

CITY OF WETUMPKA, ALABAMA

COMPILED QUARTERLY
FINANCIAL REPORTS

FOR THE QUARTER ENDED DECEMBER 31, 2019

Accountant's Report

To the City of Wetumpka
Wetumpka, Alabama

Management is responsible for the accompanying financial statement of The City of Wetumpka, which comprise the general fund statement of revenues and expenditures - budget and actual - non-GAAP budgetary basis for the first quarter ending December 31, 2019, in accordance with the budgetary basis of accounting, and for determining that the budgetary basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying statement presents the general fund revenues and expenditures – budget and actual on a cash basis, except for the adjustment of actual expenditures for current accounts payable. Also, the budget for the general fund is adopted on the cash basis that differs from accounting principles generally accepted in the United States of America. The presentation also includes additional comparative information and omits the budgetary to fund level reconciliation. Consequently, this presentation is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the budgetary basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Matter

The accompanying supplementary information on pages 3 to 20 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the City of Wetumpka, Alabama.

Jackson Thornton & Co., P.C.
Wetumpka, Alabama
February 10, 2020

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET - CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
REVENUES						
Taxes:						
Sales and use	\$ 8,450,000	\$ 2,251,989	27%	\$ 2,251,989	\$ 2,145,791	\$ 106,198
Real and personal property	475,000	268,068	56%	268,068	239,140	28,928
Internet simple sales	100,000	48,997	49%	48,997	13,085	35,912
Gasoline	150,000	37,643	25%	37,643	38,781	(1,138)
Beer and wine	160,000	30,978	19%	30,978	54,066	(23,088)
Rental lease	190,000	40,475	21%	40,475	50,138	(9,663)
Financial institution	150,000	-	0%	-	-	-
Tobacco	15,000	3,506	23%	3,506	4,375	(869)
Lodging	260,000	73,993	28%	73,993	57,905	16,088
Casual sales	1,000	35	4%	35	34	1
Manufactured home	5,500	3,427	62%	3,427	3,930	(503)
Total taxes	<u>9,956,500</u>	<u>2,759,111</u>		<u>2,759,111</u>	<u>2,607,245</u>	<u>151,866</u>
Licenses and permits:						
General business	1,100,000	12,865	1%	12,865	9,052	3,813
Building permits	25,000	7,254	29%	7,254	4,193	3,061
Cable TV franchise	140,000	35,449	25%	35,449	35,561	(112)
Other permits	11,900	1,382	12%	1,382	1,939	(557)
Total licenses and permits	<u>1,276,900</u>	<u>56,950</u>		<u>56,950</u>	<u>50,745</u>	<u>6,205</u>
Intergovernmental revenue:						
Shared state revenue:						
Motor vehicle licenses	16,000	5,708	36%	5,708	7,997	(2,289)
State auto license	2,500	779	31%	779	758	21
Total intergovernmental revenue	<u>18,500</u>	<u>6,487</u>		<u>6,487</u>	<u>8,755</u>	<u>(2,268)</u>
Charges and fees for services:						
Airport	185,400	56,570	31%	56,570	37,491	19,079
Fire department	281,000	-	0%	-	-	-
Fire department - PCI Fire Agreement	850,000	-	0%	-	-	-
Public facilities	150,000	24,155	16%	24,155	30,437	(6,282)
Public library	16,500	3,250	20%	3,250	2,147	1,103
Landfill usage	-	-	0%	-	34	(34)
Miscellaneous police	4,500	1,232	27%	1,232	3,255	(2,023)
Zoning and subdivision	1,000	-	0%	-	-	-
Total charges and fees for services	<u>1,488,400</u>	<u>85,207</u>		<u>85,207</u>	<u>73,364</u>	<u>11,843</u>
Fines and forfeitures:						
Municipal court	650,000	119,546	18%	119,546	125,438	(5,892)
Total fines and forfeitures	<u>650,000</u>	<u>119,546</u>		<u>119,546</u>	<u>125,438</u>	<u>(5,892)</u>
Miscellaneous:						
Interest income	50,000	20,025	40%	20,025	2,651	17,374
Miscellaneous	100,000	12,388	12%	12,388	37,098	(24,710)
Alabama heritage fund	60,000	-	0%	-	-	-
Central AL aging	20,000	5,000	25%	5,000	5,000	-
Total miscellaneous revenues	<u>230,000</u>	<u>37,413</u>		<u>37,413</u>	<u>44,749</u>	<u>(7,336)</u>
Total revenues	<u>\$ 13,620,300</u>	<u>\$ 3,064,714</u>		<u>\$ 3,064,714</u>	<u>\$ 2,910,296</u>	<u>\$ 154,418</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET - CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
General Government:						
Administrative	\$ 1,487,609	\$ 453,829	31%	\$ 453,829	\$ 353,792	\$ 100,037
Appropriations to outside agencies	113,975	18,934	17%	18,934	45,139	(26,205)
Building inspector	281,587	55,434	20%	55,434	51,809	3,625
Special events	87,500	18,905	22%	18,905	21,050	(2,145)
Economic/industrial development	49,500	13,510	27%	13,510	6,220	7,290
Planning and projects	18,000	105	1%	105	-	105
Planning commission	18,500	-	0%	-	-	-
Miscellaneous	25,200	4,033	16%	4,033	11,428	(7,395)
Total general government	<u>2,081,871</u>	<u>564,750</u>		<u>564,750</u>	<u>489,438</u>	<u>75,312</u>
Public Safety:						
Police department	2,982,462	712,419	24%	712,419	699,737	12,682
Fire department	1,773,353	432,103	24%	432,103	436,222	(4,119)
Municipal court	609,898	146,636	24%	146,636	158,986	(12,350)
Total public safety	<u>5,365,713</u>	<u>1,291,158</u>		<u>1,291,158</u>	<u>1,294,945</u>	<u>(3,787)</u>
Public Works	<u>2,020,687</u>	<u>459,408</u>	23%	<u>459,408</u>	<u>436,475</u>	<u>22,933</u>
Cultural and Recreation:						
Public facilities	332,450	96,743	29%	96,743	70,316	26,427
Airport	240,816	52,148	22%	52,148	41,187	10,961
Library	317,096	69,926	22%	69,926	68,140	1,786
Total cultural and recreation	<u>890,362</u>	<u>218,817</u>		<u>218,817</u>	<u>179,643</u>	<u>39,174</u>
Capital Outlay/Special Projects:						
General government	-	328,899	0%	328,899	87,917	240,982
Public safety	-	38,327	0%	38,327	82,980	(44,653)
Public works	-	-	0%	-	-	-
Cultural and recreation	-	1,654	0%	1,654	74,946	(73,292)
Total capital outlay	<u>-</u>	<u>368,880</u>		<u>368,880</u>	<u>245,843</u>	<u>123,037</u>
Non-Departmental:						
Insurance	385,000	(389)	0%	(389)	(3,650)	3,261
Demolitions	2,000	-	0%	-	-	-
Tobacco stamps	9,000	-	0%	-	3,206	(3,206)
Street lights	110,000	40,012	36%	40,012	26,351	13,661
Total non-departmental	<u>506,000</u>	<u>39,623</u>		<u>39,623</u>	<u>25,907</u>	<u>13,716</u>
Debt Service:						
Interest and principal	<u>1,377,250</u>	<u>117,332</u>	9%	<u>117,332</u>	<u>310,003</u>	<u>(192,671)</u>
Total debt service	<u>1,377,250</u>	<u>117,332</u>		<u>117,332</u>	<u>310,003</u>	<u>(192,671)</u>
Total expenditures	<u>12,241,883</u>	<u>3,059,968</u>		<u>3,059,968</u>	<u>2,982,254</u>	<u>77,714</u>
Excess (deficiency) of revenues over expenditures	\$ 1,378,417	\$ 4,746		\$ 4,746	\$ (71,958)	\$ 76,704

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - ADMIN
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 732,335	\$ 168,213	23%	\$ 168,213	\$ 148,191	\$ 20,022
Payroll taxes	55,230	11,928	22%	11,928	10,430	1,498
Retirement	46,378	7,368	16%	7,368	9,511	(2,143)
Insurance	109,166	24,047	22%	24,047	25,649	(1,602)
Office supplies	17,000	4,661	27%	4,661	4,046	615
Postage	6,500	949	15%	949	1,716	(767)
Telephone	60,000	11,583	19%	11,583	25,152	(13,569)
Miscellaneous	8,000	2,775	35%	2,775	4,161	(1,386)
Dues and subscriptions	8,000	3,343	42%	3,343	2,366	977
Professional services	250,000	131,029	52%	131,029	72,636	58,393
Advertising	20,000	3,922	20%	3,922	3,412	510
Training and conventions	15,000	7,316	49%	7,316	4,805	2,511
Travel	13,000	21,719	167%	21,719	2,686	19,033
Technology repairs and maintenance	31,000	19,402	63%	19,402	11,522	7,880
Utilities	46,000	17,833	39%	17,833	11,093	6,740
Repairs and maintenance	10,000	3,576	36%	3,576	2,865	711
Senior Services	20,000	9,868	49%	9,868	5,336	4,532
2020 Election	20,000	-	0%	-	-	-
Bank charges	20,000	4,297	21%	4,297	8,215	(3,918)
	<u>\$ 1,487,609</u>	<u>\$ 453,829</u>	<u>31%</u>	<u>\$ 453,829</u>	<u>\$ 353,792</u>	<u>\$ 100,037</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - SPECIAL EVENTS
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Miscellaneous	\$ 10,000	\$ 335	3%	\$ 335	\$ 975	\$ (640)
Promotional advertising	28,000	-	0%	-	-	-
Special Events:						
Alabama Bass Trail	3,500	-	0%	-	-	-
Christmas on the Coosa	30,000	14,320	48%	14,320	16,175	(1,855)
Depot Players	1,000	-	0%	-	2,000	(2,000)
Friends of the Fort	1,500	-	0%	-	-	-
Crater Tours	2,000	-	0%	-	-	-
July 4th	4,500	-	0%	-	-	-
New Year's Eve	6,000	4,250	71%	4,250	900	3,350
Trail of Legends	1,000	-	0%	-	1,000	(1,000)
	<u>\$ 87,500</u>	<u>\$ 18,905</u>	<u>22%</u>	<u>\$ 18,905</u>	<u>\$ 21,050</u>	<u>\$ (2,145)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - POLICE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 1,699,182	\$ 442,712	26%	\$ 442,712	\$ 413,313	\$ 29,399
Payroll taxes	129,987	33,186	26%	33,186	31,268	1,918
Retirement	126,569	27,151	21%	27,151	31,155	(4,004)
Insurance	315,724	66,977	21%	66,977	64,535	2,442
Gasoline and oil	75,000	19,577	26%	19,577	20,546	(969)
Auto parts	40,000	13,059	33%	13,059	8,303	4,756
Postage	1,000	-	0%	-	-	-
Telephone	90,000	25,707	29%	25,707	17,376	8,331
Utilities	50,000	4,441	9%	4,441	12,503	(8,062)
Operating supplies	35,000	5,885	17%	5,885	18,174	(12,289)
Dues and subscriptions	6,000	600	10%	600	1,150	(550)
Professional services	9,000	-	0%	-	-	-
Training and conventions	10,000	3,780	38%	3,780	4,323	(543)
Travel	7,500	4,008	53%	4,008	4,583	(575)
Uniforms	20,000	4,116	21%	4,116	7,559	(3,443)
Repairs and maintenance - equipment	12,000	321	3%	321	1,090	(769)
Equipment replacement	6,000	450	8%	450	-	450
Repairs and maintenance - building	15,000	35	0%	35	773	(738)
NCIC Rental	4,500	900	20%	900	2,400	(1,500)
Drug enforcement	50,000	-	0%	-	-	-
Dispatcher salaries	280,000	59,514	21%	59,514	60,686	(1,172)
	<u>\$ 2,982,462</u>	<u>\$ 712,419</u>	<u>24%</u>	<u>\$ 712,419</u>	<u>\$ 699,737</u>	<u>\$ 12,682</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - FIRE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 1,119,246	\$ 273,914	24%	\$ 273,914	\$ 284,362	\$ (10,448)
Payroll taxes	85,622	20,544	24%	20,544	21,319	(775)
Retirement	77,862	19,195	25%	19,195	19,565	(370)
Insurance	173,123	47,180	27%	47,180	38,719	8,461
Gasoline and oil	15,000	3,528	24%	3,528	3,542	(14)
Vehicle maintenance and inspection	32,000	3,358	10%	3,358	239	3,119
Telephone	9,500	1,214	13%	1,214	4,139	(2,925)
Utilities	32,000	11,034	34%	11,034	9,479	1,555
Miscellaneous	1,500	-	0%	-	-	-
Fire fighting equipment/supplies	55,000	13,765	25%	13,765	9,421	4,344
Dues and subscriptions	500	100	20%	100	3,995	(3,895)
Professional Services	-	6,389	0%	6,389	-	6,389
Training and conventions	22,000	783	4%	783	9,451	(8,668)
Travel	4,000	408	10%	408	188	220
Repairs and maintenance-non-vehicle	20,000	1,949	10%	1,949	3,244	(1,295)
Firemen reimbursements	50,000	8,140	16%	8,140	11,067	(2,927)
Fire Fighter Health & Wellness	50,000	12,115	24%	12,115	12,520	(405)
Station supplies and maintenance	17,000	6,237	37%	6,237	1,972	4,265
Rents paid - temporary station on US 231	9,000	2,250	25%	2,250	3,000	(750)
	<u>\$ 1,773,353</u>	<u>\$ 432,103</u>	<u>24%</u>	<u>\$ 432,103</u>	<u>\$ 436,222</u>	<u>\$ (4,119)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - MUNICIPAL COURT
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 172,122	\$ 40,977	24%	\$ 40,977	\$ 30,471	\$ 10,506
Payroll taxes	13,167	3,033	23%	3,033	2,262	771
Retirement	13,237	2,671	20%	2,671	2,369	302
Insurance	35,322	10,513	30%	10,513	6,718	3,795
Office supplies	3,000	598	20%	598	509	89
Postage	350	-	0%	-	125	(125)
Telephone	2,000	477	24%	477	475	2
Dues and subscriptions	200	-	0%	-	-	-
Training and conventions	3,000	73	2%	73	1,430	(1,357)
Miscellaneous	500	458	92%	458	-	458
Municipal judge	-	-	0%	-	7,340	(7,340)
Municipal prosecutor	-	-	0%	-	6,187	(6,187)
Public defender	7,800	1,950	25%	1,950	1,300	650
Jail expense	75,000	30,663	41%	30,663	31,663	(1,000)
Central Alabama Court Referral	8,000	-	0%	-	8,000	(8,000)
Administrative Office of the Court	1,200	400	33%	400	300	100
Court costs distributions	275,000	54,823	20%	54,823	59,837	(5,014)
	\$ 609,898	\$ 146,636	24%	\$ 146,636	\$ 158,986	\$ (12,350)

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PUBLIC WORKS
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 954,547	\$ 215,864	23%	\$ 215,864	\$ 220,149	\$ (4,285)
Payroll taxes	73,023	15,945	22%	15,945	16,287	(342)
Retirement	69,384	10,897	16%	10,897	17,032	(6,135)
Insurance	216,158	54,460	25%	54,460	45,799	8,661
Gasoline and oil	60,000	13,690	23%	13,690	18,072	(4,382)
Auto parts and tires	65,000	25,231	39%	25,231	15,704	9,527
Telephone	50,000	15,233	30%	15,233	8,327	6,906
Utilities	25,000	7,547	30%	7,547	5,253	2,294
Miscellaneous	3,200	2,530	79%	2,530	50	2,480
Operating supplies	30,000	6,447	21%	6,447	7,965	(1,518)
Repairs and maintenance	10,000	575	6%	575	1,961	(1,386)
Dues and subscriptions	525	590	112%	590	-	590
Professional services	5,000	800	16%	800	(350)	1,150
Training & conventions	5,500	915	17%	915	2,529	(1,614)
Travel	1,400	257	18%	257	253	4
Uniforms	20,000	4,150	21%	4,150	4,716	(566)
Waste Disposal	1,000	-	0%	-	-	-
Repairs - outsourced	20,000	4,999	25%	4,999	1,919	3,080
Inmate corrections fees	55,000	9,525	17%	9,525	12,555	(3,030)
Inmate drinks/meals	1,000	64	6%	64	62	2
Street signs/traffic control	7,000	2,373	34%	2,373	3,378	(1,005)
Grass cutting contract	129,500	24,500	19%	24,500	24,500	-
Mosquito control	4,000	-	0%	-	-	-
Vegetation management	43,000	3,400	8%	3,400	-	3,400
Safety training	1,250	-	0%	-	-	-
Drainage repairs	50,000	3,567	7%	3,567	8,446	(4,879)
Landfill	59,000	9,482	16%	9,482	7,149	2,333
Recycling center	5,000	2,870	57%	2,870	360	2,510
Street sweeping contract	56,200	23,497	42%	23,497	14,359	9,138
	<u>\$ 2,020,687</u>	<u>\$ 459,408</u>	<u>23%</u>	<u>\$ 459,408</u>	<u>\$ 436,475</u>	<u>\$ 22,933</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PUBLIC FACILITIES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
UTILITIES						
City Hall	\$ 35,000	\$ 12,042	34%	\$ 12,042	\$ 9,731	\$ 2,311
Civic Center	44,000	14,085	32%	14,085	10,591	3,494
Post Office	15,750	4,662	30%	4,662	3,432	1,230
Martin Luther King, Jr. Complex	18,000	4,816	27%	4,816	3,693	1,123
Memorial Park Complex	7,500	897	12%	897	4,595	(3,698)
Gold Star Park Complex	40,000	16,861	42%	16,861	5,372	11,489
Municipal Ball Park	8,000	2,292	29%	2,292	1,664	628
New Ball Fields	40,000	14,504	36%	14,504	11,172	3,332
Welcome Center	5,000	1,145	23%	1,145	957	188
Landscaping/Miscellaneous Parks	2,200	3,174	144%	3,174	739	2,435
Jeanette Barrett Civic Room	4,000	884	22%	884	2,092	(1,208)
Soccer Fields	6,000	1,226	20%	1,226	1,425	(199)
UPKEEP AND MAINTENANCE						
City Hall	6,000	1,869	31%	1,869	2,015	(146)
Civic Center	25,000	7,123	28%	7,123	1,536	5,587
Post Office	4,500	794	18%	794	486	308
Martin Luther King, Jr. Complex	7,000	1,105	16%	1,105	939	166
Memorial Park Complex	3,500	478	14%	478	743	(265)
Gold Star Park Complex	5,000	580	12%	580	2,551	(1,971)
Municipal Ball Park	5,000	1,210	24%	1,210	1,002	208
New Ball Fields	42,000	2,712	6%	2,712	4,287	(1,575)
Welcome Center	2,000	249	12%	249	620	(371)
Landscaping/Miscellaneous Parks	3,000	3,299	110%	3,299	19	3,280
Jeanette Barrett Civic Room	3,000	736	25%	736	655	81
AYSO Soccer Field	1,000	-	0%	-	-	-
	<u>\$ 332,450</u>	<u>\$ 96,743</u>	<u>29%</u>	<u>\$ 96,743</u>	<u>\$ 70,316</u>	<u>\$ 26,427</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - LIBRARY
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 209,456	\$ 48,994	23%	\$ 48,994	\$ 47,343	\$ 1,651
Payroll taxes	16,023	3,639	23%	3,639	3,518	121
Retirement	14,945	3,142	21%	3,142	3,334	(192)
Insurance	36,922	8,643	23%	8,643	7,167	1,476
Office supplies	1,000	-	0%	-	423	(423)
Postage	1,000	234	23%	234	85	149
Telephone and technology	4,500	834	19%	834	508	326
Miscellaneous	500	37	7%	37	-	37
Professional dues/training/conventions	1,000	-	0%	-	80	(80)
Travel	750	21	3%	21	-	21
Computers and repairs/maintenance	5,000	-	0%	-	2,000	(2,000)
Books and materials	21,000	4,382	21%	4,382	3,547	835
Cultural arts museum	5,000	-	0%	-	135	(135)
	<u>\$ 317,096</u>	<u>\$ 69,926</u>	<u>22%</u>	<u>\$ 69,926</u>	<u>\$ 68,140</u>	<u>\$ 1,786</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - AIRPORT
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 61,027	\$ 15,792	26%	\$ 15,792	\$ 13,711	\$ 2,081
Payroll taxes	4,669	1,105	24%	1,105	950	155
Retirement	5,346	820	15%	820	1,235	(415)
Insurance	11,774	-	0%	-	-	-
Utilities	12,500	3,960	32%	3,960	3,312	648
Telephone and technology	4,000	-	0%	-	1,463	(1,463)
Insurance	5,000	-	0%	-	-	-
Operating supplies	1,000	-	0%	-	-	-
Professional services	10,000	16,031	160%	16,031	1,408	14,623
Training, conventions, dues, subscriptions	5,000	709	14%	709	648	61
Legal services	3,000	-	0%	-	-	-
Fuel system repairs and maintenance	25,000	6,432	26%	6,432	11,632	(5,200)
T-Hangar repairs and maintenance	1,000	110	11%	110	-	110
Miscellaneous	1,000	161	16%	161	-	161
Aviation fuel purchases	70,000	-	0%	-	-	-
T-Hangar interest and principal	20,500	7,028	34%	7,028	6,828	200
	<u>\$ 240,816</u>	<u>\$ 52,148</u>	<u>22%</u>	<u>\$ 52,148</u>	<u>\$ 41,187</u>	<u>\$ 10,961</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUILDING INSPECTOR
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 195,632	\$ 35,113	18%	\$ 35,113	\$ 40,402	\$ (5,289)
Payroll taxes	14,966	2,696	18%	2,696	3,102	(406)
Retirement	9,354	2,141	23%	2,141	2,000	141
Insurance	31,835	4,250	13%	4,250	2,940	1,310
Office supplies	2,000	114	6%	114	201	(87)
Gasoline and oil	2,500	417	17%	417	583	(166)
Auto parts	300	-	0%	-	-	-
Postage	1,500	252	17%	252	-	252
Telephone	5,000	7,096	142%	7,096	605	6,491
Miscellaneous	2,000	149	7%	149	97	52
Dues and subscriptions	2,500	268	11%	268	1,221	(953)
Professional services	10,000	1,524	15%	1,524	-	1,524
Training and conventions	3,000	1,414	47%	1,414	658	756
Travel	1,000	-	0%	-	-	-
	<u>\$ 281,587</u>	<u>\$ 55,434</u>	<u>20%</u>	<u>\$ 55,434</u>	<u>\$ 51,809</u>	<u>\$ 3,625</u>

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - PLANNING & PROJECTS
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Dues and subscriptions	\$ 5,000	\$ 105	2%	\$ 105	\$ -	\$ 105
Professional services	5,000	-	0%	-	-	-
Training and conventions	1,000	-	0%	-	-	-
Technology and equipment	2,000	-	0%	-	-	-
Travel	1,000	-	0%	-	-	-
Miscellaneous	4,000	-	0%	-	-	-
	\$ 18,000	\$ 105	1%	\$ 105	\$ -	\$ 105

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - PLANNING COMMISSION
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Professional services	\$ 15,000	\$ -	0%	\$ -	\$ -	\$ -
Legal services	1,000	-	0%	-	-	-
Training and conventions	2,000	-	0%	-	-	-
Travel	500	-	0%	-	-	-
	\$ 18,500	\$ -	0%	\$ -	\$ -	\$ -

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - INDUSTRIAL DEVELOPMENT
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Recruitment	\$ 2,000	\$ 3,295	165%	\$ 3,295	\$ -	\$ 3,295
Advertising	500	-	0%	-	-	-
Miscellaneous	1,500	2,405	160%	2,405	1,220	1,185
Industrial Development Board	10,000	-	0%	-	-	-
ECEDA	15,000	2,500	17%	2,500	-	2,500
Meetings & conventions	2,500	410	16%	410	-	410
Main Street	18,000	4,900	27%	4,900	5,000	(100)
	<u>\$ 49,500</u>	<u>\$ 13,510</u>	<u>27%</u>	<u>\$ 13,510</u>	<u>\$ 6,220</u>	<u>\$ 7,290</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - NONDEPARTMENTAL
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Insurance - General	\$ 175,000	\$ 2,206	1%	\$ 2,206	\$ (1,222)	\$ 3,428
Insurance - Workman's Comp	200,000	-	0%	-	-	-
Retirees Health Insurance	10,000	(2,595)	-26%	(2,595)	(2,428)	(167)
Demolitions	2,000	-	0%	-	-	-
Tobacco Stamps	9,000	-	0%	-	3,206	(3,206)
Street Lights	110,000	40,012	36%	40,012	26,351	13,661
Interest and Principal 2019 Series A/B Bonds	1,109,581	-	0%	-	-	-
Interest and Principal 2013 Series A/B Bonds	100,419	100,419	100%	100,419	293,190	(192,771)
CB&S Bank Emergency Loan	100,000	-	0%	-	-	-
CB&S Bank Loan - Police Vehicles	67,250	16,913	25%	16,913	16,813	100
	<u>\$ 1,883,250</u>	<u>\$ 156,955</u>	<u>8%</u>	<u>\$ 156,955</u>	<u>\$ 335,910</u>	<u>\$ (178,955)</u>

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - MISCELLANEOUS
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Utilities for Christmas lights	\$ 14,000	\$ 2,833	20%	\$ 2,833	\$ 7,125	\$ (4,292)
Miscellaneous expenses	11,200	1,200	11%	1,200	4,303	(3,103)
	<u>\$ 25,200</u>	<u>\$ 4,033</u>	<u>16%</u>	<u>\$ 4,033</u>	<u>\$ 11,428</u>	<u>\$ (7,395)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - APPROPRIATIONS/CONTRACTS
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Aging Consortium	\$ 2,000	\$ -	0%	\$ -	\$ -	\$ -
Alabama League of Municipalities	3,000	-	0%	-	-	-
Boys and Girls Club	-	-	0%	-	-	-
CARPDC	3,000	1,306	44%	1,306	1,306	-
Chamber of Commerce	40,000	10,002	25%	10,002	11,667	(1,665)
Child Protect	1,000	-	0%	-	-	-
Coosa River Improvement Assoc	275	-	0%	-	-	-
Council Against Rape	2,000	-	0%	-	-	-
Crime Stoppers	2,000	-	0%	-	-	-
Elmore County Family Resource Center	1,500	-	0%	-	-	-
Elmore County Health Department	5,000	1,251	25%	1,251	1,666	(415)
Humane Society of Elmore County	18,000	4,500	25%	4,500	28,000	(23,500)
Family Sunshine Center	1,000	-	0%	-	-	-
Montgomery Area Mental Health	7,500	1,875	25%	1,875	2,500	(625)
National League of Cities	1,200	-	0%	-	-	-
SOAR	2,500	-	0%	-	-	-
Wetumpka Elementary School	5,000	-	0%	-	-	-
Wetumpka High School	14,000	-	0%	-	-	-
Wetumpka Middle School	5,000	-	0%	-	-	-
	<u>\$ 113,975</u>	<u>\$ 18,934</u>	<u>17%</u>	<u>\$ 18,934</u>	<u>\$ 45,139</u>	<u>\$ (26,205)</u>

CITY OF WETUMPKA, ALABAMA

SCHEDULE OF CASH AND DEBTS
DECEMBER 31, 2019

	DECEMBER 31, 2019	DECEMBER 31, 2018	INCREASE (DECREASE)
CASH			
General Fund	\$ 1,090,467	\$ 530,166	\$ 560,301
Civic Center Deposit-GF	19,900	24,770	(4,870)
Corrections Fund-GF	61,687	34,570	27,117
Grant Match Acct	594,808	673,530	(78,722)
WPD Disaster Donation Fund	4,486	-	4,486
Fain Center Disaster Donation Fund	3,699	-	3,699
Municipal Court	88,387	79,058	9,329
Prime Time	6,701	11,544	(4,843)
Coosa Crossing	65,404	48,996	16,408
Payroll	124,382	200,069	(75,687)
Cash Bonds Municipal Court	27,051	27,044	7
Municipal Airport	52,502	51,572	930
Payroll Special Account	350,784	288,624	62,160
Fire Fee	1,091,894	862,642	229,252
First Community Money Market l	995,924	515,137	480,787
Benefit Plan	31,508	29,267	2,241
CB&S Bank Money Mkt II	3,099,009	209,586	2,889,423
Heritage Trust Fund CB&S Bank	239,608	176,469	63,139
PCI Fund	367,617	455,229	(87,612)
CD-CB&S Bank	1,139,083	1,121,150	17,933
CD-Fire Department	37,030	37,001	29
CB&S Bank 2019 Series A Bond Fund	6,999,420	-	6,999,420
CB&S Bank 2013 Series A Bond Fund	83,937	130,262	(46,325)
Christmas on the Coosa	13,301	7,536	5,765
Christmas on the Coosa - Escrow Account	6,000	5,000	1,000
Regions - 4 Cent Gas Tax	138,437	112,073	26,364
Crime Stoppers	2,147	1,816	331
Police Donation Fund	5,428	11,772	(6,344)
Regions - Petro Inspection Fee	146,806	113,876	32,930
Wetumpka Pride	29,637	24,790	4,847
CD-River Bank - Wetumpka Pride	53,484	82,778	(29,294)
Special Occasions	1,922	1,922	-
CDBG	4,454	4,454	-
Misc Grants	197,847	156,302	41,545
Regions 2019 Series A Warrant	819,249	-	819,249
Regions 2019 Series B Warrant	52,986	-	52,986
Regions 2013 Series A Warrant	-	187,902	(187,902)
Regions 2013 Series B Warrant	68	13,032	(12,964)
TOTAL CASH	\$ 18,047,054	\$ 6,229,939	\$ 11,817,115
DEBT			
Bond Payable - 2019 Series A	\$ 10,965,000	\$ -	\$ 10,965,000
Bond Payable - 2019 Series B	810,000	-	810,000
Bond Payable - 2013 Series A	-	6,231,666	\$ (6,231,666)
Bond Payable - 2013 Series B	-	833,334	(833,334)
Note Payable - FCB - Airport T-Hangar	11,114	37,332	(26,218)
Note Payable - BancorpSouth - Grapple Truck	-	55,811	(55,811)
Note Payable - BancorpSouth - Grapple Truck	163,926	-	163,926
Note Payable - CB&S Bank - Infrastructure Repairs	326,469	414,652	(88,183)
Note Payable - CB&S Bank - Police Vehicles	117,460	179,436	(61,976)
Note Payable - CB&S Bank - IDB	281,721	281,446	275
TOTAL DEBT	\$ 12,675,690	\$ 8,033,677	\$ 4,642,013

CITY OF WETUMPKA, ALABAMA

CAPITAL OUTLAY/SPECIAL PROJECTS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	Current Year To Date Balance @ 12-31-19	Current Year Quarter Balance @ 12-31-19	Prior Year Quarter Balance @ 12-31-18	Increase (Decrease)
71617-88-01 Wells Fargo Building	\$ 38,327	\$ 38,327	\$ -	\$ 38,327
71773-89-01 Downtown Improvements	1,217	1,217	38,517	(37,300)
71811-89-01 Sports Complex	1,654	1,654	74,946	(73,292)
71818-89-01 Tornado: 2019 Special Projects	153,342	153,342	-	153,342
71819-89-01 Tornado: 2019 Special Projects - Not Covered by Insurance	-	-	-	-
71820-89-01 East Bridge Storm Drain Emergency Repair	-	-	-	-
80100-91-01 Administrative - Land, Improvements, and Equipment	174,340	174,340	49,400	124,940
80130-91-01 Police Department - Vehicles and Equipment	-	-	82,980	(82,980)
80140-91-01 Fire Department - Building Improvements and Equipment	-	-	-	-
80160-91-01 Public Works - Improvements and Equipment	-	-	-	-
80251-91-01 Airport	-	-	-	-
	<u>\$ 368,880</u>	<u>\$ 368,880</u>	<u>\$ 245,843</u>	<u>\$ 123,037</u>