

CITY OF WETUMPKA, ALABAMA

COMPILED QUARTERLY
FINANCIAL REPORTS

FOR THE QUARTER ENDED MARCH 31, 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 second quarter ending March 31, 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
May 12, 2020

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 4,585,535	54%	\$ 2,333,546	\$ 2,099,574	\$ 233,972
Real and personal property	475,000	457,885	96%	189,817	190,558	(741)
Internet simple sales	100,000	115,822	116%	66,825	28,118	38,707
Gasoline	150,000	70,251	47%	32,608	34,638	(2,030)
Beer and wine	160,000	80,200	50%	49,222	24,934	24,288
Rental lease	190,000	80,230	42%	39,755	47,114	(7,359)
Financial institution	150,000	13,610	9%	13,610	-	13,610
Tobacco	15,000	7,612	51%	4,106	3,113	993
Lodging	260,000	141,192	54%	67,199	49,173	18,026
Casual sales	1,000	97	10%	62	-	62
Manufactured home	5,500	3,920	71%	493	445	48
Total taxes	<u>9,956,500</u>	<u>5,556,354</u>		<u>2,797,243</u>	<u>2,477,667</u>	<u>319,576</u>
Licenses and permits:						
General business	1,100,000	1,741,521	158%	1,728,656	1,707,370	21,286
Building permits	25,000	18,301	73%	11,047	10,651	396
Cable TV franchise	140,000	71,988	51%	36,539	36,546	(7)
Other permits	11,900	7,354	62%	5,972	2,666	3,306
Total licenses and permits	<u>1,276,900</u>	<u>1,839,164</u>		<u>1,782,214</u>	<u>1,757,233</u>	<u>24,981</u>
Intergovernmental revenue:						
Shared state revenue:						
Motor vehicle licenses	16,000	9,106	57%	3,398	2,729	669
State auto license	2,500	1,143	46%	364	547	(183)
Total intergovernmental revenue	<u>18,500</u>	<u>10,249</u>		<u>3,762</u>	<u>3,276</u>	<u>486</u>
Charges and fees for services:						
Airport	185,400	100,400	54%	43,830	27,094	16,736
Fire department	281,000	183,677	65%	183,677	150,982	32,695
Fire department - PCI Fire Agreement	850,000	850,000	100%	850,000	850,000	-
Public facilities	150,000	44,390	30%	20,235	38,448	(18,213)
Public library	16,500	7,364	45%	4,114	4,018	96
Landfill usage	-	-	0%	-	20	(20)
Miscellaneous police	4,500	27,016	600%	25,784	1,415	24,369
Zoning and subdivision	1,000	-	0%	-	-	-
Total charges and fees for services	<u>1,488,400</u>	<u>1,212,847</u>		<u>1,127,640</u>	<u>1,071,977</u>	<u>55,663</u>
Fines and forfeitures:						
Municipal court	650,000	310,722	48%	191,176	188,126	3,050
Total fines and forfeitures	<u>650,000</u>	<u>310,722</u>		<u>191,176</u>	<u>188,126</u>	<u>3,050</u>
Miscellaneous:						
Interest income	50,000	73,234	146%	53,209	20,823	32,386
Miscellaneous	100,000	72,312	72%	59,924	84,333	(24,409)
Alabama heritage fund	60,000	-	0%	-	-	-
Central AL aging	20,000	10,000	50%	5,000	5,000	-
Total miscellaneous revenues	<u>230,000</u>	<u>155,546</u>		<u>118,133</u>	<u>110,156</u>	<u>7,977</u>
Total revenues	<u>\$ 13,620,300</u>	<u>\$ 9,084,882</u>		<u>\$ 6,020,168</u>	<u>\$ 5,608,435</u>	<u>\$ 411,733</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 908,805	61%	\$ 454,976	\$ 359,348	\$ 95,628
Appropriations to outside agencies	113,975	47,734	42%	28,800	17,917	10,883
Building inspector	281,587	108,242	38%	52,808	65,569	(12,761)
Special events	87,500	29,743	34%	10,838	8,816	2,022
Economic/industrial development	49,500	37,736	76%	24,226	14,524	9,702
Planning and projects	18,000	105	1%	-	3,554	(3,554)
Planning commission	18,500	-	0%	-	-	-
Miscellaneous	25,200	7,227	29%	3,194	6,011	(2,817)
Total general government	<u>2,081,871</u>	<u>1,139,592</u>		<u>574,842</u>	<u>475,739</u>	<u>99,103</u>
Public Safety:						
Police department	2,982,462	1,479,320	50%	766,901	689,658	77,243
Fire department	1,773,353	891,405	50%	459,302	458,600	702
Municipal court	609,898	297,949	49%	151,313	130,763	20,550
Total public safety	<u>5,365,713</u>	<u>2,668,674</u>		<u>1,377,516</u>	<u>1,279,021</u>	<u>98,495</u>
Public Works						
	<u>2,020,687</u>	<u>913,576</u>	45%	<u>454,168</u>	<u>541,246</u>	<u>(87,078)</u>
Cultural and Recreation:						
Public facilities	332,450	174,374	52%	77,631	85,896	(8,265)
Airport	240,816	115,846	48%	63,698	31,446	32,252
Library	317,096	147,281	46%	77,355	75,766	1,589
Total cultural and recreation	<u>890,362</u>	<u>437,501</u>		<u>218,684</u>	<u>193,108</u>	<u>25,576</u>
Capital Outlay/Special Projects:						
General government	-	395,521	0%	66,622	189,684	(123,062)
Public safety	-	272,486	0%	234,159	33,652	200,507
Public works	-	188,701	0%	188,701	56,618	132,083
Cultural and recreation	-	233,629	0%	231,975	49,093	182,882
Total capital outlay	<u>-</u>	<u>1,090,337</u>		<u>721,457</u>	<u>329,047</u>	<u>392,410</u>
Non-Departmental:						
Insurance	385,000	205,409	53%	205,798	186,052	19,746
Demolitions	2,000	-	0%	-	-	-
Tobacco stamps	9,000	(423)	-5%	(423)	-	(423)
Street lights	110,000	62,311	57%	22,299	28,148	(5,849)
Total non-departmental	<u>506,000</u>	<u>267,297</u>		<u>227,674</u>	<u>214,200</u>	<u>13,474</u>
Debt Service:						
Interest and principal	<u>1,377,250</u>	<u>681,286</u>	49%	<u>385,098</u>	<u>312,465</u>	<u>72,633</u>
Total debt service	<u>1,377,250</u>	<u>681,286</u>		<u>385,098</u>	<u>312,465</u>	<u>72,633</u>
Total expenditures	<u>12,241,883</u>	<u>7,198,263</u>		<u>3,959,439</u>	<u>3,344,826</u>	<u>614,613</u>
Excess (deficiency) of revenues over expenditures	\$ <u>1,378,417</u>	\$ <u>1,886,619</u>		\$ <u>2,060,729</u>	\$ <u>2,263,609</u>	\$ <u>(202,880)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - ADMIN
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 344,448	47%	\$ 176,235	\$ 156,804	\$ 19,431
Payroll taxes	55,230	21,279	39%	9,351	10,886	(1,535)
Retirement	46,378	14,920	32%	7,552	5,248	2,304
Insurance	109,166	47,433	43%	23,386	23,400	(14)
Office supplies	17,000	11,829	70%	7,168	3,717	3,451
Postage	6,500	3,181	49%	2,232	1,709	523
Telephone	60,000	39,032	65%	27,449	19,192	8,257
Miscellaneous	8,000	10,027	125%	7,252	1,616	5,636
Dues and subscriptions	8,000	9,016	113%	5,673	5,848	(175)
Professional services	250,000	240,622	96%	109,593	90,521	19,072
Advertising	20,000	11,554	58%	7,632	6,282	1,350
Training and conventions	15,000	13,693	91%	6,377	2,427	3,950
Travel	13,000	23,751	183%	2,032	2,492	(460)
Technology repairs and maintenance	31,000	52,988	171%	33,586	10,434	23,152
Utilities	46,000	28,168	61%	10,335	10,287	48
Repairs and maintenance	10,000	10,747	107%	7,171	1,185	5,986
Senior Services	20,000	17,250	86%	7,382	4,656	2,726
2020 Election	20,000	-	0%	-	-	-
Bank charges	20,000	8,867	44%	4,570	2,644	1,926
	\$ 1,487,609	\$ 908,805	61%	\$ 454,976	\$ 359,348	\$ 95,628

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - SPECIAL EVENTS
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 335	3%	\$ -	\$ -	\$ -
Promotional advertising	28,000	-	0%	-	7	(7)
Special Events:						
Alabama Bass Trail	3,500	-	0%	-	-	-
Christmas on the Coosa	30,000	21,808	73%	7,488	8,085	(597)
Depot Players	1,000	-	0%	-	-	-
Friends of the Fort	1,500	-	0%	-	-	-
Crater Tours	2,000	-	0%	-	724	(724)
July 4th	4,500	-	0%	-	-	-
New Year's Eve	6,000	7,600	127%	3,350	-	3,350
Trail of Legends	1,000	-	0%	-	-	-
	<u>\$ 87,500</u>	<u>\$ 29,743</u>	<u>34%</u>	<u>\$ 10,838</u>	<u>\$ 8,816</u>	<u>\$ 2,022</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - POLICE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 894,192	53%	\$ 451,480	\$ 472,908	\$ (21,428)
Payroll taxes	129,987	68,168	52%	34,982	35,581	(599)
Retirement	126,569	51,721	41%	24,570	18,229	6,341
Insurance	315,724	143,410	45%	76,433	70,853	5,580
Gasoline and oil	75,000	39,053	52%	19,476	14,471	5,005
Auto parts	40,000	43,577	109%	30,518	9,506	21,012
Postage	1,000	642	64%	642	394	248
Telephone	90,000	51,670	57%	25,963	23,672	2,291
Utilities	50,000	8,376	17%	3,935	8,424	(4,489)
Operating supplies	35,000	11,884	34%	5,999	4,263	1,736
Dues and subscriptions	6,000	3,377	56%	2,777	3,582	(805)
Professional services	9,000	9,935	110%	9,935	7,900	2,035
Training and conventions	10,000	5,534	55%	1,754	609	1,145
Travel	7,500	4,008	53%	-	321	(321)
Uniforms	20,000	11,065	55%	6,949	4,790	2,159
Repairs and maintenance - equipment	12,000	1,502	13%	1,181	11,486	(10,305)
Equipment replacement	6,000	804	13%	354	190	164
Repairs and maintenance - building	15,000	769	5%	734	529	205
NCIC Rental	4,500	900	20%	-	1,950	(1,950)
Drug enforcement	50,000	1,485	3%	1,485	-	1,485
Dispatcher salaries	280,000	127,248	45%	67,734	-	67,734
	<u>\$ 2,982,462</u>	<u>\$ 1,479,320</u>	<u>50%</u>	<u>\$ 766,901</u>	<u>\$ 689,658</u>	<u>\$ 77,243</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - FIRE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 586,683	52%	\$ 312,769	\$ 324,298	\$ (11,529)
Payroll taxes	85,622	44,604	52%	24,060	24,364	(304)
Retirement	77,862	38,265	49%	19,070	10,732	8,338
Insurance	173,123	89,973	52%	42,793	35,733	7,060
Gasoline and oil	15,000	6,188	41%	2,660	2,810	(150)
Vehicle maintenance and inspection	32,000	12,318	38%	8,960	2,018	6,942
Telephone	9,500	2,732	29%	1,518	3,598	(2,080)
Utilities	32,000	19,927	62%	8,893	9,390	(497)
Miscellaneous	1,500	662	44%	662	-	662
Fire fighting equipment/supplies	55,000	20,993	38%	7,228	14,970	(7,742)
Dues and subscriptions	500	4,029	806%	3,929	402	3,527
Professional Services	-	6,389	0%	-	-	-
Training and conventions	22,000	6,830	31%	6,047	8,994	(2,947)
Travel	4,000	452	11%	44	1,608	(1,564)
Repairs and maintenance-non-vehicle	20,000	2,367	12%	418	178	240
Firemen reimbursements	50,000	14,715	29%	6,575	10,700	(4,125)
Fire Fighter Health & Wellness	50,000	12,115	24%	-	-	-
Station supplies and maintenance	17,000	17,663	104%	11,426	7,305	4,121
Rents paid - temporary station on US 231	9,000	4,500	50%	2,250	1,500	750
	<u>\$ 1,773,353</u>	<u>\$ 891,405</u>	<u>50%</u>	<u>\$ 459,302</u>	<u>\$ 458,600</u>	<u>\$ 702</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 MARCH 31, 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	\$ 85,813	50%	\$ 44,836	\$ 38,999	\$ 5,837
Payroll taxes	13,167	6,465	49%	3,432	2,744	688
Retirement	13,237	5,160	39%	2,489	1,334	1,155
Insurance	35,322	20,872	59%	10,359	7,817	2,542
Office supplies	3,000	1,291	43%	693	834	(141)
Postage	350	-	0%	-	50	(50)
Telephone	2,000	1,107	55%	630	487	143
Dues and subscriptions	200	-	0%	-	-	-
Training and conventions	3,000	268	9%	195	100	95
Miscellaneous	500	350	70%	(108)	-	(108)
Municipal judge	-	-	0%	-	-	-
Municipal prosecutor	-	1,500	0%	1,500	2,813	(1,313)
Public defender	7,800	3,900	50%	1,950	1,950	-
Jail expense	75,000	46,050	61%	15,387	16,041	(654)
Central Alabama Court Referral	8,000	-	0%	-	-	-
Administrative Office of the Court	1,200	700	58%	300	300	-
Court costs distributions	275,000	124,473	45%	69,650	57,294	12,356
	<u>\$ 609,898</u>	<u>\$ 297,949</u>	<u>49%</u>	<u>\$ 151,313</u>	<u>\$ 130,763</u>	<u>\$ 20,550</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 MARCH 31, 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	\$ 450,835	47%	\$ 234,971	\$ 229,176	\$ 5,795
Payroll taxes	73,023	33,657	46%	17,712	16,873	839
Retirement	69,384	22,211	32%	11,314	9,000	2,314
Insurance	216,158	111,825	52%	57,365	42,813	14,552
Gasoline and oil	60,000	26,141	44%	12,451	11,905	546
Auto parts and tires	65,000	45,000	69%	19,769	14,899	4,870
Telephone	50,000	36,334	73%	21,101	17,800	3,301
Utilities	25,000	12,261	49%	4,714	6,055	(1,341)
Miscellaneous	3,200	2,590	81%	60	120	(60)
Operating supplies	30,000	14,571	49%	8,124	8,936	(812)
Repairs and maintenance	10,000	1,080	11%	505	1,470	(965)
Dues and subscriptions	525	590	112%	-	590	(590)
Professional services	5,000	800	16%	-	-	-
Training & conventions	5,500	3,104	56%	2,189	625	1,564
Travel	1,400	257	18%	-	-	-
Uniforms	20,000	9,153	46%	5,003	4,586	417
Waste Disposal	1,000	-	0%	-	-	-
Repairs - outsourced	20,000	4,632	23%	(367)	(1,425)	1,058
Inmate corrections fees	55,000	16,320	30%	6,795	6,495	300
Inmate drinks/meals	1,000	163	16%	99	-	99
Street signs/traffic control	7,000	4,890	70%	2,517	291	2,226
Grass cutting contract	129,500	45,500	35%	21,000	14,000	7,000
Mosquito control	4,000	-	0%	-	-	-
Vegetation management	43,000	4,900	11%	1,500	23,514	(22,014)
Safety training	1,250	-	0%	-	-	-
Drainage repairs	50,000	7,914	16%	4,347	107,210	(102,863)
Landfill	59,000	15,887	27%	6,405	9,962	(3,557)
Recycling center	5,000	5,105	102%	2,235	1,993	242
Street sweeping contract	56,200	37,856	67%	14,359	14,358	1
	\$ 2,020,687	\$ 913,576	45%	\$ 454,168	\$ 541,246	\$ (87,078)

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PUBLIC FACILITIES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 18,651	53%	\$ 6,609	\$ 8,408	\$ (1,799)
Civic Center	44,000	21,019	48%	6,934	10,804	(3,870)
Post Office	15,750	7,025	45%	2,363	3,363	(1,000)
Martin Luther King, Jr. Complex	18,000	10,721	60%	5,905	6,527	(622)
Memorial Park Complex	7,500	1,777	24%	880	2,179	(1,299)
Gold Star Park Complex	40,000	23,824	60%	6,963	12,238	(5,275)
Municipal Ball Park	8,000	3,632	45%	1,340	1,513	(173)
New Ball Fields	40,000	18,635	47%	4,131	5,769	(1,638)
Welcome Center	5,000	2,459	49%	1,314	1,356	(42)
Landscaping/Miscellaneous Parks	2,200	3,577	163%	403	307	96
Jeanette Barrett Civic Room	4,000	1,375	34%	491	566	(75)
Soccer Fields	6,000	1,666	28%	440	1,425	(985)
UPKEEP AND MAINTENANCE						
City Hall	6,000	3,418	57%	1,549	453	1,096
Civic Center	25,000	8,537	34%	1,414	10,090	(8,676)
Post Office	4,500	1,465	33%	671	851	(180)
Martin Luther King, Jr. Complex	7,000	1,852	26%	747	1,028	(281)
Memorial Park Complex	3,500	862	25%	384	350	34
Gold Star Park Complex	5,000	1,320	26%	740	156	584
Municipal Ball Park	5,000	1,757	35%	547	283	264
New Ball Fields	42,000	31,371	75%	28,659	17,219	11,440
Welcome Center	2,000	760	38%	511	313	198
Landscaping/Miscellaneous Parks	3,000	6,458	215%	3,159	-	3,159
Jeanette Barrett Civic Room	3,000	1,333	44%	597	393	204
AYSO Soccer Field	1,000	880	88%	880	305	575
	<u>\$ 332,450</u>	<u>\$ 174,374</u>	<u>52%</u>	<u>\$ 77,631</u>	<u>\$ 85,896</u>	<u>\$ (8,265)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - LIBRARY
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 103,609	49%	\$ 54,615	\$ 54,727	\$ (112)
Payroll taxes	16,023	7,859	49%	4,220	4,070	150
Retirement	14,945	6,549	44%	3,407	1,998	1,409
Insurance	36,922	17,603	48%	8,960	8,521	439
Office supplies	1,000	112	11%	112	236	(124)
Postage	1,000	234	23%	-	50	(50)
Telephone and technology	4,500	1,250	28%	416	813	(397)
Miscellaneous	500	1,113	223%	1,076	105	971
Professional dues/training/conventions	1,000	236	24%	236	284	(48)
Travel	750	21	3%	-	97	(97)
Computers and repairs/maintenance	5,000	-	0%	-	-	-
Books and materials	21,000	8,695	41%	4,313	4,865	(552)
Cultural arts museum	5,000	-	0%	-	-	-
	<u>\$ 317,096</u>	<u>\$ 147,281</u>	<u>46%</u>	<u>\$ 77,355</u>	<u>\$ 75,766</u>	<u>\$ 1,589</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - AIRPORT
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED MARCH 31, 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	\$ 32,222	53%	\$ 16,430	\$ 15,647	\$ 783
Payroll taxes	4,669	2,277	49%	1,172	1,079	93
Retirement	5,346	1,642	31%	822	704	118
Insurance	11,774	-	0%	-	-	-
Utilities	12,500	9,406	75%	5,446	2,912	2,534
Telephone and technology	4,000	1,100	28%	1,100	-	1,100
Insurance	5,000	-	0%	-	-	-
Operating supplies	1,000	-	0%	-	134	(134)
Professional services	10,000	17,001	170%	970	2,877	(1,907)
Training, conventions, dues, subscriptions	5,000	1,209	24%	500	79	421
Legal services	3,000	-	0%	-	-	-
Fuel system repairs and maintenance	25,000	9,362	37%	2,930	3,463	(533)
T-Hangar repairs and maintenance	1,000	110	11%	-	-	-
Miscellaneous	1,000	161	16%	-	-	-
Aviation fuel purchases	70,000	27,501	39%	27,501	-	27,501
T-Hangar interest and principal	20,500	13,855	68%	6,827	4,551	2,276
	<u>\$ 240,816</u>	<u>\$ 115,846</u>	<u>48%</u>	<u>\$ 63,698</u>	<u>\$ 31,446</u>	<u>\$ 32,252</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 MARCH 31, 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	\$ 63,902	33%	\$ 28,789	\$ 46,347	\$ (17,558)
Payroll taxes	14,966	4,976	33%	2,280	3,560	(1,280)
Retirement	9,354	3,868	41%	1,727	1,054	673
Insurance	31,835	9,325	29%	5,075	3,151	1,924
Office supplies	2,000	114	6%	-	40	(40)
Gasoline and oil	2,500	902	36%	485	238	247
Auto parts	300	-	0%	-	-	-
Postage	1,500	660	44%	408	100	308
Telephone	5,000	19,431	389%	12,335	11,079	1,256
Miscellaneous	2,000	149	7%	-	-	-
Dues and subscriptions	2,500	377	15%	109	-	109
Professional services	10,000	3,124	31%	1,600	-	1,600
Training and conventions	3,000	1,414	47%	-	-	-
Travel	1,000	-	0%	-	-	-
	<u>\$ 281,587</u>	<u>\$ 108,242</u>	<u>38%</u>	<u>\$ 52,808</u>	<u>\$ 65,569</u>	<u>\$ (12,761)</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 MARCH 31, 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%	\$ -	\$ 1,221	\$ (1,221)
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%	-	2,333	(2,333)
	<u>\$ 18,000</u>	<u>\$ 105</u>	<u>1%</u>	<u>\$ -</u>	<u>\$ 3,554</u>	<u>\$ (3,554)</u>

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - PLANNING COMMISSION
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED MARCH 31, 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%	\$ -	\$ -	\$ -
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 MARCH 31, 2020

	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%	\$ -	\$ -	\$ -
Advertising	500	2,250	450%	2,250	-	2,250
Miscellaneous	1,500	906	60%	(1,499)	494	(1,993)
Industrial Development Board	10,000	11,425	114%	11,425	10,180	1,245
ECEDA	15,000	7,500	50%	5,000	-	5,000
Meetings & conventions	2,500	410	16%	-	-	-
Main Street	18,000	11,950	66%	7,050	3,850	3,200
	<u>\$ 49,500</u>	<u>\$ 37,736</u>	<u>76%</u>	<u>\$ 24,226</u>	<u>\$ 14,524</u>	<u>\$ 9,702</u>

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - NONDEPARTMENTAL
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED MARCH 31, 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	\$ 2,578	1%	\$ 372	\$ 3,323	\$ (2,951)
Insurance - Workman's Comp	200,000	208,009	104%	208,009	187,504	20,505
Retirees Health Insurance	10,000	(5,178)	-52%	(2,583)	(4,775)	2,192
Demolitions	2,000	-	0%	-	-	-
Tobacco Stamps	9,000	(423)	-5%	(423)	-	(423)
Street Lights	110,000	62,311	57%	22,299	28,148	(5,849)
Interest and Principal 2019 Series A/B Bonds	1,109,581	447,141	40%	268,285	-	268,285
Interest and Principal 2013 Series A/B Bonds	100,419	100,419	100%	-	301,256	(301,256)
CB&S Bank Emergency Loan	100,000	100,000	100%	100,000	-	100,000
CB&S Bank Loan - Police Vehicles	67,250	33,726	50%	16,813	11,209	5,604
	<u>\$ 1,883,250</u>	<u>\$ 948,583</u>	<u>50%</u>	<u>\$ 612,772</u>	<u>\$ 526,665</u>	<u>\$ 86,107</u>

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - MISCELLANEOUS
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED MARCH 31, 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	\$ 4,827	34%	\$ 1,994	\$ 5,211	\$ (3,217)
Miscellaneous expenses	11,200	2,400	21%	1,200	800	400
	<u>\$ 25,200</u>	<u>\$ 7,227</u>	<u>29%</u>	<u>\$ 3,194</u>	<u>\$ 6,011</u>	<u>\$ (2,817)</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 MARCH 31, 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	\$ -	0%	\$ -	\$ -	\$ -
Alabama League of Municipalities	3,000	-	0%	-	-	-
Boys and Girls Club	-	-	0%	-	-	-
CARPDC	3,000	1,306	44%	-	-	-
Chamber of Commerce	40,000	20,004	50%	10,002	5,833	4,169
Child Protect	1,000	1,000	100%	1,000	-	1,000
Coosa River Improvement Assoc	275	-	0%	-	-	-
Council Against Rape	2,000	2,000	100%	2,000	2,000	-
Crime Stoppers	2,000	2,000	100%	2,000	2,000	-
Elmore County Family Resource Center	1,500	1,500	100%	1,500	1,500	-
Elmore County Health Department	5,000	2,502	50%	1,251	834	417
Humane Society of Elmore County	18,000	9,000	50%	4,500	2,000	2,500
Family Sunshine Center	1,000	1,000	100%	1,000	-	1,000
Montgomery Area Mental Health	7,500	3,750	50%	1,875	1,250	625
National League of Cities	1,200	1,172	98%	1,172	-	1,172
SOAR	2,500	2,500	100%	2,500	2,500	-
Wetumpka Elementary School	5,000	-	0%	-	-	-
Wetumpka High School	14,000	-	0%	-	-	-
Wetumpka Middle School	5,000	-	0%	-	-	-
	<u>\$ 113,975</u>	<u>\$ 47,734</u>	<u>42%</u>	<u>\$ 28,800</u>	<u>\$ 17,917</u>	<u>\$ 10,883</u>

CITY OF WETUMPKA, ALABAMA

SCHEDULE OF CASH AND DEBTS
MARCH 31, 2020

	MARCH 31, 2020	MARCH 31, 2019	INCREASE (DECREASE)
CASH			
General Fund	\$ 948,600	\$ 650,374	\$ 298,226
Civic Center Deposit-GF	17,327	29,724	(12,397)
Corrections Fund-GF	75,812	42,022	33,790
Grant Match Acct	1,342,739	1,209,023	133,716
WPD Disaster Donation Fund	4,486	50,004	(45,518)
Fain Center Disaster Donation Fund	3,699	1,400	2,299
Municipal Court	126,059	136,342	(10,283)
Prime Time	6,773	7,019	(246)
Coosa Crossing	65,976	53,912	12,064
Payroll	222,395	185,325	37,070
Cash Bonds Municipal Court	31,051	26,544	4,507
Municipal Airport	54,019	45,185	8,834
Payroll Special Account	282,988	388,554	(105,566)
Fire Fee	1,279,322	1,015,130	264,192
First Community Money Market I	1,422,939	1,016,369	406,570
Benefit Plan	28,991	27,278	1,713
CB&S Bank Money Mkt II	3,113,844	3,542,835	(428,991)
Heritage Trust Fund CB&S Bank	240,206	176,905	63,301
PCI Fund	1,026,792	1,204,075	(177,283)
CD-CB&S Bank	1,139,083	1,135,104	3,979
CD-Fire Department	37,030	37,001	29
CB&S Bank 2019 Series A Bond Fund	7,030,018	-	7,030,018
CB&S Bank 2013 Series A Bond Fund	83,726	96,257	(12,531)
Christmas on the Coosa	13,234	7,400	5,834
Christmas on the Coosa - Escrow Account	5,800	5,000	800
Regions - 4 Cent Gas Tax	149,711	113,592	36,119
Crime Stoppers	2,147	1,906	241
Police Donation Fund	5,445	11,673	(6,228)
Regions - Petro Inspection Fee	156,370	114,065	42,305
Wetumpka Pride	21,414	32,384	(10,970)
CD-River Bank - Wetumpka Pride	53,484	82,778	(29,294)
Special Occasions	-	1,922	(1,922)
CDBG	4,454	4,454	-
Misc Grants	221,801	158,916	62,885
Regions 2019 Series A Warrant	819,249	-	819,249
Regions 2019 Series B Warrant	52,986	-	52,986
Regions 2013 Series A Warrant	-	470,840	(470,840)
Regions 2013 Series B Warrant	68	32,654	(32,586)
TOTAL CASH	\$ 20,090,038	\$ 12,113,966	\$ 7,976,072
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	4,382	30,883	(26,501)
Note Payable - BancorpSouth - Grapple Truck	111,424	-	111,424
Note Payable - CB&S Bank - Infrastructure Repairs	235,774	414,652	(178,878)
Note Payable - CB&S Bank - Police Vehicles	101,626	164,144	(62,518)
Note Payable - CB&S Bank - IDB	281,721	281,721	-
TOTAL DEBT	\$ 12,509,927	\$ 7,708,900	\$ 4,801,027

CITY OF WETUMPKA, ALABAMA

CAPITAL OUTLAY/SPECIAL PROJECTS
FOR THE QUARTER ENDED MARCH 31, 2020

		Current Year To Date Balance @ 03-31-20	Current Year Quarter Balance @ 03-31-20	Prior Year Quarter Balance @ 03-31-19	Increase (Decrease)
71617-88-01	Wells Fargo Building	\$ 107,367	\$ 69,040	\$ -	\$ 69,040
71773-89-01	Downtown Improvements	3,040	1,823	8,546	(6,723)
71811-89-01	Sports Complex	1,865	211	28,027	(27,816)
71818-89-01	Tornado: 2019 Special Projects	218,141	64,799	176,006	(111,207)
71819-89-01	Tornado: 2019 Special Projects - Not Covered by Insurance	-	-	3,654	(3,654)
71820-89-01	East Bridge Storm Drain Emergency Repair	-	-	-	-
71821-89-01	Downtown Sidewalk/Gutter/Curb	129,605	129,605	-	129,605
71826-89-01	Stadium	227,964	227,964	-	227,964
71827-89-01	Miracle Field	3,800	3,800	-	3,800
80100-91-01	Administrative - Land, Improvements, and Equipment	174,340	-	-	-
80130-91-01	Police Department - Vehicles and Equipment	122,956	122,956	33,652	89,304
80140-91-01	Fire Department - Building Improvements and Equipment	42,163	42,163	-	42,163
80160-91-01	Public Works - Improvements and Equipment	59,096	59,096	56,618	2,478
80251-91-01	Airport	-	-	22,544	(22,544)
		<u>\$ 1,090,337</u>	<u>\$ 721,457</u>	<u>\$ 329,047</u>	<u>\$ 392,410</u>