	10	6,438	2,169	2,942	1,291	2,338	4,898	4,321	3,059					27,456	104,041	26%
	306753 DUATS PERSONNEL/EXP REIMB	10	-	114,869	-	-	-	-	44,862	-					159,731	207,359	77%
	303601 MFT REIMB-MSC/TRAF SIGNAL	10	29,162	39,065	46,340	53,366	48,083	43,369	27,717	31,363					318,467	550,000	58%
	303606 WATER STREET CUTS	10	39,655	20,515	20,111	18,509	16,036	5,530	16,414	11,162					147,932	311,000	48%
	Sub Total	10	677,203	774,208	658,153	683,275	634,228	617,539	655,673	605,074					5,305,353	8,247,909	64%

City of Decatur
City Treasurer's Financial Report
Revenue Tracking Schedule

Shaded revenues are not expected to receive revenue in given month.

Period Ending: August 2020

Div	Month of Fiscal Year	Fund	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Revised Budget	% of Budget
3rd Party Revenue																	
303413	AMEREN FRANCHISE PAYMENTS	10	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759					614,075	921,000	67%
303510	ELECTRIC AGGREGATION ADMIN	10	11,304	14,811	13,514	13,097	11,500	10,917	15,812	22,770					113,726	185,000	61%
	Sub Total		88,064	91,570	90,274	89,856	88,260	87,676	92,571	99,529	-	-	-	-	727,800	1,106,000	66%
Grants																	
302106	FEDERAL	10	17,655	-	-	-	-	-	-	-					17,655	110,933	16%
302114	POLICE OT REIMBURSEMENTS	10	13,244	-	6,575	4,131	32,684	9,204	12,033	5,013					82,884	119,000	70%
302107	STATE GRANTS OR OTHER	10	5,882	9,380	-	6,111	-	-	2,972	40,607					64,953	155,000	42%
	Sub Total	10	36,782	9,380	6,575	10,242	32,684	9,204	15,005	45,619	-	-	-	-	165,492	384,933	43%
Fees for Services External																	
304300	ANIMAL REGISTRATION LATE FEES	10	815	620	590	235	15	15	260	425					2,975	7,000	43%
304302	GARBAGE HAULERS	10	-	-	-	-	-	-	-	-					-	27,000	0%
304303	CONTRACTOR LICENSES	10	7,125	1,275	150	1,025	300	200	600	2,100					12,775	25,000	51%
304304	LIQUOR LICENSES	10	3,717	1,287	1,496	-	-	-	326,750	164,840					498,091	527,000	95%
304305	RENTAL PROGRAM INCOME	10	-	-	-	-	-	-	-	-					-	25,000	0%
304306	BOAT LICENSES	10	-	-	38	-	66	47,952	14,018	4,446					66,520	70,000	95%
304307	OTHER LICENSES	10	20,015	12,328	5,490	4,005	5,825	1,756	2,617	351					52,387	137,000	38%
304401	BUILDING PERMITS	10	27,997	8,619	24,645	21,774	29,705	31,040	34,764	24,409					202,952	514,000	39%
304402	PIER PERMITS	10	-	-	-	30	-	37,675	2,719	746					41,169	39,500	104%
303301	ON STREET PARKING	10	309	295	196	-	50	446	456	178					1,930	7,000	28%
303302	PARKING LOT 1	10	2,215	1,432	1,132	-	-	1,263	1,148	718					7,908	22,000	36%
303306	PARKING LOT 10	10	870	713	642	-	-	321	345	99					2,989	9,000	33%
303308	GARAGE C	10	8,407	3,475	3,789	2,700	1,635	3,277	4,070	4,130					31,483	87,000	36%
303310	RESIDENTIAL PARKING	10	300	240	300	120	120	240	120	-					1,440	2,000	72%
303312	DOWNTOWN ENPL PARKING PERMIT	10	1,993	1,800	1,824	2,125	1,083	2,469	2,183	1,630					15,105	23,000	66%
304490	ADMIN COURT FINES	10	5,430	2,792	3,900	1,175	710	4,530	8,797	7,457					34,791	138,000	25%
305500	ADMINISTRATIVE COURT FEES	10	3,100	1,136	3,006	373	534	560	2,111	4,230					15,050	74,000	20%
305501	COURT FINES	10	9,438	10,777	21,214	-	15,060	-	5,672	53,319					115,479	229,000	50%
305502	BOOT FEE	10	105	-	-	-	-	105	70	35					315	7,000	5%
305503	WEED CUTTING FEES	10	3,957	522	2,530	1,141	661	8,270	6,327	4,569					27,977	64,000	44%
305505	ILLEGAL USE OF VEHICLE	10	27,770	29,250	21,750	500	128	250	1,250	2,125					83,023	347,000	24%
305506	OVERTIME PARKING FEES	10	6,370	7,989	6,939	6,158	3,235	4,625	3,810	3,255					42,382	231,000	18%
305507	VARIANCE AND ZONING	10	150	790	500	120	290	1,390	1,520	-					4,760	11,000	43%
305513	OTHER FINES AND FEES	10	7,377	6,414	6,780	650	6,139	-	5,905	9,510					42,775	4,000	1069%
305516	PET CITATIONS	10	6,129	4,815	5,453	2,987	1,249	5,579	3,488	3,804					33,504	73,000	46%
305517	DUCK BLIND FEES	10	-	-	-	-	-	-	-	-					-	500	0%
305520	TRASH & CLEAN UP FINES	10	2,504	4,299	5,076	1,465	1,602	1,114	5,712	3,952					25,724	37,000	70%
305521	VACANT PROPERTY FEE	10	-	-	-	-	-	-	-	-					-	118,558	0%
303415	PROFESSIONAL STANDARDS	10	787	93	-	-	-	-	-	1,462					2,341	5,500	43%
308801	RENTAL OF CITY PROPERTY	10	100	100	100	100	100	100	100	100					800	1,200	67%
308802	SALE OF CITY PROPERTY	10	-	-	-	(453)	11,900	92,701	-	2,100					106,248	130,500	81%
308803	SALE OF OTHER PROPERTY	10	(154)	-	5,199	1,295	2,849	-	-	100					9,289	40,400	23%
308807	DEMOLITION PAYMENTS	10	2,832	3,196	2,925	1,485	1,928	1,680	3,375	2,005					19,426	45,000	43%
308810	DAMAGE TO CITY PROPERTY	10	-	-	-	-	-	-	-	-					-	2,500	0%
308814	INVENTORY REIMBURSEMENTS	10	-	-	9	-	-	-	-	-					9	-	-
308817	NOISE ORDINANCE FINES	10	-	-	-	-	-	-	-	-					-	1,000	0%
308890	REIMBURSEMENT OF EXPENSE	10	-	8,013	100	263	2,811	2,192	23	3,418					16,820	5,000	336%
308898	BANK RECONCILIATION ADJ	10	-	260	-	238	(199)	-	187	-					486	-	-
308899	MISCELLANEOUS INCOME	10	4,749	3,567	3,596	920	3,890	1,027	1,078	6,244					25,071	40,000	63%
310010	FIRE PROGRAMS	10	2,133	-	120	40	5,643	-	-	-					7,936	5,000	159%
305512	FIRE & BURGLAR ALARMS	10	360	-	200	-	-	260	120	833					1,773	2,000	89%
302403	FIRE TRAINING REIMBURSEMENT	10	-	-	-	8,784	19,270	300	200	800					29,354	-	-
305514	POLICE RECORDS	10	1,400	465	1,534	495	410	1,165	807	461					6,736	12,000	56%
302401	STATE ROUTE MAINTENANCE	10	861	31,504	-	-	31,504	-	-	-					63,868	127,000	50%
303405	SCHOOL DISTRICT REIMB	10	-	217,114	-	-	-	-	-	218,843					435,957	431,000	101%
	Sub Total		159,159	365,180	131,224	59,749	148,512	252,501	440,601	532,691	-	-	-	-	2,089,617	3,703,658	56%
Investment/Other Income																	
309900	BOND OR NOTE PROCEEDS	10	-	-	-	-	-	-	178,279	-					178,279	-	-
307101	INTEREST INCOME	10	5,487	5,703	3,506	300	266	290	270	308					16,130	100,000	16%
307141	INVESTMENT INCOME	10	138	310	11,101	61	15	10,736	255	10					22,626	-	-
	Sub Total		5,625	6,013	14,606	361	281	11,026	178,805	318	-	-	-	-	217,035	100,000	217%
	General Fund Total		4,920,493	5,260,695	4,824,686	4,594,601	4,629,994	4,073,500	7,643,925	8,006,307	-	-	-	-	43,954,201	70,500,000	62%

**City of Decatur
City Treasurer's Financial Report
Revenue Tracking Schedule**

Shaded revenues are not expected to receive revenue in given month.

Period Ending: August 2020

Div	Month of Fiscal Year	Fund	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Revised Budget	% of Budget
Development Services																	
various	HOME PROGRAM	17	21,883	7,350	4,466	2,289	5,651	8,901	9,265	66,693					126,498	1,037,884	12%
various	CDBG	18	124,443	116,654	112,534	128,541	50,768	97,740	86,009	174,131					890,819	2,169,815	41%
various	DUATS	22	0	271,432	70	2	2,560	10,278	78,535	2					362,879	349,120	104%
various	PEG PROJECTS	40	3,437	15,272	144	3,368	14,884	120	3,323	14,662					55,210	79,850	69%
various	MASS TRANSIT	70	2,776,556	1,738,892	3,078,658	971	30,198	29,266	153,745	1,301,550					9,109,836	13,965,181	65%
various	DCDF	82	3,153	2,581	1,412	1,358	1,358	1,273	1,458	1,373					13,965	18,000	78%
various	COMMUNITY REVITALIZATION	84	654	502	56,283	1,134,015	58	1,700	96	59					1,193,368	1,365,000	87%
various	RECYCLING	88	59,991	56,516	55,448	60,733	58,189	50,172	60,631	61,663					463,343	692,550	67%
Sub Total			2,990,119	2,209,197	3,309,015	1,331,277	163,667	199,449	393,061	1,620,133	-	-	-	-	12,215,917	19,677,400	62%
Redevelopment & TIF																	
various	OLDE TOWNE TIF	19	53	51	688	3	3	45,000	303,307	254,794					603,898	984,960	61%
various	SE PLAZA TIF	20	8,590	6,990	8,687	8,580	6,479	8,593	122,134	61,959					232,012	379,106	61%
various	WABASH CROSSING TIF	21	555	539	1,148	28	28	1,138	66,609	13,156					83,200	551,409	15%
various	EASTGATE TIF	23	17,231	18,996	17,483	17,071	7,122	17,845	26,865	127,226					249,838	308,009	81%
various	SOUTHSIDE TIF	24	60	59	143	3	3	102	4	41,598					41,972	28,392	148%
various	PINES SHOPPING CENTER TIF	28	2,595	2,076	2,586	2,530	3,828	2,602	2,532	39,596					58,345	100,725	58%
various	GRAND & OAKLAND TIF	29	5,590	(41)	5,577	5,480	(498)	5,599	5,484	61,844					89,035	168,243	53%
Sub Total			34,675	28,670	36,311	33,696	16,963	80,879	526,935	600,172	-	-	-	-	1,358,301	2,520,844	54%
Public Safety																	
various	STATE DRUG ENFORCEMENT	25	1,341	31,530	8,485	3	12,485	3	9,295	3,934					67,076	192,700	35%
various	DUI COURT FINES	26	3,253	6,263	13,263	4,884	148	14,881	3,359	19,945					65,996	120,300	55%
various	POLICE PROGRAMS/LAB	27	241	311	454	7	7	536	158	581					2,294	3,300	70%
various	FEDERAL DRUG ENFORCEMENT	30	89	85	48	4	4	137,136	9	9					137,386	85,200	161%
various	FOREIGN FIRE INSURANCE	37	525	141	78	76	6	6	5	122					958	137,000	1%
various	2018 PROJECT FUND	44	560	560	47,649	6,984	478	27,993	1,827	25,466					111,516	65,500	170%
Sub Total			6,008	38,891	69,977	11,958	13,128	180,554	14,652	50,056	-	-	-	-	385,225	604,000	64%
Debt Service																	
various	DEBT SERVICE	50	32,097	31,861	32,420	31,165	31,166	32,226	639,488	588,398					1,418,822	2,830,600	50%
Public Works & Capital																	
various	LOCAL STREETS & ROADS	42	154,047	145,714	147,892	127,259	102,888	124,432	138,542	172,400					1,113,174	1,956,528	57%
various	CAPITAL STREET PROJECTS	45	438	30,409	727	3	3	498	14	3					32,096	485,000	7%
various	MFT PROJECTS	46	623,961	237,957	576,098	244,134	1,081,936	474,579	1,020,198	1,557,340					5,816,203	10,123,755	57%
various	FLEET MAINTENANCE	60	237,762	243,916	234,619	222,059	212,689	214,710	793,831	228,131					2,387,717	3,681,851	65%
various	EQUIPMENT REPLACEMENT	61	824	633	1,970	59	26	1,508	57	19					5,096	550,100	1%
various	STORMWATER PROJECTS	78	128,580	114,785	123,900	169,453	140,020	124,140	127,773	126,508					1,055,158	1,710,552	62%
various	SEWER PROJECTS	79	1,041,347	1,005,327	2,133,598	1,346,814	471,953	2,158,896	523,518	507,487					9,188,941	11,273,155	82%
Sub Total			2,186,959	1,778,742	3,218,803	2,109,781	2,009,515	3,098,765	2,603,932	2,591,888	-	-	-	-	19,598,385	29,780,941	66%
Library																	
various	LIBRARY OPERATIONS	35	103,194	52,789	66,795	121,979	102,854	50,047	929,162	943,202					2,370,022	3,992,487	59%
various	LIBRARY CAPITAL	58	222	216	407	11	11	456	22	11					1,356	250,150	1%
various	LIBRARY TRUST FUNDS	59	185	430	73	7	6	107	91	561					1,462	33,000	4%
Sub Total			103,602	53,435	67,276	121,997	102,872	50,609	929,275	943,775	-	-	-	-	2,372,840	4,275,637	55%

**City of Decatur
City Treasurer's Financial Report
Revenue Tracking Schedule**

Shaded revenues are not expected to receive revenue in given month.

Period Ending: August 2020

Div	Month of Fiscal Year Fund	1	2	3	4	5	6	7	8	9	10	11	12	Actual YTD	Revised Budget	% of Budget
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Other Miscellaneous																
various BUILDING FUND	34	48,528	48,453	48,769	47,937	47,932	48,638	58,017	37,844					386,117	1,077,160	36%
various BAND	36	1,080	1,080	1,105	1,058	1,058	1,106	21,505	18,139					46,131	96,581	48%
various RISK MANAGEMENT	64	274,137	276,412	280,724	275,074	275,076	277,955	275,153	275,087					2,209,619	3,351,600	66%
various EMPLOYEE BENEFIT	65	831,418	821,110	773,211	1,206,156	751,040	810,516	793,123	791,374					6,777,948	11,090,900	61%
various FIBER OPTICS	77	1,428	975	2,839	454	1,784	11,797	3,569	1,784					24,629	825,975	3%
various GRANTS	85	-	-	-	-	-	-	-	-					-	75,000	0%
Sub Total		1,156,592	1,148,029	1,106,647	1,530,679	1,076,890	1,150,012	1,151,367	1,124,228	-	-	-	-	9,444,444	16,517,216	57%
Water Utility & Capital																
various WATER	80	2,463,686	2,393,665	2,388,465	2,354,792	2,290,687	2,580,186	15,400,892	2,786,491					32,658,864	43,168,552	76%
various WATER CAPITAL	81	10,116	9,783	1,025,164	541	525	20,662	964	2,000,531					3,068,286	4,230,000	73%
various WATER BOND FUND	89	249	242	138	13	13	14	13	12					693	15,000	5%
Sub Total		2,474,050	2,403,689	3,413,767	2,355,345	2,291,225	2,600,862	15,401,870	4,787,034	-	-	-	-	35,727,843	47,413,552	75%
Fudiciary Trust & Agency																
various FIRE PENSION	90	265,335	461,185	191,133	218,406	788,424	362,540	1,730,256	1,545,682					5,562,961	10,574,230	53%
various POLICE PENSION	91	378,803	376,937	728,097	144,633	509,763	545,159	1,536,395	1,536,623					5,756,411	11,194,777	51%
Sub Total		644,138	838,122	919,230	363,040	1,298,187	907,699	3,266,651	3,082,305	-	-	-	-	11,319,372	21,769,007	52%
Grand Total Revenues		14,548,733	13,791,332	16,998,132	12,483,538	11,633,607	12,374,555	32,571,156	23,394,296	-	-	-	-	137,795,350	215,889,197	64%

City of Decatur, Macon County
Property Tax Levy
City and TIF Districts
Billed Tax Amounts

home

Net Assessed Value \$: 832,843,703 certified
 City Tax Rate: 1.70346% certified

Assessed Value Year 2019
Pay Year 2020
PENDING

note	Tax Levy Item	Fund	Net Assessed	input	input	input	Billed
			Value	Tax	Tax Levy	Extension	
			certified	not certified	ordinance	certified	certified
	General Obligation Bond Debt	50	832,843,703	0.25479%	2,122,000.00	2,122,002.35	2,122,002.35
	General Purpose	10	832,843,703	0.00000%	-	0.01	0.01
	Fire Pension	10	832,843,703	0.61236%	5,100,000.00	5,100,001.41	5,100,001.41
	Police Pension	10	832,843,703	0.48029%	4,000,000.00	4,000,064.79	4,000,064.79
	City Library	35	832,843,703	0.34821%	2,900,000.00	2,900,044.89	2,900,044.89
	Municipal Band	36	832,843,703	0.00781%	65,000.00	65,045.09	65,045.09
	Public Transit	70					
	xxxxx	xx					
1	Total City		832,843,703	1.70346%	14,187,000.00	14,187,158.54	14,187,158.54
			ok	ok	ok	ok	ok
	TIF District (tax code district)		input	input	AV Increment	input	Billed
			AV Increment	Tax	\$ Amount	Extension	\$ Amount
			Value	Rate		\$ Amount	certified
			certified	certified		certified	certified
	ZTF3 Pines TIF (4062)	28	660,381	10.63375%	70,223.26	70,223.26	70,223.26
	ZTF4 SE Plaza TIF (9542)	20	3,216,301	9.59171%	308,498.26	308,498.49	308,498.49
	ZTF5 Olde Towne TIF (4555)	19	9,227,961	10.63375%	981,278.30	981,280.74	981,280.74
	ZTF6 Near North TIF (4455)	21	5,245,410	10.63375%	557,783.79	557,784.74	557,784.74
	ZTF8 Eastgate TIF (9543)	23	1,028,819	9.92702%	102,131.07	102,131.11	102,131.11
	ZTF0 Grand & Oakland (4062)	29	1,177,827	10.63375%	125,247.18	125,247.16	125,247.16
	ZTFA SS Redevelopment (xxxx)	24	410,036	10.61115%	43,509.54	43,509.56	43,509.56
2	Redevelopment TIF		20,966,735		2,188,671.40	2,188,675.06	2,188,675.06
			ok		ok	ok	ok
	Total Property Tax Levy				16,375,671.40	16,375,833.60	16,375,833.60

Note(s)

- 1 Data per City of Decatur 2019 Tax Levy - certification and extension dated May 06, 2020 certified May 06, 2020 received by City May 28, 2020
- 2 Data per Macon County - AV increment, Tax Rates, certification and extention dated May 06, 2020 received by City May 28, 2020

Prepared By:
 Office of the City Treasurer

**City of Decatur, Macon County
Property Tax Levy
City and TIF Districts
Tax Collections**

**Assessed Value Year
Pay Year
2019
2020
In Process**

Tax Levy Item	Fund	Billed \$ Amount	99.0% Collection Rate	Expected Collection \$ Amount	input			Total Distribution	Expected Account Receivable \$ Amount	Actual Collection Rate
					Distribution 1 7/14/2020	Distribution 2 8/11/2020	Distribution 3 9/11/2020			
General Obligation Bond Debt	50	2,122,002.35	99.0%	2,100,782.00	608,277.77	557,206.55	79,391.55	1,244,875.87	855,906.13	58.7%
General Purpose	10	0.01	99.0%	-	0.04	-	0.02	0.06	-	600.0%
Fire Pension	10	5,100,001.41	99.0%	5,049,001.00	1,461,929.82	1,339,186.65	190,809.71	2,991,926.18	2,057,074.82	58.7%
Police Pension	10	4,000,064.79	99.0%	3,960,064.00	1,146,629.40	1,050,359.24	149,657.15	2,346,645.79	1,613,418.21	58.7%
City Library	35	2,900,044.89	99.0%	2,871,044.00	831,306.17	761,509.88	108,501.18	1,701,317.23	1,169,726.77	58.7%
Municipal Band	36	65,045.09	99.0%	64,395.00	18,645.50	17,079.83	2,433.87	38,159.20	26,235.80	58.7%
Mass Transit		-						-	-	
Total City		14,187,158.54		14,045,286.00	4,066,788.70	3,725,342.15	530,793.48	8,322,924.33	5,722,361.73	58.7%
City Collection Rate:								58.7%		
ZTF3 Pines TIF (4062)	28	70,223.26	100.0%	70,223.00	-	35,111.61	-	35,111.61	35,111.39	50.0%
ZTF4 SE Plaza TIF (9542)	20	308,498.49	100.0%	308,498.00	113,549.19	60,483.21	3,284.91	177,317.31	131,180.69	57.5%
ZTF5 Olde Towne TIF (4555)	19	981,280.74	98.0%	961,655.00	232,243.55	254,782.21	16,064.59	503,090.35	458,564.65	51.3%
ZTF6 Near North TIF (4455)	21	557,784.74	100.0%	557,785.00	66,552.97	13,125.64	65,548.39	145,227.00	412,558.00	26.0%
ZTF8 Eastgate TIF (9543)	23	102,131.11	100.0%	102,131.00	9,799.18	81,762.18	-	91,561.36	10,569.64	89.7%
ZTF0 Grand & Oakland (xxxx)	29	125,247.16	100.0%	125,247.00	-	62,623.72	-	62,623.72	62,623.28	50.0%
ZTFA SS Redevelopment (xxxx)	24	43,509.56	100.0%	43,510.00	-	41,594.97	-	41,594.97	1,915.03	95.6%
Redevelopment TIF		2,188,675.06		2,169,049.00	422,144.89	549,483.54	84,897.89	1,056,526.32	1,112,522.68	48.3%
City Collection Rate:								48.3%		
Total Property Tax Levy		16,375,833.60		16,214,335.00	4,488,933.59	4,274,825.69	615,691.37	9,379,450.65	6,834,884.41	57.3%
City Collection Rate:								57.3%		

Note(s)

- 1 Payment received 07/14/2020 from Macon County Treasurer with check distribution / checks 17668, 17697, 17783, 17808, 17834, dated July 9, 2020
- 2 Payment received 08/11/2020 from Macon County Treasurer with check distribution / checks 17886, 18015, 18035, 18013, 17994, 17915, 17924, 18036 dated August 10, 2020
- 3 Payment received 09/11/2020 from Macon County Treasurer with check distribution / checks 18089, 18187, 18205, 18226 dated September 10, 2020

Footnote (Not a part of City Tax Levy)

	input	input	input	Total	
	Distribution 1 7/14/2020	Distribution 2 8/11/2020	Distribution 3 9/11/2020	Distribution	
Decatur Road & Bridge Tax Distribution	10-0831-301102	114,000.47	107,132.48	14,583.45	235,716.40
Total County Distribution to Civil City		4,180,789.17	3,832,474.63	545,376.93	8,558,640.73
		ok	ok	ok	

Footnote (Not a part of City Tax Levy)

	input	input	input	Total	
	Distribution 1 7/14/2020	Distribution 2 8/11/2020	Distribution 3 9/11/2020	Distribution	
Decatur Mobile Home Privilege Tax Distribution	10-0231-301106	-	-	-	test s/b "0"
Distribution to City including TIF & Mobile Home		4,602,934.06	4,381,958.17	630,274.82	9,615,167.05
		ok	ok	ok	
General Obligation Bond Debt	50-43500-301103	79,391.55	ZTF3 Pines TIF (4062)	28-43281-301103	-
General Purpose	10-0231-301103	0.02	ZTF4 SE Plaza TIF (9542)	20-43200-301103	3,284.91
Fire Pension	10-0231-301103	190,809.71	ZTF5 Olde Towne TIF (4555)	19-45190-301103	16,064.59
Police Pension	10-0231-301103	149,657.15	ZTF6 Near North TIF (4455)	21-43210-301103	65,548.39
City Library	35-59350-301103	108,501.18	ZTF8 Eastgate TIF (9543)	23-43230-301103	-
Municipal Band	36-43360-301103	2,433.87	ZTF0 Grand & Oakland (xxxx)	29-43291-301103	-
Road and Bridge	10-0831-301102	14,583.45	ZTFA SS Redevelopment (xxxx)	24-43241-301103	-

Prepared By:
Office of the City Treasurer

**City of Decatur
City Treasurer's Financial Report
Grant Tracking Schedule**

Period Ending: August 2020

Grant ID	Div	Grant Name	State	Federal	In Budget	Status	Grant Amount	
55	015 Executive	02-1439-17758 BICYCLE PLAN, STATEWIDE PLANNING & RESEARCH FUND		X	Y	PENDING	60,000	
62	015 Executive	AJCYZ03066 IPHCA CENSUS GRANT (SUB RECIPIENT)	n/a	n/a	Y	ACTIVE	101,500	
72	015 Executive	LOCAL CORONAVIRUS URGENT REMEDIATION EMERGENCY (CURES) SUPPORT PROG		X	N	ACTIVE	3,140,263	
52	050 Planning & Sustainability	20-1009-12795 TRANSPORTATION PLANNING ACTIVITIES (DUATS)		X	Y	ACTIVE	279,297	
53	050 Planning & Sustainability	20-1009-12795 TRANSPORTATION PLANNING ACTIVITIES (DUATS)	X		Y	ACTIVE	69,824	
70	050 Planning & Sustainability	21-Pending TRANSPORTATION PLANNING ACTIVITIES (DUATS)		X	Y	PENDING	286,839	
71	050 Planning & Sustainability	21-Pending TRANSPORTATION PLANNING ACTIVITIES (DUATS)	X		Y	PENDING	71,710	
C2016	054 Neighborhood Outreach	B-16-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)		X	Y	ACTIVE	1,268,061	
C2017	054 Neighborhood Outreach	B-17-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)		X	Y	ACTIVE	1,262,045	
C2018	054 Neighborhood Outreach	B-18-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)		X	Y	ACTIVE	1,378,744	
C2019	054 Neighborhood Outreach	B-19-MC-17-0008 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)		X	Y	ACTIVE	554,004	
CCV19	054 Neighborhood Outreach	CDBG CARES ACT ALLOCATION		X	N	ACTIVE	834,287	
H2016	054 Neighborhood Outreach	M-16-MC-17-0203 HOME INVESTMENT PARTNERSHIP		X	Y	ACTIVE	327,118	
H2017	054 Neighborhood Outreach	M-17-MC-17-0203 HOME INVESTMENT PARTNERSHIP		X	Y	ACTIVE	330,899	
H2018	054 Neighborhood Outreach	M-18-MC-17-0008 HOME INVESTMENT PARTNERSHIP		X	Y	ACTIVE	444,741	
H2019	054 Neighborhood Outreach	M-19-MC-17-0203 HOME INVESTMENT PARTNERSHIP		X	Y	ACTIVE	260,556	
68	054 Neighborhood Outreach	SINGLE FAMILY LOAN PROGRAM	X		N	ACTIVE	470,000	
49	065 Police	AP-20-0069 STEP		X	Y	ACTIVE	125,742	
63	065 Police	AP-21-xxxx STEP PENDING		X	Y	ACTIVE	101,118	
44	065 Police	2018 BULLETPROOF VEST PARTNERSHIP (BVP)		X	Y	ACTIVE	28,400	
54	065 Police	2019 BULLETPROOF VEST PARTNERSHIP (BVP)		X	Y	ACTIVE	15,099	
66	065 Police	2020-VD-BX-0262 CORONAVIRUS (CARES) EMERGENCY SUPPLEMENTAL FUNDING		X	N	ACTIVE	99,423	
59	070 Fire	EMW-2018-FO-05460 ASSISTANCE TO FIREFIGHTERS GRANT		X	Y	ACTIVE	80,932	
67	070 Fire	EMW-2020-FG-01140 COVID-19 (CARES) SUPPLEMENTAL (AFG-S) GRANT		X	Y	PENDING	30,918	
69	070 Fire	EMW-2019-FG-04351 ASSISTANCE TO FIREFIGHTERS GRANT		X	Y	ACTIVE	271,091	
09334	082 Public Works	R-97-007-17 ILLINOIS JOBS NOW; BRUSH COLLEGE RD EXPENSION R-O-W	X		Y	ACTIVE	2,006,014	
09335	082 Public Works	IL COMPETITIVE FREIGHT PROGRAM-BRUSH COLLEGE/FAIRES PKWY GRADE SEP		X	N	ACTIVE	25,000,000	
09336	082 Public Works	PENDING-RAILROAD GRADE CROSSING PROTECTION FND GCPF BRUSH COLLEGE	X		N	ACTIVE	12,000,000	
1406	082 Public Works	15-203002 IL DCEO (MIDWEST INLAND PORT TRANSPORTATION STUDY)	X		N	ON HOLD	250,000	
1507	082 Public Works	IEPA L17-5329 WATER POLLUTION CONTROL-7TH WARD SEWER		X	Y	ACTIVE	9,203,831	
1706	082 Public Works	CONTRIBUTED CAPITAL-MOUND ROAD/STEVENS CREEK WEST & MIDDLE BRIDGES		X	N	ACTIVE	2,000,000	
1722	082 Public Works	IEPA L17-5498 WATER POLLUTION CONTROL-MCKINLEY SEWER		X	Y	ACTIVE	5,911,143	
1805	082 Public Works	CONTRIBUTED CAPITAL-TAYLOR RD BRIDGE OVER WARD BRANCH		X	Y	ACTIVE	800,000	
L2020	350 Library	FY2020 IL PUBLIC LIBRARY PER CAPITA GRANT	X		Y	PENDING		
61	350 Library	20-3031-PNG PROJECT NEXT GENERATION		X	Y	ACTIVE	14,900	
F16-1	700 Mass Transit	IL-2016-027-00 FY1 OPERATING ASSISTANCE/CAPITAL		X	Y	ACTIVE	1,651,807	
F17-2	700 Mass Transit	IL-2017-029-02 FY17 REPLACEMENT OF CARPETING & BUS STOP IMPROVEMENTS		X	Y	ACTIVE	153,802	
F20	700 Mass Transit	IL-2020-004-00 OPERATING ASSISTANCE		X	Y	ACTIVE	1,800,000	
FC191	700 Mass Transit	IL-2019-010-00 BUS PROCUREMENT GRANT		X	N	ACTIVE	4,662,000	
FC20	700 Mass Transit	IL-2020-010-01 PENDING FY20 CAPITAL		X	Y	ACTIVE	296,100	
64	700 Mass Transit	IL-2020-022-01-00 CARES ACT GRANT - CAPITAL		X	N	ACTIVE	1,500,000	
65	700 Mass Transit	IL-2020-022-02-00 CARES ACT GRANT - OPERATING		X	N	ACTIVE	3,000,000	
S20	700 Mass Transit	OP-20-47-IL #5063 FY-2020 DOWNSTATE OPERATING ASSISTANCE GRANT	X		Y	ACTIVE	12,162,700	
S21	700 Mass Transit	OP-21-47-IL #pend FY-2021 DOWNSTATE OPERATING ASSISTANCE GRANT	X		Y	SUBMITTED	13,379,000	
SC14	700 Mass Transit	CAP-14-1034-ILL #4464 CAPITAL GRANT	X		Y	ACTIVE	3,000,000	
SC20	700 Mass Transit	CAP-20-xxxx-ILL #pend CAPITAL GRANT	X		Y	SUBMITTED	1,140,000	
50	700 Mass Transit	TS-18-317, DECATUR COMPREHENSIVE OPERATIONS ANALYSIS		X	Y	ACTIVE	60,000	
51	700 Mass Transit	TS-18-317, DECATUR COMPREHENSIVE OPERATIONS ANALYSIS	X		Y	ACTIVE	15,000	
Bold print indicates information updated from previous month's report							Total	111,898,908
							Active	96,680,441

**City of Decatur
City Treasurer's Financial Report
Expenditure Tracking**

August 2020

Div	Month of Fiscal Year	Fund	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Actual YTD	Original Budget	Revised Budget	YTD % of Budget
General Government																		
010	LEGISLATIVE	10	8,357	2,507	2,636	3,495	2,502	2,426	2,336	2,868					27,127	63,000	63,000	43%
015	EXECUTIVE	10	56,242	51,188	51,240	80,159	47,220	56,248	52,844	54,431					449,571	697,661	697,661	64%
016	HUMAN RESOURCES	10	41,111	36,689	39,695	51,582	33,074	35,335	35,480	39,076					312,042	568,577	568,577	55%
017	INFORMATION TECHNOLOGIES	10	167,074	126,221	99,579	163,763	330,540	148,063	93,614	88,074					1,216,929	1,993,326	1,993,326	61%
018	CITY CLERK	10	1,027	415	347	699	212	160	1,683	558					5,103	11,130	11,130	46%
020	LEGAL	10	71,827	69,229	65,762	95,549	64,672	75,939	68,778	65,159					576,914	928,072	928,072	62%
035	FINANCE	10	104,434	97,229	93,995	186,711	106,691	97,417	91,101	120,226					897,804	1,547,756	1,547,756	58%
037	PURCHASING	10	20,080	17,429	17,431	26,183	17,228	19,726	17,093	17,203					152,373	280,114	280,114	54%
038	CIVIC CENTER	10	17,520	17,062	7,067	26,298	40,635	27,428	23,250	29,924					189,183	206,594	206,594	92%
039	CITY GENERAL ADMINISTRATIVE	10	138,500	35,365	170,489	5,000	67,500	50,000	67,500	5,000					539,354	1,700,254	1,700,254	32%
Sub Total			626,172	453,333	548,242	639,440	710,274	512,742	453,679	422,518	-	-	-	-	4,366,399	7,996,484	7,996,484	55%
Development Services																		
050	PLANNING & SUSTAINABILITY	10	42,232	38,553	37,208	61,786	43,515	36,598	38,692	36,423					335,006	651,371	651,371	51%
052	BUILDING INSPECTIONS	10	47,654	48,246	55,092	71,198	47,654	47,808	48,015	48,289					413,958	669,412	669,412	62%
053	NEIGHBORHOOD INSPECTIONS	10	52,335	54,314	41,590	113,807	112,152	136,770	108,438	123,148					742,554	965,179	965,179	77%
054	REVITALIZATION & HOUSING SERV	10	26,884	29,451	27,875	41,578	27,343	27,879	35,707	27,875					244,591	388,308	388,308	63%
055	ECONOMIC DEVELOPMENT	10	115,322	122,772	6,190	14,861	51,604	51,707	8,987	26,620					398,063	472,106	472,106	84%
Sub Total			284,427	293,337	167,955	303,231	282,267	300,762	239,839	262,355	-	-	-	-	2,134,172	3,146,376	3,146,376	68%
Public Safety																		
065	POLICE	10	2,009,203	1,651,990	1,947,814	2,594,832	1,687,403	1,735,779	3,194,088	2,569,308					17,390,418	28,240,407	28,240,407	62%
070	FIRE	10	1,202,818	1,115,596	1,103,564	1,845,712	1,169,725	1,036,441	2,746,182	2,394,383					12,614,420	20,752,278	20,752,278	61%
Sub Total			3,212,021	2,767,586	3,051,378	4,440,543	2,857,128	2,772,220	5,940,269	4,963,692	-	-	-	-	30,004,838	48,992,685	48,992,685	61%
Public Works																		
080	PUBLIC WORKS ADMIN	10	162,885	29,185	34,150	65,627	31,773	32,458	31,885	28,535					416,497	584,288	584,288	71%
082	ENGINEERING	10	86,214	84,400	85,777	124,670	85,789	97,066	80,360	81,585					725,861	1,389,888	1,389,888	52%
083	MUNICIPAL SERVICES	10	367,224	382,485	354,548	503,171	349,938	349,436	377,588	347,397					3,031,787	4,895,768	4,895,768	62%
084	STREETS	10	81,780	79,045	87,068	91,889	90,719	87,389	84,603	71,506					673,998	1,059,969	1,059,969	64%
086	TRAFFIC & PARKING	10	116,862	151,046	47,841	146,656	164,033	97,679	78,856	94,541					897,514	1,647,407	1,647,407	54%
088	URBAN FORESTRY	10	34,097	33,107	40,956	26,756	34,083	28,872	38,076	39,842					275,789	587,135	587,135	47%
Sub Total			849,063	759,267	650,340	958,768	756,334	692,900	691,368	663,406	-	-	-	-	6,021,446	10,164,455	10,164,455	59%
General Fund Expenditure Total			4,971,683	4,273,523	4,417,914	6,341,982	4,606,003	4,278,624	7,325,155	6,311,970	-	-	-	-	42,526,856	70,300,000	70,300,000	60%

**City of Decatur
City Treasurer's Financial Report
Expenditure Tracking**

August 2020

Div	Month of Fiscal Year	Fund	Month of Fiscal Year												Actual YTD	Original Budget	Revised Budget	YTD % of Budget		
			1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec						
Development Services																				
170	HOME PROGRAM	17	6,447	2,300	2,952	1,292	2,340	4,898	4,502	3,076							27,807	364,628	364,628	8%
171	PROGRAM DELIVERY COSTS	17	34,551	53	-	-	-	-	875	63,688							99,167	673,256	673,256	15%
181	PROJECTS	18	33,614	29,178	21,584	37,961	4,350	1,223	1,223	118,014							247,147	1,094,600	1,094,600	23%
183	REHAB PROJECTS	18	67,417	67,192	68,077	66,300	46,788	98,385	87,731	6,915							508,805	605,624	605,624	84%
184	ADMINISTRATION	18	23,079	17,833	22,618	24,056	3,891	1,735	208,969	1,614							303,794	469,591	469,591	65%
220	DUATS	22	-	208,566	15,070	152	228	55	75,899	-							299,971	349,120	349,120	86%
400	PEG PROJECTS	40	2,528	4,080	2,481	21,943	2,481	4,668	2,481	3,081							43,745	79,397	79,397	55%
701	MT-OPERATIONS	70	80,454	54,992	1,122,961	527,201	60,447	1,055,228	725,043	46,076							3,672,402	6,948,878	7,064,538	52%
702	MT-MAINTENANCE	70	69,246	20,813	110,979	46,936	38,023	15,116	23,322	11,003							335,438	450,136	450,136	75%
703	MT-TRANSPORTATION	70	93,441	65,219	242,815	26,326	18,097	18,823	39,061	33,195							536,977	706,294	706,294	76%
704	MT-INSURANCE	70	26,241	1,075	23,891	1,075	1,075	(39,386)	2,075	5,975							22,021	70,400	70,400	31%
705	MT-CAPITAL	70	4,429,161	1,214,053	-	-	12,661	-	81,245	-							5,737,120	6,104,000	6,104,000	94%
820	DCDF	82	632	5,238	297	-	85	5,224	559	54							12,090	155,000	155,000	8%
840	COMMUNITY REVITALIZATION	84	-	-	-	85	-	-	-	9,917							10,002	278,000	278,000	4%
841	COMM REVITALIZATION GRANT	84	77,578	45,405	41,240	2,450	8,963	700	4,700	21,753							202,788	2,164,000	2,164,000	9%
880	RECYCLING	88	48,517	64,954	51,991	54,414	58,217	53,677	59,674	8,609							400,053	657,067	657,067	61%
Sub Total			4,992,904	1,800,950	1,726,956	810,192	257,647	1,220,347	1,317,360	332,970	-	-	-	-	-	-	12,459,326	21,169,991	21,285,651	59%
Redevelopment & TIF																				
190	OLDE TOWNE TIF	19	-	-	-	-	-	-	215,213	-							215,213	984,960	984,960	22%
200	SE PLAZA TIF	20	-	26,418	-	-	-	23,638	-	192,666							242,722	379,106	379,106	64%
210	WABASH CROSSING TIF	21	-	-	-	-	-	-	-	40,257							40,257	1,116,000	1,116,000	4%
230	EASTGATE TIF	23	-	-	-	-	-	-	324,481	-							333,818	308,009	308,009	108%
241	SOUTHSIDE TIF	24	-	-	-	-	-	-	31,143	-							31,143	60,200	60,200	52%
281	PINES SHOPPING CENTER TIF	28	-	100,511	-	-	-	-	-	-							100,511	100,725	100,725	100%
291	GRAND & OAKLAND TIF	29	-	166,673	-	-	-	-	-	-							166,673	168,243	168,243	99%
Sub Total			-	293,602	-	-	23,638	570,837	-	242,259	-	-	-	-	-	-	1,130,336	3,117,243	3,117,243	36%
Public Safety																				
251	STATE DRUG ACTIVITIES	25	21,618	8,930	8,973	22,505	9,472	18,512	12,549	8,586							111,144	321,360	321,360	35%
260	DUI COURT FINES	26	7,969	24,727	1,136	676	(6,409)	972	5,338	(1,836)							32,573	151,000	151,000	22%
270	POLICE PROGRAMS/LAB	27	-	19	39	19	18,000	837	790	258							19,962	41,000	41,000	49%
302	FEDERAL DRUG ENFORCEMENT	30	-	-	-	-	-	299	-	5,495							5,794	150,000	150,000	4%
371	FOREIGN FIRE INSURANCE	37	12,023	18,386	12,860	11,423	20,094	18,609	7,026	10,516							110,937	137,000	137,000	81%
440	2018 PROJECT FUND	44	190,206	2,697	254,064	28,578	136,072	20,832	347	15,431							648,228	6,261,016	6,261,016	10%
Sub Total			231,816	54,758	277,073	63,201	177,229	60,060	26,050	38,450	-	-	-	-	-	-	928,639	7,061,376	7,061,376	13%
Debt Service																				
504	DS-2018 BOND-FIRE STATIONS	50	-	465,800	-	-	-	-	-	190,400							656,200	656,200	656,200	100%
505	DS-2018 BOND-FIRE RENOVATIONS	50	-	94,175	-	-	-	-	-	38,075							132,250	132,250	132,250	100%
506	DS-2019 BOND	50	-	-	-	-	-	85,740	-	-							85,740	276,480	276,480	31%
516	DS-2010A BOND	50	-	-	-	-	-	12,350	-	-							12,350	545,700	545,700	2%
518	DS-2010C BOND	50	-	-	-	-	-	12,150	-	-							12,150	137,800	137,800	9%
521	DS-2012 GO BOND	50	-	704,376	-	-	-	-	-	41,931							746,307	746,322	746,322	100%
Sub Total			-	1,264,351	-	-	-	110,240	-	270,406	-	-	-	-	-	-	1,644,997	2,494,752	2,494,752	66%

**City of Decatur
City Treasurer's Financial Report
Expenditure Tracking**

August 2020

		Month of Fiscal Year	1	2	3	4	5	6	7	8	9	10	11	12	Actual	Original	Revised	YTD	
Div		Fund	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD	Budget	Budget	% of	
Public Works & Capital																			
420	LOCAL MFT INITIATIVE PROJECTS	42	1,070	417	129,727	12,643	2,867	1,077	302,021	427,973	-	-	-	-	877,794	1,655,004	1,655,004	53%	
421	LOCAL STREET CAP PROJECTS	42	-	598,143	-	-	-	-	-	589,703	-	-	-	-	1,187,846	1,191,429	1,191,429	100%	
451	CAPITAL STREET PROJECTS	45	5,000	76,924	505,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	611,924	1,042,250	1,042,250	59%	
460	MFT PROJECTS	46	353,470	624,662	274,234	1,125,208	62,109	375,086	430,812	771,510	-	-	-	-	4,017,090	10,699,966	10,699,966	38%	
601	FLEET OPERATIONS	60	107,611	138,262	117,126	137,194	132,152	117,791	679,871	134,724	-	-	-	-	1,564,030	1,697,302	2,266,573	69%	
602	FLEET INVENTORY	60	22,499	56,204	93,534	61,684	51,911	69,413	72,888	63,549	-	-	-	-	491,681	1,225,600	1,225,600	40%	
611	POLICE CAPITAL	61	33,791	3,677	2,601	34,816	1,813	13,826	35,605	124,632	-	-	-	-	250,762	684,639	684,639	37%	
612	FIRE CAPITAL	61	-	77,541	1,118	68,762	-	115,004	-	-	-	-	-	-	262,425	186,303	186,303	141%	
613	PUBLIC WORKS CAPITAL	61	-	66,174	-	-	9,821	-	-	36,224	-	-	-	-	112,219	268,711	268,711	42%	
780	STORM WATER PROJECTS	78	60,178	63,130	68,521	71,877	62,019	61,597	162,186	72,706	-	-	-	-	622,213	2,157,100	2,157,100	29%	
782	STORM DEBT SERVICE-2017 IEPA	78	-	-	-	-	109,656	-	-	-	-	-	-	-	109,656	206,332	206,332	53%	
790	SEWER PROJECTS	79	224,688	586,188	1,303,497	1,645,945	1,375,359	1,118,500	346,495	325,352	-	-	-	-	6,926,024	13,529,122	13,529,122	51%	
792	SEWER DEBT SERVICE-2013 IEPA	79	-	-	-	229,848	-	-	-	-	-	-	-	-	229,848	459,695	459,695	50%	
793	SEWER DEBT SERVICE-2015 IEPA	79	66,351	-	-	-	-	66,351	-	-	-	-	-	-	132,702	132,702	132,702	100%	
794	SEWER DEBT SERVICE-2015 IEPA	79	-	-	254,060	-	-	-	-	-	-	-	-	-	254,060	508,121	508,121	50%	
Sub Total			874,658	2,291,322	2,749,419	3,392,976	1,812,707	1,943,646	2,034,877	2,551,372	-	-	-	-	17,650,977	35,644,276	36,213,547	49%	
Library																			
351	LIBRARY OPERATIONS	35	291,465	279,410	302,547	382,654	288,871	290,881	351,617	300,940	-	-	-	-	2,488,385	3,985,458	3,985,458	62%	
582	LIBRARY CAPITAL PROJECTS	58	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000	0%	
591	DPL-CANTONI TRUST	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
592	DPL-MEYER TRUST	59	1,977	2,015	2,000	3,000	7,613	2,028	2,000	2,000	-	-	-	-	22,634	47,000	47,000	48%	
594	DPL-DONATIONS	59	-	-	715	-	-	175	151	124	-	-	-	-	1,164	30,000	30,000	4%	
Sub Total			293,441	281,425	305,262	385,654	296,484	293,085	353,768	303,064	-	-	-	-	2,512,183	4,312,458	4,312,458	58%	
Other Miscellaneous																			
340	BUILDING FUND	34	9,112	265,948	28,677	333,937	35,509	338,726	94,237	28,956	-	-	-	-	1,135,102	1,080,010	1,080,010	105%	
360	BAND	36	1,709	576	213	213	2,213	213	4,248	9,656	-	-	-	-	19,041	96,581	96,581	20%	
641	RISK MANAGEMENT	64	25,201	16,186	21,836	17,231	37,079	93,389	43,062	101,242	-	-	-	-	355,226	429,493	429,493	83%	
642	WORKER'S COMPENSATION	64	176,355	141,928	288,754	116,521	185,955	58,013	82,971	119,139	-	-	-	-	1,169,635	2,004,250	2,004,250	58%	
643	LIABILITY PROPERTY & CASUALTY	64	(38,271)	18,486	140,293	9,524	-	36,196	12,018	-	-	-	-	-	205,245	732,000	732,000	28%	
651	MEDICAL INSURANCE	65	865,276	714,879	905,377	767,281	719,674	755,895	742,903	777,248	-	-	-	-	6,248,534	11,812,424	11,812,424	53%	
653	UNEMPLOYMENT INSURANCE	65	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000	18,000	0%	
770	FIBER OPTICS	77	-	4,736	3,000	3,000	3,000	12,929	3,000	3,000	-	-	-	-	32,665	866,000	866,000	4%	
850	GRANTS	85	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	75,000	0%	
Sub Total			1,039,381	1,162,739	1,388,150	1,247,707	983,429	1,322,362	982,439	1,039,241	-	-	-	-	9,165,448	17,113,758	17,113,758	54%	
Water Utility & Capital																			
801	WATER PRODUCTION	80	272,592	465,548	361,537	406,196	472,996	434,315	363,921	399,401	-	-	-	-	3,176,505	5,428,244	5,428,244	59%	
802	WATER LAKE SERVICES	80	85,819	100,407	62,128	64,954	63,308	75,128	90,844	115,918	-	-	-	-	658,506	1,457,389	1,457,389	45%	
803	WATER ADMINISTRATION	80	331,747	332,369	346,397	340,563	330,310	336,778	347,131	2,331,814	-	-	-	-	4,697,108	6,803,233	6,803,233	69%	
804	WATER SERVICES	80	269,253	269,094	292,676	320,117	272,513	242,040	239,515	256,292	-	-	-	-	2,161,500	3,583,346	3,583,346	60%	
805	UTILITY CUSTOMER SERVICE	80	69,262	87,037	101,834	103,794	68,746	90,390	85,159	84,283	-	-	-	-	690,505	994,379	994,379	69%	
808	WATER DEBT SERV-GO BONDS	80	-	6,539,409	450	-	-	475	459,561	1,860,484	-	-	-	-	8,860,380	11,176,272	11,176,272	79%	
809	WATER DEBT-NITRATE FACILITY	80	-	-	-	-	242,179	-	-	-	-	-	-	-	242,179	484,538	484,538	50%	
80B	WATER DEBT-MAIN&FRANK TANK	80	180,840	-	-	-	-	180,840	-	-	-	-	-	-	361,681	361,681	361,681	100%	
80C	WATER DEBT-ENERGY PROJECT	80	-	331,436	-	-	331,436	-	12,553,249	367,531	-	-	-	-	13,583,653	1,335,101	13,864,351	98%	
811	WATER NON LAKE CAPITAL	81	13,371	336,453	51,458	5,775	421,948	503,135	332,012	337,202	-	-	-	-	2,001,353	5,790,186	5,790,186	35%	
812	WATER LAKE CAPITAL	81	29,565	-	-	-	19,963	23,533	-	42,594	-	-	-	-	115,655	1,140,000	1,140,000	10%	
890	WATER BONDS	89	-	-	-	-	-	-	-	24,441	-	-	-	-	24,441	3,303,547	3,303,547	1%	
Sub Total			1,252,449	8,461,754	1,216,481	1,241,398	2,223,874	2,345,721	14,011,830	5,819,959	-	-	-	-	36,573,466	41,857,916	54,387,166	67%	
Fiduciary Trust & Agency																			
900	FIRE PENSION	90	722,612	717,339	695,944	767,400.69	742,462	736,655	742,149	781,490	-	-	-	-	5,906,052	9,292,580	9,292,580	64%	
910	POLICE PENSION	91	746,579	748,680	736,152	751,585.31	747,386	736,128	727,507	783,674	-	-	-	-	5,977,692	9,522,476	9,522,476	63%	
Sub Total			1,469,191	1,466,020	1,432,096	1,518,986	1,489,848	1,472,783	1,469,656	1,565,164	-	-	-	-	11,883,744	18,815,056	18,815,056	63%	
Grand Total Expenditures			15,125,524	21,350,444	13,513,349	15,002,097	11,870,860	13,617,704	27,521,134	18,474,857	-	-	-	-	136,475,970	221,886,826	235,101,007	58%	

City of Decatur
 Water Utility Financial Report
 Operating Fund Statement of Revenue and Expense

Month of: August 2020

US\$ (whole)	Current Month Actual	Current Month Budget	O(U) Budget	Prior Year Actual	O(U) Prior Year
Revenue					
Water Sales	2,733,552	2,734,767	(1,215)	2,726,050	7,502
UCB Billing Reimb	43,985	45,518	(1,533)	40,239	3,746
Tapping Fees	60	2,117	(2,057)	1,936	(1,876)
Lake Permits/Lic (50%)	5,192	2,997	2,195	-	5,192
Interest Income	153	11,177	(11,024)	3,052	(2,899)
Other Income	3,550	2,852	698	5,660	(2,110)
Total Revenue	2,786,492	2,799,428	(12,936)	2,776,937	9,555
Cost of Service					
Water Production	399,401	440,296	(40,895)	410,859	(11,458)
Water Services	256,292	282,972	(26,680)	268,066	(11,774)
Total Cost of Service	655,693	723,268	(67,575)	678,925	(23,232)
% of Revenue	23.5%	25.8%		24.4%	
Water Gross Margin	2,130,799	2,076,160	54,639	2,098,012	32,787
% of Revenue	76.5%	74.2%		75.6%	
Operating Expense					
Lake Management	115,918	102,426	13,492	79,499	36,419
Water Administration	331,814	324,748	7,066	324,823	6,991
Customer Service	84,283	88,944	(4,661)	97,739	(13,456)
Total Operating Expense	532,015	516,118	15,897	502,061	29,954
% of Revenue	19.1%	18.4%		18.1%	
Margin Before Debt Service	1,598,784	1,560,042	38,742	1,595,951	2,833
% of Revenue	57.4%	55.7%		57.5%	
Debt Service					
GO Bond Debt	1,860,484	1,860,484	-	1,959,034	(98,550)
IEPA - Nitrate Facility	-	-	-	-	-
IEPA - Water Tower	-	-	-	-	-
JCI - Auto Water Meter	367,531	331,437	36,094	322,548	44,983
Total Debt Service	2,228,015	2,191,921	36,094	2,281,582	(53,567)
% of Revenue	80.0%	78.3%		82.2%	
Operating Income	(629,231)	(631,879)	2,648	(685,631)	56,400
% of Revenue	-22.6%	-22.6%		-24.7%	
Transfer to Capital					
CapEx Funding	2,000,000	1,000,000	1,000,000	-	2,000,000
Income after Capital Transfer	(2,629,231)	(1,631,879)	(997,352)	(685,631)	(1,943,600)
% of Revenue	-94.4%	-58.3%		-24.7%	

Current YTD Actual	Current YTD Budget	O(U) Budget	Prior YTD Actual	O(U) Prior Year
19,376,909	19,384,816	(7,907)	19,323,029	53,880
365,689	358,025	7,664	316,151	49,538
10,914	12,197	(1,283)	11,154	(240)
107,690	108,140	(450)	-	107,690
14,986	103,720	(88,734)	28,320	(13,334)
12,782,637	172,112	12,610,525	220,650	12,561,987
32,658,825	20,139,010	12,519,815	19,899,304	12,759,521
3,176,506	3,232,592	(56,086)	3,028,943	147,563
2,161,500	2,366,741	(205,241)	2,172,860	(11,360)
5,338,006	5,599,333	(261,327)	5,201,803	136,203
16.3%	27.8%		26.1%	
27,320,819	14,539,677	12,781,142	14,697,501	12,623,318
83.7%	72.2%		73.9%	
658,506	949,523	(291,017)	654,193	4,313
2,697,109	2,727,997	(30,888)	2,733,131	(36,022)
690,505	655,958	34,547	707,741	(17,236)
4,046,120	4,333,478	(287,358)	4,095,065	(48,945)
12.4%	21.5%		20.6%	
23,274,699	10,206,199	13,068,500	10,602,436	12,672,263
71.3%	50.7%		53.3%	
8,860,379	8,859,080	1,299	9,188,482	(328,103)
242,179	242,179	-	242,179	-
361,680	361,681	(1)	361,681	(1)
13,583,652	994,309	12,589,343	967,644	12,616,008
23,047,890	10,457,249	12,590,641	10,759,986	12,287,904
70.6%	51.9%		54.1%	
226,809	(251,050)	477,859	(157,550)	384,359
0.7%	-1.2%		-0.8%	
2,000,000	2,000,000	-	2,000,000	-
(1,773,191)	(2,251,050)	477,859	(2,157,550)	384,359
-5.4%	-11.2%		-10.8%	

Balance Sheet Items (Operating Fund)				
Cash	3,116,473		3,278,286	
Interfund AR	-		-	
Investments	-		-	
Total Cash & Investments	3,116,473		3,278,286	
Accounts Receivable	2,650,509		2,725,439	

Prepared By: Office of the City Treasurer

City of Decatur
Water Utility Financial Report
Capital Fund Statement of Revenue and Expense

Month of: **August 2020**

	Current Month Actual	Current YTD Actual	Current YTD Budget	O(U) Budget	Full Year Budget
Revenue					
CapEx Funding	2,000,000	2,000,000	2,000,000	-	2,750,000
ADM Cost Share	-	1,000,000	1,000,000	-	1,000,000
Other	531	68,286	413,110	(344,824)	480,000
Total Revenue	2,000,531	3,068,286	3,413,110	(344,824)	4,230,000

Comments

CapEx funding from Water Operating Fund
 Actual ADM cost share

CapEx Project Spending					
Operating CapEx	15,799	98,447	320,000	(221,553)	480,000
Professional Services	-	56,501	11,058	45,443	120,000
Capital Equipment	-	23,665	380,000	(356,335)	830,000
Water Distribution	-	-	35,000	(35,000)	35,000
Water Main Replacement	318,739	1,734,182	2,407,353	(673,171)	3,550,000
Water System Improv	2,664	84,624	173,904	(89,280)	250,000
SWTP CapEx	-	3,933	173,282	(169,349)	525,186
Lake Operating	42,594	115,655	-	115,655	950,000
EPA Non Source	-	-	25,000	(25,000)	25,000
Sediment Control	-	-	35,000	(35,000)	35,000
Additional Water Supply	-	-	130,000	(130,000)	130,000
xxxx	-	-	-	-	-
xxxx	-	-	-	-	-
xxxx	-	-	-	-	-
Total CapEx Spending	379,796	2,117,007	3,690,597	(1,573,590)	6,930,186

Surplus (Deficit)	1,620,735	951,279	(277,487)		(2,700,186)
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Capital Fund Cash Position					
Cash at January 1, 2019	3,778,676				
Current Cash Position	3,661,530	Cash Position Target at December 31, 2019		962,807	
Interfund AR	1,681,816				
included in cash above	-				

Prepared By: Office of the City Treasurer

City of Decatur
Water Utility Financial Report
Key Metrics

home

August 2020

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year	YTD Comparison
Current Year														
Water Bill Count														
Original Bills														
Residential	27,465	24,550	27,457	26,983	25,987	27,313	28,264	24,899					212,918	
Industrial	32	32	32	32	32	32	32	32					256	
Commercial	2,740	2,544	2,703	2,741	2,571	2,751	2,759	2,502					21,311	
Total	30,237	27,126	30,192	29,756	28,590	30,096	31,055	27,433	-	-	-	-	234,485	99.0%
Delinquent Bills														
Residential	8,038	6,813	2,918	-	-	-	7,657	7,391					32,817	
Industrial	-	-	-	-	-	-	-	2					2	
Commercial	369	254	84	-	-	-	354	350					1,411	
Total	8,407	7,067	3,002	-	-	-	8,011	7,743	-	-	-	-	34,230	55.1%
Total Bill Count	38,644	34,193	33,194	29,756	28,590	30,096	39,066	35,176	-	-	-	-	268,715	89.9%
Cubit Feet Consumption Billed														
Residential	11,707,150	10,372,676	11,006,905	11,570,632	11,344,622	13,462,541	14,570,749	12,823,011					96,858,286	99.0%
Industrial	40,279,029	41,245,674	39,936,974	40,084,847	39,100,450	40,520,032	41,592,307	42,378,285					325,137,598	95.3%
Commercial	9,711,877	9,498,783	9,776,629	9,805,724	9,165,715	10,312,031	12,827,785	13,640,066					84,738,610	97.1%
Total	61,698,056	61,117,133	60,720,508	61,461,203	59,610,787	64,294,604	68,990,841	68,841,362	-	-	-	-	506,734,494	96.3%
Water Shut Offs														
Water Shut Offs	458	350	293	-	-	-	424	1,113					2,638	99.4%
Customer Service Telephone Calls	5,497	4,608	4,192	4,230	3,928	4,323	5,181	5,970					37,929	96.2%
Water Billed \$														
Residential	\$ 703,504	\$ 624,756	\$ 667,568	\$ 694,615	\$ 683,053	\$ 805,721	\$ 860,970	\$ 756,041					\$ 5,796,227	101.1%
Industrial	\$ 1,071,513	\$ 1,094,639	\$ 1,039,106	\$ 1,041,534	\$ 1,021,588	\$ 1,079,706	\$ 1,103,612	\$ 1,123,935					\$ 8,575,633	98.6%
Commercial	\$ 498,734	\$ 476,749	\$ 495,919	\$ 496,529	\$ 470,317	\$ 531,365	\$ 616,283	\$ 628,235					\$ 4,214,131	100.6%
Total	\$ 2,273,751	\$ 2,196,143	\$ 2,202,592	\$ 2,232,677	\$ 2,174,959	\$ 2,416,791	\$ 2,580,866	\$ 2,508,212	\$ -	\$ -	\$ -	\$ -	\$ 18,585,991	99.8%
Penalty \$	\$ 12,927	\$ 10,837	\$ 4,533	\$ -	\$ -	\$ -	\$ 16,113	\$ 14,390					\$ 58,801	47.3%
Total Billed	\$ 2,286,678	\$ 2,206,981	\$ 2,207,125	\$ 2,232,677	\$ 2,174,959	\$ 2,416,791	\$ 2,596,979	\$ 2,522,601	\$ -	\$ -	\$ -	\$ -	\$ 18,644,792	99.5%
Water Gallonage														
Gallons (000)	311,890	302,030	341,650	311,760	316,670	335,640	332,560	360,390					2,612,590	112.4%
\$ Billed	\$ 94,815	\$ 91,817	\$ 103,862	\$ 94,775	\$ 96,268	\$ 102,035	\$ 101,098	\$ 109,559					\$ 794,227	112.4%
Water Billed vs Cash Receipts														
Billed \$	\$ 2,381,493	\$ 2,298,798	\$ 2,310,987	\$ 2,327,452	\$ 2,271,227	\$ 2,518,826	\$ 2,698,078	\$ 2,632,160	\$ -	\$ -	\$ -	\$ -	\$ 19,439,020	99.9%
Cash Revenue \$	\$ 2,414,571	\$ 2,333,114	\$ 2,314,542	\$ 2,269,760	\$ 2,215,974	\$ 2,439,581	\$ 2,655,815	\$ 2,733,552					\$ 19,376,908	100.3%
% Cash to Billed	101.4%	101.5%	100.2%	97.5%	97.6%	96.9%	98.4%	103.9%	-	-	-	-	99.7%	
Prior Year														
Water Bill Count														
Original Bills														
Residential	27,735	25,525	26,305	27,644	28,607	23,764	28,621	27,007	24,637	27,701	24,026	28,618	320,190	
Industrial	32	32	32	32	32	32	32	32	32	32	32	32	384	
Commercial	2,765	2,541	2,649	2,689	2,831	2,443	2,783	2,697	2,496	2,787	2,381	2,873	31,935	
Total	30,532	28,098	28,986	30,365	31,470	26,239	31,436	29,736	27,165	30,520	26,439	31,523	352,509	
Delinquent Bills														
Residential	7,993	6,901	6,706	6,950	8,032	6,910	7,749	8,147	7,136	8,437	6,086	8,592	89,639	
Industrial	-	-	-	-	-	-	-	25	2	-	-	-	27	
Commercial	376	375	287	305	350	377	333	324	345	390	356	366	4,184	
Total	8,369	7,276	6,993	7,255	8,382	7,287	8,082	8,496	7,483	8,827	6,442	8,958	93,850	
Total Bill Count	38,901	35,374	35,979	37,620	39,852	33,526	39,518	38,232	34,648	39,347	32,881	40,481	446,359	
Cubit Feet Consumption Billed														
Residential	12,041,691	11,407,635	10,584,868	11,506,204	12,111,824	11,249,039	14,021,911	14,869,628	12,152,490	12,930,056	10,566,313	12,114,225	145,555,884	
Industrial	41,841,009	41,375,005	37,010,223	43,526,726	42,700,648	44,404,008	45,261,989	45,128,038	45,878,359	43,707,149	38,624,948	40,522,893	509,980,995	
Commercial	9,753,438	9,597,629	9,383,432	10,020,604	10,261,031	10,785,982	12,932,760	14,513,563	14,131,344	13,628,215	10,645,390	10,358,306	136,011,694	
Total	63,636,138	62,380,269	56,978,523	65,053,534	65,073,503	66,439,029	72,216,660	74,511,229	72,162,193	70,265,420	59,836,651	62,995,424	791,548,573	
Water Shut Offs														
Water Shut Offs	339	340	300	341	317	286	370	361	344	385	318	365	4,066	
Customer Service Tphone Calls	4,819	4,615	4,383	4,780	5,124	4,787	5,481	5,443	5,231	5,376	4,846	5,576	60,461	
Water Billed \$														
Residential	\$ 707,015	\$ 664,990	\$ 628,859	\$ 681,520	\$ 717,380	\$ 665,840	\$ 818,685	\$ 850,040	\$ 709,288	\$ 759,172	\$ 632,034	\$ 727,674	\$ 8,562,497	
Industrial	\$ 1,052,018	\$ 1,037,122	\$ 944,448	\$ 1,115,622	\$ 1,073,867	\$ 1,136,982	\$ 1,154,858	\$ 1,183,611	\$ 1,168,646	\$ 1,120,429	\$ 1,013,463	\$ 1,053,726	\$ 13,054,792	
Commercial	\$ 485,581	\$ 467,965	\$ 463,160	\$ 491,233	\$ 509,097	\$ 516,558	\$ 602,414	\$ 652,443	\$ 630,888	\$ 624,932	\$ 508,457	\$ 527,206	\$ 6,479,934	
Total	\$ 2,244,614	\$ 2,170,077	\$ 2,036,467	\$ 2,288,375	\$ 2,300,344	\$ 2,319,380	\$ 2,575,957	\$ 2,686,094	\$ 2,508,822	\$ 2,504,533	\$ 2,153,954	\$ 2,308,606	\$ 28,097,223	
Penalty \$	\$ 12,791	\$ 11,939	\$ 10,836	\$ 10,622	\$ 12,709	\$ 11,456	\$ 13,507	\$ 40,523	\$ 13,902	\$ 16,313	\$ 11,404	\$ 15,200	\$ 181,202	
Total Billed	\$ 2,257,405	\$ 2,182,016	\$ 2,047,303	\$ 2,298,997	\$ 2,313,053	\$ 2,330,836	\$ 2,589,464	\$ 2,726,617	\$ 2,522,724	\$ 2,520,846	\$ 2,165,358	\$ 2,323,806	\$ 28,278,425	
Water Gallonage														
Gallons (000)	265,330	260,890	288,360	265,660	273,250	297,130	347,210	326,990	340,010	321,630	293,080	303,380	3,582,920	
\$ Billed	\$ 80,660	\$ 79,311	\$ 87,661	\$ 80,761	\$ 83,068	\$ 90,328	\$ 103,552	\$ 99,405	\$ 103,363	\$ 97,776	\$ 89,096	\$ 92,228	\$ 1,089,208	
Water Billed vs Cash Receipts														
Billed \$	\$ 2,338,065	\$ 2,261,327	\$ 2,134,964	\$ 2,379,758	\$ 2,396,121	\$ 2,421,164	\$ 2,695,016	\$ 2,826,022	\$ 2,626,087	\$ 2,618,622	\$ 2,254,454	\$ 2,416,034	\$ 29,367,633	
Cash Revenue \$	\$ 2,351,452	\$ 2,242,273	\$ 2,222,173	\$ 2,394,054	\$ 2,355,840	\$ 2,366,561	\$ 2,664,736	\$ 2,726,050	\$ 2,696,817	\$ 2,672,361	\$ 2,267,038	\$ 2,436,758	\$ 29,396,115	
% Cash to Billed	100.6%	99.2%	104.1%	100.6%	98.3%	97.7%	98.9%	96.5%	102.7%	102.1%	100.6%	100.9%	100.1%	

**City of Decatur
Treasurer's Financial Report
Headcount Staffing Level**

Period Ending: August 2020

	2020 Budget	Current Year Staffing Levels												Prior Yr End
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Full Time Staffing														
Executive	6	6	6	6	6	6	6	6	6					4
Finance	22	21	21	21	21	21	21	21	21					20
Human Resources	4	4	4	4	4	4	4	4	4					4
Information Technology	10	10	10	10	10	10	10	10	10					10
Corporation Counsel	7	7	7	7	7	7	7	7	7					7
Economic & Community Dev	20	19	18	19	19	19	19	19	19					20
Public Safety	267	268	268	265	260	257	256	255	254					258
Public Works	113	111	111	110	111	111	110	109	109					110
Total Full Time	449	446	445	442	438	435	433	431	430	0	0	0	0	433

Part Time Staffing														
Executive														0
Legislative	7	7	7	7	7	7	7	7	7					7
Finance														0
Human Resources														0
Information Technology														0
Corporation Counsel														0
Planning & Building Services														0
Neighborhood Services														0
Public Safety	2	2	2	2	2	2	2	2	2					2
Public Works														1
PW Water Management						4	5	5	5					0
Total Temporary	9	9	9	9	9	13	14	14	14	0	0	0	0	10

Total City Staff Headcount	458	455	454	451	447	448	447	445	444	0	0	0	0	443
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Note: Above report includes all City Staff, Full Time and Temporary W-2 EE's

Supplementary Statistics - Full Time Staffing

General Fund Only	388	386	385	382	378	375	373	371	370					375
Staffing Increase		13	1	1	2	0	1	0	0					28
Staffing Decrease		2	2	4	6	3	3	2	1					28
Turnover Rate - Year to Date		0.5%	1.0%	2.1%	3.7%	4.5%	5.4%	5.9%	6.2%					7.5%

All Other Funds	61	60	60	60	60	60	60	60	60					58
Staffing Increase		2	0	0	0	0	0	0	0					2
Staffing Decrease		0	0	0	0	0	0	0	0					2
Turnover Rate - Year to Date		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%					3.4%

**City of Decatur
Treasurer's Financial Report
Headcount Staffing Level**

Period Ending: August 2020

	2020 Budget	Current Year Staffing Levels												Prior Yr End
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Full Time Staff														
Executive														
Executive	3	3	3	3	3	3	3	3	3					3
City Clerk	1	1	1	1	1	1	1	1	1					1
Mass Transit	2	2	2	2	2	2	2	2	2					0
Total	6	6	6	6	6	6	6	6	6	0	0	0	0	4
Financial Management														
Finance	13	12	12	12	12	12	12	12	12					11
Purchasing	2	2	2	2	2	2	2	2	2					2
Water Customer Service	7	7	7	7	7	7	7	7	7					7
Total	22	21	21	21	21	21	21	21	21	0	0	0	0	20
Human Resources	4	4	4	4	4	4	4	4	4					4
Information Technology	10	10	10	10	10	10	10	10	10					10
Corporation Legal Counsel	7	7	7	7	7	7	7	7	7					7
Economic & Community Devel														
Planning & Sustainability	6	5	5	5	5	5	5	5	5					5
Building Inspections	6	6	6	6	6	6	6	6	6					6
Neighborhood Inspection	5	5	4	5	5	5	5	5	5					5
Revitalization & Housing Serv	3	3	3	3	3	3	3	3	3					3
Mass Transit	0													1
Total	20	19	18	19	19	19	19	19	19	0	0	0	0	20
Public Safety														
Fire	109	109	109	109	104	101	101	100	100					109
Police	158	159	159	156	156	156	155	155	154					149
Total	267	268	268	265	260	257	256	255	254	0	0	0	0	258
Public Works														
PW Administration	2	2	2	2	2	2	2	2	2					2
PW Engineering	12	11	11	11	11	11	10	10	10					11
PW Municipal Services	47	47	47	46	47	47	47	46	46					47
Fleet Maintenance	8	8	8	8	8	8	8	8	8					8
Water Production (Admin)	2	2	2	2	2	2	2	2	2					2
Water Production (Lake)	4	4	4	4	4	4	4	4	4					4
Water Production	15	14	14	14	14	14	14	14	14					13
Water Services	23	23	23	23	23	23	23	23	23					23
Total	113	111	111	110	111	111	110	109	109	0	0	0	0	110
Total City Staffing	449	446	445	442	438	435	433	431	430	0	0	0	0	433

Note: Above report includes all Full Time W-2 EE's

**City of Decatur
Treasurer's Financial Report
Headcount Staffing Level**

Period Ending: August 2020

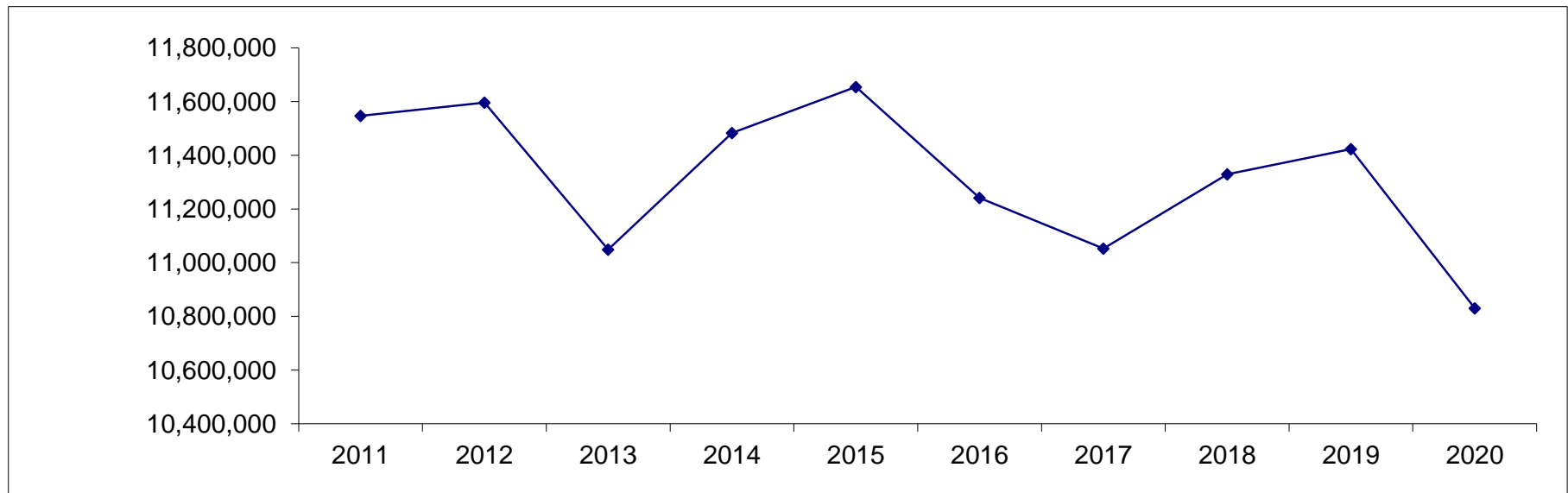
	2020	Current Year Staffing Levels												Prior Yr End
	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Part Time / Temporary Staff														
Executive														
City Clerk														
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legislative	7	7	7	7	7	7	7	7	7	7				7
Financial Management														
Finance														
Purchasing														
Risk Management														
Water Customer Service														
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Information Technology														0
Human Resources														0
Corporation Legal Counsel														0
Economic & Community Devel														
Planning & Sustainability														
Building Inspections														
Neighborhood Inspection														
Revitalization & Housing Serv														
Mass Transit														
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Safety														
Fire														
Police	2	2	2	2	2	2	2	2	2					2
Total	2	2	2	2	2	2	2	2	2	0	0	0	0	2
Public Works														
Administration														
Engineering														
Municipal Services														
Water Administration														
Water Production														
Water Services														
Total	0	0	0	0	0	4	5	5	5	0	0	0	0	1
Total City Staffing	9	9	9	9	9	13	14	14	14	0	0	0	0	10

Note: Above report includes all Temporary W-2 EE's

Projected Revenues

STATE SALES TAX

MONTH	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
JANUARY	916,053	939,211	918,325	938,684	963,009	946,811	902,833	882,653	984,872	984,354 A
FEBRUARY	1,104,610	935,641	880,247	914,587	941,678	904,631	899,838	917,921	935,303	955,006 A
MARCH	1,140,844	1,158,700	1,076,758	1,106,071	1,120,789	1,119,498	1,107,270	1,088,364	1,093,971	1,112,877 A
APRIL	844,138	871,624	856,724	825,291	857,417	824,458	789,769	840,607	801,923	850,408 A
MAY	851,665	986,897	884,323	868,465	877,404	867,538	837,972	819,180	845,440	849,934 A
JUNE	941,869	1,021,804	954,864	974,156	978,888	940,736	957,693	978,292	975,295	909,787 A
JULY	966,695	918,786	922,915	935,127	944,686	887,325	906,452	942,693	968,093	858,962 A
AUGUST	942,384	991,930	796,714	1,028,409	992,900	943,818	935,012	1,010,708	1,011,477	945,270 A
SEPTEMBER	976,252	951,845	948,422	979,712	1,006,626	994,684	953,644	978,357	930,277	793,826 P
OCTOBER	942,225	911,934	925,873	981,740	991,641	933,239	891,372	943,494	979,187	864,689 P
NOVEMBER	955,438	1,001,513	964,174	961,614	1,003,087	962,595	934,414	991,142	967,297	865,511 P
DECEMBER	965,215	906,055	919,141	969,684	976,633	916,175	935,863	935,419	930,430	839,668 P
TOTALS	11,547,387	11,595,938	11,048,482	11,483,540	11,654,760	11,241,506	11,052,132	11,328,832	11,423,564	10,830,293



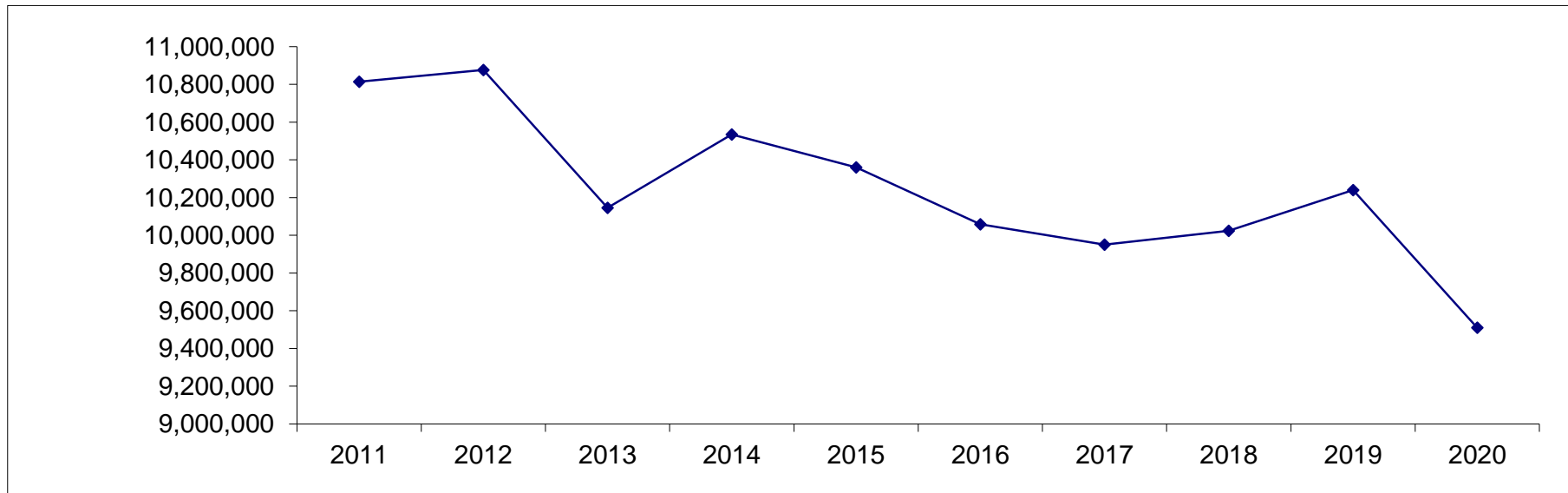
Funds split in General, Southeast TIF, Eastgate TIF, Pines TIF and Grand/Oakland TIF funds

Projected Revenues

LOCAL SALES TAX

MONTH	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
JANUARY	841,530	914,456	861,196	887,481	889,089	848,993	818,066	807,770	892,334	880,608
FEBRUARY	880,959	911,162	880,506	862,759	863,243	833,995	838,995	837,288	864,722	856,677
MARCH	1,105,939	1,088,443	1,012,286	1,022,997	1,000,115	1,036,321	995,383	959,353	963,236	960,429
APRIL	767,991	758,516	773,089	739,227	739,805	703,472	702,734	712,309	698,869	734,157
MAY	761,238	929,937	775,938	779,506	764,685	744,767	729,878	716,975	739,341	727,854
JUNE	863,436	942,726	853,033	865,335	832,374	840,488	855,602	852,317	858,115	765,429
JULY	925,802	864,230	846,702	864,489	833,551	791,839	814,658	807,532	860,421	735,614
AUGUST	959,067	927,747	619,512	957,423	906,467	867,107	877,154	909,719	920,833	834,535
SEPTEMBER	950,587	899,635	901,318	916,077	911,765	904,129	852,928	890,655	873,345	735,491
OCTOBER	898,365	838,868	860,182	882,079	875,986	822,711	779,788	836,215	868,200	757,265
NOVEMBER	916,686	902,358	897,029	884,609	882,605	854,078	835,747	866,834	875,836	778,022
DECEMBER	942,430	898,532	864,499	872,277	860,119	810,233	849,336	827,137	824,656	743,831

TOTALS 10,814,030 10,876,609 10,145,292 10,534,258 10,359,805 10,058,133 9,950,270 10,024,104 10,239,908 9,509,911



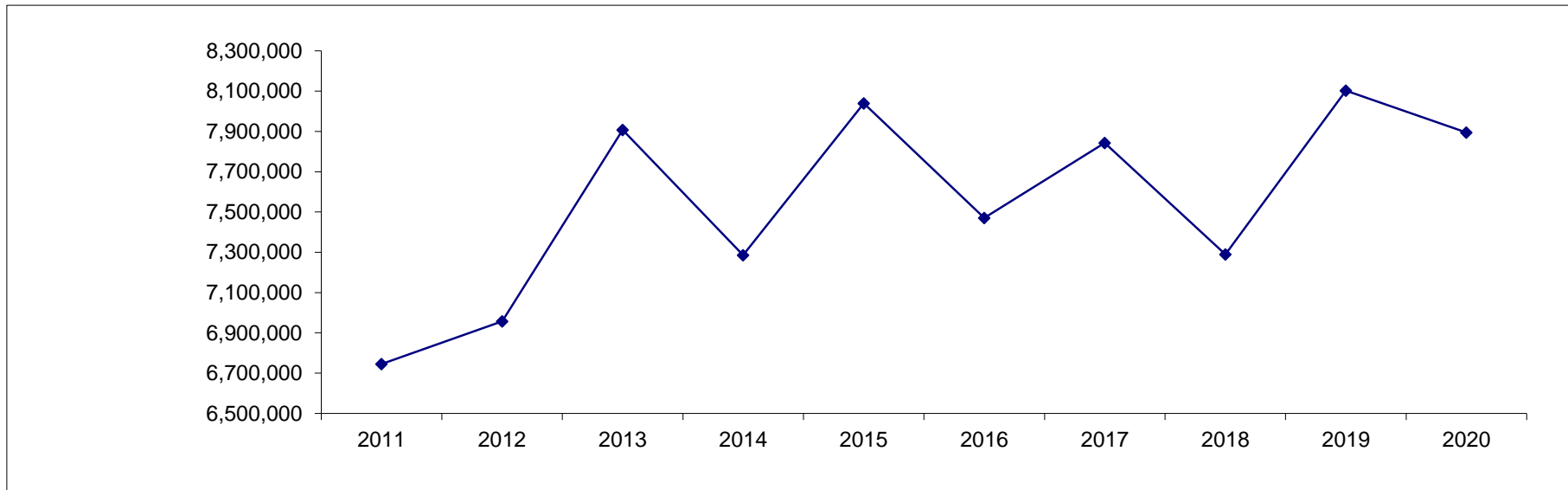
Funds split in General, Southeast TIF, Eastgate TIF, Pines TIF and Grand & Oakland TIF funds.

State imposed 2% administrative fee for SFY18 began with September 2017 distribution; decreased to 1.5% for SFY19 and continued at 1.5% for SFY20.

Projected Revenues

STATE INCOME TAX

MONTH	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
JANUARY	805,061	761,050	632,905	850,845	852,700	912,628	851,716	578,461	631,574	696,621
FEBRUARY	1,038,247	0	478,227	0	0	0	0	837,319	759,834	717,710
MARCH	493,074	619,124	394,663	699,395	620,094	751,474	1,411,585	420,941	457,518	533,688
APRIL	562,140	394,295	1,333,938	742,236	925,184	822,346	0	646,373	734,870	783,855
MAY	0	1,187,505	404,944	423,934	403,609	476,082	396,235	1,044,019	1,528,635	767,466
JUNE	694,679	424,269	703,157	741,339	824,784	1,774,951	764,129	482,298	477,387	475,376
JULY	942,538	658,753	1,298,806	1,150,541	1,364,531	0	1,547,903	652,113	713,920	754,878
AUGUST	761,549	956,491	441,258	428,542	566,667	496,310	698,009	478,694	511,760	1,032,080
SEPTEMBER	454,403	502,880	675,812	709,251	1,263,519	1,120,799	727,037	467,186	452,932	422,413
OCTOBER	0	645,769	419,882	818,347	0	0	599,068	726,093	808,115	753,663
NOVEMBER	588,653	405,227	409,627	0	441,918	450,551	450,852	522,953	527,420	491,882
DECEMBER	404,975	401,952	714,661	721,926	776,691	665,793	396,923	433,456	498,389	464,807
	10 ct-5 mo delay	13 ct-4 mo delay	13 ct-3 mo delay	13 ct-2 mo delay	12 ct-2 mo delay	12 ct-2 mo delay	12 ct-2 mo delay	14 ct-no delay		
TOTALS	6,745,318	6,957,316	7,907,881	7,286,357	8,039,696	7,470,934	7,843,458	7,289,905	8,102,353	7,894,438

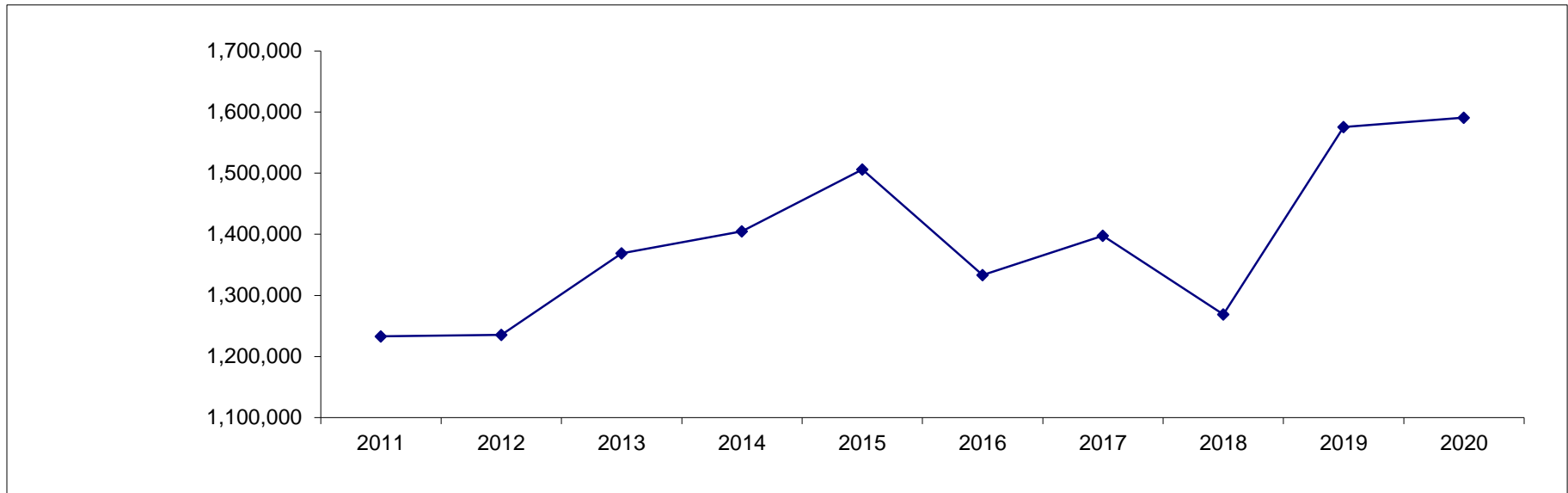


State's 10% reduction for SFY18 began with August 2017 distribution; reduction of 5% for SFY19; retained 5% reduction for SFY20.

Projected Revenues

PERSONAL PROPERTY REPLACEMENT TAX

MONTH	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
JANUARY	134,079	180,082	185,383	233,315	202,878	195,051	217,463	143,616	153,006	226,930
FEBRUARY	7,154	1,565	1,605	2,024	717	0	0	0	0	1,981
MARCH	78,877	61,281	62,898	80,778	70,137	83,788	147,880	132,622	67,368	45,669
APRIL	262,367	276,320	303,821	309,261	364,335	271,921	352,780	260,085	301,619	318,601
MAY	188,640	187,031	265,561	227,806	293,618	219,695	227,189	269,213	365,884	205,432
JUNE	3,923	5,417	937	0	2,501	12,343	0	0	3,173	0
JULY	176,542	238,582	260,211	229,514	238,695	239,680	239,384	206,222	217,352	207,654
AUGUST	43,808	28,828	29,295	24,688	32,169	27,902	10,712	20,842	26,075	156,589
SEPTEMBER	381	3,931	0	6,877	2,356	4,554	0	0	0	0
OCTOBER	292,298	181,562	188,719	227,489	239,950	218,004	160,071	190,221	376,967	365,852
NOVEMBER	2,542	1,579	0	0	0	1,876	0	0	1,332	1,293
DECEMBER	42,441	69,220	70,395	63,058	58,604	58,514	42,179	46,033	62,824	60,972
TOTALS	1,233,053	1,235,400	1,368,825	1,404,809	1,505,959	1,333,328	1,397,658	1,268,855	1,575,600	1,590,972

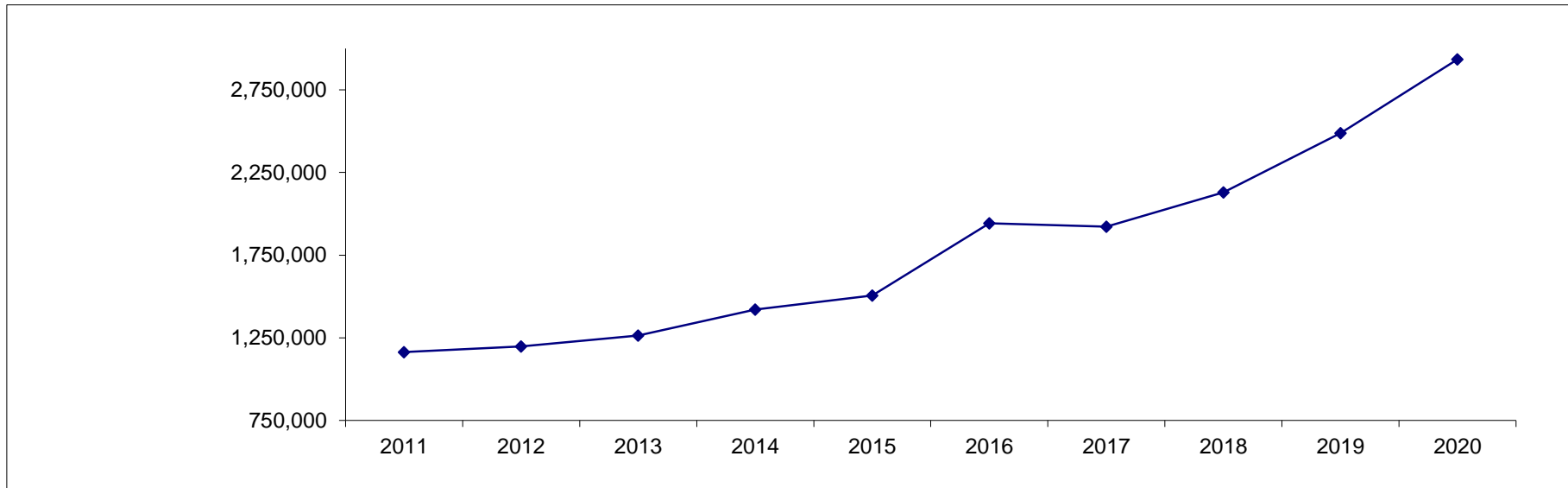


Funds split in General and Library funds

Projected Revenues

LOCAL USE TAX

MONTH	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
JANUARY	118,641	89,854	98,119	115,740	136,569	295,435	159,854	166,257	205,607	244,618
FEBRUARY	92,228	90,475	103,364	108,961	129,837	146,086	155,199	192,590	227,498	229,171
MARCH	145,191	138,269	147,635	171,437	196,801	208,903	241,170	243,593	275,101	314,455
APRIL	88,796	88,358	102,769	90,904	69,628	128,350	139,319	145,000	159,583	217,745
MAY	95,460	98,119	76,976	89,241	135,902	130,832	131,114	149,116	183,842	189,224
JUNE	98,268	103,364	96,618	117,824	143,287	153,738	170,503	180,080	208,996	240,704
JULY	91,809	91,336	106,037	108,621	140,649	149,743	146,418	157,169	197,817	254,820
AUGUST	89,450	102,769	93,637	115,406	133,971	145,710	147,521	171,381	198,672	283,392
SEPTEMBER	98,836	86,379	124,363	128,816	0	164,340	156,033	183,541	201,970	233,309
OCTOBER	79,105	106,791	106,986	109,843	0	130,791	149,381	178,049	207,636	239,853
NOVEMBER	94,213	98,487	99,965	118,956	0	142,584	158,864	169,331	198,926	229,793
DECEMBER	71,453	102,979	107,849	144,341	419,237	146,571	167,420	194,248	222,795	257,366
TOTALS	1,163,451	1,197,181	1,264,318	1,420,091	1,505,880	1,943,083	1,922,796	2,130,355	2,488,443	2,934,449



2015 Delays in Distribution of State Use Tax due to State budget.

Projected Revenues

STATE INCOME TAX

MONTH	2018 Actual	2019 Actual	2020
JANUARY	578,461.18	631,574.05	696,620.69 A
FEBRUARY	837,319.00	759,834.38	717,709.93 A
MARCH	420,940.73	457,517.76	533,688.38 A
APRIL	646,372.81	734,869.77	783,854.82 A
MAY	1,044,018.62	1,528,634.61	767,465.56 A
JUNE	482,298.07	477,386.66	475,376.11 A
JULY	652,113.37	713,919.69	754,877.57 A
AUGUST	478,693.62	511,759.62	1,032,080.09 A
SEPTEMBER	476,185.57	452,932.41	422,413.00 P
OCTOBER	726,092.64	808,114.84	753,663.00 P
NOVEMBER	522,953.38	527,419.79	491,882.00 P
DECEMBER	433,455.92	498,388.97	464,807.00 P

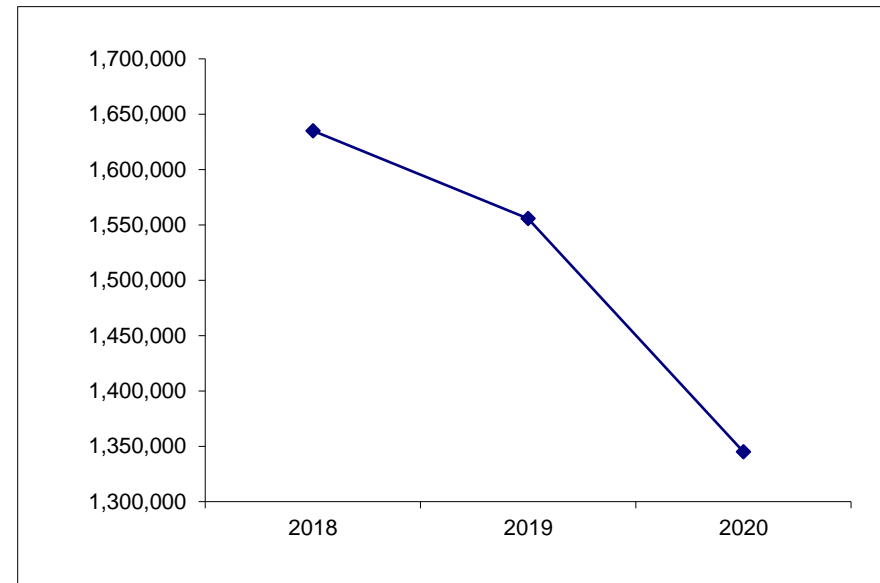
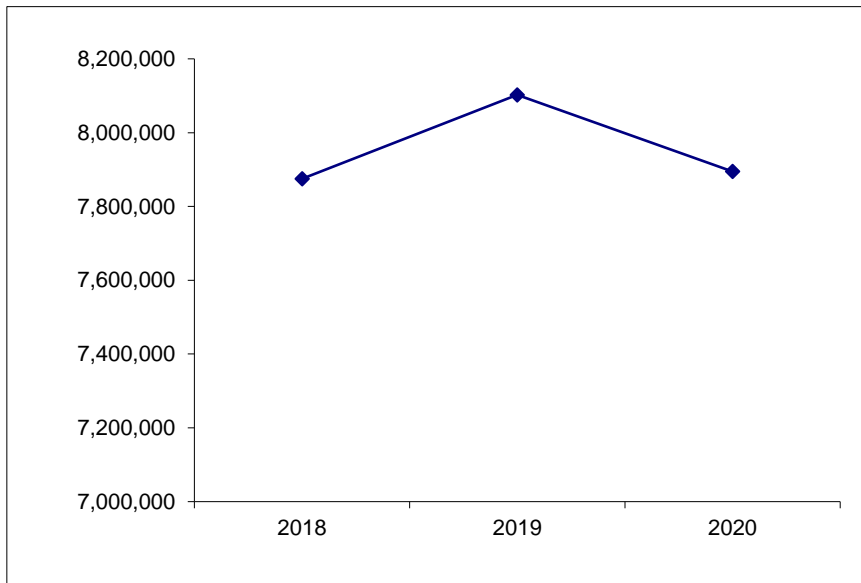
TOTALS	7,874,917.89	8,102,352.55	7,894,438.15
		Current Budget	8,396,000.00
		Projected Amt Over (Under)	-501,561.85

Listed by month reported - receipts delayed by State until September 2017

TELEPHONE COMMUNICATIONS TAX

MONTH	2018 Actual	2019 Actual	2020
JANUARY	141,050.48	131,097.92	118,280.74 A
FEBRUARY	141,599.21	126,545.99	149,193.90 A
MARCH	142,413.54	132,658.65	123,430.43 A
APRIL	138,930.51	122,033.21	108,714.26 A
MAY	137,565.64	196,226.34	109,646.14 A
JUNE	140,820.63	124,244.24	111,749.44 A
JULY	133,121.01	119,318.01	111,966.70 A
AUGUST	134,839.16	130,876.05	110,397.66 A
SEPTEMBER	135,127.35	118,590.23	100,751.35 P
OCTOBER	136,261.81	118,666.69	100,816.80 P
NOVEMBER	130,339.54	122,438.19	104,020.45 P
DECEMBER	122,968.75	113,079.57	96,069.55 P

TOTALS	1,635,037.63	1,555,775.09	1,345,037.42
		Current Budget	1,555,000.00
		Projected Amt Over (Under)	-209,962.58



Projected Revenues

FOOD & BEVERAGE TAX

MONTH	2018 Actual	2019 Actual	2000
JANUARY	286,060.40	294,706.90	284,618.41 A
FEBRUARY	240,877.75	240,384.13	258,899.56 A
MARCH	238,794.28	252,281.45	244,618.91 A
APRIL	293,459.52	288,754.51	222,249.87 A
MAY	267,164.91	284,579.72	219,521.55 A
JUNE	289,225.82	298,383.41	270,571.86 A
JULY	280,926.34	295,849.03	290,434.41 A
AUGUST	279,641.19	276,904.83	294,209.81 A
SEPTEMBER	291,559.59	299,251.55	244,357.00 P
OCTOBER	263,629.18	280,242.30	257,439.00 P
NOVEMBER	280,238.16	278,898.03	251,076.00 P
DECEMBER	270,560.22	275,734.66	253,298.00 P

TOTALS **3,282,137.36** **3,365,970.52** **3,091,294.38**

Current Budget **3,435,500.00**

Projected Amt Over (Under) **-344,205.62**

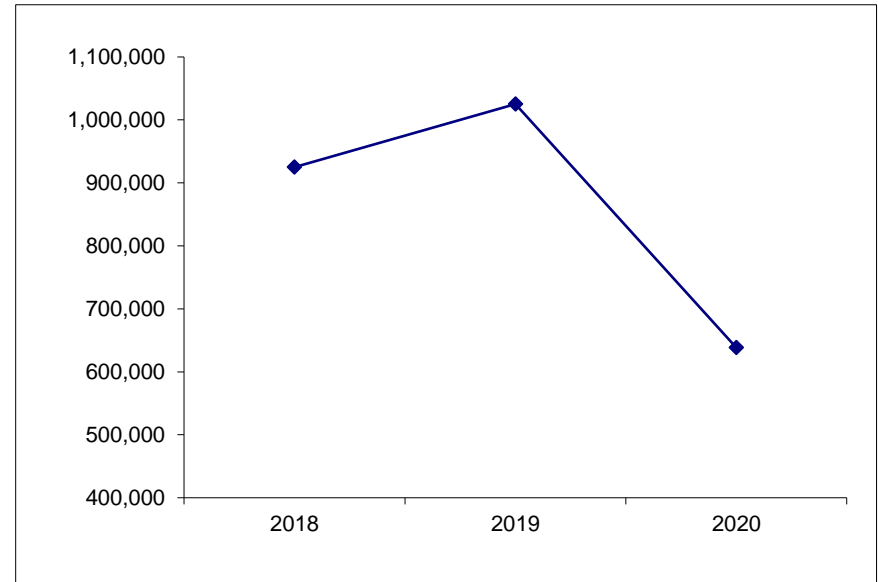
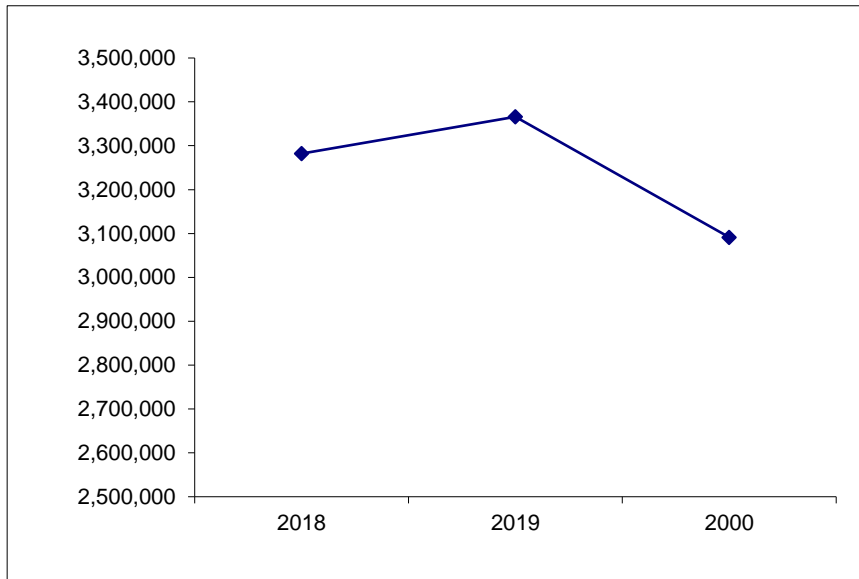
HOTEL & MOTEL TAX

MONTH	2018 Actual	2019 Actual	2020
JANUARY	43,682.49	64,313.97	47,544.23 A
FEBRUARY	52,237.60	61,319.56	60,918.66 A
MARCH	58,641.79	63,485.43	64,915.60 A
APRIL	73,099.04	74,250.77	47,821.92 A
MAY	85,446.49	83,140.95	36,988.83 A
JUNE	87,171.79	79,405.50	42,365.81 A
JULY	90,273.57	96,564.51	51,434.96 A
AUGUST	89,609.64	90,070.41	61,173.82 A
SEPTEMBER	97,965.63	146,062.89	56,476.00 P
OCTOBER	82,857.49	101,000.09	48,816.00 P
NOVEMBER	90,311.56	86,882.70	62,989.00 P
DECEMBER	73,736.68	78,697.75	57,055.00 P

TOTALS **925,033.77** **1,025,194.53** **638,499.83**

Current Budget **991,000.00**

Projected Amt Over (Under) **-352,500.17**

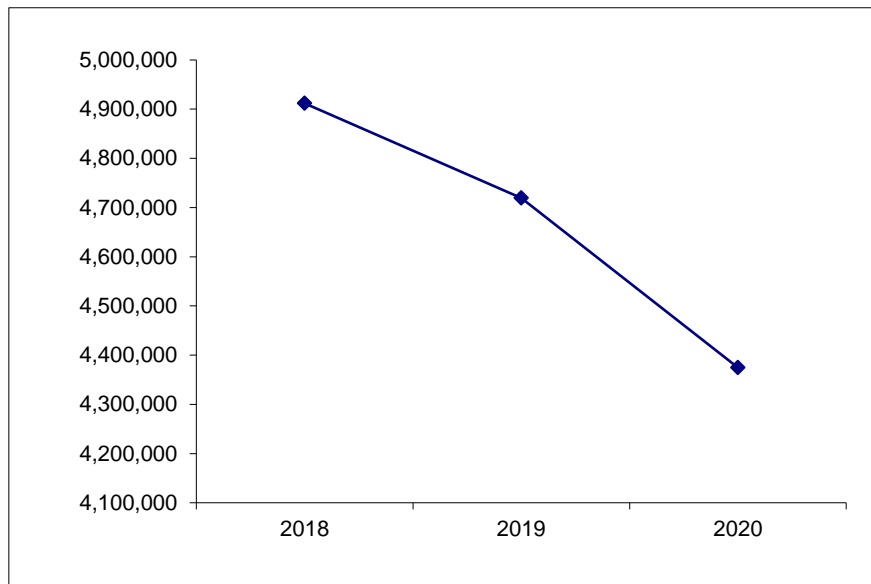


Projected Revenues

UTILITY TAX-ELECTRIC & GAS

MONTH	2018 Actual	2019 Actual	2020	
JANUARY	448,826.92	438,576.84	399,612.04	A
FEBRUARY	526,653.98	460,352.65	446,585.67	A
MARCH	480,198.77	474,658.04	423,748.02	A
APRIL	439,274.73	428,432.85	399,998.31	A
MAY	447,828.03	382,951.79	357,108.12	A
JUNE	374,471.63	337,615.83	308,307.22	A
JULY	375,577.99	395,280.45	332,110.55	A
AUGUST	389,378.27	352,256.43	362,044.68	A
SEPTEMBER	361,434.20	369,474.99	345,000.00	P
OCTOBER	365,581.97	378,627.06	350,800.00	P
NOVEMBER	338,504.71	343,270.07	318,000.00	P
DECEMBER	364,095.86	357,874.87	331,500.00	P

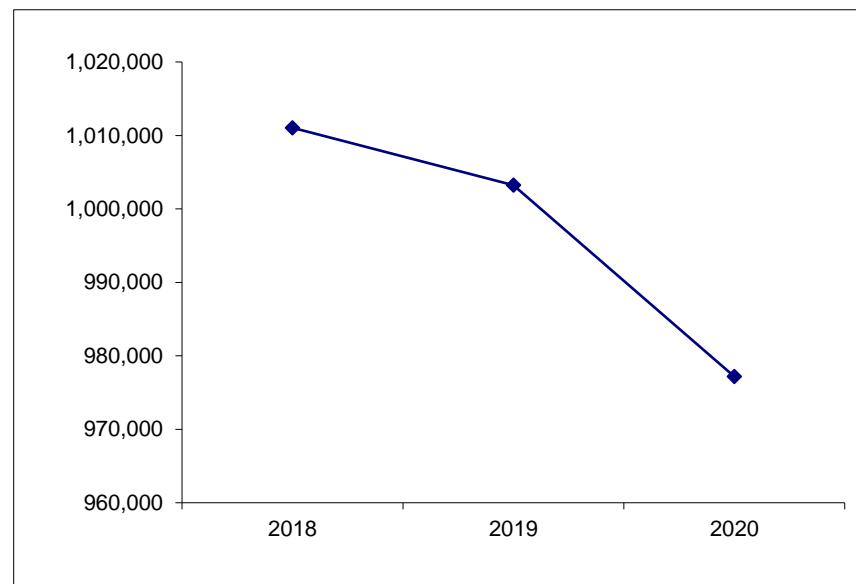
TOTALS	4,911,827.06	4,719,371.87	4,374,814.61
		Current Budget	4,805,000.00
		Projected Amt Over (Under)	-430,185.39



CABLE TV TAX

MONTH	2018 Actual	2019 Actual	2020	
JANUARY	0.00	23,697.48	16,892.00	A
FEBRUARY	255,933.94	230,959.41	229,480.67	A
MARCH	0.00	-3,949.58	0.00	A
APRIL	21,185.00	20,506.15	16,827.10	A
MAY	231,760.00	232,638.55	230,292.40	A
JUNE	0.00	0.00	0.00	A
JULY	20,461.45	19,025.90	16,588.40	A
AUGUST	232,277.05	231,423.76	226,172.09	A
SEPTEMBER	0.00	0.00	0.00	P
OCTOBER	19,657.00	0.00	0.00	P
NOVEMBER	229,769.92	248,930.35	240,933.00	P
DECEMBER	0.00	0.00	0.00	P

TOTALS	1,011,044.36	1,003,232.02	977,185.66
		Current Budget	971,000.00
		Projected Amt Over (Under)	6,185.66

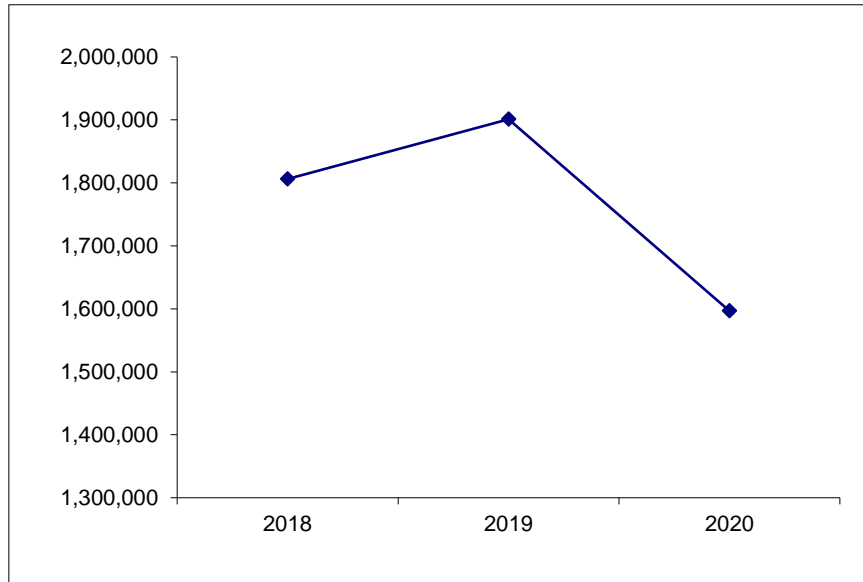


Projected Revenues

42 - LOCAL MOTOR FUEL TAX

MONTH	2018 Actual	2019 Actual	2020
JANUARY	149,553.75	159,147.06	153,946.96 A
FEBRUARY	137,640.35	152,188.41	145,620.25 A
MARCH	136,597.89	138,319.82	147,749.28 A
APRIL	150,285.42	151,298.12	127,255.87 A
MAY	148,104.17	157,917.70	102,883.50 A
JUNE	154,254.29	168,607.04	124,240.36 A
JULY	153,748.88	168,748.40	138,531.42 A
AUGUST	153,476.52	159,400.50	172,394.64 A
SEPTEMBER	159,427.41	172,356.13	129,267.10 P
OCTOBER	146,477.86	154,095.48	115,571.61 P
NOVEMBER	162,946.06	167,371.05	125,528.29 P
DECEMBER	153,884.42	151,637.75	113,728.31 P

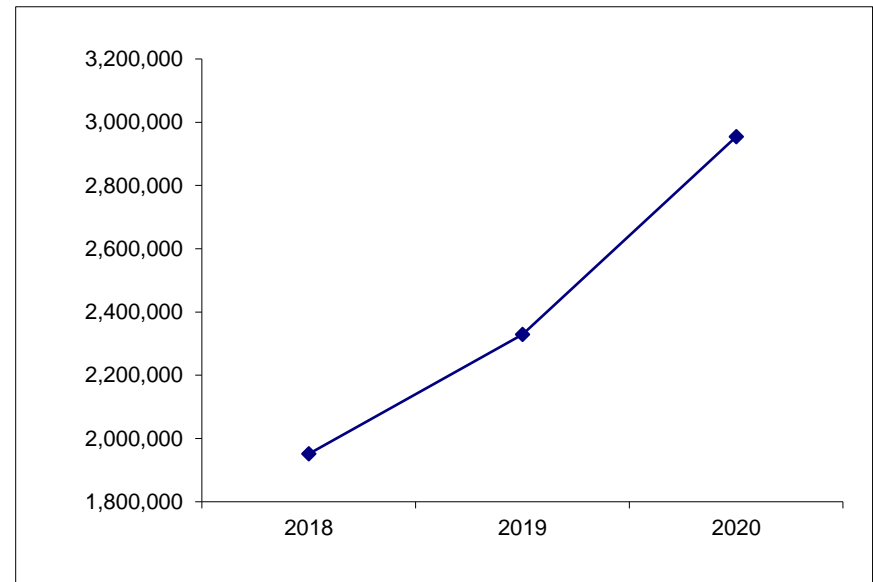
TOTALS	1,806,397.02	1,901,087.46	1,596,717.59
		Current Budget	1,956,488.00
		Projected Amt Over (Under)	-359,770.41



46 - STATE MOTOR FUEL TAX

MONTH	2018 Actual	2019 Actual	2020
JANUARY	168,202.81	165,334.41	334,151.36 A
FEBRUARY	172,208.28	165,152.12	236,781.25 A
MARCH	149,193.94	150,206.84	234,236.04 A
APRIL	147,896.35	143,644.07	242,487.39 A
MAY	174,263.56	168,492.75	225,767.98 A
JUNE	160,430.31	154,413.09	178,758.55 A
JULY	147,026.88	140,768.08	183,917.34 A
AUGUST	172,563.52	175,952.19	225,064.40 A
SEPTEMBER	166,400.46	253,135.80	259,865.92 P
OCTOBER	139,001.37	274,957.42	282,267.71 P
NOVEMBER	182,371.66	252,289.78	258,997.40 P
DECEMBER	171,702.76	284,087.42	291,640.45 P

TOTALS	1,951,261.90	2,328,433.97	2,953,935.78
		Current Budget	3,187,120.00
		Projected Amt Over (Under)	-233,184.22



Projected Revenues

BUILDING PERMITS

MONTH	2018 Actual	2019 Actual	2020
JANUARY	14,620.20	5,682.20	27,996.70 A
FEBRUARY	18,038.60	20,701.00	8,618.73 A
MARCH	7,954.30	18,438.40	24,645.16 A
APRIL	23,408.65	23,076.00	21,773.91 A
MAY	9,785.80	19,706.30	29,704.52 A
JUNE	14,818.50	26,387.40	31,040.26 A
JULY	34,945.00	33,233.00	34,764.06 A
AUGUST	48,329.20	28,323.90	24,409.00 A
SEPTEMBER	24,195.00	32,655.20	49,701.00 P
OCTOBER	16,196.10	16,181.35	24,628.00 P
NOVEMBER	30,409.97	16,721.70	25,451.00 P
DECEMBER	10,605.60	12,178.40	18,536.00 P

TOTALS **253,306.92** **253,284.85** **321,268.34**

Current Budget **514,000.00**

Projected Amt Over (Under) **-192,731.66**

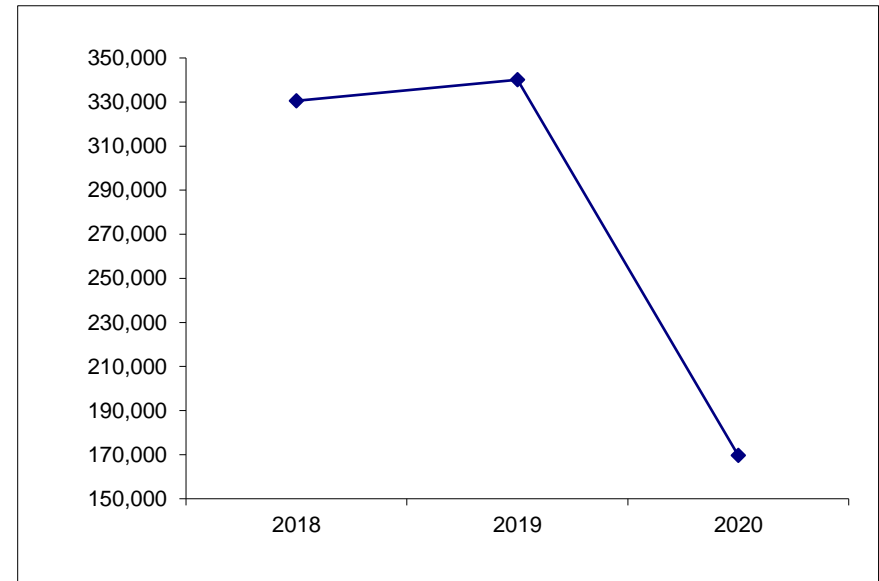
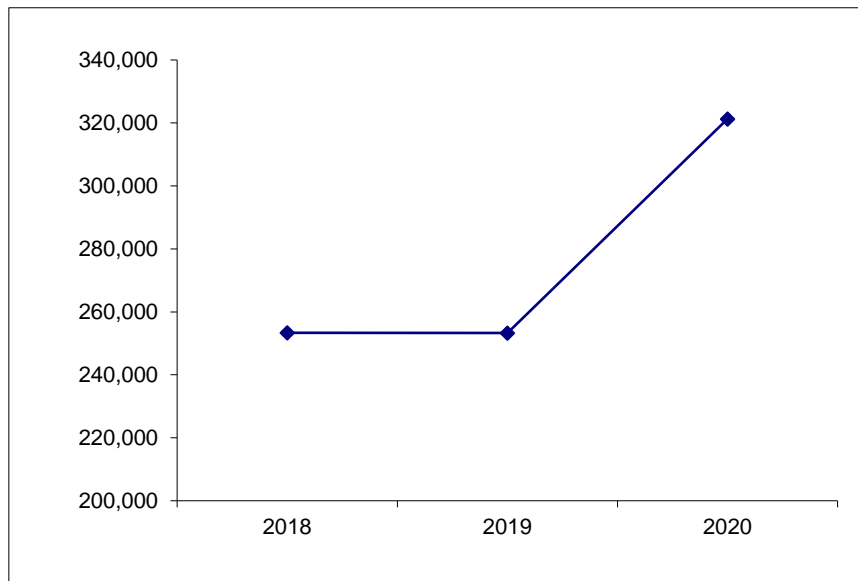
ILLEGAL USE OF VEHICLE

MONTH	2018 Actual	2019 Actual	2020
JANUARY	25,185.00	27,000.00	27,770.00 A
FEBRUARY	22,135.00	22,575.00	29,250.00 A
MARCH	29,625.00	38,610.00	21,750.00 A
APRIL	21,770.00	28,085.00	500.00 A
MAY	30,500.00	30,830.00	128.00 A
JUNE	23,700.00	29,000.00	250.00 A
JULY	29,500.02	24,500.00	1,250.00 A
AUGUST	33,750.00	26,300.00	2,125.00 A
SEPTEMBER	26,765.00	23,900.00	18,288.00 P
OCTOBER	30,000.00	44,320.00	33,912.00 P
NOVEMBER	28,910.00	21,750.00	16,642.00 P
DECEMBER	28,775.00	23,250.00	17,790.00 P

TOTALS **330,615.02** **340,120.00** **169,655.00**

Current Budget **347,000.00**

Projected Amt Over (Under) **-177,345.00**



Projected Revenues

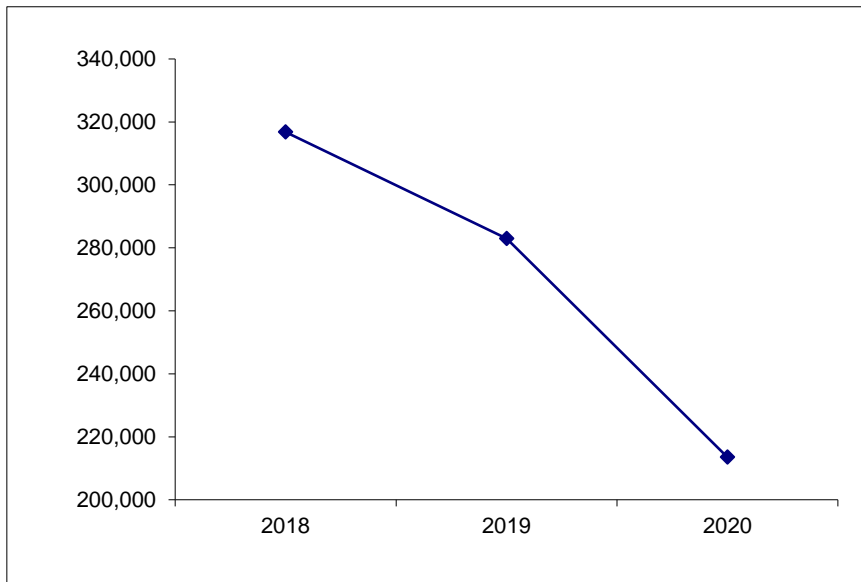
PARKING

MONTH	2018 Actual	2019 Actual	2020
JANUARY	25,619.67	22,100.52	20,568.04 A
FEBRUARY	23,129.88	36,218.34	15,945.38 A
MARCH	26,877.78	24,445.60	14,822.24 A
APRIL	23,927.45	22,961.08	11,102.50 A
MAY	25,863.39	21,383.85	6,122.50 A
JUNE	26,511.27	19,655.23	4,625.00 A
JULY	24,812.73	17,112.90	12,201.94 A
AUGUST	43,872.98	15,433.81	10,044.69 A
SEPTEMBER	28,082.95	49,619.31	51,474.86 P
OCTOBER	23,231.48	19,012.76	24,692.44 P
NOVEMBER	22,420.50	14,374.26	18,404.68 P
DECEMBER	22,432.56	20,629.94	23,512.96 P

TOTALS **316,782.64** **282,947.60** **213,517.23**

Current Budget **388,000.00**

Projected Amt Over (Under) **-174,482.77**



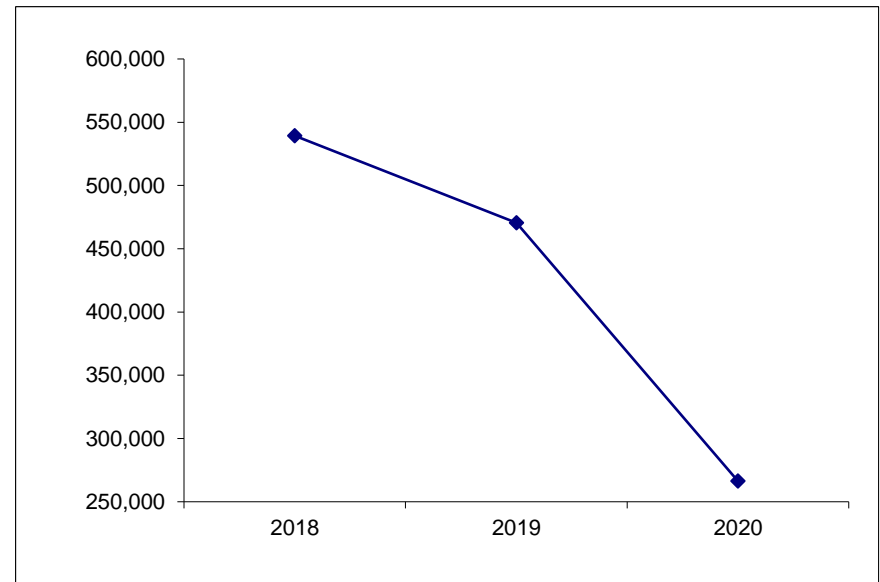
70-MASS TRANSIT - CHARGES FOR SERVICES

MONTH	2018 Actual	2019 Actual	2020
JANUARY	45,559.71	45,046.44	46,954.06 A
FEBRUARY	43,625.01	32,929.29	41,038.71 A
MARCH	48,998.55	46,096.19	41,105.53 A
APRIL	42,816.48	38,771.73	937.11 A
MAY	47,228.27	44,000.59	6,856.80 A
JUNE	46,871.57	46,396.46	7,580.90 A
JULY	49,084.46	35,804.71	2,480.00 A
AUGUST	42,846.16	42,181.48	0.00 A
SEPTEMBER	36,585.25	30,246.82	25,949.46 P
OCTOBER	46,566.68	40,495.88	34,742.37 P
NOVEMBER	47,131.72	38,620.64	33,133.56 P
DECEMBER	41,983.35	29,802.22	25,568.03 P

TOTALS **539,297.21** **470,392.45** **266,346.52**

Current Budget **538,081.00**

Projected Amt Over (Under) **-271,734.48**



Projected Revenues

80-WATER SALES

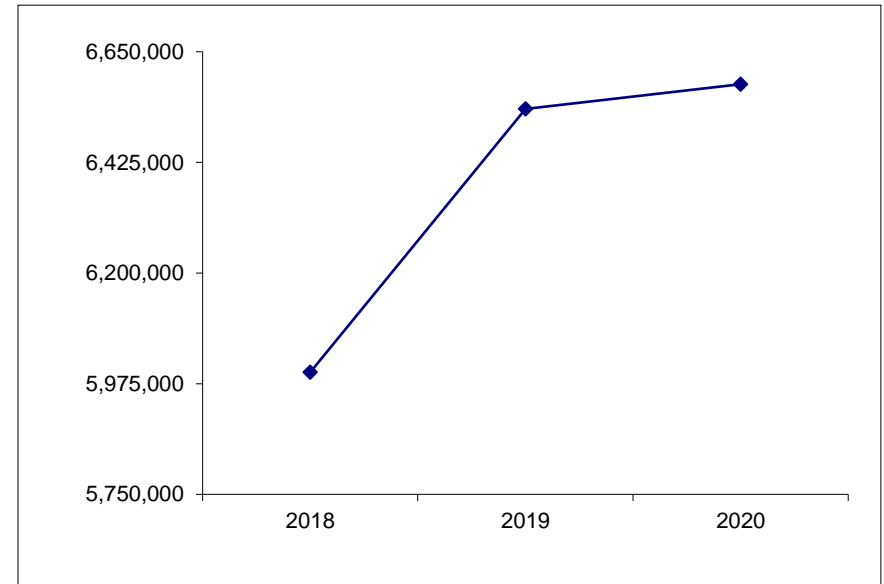
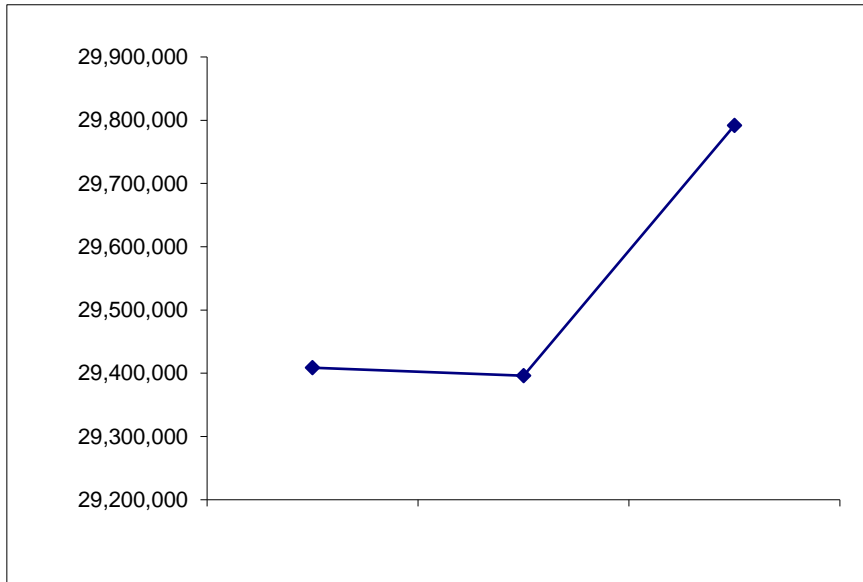
MONTH	2018 Actual	2019 Actual	2020
JANUARY	2,293,291.51	2,351,451.94	2,414,570.62 A
FEBRUARY	2,442,137.29	2,242,273.32	2,333,114.00 A
MARCH	2,261,077.95	2,222,173.29	2,314,542.38 A
APRIL	2,266,796.70	2,394,053.83	2,269,759.63 A
MAY	2,369,942.81	2,355,839.83	2,215,973.62 A
JUNE	2,419,949.18	2,366,560.96	2,439,581.14 A
JULY	2,728,893.44	2,664,736.42	2,655,814.73 A
AUGUST	2,713,394.06	2,726,050.06	2,733,552.28 A
SEPTEMBER	2,537,524.98	2,696,817.45	2,665,987.20 P
OCTOBER	2,694,323.29	2,672,361.18	2,830,723.10 P
NOVEMBER	2,309,920.81	2,267,038.41	2,426,860.55 P
DECEMBER	2,371,261.26	2,436,757.98	2,491,306.09 P

TOTALS	29,408,513.28	29,396,114.67	29,791,785.34
		Current Budget	29,490,000.00
		Projected Amt Over (Under)	301,785.34

79-SEWER USER FEE

MONTH	2018 Actual	2019 Actual	2020
JANUARY	415,444.15	536,929.35	573,125.57 A
FEBRUARY	442,619.44	528,670.89	574,513.49 A
MARCH	478,868.69	514,248.22	533,409.85 A
APRIL	466,503.07	484,357.08	472,128.20 A
MAY	470,323.66	522,758.72	471,609.74 A
JUNE	473,070.74	480,711.53	490,221.66 A
JULY	573,124.51	586,273.31	522,869.71 A
AUGUST	605,402.59	589,053.26	507,123.53 A
SEPTEMBER	523,184.44	587,880.58	604,034.70 P
OCTOBER	551,480.24	605,410.18	642,841.46 P
NOVEMBER	491,779.35	529,941.64	596,140.58 P
DECEMBER	506,416.61	567,824.26	595,973.11 P

TOTALS	5,998,217.49	6,534,059.02	6,583,991.60
		Current Budget	6,877,155.00
		Projected Amt Over (Under)	-293,163.40

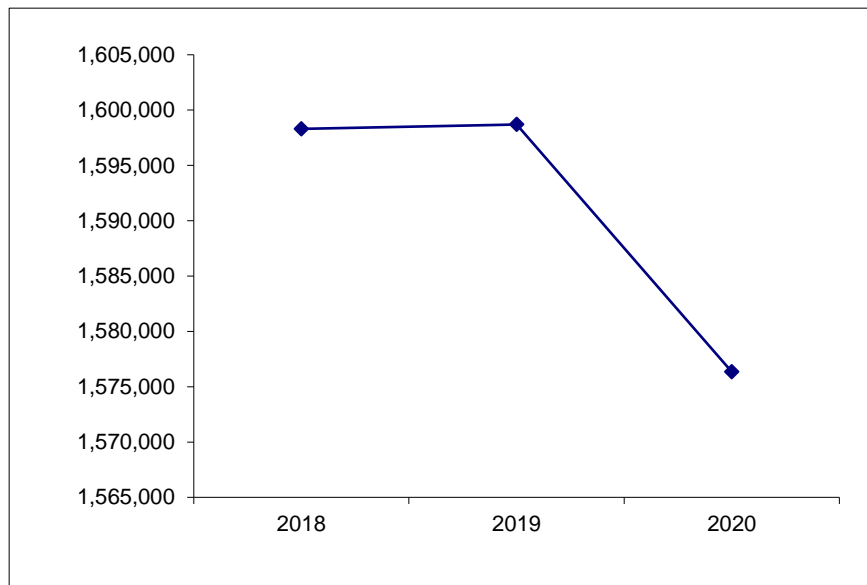


Projected Revenues

78-STORM WATER FEE

MONTH	2018 Actual	2019 Actual	2020
JANUARY	130,857.73	128,336.24	126,803.53 A
FEBRUARY	115,722.81	115,551.12	113,021.16 A
MARCH	119,204.08	121,497.63	119,500.44 A
APRIL	178,640.07	180,885.60	169,355.78 A
MAY	143,262.25	146,945.78	139,923.62 A
JUNE	116,699.68	110,937.68	120,337.32 A
JULY	125,217.69	128,040.18	127,587.18 A
AUGUST	126,195.38	120,877.20	126,407.05 A
SEPTEMBER	104,206.95	111,254.53	102,462.86 P
OCTOBER	186,458.32	173,107.53	183,337.61 P
NOVEMBER	134,557.14	133,818.93	132,305.08 P
DECEMBER	117,265.90	127,443.79	115,303.24 P

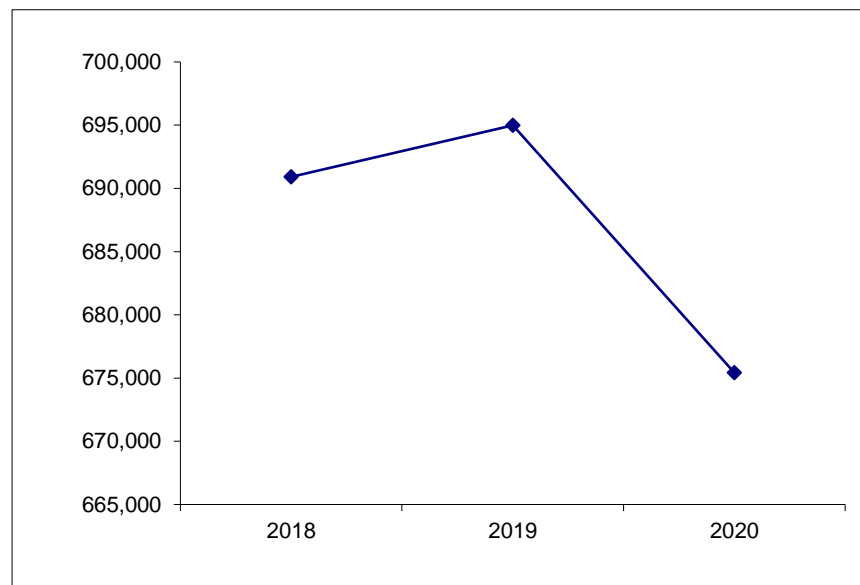
TOTALS	1,598,288.00	1,598,696.21	1,576,344.88
	Current Budget		1,595,552.00
	Projected Amt Over (Under)		-19,207.12



88-RECYCLING FEES

MONTH	2018 Actual	2019 Actual	2020
JANUARY	63,834.61	64,222.17	59,906.09 A
FEBRUARY	53,318.46	54,592.12	56,431.94 A
MARCH	59,585.33	57,077.42	55,254.80 A
APRIL	58,097.70	58,071.44	60,728.51 A
MAY	61,352.11	62,593.43	58,184.61 A
JUNE	55,252.91	51,718.30	49,999.17 A
JULY	57,379.32	61,473.86	60,622.20 A
AUGUST	64,706.87	56,684.01	61,657.60 A
SEPTEMBER	47,989.41	57,404.79	46,942.65 P
OCTOBER	61,664.86	59,210.00	60,319.81 P
NOVEMBER	56,683.15	52,679.15	55,446.76 P
DECEMBER	51,046.09	59,259.39	49,932.66 P

TOTALS	690,910.82	694,986.08	675,426.81
	Current Budget		691,800.00
	Projected Amt Over (Under)		-16,373.19





Fiscal Year **2020**
Council Meeting **September 21, 2020**

City of Decatur Revenue Projection Update

This report details the current and projected effects of COVID-19 and the state's Shelter in Place Executive Orders. The year end projection of lost revenue is \$4.8 million in the General Fund, \$0.4 million in the Local Motor Fuel Tax fund, and \$35,000 in the State Motor Fuel Tax fund.

	<u>Page</u>
Summary projections through year-end by month of major revenue	2
Summary projections year to date (by month) of revenue categories. Comments on the status of individual revenues	3
Assumptions of major revenue projections with summary year to date information	4-8
Detailed revenue history and projections	9-12

Report Distribution:

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City Council Members
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City Clerk
City Department Heads
Public Copy in Office of the City Clerk

Prepared By:
Office of the City Treasurer

City of Decatur, Illinois
City Fund Revenue Projection

Illinois Executive Order Shelter in Place Executive Order of March 20, 2020 effective at 5pm March 21, 2020
 Closure of "non-essential" business operations

update	Budget Revenue	YTD September			July Update		August Update		September Update	
		YTD Budget	YTD Actual	position vs budget	Year Projection	Year o(u) budget	Year Projection	Year o(u) budget	Year Projection	Year o(u) budget
General Fund										
State Sales Tax	\$ 11,396,000	7,601,619	7,356,662	(244,957)	10,563,375	(832,625)	10,563,375	(832,625)	10,658,156	(737,844)
Local Sales Tax	\$ 10,249,000	6,806,360	6,348,833	(457,527)	9,188,273	(1,060,727)	9,188,273	(1,060,727)	9,291,041	(957,959)
State Income Tax	\$ 8,396,000	6,026,262	5,761,673	(264,589)	8,027,815	(368,185)	8,027,815	(368,185)	7,894,438	(501,562)
Utility Gas & Electric	\$ 4,805,000	3,329,458	3,029,515	(299,943)	4,373,159	(431,841)	4,339,070	(465,930)	4,374,815	(430,185)
Food & Beverage	\$ 3,427,500	2,275,596	2,077,375	(198,221)	2,895,842	(531,658)	3,005,093	(422,407)	3,083,544	(343,956)
Hotel Motel Tax	\$ 991,000	592,120	413,164	(178,956)	614,135	(376,865)	623,565	(367,435)	645,559	(345,441)
Property Tax	\$ 9,000,000	4,819,531	4,998,105	178,574	9,000,000	-	9,000,000	-	9,000,000	-
State Local Use Tax	\$ 2,764,000	1,840,614	1,974,128	133,514	2,893,797	129,797	2,893,797	129,797	2,934,450	170,450
Video Gaming	\$ 1,720,000	1,148,776	637,991	(510,785)	1,031,580	(688,420)	1,031,580	(688,420)	1,031,580	(688,420)
External Service	\$ 3,703,658	2,449,340	2,089,618	(359,722)	2,734,861	(968,797)	3,090,660	(612,998)	2,926,107	(777,551)
Internal Service	\$ 8,247,909	5,463,529	5,305,353	(158,176)	8,398,765	150,856	8,297,366	49,457	8,249,524	1,615
Key Revenue sub total	\$ 64,700,067	42,353,205	39,992,418	(2,360,787)	59,721,603	(4,978,464)	60,060,594	(4,639,473)	60,089,214	(4,610,853)
All other	\$ 5,799,933	3,890,815	3,961,781	70,966	5,572,843	(227,090)	5,654,875	(145,058)	6,068,486	268,553
Total Revenue	\$ 70,500,000	46,244,020	43,954,200	(2,289,820)	65,294,446	(5,205,554)	65,715,469	(4,784,531)	66,157,700	(4,342,300)
Other Funds										
Local Motor Fuel Tax	\$ 1,956,488	1,292,218	1,112,622	(179,596)	1,586,396	(370,092)	1,586,396	(370,092)	1,644,038	(312,450)
State Motor Fuel Tax	\$ 3,187,120	1,730,091	1,861,164	131,073	3,132,001	(55,119)	3,152,140	(34,980)	3,172,490	(14,630)
Total	\$ 75,643,608									(4,669,379)

City of Decatur, Illinois
General Fund Revenue Projection

	2020 Budget	Year to Date June Budget	Year to Date June Actual	Year to Date June o(u) budget	Year to Date July Budget	Year to Date July Actual	Year to Date July o(u) budget	Year to Date August Budget	Year to Date August Actual	Year to Date August o(u) budget
General Fund Revenue										
Local Taxes	\$ 20,764,500	5,991,108	5,346,934	(644,174)	11,746,082	8,758,028	(2,988,054)	12,829,233	12,197,791	(631,442)
State Taxes	\$ 35,783,000	18,366,940	17,117,623	(1,249,317)	21,471,359	19,853,798	(1,617,561)	24,322,789	23,029,978	(1,292,811)
Other Gov Source	\$ 410,000	-	-	-	218,552	114,000	(104,552)	218,552	221,133	2,581
Internal City Service	\$ 8,247,909	4,141,860	4,044,605	(97,255)	4,811,378	4,700,279	(111,099)	5,463,529	5,305,353	(158,176)
3rd Party Revenue	\$ 1,106,000	544,318	535,699	(8,619)	633,394	628,270	(5,124)	734,466	727,800	(6,666)
Grants	\$ 384,933	135,338	104,868	(30,470)	151,579	119,873	(31,706)	164,685	165,492	807
External Fees Service	\$ 3,703,658	2,019,950	1,116,327	(903,623)	2,236,685	1,556,927	(679,758)	2,449,340	2,089,618	(359,722)
Interest Income	\$ 100,000	45,373	37,912	(7,461)	53,652	39,827	(13,825)	61,426	217,034	155,608
Total Revenue	\$ 70,500,000	31,244,887	28,303,967	(2,940,920)	41,322,681	35,771,002	(5,551,679)	46,244,020	43,954,200	(2,289,821)

Comment on to date revenue results versus budget

Local Taxes YTD shortfall result of:
 lower gas & electricity tax revenue (\$300k) driven by mild winter weather season and reduced consumption by commercial and industrial customers unrealted to COVID-19
 lower food & beverage tax revenue (\$198k) with estimated negative COVID-19 impact \$344k
 lower hotel / motel tax revenue (\$179k) with estimated negative COVID-19 impact \$345k
 lower telephone tax revenue (\$139k)
 cable tax revenue exceeding budget (\$6k)

State Taxes YTD shortfall result of:
 lower state sales tax revenue (\$245k)
 lower local sales tax revenue (\$458k)
 lower income tax revenue (\$265k)
 lower video gaming tax revenue (\$511k) with estimated negative COVID-19 impact \$688k
 increased PPRT revenue (\$46k)
 increased use tax revenue exceeding budget (\$134k)
 increased cannabis tax revenue exceeding budget (\$12k)

Internal City Service YTD shortfall result of:
 Temporary shortfall due to timing of expense and reimbursement to general fund from other city funds (DUATS & CDBG)

External Fees Service YTD shortfall result of:
 increased license fees (\$37k) due to video gaming 6th machines
 lower liquor license fees (\$21k)
 lower building permits (\$153k)
 lower parking charges (\$153k)
 lower court fines & fees (\$156k)
 lower ordinance citations (\$207k)

City of Decatur, Illinois
City Fund Revenue Projection

Illinois Executive Order Shelter in Place Executive Order of March 20, 2020 effective at 5pm March 21, 2020
 Closure of "non-essential" business operations

update	Budget Revenue	YTD Budget	YTD Actual	position vs budget	Year Projection	Year o(u) budget
General Fund						
State Sales Tax	\$ 11,396,000	7,601,619	7,356,662	(244,957)	10,658,156	(737,844)
Distribution	State sales tax distribution is 3 months delayed between sale transaction month and city receipt of tax distribution from state					
	City will begin to see the negative impact of March 20 "Shelter in Place Order" and subsequent business closure with sales tax distributions in June for March in store sales transactions with full month negative impact not realized until receipt of the April in store sales tax transactions in July					
Assumption	Assume 21% reduction in tax revenue commencing March 20 / recovery begins with in store June transactions with slow ramp up not fully recovered by year end					
Local Sales Tax	\$ 10,249,000	6,806,360	6,348,833	(457,527)	9,291,041	(957,959)
Distribution	State sales tax distribution is 3 months delayed between sale transaction month and city receipt of tax distribution from state					
	City will begin to see the negative impact of March 20 "Shelter in Place Order" and subsequent business closure with sales tax distributions in June for March in store sales transactions with full month negative impact not realized until receipt of the April in store sales tax transactions in July					
Assumption	Assume 23% reduction in tax revenue commencing March 20 / recovery begins with in store June transactions with slow ramp up not fully recovered by year end					
State Income Tax	\$ 8,396,000	6,026,262	5,761,673	(264,589)	7,894,438	(501,562)
Distribution	Income tax distribution is 2 months delayed between payroll month and city receipt of tax distribution from state					
	City will begin to see the negative impact of March 20 "Shelter in Place Order" and subsequent business closure with income tax distributions in June for April payroll transactions					
Assumption	Assume 1 in 6 workers unemployed in IL commencing April with rehiring ramp up beginning in June with 10% not rehired before year end					

City of Decatur, Illinois
City Fund Revenue Projection

Illinois Executive Order Shelter in Place Executive Order of March 20, 2020 effective at 5pm March 21, 2020
 Closure of "non-essential" business operations

update	Budget Revenue	YTD Budget	YTD Actual	position vs budget	Year Projection	Year o(u) budget
General Fund						
Utility Gas & Electric	\$ 4,805,000	3,329,458	3,029,515	(299,943)	4,374,815	(430,185)
Distribution	Utility tax distribution is 2 months delayed between transaction month and city receipt of tax distribution from Ameren City expects no negative impact due to COVID-19					
Assumption	Projected revenue reduction is the result of the recent mild winter weather season resulting in lower energy consumption and continued industrial entity energy consumption demand (due energy efficiencies)					
Food & Beverage	\$ 3,427,500	2,275,596	2,077,375	(198,221)	3,083,544	(343,956)
Distribution	F&B tax is collected locally with tax distribution in the month following the in store transaction City will begin to see the negative impact of March 20 "Shelter in Place Order" and subsequent business impact with F&B tax receipts in April for March in store F&B transactions					
Assumption	Assumes closures with 60% operation commencing March 20 / reopenings to public in July with ramp up over several months before full service / prediction of 10% business failure					
Hotel Motel Tax	\$ 991,000	592,120	413,164	(178,956)	645,559	(345,441)
Distribution	Hotel / motel tax is collected locally with tax distribution in the month following the in hotel / motel transaction City will begin to see the negative impact of March 20 "Shelter in Place Order" and subsequent business impact with hotel / motel tax receipts in April for March transactions					
Assumption	Assumes occupancy with 0% operation commencing March 20 / reopenings to public in June with slow ramp up over several months with full recovery not expected in 2020					

City of Decatur, Illinois
City Fund Revenue Projection

Illinois Executive Order *Shelter in Place Executive Order of March 20, 2020 effective at 5pm March 21, 2020*
Closure of "non-essential" business operations

update	Budget Revenue	YTD Budget	YTD Actual	position vs budget	Year Projection	Year o(u) budget
General Fund						
Property Tax	\$ 9,000,000	4,819,531	4,998,105	178,574	9,000,000	-
Distribution	<i>Property tax is billed and collected by the Macon County Treasurer</i>					
	<i>Current expectation is for property tax bills to be issued to property owners in the near term with 1st installment tax payment due June 15 and expected property tax distribution to the City in July</i>					
Assumption	<i>Assume property tax revenues will be received by the City as planned, albeit with delayed distribution in year</i>					
State Local Use Tax	\$ 2,764,000	1,840,614	1,974,128	133,514	2,934,450	170,450
Distribution	<i>State use tax distribution is 3 months delayed between transaction month and city receipt of tax distribution from state</i>					
	<i>City has experienced increased use tax revenue to date at 104% of budget expectation, determined to be attributed to online internet transactions</i>					
Assumption	<i>Assume use tax distribution will increase in near term months (transactions Mar to May) and revert to 104%</i>					
Video Gaming	\$ 1,720,000	1,148,776	637,991	(510,785)	1,031,580	(688,420)
Distribution	<i>Video gaming tax distribution is 2 months delayed between transaction month and city receipt of tax distribution from state</i>					
	<i>Video Gaming operations were shut down by State Executive Order effective March 16, 2020.</i>					
Assumption	<i>Assume video gaming restart in July, with limited participation achieving 75% by year end</i>					

City of Decatur, Illinois
City Fund Revenue Projection

Illinois Executive Order Shelter in Place Executive Order of March 20, 2020 effective at 5pm March 21, 2020
 Closure of "non-essential" business operations

update	Budget Revenue	YTD Budget	YTD Actual	position vs budget	Year Projection	Year o(u) budget
General Fund						
Fees for Service	\$ 3,703,658	2,236,685	1,556,927	(679,758)	2,926,107	(777,551)
Distribution	Fees for service delivered by city with revenue in month of payment receipt					
	Licenses, permits, court fines & fees, citations, etc.					
Assumption	Various assumptions. Main negative drivers include reduced liquor licenses, reduced parking permits, reduced court fines and fees, reduced code citations, during period / various recovery					
Local Motor Fuel Tax Fund						
Local Motor Fuel Tax	\$ 1,956,488	1,292,218	1,112,622	(179,596)	1,644,038	(312,450)
Distribution	Local Motor Fuel tax is collected locally with tax distribution in the month following the in store transaction					
	City will begin to see the negative impact of March 20 "Shelter in Place Order" with Local Motor Fuel tax receipts in April for March transactions					
Assumption	Assume 27% reduction in tax revenue commencing March 20 / recovery begins with June transactions with slow ramp up not fully recovered by year end					
State Motor Fuel Tax Fund						
State Motor Fuel Tax	\$ 3,187,120	1,730,091	1,861,164	131,073	3,172,490	(14,630)
Distribution	State Motor Fuel tax distribution is 3 months delayed between sale transaction month and city receipt of tax distribution from state					
	City will begin to see the negative impact of March 20 "Shelter in Place Order" with State Motor Fuel tax receipts in April sales tax transactions in July					
Assumption	Assume 20% reduction in tax revenue commencing March 20 / recovery begins with June transactions with slow ramp up not fully recovered by year end					

Assumption	Baseline Revenue \$	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Projection	Jul Projection	Aug Projection	Sep Projection	Oct Projection	Nov Projection	Dec Projection	Total Projection	Change vs. Original Budget	
General Fund																
Local Taxes																
Cable TV	transaction month budget	\$ 971,000	Q4 IL Bell 22,936	Q4 Comcast 223,539	(3,823)	Q1 IL Bell 19,847	Q1 Comcast 225,164	-	Q2 IL Bell 18,415	Q2 Comcast 223,989	-	-	240,933	971,000	\$ 971,000	
	actual / forecast		16,892	229,481	-	16,827	230,292	-	16,588	226,172	-	-	240,933	977,186		
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%			
	Projection		16,892	229,481	-	16,827	230,292	-	16,588	226,172	-	-	240,933	977,186	6,186	
	Assume activity as normal															
Food & Beverage	transaction month budget as is	\$ 3,427,500	Dec 300,807	Jan 245,360	Feb 255,056	Mar 294,732	Apr 290,471	May 304,560	Jun 301,973	Jul 282,637	Aug 305,446	Sep 286,043	Oct 278,973	Nov 281,442	3,427,500	\$ 3,427,500
	actual / forecast		284,618	257,752	244,619	222,250	217,302	269,971	290,434	290,429	305,446	286,043	278,973	281,442	3,229,279	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	80%	90%	90%	90%		
	Projection		284,618	257,752	244,619	222,250	217,302	269,971	290,434	290,429	244,357	257,439	251,076	253,298	3,083,544	(343,956)
	Assume closures per Shelter in Place with 60% operation commencing March 20 / Reopenings to public in July with ramp up over several months / prediction for 10% business failure															
Hotel Motel	transaction month budget as is	\$ 991,000	Dec 62,169	Jan 59,274	Feb 61,368	Mar 71,774	Apr 80,368	May 76,757	Jun 93,344	Jul 87,066	Aug 141,191	Sep 97,631	Oct 83,985	Nov 76,073	991,000	\$ 991,000
	actual / forecast		47,544	60,919	64,916	47,822	36,989	42,366	51,435	61,174	141,191	97,631	83,985	76,073	812,044	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	45%	50%	75%	75%		
	Projection		47,544	60,919	64,916	47,822	36,989	42,366	51,435	61,174	63,536	48,816	62,989	57,055	645,559	(345,441)
	Assume heads in beds shut downs commencing March 20 / Reopening August with slow ramp up															
Mobile Home Privelege	transaction month budget as is	\$ 15,000	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	\$ 15,000
	actual / forecast		-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	
	assumption		100%	100%	100%	100%	100%	0%	0%	100%	0%	0%	0%	100%		
	Projection		-	-	-	-	-	-	-	-	-	-	-	15,000		
	Assume activity as normal															
Property Tax	transaction month budget as is	\$ 9,000,000	-	-	-	-	-	-	4,819,531	-	-	3,185,750	-	994,719	9,000,000	\$ 9,000,000
	actual / forecast		-	-	-	-	-	-	2,608,559	2,389,546	-	3,007,176	-	994,719	9,000,000	
	assumption		100%	100%	100%	100%	100%	0%	100%	100%	100%	100%	0%	100%		
	Projection		-	-	-	-	-	-	2,608,559	2,389,546	-	3,007,176	-	994,719	9,000,000	
	Assume May payment date delayed by 1 month to June / tax distribution to city in July / September payments due as normal															
Telephone Utility	transaction month budget as is	\$ 1,555,000	Oct 131,032	Nov 126,483	Dec 132,593	Jan 121,972	Feb 196,129	Mar 124,182	Apr 119,259	May 130,811	Jun 118,531	Jul 118,608	Aug 122,377	Sep 113,023	1,555,000	\$ 1,555,000
	actual / forecast		118,281	149,194	123,430	108,714	109,646	111,749	111,967	110,398	100,751	100,817	104,020	96,070	1,345,037	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		118,281	149,194	123,430	108,714	109,646	111,749	111,967	110,398	100,751	100,817	104,020	96,070	1,345,037	(209,963)
	Reforecast with 15% shortfall May YTD															
Utility Gas & Electric	transaction month budget as is	\$ 4,805,000	Nov 446,534	Dec 468,705	Jan 483,270	Feb 436,207	Mar 389,900	Apr 343,742	May 402,452	Jun 358,648	Jul 376,179	Aug 385,497	Sep 349,498	Oct 364,368	4,805,000	\$ 4,805,000
	actual / forecast		399,612	446,586	423,748	399,998	357,108	308,307	332,111	362,045	345,000	350,800	318,000	331,500	4,374,815	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		399,612	446,586	423,748	399,998	357,108	308,307	332,111	362,045	345,000	350,800	318,000	331,500	4,374,815	(430,185)
	Reforecast with 9% shortfall April YTD															
Total Local Taxes	Projection	\$ 20,764,500	963,478	1,123,361	928,464	944,532	1,182,032	849,241	5,754,974	1,083,151	941,347	4,073,529	1,075,766	1,844,625	20,764,500	\$ 20,764,500
			866,947	1,143,932	856,713	795,611	951,338	732,393	3,411,094	3,439,763	753,644	3,765,047	977,018	1,747,641	19,441,141	(1,323,359)
State Remitted Taxes																
Auto Rental	transaction month budget as is	\$ 43,000	Oct 3,938	Nov 3,287	Dec 3,178	Jan 2,972	Feb 3,104	Mar 3,596	Apr 3,543	May 3,743	Jun 3,792	Jul 4,278	Aug 4,223	Sep 3,346	43,000	\$ 43,000
	actual / forecast		3,598	3,113	3,292	3,127	2,577	2,697	1,360	1,794	3,792	4,278	4,223	3,346	37,197	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	75%	75%		
	Projection		3,598	3,113	3,292	3,127	2,577	2,697	1,360	1,794	2,844	3,209	3,167	2,510	33,287	(9,713)
	Assume rental volume reduction commencing March															
Cannabis	transaction month budget as is	\$ 25,000	Nov -	Dec -	Jan 2,500	Feb 2,500	Mar 2,500	Apr 2,500	May 2,500	Jun 2,500	Jul 2,500	Aug 2,500	Sep 2,500	Oct 2,500	25,000	\$ 25,000
	actual / forecast		-	-	5,348	7,108	3,587	2,778	3,715	4,236	2,500	7,000	7,000	7,000	50,272	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		-	-	5,348	7,108	3,587	2,778	3,715	4,236	2,500	7,000	7,000	7,000	50,272	25,272
	Assume activity as normal															

Home	Assumption	Baseline Revenue \$	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Projection	Jul Projection	Aug Projection	Sep Projection	Oct Projection	Nov Projection	Dec Projection	Total Projection	Change vs. Original Budget	
General Fund																	
Local Sales Tax	transaction month budget as is	\$ 10,249,000															
	actual / forecast		Oct 893,465	Nov 865,232	Dec 969,665	Jan 696,467	Feb 737,850	Mar 857,068	Apr 861,652	May 924,961	Jun 874,867	Jul 869,606	Aug 873,473	Sep 824,694	10,249,000	\$ 10,249,000	
	assumption		862,508	839,293	942,329	716,057	718,064	747,329	717,514	805,739	874,867	869,606	873,473	824,694	9,791,473		
	Projection		862,508	839,293	942,329	716,057	718,064	747,329	717,514	805,739	717,391	739,165	759,922	725,731	9,291,041	(957,959)	
2 month delay in revenue receipt (May rev is Feb sale) / Refer to work papers / Assume 25% reduction in tax revenue commencing March 20 / restoration begins in June with slow ramp up																	
Local Use Tax	transaction month budget as is	\$ 2,764,000															
	actual / forecast		Oct 228,374	Nov 252,690	Dec 305,563	Jan 177,254	Feb 204,199	Mar 232,139	Apr 219,723	May 220,672	Jun 224,336	Jul 230,628	Aug 220,955	Sep 247,467	2,764,000	\$ 2,764,000	
	assumption		244,618	229,171	314,455	217,745	189,224	240,704	254,820	283,392	224,336	230,628	220,955	247,467	2,897,514		
	Projection		244,618	229,171	314,455	217,745	189,224	240,704	254,820	283,392	233,309	239,853	229,793	257,366	2,934,450	170,450	
Reforecast with April YTD 104% of budget / Assume activity as normal																	
State Income	transaction month budget as is	\$ 8,396,000															
	actual / forecast		Nov 654,463	Dec 787,372	Jan 474,099	Feb 761,503	Mar 1,584,036	Apr 494,688	May 739,794	Jun 530,307	Jul 469,348	Aug 837,403	Sep 546,535	Oct 516,452	8,396,000	\$ 8,396,000	
	assumption		696,621	717,710	533,688	783,855	767,466	475,376	754,878	1,032,080	469,348	837,403	546,535	516,452	8,131,411		
	Projection		696,621	717,710	533,688	783,855	767,466	475,376	754,878	1,032,080	422,413	753,663	491,882	464,807	7,894,438	(501,562)	
Assume 1 in 6 unemployed in IL commencing April with rehiring ramp up beginning June with 10% not rehired; May receipt shortfall moved to September																	
State Replacement	transaction month budget as is	\$ 1,190,000															
	actual / forecast		Nov 115,281	Dec -	Jan 52,312	Feb 227,595	Mar 274,645	Apr 3,093	May 164,175	Jun 19,696	Jul -	Aug 284,450	Sep 1,299	Oct 47,454	1,190,000	\$ 1,190,000	
	assumption		175,190	1,981	35,383	247,577	160,025	-	160,477	121,727	100,000	284,450	1,299	47,454	1,335,563		
	Projection		175,190	1,981	35,383	247,577	160,025	-	160,477	121,727	100,000	284,450	1,299	47,454	1,335,563	145,563	
Assume activity as normal other than May receipt shortfall moved to September																	
State Sales Tax	transaction month budget as is	\$ 11,396,000															
	actual / forecast		Oct 982,060	Nov 931,889	Dec 1,097,157	Jan 796,608	Feb 840,652	Mar 973,300	Apr 964,793	May 1,015,160	Jun 926,519	Jul 976,022	Aug 965,865	Sep 925,975	11,396,000	\$ 11,396,000	
	assumption		968,804	945,787	1,097,327	834,858	845,026	894,237	843,412	927,212	926,519	976,022	965,865	925,975	11,151,043		
	Projection		968,804	945,787	1,097,327	834,858	845,026	894,237	843,412	927,212	778,276	849,139	849,961	824,118	10,658,156	(737,844)	
2 month delay in revenue receipt (May rev is Feb sale) / Refer to work papers / Assume 20% reduction in tax revenue commencing March 20 / restoration begins in June with slow ramp up																	
Video Gaming Tax	transaction month budget as is	\$ 1,720,000															
	actual / forecast		Nov 132,573	Dec 141,961	Jan 127,272	Feb 142,952	Mar 173,000	Apr 148,388	May 148,239	Jun 134,391	Jul 139,315	Aug 141,890	Sep 139,069	Oct 150,950	1,720,000	\$ 1,720,000	
	assumption		135,374	133,358	135,318	145,178	88,724	39	-	114,000	107,132	139,315	141,890	139,069	150,950	1,209,215	
	Projection		135,374	133,358	135,318	145,178	88,724	39	-	-	-	69,658	106,418	104,302	113,213	1,031,580	(688,420)
Assume video gaming restart in July																	
Total State Taxes		\$ 35,783,000	\$ 3,010,154	\$ 2,982,431	\$ 3,031,746	\$ 2,807,851	\$ 3,819,986	\$ 2,714,772	\$ 3,104,419	\$ 2,851,430	\$ 2,640,677	\$ 3,346,777	\$ 2,753,919	\$ 2,718,838	\$ 35,783,000	\$ 35,783,000	
	Projection		3,086,713	2,870,413	3,067,140	2,955,505	2,774,691	2,363,160	2,736,175	3,176,180	2,326,391	2,982,896	2,447,325	2,442,197	33,228,788	(2,554,212)	
Other Governmental Source																	
Road & Bridge Tax	transaction month budget as is	\$ 410,000															
	actual / forecast		-	-	-	-	-	-	218,552	-	-	152,212	-	39,236	410,000	\$ 410,000	
	assumption		-	-	-	-	-	-	114,000	107,132	-	149,631	-	39,236	410,000		
	Projection		-	-	-	-	-	-	114,000	107,132	-	149,631	-	39,236	410,000	-	
Assume activity as normal																	
Internal City Service																	
City Cross Charges	transaction month budget as is	\$ 6,685,317															
	actual / forecast		557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,107	6,685,317	\$ 6,685,317	
	assumption		557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,107	6,685,315		
	Projection		557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,110	557,107	6,685,315	(2)	
Assume activity as normal																	
CDBG Reimbursement	transaction month budget as is	\$ 390,192															
	actual / forecast		33,879	48,457	33,384	34,748	17,910	4,230	4,052	4,887	4,179	135,728	43,440	25,298	390,192	\$ 390,192	
	assumption		44,838	40,479	31,650	53,000	10,660	6,632	5,249	2,380	4,179	135,728	43,440	25,298	403,534		
	Projection		44,838	40,479	31,650	53,000	10,660	6,632	5,249	2,380	4,179	135,728	43,440	25,298	403,534	13,342	
Assume activity as normal																	

Assumptions		Baseline Revenue \$	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Projection	Jul Projection	Aug Projection	Sep Projection	Oct Projection	Nov Projection	Dec Projection	Total Projection	Change vs. Original Budget
General Fund																
HOME Reimbursement	budget as is	\$ 104,041	5,180	12,027	1,297	1,123	8,219	10,934	12,385	16,136	7,611	3,370	17,034	8,725	104,041	\$ 104,041
	actual / forecast		6,438	2,169	2,942	1,291	2,338	4,898	4,321	3,059	7,611	3,370	17,034	8,725	64,196	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		6,438	2,169	2,942	1,291	2,338	4,898	4,321	3,059	7,611	3,370	17,034	8,725	64,196	(39,845)
			Assume activity as normal													
DUATS Reimbursement	budget as is	\$ 207,359	125,723	-	81,636	-	-	-	-	-	-	-	-	-	207,359	\$ 207,359
	actual / forecast		-	114,869	-	-	-	-	44,862	-	-	-	207,359	-	367,090	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		-	114,869	-	-	-	-	44,862	-	-	-	207,359	-	367,090	159,731
			Assume activity as normal													
MFT Reimbursement	budget as is	\$ 550,000	27,259	43,345	(1,061)	54,254	98,229	(22,707)	60,445	47,235	45,545	47,712	69,636	80,108	550,000	\$ 550,000
	actual / forecast		29,162	39,065	46,340	53,366	48,083	43,369	27,717	31,363	48,000	48,000	48,000	51,433	513,899	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		29,162	39,065	46,340	53,366	48,083	43,369	27,717	31,363	48,000	48,000	48,000	51,433	513,899	(36,101)
			Assume activity as normal													
Water Street Cuts	budget as is	\$ 311,000	26,494	11,892	57,386	39,073	40,074	6,215	35,526	26,783	18,208	17,020	15,383	16,946	311,000	\$ 311,000
	actual / forecast		39,655	20,515	20,111	18,509	16,036	5,530	16,414	11,162	18,208	17,020	15,383	16,946	215,490	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		39,655	20,515	20,111	18,509	16,036	5,530	16,414	11,162	18,208	17,020	15,383	16,946	215,490	(95,510)
			Assume activity as normal													
Total Internal City		\$ 8,247,909	\$ 775,645	\$ 672,831	\$ 729,752	\$ 686,308	\$ 721,542	\$ 555,782	\$ 669,518	\$ 652,151	\$ 632,653	\$ 760,940	\$ 702,603	\$ 688,184	\$ 8,247,909	\$ 8,247,909
		Projection	677,203	774,207	658,153	683,276	634,228	617,539	655,673	605,074	635,108	761,228	888,326	659,509	8,249,524	1,615
3rd Party Revenue																
Ameren Franchise	budget as is	\$ 921,000	76,750	76,750	76,750	76,750	76,750	76,750	76,750	76,750	76,750	76,750	76,750	76,750	921,000	\$ 921,000
	actual / forecast		76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	921,109	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	76,759	921,109	109
			Assume activity as normal													
Electric Aggregation	budget as is	\$ 185,000	12,540	16,243	15,270	15,425	12,412	11,928	12,326	24,322	21,824	16,663	15,627	10,420	185,000	\$ 185,000
	actual / forecast		11,304	14,811	13,515	13,097	11,500	10,917	15,812	22,770	21,824	16,663	15,627	10,420	178,260	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		11,304	14,811	13,515	13,097	11,500	10,917	15,812	22,770	21,824	16,663	15,627	10,420	178,260	(6,740)
			Assume activity as normal													
Total 3rd Party Rev		\$ 1,106,000	89,290	92,993	92,020	92,175	89,162	88,678	89,076	101,072	98,574	93,413	92,377	87,170	1,106,000	\$ 1,106,000
		Projection	88,063	91,570	90,274	89,856	88,260	87,676	92,571	99,529	98,583	93,422	92,386	87,179	1,099,370	(6,630)
Grants																
Grants	budget as is	\$ 384,933	25,543	3,761	7,852	12,024	15,119	71,039	16,241	13,106	46,883	5,109	12,847	155,409	384,933	\$ 384,933
	actual / forecast		36,782	9,380	6,575	10,242	32,684	9,204	15,005	45,619	46,883	5,109	12,847	345,405	575,736	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		36,782	9,380	6,575	10,242	32,684	9,204	15,005	45,619	46,883	5,109	12,847	345,405	575,736	190,803
			Assume activity as normal													
Fees for Service External																
Licenses & Permits	budget as is	\$ 189,000	7,750	2,134	779	7,065	6,265	2,266	800	1,192	5,178	4,374	27,340	123,857	189,000	\$ 189,000
	actual / forecast		27,140	13,603	5,640	5,030	6,125	1,956	3,217	2,451	5,178	4,374	27,340	123,857	225,911	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	90%	90%	90%	90%		
	Projection		27,140	13,603	5,640	5,030	6,125	1,956	3,217	2,451	4,660	3,937	24,606	111,471	209,836	20,836
			Assume already enacted renewal and payment deferral until June 30 / recovery in June at 90% level													
Liquor Licenses	budget as is	\$ 527,000	-	200	2,884	14,220	292,371	201,315	5,007	2,860	5,940	2,203	-	-	527,000	\$ 527,000
	actual / forecast		3,717	1,287	1,496	-	-	-	326,750	164,840	5,940	2,203	-	-	506,233	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	80%	80%	100%	100%		
	Projection		3,717	1,287	1,496	-	-	-	326,750	164,840	4,752	1,762	-	-	504,604	(22,396)
			Assume already enacted renewal deferral until August 31 / recovery in August at 80% level													
Boats & Piers	budget as is	\$ 110,000	-	92	249	35,235	43,836	15,750	9,525	2,989	1,974	325	-	25	110,000	\$ 110,000
	actual / forecast		-	-	38	30	66	85,626	16,737	5,192	1,974	325	-	25	110,013	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	90%	90%	90%	90%		
	Projection		-	-	38	30	66	85,626	16,737	5,192	1,777	293	-	23	109,781	(219)
			Assume already enacted renewal deferral until June 30 / recovery in June at 90% level													

Assumption	Baseline Revenue \$	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Projection	Jul Projection	Aug Projection	Sep Projection	Oct Projection	Nov Projection	Dec Projection	Total Projection	Change vs. Original Budget	
General Fund																
Building Permits	budget as is	\$ 514,000	11,531	42,009	37,418	46,829	39,991	53,549	67,441	57,479	66,268	32,837	33,934	24,714	514,000	\$ 514,000
	actual / forecast		27,997	8,619	24,645	21,774	29,705	31,040	34,764	24,409	66,268	32,837	33,934	24,714	360,706	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	75%	75%		
	Projection		27,997	8,619	24,645	21,774	29,705	31,040	34,764	24,409	49,701	24,628	25,451	18,536	321,268	(192,732)
Assume 50% effective April																
Parking	budget as is	\$ 388,000	32,370	49,807	35,790	33,479	31,793	27,374	24,283	21,899	57,194	27,435	20,450	26,126	388,000	\$ 388,000
	actual / forecast		20,568	15,945	14,822	11,103	6,123	12,745	12,202	10,045	57,194	27,435	20,450	26,126	234,757	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	90%	90%	90%	90%		
	Projection		20,568	15,945	14,822	11,103	6,123	12,745	12,202	10,045	51,475	24,692	18,405	23,513	221,636	(166,364)
Assume 20% effective April / recommence parking enforcement in July at 90% level																
Admin & Circuit Court	budget as is	\$ 441,000	29,658	34,611	37,803	43,245	41,515	52,726	41,476	40,217	33,246	38,050	25,379	23,074	441,000	\$ 441,000
	actual / forecast		17,968	14,705	28,119	1,548	16,304	5,090	16,580	65,006	33,246	38,050	25,379	23,074	285,069	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		17,968	14,705	28,119	1,548	16,304	5,090	16,580	65,006	33,246	38,050	25,379	23,074	285,069	(155,931)
Assume 0% effective April / recommence in August at 100% level																
Fines & Citations	budget as is	\$ 664,558	43,269	39,108	51,792	41,974	61,315	63,534	59,988	69,109	57,595	77,293	48,706	50,875	664,558	\$ 664,558
	actual / forecast		49,062	46,710	42,880	7,098	10,084	16,919	24,662	25,184	42,775	62,473	33,886	36,055	397,787	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	75%	75%		
	Projection		49,062	46,710	42,880	7,098	10,084	16,919	24,662	25,184	32,081	46,855	25,415	27,041	353,990	(310,568)
Assume 0% effective April / recommence in August at 75% level																
City Property	budget as is	\$ 199,600	92	3,587	41,571	783	5,302	10,881	2,683	3,217	3,217	3,217	5,625	119,425	199,600	\$ 199,600
	actual / forecast		(54)	100	5,299	942	14,849	92,801	100	2,300	92	92	2,058	116,300	234,879	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		(54)	100	5,299	942	14,849	92,801	100	2,300	92	92	2,058	116,300	234,879	35,279
Assume 0% effective April / assume sale of Brentwood Fire station 5 and Fire apparatus before end of year																
Other Miscellaneous	budget as is	\$ 45,000	2,080	1,872	8,405	2,103	2,561	7,510	2,370	7,737	1,888	1,564	2,877	4,033	45,000	\$ 45,000
	actual / forecast		4,749	11,840	3,706	1,421	6,502	3,219	1,288	9,662	1,888	1,564	2,877	4,033	52,749	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		4,749	11,840	3,706	1,421	6,502	3,219	1,288	9,662	1,888	1,564	2,877	4,033	52,749	7,749
Expense reimbursements and miscellaneous income / assume 100%																
Demolition Reimburse	budget as is	\$ 45,000	4,282	9,810	5,859	3,609	2,802	1,956	1,756	3,273	2,596	2,498	3,441	3,118	45,000	\$ 45,000
	actual / forecast		2,832	3,196	2,925	1,485	1,928	1,680	3,375	2,005	2,596	2,498	3,441	3,118	31,079	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%		
	Projection		2,832	3,196	2,925	1,485	1,928	1,680	3,375	2,005	-	-	-	-	19,426	(25,574)
Assume no demolition reimbursements to city commencing April / no recovery expected in 2020																
Public Safety	budget as is	\$ 22,500	1,926	1,180	888	3,736	1,305	3,088	1,406	2,683	2,578	998	1,659	1,053	22,500	\$ 22,500
	actual / forecast		4,320	557	1,654	9,319	25,323	1,425	927	2,755	2,578	998	1,659	1,053	52,568	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	50%	50%	50%	50%		
	Projection		4,320	557	1,654	9,319	25,323	1,425	927	2,755	1,289	499	830	527	49,424	26,924
Police records revenue, police professional standard and fire program expense reimbursement / assume 50% commencing April / mainly representing police records revenue																
State Route Maint	budget as is	\$ 127,000	31,507	-	-	-	31,507	-	-	-	31,504	-	32,118	-	127,636	\$ 127,000
	actual / forecast		861	31,504	-	-	31,504	-	-	-	31,504	-	32,118	-	127,490	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		861	31,504	-	-	31,504	-	-	-	31,504	-	32,118	-	127,490	490
Assume City PW maintenance activity will continue as planned																
PS School Reimburse	budget as is	\$ 431,000	-	214,847	-	-	-	-	-	-	216,153	-	-	-	431,000	\$ 431,000
	actual / forecast		-	217,114	-	-	-	-	-	218,843	-	-	-	-	435,957	
	assumption		100%	100%	100%	0%	0%	0%	0%	100%	100%	0%	0%	0%		
	Projection		-	217,114	-	-	-	-	-	218,843	-	-	-	-	435,957	4,957
Assume school in session 2.5 mths Jan to May and 3.5 mths Aug to Dec is 6 mths of 9 mth school year / assume 67% reimbursement from school district																
Total Fees External		\$ 3,703,658	164,465	399,257	223,438	232,278	560,563	439,949	216,735	212,655	485,331	190,794	201,529	376,300	3,703,294	\$ 3,703,658
		Projection	159,160	365,180	131,224	59,750	148,512	252,501	440,601	532,691	212,464	142,371	157,137	324,517	2,926,107	(777,551)
Interest Income																
Interest Income	budget as is	\$ 100,000	4,389	6,564	6,606	10,870	9,862	7,082	8,279	7,774	11,275	8,089	6,532	12,678	100,000	\$ 100,000
	actual / forecast		5,625	6,013	14,606	361	281	11,026	178,805	318	2,500	2,500	2,500	2,500	227,034	
	assumption		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
	Projection		5,625	6,013	14,606	361	281	11,026	178,805	318	2,500	2,500	2,500	2,500	227,034	127,034
Assume cash flow (revenue shortfall) and interest rate reduction (market rates)																

Assumption	Baseline Revenue \$	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Projection	Jul Projection	Aug Projection	Sep Projection	Oct Projection	Nov Projection	Dec Projection	Total Projection	Change vs. Original Budget
General Fund Revenue	Projection														
Local Taxes	\$ 20,764,500	866,947	1,143,932	856,713	795,611	951,338	732,393	3,411,094	3,439,763	753,644	3,765,047	977,018	1,747,641	19,441,141	(1,323,359)
State Taxes	\$ 35,783,000	3,086,713	2,870,413	3,067,140	2,955,505	2,774,691	2,363,160	2,736,175	3,176,180	2,326,391	2,982,896	2,447,325	2,442,197	33,228,788	(2,554,212)
Other Gov Source	\$ 410,000	-	-	-	-	-	-	114,000	107,132	-	149,631	-	39,236	410,000	-
Internal City Service	\$ 8,247,909	677,203	774,207	658,153	683,276	634,228	617,539	655,673	605,074	635,108	761,228	888,326	659,509	8,249,524	1,615
3rd Party Revenue	\$ 1,106,000	88,063	91,570	90,274	89,856	88,260	87,676	92,571	99,529	98,583	93,422	92,386	87,179	1,099,370	(6,630)
Grants	\$ 384,933	36,782	9,380	6,575	10,242	32,684	9,204	15,005	45,619	46,883	5,109	12,847	345,405	575,736	190,803
External Fees Service	\$ 3,703,658	159,160	365,180	131,224	59,750	148,512	252,501	440,601	532,691	212,464	142,371	157,137	324,517	2,926,107	(777,551)
Interest Income	\$ 100,000	5,625	6,013	14,606	361	281	11,026	178,805	318	2,500	2,500	2,500	2,500	227,034	127,034
Total Revenue	\$ 70,500,000	4,920,493	5,260,695	4,824,685	4,594,601	4,629,994	4,073,500	7,643,925	8,006,308	4,075,573	7,902,203	4,577,539	5,648,185	66,157,700	(4,342,300)
		ok	ok	ok	ok	ok	ok	xx	xx	xx	xx	xx	xx		

Local Motor Fuel Tax Fund

transaction month	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
Local Motor Fuel Tax budget	\$ 1,956,488	163,785	156,623	142,351	155,707	162,520	173,521	173,666	164,046	177,379	158,586	172,248	156,057	1,956,488	\$ 1,956,488
actual / forecast		153,947	145,620	147,749	127,256	102,884	124,240	138,531	172,395	177,379	158,586	172,248	156,057	1,776,892	
assumption		100%	100%	100%	100%	100%	100%	100%	100%	80%	80%	80%	80%		
Projection		153,947	145,620	147,749	127,256	102,884	124,240	138,531	172,395	141,903	126,869	137,799	124,845	1,644,038	(312,450)
Assume decrease in fuel volume consumed															

State Motor Fuel Tax Fund

transaction month	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct			
State Motor Fuel Tax budget as is	\$ 3,187,120	226,307	226,057	205,601	196,618	230,630	211,358	192,681	240,840	346,488	376,357	345,330	388,854	3,187,120	\$ 3,187,120
actual / forecast		334,151	236,781	234,236	242,487	225,768	178,759	183,917	225,064	346,488	376,357	345,330	388,854	3,318,193	
assumption		100%	100%	100%	100%	100%	100%	100%	100%	90%	90%	90%	90%		
Projection		334,151	236,781	234,236	242,487	225,768	178,759	183,917	225,064	311,839	338,721	310,797	349,969	3,172,490	(14,630)
Assume decrease in fuel volume consumed															