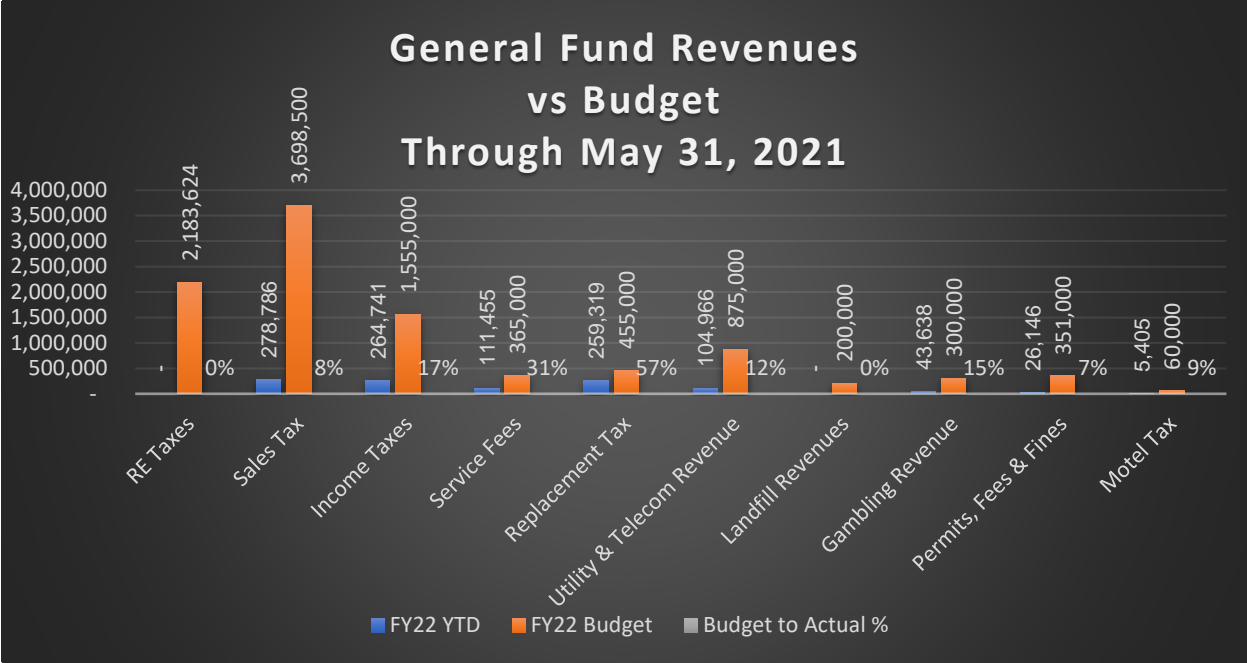
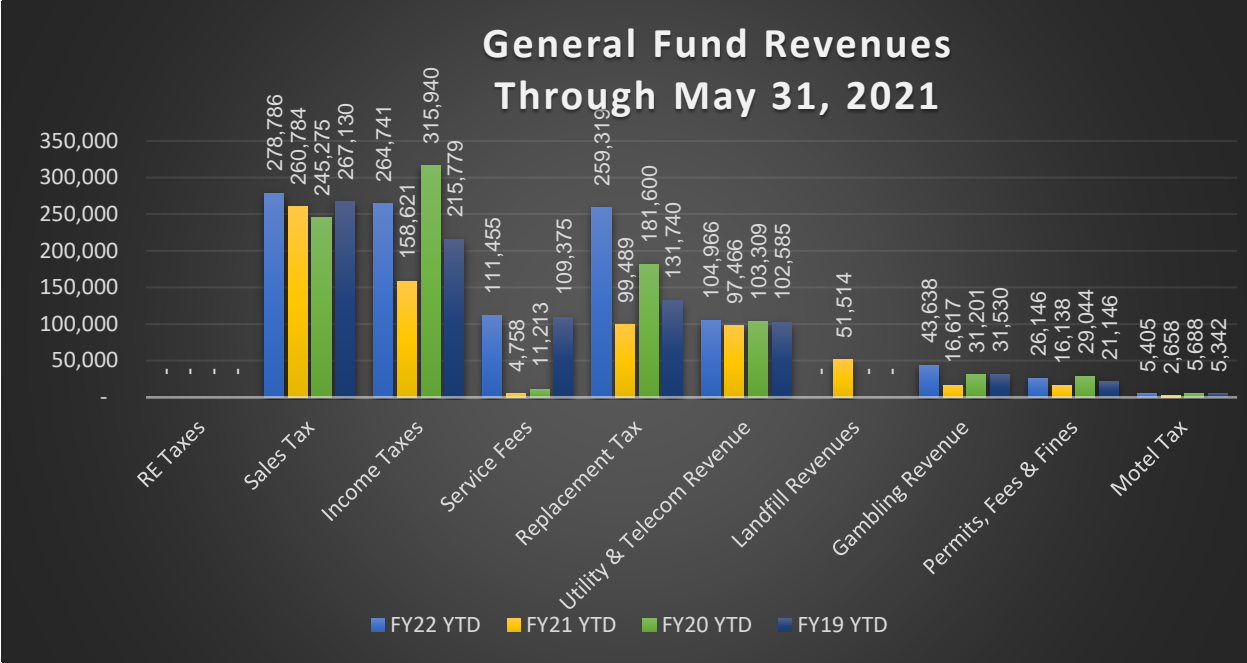


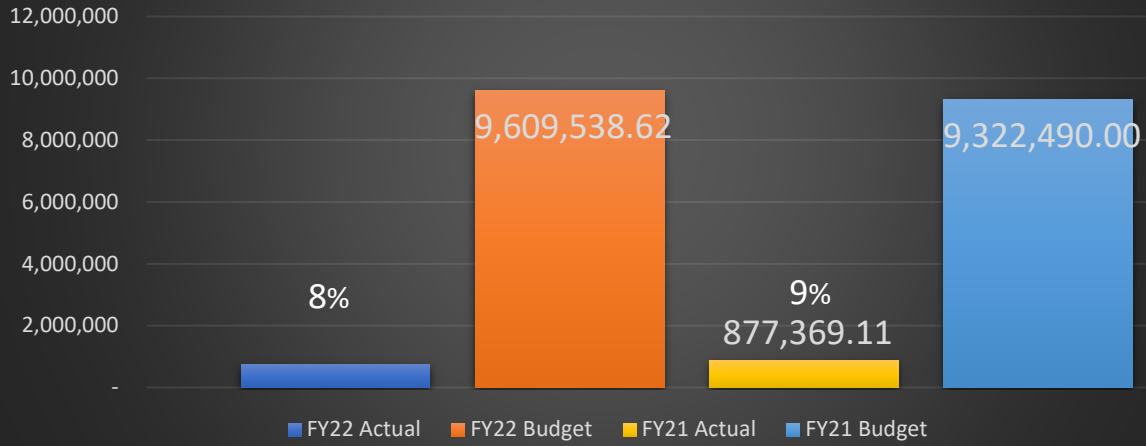
City of Dixon

YTD Financial Statements

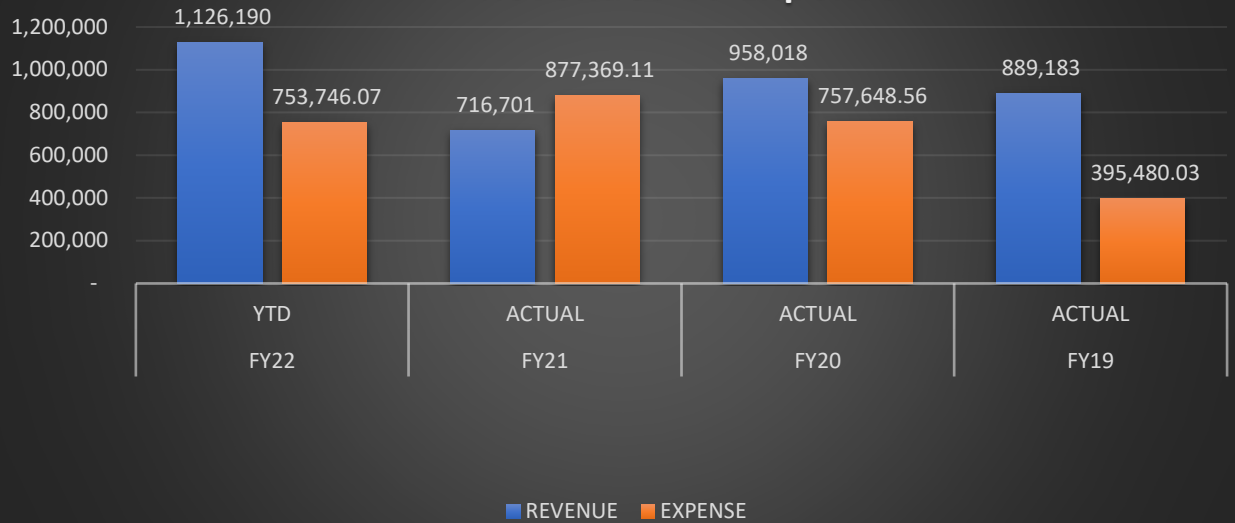
As of May 31, 2021



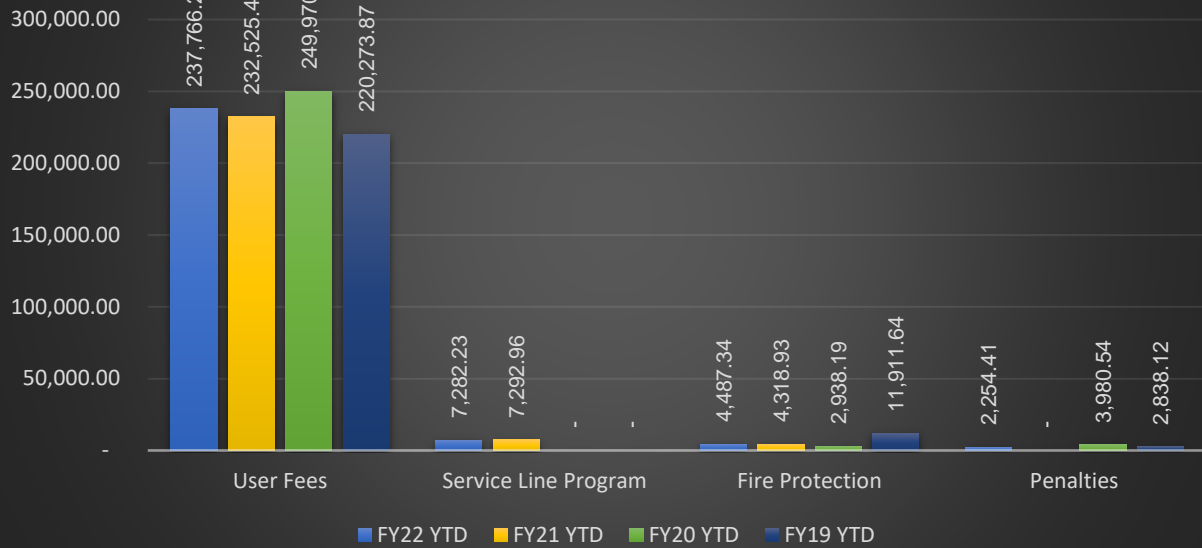
## General Fund Expense Through May 31, 2021 % of Year Elapsed= 8%



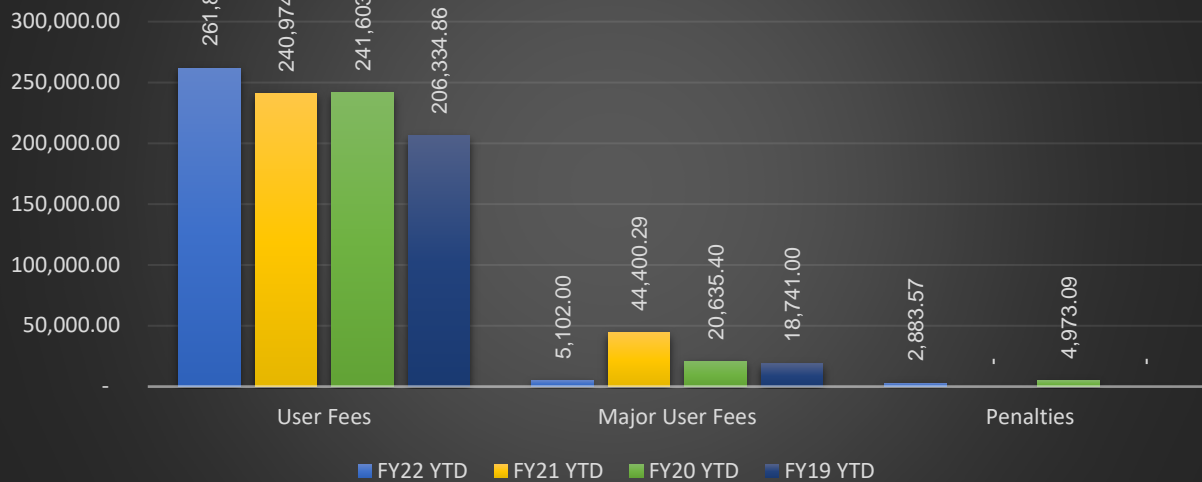
## General Fund Revenues vs Expense



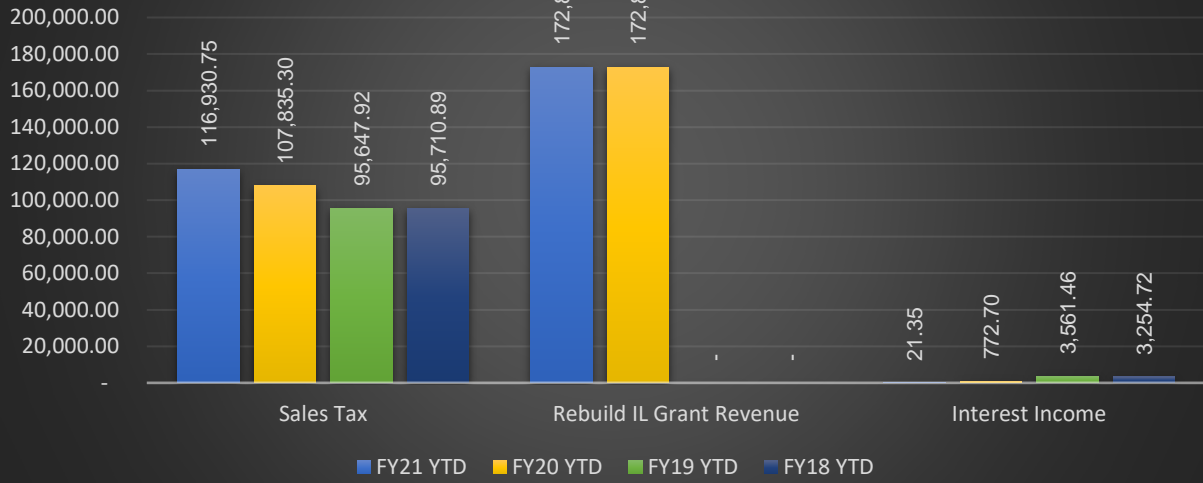
## Water Fund Revenues Through May 31, 2021



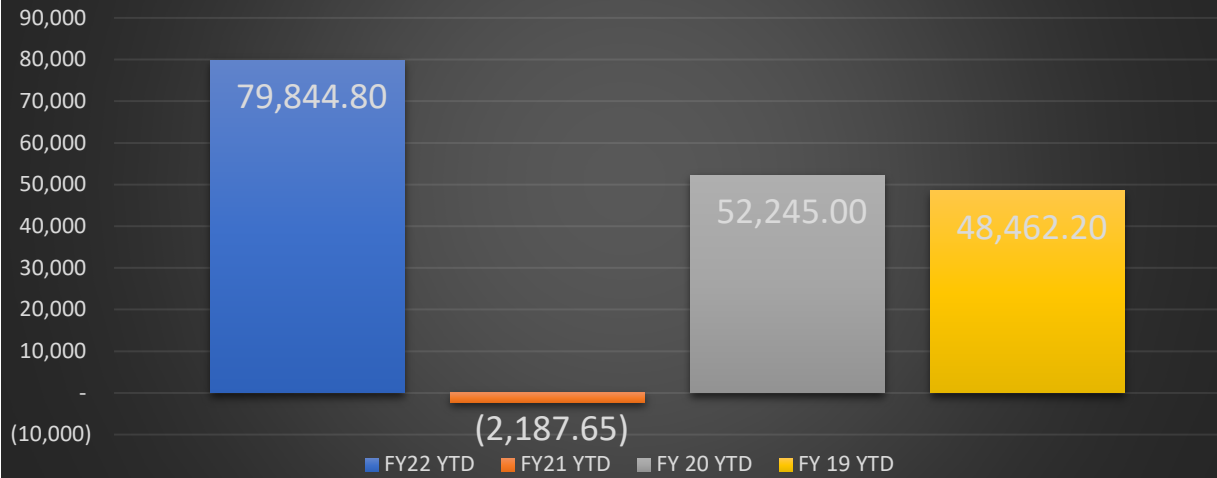
## Wastewater Fund Revenues Through May 31, 2021



## MFT & Infrastructure Fund Revenues Through May 31, 2021



## Capital Fund Expense Through May 31, 2021



**City of Dixon  
Cash and Investments  
As of May 31, 2021**

	Interest Rate	Maturity Date	<u>Operating</u>	<u>Capital Funds</u>	<u>Recovery Fund</u>	<u>Utilities</u>	<u>Retirement</u>	<u>TIF Funds</u>	<u>Restricted Capital Funds</u>	<u>Restricted Funds</u>
Checking Accounts			(61,164)	587,429	223,636	2,082,992	175,966	(137,766)	102,179	602,356
Illinois Funds			6,611,432	2,049,441	2,000,592	2,062,065	-	-	1,288,790	449,556
Pension Invest.							31,595,372			
Community State Bank	0.55%	8/23/2021			1,054,384		-			
Community State Bank	0.65%	2/25/2022				316,764	-			-
Community State Bank	2.83%	2/25/2021					-			762,575
Community State Bank	2.23%	7/24/2021					779,754			
Community State Bank	2.23%	7/24/2021					779,754			-
Community State Bank	2.23%	8/30/2021								129,935
Community State Bank	2.13%	10/9/2021				-	-	-	-	103,236
Sauk Valley Bank	0.40%	12/5/2021				254,305				
Sauk Valley Bank	1.65%	12/5/2022				255,864				
Community State Bank	1.93%	1/24/2022		768,332						
Sterling Federal Bank	0.20%	1/27/2022		341,764						
Sterling Federal Bank	0.20%	1/27/2022				340,732				
Community State Bank	1.85%	2/21/2022				332,511				
Community State Bank	0.65%	1/24/2022					199,870			-
Community State Bank	0.65%	1/24/2022					226,096			
Community State Bank	0.40%	10/26/2021				325,647				
Community State Bank	0.40%	1/26/2022								435,428
Community State Bank	0.40%	1/26/2022		423,416						
Cash and Investment Total			6,550,267	4,170,382	3,278,612	5,970,881	33,756,812	(137,766)	1,390,970	2,483,088

City of Dixon  
**FY22 Unrestricted Funds (General, Debt, Performing Arts & Ambulance)**  
As of May 31, 2021

**% of Year Elapsed= 8%**

	FY22 YTD		Budget	FY21 YTD	Prior Year to
	Actual	FY22 Budget	to Actual %		Actual %
<b>Beginning Fund Balance</b>	9,829,147				
RE Taxes	-	2,183,624	0%	-	
Utility & Telecom Revenue	104,966	875,000	12%	97,466	108%
Motel Tax	5,405	60,000	9%	2,658	203% <b>d</b>
Gambling Revenue	43,638	300,000	15%	16,617	263% <b>d</b>
Income Taxes	266,339	1,555,000	17%	158,621	168%
Sales Tax	278,786	3,698,500	8%	260,784	107%
Replacement Tax	259,319	455,000	57%	99,489	261%
Permits, Fees & Fines	26,146	351,000	7%	16,138	162%
Service Fees	216,487	940,000	23% <b>a</b>	54,117	400% <b>f</b>
Landfill Revenues	-	200,000	0% <b>b</b>	51,514	0% <b>b</b>
Other Income	32,025	56,700	56% <b>c</b>	8,658	370% <b>c</b>
Interfund Transfers	-	150,000	0%	-	
<b>Total Revenue</b>	<b>1,233,111</b>	<b>10,824,824</b>	<b>11%</b>	<b>766,061</b>	<b>161%</b>
Council	7,181	242,715	3%	5,963	120%
Economic Development	16,555	132,700	12% <b>c</b>	128,909	13% <b>c</b>
Administration	160,654	1,644,005	10%	161,598	99%
Info Tech	7,632	277,490	3%	9,617	79%
Building/ Zoning	12,319	207,365	6%	12,098	102%
Street	64,593	1,152,681	6%	57,010	113%
Public Property	39,659	625,020	6%	33,595	118%
Fire	154,092	2,202,568	7%	156,813	98%
Police	253,501	3,747,598	7%	245,330	103%
Performing Arts	1,559	31,196	5%	-	155863% <b>g</b>
Public Relations/Marketing	62,500	379,500	16%	87,500	71%
<b>Total Expenses</b>	<b>780,245</b>	<b>10,642,838</b>	<b>7%</b>	<b>898,433</b>	<b>87%</b>
<b>Net Income</b>	<b>452,865</b>	<b>181,986</b>	<b>249%</b>	<b>(132,372)</b>	<b>-342%</b>
<b>Ending Fund Balance*</b>	<b>10,282,012</b>				
<b>*Fund balance break down:</b>					
Cash	6,550,267				
Interfund Loans	2,262,308				
Other Assets - Liabilities	1,469,436				
Debt	-				
<b>Fund Balance</b>	<b>10,282,012</b>				

- a** Increased ambulance revenue
- b** Landfill royalty received quarterly; Increase in tonnage
- c** IL Cures Reimbursement Program for Small Businesses
- d** Decreased revenues during COVID
- f** Timing of SRO billing; Increased ambulance revenue
- g** No band season due to Covid

City Of Dixon  
**FY22 Capital Project Fund**  
As of May 31, 2021

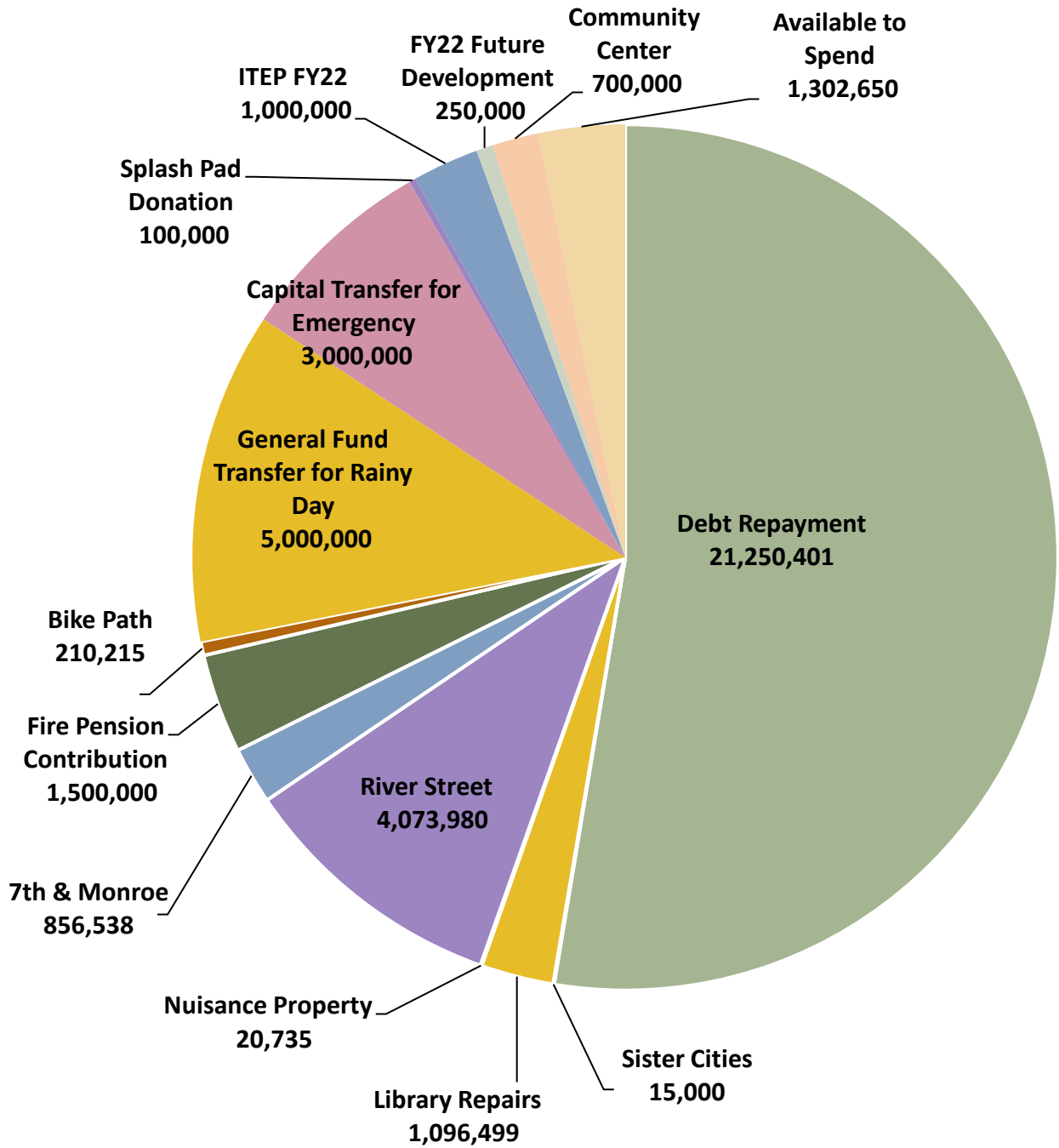
		<u>Actual</u>	<u>Allocations</u>	<u>Remaining Allocation</u>
<b>Beginning Fund Balance</b>		7,113,745		
	Transfers In	-		
	Transfer Out	-		
	Asset Disposal Revenue	-		
	Interest Income	-		
		-		
	<b>Infrastructure:</b>			
Engineering	DIMCO Cleanup		70,000	70,000
IT	Fieber Optic - City Halls PSB		15,000	15,000
	<b>Building/Structures:</b>			
City Hall	City Hall Maintenance		40,000	40,000
PSB	PSB Building Maintenance		25,000	25,000
Street	Fuel Island Replacement		165,000	165,000
Properties	DCCMS Building Maintenance		25,000	25,000
Properties	Moxie Building Maintenance		15,000	15,000
Cemetery	Cemetery Building		750,000	750,000
Public Works	Arch Improvements		60,000	60,000
Public Works	Dirt Shed Roof		20,000	20,000
	<b>Equipment:</b>			
Properties	Wide Area Mower w/attachment		45,000	45,000
Police	Spillman RMS System		27,000	27,000
IT	Security Camera Server		23,000	23,000
Properties	Gator		25,000	25,000
Street	Dump Truck w/plow/spreader		167,000	167,000
	<b>Vehicles:</b>			
Police	Vehicle Leases		63,300	63,300
Public Works	Pickup with plow/spreader		28,200	28,200
	<b>Small Tools &amp; Equip:</b>			
Public Works	Street Lights	8,596	50,000	41,404
IT	Copier Replacements		6,500	6,500
IT	Server Software Upgrade		28,000	28,000
IT	Network Switches	45,192	45,000	(192)
IT	Security Camera Software		9,000	9,000
IT	Website Refresh		15,000	15,000
IT	Internet Firewalls	26,057	32,000	5,943
Public Works	Riverfront Tables		10,000	10,000
Public Works	Cemetery Software & Future Development		15,000	15,000
Public Works	Electronic Signs		25,000	25,000
Public Works	Low Bridge Warning System		15,000	15,000
		<u>79,845</u>	<u>1,814,000</u>	<u>1,624,155</u>
<b>Total Ending Fund Balance*</b>		<u><u>7,033,900</u></u>		

**\* Fund balance break down:**

Cash	4,170,382
Interfund Loans	2,963,295
Other Assets - Liabilities	(99,776)
<b>Ending Fund Balance</b>	<u><u>7,033,900</u></u>



# City of Dixon Recovery Fund



City of Dixon  
**FY22 Utilities (Water and Wastewater Funds)**  
As of May 31, 2021

**% of Year Elapsed= 8%**

	FY22 YTD Actual	FY22 Budget	Budget to Actual %	FY21 YTD	Prior Year to Actual %
<b>Beginning Fund Balance</b>	21,026,242				
Fees	515,022	6,583,954	8%	524,772	98%
Other Income	5,311	439,000	1%	10,384	51%
Interfund Transfers	-	-		-	
<b>Total Revenue</b>	<b>520,333</b>	<b>7,022,954</b>	<b>7%</b>	<b>535,156</b>	<b>97%</b>
Salaries	104,073	1,511,528	7%	108,212	96%
Benefits	46,522	541,766	9%	54,252	86%
Contractual Serv.	54,130	911,624	6%	53,155	102%
Supplies	23,139	317,100	7%	15,734	147%
Conf./Meeting	-	19,700	0%	-	
Utilities	1,264	634,500	0%	(22,985)	-5%
Debt Service	14,858	2,428,829	1%	-	1485787% <sup>a</sup>
Other	-	3,000	0%	-	
Depreciation	-	-		-	
<b>Total Expenses</b>	<b>243,986</b>	<b>6,368,047</b>	<b>4%</b>	<b>208,368</b>	<b>117%</b>
<b>Net Income</b>	<b>276,347</b>	<b>654,907</b>	<b>42%</b>	<b>326,789</b>	<b>85%</b>
<b>Fund Balance*</b>	<b>21,302,588</b>				

**\* Fund balance break down:**

Cash	5,970,882
Interfund Loans	(2,262,167)
Other Assets - Liabilities	(1,641,603)
Capital Assets	26,648,525
Debt	(7,413,048)
<b>Fund Balance</b>	<b>21,302,588</b>

<sup>a</sup> Timing of debt payment

City of Dixon  
**FY21 Pension Funds (IMRF, FICA, Fire and Police Pensions)**  
As of May 31, 2021

**% of Year Elapsed= 8%**

	FY22 YTD		Budget to	Prior Year	
	Actual	FY22 Budget	Actual %	FY21 YTD	to Actual %
<b>Beginning Fund Balance</b>	33,847,420				
Local Taxes	-	1,331,000	0%	(200,000)	0%
Employee Contributions	-	350,000	0% <b>a</b>	36,738	0% <b>a</b>
Investment Income	-	815,000	0%	841,913	0%
Transfers	-	385,000	0%	200,000	0%
<b>Total Revenue</b>	-	2,881,000	0%	878,651	0%
Benefits	23,624	2,360,000	1%	239,089	10%
Contractual Services	-	195,000	0%	5,811	0%
Other	-	10,000	0%	-	
<b>Total Expenses</b>	23,624	2,565,000	1%	244,899	10%
<b>Net Income</b>	(23,624)	316,000	-7%	633,752	-4%
<b>Ending Fund Balance*</b>	<u>33,823,796</u>				

**\* Fund balance break down:**

Cash	33,756,812
Other Assets - Liabilities	66,985
<b>Fund Balance</b>	<u>33,823,796</u>

**a** Police & Fire Pension Received one month in arrears

City of Dixon  
**FY21 Restricted Capital Funds (MFT, Infrastructure)**  
As of May 31, 2021

	FY22 YTD	FY22 Budget	FY21 Actual
<b>Beginning Fund Balance</b>	1,271,835		
State Taxes	116,931	5,425,612	280,646
Rebuild IL Grant	172,811	-	-
Other Income	29	1,100	773
Transfer In	-	1,000,000	-
<b>Total Revenue</b>	289,771	6,426,712	281,419
Capital Improvements	-	6,490,612	-
<b>Total Expenses</b>	-	6,490,612	-
<b>Net Income</b>	289,771	(63,900)	281,419
<b>Ending Fund Balance*</b>	1,561,606		

**\* Fund balance break down:**

Cash	1,390,970
Other Assets - Liabilities	170,636
<b>Fund Balance</b>	1,561,606

City of Dixon  
**FY21 TIF Funds**  
As of May 31, 2021

	FY22 YTD	FY22 Budget	FY21 Actual
<b>Beginning Fund Balance</b>	(3,101,061)		
<b>Revenue:</b>			
Local Taxes	-	450,000	-
Interest Income	-	150	-
	-	450,150	-
<b>Expenses:</b>			
Other	-	150,000	-
<b>Total Expenses</b>	-	150,000	-
<b>Net Income</b>	-	300,150	-
<b>Ending Fund Balance*</b>	<u>(3,101,061)</u>		

**\* Fund balance break down:**

Cash	(137,766)
Interfund Loans	(2,963,295)
Other Assets - Liabilities	-
<b>Fund Balance</b>	<u>(3,101,061)</u>

City of Dixon  
**FY21 Restricted Funds (Airport, Library, Working Cash, Police Fines  
 Medical Self Ins., Oakwood Endowment, Grants, Trusts)**  
 As of May 31, 2021

**% of Year Elapsed= 8%**

	FY22 YTD	FY22 Budget	Budget to Actual %	FY21 Actual	Prior Year to Actual %
<b>Beginning Fund Balance</b>	2,331,063				
Local Taxes	-	576,454	0%	-	
State Taxes	63,481	3,226,666	2%	7,893	804%
Fees	3,735	35,000	11%	2,320	161%
Other Income	4,685	85,850	5%	38,511	12%
Interfund Transfers	-	10,000	0%	-	
<b>Total Revenue</b>	71,901	3,933,970	2%	48,723	148%
Salaries	28,017	375,400	7%	29,218	96%
Benefits	6,368	84,000	8%	6,465	99%
Contractual Services	24,036	581,750	4%	(9,765)	-246%
Supplies	5,611	202,116	3%	12,601	45%
Conference/Meeting	711	18,500	4%	910	78%
Utilities	92	11,500	1%	113	82%
Other	-	53,250	0%	-	
Capital Outlay	-	2,704,000	0%	(52,021)	0%
<b>Total Expenses</b>	64,835	4,030,516	2%	(12,480)	-519%
<b>Net Income</b>	7,066	(96,546)	-7%	61,203	12%
<b>Fund Balance*</b>	2,338,129				

**\* Fund balance break down:**

Cash	2,483,088
Interfund Loans	(16)
Other Assets - Liabilities	(144,944)
Debt	-
<b>Fund Balance</b>	2,338,129