

CITY OF WETUMPKA, ALABAMA

COMPILED QUARTERLY
FINANCIAL REPORTS

FOR THE QUARTER ENDED JUNE 30, 2020

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 third quarter ending June 30, 2020, 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

July 23, 2020

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 7,210,059	85%	\$ 2,624,524	\$ 2,331,285	\$ 293,239
Real and personal property	475,000	474,049	100%	16,164	16,443	(279)
Internet simple sales	100,000	176,618	177%	60,796	36,577	24,219
Gasoline	150,000	112,423	75%	42,172	39,469	2,703
Beer and wine	160,000	116,796	73%	36,596	39,301	(2,705)
Rental lease	190,000	109,711	58%	29,481	45,971	(16,490)
Financial institution	150,000	93,710	62%	80,100	-	80,100
Tobacco	15,000	10,184	68%	2,572	3,999	(1,427)
Lodging	260,000	188,402	72%	47,210	96,837	(49,627)
Casual sales	1,000	347	35%	250	500	(250)
Manufactured home	5,500	4,005	73%	85	143	(58)
Total taxes	<u>9,956,500</u>	<u>8,496,304</u>		<u>2,939,950</u>	<u>2,610,525</u>	<u>329,425</u>
Licenses and permits:						
General business	1,100,000	1,774,254	161%	32,733	46,041	(13,308)
Building permits	25,000	27,319	109%	9,018	13,779	(4,761)
Cable TV franchise	140,000	109,807	78%	37,819	35,249	2,570
Other permits	11,900	13,684	115%	6,330	3,623	2,707
Total licenses and permits	<u>1,276,900</u>	<u>1,925,064</u>		<u>85,900</u>	<u>98,692</u>	<u>(12,792)</u>
Intergovernmental revenue:						
Shared state revenue:						
Motor vehicle licenses	16,000	12,777	80%	3,671	4,257	(586)
State auto license	2,500	1,677	67%	534	629	(95)
Total intergovernmental revenue	<u>18,500</u>	<u>14,454</u>		<u>4,205</u>	<u>4,886</u>	<u>(681)</u>
Charges and fees for services:						
Airport	185,400	144,222	78%	43,822	27,855	15,967
Fire department	281,000	257,567	92%	73,890	102,280	(28,390)
Fire department - PCI Fire Agreement	850,000	850,000	100%	-	-	-
Public facilities	150,000	39,120	26%	(5,270)	44,375	(49,645)
Public library	16,500	18,533	112%	11,169	4,711	6,458
Landfill usage	-	-	0%	-	-	-
Miscellaneous police	4,500	3,537	79%	(23,479)	3,429	(26,908)
Zoning and subdivision	1,000	-	0%	-	-	-
Total charges and fees for services	<u>1,488,400</u>	<u>1,312,979</u>		<u>100,132</u>	<u>182,650</u>	<u>(82,518)</u>
Fines and forfeitures:						
Municipal court	650,000	474,796	73%	164,074	178,451	(14,377)
Total fines and forfeitures	<u>650,000</u>	<u>474,796</u>		<u>164,074</u>	<u>178,451</u>	<u>(14,377)</u>
Miscellaneous:						
Interest income	50,000	99,888	200%	26,654	24,068	2,586
Miscellaneous	100,000	93,672	94%	21,360	56,661	(35,301)
Alabama heritage fund	60,000	65,265	109%	65,265	60,936	4,329
Central AL aging	20,000	15,000	75%	5,000	5,000	-
Total miscellaneous revenues	<u>230,000</u>	<u>273,825</u>		<u>118,279</u>	<u>146,665</u>	<u>(28,386)</u>
Total revenues	<u>\$ 13,620,300</u>	<u>\$ 12,497,422</u>		<u>\$ 3,412,540</u>	<u>\$ 3,221,869</u>	<u>\$ 190,671</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 1,210,213	81%	\$ 303,479	\$ 333,353	\$ (29,874)
Appropriations to outside agencies	113,975	67,433	59%	19,699	17,744	1,955
Building inspector	281,587	166,838	59%	58,596	71,389	(12,793)
Special events	87,500	39,208	45%	9,465	183	9,282
Economic/industrial development	49,500	47,792	97%	10,056	5,989	4,067
Planning and projects	18,000	105	1%	-	-	-
Planning commission	18,500	-	0%	-	4,999	(4,999)
Miscellaneous	25,200	8,862	35%	1,635	1,585	50
Total general government	<u>2,081,871</u>	<u>1,540,451</u>		<u>402,930</u>	<u>435,242</u>	<u>(32,312)</u>
Public Safety:						
Police department	2,982,462	2,135,147	72%	685,605	582,445	103,160
Fire department	1,773,353	1,274,285	72%	392,893	396,032	(3,139)
Municipal court	609,898	428,761	70%	130,812	159,386	(28,574)
Total public safety	<u>5,365,713</u>	<u>3,838,193</u>		<u>1,209,310</u>	<u>1,137,863</u>	<u>71,447</u>
Public Works	<u>2,020,687</u>	<u>1,367,950</u>	68%	<u>454,374</u>	<u>415,022</u>	<u>39,352</u>
Cultural and Recreation:						
Public facilities	332,450	200,728	60%	46,563	74,847	(28,284)
Airport	240,816	157,627	65%	41,781	78,635	(36,854)
Library	317,096	214,567	68%	68,086	63,203	4,883
Total cultural and recreation	<u>890,362</u>	<u>572,922</u>		<u>156,430</u>	<u>216,685</u>	<u>(60,255)</u>
Capital Outlay/Special Projects:						
General government	-	468,969	0%	73,448	269,676	(196,228)
Public safety	-	1,085,913	0%	813,427	29,478	783,949
Public works	-	202,310	0%	13,609	8,260	5,349
Cultural and recreation	-	504,606	0%	270,977	46,773	224,204
Total capital outlay	<u>-</u>	<u>2,261,798</u>		<u>1,171,461</u>	<u>354,187</u>	<u>817,274</u>
Non-Departmental:						
Insurance	385,000	387,965	101%	182,556	173,646	8,910
Demolitions	2,000	-	0%	-	-	-
Tobacco stamps	9,000	3,421	38%	3,844	-	3,844
Street lights	110,000	90,512	82%	28,201	29,153	(952)
Total non-departmental	<u>506,000</u>	<u>481,898</u>		<u>214,601</u>	<u>202,799</u>	<u>11,802</u>
Debt Service:						
Interest and principal	<u>1,310,000</u>	<u>983,910</u>	75%	<u>302,624</u>	<u>418,070</u>	<u>(115,446)</u>
Total debt service	<u>1,310,000</u>	<u>983,910</u>		<u>302,624</u>	<u>418,070</u>	<u>(115,446)</u>
Total expenditures	<u>12,174,633</u>	<u>11,047,122</u>		<u>3,911,730</u>	<u>3,179,868</u>	<u>731,862</u>
Excess (deficiency) of revenues over expenditures	\$ <u>1,445,667</u>	\$ <u>1,450,300</u>		\$ <u>(499,190)</u>	\$ <u>42,001</u>	\$ <u>(541,191)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - ADMIN
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 495,950	68%	\$ 151,502	\$ 144,619	\$ 6,883
Payroll taxes	55,230	31,413	57%	10,134	10,322	(188)
Retirement	46,378	21,393	46%	6,473	4,161	2,312
Insurance	109,166	71,187	65%	23,754	15,414	8,340
Office supplies	17,000	14,778	87%	2,949	5,303	(2,354)
Postage	6,500	4,109	63%	928	1,329	(401)
Telephone	60,000	78,669	131%	39,637	14,686	24,951
Miscellaneous	8,000	12,387	155%	2,360	9,202	(6,842)
Dues and subscriptions	8,000	8,040	101%	1,095	112	983
Professional services	250,000	263,856	106%	23,234	82,969	(59,735)
Advertising	20,000	16,767	84%	5,213	5,653	(440)
Training and conventions	15,000	15,256	102%	1,563	4,472	(2,909)
Travel	13,000	25,355	195%	1,604	4,620	(3,016)
Technology repairs and maintenance	31,000	62,767	202%	9,779	4,687	5,092
Utilities	46,000	40,377	88%	12,209	13,075	(866)
Repairs and maintenance	10,000	12,571	126%	1,824	877	947
Senior Services	20,000	23,809	119%	6,559	7,648	(1,089)
2020 Election	20,000	-	0%	-	-	-
Bank charges	20,000	11,529	58%	2,662	4,204	(1,542)
	<u>\$ 1,487,609</u>	<u>\$ 1,210,213</u>	<u>81%</u>	<u>\$ 303,479</u>	<u>\$ 333,353</u>	<u>\$ (29,874)</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 JUNE 30, 2020

	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	\$ 975	10%	\$ 640	\$ 957	\$ (317)
Promotional advertising	28,000	4,500	16%	4,500	-	4,500
Special Events:						
Alabama Bass Trail	3,500	-	0%	-	-	-
Christmas on the Coosa	30,000	22,589	75%	781	-	781
Depot Players	1,000	-	0%	-	-	-
Friends of the Fort	1,500	-	0%	-	-	-
Crater Tours	2,000	1,094	55%	1,094	(724)	1,818
July 4th	4,500	2,450	54%	2,450	(50)	2,500
New Year's Eve	6,000	7,600	127%	-	-	-
Trail of Legends	1,000	-	0%	-	-	-
	<u>\$ 87,500</u>	<u>\$ 39,208</u>	<u>45%</u>	<u>\$ 9,465</u>	<u>\$ 183</u>	<u>\$ 9,282</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - POLICE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 1,278,426	75%	\$ 384,234	\$ 397,575	\$ (13,341)
Payroll taxes	129,987	96,876	75%	28,708	29,658	(950)
Retirement	126,569	72,769	57%	21,048	15,609	5,439
Insurance	315,724	213,859	68%	70,449	48,538	21,911
Gasoline and oil	75,000	50,557	67%	11,504	20,794	(9,290)
Auto parts	40,000	25,460	64%	2,926	11,713	(8,787)
Postage	1,000	642	64%	-	65	(65)
Telephone	90,000	74,606	83%	22,936	34,263	(11,327)
Utilities	50,000	16,066	32%	7,690	3,285	4,405
Operating supplies	35,000	14,240	41%	2,356	9,784	(7,428)
Dues and subscriptions	6,000	3,677	61%	300	450	(150)
Professional services	9,000	2,288	25%	80	1,639	(1,559)
Training and conventions	10,000	7,061	71%	1,527	1,637	(110)
Travel	7,500	4,101	55%	93	573	(480)
Uniforms	20,000	12,461	62%	1,396	3,194	(1,798)
Repairs and maintenance - equipment	12,000	494	4%	-	234	(234)
Equipment replacement	6,000	804	13%	-	1,959	(1,959)
Repairs and maintenance - building	15,000	3,718	25%	2,949	1,433	1,516
NCIC Rental	4,500	1,350	30%	450	-	450
Drug enforcement	50,000	2,485	5%	1,000	42	958
Dispatcher salaries	280,000	253,207	90%	125,959	-	125,959
	<u>\$ 2,982,462</u>	<u>\$ 2,135,147</u>	<u>72%</u>	<u>\$ 685,605</u>	<u>\$ 582,445</u>	<u>\$ 103,160</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - FIRE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 838,786	75%	\$ 252,103	\$ 252,530	\$ (427)
Payroll taxes	85,622	63,416	74%	18,812	18,881	(69)
Retirement	77,862	54,001	69%	15,736	10,223	5,513
Insurance	173,123	133,190	77%	43,217	25,075	18,142
Gasoline and oil	15,000	7,536	50%	1,348	2,994	(1,646)
Vehicle maintenance and inspection	32,000	14,091	44%	1,773	4,056	(2,283)
Telephone	9,500	3,888	41%	1,156	1,901	(745)
Utilities	32,000	28,784	90%	8,857	9,238	(381)
Miscellaneous	1,500	2,785	186%	2,123	3,159	(1,036)
Fire fighting equipment/supplies	55,000	53,105	97%	32,112	53,255	(21,143)
Dues and subscriptions	500	882	176%	148	(342)	490
Professional Services	-	6,389	0%	-	-	-
Training and conventions	22,000	9,705	44%	2,875	128	2,747
Travel	4,000	503	13%	51	(69)	120
Repairs and maintenance-non-vehicle	20,000	2,106	11%	1,081	1,028	53
Firemen reimbursements	50,000	20,148	40%	5,433	9,725	(4,292)
Fire Fighter Health & Wellness	50,000	12,115	24%	-	-	-
Station supplies and maintenance	17,000	16,105	95%	3,818	2,000	1,818
Rents paid - temporary station on US 231	9,000	6,750	75%	2,250	2,250	-
	<u>\$ 1,773,353</u>	<u>\$ 1,274,285</u>	<u>72%</u>	<u>\$ 392,893</u>	<u>\$ 396,032</u>	<u>\$ (3,139)</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 JUNE 30, 2020

	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	\$ 125,956	73%	\$ 40,143	\$ 41,590	\$ (1,447)
Payroll taxes	13,167	9,497	72%	3,032	3,011	21
Retirement	13,237	7,290	55%	2,130	1,010	1,120
Insurance	35,322	30,952	88%	10,080	6,594	3,486
Office supplies	3,000	1,399	47%	108	214	(106)
Postage	350	-	0%	-	-	-
Telephone	2,000	1,545	77%	438	497	(59)
Dues and subscriptions	200	-	0%	-	-	-
Training and conventions	3,000	268	9%	-	250	(250)
Miscellaneous	500	350	70%	-	200	(200)
Municipal judge	-	-	0%	-	-	-
Municipal prosecutor	-	1,500	0%	-	-	-
Public defender	7,800	5,850	75%	1,950	1,950	-
Jail expense	75,000	55,115	73%	9,065	17,493	(8,428)
Central Alabama Court Referral	8,000	-	0%	-	-	-
Administrative Office of the Court	1,200	1,000	83%	300	300	-
Court costs distributions	275,000	188,039	68%	63,566	86,277	(22,711)
	<u>\$ 609,898</u>	<u>\$ 428,761</u>	<u>70%</u>	<u>\$ 130,812</u>	<u>\$ 159,386</u>	<u>\$ (28,574)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PUBLIC WORKS
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 661,884	69%	\$ 211,049	\$ 204,229	\$ 6,820
Payroll taxes	73,023	49,486	68%	15,829	15,015	814
Retirement	69,384	32,670	47%	10,459	6,378	4,081
Insurance	216,158	166,503	77%	54,678	32,752	21,926
Gasoline and oil	60,000	48,252	80%	22,111	16,387	5,724
Auto parts and tires	65,000	53,994	83%	8,994	25,932	(16,938)
Telephone	50,000	55,029	110%	18,695	16,983	1,712
Utilities	25,000	17,178	69%	4,917	5,222	(305)
Miscellaneous	3,200	2,839	89%	249	352	(103)
Operating supplies	30,000	17,612	59%	3,041	5,433	(2,392)
Repairs and maintenance	10,000	2,305	23%	1,225	656	569
Dues and subscriptions	525	590	112%	-	(590)	590
Professional services	5,000	800	16%	-	-	-
Training & conventions	5,500	3,278	60%	174	869	(695)
Travel	1,400	257	18%	-	291	(291)
Uniforms	20,000	13,041	65%	3,888	5,099	(1,211)
Waste Disposal	1,000	-	0%	-	-	-
Repairs - outsourced	20,000	9,928	50%	5,296	(9,958)	15,254
Inmate corrections fees	55,000	21,000	38%	4,680	20,145	(15,465)
Inmate drinks/meals	1,000	163	16%	-	19	(19)
Street signs/traffic control	7,000	5,887	84%	997	448	549
Grass cutting contract	129,500	87,500	68%	42,000	49,000	(7,000)
Mosquito control	4,000	-	0%	-	-	-
Vegetation management	43,000	28,614	67%	23,714	1,700	22,014
Safety training	1,250	-	0%	-	1,040	(1,040)
Drainage repairs	50,000	14,207	28%	6,293	25	6,268
Landfill	59,000	23,172	39%	7,285	5,354	1,931
Recycling center	5,000	6,074	121%	969	494	475
Street sweeping contract	56,200	45,687	81%	7,831	11,747	(3,916)
	<u>\$ 2,020,687</u>	<u>\$ 1,367,950</u>	<u>68%</u>	<u>\$ 454,374</u>	<u>\$ 415,022</u>	<u>\$ 39,352</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 JUNE 30, 2020

	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	\$ 23,919	68%	\$ 5,268	\$ 9,653	\$ (4,385)
Civic Center	44,000	27,379	62%	6,360	9,582	(3,222)
Post Office	15,750	9,672	61%	2,647	2,350	297
Martin Luther King, Jr. Complex	18,000	15,347	85%	4,626	4,081	545
Memorial Park Complex	7,500	3,136	42%	1,359	360	999
Gold Star Park Complex	40,000	34,094	85%	10,270	14,323	(4,053)
Municipal Ball Park	8,000	4,893	61%	1,261	2,515	(1,254)
New Ball Fields	40,000	24,638	62%	6,003	8,849	(2,846)
Welcome Center	5,000	3,394	68%	935	918	17
Landscaping/Miscellaneous Parks	2,200	4,075	185%	498	360	138
Jeanette Barrett Civic Room	4,000	1,740	44%	365	336	29
Soccer Fields	6,000	2,738	46%	1,072	1,520	(448)
UPKEEP AND MAINTENANCE						
City Hall	6,000	3,796	63%	378	1,914	(1,536)
Civic Center	25,000	8,677	35%	140	5,208	(5,068)
Post Office	4,500	1,255	28%	(210)	235	(445)
Martin Luther King, Jr. Complex	7,000	7,133	102%	5,281	1,701	3,580
Memorial Park Complex	3,500	997	28%	135	427	(292)
Gold Star Park Complex	5,000	1,831	37%	511	286	225
Municipal Ball Park	5,000	1,839	37%	82	35	47
New Ball Fields	42,000	9,347	22%	(1,815)	8,846	(10,661)
Welcome Center	2,000	895	45%	135	454	(319)
Landscaping/Miscellaneous Parks	3,000	6,458	215%	-	-	-
Jeanette Barrett Civic Room	3,000	2,155	72%	822	894	(72)
AYSO Soccer Field	1,000	1,320	132%	440	-	440
	<u>\$ 332,450</u>	<u>\$ 200,728</u>	<u>60%</u>	<u>\$ 46,563</u>	<u>\$ 74,847</u>	<u>\$ (28,284)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - LIBRARY
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 151,633	72%	\$ 48,024	\$ 46,726	\$ 1,298
Payroll taxes	16,023	11,503	72%	3,644	3,460	184
Retirement	14,945	9,011	60%	2,462	1,760	702
Insurance	36,922	26,590	72%	8,987	5,701	3,286
Office supplies	1,000	180	18%	68	-	68
Postage	1,000	234	23%	-	-	-
Telephone and technology	4,500	2,374	53%	1,124	948	176
Miscellaneous	500	685	137%	372	114	258
Professional dues/training/conventions	1,000	156	16%	(80)	490	(570)
Travel	750	21	3%	-	153	(153)
Computers and repairs/maintenance	5,000	-	0%	-	-	-
Books and materials	21,000	12,180	58%	3,485	3,345	140
Cultural arts museum	5,000	-	0%	-	506	(506)
	<u>\$ 317,096</u>	<u>\$ 214,567</u>	<u>68%</u>	<u>\$ 68,086</u>	<u>\$ 63,203</u>	<u>\$ 4,883</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - AIRPORT
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 46,733	77%	\$ 14,511	\$ 13,523	\$ 988
Payroll taxes	4,669	3,280	70%	1,003	930	73
Retirement	5,346	2,347	44%	705	433	272
Insurance	11,774	-	0%	-	272	(272)
Utilities	12,500	12,826	103%	3,420	3,262	158
Telephone and technology	4,000	1,200	30%	100	-	100
Insurance	5,000	-	0%	-	4,759	(4,759)
Operating supplies	1,000	-	0%	-	61	(61)
Professional services	10,000	33,241	332%	16,240	8,781	7,459
Training, conventions, dues, subscriptions	5,000	1,209	24%	-	150	(150)
Legal services	3,000	-	0%	-	-	-
Fuel system repairs and maintenance	25,000	8,067	32%	(1,295)	11,467	(12,762)
T-Hangar repairs and maintenance	1,000	145	15%	35	-	35
Miscellaneous	1,000	247	25%	86	316	(230)
Aviation fuel purchases	70,000	27,501	39%	-	27,753	(27,753)
T-Hangar interest and principal	20,500	20,831	102%	6,976	6,928	48
	<u>\$ 240,816</u>	<u>\$ 157,627</u>	<u>65%</u>	<u>\$ 41,781</u>	<u>\$ 78,635</u>	<u>\$ (36,854)</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 JUNE 30, 2020

	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	\$ 105,475	54%	\$ 41,573	\$ 42,437	\$ (864)
Payroll taxes	14,966	8,118	54%	3,142	3,252	(110)
Retirement	9,354	6,222	67%	2,354	1,502	852
Insurance	31,835	17,372	55%	8,047	2,024	6,023
Office supplies	2,000	137	7%	23	384	(361)
Gasoline and oil	2,500	1,266	51%	364	582	(218)
Auto parts	300	-	0%	-	-	-
Postage	1,500	660	44%	-	670	(670)
Telephone	5,000	19,824	396%	393	10,995	(10,602)
Miscellaneous	2,000	349	17%	200	143	57
Dues and subscriptions	2,500	2,877	115%	2,500	2,350	150
Professional services	10,000	3,124	31%	-	7,050	(7,050)
Training and conventions	3,000	1,414	47%	-	-	-
Travel	1,000	-	0%	-	-	-
	<u>\$ 281,587</u>	<u>\$ 166,838</u>	<u>59%</u>	<u>\$ 58,596</u>	<u>\$ 71,389</u>	<u>\$ (12,793)</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 JUNE 30, 2020

	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%	\$ -	\$ -	\$ -
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%	\$ -	\$ -	\$ -

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - PLANNING COMMISSION
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED JUNE 30, 2020

	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%	\$ -	\$ 4,999	\$ (4,999)
Legal services	1,000	-	0%	-	-	-
Training and conventions	2,000	-	0%	-	-	-
Travel	500	-	0%	-	-	-
	<u>\$ 18,500</u>	<u>\$ -</u>	<u>0%</u>	<u>\$ -</u>	<u>\$ 4,999</u>	<u>\$ (4,999)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - INDUSTRIAL DEVELOPMENT
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

EXPENDITURES	FISCAL YEAR 2020 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
Recruitment	\$ 2,000	\$ 3,295	165%	\$ -	\$ 229	\$ (229)
Advertising	500	2,250	450%	-	-	-
Miscellaneous	1,500	1,337	89%	431	508	(77)
Industrial Development Board	10,000	11,425	114%	-	-	-
ECEDA	15,000	11,250	75%	3,750	-	3,750
Meetings & conventions	2,500	410	16%	-	1,502	(1,502)
Main Street	18,000	17,825	99%	5,875	3,750	2,125
	<u>\$ 49,500</u>	<u>\$ 47,792</u>	<u>97%</u>	<u>\$ 10,056</u>	<u>\$ 5,989</u>	<u>\$ 4,067</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - NONDEPARTMENTAL
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 187,717	107%	\$ 185,139	\$ 167,429	\$ 17,710
Insurance - Workman's Comp	200,000	208,009	104%	-	6,069	(6,069)
Retirees Health Insurance	10,000	(7,761)	-78%	(2,583)	148	(2,731)
Demolitions	2,000	-	0%	-	-	-
Tobacco Stamps	9,000	3,421	38%	3,844	-	3,844
Street Lights	110,000	90,512	82%	28,201	29,153	(952)
Interest and Principal 2019 Series A/B Bonds	1,109,581	714,532	64%	267,391	-	267,391
Interest and Principal 2013 Series A/B Bonds	100,419	100,419	100%	-	301,257	(301,257)
CB&S Bank Emergency Loan	100,000	100,000	100%	-	100,000	(100,000)
CB&S Bank Loan - Police Vehicles	67,250	50,539	75%	16,813	16,813	-
FCB Loan - Fire Truck	-	18,420	0%	18,420	-	18,420
	<u>\$ 1,883,250</u>	<u>\$ 1,465,808</u>	<u>78%</u>	<u>\$ 517,225</u>	<u>\$ 620,869</u>	<u>\$ (103,644)</u>

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - MISCELLANEOUS
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED JUNE 30, 2020

	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	\$ 5,262	38%	\$ 435	\$ 385	\$ 50
Miscellaneous expenses	11,200	3,600	32%	1,200	1,200	-
	<u>\$ 25,200</u>	<u>\$ 8,862</u>	<u>35%</u>	<u>\$ 1,635</u>	<u>\$ 1,585</u>	<u>\$ 50</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 JUNE 30, 2020

	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	\$ 766	38%	\$ 766	\$ -	\$ 766
Alabama League of Municipalities	3,000	-	0%	-	-	-
Boys and Girls Club	-	-	0%	-	218	(218)
CARPDC	3,000	2,611	87%	1,305	-	1,305
Chamber of Commerce	40,000	30,006	75%	10,002	8,750	1,252
Child Protect	1,000	1,000	100%	-	-	-
Coosa River Improvement Assoc	275	-	0%	-	-	-
Council Against Rape	2,000	2,000	100%	-	-	-
Crime Stoppers	2,000	2,000	100%	-	-	-
Elmore County Family Resource Center	1,500	1,500	100%	-	-	-
Elmore County Health Department	5,000	3,753	75%	1,251	1,250	1
Humane Society of Elmore County	18,000	13,500	75%	4,500	4,500	-
Family Sunshine Center	1,000	1,000	100%	-	-	-
Montgomery Area Mental Health	7,500	5,625	75%	1,875	1,875	-
National League of Cities	1,200	1,172	98%	-	1,151	(1,151)
SOAR	2,500	2,500	100%	-	-	-
Wetumpka Elementary School	5,000	-	0%	-	-	-
Wetumpka High School	14,000	-	0%	-	-	-
Wetumpka Middle School	5,000	-	0%	-	-	-
	<u>\$ 113,975</u>	<u>\$ 67,433</u>	<u>59%</u>	<u>\$ 19,699</u>	<u>\$ 17,744</u>	<u>\$ 1,955</u>

CITY OF WETUMPKA, ALABAMA

SCHEDULE OF CASH AND DEBTS
JUNE 30, 2020

	JUNE 30, 2020	JUNE 30, 2019	INCREASE (DECREASE)
CASH			
General Fund	\$ 837,157	\$ 893,247	\$ (56,090)
Civic Center Deposit-GF	16,289	27,543	(11,254)
Corrections Fund-GF	94,831	50,867	43,964
Grant Match Acct	1,343,345	881,028	462,317
WPD Disaster Donation Fund	4,486	9,044	(4,558)
Fain Center Disaster Donation Fund	3,699	1,400	2,299
Municipal Court	128,786	78,765	50,021
Prime Time	6,542	6,974	(432)
Coosa Crossing	66,416	59,583	6,833
Payroll	500,293	20,245	480,048
Cash Bonds Municipal Court	34,551	31,544	3,007
Municipal Airport	68,598	15,548	53,050
Payroll Special Account	334,753	438,494	(103,741)
Fire Fee	1,158,511	1,083,555	74,956
First Community Money Market I	1,574,735	1,018,017	556,718
Benefit Plan	31,464	28,311	3,153
Brumlow Charitable - Library	11,003	-	11,003
CB&S Bank Money Mkt II	3,127,450	3,558,315	(430,865)
Heritage Trust Fund CB&S Bank	306,206	238,404	67,802
PCI Fund	671,286	895,291	(224,005)
CD-CB&S Bank	1,139,083	1,135,104	3,979
CD-Fire Department	37,030	37,001	29
CB&S Bank 2013 Series A Bond Fund	79,926	91,930	(12,004)
Christmas on the Coosa	13,103	6,401	6,702
Christmas on the Coosa - Escrow Account	5,800	5,000	800
Regions - 4 Cent Gas Tax	165,776	121,650	44,126
Crime Stoppers	2,309	2,007	302
Police Donation Fund	5,571	10,891	(5,320)
Regions - Petro Inspection Fee	164,590	126,113	38,477
Wetumpka Pride	22,784	25,991	(3,207)
CD-River Bank - Wetumpka Pride	53,484	52,778	706
Special Occasions	-	1,922	(1,922)
CDBG	4,454	4,454	-
Misc Grants	234,594	243,971	(9,377)
CB&S Bank Money Market Account - Stadium	4,979,931	-	4,979,931
CB&S Bank Checking Account - Stadium	37,743	-	37,743
Regions 2019 Series A Warrant	93,060	-	93,060
Regions 2019 Series B Warrant	395,604	-	395,604
Regions 2013 Series A Warrant	-	666,684	(666,684)
Regions 2013 Series B Warrant	-	33,272	(33,272)
TOTAL CASH	\$ 17,755,243	\$ 11,901,344	\$ 5,853,899
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	-	5,994,165	\$ (5,994,165)
Bond Payable - 2013 Series B	-	823,335	(823,335)
Note Payable - FCB - Airport T-Hangar	-	24,364	(24,364)
Note Payable - BancorpSouth - Grapple Truck	111,424	-	111,424
Note Payable - CB&S Bank - Infrastructure Repairs	235,774	326,469	(90,695)
Note Payable - CB&S Bank - Police Vehicles	85,653	148,718	(63,065)
Note Payable - FCB - Fire Truck	484,901	-	484,901
Note Payable - CB&S Bank - IDB	282,008	281,721	287
TOTAL DEBT	\$ 12,974,760	\$ 7,598,772	\$ 5,375,988

CITY OF WETUMPKA, ALABAMA

CAPITAL OUTLAY/SPECIAL PROJECTS
FOR THE QUARTER ENDED JUNE 30, 2020

	Current Year To Date Balance @ 06-30-20	Current Year Quarter Balance @ 06-30-20	Prior Year Quarter Balance @ 06-30-19	Increase (Decrease)
71617-88-01 Wells Fargo Building	\$ 189,071	\$ 81,704	\$ -	\$ 81,704
71773-89-01 Downtown Improvements	3,803	763	685	78
71811-89-01 Sports Complex	7,616	5,751	5,329	422
71818-89-01 Tornado: 2019 Special Projects	290,826	72,685	254,774	(182,089)
71819-89-01 Tornado: 2019 Special Projects - Not Covered by Insurance	-	-	15,695	(15,695)
71820-89-01 East Bridge Storm Drain Emergency Repair	-	-	-	-
71821-89-01 Downtown Sidewalk/Gutter/Curb	123,005	(6,600)	-	(6,600)
71826-89-01 Stadium	485,239	257,275	-	257,275
71827-89-01 Miracle Field	3,800	-	-	-
71829-89-01 New Senior Center	7,951	7,951	-	7,951
80100-91-01 Administrative - Land, Improvements, and Equipment	174,340	-	-	-
80130-91-01 Police Department - Vehicles and Equipment	127,715	4,759	29,478	(24,719)
80140-91-01 Fire Department - Building Improvements and Equipment	769,127	726,964	-	726,964
80160-91-01 Public Works - Improvements and Equipment	79,305	20,209	8,260	11,949
80251-91-01 Airport	-	-	39,966	(39,966)
	<u>\$ 2,261,798</u>	<u>\$ 1,171,461</u>	<u>\$ 354,187</u>	<u>\$ 817,274</u>