

CITY OF WETUMPKA, ALABAMA

COMPILED QUARTERLY
FINANCIAL REPORTS

FOR THE QUARTER ENDED SEPTEMBER 30, 2018



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 fourth quarter ending September 30, 2018, 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 19 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
October 25, 2018

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET - CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
REVENUES						
Taxes:						
Sales and use	\$ 6,072,000	\$ 6,483,977	107%	\$ 1,659,235	\$ 1,611,778	\$ 47,457
Real and personal property	475,000	478,211	101%	9,830	17,661	(7,831)
Internet simple sales	20,000	44,512	223%	11,435	18,084	(6,649)
Gasoline	156,000	150,057	96%	38,191	39,928	(1,737)
Beer and wine	162,000	138,205	85%	45,599	54,430	(8,831)
Rental lease	286,000	209,774	73%	56,549	79,062	(22,513)
Financial institution	150,000	174,121	116%	174,121	179,660	(5,539)
Tobacco	18,000	15,266	85%	3,969	5,742	(1,773)
Lodging	65,000	53,503	82%	15,162	12,079	3,083
Casual sales	1,000	253	25%	93	45	48
Manufactured home	7,000	3,638	52%	55	213	(158)
Total taxes	<u>7,412,000</u>	<u>7,751,517</u>		<u>2,014,239</u>	<u>2,018,682</u>	<u>(4,443)</u>
Licenses and permits:						
General business	1,100,000	1,700,079	155%	37,032	11,054	25,978
Building permits	21,000	18,346	87%	7,897	5,113	2,784
Cable TV franchise	135,000	143,419	106%	37,182	34,441	2,741
Other permits	7,500	6,915	92%	2,269	2,068	201
Total licenses and permits	<u>1,263,500</u>	<u>1,868,759</u>		<u>84,380</u>	<u>52,676</u>	<u>31,704</u>
Intergovernmental revenue:						
Shared state revenue:						
Motor vehicle licenses	17,000	16,300	96%	4,105	5,556	(1,451)
State auto license	5,000	2,615	52%	585	566	19
Total intergovernmental revenue	<u>22,000</u>	<u>18,915</u>		<u>4,690</u>	<u>6,122</u>	<u>(1,432)</u>
Charges and fees for services:						
Airport	212,400	194,693	92%	51,137	57,288	(6,151)
Fire department	281,000	245,237	87%	-	10,625	(10,625)
Fire department - PCI Fire Agreement	850,000	850,000	100%	-	-	-
Public facilities	111,500	132,248	119%	29,119	31,422	(2,303)
Public library	19,500	15,581	80%	4,204	5,047	(843)
Landfill usage	500	222	44%	42	44	(2)
Miscellaneous police	2,000	3,814	191%	1,159	665	494
Zoning and subdivision	500	828	166%	-	75	(75)
Total charges and fees for services	<u>1,477,400</u>	<u>1,442,623</u>		<u>85,661</u>	<u>105,166</u>	<u>(19,505)</u>
Fines and forfeitures:						
Municipal court	802,000	674,603	84%	153,456	208,163	(54,707)
Total fines and forfeitures	<u>802,000</u>	<u>674,603</u>		<u>153,456</u>	<u>208,163</u>	<u>(54,707)</u>
Miscellaneous:						
Interest income	18,000	8,211	46%	2,277	1,403	874
Miscellaneous	45,000	166,735	371%	42,958	41,799	1,159
Alabama heritage fund	58,000	57,795	100%	-	-	-
Central AL aging	20,000	20,100	101%	5,050	5,000	50
Total miscellaneous revenues	<u>141,000</u>	<u>252,841</u>		<u>50,285</u>	<u>48,202</u>	<u>2,083</u>
Total revenues	<u>\$ 11,117,900</u>	<u>\$ 12,009,258</u>		<u>\$ 2,392,711</u>	<u>\$ 2,439,011</u>	<u>\$ (46,300)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET - CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
General Government:						
Administrative	\$ 1,316,122	\$ 1,243,600	94%	\$ 317,500	\$ 318,565	\$ (1,065)
Appropriations to outside agencies	108,775	107,355	99%	43,734	54,808	(11,074)
Building inspector	150,630	155,140	103%	39,169	41,501	(2,332)
Special events	62,300	63,302	102%	9,457	10,405	(948)
Economic/industrial development	15,000	16,414	109%	1,804	-	1,804
Planning and projects	4,150	1,587	38%	-	2,970	(2,970)
Miscellaneous	17,500	22,759	130%	4,128	1,594	2,534
Total general government	<u>1,674,477</u>	<u>1,610,157</u>		<u>415,792</u>	<u>429,843</u>	<u>(14,051)</u>
Public Safety:						
Police department	2,719,176	2,555,384	94%	734,018	795,493	(61,475)
Fire department	1,442,581	1,458,356	101%	387,717	346,785	40,932
Municipal court	628,784	548,430	87%	127,975	191,744	(63,769)
Total public safety	<u>4,790,541</u>	<u>4,562,170</u>		<u>1,249,710</u>	<u>1,334,022</u>	<u>(84,312)</u>
Public Works	<u>1,873,373</u>	<u>1,714,707</u>	92%	<u>498,252</u>	<u>487,058</u>	<u>11,194</u>
Cultural and Recreation:						
Public facilities	325,500	318,600	98%	85,045	99,918	(14,873)
Airport	221,344	250,724	113%	89,961	39,649	50,312
Library	268,062	256,583	96%	70,518	67,511	3,007
Total cultural and recreation	<u>814,906</u>	<u>825,907</u>		<u>245,524</u>	<u>207,078</u>	<u>38,446</u>
Capital Outlay/Special Projects:						
General government	-	18,958	0%	(27,078)	(4,474)	(22,604)
Public safety	-	309,962	0%	45,221	9,048	36,173
Public works	-	132,915	0%	66,013	(7,722)	73,735
Cultural and recreation	-	293,906	0%	92,875	53,081	39,794
Total capital outlay	<u>-</u>	<u>755,741</u>		<u>177,031</u>	<u>49,933</u>	<u>127,098</u>
Non-Departmental:						
Insurance	303,000	265,117	87%	(1,086)	(1,412)	326
Demolitions	2,000	(1,450)	-73%	(100)	(650)	550
Tobacco stamps	9,000	3,601	40%	-	-	-
Street lights	93,000	110,389	119%	27,332	37,695	(10,363)
Forshey real estate installment	-	-	0%	-	100,000	(100,000)
Total non-departmental	<u>407,000</u>	<u>377,657</u>		<u>26,146</u>	<u>135,633</u>	<u>(109,487)</u>
Debt Service:						
Interest and principal	<u>1,305,000</u>	<u>1,377,657</u>	106%	<u>318,105</u>	<u>301,171</u>	<u>16,934</u>
Total debt service	<u>1,305,000</u>	<u>1,377,657</u>		<u>318,105</u>	<u>301,171</u>	<u>16,934</u>
Total expenditures	<u>10,865,297</u>	<u>11,223,996</u>		<u>2,930,560</u>	<u>2,944,738</u>	<u>(14,178)</u>
Excess (deficiency) of revenues over expenditures	\$ 252,603	\$ 785,262		\$ (537,849)	\$ (505,727)	\$ (32,122)

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - ADMIN
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 663,831	\$ 576,331	87%	\$ 153,841	\$ 153,592	\$ 249
Payroll taxes	50,784	41,122	81%	11,040	12,320	(1,280)
Retirement	47,091	31,720	67%	8,158	8,319	(161)
Insurance	104,416	89,954	86%	23,692	24,878	(1,186)
Office supplies	15,000	16,306	109%	4,448	2,303	2,145
Postage	6,000	6,524	109%	735	2,936	(2,201)
Telephone	25,000	31,844	127%	9,675	6,438	3,237
Miscellaneous	4,000	8,386	210%	1,361	618	743
Dues and subscriptions	4,000	6,637	166%	2,481	4,296	(1,815)
Professional services	250,000	267,993	107%	45,590	62,983	(17,393)
Advertising	10,000	15,445	154%	6,279	6,248	31
Training and conventions	6,000	14,007	233%	929	-	929
Travel	13,000	11,517	89%	3,002	2,403	599
Technology repairs and maintenance	31,000	23,946	77%	5,617	7,427	(1,810)
Utilities	42,000	49,070	117%	14,483	16,509	(2,026)
Repairs and maintenance	13,000	20,222	156%	16,467	1,136	15,331
Senior Services	17,000	19,250	113%	7,138	2,397	4,741
2016 Election	-	-	0%	-	-	-
Bank charges	14,000	13,326	95%	2,564	3,762	(1,198)
	<u>\$ 1,316,122</u>	<u>\$ 1,243,600</u>	<u>94%</u>	<u>\$ 317,500</u>	<u>\$ 318,565</u>	<u>\$ (1,065)</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 SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Miscellaneous	\$ 5,000	\$ 8,094	162%	\$ 346	\$ 225	\$ 121
Promotional advertising	18,000	8,636	48%	-	4,310	(4,310)
Training, conventions, dues and subscriptions	-	-	0%	-	-	-
Special Events:						
Alabama Bass Trail	-	5,000	0%	5,000	-	5,000
Christmas on the Coosa	26,000	24,215	93%	(889)	-	(889)
Coosa River Paddling Club	-	1,000	0%	-	-	-
Depot Players	1,000	1,000	100%	-	-	-
Friends of the Fort	1,500	2,500	167%	-	2,500	(2,500)
Crater Tours	1,000	1,957	196%	-	-	-
July 4th	4,000	10,000	250%	5,000	670	4,330
Trail of Legends	1,000	-	0%	-	1,500	(1,500)
Venture Outdoors/Curt Gantt	4,800	900	19%	-	1,200	(1,200)
	<u>\$ 62,300</u>	<u>\$ 63,302</u>	<u>102%</u>	<u>\$ 9,457</u>	<u>\$ 10,405</u>	<u>\$ (948)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - POLICE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 1,539,574	\$ 1,419,334	92%	\$ 368,907	\$ 392,797	\$ (23,890)
Payroll taxes	117,777	106,608	91%	27,678	28,762	(1,084)
Retirement	123,670	93,498	76%	23,603	23,026	577
Insurance	276,053	241,775	88%	59,067	63,454	(4,387)
Gasoline and oil	66,000	65,398	99%	19,623	18,392	1,231
Auto parts	40,000	35,091	88%	5,243	5,257	(14)
Postage	1,000	45	5%	-	19	(19)
Telephone	63,000	96,052	152%	18,466	19,414	(948)
Utilities	47,000	52,488	112%	14,830	19,642	(4,812)
Operating supplies	27,000	28,713	106%	9,216	4,477	4,739
Dues and subscriptions	3,000	400	13%	100	-	100
Professional services	9,000	4,578	51%	-	-	-
Training and conventions	3,000	7,942	265%	4,226	232	3,994
Travel	2,000	47	2%	-	404	(404)
Uniforms	12,000	18,053	150%	10,544	4,279	6,265
Repairs and maintenance - equipment	7,500	21,572	288%	767	8,827	(8,060)
Equipment replacement	3,000	4,694	156%	3,318	-	3,318
Repairs and maintenance - building	9,000	6,423	71%	2,680	3,307	(627)
Summer recreation program	-	201	0%	201	-	201
NCIC Rental	-	600	0%	-	-	-
K-9	3,000	339	11%	-	751	(751)
Drug enforcement	95,000	95,000	100%	95,000	95,000	-
Dispatcher salaries	271,602	256,533	94%	70,549	107,453	(36,904)
	<u>\$ 2,719,176</u>	<u>\$ 2,555,384</u>	<u>94%</u>	<u>\$ 734,018</u>	<u>\$ 795,493</u>	<u>\$ (61,475)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - FIRE
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 905,310	\$ 959,514	106%	\$ 260,047	\$ 238,058	\$ 21,989
Payroll taxes	69,256	71,230	103%	19,285	17,567	1,718
Retirement	70,745	55,196	78%	14,365	12,574	1,791
Insurance	144,270	142,662	99%	35,371	22,349	13,022
Gasoline and oil	11,000	11,889	108%	3,219	3,082	137
Vehicle maintenance and inspection	32,000	21,589	67%	6,074	(1,947)	8,021
Telephone	9,000	9,502	106%	2,511	3,051	(540)
Utilities	45,000	41,339	92%	11,571	12,810	(1,239)
Miscellaneous	1,000	985	99%	20	1,645	(1,625)
Fire fighting equipment/supplies	35,000	52,848	151%	11,688	5,604	6,084
Dues and subscriptions	-	405	0%	325	-	325
Training and conventions	5,000	14,531	291%	3,866	809	3,057
Travel	4,000	3,618	90%	2,308	2,957	(649)
Repairs and maintenance-non-vehicle	6,000	6,087	101%	883	1,238	(355)
Firemen reimbursements	54,000	40,070	74%	9,200	17,775	(8,575)
Fire Fighter Health & Wellness	25,000	-	0%	-	-	-
Station supplies and maintenance	17,000	17,891	105%	4,734	6,963	(2,229)
Rents paid - temporary station on US 231	9,000	9,000	100%	2,250	2,250	-
	<u>\$ 1,442,581</u>	<u>\$ 1,458,356</u>	<u>101%</u>	<u>\$ 387,717</u>	<u>\$ 346,785</u>	<u>\$ 40,932</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 SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 109,775	\$ 108,405	99%	\$ 28,971	\$ 29,096	\$ (125)
Payroll taxes	8,398	7,986	95%	2,130	2,139	(9)
Retirement	9,579	7,761	81%	1,999	1,826	173
Insurance	27,632	26,782	97%	6,785	8,700	(1,915)
Office supplies	3,000	1,618	54%	850	705	145
Postage	200	255	128%	-	55	(55)
Telephone	1,000	2,645	265%	1,203	398	805
Dues and subscriptions	200	127	64%	-	-	-
Training and conventions	3,000	225	8%	75	50	25
Miscellaneous	-	176	0%	38	-	38
Municipal judge	28,000	27,968	100%	6,990	9,328	(2,338)
Municipal prosecutor	25,000	23,587	94%	3,812	8,375	(4,563)
Public defender	7,800	7,800	100%	2,600	2,600	-
Jail expense	65,000	54,594	84%	15,142	20,033	(4,891)
Central Alabama Court Referral	8,000	8,000	100%	-	-	-
Administrative Office of the Court	1,200	1,100	92%	300	400	(100)
Court costs distributions	331,000	269,401	81%	57,080	108,039	(50,959)
	<u>\$ 628,784</u>	<u>\$ 548,430</u>	<u>87%</u>	<u>\$ 127,975</u>	<u>\$ 191,744</u>	<u>\$ (63,769)</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 SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 897,562	\$ 836,715	93%	\$ 233,962	\$ 224,051	\$ 9,911
Payroll taxes	68,664	61,196	89%	17,195	16,306	889
Retirement	72,462	55,143	76%	14,345	12,991	1,354
Insurance	191,432	156,222	82%	41,279	52,112	(10,833)
Gasoline and oil	57,000	65,226	114%	21,699	18,712	2,987
Auto parts and tires	65,000	71,357	110%	27,535	13,421	14,114
Telephone	39,250	39,389	100%	9,022	13,933	(4,911)
Utilities	24,000	29,045	121%	5,671	7,211	(1,540)
Miscellaneous	3,200	5,044	158%	678	140	538
Operating supplies	37,000	16,603	45%	5,883	5,724	159
Repairs and maintenance	12,000	5,602	47%	73	2,291	(2,218)
Dues and subscriptions	500	821	164%	764	212	552
Professional services	4,000	5,530	138%	4,700	140	4,560
Training & conventions	4,000	3,156	79%	33	335	(302)
Travel	1,000	693	69%	-	-	-
Uniforms	13,000	17,938	138%	4,741	4,767	(26)
Waste Disposal	1,000	-	0%	-	-	-
Repairs - outsourced	21,000	4,433	21%	150	5,853	(5,703)
Inmate corrections fees	67,000	60,495	90%	17,235	21,615	(4,380)
Inmate drinks/meals	1,000	236	24%	108	528	(420)
Street signs/traffic control	8,450	12,392	147%	9,269	367	8,902
Grass cutting contract	119,500	129,500	108%	42,000	46,000	(4,000)
Mosquito control	4,000	-	0%	-	-	-
Vegetation management	37,103	37,603	101%	6,800	10,150	(3,350)
Safety training	1,250	240	19%	240	-	240
Drainage repairs	7,000	8,500	121%	8,500	-	8,500
Landfill	59,000	35,732	61%	14,079	14,052	27
Recycling center	3,000	3,436	115%	544	1,891	(1,347)
Street sweeping contract	54,000	52,460	97%	11,747	14,256	(2,509)
	\$ 1,873,373	\$ 1,714,707	92%	\$ 498,252	\$ 487,058	\$ 11,194

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PUBLIC FACILITIES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
UTILITIES						
City Hall	\$ 34,000	\$ 35,423	104%	\$ 10,271	\$ 12,364	\$ (2,093)
Civic Center	44,000	41,274	94%	12,036	15,673	(3,637)
Post Office	15,000	14,323	95%	3,665	6,594	(2,929)
Martin Luther King, Jr. Complex	18,000	16,360	91%	3,703	4,522	(819)
Memorial Park Complex	14,000	13,496	96%	4,062	4,556	(494)
Gold Star Park Complex	33,000	35,187	107%	8,882	16,164	(7,282)
Municipal Ball Park	4,000	5,504	138%	1,674	1,800	(126)
New Ball Fields	58,000	35,195	61%	8,097	12,999	(4,902)
Welcome Center	3,000	3,695	123%	820	922	(102)
Landscaping/Miscellaneous Parks	2,000	2,781	139%	969	1,092	(123)
Jeanette Barrett Civic Room	3,000	3,767	126%	1,627	1,109	518
Soccer Fields	5,500	10,090	183%	6,612	900	5,712
UPKEEP AND MAINTENANCE						
City Hall	5,000	3,767	75%	1,118	1,502	(384)
Civic Center	16,000	33,349	208%	6,259	3,939	2,320
Post Office	3,000	4,564	152%	347	294	53
Martin Luther King, Jr. Complex	7,000	2,900	41%	768	2,750	(1,982)
Memorial Park Complex	7,000	2,530	36%	589	1,349	(760)
Gold Star Park Complex	6,000	5,208	87%	325	3,093	(2,768)
Municipal Ball Park	6,000	6,737	112%	1,495	35	1,460
New Ball Fields	32,000	40,488	127%	10,848	5,370	5,478
Welcome Center	-	696	0%	439	-	439
Landscaping/Miscellaneous Parks	4,000	257	6%	-	2,079	(2,079)
Jeanette Barrett Civic Room	3,000	1,009	34%	439	812	(373)
AYSO Soccer Field	3,000	-	0%	-	-	-
	<u>\$ 325,500</u>	<u>\$ 318,600</u>	<u>98%</u>	<u>\$ 85,045</u>	<u>\$ 99,918</u>	<u>\$ (14,873)</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - LIBRARY
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 180,168	\$ 177,711	99%	\$ 49,637	\$ 48,028	\$ 1,609
Payroll taxes	13,783	13,137	95%	3,672	3,549	123
Retirement	13,518	10,981	81%	2,843	2,467	376
Insurance	29,093	28,135	97%	6,968	8,692	(1,724)
Office supplies	1,000	1,018	102%	262	208	54
Postage	1,000	462	46%	-	137	(137)
Telephone and technology	3,000	5,145	172%	2,053	947	1,106
Miscellaneous	500	-	0%	-	-	-
Professional dues/training/conventions	1,000	450	45%	-	-	-
Travel	-	465	0%	89	-	89
Computers and repairs/maintenance	3,000	1,900	63%	-	-	-
Books and materials	21,000	16,839	80%	4,938	3,483	1,455
Cultural arts museum	1,000	340	34%	56	-	56
	<u>\$ 268,062</u>	<u>\$ 256,583</u>	<u>96%</u>	<u>\$ 70,518</u>	<u>\$ 67,511</u>	<u>\$ 3,007</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - AIRPORT
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 54,674	\$ 53,340	98%	\$ 14,280	\$ 14,280	\$ -
Payroll taxes	4,183	3,653	87%	975	975	-
Retirement	5,027	4,183	83%	1,078	973	105
Insurance	10,760	-	0%	-	-	-
Utilities	10,000	12,783	128%	3,482	4,179	(697)
Telephone and technology	4,000	2,052	51%	97	1,296	(1,199)
Insurance	5,000	4,444	89%	-	-	-
Operating supplies	200	425	213%	-	65	(65)
Professional services	3,000	30,035	1001%	22,659	1,083	21,576
Training, conventions, dues, subscriptions	1,000	654	65%	55	1,439	(1,384)
Legal services	3,000	-	0%	-	-	-
Fuel system repairs and maintenance	22,000	32,543	148%	11,388	8,487	2,901
T-Hangar repairs and maintenance	1,000	-	0%	-	-	-
Miscellaneous	-	162	0%	98	45	53
Aviation fuel purchases	70,000	76,863	110%	26,745	-	26,745
T-Hangar interest and principal	27,500	29,587	108%	9,104	6,827	2,277
	<u>\$ 221,344</u>	<u>\$ 250,724</u>	<u>113%</u>	<u>\$ 89,961</u>	<u>\$ 39,649</u>	<u>\$ 50,312</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 SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Salaries	\$ 98,798	\$ 100,289	102%	\$ 27,795	\$ 26,212	\$ 1,583
Payroll taxes	7,558	7,122	94%	2,103	1,807	296
Retirement	7,003	5,473	78%	1,258	1,342	(84)
Insurance	21,521	27,003	125%	4,133	7,805	(3,672)
Office supplies	2,000	2,784	139%	1,036	474	562
Gasoline and oil	1,000	1,826	183%	455	525	(70)
Auto parts	300	60	20%	-	94	(94)
Postage	150	-	0%	-	2	(2)
Telephone	4,000	3,089	77%	434	1,349	(915)
Miscellaneous	3,500	509	15%	126	198	(72)
Dues and subscriptions	300	1,674	558%	-	756	(756)
Professional services	500	3,485	697%	1,829	-	1,829
Training and conventions	3,000	1,826	61%	-	9	(9)
Travel	1,000	-	0%	-	928	(928)
	<u>\$ 150,630</u>	<u>\$ 155,140</u>	<u>103%</u>	<u>\$ 39,169</u>	<u>\$ 41,501</u>	<u>\$ (2,332)</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 SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Dues and subscriptions	\$ 1,000	\$ 1,221	122%	\$ -	\$ -	\$ -
Professional services	-	-	0%	-	-	-
Training and conventions	300	250	83%	-	250	(250)
Technology and equipment	350	48	14%	-	2,597	(2,597)
Travel	500	-	0%	-	-	-
Miscellaneous	2,000	68	3%	-	123	(123)
	<u>\$ 4,150</u>	<u>\$ 1,587</u>	<u>38%</u>	<u>\$ -</u>	<u>\$ 2,970</u>	<u>\$ (2,970)</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 SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Advertising	\$ 1,000	\$ 1,328	133%	\$ 914	\$ -	\$ 914
Miscellaneous	3,000	5,501	183%	-	-	-
Industrial Development Board	9,000	8,561	95%	-	-	-
Meetings & conventions	2,000	1,024	51%	890	-	890
	<u>\$ 15,000</u>	<u>\$ 16,414</u>	<u>109%</u>	<u>\$ 1,804</u>	<u>\$ -</u>	<u>\$ 1,804</u>

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
SCHEDULE OF EXPENDITURES BY DEPARTMENT - NONDEPARTMENTAL
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Insurance - General	\$ 168,000	\$ 174,650	104%	\$ 2,604	\$ 2,126	\$ 478
Insurance - Workman's Comp	120,000	111,267	93%	-	-	-
Unemployment Compensation	5,000	-	0%	-	-	-
Retirees Health Insurance	10,000	(20,800)	-208%	(3,690)	(3,538)	(152)
Demolitions	2,000	(1,450)	-73%	(100)	(650)	550
Tobacco Stamps	9,000	3,601	40%	-	-	-
Street Lights	93,000	110,389	119%	27,332	37,695	(10,363)
Forshey Real Estate Installment	-	-	0%	-	100,000	(100,000)
Interest and Principal 2013 Series A/B Bonds	1,205,000	1,210,378	100%	301,292	301,171	121
PrimeSouth Emergency Loan	100,000	100,000	100%	-	-	-
PrimeSouth Loan - Police Vehicles	-	67,279	0%	16,813	-	16,813
	<u>\$ 1,712,000</u>	<u>\$ 1,755,314</u>	<u>103%</u>	<u>\$ 344,251</u>	<u>\$ 436,804</u>	<u>\$ (92,553)</u>

CITY OF WETUMPKA, ALABAMA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - MISCELLANEOUS
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
 FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Utilities for Christmas lights	\$ 10,000	\$ 10,640	106%	\$ 409	\$ 794	\$ (385)
Miscellaneous expenses	7,500	12,119	162%	3,719	800	2,919
	<u>\$ 17,500</u>	<u>\$ 22,759</u>	<u>130%</u>	<u>\$ 4,128</u>	<u>\$ 1,594</u>	<u>\$ 2,534</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 SEPTEMBER 30, 2018

	FISCAL YEAR 2018 BUDGET CASH BASIS	ACTUAL YEAR TO DATE	BUDGET USAGE %	CURRENT QUARTER CURRENT YEAR	CURRENT QUARTER PRIOR YEAR	INCREASE (DECREASE)
EXPENDITURES						
Aging Consortium	\$ 2,000	\$ 434	22%	\$ -	\$ -	\$ -
Alabama League of Municipalities	3,000	2,998	100%	2,998	-	2,998
CARPDC	3,000	1,305	44%	-	-	-
Chamber of Commerce	25,000	25,000	100%	6,250	833	5,417
Child Protect	1,000	1,000	100%	-	-	-
Community Action Agency	-	-	0%	-	-	-
Coosa River Improvement Assoc	275	-	0%	-	275	(275)
Council Against Rape	2,000	2,000	100%	-	-	-
Crime Stoppers	2,000	2,000	100%	-	-	-
Elmore County Art Guild	-	-	0%	-	-	-
Elmore County Health Department	2,500	2,500	100%	545	2,000	(1,455)
Humane Society of Elmore County	18,000	18,000	100%	4,418	7,200	(2,782)
ECEDA	-	-	0%	-	3,000	(3,000)
Montgomery Area Mental Health	7,500	7,500	100%	1,841	3,000	(1,159)
National League of Cities	1,000	1,117	112%	-	-	-
SOAR	2,500	2,500	100%	-	-	-
Wetumpka Downtown / Main Street	15,000	17,001	113%	3,682	4,500	(818)
Wetumpka Elementary School	5,000	5,000	100%	5,000	10,000	(5,000)
Wetumpka High School	14,000	14,000	100%	14,000	14,000	-
Wetumpka Middle School	5,000	5,000	100%	5,000	10,000	(5,000)
	<u>\$ 108,775</u>	<u>\$ 107,355</u>	<u>99%</u>	<u>\$ 43,734</u>	<u>\$ 54,808</u>	<u>\$ (11,074)</u>

CITY OF WETUMPKA, ALABAMA

SCHEDULE OF CASH AND DEBTS
SEPTEMBER 30, 2018

	SEPTEMBER 30, 2018	SEPTEMBER 30, 2017	INCREASE (DECREASE)
CASH			
General Fund	\$ 316,833	\$ 273,239	\$ 43,594
Civic Center Deposit-GF	26,511	39,277	(12,766)
Corrections Fund-GF	18,058	75,848	(57,790)
Grant Match Acct	923,712	589,924	333,788
Municipal Court	64,616	95,212	(30,596)
Prime Time	11,052	9,206	1,846
Coosa Crossing	44,927	28,520	16,407
Payroll	123,687	127,779	(4,092)
Cash Bonds Municipal Court	21,044	25,069	(4,025)
Municipal Airport	39,104	52,732	(13,628)
Payroll Special Account	249,378	286,032	(36,654)
Fire Fee	844,602	602,498	242,104
First Community Money Market I	849,387	342,948	506,439
Benefit Plan	28,639	26,258	2,381
PrimeSouth Money Mkt II	209,059	206,389	2,670
Heritage Trust Fund PrimeSouth	176,025	116,858	59,167
PCI Fund	737,061	848,629	(111,568)
CD-PrimeSouth	1,110,272	1,110,272	-
CD-Fire Department	37,001	36,971	30
PrimeSouth 2013 Series A Bond Fund	56,533	320,072	(263,539)
Christmas on the Coosa	(349)	7,012	(7,361)
Christmas on the Coosa - Escrow Account	4,000	1,500	2,500
AmSouth - 4 Cent Gas Tax	103,791	115,982	(12,191)
Crime Stoppers	1,754	1,552	202
Police Donation Fund	10,721	12,859	(2,138)
AmSouth - Petro Inspection Fee	103,679	122,484	(18,805)
Wetumpka Pride	26,712	26,425	287
CD-River Bank - Wetumpka Pride	82,255	82,255	-
Special Occasions	2,149	1,949	200
CDBG	4,454	10,454	(6,000)
Misc Grants	202,595	88,709	113,886
Regions 2013 Series A Warrant	934,224	771,685	162,539
Regions 2013 Series B Warrant	58,207	206,730	(148,523)
TOTAL CASH	\$ 7,421,693	\$ 6,663,329	\$ 758,364
DEBT			
Bonds Payable - 2013 Series A	\$ 6,467,083	\$ 7,377,083	\$ (910,000)
Bonds Payable - 2013 Series B	843,750	902,083	(58,333)
Notes Payable - FCB	43,713	68,562	(24,849)
Notes Payable - BancorpSouth	55,811	110,359	(54,548)
Notes Payable - PrimeSouth	414,652	500,275	(85,623)
Notes Payable - PrimeSouth	194,050	-	194,050
TOTAL DEBT	\$ 8,019,059	\$ 8,958,362	\$ (939,303)

CITY OF WETUMPKA, ALABAMA

CAPITAL OUTLAY/SPECIAL PROJECTS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	Current Year To Date Balance @ 09-30-18	Current Year Quarter Balance @ 09-30-18	Prior Year Quarter Balance @ 09-30-17	Increase (Decrease)
71773-89-01 Downtown Improvements	\$ 3,069	\$ (27,078)	\$ (4,474)	\$ (22,604)
71789-89-01 Pedestrian Bridge	95,124	36,450	-	36,450
71811-89-01 Sports Complex	196,113	56,425	53,081	3,344
71812-89-01 Hotel Development - Hampton Inn	2,669	-	-	-
71816-89-01 Holt A-B, Gas Pipe, Civic Center Projects	-	-	-	-
71817-89-01 Wilson Street Improvements	13,889	-	-	-
80100-91-01 Administrative - Building Improvements and Equipment	2,000	-	-	-
80120-91-01 Citywide Computer Upgrade	-	-	-	-
80130-91-01 Police Department - Vehicles and Equipment	298,962	45,221	9,048	36,173
80140-91-01 Fire Department - Building Improvements and Equipment	11,000	-	-	-
80160-91-01 Public Works - Improvements	132,915	66,013	(7,722)	73,735
	<u>\$ 755,741</u>	<u>\$ 177,031</u>	<u>\$ 49,933</u>	<u>\$ 127,098</u>