



CITY OF VERONA

FINANCE COMMITTEE
MONDAY, SEPTEMBER 14, 2020 – 6:00 P.M.
VERONA CITY CENTER
111 LINCOLN STREET

Due to the COVID-19 pandemic, the Verona Finance Committee will hold its meeting as a virtual meeting. The Finance Committee will not meet at City Hall, 111 Lincoln Street. Members of the Finance Committee and Staff will join the meeting by using Zoom Webinar, as described immediately below.

Members of the public can join the meeting using Zoom Webinar via a computer, tablet, or smartphone, or by calling into the meeting using phones, as described immediately below. Those requiring toll-free options are asked to contact City Hall for details prior to the meeting at adam.sayre@ci.verona.wi.us or 608-848-9941.

Join the meeting via computer, tablet, or smart phone:

<https://zoom.us/j/99738978725>

Webinar ID: 997 3897 8725

Join the meeting via phone by dialing:

312-626-6799

Webinar ID: 997 3897 8725

The online meeting agenda and all support materials can be found at <https://www.ci.verona.wi.us/>. In addition to the public, all Finance Committee members and Staff will also be participating remotely. Anyone with questions prior to the meeting may contact the City at (608) 848-9941 or adam.sayre@ci.verona.wi.us.

AGENDA

1. Call to order.
2. Roll call
3. Discussion and Possible Action re: Recommended Approval of the August 24, 2020 Finance Committee Minutes

4. Discussion and Possible Action re: Amendment to Agreement between All City Management Services, Inc. and the City of Verona for Providing School Crossing Guard Services
5. Discussion and Possible Action re: CARES Funding for COVID-19 Expenditures
6. Discussion and Possible Action re: Updates on the 2021 Budget, Department Budget Presentations, EMS, TIFs, Debt, Economic Development and others if time allows
7. Discussion and Possible Action re: City Investment Report-August 2020
8. Discussion and Possible Action re: Revenue and Expenditure Summary Report-August 2020
9. Discussion and Possible Action re: Payment of Bills
10. Adjournment.

Chairperson Chad Kemp

POSTED: Verona City Hall
Miller's Market
City Web Page at www.ci.verona.wi.us

9/11/2020

Notice is hereby given that a quorum of the members of the City Council or other standing committees of the City Council may be present at the meeting of the Finance Committee to gather information about a subject over which they have decision-making responsibility. The City Council and any other standing committees will not take formal action at this meeting

IF YOU NEED AN INTERPRETER, MATERIALS IN ALTERNATIVE FORMATS, OR OTHER ACCOMMODATION TO ACCESS THE MEETINGS, PLEASE CONTACT THE CITY CLERK AT 845-6495 AT LEAST 48 HOURS PRECEDING THE MEETING. EVERY REASONABLE EFFORT WILL BE MADE TO ACCOMMODATE YOUR REQUEST.



City of Verona

Finance Committee
City Hall – 111 Lincoln Street
Verona, WI 53593-1520

MINUTES
FINANCE COMMITTEE
AUGUST 24, 2020

Due to the COVID-19 pandemic, the Verona Finance Committee held its meeting as a virtual meeting. The Finance Committee did not meet at City Hall, 111 Lincoln Street. Members of the Finance Committee and Staff joined the meeting by using Zoom Webinar. Members of the public were able to join the meeting using Zoom Webinar via a computer, tablet, or smartphone, or by calling into the meeting via phone.

The meeting was called to order by Chairperson Chad Kemp at 5:00 p.m.

Roll Call: Chairperson Chad Kemp, Alder Kate Cronin and Alder Christine Posey were present

Also present: Mayor Luke Diaz, City Administrator Adam Sayre, Finance Director Brian Lamers and Police Chief Bernie Coughlin

Discussion and Possible Action regarding approval of August 17, 2020 Finance Committee minutes: Motion was made by Cronin, seconded by Posey to approve the August 17, 2020 Finance Committee minutes with no changes noted. Motion carried 3-0.

Discussion and Possible Action regarding Updates on the 2021 Budget, Police, Emergency Preparedness and Other Departments: Police Chief Coughlin sent the Committee a memo for the 2021 operating budget justifications. Chief Coughlin state that overall budget increase is 4.5%. Total personnel cost is an increase of 4.9% which consist of a 3% COLA for all non-represented and 2% COLA for represented. Coughlin stated the City and the School District are in the process of negotiating a successor agreement, so all reimbursement from the School District has been removed from the budget, which in 2020 was budgeted at \$46,500. Coughlin discussed the school crossing guard contract is being negotiated, therefore the total is not known at this time. He stated the operating expenditures are increased by .88% with a reduction of the crossing guard contract and there is an increase in repairs/maintenance budget line for \$10,000 that was reduced in 2020 budget. Coughlin talked about the delaying of purchasing one or both of the squads and if that happened he would like to keep that \$10,000 in for additional repairs that may be needed with the delay. He talked about the capital outlay included a new cash register that needs to be replaced and additional rifles.

Chief Coughlin went through the Emergency Preparedness budget and stated there was \$960 added for reprogramming radios and \$975 for smart board integration cost.

No action taken

Discussion and Possible Action regarding the payment of bills:

Motion was made by Kemp, seconded by Cronin to approve the payment of bills totaling \$724,488.52. Motion carried 3-0.

Adjournment: Motion was made by Cronin, seconded by Posey, to adjourn the Finance Committee Meeting at 5:19 p.m. Motion carried 3-0.

Respectfully submitted,
Brian Lamers CPA
Finance Director

**Amendment to Agreement between
All City Management Services, Inc. and the City of Verona
for providing School Crossing Guard Services**

The **City of Verona** hereinafter referred to as the "City", and **All City Management Services, Inc.**, located at 10440 Pioneer Blvd Ste. 5, Santa Fe Springs, CA 90670, hereinafter referred to as the "Contractor", mutually agree to amend the existing Agreement entered into on December 16, 2019 as follows:

1. **Item #1** The City and the Contractor agree to amend the term of this Agreement to include the 2021 fiscal year beginning on January 1, 2021 through December 31, 2021. Contractor shall assume liability for all site locations, as provided by the City, effective September 1, 2020.

2. **Item #14** Effective January 1, 2021 City agrees to pay the Contractor for the Services rendered pursuant to this Agreement the sum of Twenty-five Dollars and Forty-five Cents (\$25.45) per hour, (based on actual hours worked), per Crossing Guard during the term. As a result, every Crossing Guard primarily assigned to the Verona program shall receive a 2.5% increase in their hourly wage in 2021. Based on an estimated 3,983 program hours annually, the total costs shall not exceed One Hundred One Thousand, Three Hundred and Sixty-seven Dollars (\$101,367.00) for the year 2021.

3. **Items #15** Contractor penalty for failure to provide service to a location where Crossing Guards are required; shall be waived/removed from original Agreement.

Except as provided for in this Amendment, all other terms and conditions of the original Agreement and Amendments thereto between the City and the Contractor remain in effect.

City of Verona

All City Management Services, Inc.

By _____
Signature

By _____
Demetra Farwell, Corporate Secretary

Print Name and Title

Date _____

Date _____

TERMS AND CONDITIONS

By submitting its expenses for reimbursement through the **Routes to Recovery** program, the submitting town, village, city, or county government (the "entity") certifies and agrees to the following:

1. The entity has read and complied with the **Program Guidance** for this program.
2. The entity has exercised reasonable care and made all reasonable efforts to obtain and submit information that is accurate in all respects.
3. All items submitted for reimbursement were actual expenditures paid by the entity.
4. All items submitted for reimbursement were unanticipated expenditures not accounted for in the entity's last-approved budget prior to March 27, 2020.
5. All items submitted for reimbursement were, in the reasonable judgment of the public officials responsible for incurring them, reasonably necessary expenditures incurred due to the COVID-19 public health emergency.
6. All items submitted for reimbursement were expenditures paid by the entity on or after March 1, 2020.
7. All payroll expenses submitted for reimbursement were incurred for employees in public safety, public health, health care, human services, or similar roles (or for employees re-deployed to those roles) whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. The entity is not submitting payroll expenses for services it knows to have been unrelated to mitigating or responding to the COVID-19 public health emergency.
8. None of the items submitted for reimbursement through this program have been already reimbursed from another outside source. If the entity later receives funding from another source that is used to cover any expenditure that was previously reimbursed through this program, it will notify the Department of Administration, withdraw the claimed expenditure to the extent covered by another source, and, if the withdrawal results in an increased allocation balance, either (a) submit other eligible expenses sufficient to cover the payment received for the withdrawn expenditure, or (b) repay the amount of the withdrawn expenditure to the Department of Administration. *Note – this provision does not apply to FEMA funding for an expenditure if the FEMA match option is selected, because the entity will only be reimbursed the local match portion of the expenditure.*
9. The entity has and will maintain for at least five years records sufficient to demonstrate that the items submitted for reimbursement were governmental expenditures that were unbudgeted, necessary to respond to the COVID-19 public health emergency, and incurred on or after March 1, 2020.
10. The entity will cooperate and provide any relevant information or records requested by the Department of Administration, any of its authorized representatives, the State of Wisconsin Legislative Audit Bureau or the Department of the Treasury Office of Inspector General at any time relating to the costs submitted for reimbursement.

11. The entity is solely responsible for demonstrating that payments it receives for the items submitted for reimbursement meet the eligibility requirements set forth under this document, the Program Guidance, federal law, and federal guidance. The entity will hold the Department of Administration and the State harmless for any audit disallowance related to the items submitted for reimbursement, irrespective of whether the audit is ordered by federal or state agencies or by the courts, and will be solely responsible for repaying the ineligible amounts (plus any assessed interest, costs, or fees) to the State or the federal government.
12. The Routes to Recovery program utilizes federal funds provided under the CARES Act. The Department of Administration provides the following information regarding the source of funds:

Federal Award Identification Number: N/A
Federal Award Date: N/A
CFDA #: 21.019, Coronavirus Relief Fund
Federal Awarding Agency: Department of the Treasury
Total Amount of the Federal Award: \$1,997,294,785.80
Amount of Federal Funds Obligated by this Award: Refer to Allocation Amount
Total Amount of Federal Funds Obligated: Refer to Allocation Amount
Research & Development: No
Indirect Cost Rate: N/A

13. By providing funds to the entity, the State assumes no liability for any acts or omissions of the entity or any of its officers, employees, contractors, or agents which are in any way related to the costs for which the entity seeks reimbursement. The entity will indemnify and hold harmless the Department of Administration and the State and all of its officers, agents and employees from all suits, actions or claims of any character brought for or on account of any injuries or damages received by any persons or property resulting from the operations of the entity, or of any of its contractors, in performing the activities for which the entity seeks reimbursement of costs.
14. As required by Wis. Stat. § 16.765, the entity will not discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in s. 51.01 (5), Wis. Stats., sexual orientation as defined in s. 111.32 (13m), Wis. Stats., or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the entity will take affirmative action to ensure equal employment opportunities. The entity will post in conspicuous places, available for employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of the State of Wisconsin's nondiscrimination law.

15. Pursuant to 2019 Wisconsin Executive Order 1, the entity will hire only on the basis of merit and will not (and did not) discriminate against any persons performing any work for which reimbursement is sought on account of their military or veteran status, gender identity or expression, marital or familial status, genetic information or political affiliation.
16. The entity understands and acknowledges that all information submitted to this program is a public record of the State and is subject to release under the Wisconsin Public Records Law, Wis. Stat. § 19.21 *et seq.*
17. The person submitting these terms and conditions has the intent and legal authorization to agree to these terms and conditions on the entity's behalf.

ROUTES TO RECOVERY

Program Guidance for Local Governments

This document provides information on expense eligibility and administrative requirements under the Routes to Recovery: Local Government Aid Grants program (the "Program"). This document provides guidance for local governments; requirements specific to federally recognized tribes will be addressed in a subsequent document.

CONTENTS

PROGRAM OVERVIEW AND STRUCTURE.....	2
1.1. How does the Program work?	2
1.2. When will the expense reporter be available? What information will it require?	3
1.3. The Program allocates funds to cover expenses of counties, cities, villages, and towns. Should they submit expenses on behalf of their sub-units or departments?.....	3
1.4. Can a local government wait until a later reporting period to submit an earlier expense?	3
1.5. Can a local government transfer all or part of its allocation balance to another local government?	3
1.6. If a local government receives services from another local government, how should they make claims?.....	4
1.7. What happens if a local government's eligible expenses are less than its allocation? Can the last reporting period be extended?.....	4
EXPENSES: GENERAL ELIGIBILITY REQUIREMENTS.....	4
2.1. What are the federal restrictions on the use of the funds?	4
2.2. Can these funds be used to replace lost revenues?.....	4
2.3. What does it mean for an expense to be "unbudgeted"?.....	5
2.4. What does it mean for an expenditure to be "necessary to respond to the COVID-19 public health emergency"?	5
2.5. When is an expenditure "incurred"?.....	5
2.6. Why does the Program only cover expenditures incurred between March 1 and November 6, 2020?	5
2.7. If funds aren't needed for a local government's own response efforts, can it use them to create its own grant or loan programs for local businesses?.....	6
CATEGORIES OF ELIGIBLE EXPENDITURES FOR EXPENSE REPORTING	6
3.1. What categories of eligible expenditures appear in the expense reporter?	6
3.2. Can I include COVID-19-related expenses not mentioned in the categories or category descriptions below?...7	7
3.3. What is included in the category for "emergency operation activities and services related to public health, emergency services, and public safety response"?	7
3.4. Are payroll expenses (including overtime and hazard pay) for employees dedicated to COVID-19 response activities eligible for reimbursement as emergency operation activities and services?	7
3.5. Which employees qualify as "public safety, public health, health care, human services, and similar employees"?.....	8
3.6. What qualifies as "hazard pay"?	8
3.7. Are legal expenses for addressing public health orders and other COVID-19-related issues eligible for reimbursement as emergency operation activities?	8
3.8. What is included in the category for "paid leave for public health and safety employees to take COVID-19 precautions"?	8
3.9. What is included in the category for "increased workers compensation costs to the local government due to COVID-19"?.....	9
3.10. What is included in the category for "purchases of medical and protective equipment and services, including PPE"?.....	9
3.11. What is included in the category for "temporary isolation housing for infected or at-risk individuals"?	9
3.12. What is included in the category for "testing and contact tracing costs above those covered by existing State programs"?	9
3.13. What is included in the category for "cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities"?	10

3.14. Are COVID-19-related expenses for elections administration eligible for reimbursement through this Program as "cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities"?	10
3.14. What are eligible expenses for "purchases of services or equipment to facilitate telework by public employees"?	10
3.15. What are eligible expenses for "meeting local match requirements for expenses submitted for reimbursement by FEMA"?	11
3.16. How do local governments apply for FEMA public assistance grants?	11
ADMINISTRATIVE REQUIREMENTS	11
4.1. Will expenses and reimbursements be subject to public disclosure and audit?	11
4.2. What are the recordkeeping requirements?	12
4.3. What types of back-up documentation should be retained?	12
4.4. Is a local government required to make any certifications when it submits its eligible expenditures for reimbursement?	12
4.5. Do reimbursements from this Program count toward the federal single-audit threshold?	13
4.6. What is the Catalog of Federal Domestic Assistance (CFDA) number assigned to these funds?	13
4.7. What procurement standards apply?	13
ADDITIONAL RESOURCES	13
5.1. Is this the only state-run program to aid local governments with COVID-19 response costs?	13
5.2. What other resources are available?	14

PROGRAM OVERVIEW AND STRUCTURE

1.1. How does the Program work?

This Program was created with funding from the federal CARES Act's Coronavirus Relief Fund, which may be used to reimburse necessary, unbudgeted expenditures incurred due to the COVID-19 public health emergency.

Every county, city, village, and town in this State is allocated a portion of the Program funds, which it can withdraw for eligible reimbursements during the Program. (Allocations can be found [here](#).) To draw down its allocation and receive funds, the local government reports its eligible expenditures for reimbursement through the Program's online expense reporter.

There will be three reporting periods—July 1 to 15, September 1 to 15, and November 7 to 18—during which a local government can submit eligible expenditures for reimbursement through the expense reporter. During each reporting period, a local government can make one submission of expenditures for processing and reimbursement. The Department of Administration will process these submissions and reimburse each local government's eligible expenditures from the remaining balance of its allocation.

Example: A village has a \$20,000 allocation. During the July reporting period, it submits \$8,000 in eligible expenditures in the expense reporter. The Department of Administration processes the submission and pays the \$8,000 to the village, leaving \$12,000 in the village's allocation. In the September period, the village submits another \$7,000 in eligible expenditures. They are again processed and reimbursed, and the village has \$5,000 left in its balance for expenditures reported in the November period.

1.2. When will the expense reporter be available? What information will it require?

The expense reporter is the online portal for local governments to itemize and submit their expenditures for reimbursement from the Program. It will be available on [the Program site](#) in mid- to late-June.

For each expenditure, the expense reporter will ask local governments to identify the amount of the expenditure, the date it was paid, which local department or agency paid it (e.g., street department, fire department, etc.), who received the payment, the cost category (from a drop-down menu), and the COVID-19-related nature of the expense. Example entries will be provided within the expense reporter.

1.3. The Program allocates funds to cover expenses of counties, cities, villages, and towns. Should they submit expenses on behalf of their sub-units or departments?

Yes. Departments, offices, and other sub-units of local governments cannot directly submit expenses for reimbursement from the Program, but their expenses can be reported by their local governments in the submission process described in § 1.1. The expense reporter includes a field for the local government to indicate the local department or sub-unit that incurred the eligible cost.

Reimbursement payments will be made directly to local governments, which are responsible for allocating reimbursements among the appropriate local departments or other sub-units that incurred the expenses.

1.4. Can a local government wait until a later reporting period to submit an earlier expense?

Yes. An expenditure can be reported during any of the three reporting periods, so long as it is eligible for reimbursement and it wasn't previously reimbursed. The general eligibility requirements, including the requirement that the expenditures must have incurred from March 1 through November 6, 2020, as described in §§ 2.1 to 2.7 below.

1.5. Can a local government transfer all or part of its allocation balance to another local government?

Yes, a local government can transfer all or part of its allocation balance to another local government (or to the state) using the expense reporter, so long as the transfer is made before the receiving government submits its expense report for the final November reporting period.

1.6. If a local government receives services from another local government, how should they make claims?

The local government that pays the expense in the first instance should be the one to submit the expense in the expense reporter. For example, a county government may provide first-responder services to several towns within its jurisdiction, and it may have incurred eligible expenditures for personal protective equipment. The county can submit those expenses for reimbursement through this Program. The county and towns may wish to coordinate transfers of allocation balances to ensure that the local government incurring the eligible expenditures has a sufficient balance to obtain reimbursement for them through this Program.

1.7. What happens if a local government's eligible expenses are less than its allocation? Can the last reporting period be extended?

The November reporting period cannot be extended, because the state forfeits to the federal government any Program funds still unspent by the end of the year. Any unused balances remaining after the November reporting period will be reallocated by the state for other eligible uses before the year-end federal deadline.

EXPENSES: GENERAL ELIGIBILITY REQUIREMENTS

2.1. What are the federal restrictions on the use of the funds?

The CARES Act imposes four primary limitations on the use of the funds. They may only be used to reimburse **(1) government expenditures that were (2) unbudgeted, (3) necessary to respond to the COVID-19 public health emergency, and (4) incurred on or after March 1, 2020.** The Program is making these funds available for eligible expenditures incurred from March 1 through November 6, 2020.

The U.S. Treasury Department has provided [guidance](#) and [FAQ responses](#) on eligible uses of the funds, and it has continued to revise those responses on a rolling basis. Note that certain uses authorized in the federal guidance are not authorized for this program due to administrative non-feasibility (see § 2.7).

2.2. Can these funds be used to replace lost revenues?

No. **Under federal law, these funds may only be used to reimburse *expenditures*—not to make up for *lower revenues*.** They can't be used to cover reductions in local tax revenues, the cancellation of revenue-generating events and programs, or other shortfalls in governmental revenues, even if those shortfalls are attributable to COVID-19.

For similar reasons, **local governments can't seek reimbursement of costs that were paid or reimbursed from other federal, state, or third-party funding sources.** For example,

some local governments receive block grants from the U.S. Department of Housing and Urban Development. If they use HUD grants to pay for temporary isolation housing, then they can't "double bill" by reimbursing those same costs through this Program.

2.3. What does it mean for an expense to be "unbudgeted"?

The CARES Act only permits reimbursement of expenses that "were not accounted for" in the last budget a local government approved prior to March 27, 2020 (the date the CARES Act was enacted). That requirement ensures that states and local governments use these funds for unanticipated expenditures, rather than ones they planned to make regardless of the COVID-19 public health emergency. For example, routine costs for cleaning services for public buildings are not eligible for reimbursement because they were anticipated in the local government's pre-emergency budget. But new services or additional supplies needed to mitigate COVID-19 risks would be eligible.

2.4. What does it mean for an expenditure to be "necessary to respond to the COVID-19 public health emergency"?

CARES Act funding may only be used to cover "necessary expenditures incurred due to the public health emergency." Federal guidelines defer to the reasonable judgment of local officials in deciding what public health expenditures are necessary and appropriate for the COVID-19 public health response in their communities. Expenditures that were not made in response to the COVID-19 public health emergency, or that include improvements or other expenditures beyond what can reasonably be considered necessary to address COVID-19-related issues, are not eligible.

2.5. When is an expenditure "incurred"?

Under federal guidance, an expense is not incurred until "the responsible unit of government has expended funds to cover the cost." For that reason, expenditures cannot be submitted for reimbursement until after they've been paid. For recurring expenses, each installment payment should be entered separately in the expense reporter.

2.6. Why does the Program only cover expenditures incurred between March 1 and November 6, 2020?

Under the CARES Act, these funds can only be used for expenditures incurred on or after March 1, and the state must return to the federal government any funds still unspent by the end of the year. The November reporting deadline ensures that any unneeded allocation balances can be redeployed to cover other eligible costs within the state rather than being forfeited to the federal government.

2.7. If funds aren't needed for a local government's own response efforts, can it use them to create its own grant or loan programs for local businesses?

No. Federal law requires the Department of Administration to maintain internal controls and provide reporting for sub-awards of these funds. The Department can meet those obligations for the 1,800-plus local governments that received allocations under this Program, but it can't feasibly oversee internal controls and reporting for a multiplicity of local sub-programs making further sub-awards of the funds. Therefore, even though the CARES Act authorizes grants to businesses as a general matter, this Program does not authorize local governments to use these funds to create sub-award programs of their own.

There are some available statewide programs that use CARES Act funds to provide relief for local business communities, however. The Wisconsin Economic Development Corporation is making \$75 million in grants to small businesses. The Department of Agriculture, Trade and Consumer Protection is administering \$50 million in aid to Wisconsin farmers. The Department of Health Services is providing \$100 million in relief to home- and community-based service providers, nursing homes and assisted living facilities, and emergency medical services providers and \$10 million to health clinics. Each of these programs provides direct financial assistance in sectors of the Wisconsin economy that have been especially harmed by the economic consequences of the pandemic.

CATEGORIES OF ELIGIBLE EXPENDITURES FOR EXPENSE REPORTING

3.1. What categories of eligible expenditures appear in the expense reporter?

For reporting and compliance purposes, the expense reporter will have a drop-down menu for local governments to select the appropriate category for each eligible expenditure. Available categories are as follows:

- Emergency operation activities and services related to public health, emergency services, and public safety response
- Paid leave for public health and safety employees to take COVID-19 precautions
- Increased workers compensation costs due to COVID-19
- Medical and protective services and equipment, including PPE
- Testing and contact tracing costs above those covered by existing State programs
- Temporary isolation housing for infected or at-risk individuals
- Cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities
- Purchases of services or equipment to facilitate telework by public employees
- Meeting local match requirements for expenses submitted for reimbursement by FEMA

These categories are provided for reporting and tracking purposes. All expenditures, regardless of category, must meet the General Eligibility Requirements described in §§ 2.1 to 2.7 above.

3.2. Can I include COVID-19-related expenses not mentioned in the categories or category descriptions below?

Yes. *If an expenditure meets the General Eligibility Requirements, then it can be included in the expense reporter even if it is not expressly mentioned in this document.* Local governments should use their reasonable judgment, choose the most applicable category for the expenditure, and provide enough description in the expense reporter for outside reviewers to understand how the public health emergency necessitated the expense.

3.3. What is included in the category for “emergency operation activities and services related to public health, emergency services, and public safety response”?

This is a broad category meant to include a wide manner of unanticipated expenditures attributable to the public health emergency, so long as they meet the General Eligibility Requirements described in §§ 2.1 to 2.7 above. It covers unbudgeted expenditures for public health and safety measures undertaken in response to COVID-19, including costs incurred in activating emergency operations centers, carrying out state or local public health orders (such as Safer-at-Home), providing emergency medical transportation or other medical response for COVID-19 cases, and other direct, unbudgeted response costs incurred to maintain public health and safety in the face of this pandemic.

This category includes those payroll expenses described in the next response.

3.4. Are payroll expenses (including overtime and hazard pay) for employees dedicated to COVID-19 response activities eligible for reimbursement as emergency operation activities and services?

Yes, but only for “public safety, public health, health care, human services, and similar employees.” Federal guidance presumes that employees in these types of roles are performing services that are substantially dedicated to COVID-19 mitigation and response efforts, unless specific circumstances indicate otherwise. If specific circumstances known to the local government indicate that those employees’ work duties were not substantially dedicated to mitigating or responding to the public health emergency, then their payroll expenses are not eligible for reimbursement.

Even though many other categories of government employees are working long hours on issues relating to the public health emergency, current federal guidance does not authorize reimbursement of their payroll costs. Only expenses incurred for COVID-19-related work of

employees performing public safety, public health, health care, human services, and similar roles can be claimed on the expense reporter. Payroll expenses for employees from other departments or divisions who were temporarily redeployed to assist in those roles are eligible for reimbursement, provided (1) the reimbursement is only sought for work hours substantially dedicated to COVID-19 mitigation and response, and (2) the redeployment is documented and acknowledged by the relevant supervisor. Local governments should note the re-deployment when describing the nature of the expense in the expense reporter.

3.5. Which employees qualify as “public safety, public health, health care, human services, and similar employees”?

Federal guidance doesn't say. To reduce later audit risk, in the expense reporter local governments should include only those payroll expenses of employees whose job titles or departments squarely fit the description of public safety, public health, health care, or human services, or who were temporarily redeployed to those roles to meet the needs of the public health emergency. If it's questionable whether an employee's position or department fits that characterization, then that employee's payroll expenses shouldn't be claimed in the expense reporter.

3.6 What qualifies as “hazard pay”?

Federal guidance defines hazard pay as “additional pay for performing hazardous duty or work involving physical hardship” due to COVID-19.

3.7. Are legal expenses for addressing public health orders and other COVID-19-related issues eligible for reimbursement as emergency operation activities?

Yes, but only for added expenditures for legal services from outside counsel. Because in-house government attorneys are not “public safety, public health, health care, human services, or similar employees,” overtime paid to them is not eligible for reimbursement under current federal guidance, even if unbudgeted.

3.8. What is included in the category for “paid leave for public health and safety employees to take COVID-19 precautions”?

This category covers the costs of providing public safety, public health, health care, human services, or similar employees with paid sick or family/medical leave (or other types of leave used in lieu thereof) when taken to enable their compliance with public health precautions. This can include leave needed for direct precautions—such as isolation after a known exposure—or compliance with general public health orders, such as childcare obligations due to precautionary school closures.

3.9. What is included in the category for “increased workers compensation costs to the local government due to COVID-19”?

This category covers any increase in the government’s costs for workers compensation due to COVID-19. This category applies to increased workers compensation costs across the local government’s workforce; for this category federal guidance does not require local governments to delineate between types of public employees. Note that, to be eligible for reimbursement, any increase in workers compensation costs must be attributable to the COVID-19 public health emergency.

3.10. What is included in the category for “purchases of medical and protective equipment and services, including PPE”?

This category covers expenditures for the purchase of additional COVID-19 response supplies and services, including masks and other PPE, for public health and safety measures in connection with the COVID-19 public health emergency. Medical and protective equipment can be distributed to private clinics and providers to meet public health needs in the community.

3.11. What is included in the category for “temporary isolation housing for infected or at-risk individuals”?

This category covers expenditures for temporarily housing infected, exposed, or at-risk individuals who do not need hospitalization but cannot safely isolate at home. Isolation sites or room-rental programs are generally operated with the involvement of local health departments, which can provide wellness checks and seek medical attention for infected individuals whose symptoms worsen.

It is important for counties and cities to check whether their local health departments have incurred isolation and quarantine expenses, because the prior means of funding them are now unavailable. During the duration of the Governor’s declared public health emergency, local health departments’ isolation and quarantine expenses could be reimbursed by the Department of Health Services under an existing state statute. But the Governor’s declaration expired on May 12, and the state statute is no longer applicable. This Program provides a replacement mechanism for local health departments to cover those expenses as this pandemic persists.

3.12. What is included in the category for “testing and contact tracing costs above those covered by existing State programs”?

The state programs described in § 5.1 are meant to cover a broad range of costs associated with local diagnostic testing and contact tracing, but gaps or excess costs may remain. This category is intended to fill any gaps in local government funding for community testing and contact tracing.

This category may also include testing for possible symptoms of the disease, such as temperature screenings at congregate settings, to the extent local officials deem them reasonably necessary.

3.13. What is included in the category for “cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities”?

This category covers expenditures for cleaning, disinfecting, and mitigating the risk of COVID-19 in public areas and government buildings. It includes the purchase of sanitizers and other cleaning products; additional cleaning services; sneeze guards or other shields to reduce opportunities for transmission; UV or other equipment for disinfection of government facilities; building modifications to enable COVID-19 health precautions, such as installing sanitizer stations or touchless soap/towel dispensers; and other expenses incurred to protect the public health and reduce the risks of transmission in public areas and facilities, so long as the local government determines that those efforts are reasonably necessary due to the public health emergency.

For cleaning and related costs that were budgeted at a certain level but increased due to COVID-19, include only the unbudgeted increase in the expense reporter. The budgeted portion is not eligible for reimbursement under the CARES Act. (See § 2.3.)

3.14. Are COVID-19-related expenses for elections administration eligible for reimbursement through this Program as “cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities”?

Yes, but other opportunities to fund those costs are also available through the Wisconsin Elections Commission (WEC). (See § 5.1 below.) To stretch their allocations further, municipalities are advised to first seek funding for eligible election administration costs through the WEC program. Election-related expenditures that are not otherwise reimbursed by WEC or other sources may be submitted for reimbursement from this program if they meet the General Eligibility Requirements in §§ 2.1 to 2.7 above.

3.14. What are eligible expenses for “purchases of services or equipment to facilitate telework by public employees”?

This category covers expenditures to enable public employees to perform work duties from home. This can include additional licensing costs, subscriptions, or fees; device purchases or leases; IT contractor costs; and other unbudgeted expenditures that were necessarily incurred to accommodate telework by public employees during the public health emergency.

Bear in mind that expenses that were already anticipated in pre-pandemic budgets are not eligible for reimbursement under the CARES Act; only unanticipated costs beyond those budgeted can be reimbursed. (See § 2.3.) When entering expenses in this category, local

governments should check the budget and take care to enter only those expenses (or portions thereof) that are eligible.

3.15. What are eligible expenses for “meeting local match requirements for expenses submitted for reimbursement by FEMA”?

Local governments are eligible to apply for public assistance grants from the Federal Emergency Management Agency to cover a broad range of COVID-19 response costs. FEMA will reimburse 75 percent of eligible costs for local governments, while state law permits Wisconsin Emergency Management (WEM) to cover up to 12.5 percent. That leaves the local government responsible for the remaining 12.5 percent local match.

The White House has authorized the use of CARES Act funds to cover that local match. The drop-down menu of categories in the expense reporter will include an option for a local government to indicate whether it will be seeking FEMA public assistance to help cover a given expense. If it chooses that category, then only the 12.5 percent local match will be deducted from the allocation and reimbursed. ***If you are planning to seek FEMA public assistance to cover a portion of an eligible expenditure, you must choose this category when entering it in the expense reporter.*** Otherwise the expense may be reimbursed in full by this Program, which would render it ineligible for FEMA reimbursement.

Note that CARES Act funds may only be used to cover the FEMA local match for expenses that meet the General Eligibility Requirements described in §§ 2.1 to 2.7 above.

3.16. How do local governments apply for FEMA public assistance grants?

FEMA provides public assistance grants to reimburse costs of emergency protective measures undertaken by local governments in response to COVID-19. FEMA has created a [simplified public assistance grant application](#) for this pandemic and a [resource page](#) detailing various COVID-19 response activities that may be eligible for public assistance.

Wisconsin Emergency Management (WEM) is available to assist local governments with the FEMA application process. [The WEM website](#) includes a [webinar briefing for local applicants, guidance on applying for FEMA public assistance grants](#). Local governments can [email WEM](#) with questions about applying for FEMA public assistance grants.

ADMINISTRATIVE REQUIREMENTS

4.1. Will expenses and reimbursements be subject to public disclosure and audit?

Yes. Expense reporter submissions and reimbursements are public records. The Department of Administration will review expense reporter entries after they are submitted and will audit

random samples of submissions. Reimbursed expenses may also be subject to audit by other agencies, including the U.S. Treasury Department. The Inspector General of the U.S. Treasury Department has the right to recoup the amount of any reimbursed expenditures that fall outside the CARES Act requirements.

4.2. What are the recordkeeping requirements?

Federal guidance requires governments to keep records sufficient to show that their reported expenses meet the eligibility requirements for use of these CARES Act funds.

In this Program, local governments create one such record in the expense reporter. The expense reporter asks the local government to provide the who/what/when for each expense, its eligible category, and its COVID-19-related nature, such as “160 N95 masks for EMS crews.” Once submitted with the required certifications (see § 4.4), a local government’s expense reporter entries are records sufficient to make a threshold showing that its expenses meet the eligibility requirements of the CARES Act.

Local governments must have back-up documentation for their expenditures, as well, but that supporting documentation is not submitted through the expense reporter. Local governments must retain it and provide it upon request of the Department of Administration or its authorized representatives, independent auditors, or the Inspector General of U.S Treasury Department.

4.3. What types of back-up documentation should be retained?

A local government should keep back-up documentation to support the information it enters in the expense reporter. That includes:

- **Records of the expense itself**, such as an invoice, purchase order, payroll or other accounting record, or any other documentation showing the amount of the expense, how and when it was paid, and to whom.
- **Records of the nature or purpose of the expense**, such as an employment record showing eligible reasons for leave or overtime, contracts or change orders describing COVID-19-related services, reports of departments or officials or board or council meeting minutes relating to the expense, email acknowledgments of the purposes, or any other documentation showing that the local government incurred the expense due to the public health emergency.
- **A copy of the local’s government’s last approved budget prior to March 27, 2020** (the date the CARES Act was enacted).

4.4. Is a local government required to make any certifications when it submits its eligible expenditures for reimbursement?

Yes. When making a submission of expenditures during a reporting period, a local government will be required to certify that those expenditures were unanticipated costs not accounted for in

the entity's last-approved budget prior to March 27, 2020; that they were, in the reasonable judgment of the public officials responsible for incurring them, reasonably necessary to the COVID-19 public health emergency; and that they meet the other federal eligibility requirements described in this document. If a local government submits an expenditure that fails to meet these requirements and results in funds being recouped by the federal government, the local government may be required to repay the amount received for that expenditure. The certifications and terms will be available for review on [the Program site](#) prior to the first reporting period.

4.5. Do reimbursements from this Program count toward the federal single-audit threshold?

Yes. Federal guidance has stated that CARES Act funds provided to local governments qualify as federal assistance for purposes of the Single Audit Act and 2 C.F.R. part 200, subpart f. They count toward the \$750,000 expenditure threshold for triggering federal single-audit requirements.

4.6. What is the Catalog of Federal Domestic Assistance (CFDA) number assigned to these funds?

The CFDA number assigned to these funds is 21.019.

4.7. What procurement standards apply?

Expenditures submitted by a local government must comply with its own local procurement processes and standards.

ADDITIONAL RESOURCES

5.1. Is this the only state-run program to aid local governments with COVID-19 response costs?

No. This Program is one of several that uses federal funds to provide resources to Wisconsin's local governments for COVID-19 response efforts, including:

- **PPE distribution.** The state continues to make bulk purchases of personal protection equipment for distribution to health and safety workers, including those employed by local governments. Local governments should communicate PPE needs through their [county emergency managers](#).
- **Testing supplies and services.** The state continues to make testing supplies and services available at no charge to approved medical providers, including local health departments. They can be requested [here](#). Grants will soon be made available to reimburse specimen collection costs, as well.

- **Contact tracing and local health preparedness and coordination.** The state is making additional funds available to tribal and local health departments to aid their efforts to expand contact tracing, local testing coordination, and preparedness planning. [Further details](#) are available from the Wisconsin Department of Health Services.
- **Elections administration.** The Wisconsin Elections Commission is [making funding available to municipalities](#) to help cover additional elections administration costs incurred due to COVID-19. The expenditure deadline for this funding under the WEC program is later than the deadline for this Program, so the WEC program is especially helpful for covering additional costs relating to this November's election.

The FEMA public assistance program (see § 3.16) and Wisconsin's business, farming, and provider assistance programs (see § 2.7) are also available to help local communities, and further programs may be added to address localized outbreaks or other public health needs as this pandemic continues.

This Program is meant to supplement these other efforts, not supplant them. Local governments should make full use of those other programs to help cover their COVID-19 response costs.

5.2. What other resources are available?

The [Program website](#) is the home for official Program materials and the expense reporter. The Program will also provide updates by email; to be added to the list-serve, send a blank message to subscribe-covidgovgrant@lists.wi.gov. Questions can be emailed to covidgovgrant@wisconsin.gov.

City of Verona
Investments
August 31, 2020

BANK / BROKER	ACCOUNT NAME	DUE DATE	RATE	BALANCE JUL 31, 2020	BALANCE AUG 31, 2020
DANA Inv/Schwab	Federal Farm Credit Bank	6/3/2024	0.670%	999,590.00	999,590.00
DANA Inv/Schwab	Federal Home Ln	12/29/2022	0.400%	749,760.00	749,767.50
DANA Inv/Schwab	Federal Home Ln	7/13/2023	0.500%	999,720.00	999,720.00
DANA Inv/Schwab	FHLMC 840778-Mortgage	* 7/1/2042	3.783%	162,762.02	157,926.30
DANA Inv/Schwab	FMLMC 840244-Mortgage	* 5/1/2043	3.695%	79,971.18	79,626.48
DANA Inv/Schwab	FMLMC 840240-Mortgage	* 10/1/1943	2.861%	694,488.16	647,958.15
DANA Inv/Schwab	FMLMC 840594-Mortgage	* 11/1/2043	3.468%	92,462.92	91,695.90
DANA Inv/Schwab	FMLMC 840798-Mortgage	* 10/1/2044	3.317%	122,246.77	117,998.74
DANA Inv/Schwab	FMLMC 849504-Mortgage	* 10/1/2044	3.428%	106,279.76	106,014.86
DANA Inv/Schwab	FHLMC 840551-Mortgage	* 3/1/2045	3.743%	99,301.64	97,094.81
DANA Inv/Schwab	FHLMC 840899-Mortgage	* 11/1/2045	2.660%	643,513.16	620,273.16
DANA Inv/Schwab	FHLMC 840752-Mortgage	* 12/1/2045	3.282%	116,358.73	108,992.16
DANA Inv/Schwab	FHLMC 2B7388-Mortgage	* 1/1/2046	2.782%	528,663.18	481,200.79
DANA Inv/Schwab	FHLMC 840912-Mortgage	* 3/1/2046	3.458%	196,274.84	189,361.41
DANA Inv/Schwab	FHLMC 840931-Mortgage	* 11/1/2046	3.108%	461,287.55	436,822.74
DANA Inv/Schwab	FHLMC 841024-Mortgage	* 2/1/2047	2.540%	564,035.09	547,170.27
DANA Inv/Schwab	FHLMC 841053-Mortgage	* 2/1/2047	3.209%	666,460.52	607,594.49
DANA Inv/Schwab	FHLMC 840978-Mortgage	* 5/1/2048	3.419%	495,439.96	463,746.81
DANA Inv/Schwab	FHLMC 841042-Mortgage	* 5/1/2048	2.434%	637,000.56	594,678.39
DANA Inv/Schwab	FNMA PL BM1554-Mortgage	* 6/1/2042	3.765%	119,331.24	112,526.31
DANA Inv/Schwab	FNMA PL BM01087-Mortgage	* 12/1/2043	3.585%	64,406.00	62,721.49
DANA Inv/Schwab	FHLMC BM4041-Mortgage	* 5/1/2044	3.634%	164,335.42	160,934.64
DANA Inv/Schwab	FNMA PL BM1433-Mortgage	* 7/1/2044	3.433%	88,585.97	86,648.68
DANA Inv/Schwab	FNMA PL BM6204-Mortgage	* 9/1/2044	2.738%	795,084.32	750,272.46
DANA Inv/Schwab	FNMA PL BM6372-Mortgage	* 10/1/2044	2.736%	989,468.07	937,533.08
DANA Inv/Schwab	FNMA PL BM5047-Mortgage	* 3/1/2046	2.704%	999,568.55	950,622.35
DANA Inv/Schwab	FNMA PL BM5456-Mortgage	* 4/1/2047	3.269%	335,446.56	327,767.44
DANA Inv/Schwab	FNMA PL BM6214-Mortgage	* 4/1/2047	2.715%	855,356.90	826,803.20
DANA Inv/Schwab	FNMA PL BM6373-Mortgage	* 4/1/2047	2.659%	970,601.18	934,986.74
DANA Inv/Schwab	FNMA PL BM6374-Mortgage	* 5/1/2047	2.548%	-	953,063.70
DANA Inv/Schwab	FNMA PL BM6101-Mortgage	* 8/1/2047	2.625%	779,816.18	728,888.49
DANA Inv/Schwab	FNMA PL BM6056-Mortgage	* 9/1/2048	2.724%	801,583.56	719,130.49
DANA Inv/Schwab	GNMA MA5037-Mortgage	* 8/20/2049	2.000%	597,263.49	566,908.81
DANA Inv/Schwab	GNMA 784807-Mortgage	* 8/20/2049	2.505%	549,177.75	521,392.08
DANA Inv/Schwab	FHLMC 840910-Mortgage	* 7/1/2043	3.544%	333,710.04	323,739.54
DANA Inv/Schwab	Small Business Loan	* 2/25/2025	3.079%	320,060.96	313,137.65
DANA Inv/Schwab	Small Business Loan	* 1/25/2028	1.650%	263,583.49	260,762.26
DANA Inv/Schwab	Small Business Loan	* 11/25/2042	1.750%	333,253.91	332,198.86
DANA Inv/Schwab	Small Business Loan	* 1/25/2043	1.250%	413,513.92	412,144.57
DANA Inv/Schwab	National Australia BK/NY	1/20/2023	3.000%	424,496.00	423,624.00
DANA Inv/Schwab	Berkshire Hathaway	1/20/2023	2.750%	402,708.80	401,876.60
DANA Inv/Schwab	Westpac Banking Corp	1/20/2023	3.650%	352,959.75	352,995.50
DANA Inv/Schwab	US Bank	1/20/2023	3.400%	271,787.50	271,612.50
DANA Inv/Schwab	VISA INC	4/15/2027	1.900%	53,433.50	52,887.00
DANA Inv/Schwab	Alphabet Inc	2/25/2024	3.375%	403,412.60	402,124.15
DANA Inv/Schwab	Apple Inc	5/11/2024	2.850%	432,968.00	432,680.00
DANA Inv/Schwab	Money Market	NA	0.000%	681,755.45	643,683.10
LGIP	01 GENERAL	NA	0.130%	1,134,673.76	9,479,092.60
LGIP	02 Cemetary Fund	NA	0.130%	291,098.54	291,131.25
State Bank of Cross Plains	MMI INVESTMENT ACCOUNT	NA	0.290%	2,174,526.02	3,146,163.22
Capitol Bank	PUBLIC FUNDS ACCOUNT	NA	0.190%	1,700,615.80	1,700,890.23

Total Investments

\$ 26,514,199.27	\$ 35,978,175.95
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* These investments are Mortgages, they will go down each month as Principal is paid and will be reinvested again.

PERIOD ENDING 08/31/2020

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2019 NORM (ABNORM)	YTD BALANCE 08/31/2020 NORM (ABNORM)	2020 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL							
00000		9,020,385.56	8,399,056.96	9,758,376.00	5,273,862.33	1,359,319.04	86.07
TOTAL REVENUES		9,020,385.56	8,399,056.96	9,758,376.00	5,273,862.33	1,359,319.04	86.07
00000		1,147,461.57	1,300,130.46	1,436,611.00	(10,243.92)	136,480.54	90.50
51100 - COUNCIL		152,315.22	55,293.90	145,890.00	5,876.21	90,596.10	37.90
51200 - MUNICIPAL COURT		97,185.31	61,859.48	107,367.00	7,845.26	45,507.52	57.61
51400 - ADMINISTRATION		966,322.43	575,368.67	911,452.00	93,900.16	336,083.33	63.13
51600 - BUILDINGS AND GROUNDS		87,953.82	64,867.03	89,920.00	10,425.44	25,052.97	72.14
52101 - POLICE ADMINISTRATION		780,984.24	530,579.22	892,039.00	62,988.01	361,459.78	59.48
52102 - POLICE FIELD OPERATIONS		1,697,604.24	1,116,151.70	1,956,248.00	138,234.78	840,096.30	57.06
52103 - POLICE CRIMINAL INVESTIGATION		394,092.25	256,937.05	425,062.00	30,938.47	168,124.95	60.45
52104 - POLICE BUSINESS OFFICE		218,941.26	90,163.42	225,433.00	12,070.30	135,269.58	40.00
52105 - POLICE SUPPORT SERVICES		342,773.97	231,518.49	425,530.00	40,274.64	194,011.51	54.41
52400 - BUILDING INSPECTOR		262,853.98	168,808.28	262,941.00	19,824.15	94,132.72	64.20
52900 - EMERGENCY PREPAREDNESS		17,189.85	6,600.18	11,950.00	0.00	5,349.82	55.23
53100 - PUBLIC WORKS		1,509,969.88	904,228.42	1,600,132.00	80,695.34	695,903.58	56.51
53300		0.00	0.00	0.00	0.00	0.00	0.00
55200 - PARKS		650,479.89	389,512.79	703,677.00	58,088.14	314,164.21	55.35
55300 - RECREATION		324,305.43	206,225.65	303,682.00	55,069.42	97,456.35	67.91
56400		0.00	0.00	0.00	0.00	0.00	0.00
56900 - PLANNING		155,350.22	98,756.42	260,442.00	15,603.29	161,685.58	37.92
TOTAL EXPENDITURES		8,805,783.56	6,057,001.16	9,758,376.00	621,589.69	3,701,374.84	62.07
Fund 100 - GENERAL:							
TOTAL REVENUES		9,020,385.56	8,399,056.96	9,758,376.00	5,273,862.33	1,359,319.04	86.07
TOTAL EXPENDITURES		8,805,783.56	6,057,001.16	9,758,376.00	621,589.69	3,701,374.84	62.07
NET OF REVENUES & EXPENDITURES		214,602.00	2,342,055.80	0.00	4,652,272.64	(2,342,055.80)	100.00
Fund 200 - LIBRARY							
00000		2,266,780.09	2,450,839.02	2,468,243.00	4,532.97	17,403.98	99.29
TOTAL REVENUES		2,266,780.09	2,450,839.02	2,468,243.00	4,532.97	17,403.98	99.29
00000		2,307,738.16	1,692,021.79	2,468,243.00	135,438.78	776,221.21	68.55
TOTAL EXPENDITURES		2,307,738.16	1,692,021.79	2,468,243.00	135,438.78	776,221.21	68.55
Fund 200 - LIBRARY:							
TOTAL REVENUES		2,266,780.09	2,450,839.02	2,468,243.00	4,532.97	17,403.98	99.29
TOTAL EXPENDITURES		2,307,738.16	1,692,021.79	2,468,243.00	135,438.78	776,221.21	68.55
NET OF REVENUES & EXPENDITURES		(40,958.07)	758,817.23	0.00	(130,905.81)	(758,817.23)	100.00
Fund 201 - SENIOR CENTER							
00000		531,418.96	520,981.18	535,794.00	2,647.63	14,812.82	97.24
TOTAL REVENUES		531,418.96	520,981.18	535,794.00	2,647.63	14,812.82	97.24

PERIOD ENDING 08/31/2020

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2019 NORM (ABNORM)	YTD BALANCE 08/31/2020 NORM (ABNORM)	2020 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 201 - SENIOR CENTER 00000		425,859.65	245,449.41	535,794.00	31,916.14	290,344.59	45.81
	TOTAL EXPENDITURES	425,859.65	245,449.41	535,794.00	31,916.14	290,344.59	45.81
Fund 201 - SENIOR CENTER:							
	TOTAL REVENUES	531,418.96	520,981.18	535,794.00	2,647.63	14,812.82	97.24
	TOTAL EXPENDITURES	425,859.65	245,449.41	535,794.00	31,916.14	290,344.59	45.81
	NET OF REVENUES & EXPENDITURES	105,559.31	275,531.77	0.00	(29,268.51)	(275,531.77)	100.00
Fund 202 - FIRE DEPARTMENT 00000		1,690,238.54	1,563,570.37	1,615,885.00	923.67	52,314.63	96.76
	TOTAL REVENUES	1,690,238.54	1,563,570.37	1,615,885.00	923.67	52,314.63	96.76
	00000	1,493,172.75	915,182.39	1,615,885.00	106,439.02	700,702.61	56.64
	TOTAL EXPENDITURES	1,493,172.75	915,182.39	1,615,885.00	106,439.02	700,702.61	56.64
Fund 202 - FIRE DEPARTMENT:							
	TOTAL REVENUES	1,690,238.54	1,563,570.37	1,615,885.00	923.67	52,314.63	96.76
	TOTAL EXPENDITURES	1,493,172.75	915,182.39	1,615,885.00	106,439.02	700,702.61	56.64
	NET OF REVENUES & EXPENDITURES	197,065.79	648,387.98	0.00	(105,515.35)	(648,387.98)	100.00
Fund 203 - REFUSE AND RECYCLING 00000		729,351.27	727,904.27	745,144.00	1,415.92	17,239.73	97.69
	TOTAL REVENUES	729,351.27	727,904.27	745,144.00	1,415.92	17,239.73	97.69
	00000	723,605.42	444,689.34	765,812.00	59,595.72	321,122.66	58.07
	TOTAL EXPENDITURES	723,605.42	444,689.34	765,812.00	59,595.72	321,122.66	58.07
Fund 203 - REFUSE AND RECYCLING:							
	TOTAL REVENUES	729,351.27	727,904.27	745,144.00	1,415.92	17,239.73	97.69
	TOTAL EXPENDITURES	723,605.42	444,689.34	765,812.00	59,595.72	321,122.66	58.07
	NET OF REVENUES & EXPENDITURES	5,745.85	283,214.93	(20,668.00)	(58,179.80)	(303,882.93)	1,370.31
Fund 204 - CABLE FRANCHISE 00000		148,004.53	81,940.30	140,000.00	17,101.43	58,059.70	58.53
	TOTAL REVENUES	148,004.53	81,940.30	140,000.00	17,101.43	58,059.70	58.53
	00000	79,012.37	57,801.03	96,988.00	6,417.92	39,186.97	59.60

PERIOD ENDING 08/31/2020

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2019 NORM (ABNORM)	YTD BALANCE 08/31/2020 NORM (ABNORM)	2020 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 204 - CABLE FRANCHISE							
TOTAL EXPENDITURES		79,012.37	57,801.03	96,988.00	6,417.92	39,186.97	59.60
Fund 204 - CABLE FRANCHISE:							
TOTAL REVENUES		148,004.53	81,940.30	140,000.00	17,101.43	58,059.70	58.53
TOTAL EXPENDITURES		79,012.37	57,801.03	96,988.00	6,417.92	39,186.97	59.60
NET OF REVENUES & EXPENDITURES		68,992.16	24,139.27	43,012.00	10,683.51	18,872.73	56.12
Fund 205 - FORESTRY							
00000		31,925.00	23,750.00	29,000.00	1,625.00	5,250.00	81.90
TOTAL REVENUES		31,925.00	23,750.00	29,000.00	1,625.00	5,250.00	81.90
00000		46,546.64	35,573.71	40,000.00	0.00	4,426.29	88.93
TOTAL EXPENDITURES		46,546.64	35,573.71	40,000.00	0.00	4,426.29	88.93
Fund 205 - FORESTRY:							
TOTAL REVENUES		31,925.00	23,750.00	29,000.00	1,625.00	5,250.00	81.90
TOTAL EXPENDITURES		46,546.64	35,573.71	40,000.00	0.00	4,426.29	88.93
NET OF REVENUES & EXPENDITURES		(14,621.64)	(11,823.71)	(11,000.00)	1,625.00	823.71	107.49
Fund 206 - CEMETERY							
00000		24,629.01	10,049.53	23,000.00	332.71	12,950.47	43.69
TOTAL REVENUES		24,629.01	10,049.53	23,000.00	332.71	12,950.47	43.69
00000		10,795.79	4,821.55	13,950.00	1,874.60	9,128.45	34.56
TOTAL EXPENDITURES		10,795.79	4,821.55	13,950.00	1,874.60	9,128.45	34.56
Fund 206 - CEMETERY:							
TOTAL REVENUES		24,629.01	10,049.53	23,000.00	332.71	12,950.47	43.69
TOTAL EXPENDITURES		10,795.79	4,821.55	13,950.00	1,874.60	9,128.45	34.56
NET OF REVENUES & EXPENDITURES		13,833.22	5,227.98	9,050.00	(1,541.89)	3,822.02	57.77
Fund 207 - SPECIAL ACCOUNTS							
00000		1,477,275.11	1,087,236.80	585,711.00	333,331.07	(501,525.80)	185.63
TOTAL REVENUES		1,477,275.11	1,087,236.80	585,711.00	333,331.07	(501,525.80)	185.63
00000		828,962.17	452,223.39	0.00	73,709.92	(452,223.39)	100.00
51100 - COUNCIL		0.00	0.00	0.00	0.00	0.00	0.00
51400 - ADMINISTRATION		0.00	19,404.00	0.00	0.00	(19,404.00)	100.00
52101 - POLICE ADMINISTRATION		0.00	0.00	0.00	0.00	0.00	0.00
52102 - POLICE FIELD OPERATIONS		809.19	98.56	0.00	0.00	(98.56)	100.00
52103 - POLICE CRIMINAL INVESTIGATION		10,712.83	620.96	0.00	0.00	(620.96)	100.00

PERIOD ENDING 08/31/2020

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2019 NORM (ABNORM)	YTD BALANCE 08/31/2020 NORM (ABNORM)	2020 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 207 - SPECIAL ACCOUNTS							
52105	- POLICE SUPPORT SERVICES	19,323.82	14,941.43	18,200.00	0.00	3,258.57	82.10
52200	- FIRE DEPARTMENT	25,840.80	0.00	0.00	0.00	0.00	0.00
52300	- AMBULANCE	469,820.92	614,968.00	567,511.00	0.00	(47,457.00)	108.36
54600	- SENIOR CENTER	0.00	0.00	0.00	0.00	0.00	0.00
55110	- LIBRARY	6,021.02	412.25	0.00	199.00	(412.25)	100.00
TOTAL EXPENDITURES		1,361,490.75	1,102,668.59	585,711.00	73,908.92	(516,957.59)	188.26
Fund 207 - SPECIAL ACCOUNTS:							
TOTAL REVENUES		1,477,275.11	1,087,236.80	585,711.00	333,331.07	(501,525.80)	185.63
TOTAL EXPENDITURES		1,361,490.75	1,102,668.59	585,711.00	73,908.92	(516,957.59)	188.26
NET OF REVENUES & EXPENDITURES		115,784.36	(15,431.79)	0.00	259,422.15	15,431.79	100.00
Fund 208 - ECONOMIC DEVELOPMENT							
00000		2,559.60	1,126.10	2,457.00	100.29	1,330.90	45.83
TOTAL REVENUES		2,559.60	1,126.10	2,457.00	100.29	1,330.90	45.83
00000		0.00	211,970.00	0.00	4,000.00	(211,970.00)	100.00
TOTAL EXPENDITURES		0.00	211,970.00	0.00	4,000.00	(211,970.00)	100.00
Fund 208 - ECONOMIC DEVELOPMENT:							
TOTAL REVENUES		2,559.60	1,126.10	2,457.00	100.29	1,330.90	45.83
TOTAL EXPENDITURES		0.00	211,970.00	0.00	4,000.00	(211,970.00)	100.00
NET OF REVENUES & EXPENDITURES		2,559.60	(210,843.90)	2,457.00	(3,899.71)	213,300.90	8,581.36
Fund 209 - IMPACT FEES							
00000		944,518.27	194,693.27	0.00	11,326.00	(194,693.27)	100.00
TOTAL REVENUES		944,518.27	194,693.27	0.00	11,326.00	(194,693.27)	100.00
00000		410,000.00	527,000.00	0.00	0.00	(527,000.00)	100.00
TOTAL EXPENDITURES		410,000.00	527,000.00	0.00	0.00	(527,000.00)	100.00
Fund 209 - IMPACT FEES:							
TOTAL REVENUES		944,518.27	194,693.27	0.00	11,326.00	(194,693.27)	100.00
TOTAL EXPENDITURES		410,000.00	527,000.00	0.00	0.00	(527,000.00)	100.00
NET OF REVENUES & EXPENDITURES		534,518.27	(332,306.73)	0.00	11,326.00	332,306.73	100.00
Fund 300 - DEBT SERVICE							
00000		5,078,225.05	5,139,355.97	5,068,516.00	324,663.29	(70,839.97)	101.40
TOTAL REVENUES		5,078,225.05	5,139,355.97	5,068,516.00	324,663.29	(70,839.97)	101.40

PERIOD ENDING 08/31/2020

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2019 NORM (ABNORM)	YTD BALANCE 08/31/2020 NORM (ABNORM)	2020 AMENDED BUDGET	ACTIVITY FOR MONTH 08/31/20 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 300 - DEBT SERVICE							
00000		5,214,049.12	4,661,830.56	5,113,962.00	268,231.86	452,131.44	91.16
	TOTAL EXPENDITURES	5,214,049.12	4,661,830.56	5,113,962.00	268,231.86	452,131.44	91.16
Fund 300 - DEBT SERVICE:							
	TOTAL REVENUES	5,078,225.05	5,139,355.97	5,068,516.00	324,663.29	(70,839.97)	101.40
	TOTAL EXPENDITURES	5,214,049.12	4,661,830.56	5,113,962.00	268,231.86	452,131.44	91.16
	NET OF REVENUES & EXPENDITURES	(135,824.07)	477,525.41	(45,446.00)	56,431.43	(522,971.41)	1,050.75
Fund 400 - CAPITAL IMPROVEMENT							
00000		4,335,717.90	1,833,080.47	2,780,984.00	1,079,589.19	947,903.53	65.91
	TOTAL REVENUES	4,335,717.90	1,833,080.47	2,780,984.00	1,079,589.19	947,903.53	65.91
00000		92,955.47	73,111.20	31,680.00	12,783.86	(41,431.20)	230.78
51400 - ADMINISTRATION		0.00	20,673.75	0.00	0.00	(20,673.75)	100.00
51600 - BUILDINGS AND GROUNDS		0.00	0.00	0.00	0.00	0.00	0.00
52101 - POLICE ADMINISTRATION		3,223.69	76,896.95	0.00	683.12	(76,896.95)	100.00
52200 - FIRE DEPARTMENT		6,647.00	19,209.95	0.00	19,209.95	(19,209.95)	100.00
52300 - AMBULANCE		147,426.71	6,752.76	28,504.00	0.00	21,751.24	23.69
53100 - PUBLIC WORKS		7,223,438.73	4,159,673.15	2,574,800.00	771,614.38	(1,584,873.15)	161.55
54600 - SENIOR CENTER		31,000.00	0.00	0.00	0.00	0.00	0.00
55110 - LIBRARY		0.00	0.00	75,000.00	0.00	75,000.00	0.00
55111 - LIBRARY (OLD)		21,909.38	74,950.71	0.00	1,230.29	(74,950.71)	100.00
55200 - PARKS		1,764,518.66	50,426.23	71,000.00	472.00	20,573.77	71.02
56900 - PLANNING		0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	9,291,119.64	4,481,694.70	2,780,984.00	805,993.60	(1,700,710.70)	161.15
Fund 400 - CAPITAL IMPROVEMENT:							
	TOTAL REVENUES	4,335,717.90	1,833,080.47	2,780,984.00	1,079,589.19	947,903.53	65.91
	TOTAL EXPENDITURES	9,291,119.64	4,481,694.70	2,780,984.00	805,993.60	(1,700,710.70)	161.15
	NET OF REVENUES & EXPENDITURES	(4,955,401.74)	(2,648,614.23)	0.00	273,595.59	2,648,614.23	100.00
Fund 401 - CAPITAL REVOLVING FUNDS							
00000		613,626.33	635,472.58	576,400.00	4,102.51	(59,072.58)	110.25
	TOTAL REVENUES	613,626.33	635,472.58	576,400.00	4,102.51	(59,072.58)	110.25
51400 - ADMINISTRATION		0.00	37,864.12	0.00	0.00	(37,864.12)	100.00
52101 - POLICE ADMINISTRATION		112,486.43	74,015.21	177,208.00	0.00	103,192.79	41.77
52200 - FIRE DEPARTMENT		0.00	5,000.00	30,870.00	5,000.00	25,870.00	16.20
52300 - AMBULANCE		0.00	0.00	0.00	0.00	0.00	0.00
53100 - PUBLIC WORKS		108,363.38	23,174.82	41,000.00	9,225.00	17,825.18	56.52
54600 - SENIOR CENTER		28,844.00	7,123.13	12,000.00	7,123.13	4,876.87	59.36
55200 - PARKS		48,735.00	31,614.77	82,000.00	31,614.77	50,385.23	38.55
	TOTAL EXPENDITURES	298,428.81	178,792.05	343,078.00	52,962.90	164,285.95	52.11

PERIOD ENDING 08/31/2020

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Fund 401 - CAPITAL REVOLVING FUNDS							
Fund 401 - CAPITAL REVOLVING FUNDS:							
	TOTAL REVENUES	613,626.33	635,472.58	576,400.00	4,102.51	(59,072.58)	110.25
	TOTAL EXPENDITURES	298,428.81	178,792.05	343,078.00	52,962.90	164,285.95	52.11
	NET OF REVENUES & EXPENDITURES	315,197.52	456,680.53	233,322.00	(48,860.39)	(223,358.53)	195.73
Fund 404 - TIF 4							
	00000	701,790.87	753,624.86	728,396.00	72.29	(25,228.86)	103.46
	TOTAL REVENUES	701,790.87	753,624.86	728,396.00	72.29	(25,228.86)	103.46
	00000	637,058.01	617,340.81	609,559.00	129,718.02	(7,781.81)	101.28
	TOTAL EXPENDITURES	637,058.01	617,340.81	609,559.00	129,718.02	(7,781.81)	101.28
Fund 404 - TIF 4:							
	TOTAL REVENUES	701,790.87	753,624.86	728,396.00	72.29	(25,228.86)	103.46
	TOTAL EXPENDITURES	637,058.01	617,340.81	609,559.00	129,718.02	(7,781.81)	101.28
	NET OF REVENUES & EXPENDITURES	64,732.86	136,284.05	118,837.00	(129,645.73)	(17,447.05)	114.68
Fund 406 - TIF 6							
	00000	2,148,160.94	1,519,253.36	1,840,350.00	867,368.22	321,096.64	82.55
	TOTAL REVENUES	2,148,160.94	1,519,253.36	1,840,350.00	867,368.22	321,096.64	82.55
	00000	2,601,731.19	2,686,350.59	3,188,912.00	14,209.78	502,561.41	84.24
	TOTAL EXPENDITURES	2,601,731.19	2,686,350.59	3,188,912.00	14,209.78	502,561.41	84.24
Fund 406 - TIF 6:							
	TOTAL REVENUES	2,148,160.94	1,519,253.36	1,840,350.00	867,368.22	321,096.64	82.55
	TOTAL EXPENDITURES	2,601,731.19	2,686,350.59	3,188,912.00	14,209.78	502,561.41	84.24
	NET OF REVENUES & EXPENDITURES	(453,570.25)	(1,167,097.23)	(1,348,562.00)	853,158.44	(181,464.77)	86.54
Fund 408 - TIF 8							
	00000	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	00000	2,881.39	2,889.48	1,150.00	0.00	(1,739.48)	251.26
	TOTAL EXPENDITURES	2,881.39	2,889.48	1,150.00	0.00	(1,739.48)	251.26

PERIOD ENDING 08/31/2020

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Fund 408 - TIF 8							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	2,881.39	2,889.48	1,150.00	0.00	(1,739.48)	251.26
	NET OF REVENUES & EXPENDITURES	(2,881.39)	(2,889.48)	(1,150.00)	0.00	1,739.48	251.26
Fund 409 - TIF 9							
	00000	3,939.45	8,497.00	3,939.00	0.00	(4,558.00)	215.71
	TOTAL REVENUES	3,939.45	8,497.00	3,939.00	0.00	(4,558.00)	215.71
	00000	10,931.39	2,889.48	1,150.00	0.00	(1,739.48)	251.26
	TOTAL EXPENDITURES	10,931.39	2,889.48	1,150.00	0.00	(1,739.48)	251.26
Fund 409 - TIF 9:							
	TOTAL REVENUES	3,939.45	8,497.00	3,939.00	0.00	(4,558.00)	215.71
	TOTAL EXPENDITURES	10,931.39	2,889.48	1,150.00	0.00	(1,739.48)	251.26
	NET OF REVENUES & EXPENDITURES	(6,991.94)	5,607.52	2,789.00	0.00	(2,818.52)	201.06
Fund 410 - TIF 10							
	00000	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	00000	13,400.00	1,000.00	2,500.00	0.00	1,500.00	40.00
	TOTAL EXPENDITURES	13,400.00	1,000.00	2,500.00	0.00	1,500.00	40.00
Fund 410 - TIF 10:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	13,400.00	1,000.00	2,500.00	0.00	1,500.00	40.00
	NET OF REVENUES & EXPENDITURES	(13,400.00)	(1,000.00)	(2,500.00)	0.00	(1,500.00)	40.00
Fund 450 - LT ACCOUNT GROUP							
	00000	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
Fund 450 - LT ACCOUNT GROUP:							
	TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
Fund 500 - INSURANCE FUND							
	00000	272,879.00	263,742.00	0.00	0.00	(263,742.00)	100.00

PERIOD ENDING 08/31/2020

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Fund 500 - INSURANCE FUND							
	TOTAL REVENUES	272,879.00	263,742.00	0.00	0.00	(263,742.00)	100.00
00000		267,986.00	263,742.00	0.00	30,718.00	(263,742.00)	100.00
	TOTAL EXPENDITURES	267,986.00	263,742.00	0.00	30,718.00	(263,742.00)	100.00
Fund 500 - INSURANCE FUND:							
	TOTAL REVENUES	272,879.00	263,742.00	0.00	0.00	(263,742.00)	100.00
	TOTAL EXPENDITURES	267,986.00	263,742.00	0.00	30,718.00	(263,742.00)	100.00
	NET OF REVENUES & EXPENDITURES	4,893.00	0.00	0.00	(30,718.00)	0.00	0.00
Fund 600 - WATER UTILITY							
00000		2,452,186.89	1,686,491.70	3,008,411.00	15,710.07	1,321,919.30	56.06
	TOTAL REVENUES	2,452,186.89	1,686,491.70	3,008,411.00	15,710.07	1,321,919.30	56.06
00000		768,910.71	797,052.84	1,214,166.00	9,115.63	417,113.16	65.65
57400	- WATER OTHER OPERTING	0.00	188,391.83	0.00	3,965.22	(188,391.83)	100.00
57620	- PUMPING	188,595.56	95,382.90	165,240.00	15,846.26	69,857.10	57.72
57640	- WATER TREATMENT	55,535.80	52,802.46	45,340.00	2,291.38	(7,462.46)	116.46
57660	- T & D-SUPERVISION & ENG	61,497.23	45,185.10	154,379.00	6,792.73	109,193.90	29.27
57662	- T & D-LINES EXPENSE	4,101.68	322.22	0.00	87.68	(322.22)	100.00
57672	- T & D-MAINT OF RESERVOIRS & STANDPIPES	118,593.50	104,047.67	103,500.00	102,854.45	(547.67)	100.53
57673	- T & D-MAINT OF MAINS	85,609.70	28,237.51	100,000.00	2,399.28	71,762.49	28.24
57675	- T & D-MAINT OF SERVICES	56,197.49	32,843.83	21,000.00	5,208.85	(11,843.83)	156.40
57676	- T & D-MAINT OF METERS	80,703.19	56,851.94	29,000.00	7,768.50	(27,851.94)	196.04
57677	- T & D-MAINT OF HYDRANTS	6,918.83	792.16	6,000.00	0.00	5,207.84	13.20
57901	- CUSTOMER ACCTS EXP-METER READING	13,894.64	9,112.82	25,418.00	1,150.97	16,305.18	35.85
57903	- CUSTOMER ACCTS EXP-RECORDS & COLLECTIONS	29,991.38	20,728.92	20,139.00	2,480.34	(589.92)	102.93
57920	- ADMINISTRATION/GENERAL EXP	1,146,450.14	127,358.51	1,362,238.00	18,715.29	1,234,879.49	9.35
	TOTAL EXPENDITURES	2,616,999.85	1,559,110.71	3,246,420.00	178,676.58	1,687,309.29	48.03
Fund 600 - WATER UTILITY:							
	TOTAL REVENUES	2,452,186.89	1,686,491.70	3,008,411.00	15,710.07	1,321,919.30	56.06
	TOTAL EXPENDITURES	2,616,999.85	1,559,110.71	3,246,420.00	178,676.58	1,687,309.29	48.03
	NET OF REVENUES & EXPENDITURES	(164,812.96)	127,380.99	(238,009.00)	(162,966.51)	(365,389.99)	53.52
Fund 601 - SEWER UTILITY							
00000		2,416,035.44	1,235,777.91	2,508,000.00	6,956.34	1,272,222.09	49.27
	TOTAL REVENUES	2,416,035.44	1,235,777.91	2,508,000.00	6,956.34	1,272,222.09	49.27
00000		2,329,209.63	1,189,087.20	2,859,740.00	541,503.55	1,670,652.80	41.58
	TOTAL EXPENDITURES	2,329,209.63	1,189,087.20	2,859,740.00	541,503.55	1,670,652.80	41.58

PERIOD ENDING 08/31/2020

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Fund 601 - SEWER UTILITY							
Fund 601 - SEWER UTILITY:							
	TOTAL REVENUES	2,416,035.44	1,235,777.91	2,508,000.00	6,956.34	1,272,222.09	49.27
	TOTAL EXPENDITURES	2,329,209.63	1,189,087.20	2,859,740.00	541,503.55	1,670,652.80	41.58
	NET OF REVENUES & EXPENDITURES	86,825.81	46,690.71	(351,740.00)	(534,547.21)	(398,430.71)	13.27
Fund 602 - STORM WATER							
	00000	1,796,771.63	361,777.02	928,000.00	433.08	566,222.98	38.98
	TOTAL REVENUES	1,796,771.63	361,777.02	928,000.00	433.08	566,222.98	38.98
	00000	813,782.79	276,188.50	1,148,162.00	27,312.74	871,973.50	24.05
	TOTAL EXPENDITURES	813,782.79	276,188.50	1,148,162.00	27,312.74	871,973.50	24.05
Fund 602 - STORM WATER:							
	TOTAL REVENUES	1,796,771.63	361,777.02	928,000.00	433.08	566,222.98	38.98
	TOTAL EXPENDITURES	813,782.79	276,188.50	1,148,162.00	27,312.74	871,973.50	24.05
	NET OF REVENUES & EXPENDITURES	982,988.84	85,588.52	(220,162.00)	(26,879.66)	(305,750.52)	38.88
	TOTAL REVENUES - ALL FUNDS	36,686,419.44	28,498,220.67	33,346,606.00	7,946,094.01	4,848,385.33	85.46
	TOTAL EXPENDITURES - ALL FUNDS	39,761,582.91	27,215,095.05	35,176,376.00	3,090,507.82	7,961,280.95	77.37
	NET OF REVENUES & EXPENDITURES	(3,075,163.47)	1,283,125.62	(1,829,770.00)	4,855,586.19	(3,112,895.62)	70.12