

**CITY OF WETUMPKA, ALABAMA**

COMPILED  
FINANCIAL REPORTS

FOR THE SIX MONTHS ENDED MARCH 31, 2021

## 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 six months ending March 31, 2021, 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 14, 2021

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	CURRENT YEAR TO FISCAL YEAR DATE		BUDGET USAGE %	CURRENT YEAR TO FISCAL YEAR DATE		INCREASE (DECREASE)
	2021 BUDGET - CASH BASIS	BALANCE @ 3-31-21		BALANCE @ 3-31-20		
<b>REVENUES</b>						
Taxes:						
Sales and use	\$ 9,100,000	\$ 5,300,936	58%	\$ 4,585,535	\$ 715,401	
Real and personal property	475,000	462,306	97%	457,885	4,421	
Internet simple sales	200,000	171,209	86%	115,822	55,387	
Gasoline	150,000	174,601	116%	70,252	104,349	
Beer and wine	167,000	85,115	51%	80,200	4,915	
Rental lease	125,000	114,225	91%	80,230	33,995	
Financial institution	250,000	395,529	158%	13,610	381,919	
Tobacco	15,000	6,758	45%	7,611	(853)	
Lodging	260,000	131,325	51%	141,192	(9,867)	
Casual sales	1,000	282	28%	97	185	
Manufactured home	5,500	4,720	86%	3,920	800	
Total taxes	<u>10,748,500</u>	<u>6,847,006</u>		<u>5,556,354</u>	<u>1,290,652</u>	
Licenses and permits:						
General business	1,100,000	1,706,050	155%	1,741,187	(35,137)	
Building permits	25,000	14,231	57%	18,301	(4,070)	
Cable TV franchise	140,000	71,304	51%	71,988	(684)	
Other permits	12,300	4,745	39%	7,354	(2,609)	
Total licenses and permits	<u>1,277,300</u>	<u>1,796,330</u>		<u>1,838,830</u>	<u>(42,500)</u>	
Intergovernmental revenue:						
Shared state revenue:						
Motor vehicle licenses	16,000	12,062	75%	9,106	2,956	
State auto license	2,500	1,380	55%	1,143	237	
Total intergovernmental revenue	<u>18,500</u>	<u>13,442</u>		<u>10,249</u>	<u>3,193</u>	
Charges and fees for services:						
Airport	192,400	86,051	45%	100,400	(14,349)	
Fire department	276,000	148,952	54%	183,677	(34,725)	
Fire department - PCI Fire Agreement	850,000	850,000	100%	850,000	-	
Public facilities	79,500	23,212	29%	44,390	(21,178)	
Public library	16,500	63,233	383%	7,364	55,869	
Miscellaneous police	5,000	6,011	120%	1,998	4,013	
Zoning and subdivision	1,000	-	0%	-	-	
Total charges and fees for services	<u>1,420,400</u>	<u>1,177,459</u>		<u>1,187,829</u>	<u>(10,370)</u>	
Fines and forfeitures:						
Municipal court	600,000	350,490	58%	310,722	39,768	
Total fines and forfeitures	<u>600,000</u>	<u>350,490</u>		<u>310,722</u>	<u>39,768</u>	
Miscellaneous:						
Interest income	50,000	21,862	44%	73,234	(51,372)	
Miscellaneous	100,000	278,267	278%	32,614	245,653	
Alabama heritage fund	60,000	-	0%	-	-	
Central AL aging	20,000	9,500	48%	10,000	(500)	
Total miscellaneous revenues	<u>230,000</u>	<u>309,629</u>		<u>115,848</u>	<u>193,781</u>	
Total revenues	<u>\$ 14,294,700</u>	<u>\$ 10,494,356</u>		<u>\$ 9,019,832</u>	<u>\$ 1,474,524</u>	

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

EXPENDITURES	CURRENT		BUDGET	CURRENT		INCREASE (DECREASE)
	FISCAL YEAR 2021 CASH BASIS	YEAR TO DATE BALANCE @ 3-31-21		YEAR TO DATE BALANCE @ 3-31-20	USAGE %	
<b>General Government:</b>						
Administrative	\$ 1,536,857	\$ 851,668	55%	\$ 893,091		(41,423)
Appropriations to outside agencies	144,100	61,702	43%	67,905		(6,203)
Building inspector	375,855	154,562	41%	108,241		46,321
Special events	70,000	43,169	62%	35,675		7,494
Economic/industrial development	24,500	13,725	56%	19,636		(5,911)
Planning and projects	18,000	2,250	13%	105		2,145
Planning commission	18,500	-	0%	-		-
Miscellaneous	20,000	7,501	38%	7,279		222
Total general government	<u>2,207,812</u>	<u>1,134,577</u>		<u>1,131,932</u>		<u>2,645</u>
<b>Public Safety:</b>						
Police department	2,945,953	1,447,069	49%	1,449,085		(2,016)
Fire department	1,810,120	933,709	52%	885,597		48,112
Municipal court	611,508	274,406	45%	297,947		(23,541)
Total public safety	<u>5,367,581</u>	<u>2,655,184</u>		<u>2,632,629</u>		<u>22,555</u>
Public Works	<u>2,256,308</u>	<u>1,063,855</u>	47%	<u>913,201</u>		<u>150,654</u>
<b>Cultural and Recreation:</b>						
Public facilities	425,450	277,853	65%	154,360		123,493
Airport	232,777	74,043	32%	115,844		(41,801)
Library	328,239	152,375	46%	147,281		5,094
Total cultural and recreation	<u>986,466</u>	<u>504,271</u>		<u>417,485</u>		<u>86,786</u>
<b>Capital Outlay/Special Projects:</b>						
General government	-	27,405	0%	385,021		(357,616)
Public safety	-	135,291	0%	282,623		(147,332)
Public works	-	97,616	0%	208,910		(111,294)
Cultural and recreation	-	488,591	0%	233,629		254,962
Total capital outlay	<u>-</u>	<u>748,903</u>		<u>1,110,183</u>		<u>(361,280)</u>
<b>Non-Departmental:</b>						
Insurance	435,000	166,928	38%	205,409		(38,481)
Demolitions	2,000	-	0%	-		-
Tobacco stamps	9,000	3,846	43%	(423)		4,269
Street lights	120,000	59,831	50%	62,312		(2,481)
Total non-departmental	<u>566,000</u>	<u>230,605</u>		<u>267,298</u>		<u>(36,693)</u>
<b>Debt Service:</b>						
Interest and principal	<u>1,165,225</u>	<u>862,902</u>	74%	<u>681,286</u>		<u>181,616</u>
Total debt service	<u>1,165,225</u>	<u>862,902</u>		<u>681,286</u>		<u>181,616</u>
Total expenditures	<u>12,549,392</u>	<u>7,200,297</u>		<u>7,154,014</u>		<u>46,283</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,745,308</u>	<u>\$ 3,294,059</u>		<u>\$ 1,865,818</u>		<u>\$ 1,428,241</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - ADMIN  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE BALANCE @ 3-31-21	BUDGET USAGE %	CURRENT YEAR TO DATE BALANCE @ 3-31-20	INCREASE (DECREASE)
EXPENDITURES					
Salaries	\$ 751,896	\$ 353,873	47%	\$ 344,448	\$ 9,425
Payroll taxes	56,625	21,075	37%	21,279	(204)
Retirement	46,776	17,453	37%	14,921	2,532
Insurance	122,060	54,586	45%	47,433	7,153
Office supplies	17,000	9,330	55%	11,828	(2,498)
Postage	6,500	7,998	123%	3,181	4,817
Telephone	60,000	95,971	160%	38,280	57,691
Miscellaneous	10,000	6,908	69%	4,182	2,726
Dues and subscriptions	8,000	3,722	47%	6,945	(3,223)
Professional services	250,000	126,687	51%	256,423	(129,736)
Advertising	20,000	4,644	23%	11,555	(6,911)
Training and conventions	15,000	3,942	26%	13,692	(9,750)
Travel	13,000	5,103	39%	17,139	(12,036)
Technology repairs and maintenance	50,000	65,558	131%	36,657	28,901
Utilities	55,000	23,946	44%	28,168	(4,222)
Repairs and maintenance	15,000	33,287	222%	10,843	22,444
Senior Services	25,000	12,239	49%	17,250	(5,011)
2020 Election	-	(117)	0%	-	(117)
Bank charges	15,000	5,463	36%	8,867	(3,404)
	<u>\$ 1,536,857</u>	<u>\$ 851,668</u>	<u>55%</u>	<u>\$ 893,091</u>	<u>\$ (41,423)</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - SPECIAL EVENTS  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE BALANCE @ 3-31-21	BUDGET USAGE %	CURRENT YEAR TO DATE BALANCE @ 3-31-20	INCREASE (DECREASE)
EXPENDITURES					
Miscellaneous	\$ 5,000	\$ 25,329	507%	\$ 335	\$ 24,994
Promotional advertising	14,000	-	0%	5,500	(5,500)
Special Events:					-
Alabama Bass Trail	5,000	-	0%	-	-
Christmas on the Coosa	30,000	14,490	48%	22,240	(7,750)
Depot Players	1,000	-	0%	-	-
Friends of the Fort	1,500	-	0%	-	-
Crater Tours	2,000	-	0%	-	-
July 4th	4,500	-	0%	-	-
New Year's Eve	6,000	3,350	56%	7,600	(4,250)
Trail of Legends	1,000	-	0%	-	-
	<u>\$ 70,000</u>	<u>\$ 43,169</u>	<u>62%</u>	<u>\$ 35,675</u>	<u>\$ 7,494</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - POLICE  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE	BUDGET USAGE %	CURRENT YEAR TO DATE	INCREASE (DECREASE)
		BALANCE @ 3-31-21		BALANCE @ 3-31-20	
EXPENDITURES					
Salaries	\$ 1,709,185	\$ 924,455	54%	\$ 894,192	\$ 30,263
Payroll taxes	130,753	70,586	54%	68,168	2,418
Retirement	127,859	57,003	45%	51,721	5,282
Insurance	304,656	143,442	47%	143,410	32
Gasoline and oil	85,000	30,943	36%	39,053	(8,110)
Auto parts	40,000	29,453	74%	22,129	7,324
Postage	1,000	-	0%	642	(642)
Telephone	90,000	51,649	57%	51,670	(21)
Advertising	-	1,161	0%	-	1,161
Utilities	40,000	18,581	46%	8,376	10,205
Operating supplies	25,000	7,001	28%	11,832	(4,831)
Dues and subscriptions	7,500	1,557	21%	3,377	(1,820)
Professional services	9,000	3,729	41%	2,208	1,521
Training and conventions	12,000	5,336	44%	5,534	(198)
Travel	9,000	5,388	60%	4,008	1,380
Uniforms	20,000	7,964	40%	11,065	(3,101)
Repairs and maintenance - equipment	8,000	694	9%	494	200
Equipment replacement	6,000	4,721	79%	804	3,917
Repairs and maintenance - building	7,500	4,607	61%	769	3,838
NCIC Rental	4,500	900	20%	900	-
Drug enforcement	15,000	4,500	30%	1,485	3,015
Dispatcher salaries	294,000	73,399	25%	127,248	(53,849)
	<u>\$ 2,945,953</u>	<u>\$ 1,447,069</u>	<u>49%</u>	<u>\$ 1,449,085</u>	<u>\$ (2,016)</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - FIRE  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE	BUDGET USAGE %	CURRENT YEAR TO DATE	INCREASE (DECREASE)
		BALANCE @ 3-31-21		BALANCE @ 3-31-20	
EXPENDITURES					
Salaries	\$ 1,153,814	\$ 606,235	53%	\$ 586,683	\$ 19,552
Payroll taxes	88,267	45,918	52%	44,604	1,314
Retirement	81,081	40,136	50%	38,265	1,871
Insurance	184,958	92,396	50%	89,974	2,422
Gasoline and oil	15,000	3,689	25%	6,189	(2,500)
Vehicle maintenance and inspection	32,000	38,358	120%	12,318	26,040
Telephone	7,500	2,298	31%	2,732	(434)
Utilities	30,000	19,724	66%	19,926	(202)
Miscellaneous	1,500	3,155	210%	230	2,925
Fire fighting equipment/supplies	55,000	39,524	72%	22,334	17,190
Dues and subscriptions	1,000	420	42%	734	(314)
Professional Services	-	-	0%	6,389	(6,389)
Training and conventions	22,000	2,607	12%	10,125	(7,518)
Travel	4,000	-	0%	452	(452)
Repairs and maintenance-non-vehicle	20,000	9,719	49%	1,025	8,694
Firemen reimbursements	30,000	14,214	47%	14,715	(501)
Fire Fighter Health & Wellness	50,000	-	0%	12,115	(12,115)
Station supplies and maintenance	25,000	10,816	43%	12,287	(1,471)
Rents paid - temporary station on US 231	9,000	4,500	50%	4,500	-
	<u>\$ 1,810,120</u>	<u>\$ 933,709</u>	<u>52%</u>	<u>\$ 885,597</u>	<u>\$ 48,112</u>



CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - MUNICIPAL COURT  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE BALANCE @ 3-31-21		CURRENT YEAR TO DATE BALANCE @ 3-31-20		INCREASE (DECREASE)
		BUDGET USAGE %		BUDGET USAGE %		
EXPENDITURES						
Salaries	\$ 175,812	\$ 88,125	50%	\$ 85,813	\$ 2,312	
Payroll taxes	13,450	6,686	50%	6,465	221	
Retirement	13,896	5,476	39%	5,160	316	
Insurance	32,300	19,649	61%	20,871	(1,222)	
Office supplies	3,000	1,353	45%	1,291	62	
Postage	350	-	0%	-	-	
Telephone	2,000	927	46%	1,107	(180)	
Dues and subscriptions	200	-	0%	-	-	
Training and conventions	3,000	50	2%	268	(218)	
Miscellaneous	500	-	0%	350	(350)	
Municipal prosecutor	-	-	0%	1,500	(1,500)	
Public defender	7,800	4,750	61%	3,900	850	
Jail expense	75,000	35,427	47%	46,050	(10,623)	
Central Alabama Court Referral	8,000	-	0%	-	-	
Administrative Office of the Court	1,200	600	50%	700	(100)	
Court costs distributions	275,000	111,363	40%	124,472	(13,109)	
	<u>\$ 611,508</u>	<u>\$ 274,406</u>	<u>45%</u>	<u>\$ 297,947</u>	<u>\$ (23,541)</u>	

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PUBLIC WORKS  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE BALANCE @ 3-31-21	BUDGET USAGE %	CURRENT YEAR TO DATE BALANCE @ 3-31-20	INCREASE (DECREASE)
EXPENDITURES					
Salaries	\$ 1,113,184	\$ 543,165	49%	\$ 450,835	\$ 92,330
Payroll taxes	85,159	41,433	49%	33,657	7,776
Retirement	78,539	32,880	42%	22,211	10,669
Insurance	274,076	133,221	49%	111,824	21,397
Gasoline and oil	60,000	24,090	40%	26,141	(2,051)
Auto parts and tires	65,000	52,806	81%	45,000	7,806
Telephone	65,000	52,097	80%	36,334	15,763
Utilities	20,000	9,048	45%	11,915	(2,867)
Miscellaneous	3,200	76	2%	2,589	(2,513)
Operating supplies	25,000	13,782	55%	14,544	(762)
Repairs and maintenance	7,500	(2,919)	-39%	1,080	(3,999)
Dues and subscriptions	1,000	223	22%	590	(367)
Professional services	5,000	-	0%	800	(800)
Training & conventions	5,500	-	0%	3,104	(3,104)
Travel	1,400	-	0%	257	(257)
Uniforms	20,000	9,684	48%	9,152	532
Waste Disposal	1,000	-	0%	-	-
Repairs - outsourced	20,000	27,055	135%	4,632	22,423
Inmate corrections fees	55,000	-	0%	16,320	(16,320)
Inmate drinks/meals	1,000	-	0%	163	(163)
Street signs/traffic control	7,000	9,151	131%	4,890	4,261
Grass cutting contract	129,500	32,350	25%	45,500	(13,150)
Mosquito control	4,000	-	0%	-	-
Vegetation management	43,000	25,244	59%	4,900	20,344
Safety training	1,250	7	1%	-	7
Drainage repairs	50,000	438	1%	7,914	(7,476)
Landfill	50,000	33,030	66%	15,888	17,142
Recycling center	5,000	2,193	44%	5,105	(2,912)
Street sweeping contract	60,000	24,801	41%	37,856	(13,055)
	<u>\$ 2,256,308</u>	<u>\$ 1,063,855</u>	<u>47%</u>	<u>\$ 913,201</u>	<u>\$ 150,654</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PUBLIC FACILITIES  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE		CURRENT YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-21	BUDGET USAGE %	BALANCE @ 3-31-20		
<b>EXPENDITURES</b>						
<b>UTILITIES</b>						
City Hall	\$ 35,000	\$ 14,876	43%	\$ 18,651	\$	(3,775)
Civic Center	44,000	13,540	31%	21,019		(7,479)
Post Office	15,750	-	0%	-		-
Martin Luther King, Jr. Complex	18,000	10,044	56%	10,721		(677)
Memorial Park Complex	7,500	765	10%	1,776		(1,011)
Gold Star Park Complex	40,000	21,494	54%	23,823		(2,329)
Municipal Ball Park	8,000	2,580	32%	3,632		(1,052)
New Ball Fields	40,000	14,532	36%	18,635		(4,103)
Welcome Center	5,000	961	19%	2,459		(1,498)
Landscaping/Miscellaneous Parks	2,200	4,008	182%	3,577		431
Jeanette Barrett Civic Room	4,000	1,565	39%	1,375		190
Soccer Fields	6,000	2,480	41%	1,666		814
Stadium	50,000	35,185	70%	-		35,185
El Co Historical Museum	-	7,591	0%	7,026		565
<b>UPKEEP AND MAINTENANCE</b>						
City Hall	6,000	7,455	124%	3,616		3,839
Civic Center	25,000	7,345	29%	8,537		(1,192)
Post Office	4,500	-	0%	-		-
Martin Luther King, Jr. Complex	7,000	107	2%	1,852		(1,745)
Memorial Park Complex	3,500	951	27%	862		89
Gold Star Park Complex	5,000	5,270	105%	1,320		3,950
Municipal Ball Park	5,000	(305)	-6%	1,756		(2,061)
New Ball Fields	42,000	35,536	85%	11,162		24,374
Welcome Center	2,000	1,131	57%	759		372
Landscaping/Miscellaneous Parks	3,000	20	1%	6,458		(6,438)
Jeanette Barrett Civic Room	3,000	7,340	245%	1,333		6,007
Soccer Fields	1,000	300	30%	880		(580)
Stadium	43,000	83,017	193%	-		83,017
El Co Historical Museum	-	65	0%	1,465		(1,400)
	<u>\$ 425,450</u>	<u>\$ 277,853</u>	<u>65%</u>	<u>\$ 154,360</u>	<u>\$</u>	<u>123,493</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - LIBRARY  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE	BUDGET USAGE %	CURRENT YEAR TO DATE	INCREASE (DECREASE)
		BALANCE @ 3-31-21		BALANCE @ 3-31-20	
EXPENDITURES					
Salaries	\$ 216,605	\$ 107,838	50%	\$ 103,609	\$ 4,229
Payroll taxes	16,570	8,177	49%	7,859	318
Retirement	15,872	5,965	38%	6,549	(584)
Insurance	39,442	19,633	50%	17,603	2,030
Office supplies	1,000	10	1%	112	(102)
Postage	1,000	254	25%	234	20
Telephone and technology	4,500	1,078	24%	2,050	(972)
Miscellaneous	500	331	66%	312	19
Professional dues/training/conventions	1,000	(76)	-8%	236	(312)
Travel	750	-	0%	22	(22)
Computers and repairs/maintenance	5,000	-	0%	-	-
Books and materials	21,000	9,039	43%	8,695	344
Cultural arts museum	5,000	126	3%	-	126
	<u>\$ 328,239</u>	<u>\$ 152,375</u>	<u>46%</u>	<u>\$ 147,281</u>	<u>\$ 5,094</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - AIRPORT  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE	BUDGET USAGE %	CURRENT YEAR TO DATE	INCREASE (DECREASE)
		BALANCE @ 3-31-21		BALANCE @ 3-31-20	
EXPENDITURES					
Salaries	\$ 62,546	\$ 34,210	55%	\$ 32,222	\$ 1,988
Payroll taxes	4,785	2,418	51%	2,277	141
Retirement	5,366	1,736	32%	1,641	95
Insurance	12,580	279	2%	-	279
Utilities	17,000	6,486	38%	9,405	(2,919)
Telephone and technology	3,000	166	6%	1,100	(934)
Insurance	5,000	900	18%	-	900
Operating supplies	1,000	-	0%	-	-
Professional services	20,000	718	4%	17,000	(16,282)
Training, conventions, dues, subscriptions	2,500	620	25%	1,210	(590)
Legal services	3,000	-	0%	-	-
Fuel system repairs and maintenance	25,000	3,572	14%	9,362	(5,790)
T-Hangar repairs and maintenance	20,000	-	0%	-	-
Miscellaneous	1,000	57	6%	271	(214)
Aviation fuel purchases	50,000	22,881	46%	27,501	(4,620)
T-Hangar interest and principal	-	-	0%	13,855	(13,855)
	<u>\$ 232,777</u>	<u>\$ 74,043</u>	<u>32%</u>	<u>\$ 115,844</u>	<u>\$ (41,801)</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUILDING INSPECTOR  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE	BUDGET USAGE %	CURRENT YEAR TO DATE	INCREASE (DECREASE)
		BALANCE @ 3-31-21		BALANCE @ 3-31-20	
EXPENDITURES					
Salaries	\$ 257,089	\$ 106,759	42%	\$ 63,902	\$ 42,857
Payroll taxes	19,667	8,147	41%	4,976	3,171
Retirement	17,516	6,827	39%	3,868	2,959
Insurance	46,583	15,788	34%	9,325	6,463
Office supplies	2,000	632	32%	114	518
Gasoline and oil	2,500	605	24%	902	(297)
Auto parts	1,500	-	0%	-	-
Postage	1,500	-	0%	660	(660)
Telephone	5,000	12,992	260%	19,430	(6,438)
Miscellaneous	2,000	897	45%	149	748
Dues and subscriptions	2,500	1,096	44%	377	719
Professional services	10,000	-	0%	3,124	(3,124)
Training and conventions	5,000	819	16%	1,414	(595)
Travel	3,000	-	0%	-	-
	<u>\$ 375,855</u>	<u>\$ 154,562</u>	<u>41%</u>	<u>\$ 108,241</u>	<u>\$ 46,321</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - PLANNING & PROJECTS  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE		CURRENT YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-21	BUDGET USAGE %	BALANCE @ 3-31-20		
EXPENDITURES						
Dues and subscriptions	\$ 5,000	\$ -	0%	\$ 105	\$	(105)
Professional services	5,000	2,250	45%	-		2,250
Training and conventions	1,000	-	0%	-		-
Technology and equipment	2,000	-	0%	-		-
Travel	1,000	-	0%	-		-
Miscellaneous	4,000	-	0%	-		-
	<u>\$ 18,000</u>	<u>\$ 2,250</u>	<u>13%</u>	<u>\$ 105</u>	<u>\$</u>	<u>2,145</u>

CITY OF WETUMPKA, ALABAMA  
 GENERAL FUND  
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - PLANNING COMMISSION  
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
 FOR THE SIX MONTHS ENDED MARCH 31, 2021

EXPENDITURES	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE BALANCE @ 3-31-21	BUDGET USAGE %	CURRENT YEAR TO DATE BALANCE @ 3-31-20	INCREASE (DECREASE)
Professional services	\$ 15,000	\$ -	0%	\$ -	\$ -
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>\$ -</u>



CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - INDUSTRIAL DEVELOPMENT  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE		CURRENT YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-21	BUDGET USAGE %	BALANCE @ 3-31-20		
EXPENDITURES						
Recruitment	\$ 2,000	\$ 84	4%	\$ -	\$ 84	
Advertising	5,000	750	15%	2,250	(1,500)	
Miscellaneous	2,500	4,428	177%	906	3,522	
Industrial Development Board	12,500	-	0%	11,425	(11,425)	
Meetings & conventions	2,500	445	18%	410	35	
Christmas on the Coosa	-	7,772	0%	-	7,772	
Bird Trail	-	-	0%	3,295	(3,295)	
Main Street	-	246	0%	1,350	(1,104)	
	<u>\$ 24,500</u>	<u>\$ 13,725</u>	<u>56%</u>	<u>\$ 19,636</u>	<u>\$ (5,911)</u>	

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - NONDEPARTMENTAL  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE	BUDGET USAGE %	CURRENT YEAR TO DATE	INCREASE (DECREASE)
		BALANCE @ 3-31-21		BALANCE @ 3-31-20	
EXPENDITURES					
Insurance - General	\$ 200,000	\$ 2,293	1%	\$ 2,578	\$ (285)
Insurance - Workman's Comp	225,000	170,092	76%	208,009	(37,917)
Retirees Health Insurance	10,000	(5,457)	-55%	(5,178)	(279)
Demolitions	2,000	-	0%	-	-
Tobacco Stamps	9,000	3,846	43%	(423)	4,269
Street Lights	120,000	59,831	50%	62,312	(2,481)
Interest and Principal 2019 Series A/B Bonds	1,065,225	486,304	46%	447,141	39,163
Interest and Principal 2013 Series A/B Bonds	-	-	0%	100,419	(100,419)
CB&S Bank Emergency Loan	100,000	-	0%	100,000	(100,000)
CB&S Bank Loan - Police Vehicles	67,250	28,022	42%	33,726	(5,704)
FCB Loan - Fire Truck	110,520	55,260	50%	-	55,260
CB&S Bank - IDB Loan	-	293,316	0%	-	293,316
	<u>\$ 1,908,995</u>	<u>\$ 1,093,507</u>	<u>57%</u>	<u>\$ 948,584</u>	<u>\$ 144,923</u>

CITY OF WETUMPKA, ALABAMA  
 GENERAL FUND  
 SCHEDULE OF EXPENDITURES BY DEPARTMENT - MISCELLANEOUS  
 BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
 FOR THE SIX MONTHS ENDED MARCH 31, 2021

	FISCAL YEAR 2021 BUDGET CASH BASIS	CURRENT YEAR TO DATE		CURRENT YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-21	BUDGET USAGE %	BALANCE @ 3-31-20		
EXPENDITURES						
Utilities for Christmas lights	\$ 10,000	\$ 5,078	51%	\$ 4,879	\$	199
Miscellaneous expenses	10,000	2,423	24%	2,400		23
	<u>\$ 20,000</u>	<u>\$ 7,501</u>	<u>38%</u>	<u>\$ 7,279</u>	<u>\$</u>	<u>222</u>

CITY OF WETUMPKA, ALABAMA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES BY DEPARTMENT - APPROPRIATIONS/CONTRACTS  
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	CURRENT		CURRENT		INCREASE (DECREASE)
	FISCAL YEAR	YEAR TO	BUDGET	YEAR TO	
2021 BUDGET	BALANCE @	DATE	USAGE %	BALANCE @	
CASH BASIS	3-31-21			3-31-20	
EXPENDITURES					
Aging Consortium	\$ 2,000	\$ -	0%	\$ 766	\$ (766)
Alabama League of Municipalities	3,100	-	0%	-	-
Boys and Girls Club	-	-	0%	-	-
CARPDC	3,000	1,306	44%	2,611	(1,305)
Chamber of Commerce	40,000	20,001	50%	20,004	(3)
Child Protect	1,000	1,000	100%	1,000	-
Coosa River Improvement Assoc	300	-	0%	-	-
Council Against Rape	2,000	-	0%	2,000	(2,000)
Crime Stoppers	2,000	2,000	100%	2,000	-
Depot Players Parking Lease	-	1,000	0%	-	1,000
ECEDA	15,000	7,500	50%	7,500	-
Elmore County Family Resource Center	1,500	1,500	100%	1,500	-
Elmore County Health Department	5,000	2,284	46%	2,502	(218)
Humane Society of Elmore County	18,000	9,000	50%	9,000	-
Family Sunshine Center	1,000	-	0%	1,000	(1,000)
Main Street	15,000	9,444	63%	10,600	(1,156)
Montgomery Area Mental Health	7,500	4,167	56%	3,750	417
National League of Cities	1,200	-	0%	1,172	(1,172)
SOAR	2,500	2,500	100%	2,500	-
Wetumpka Elementary School	5,000	-	0%	-	-
Wetumpka High School	14,000	-	0%	-	-
Wetumpka Middle School	5,000	-	0%	-	-
Wetumpka Downtown Redevelopment Auth.	-	-	0%	-	-
	<u>\$ 144,100</u>	<u>\$ 61,702</u>	<u>43%</u>	<u>\$ 67,905</u>	<u>\$ (6,203)</u>

CITY OF WETUMPKA, ALABAMA

SCHEDULE OF CASH AND DEBTS  
MARCH 31, 2021

	MARCH 31, 2021	MARCH 31, 2020	INCREASE (DECREASE)
<b>CASH</b>			
General Fund	\$ 1,260,850	\$ 960,004	\$ 300,846
Civic Center Deposit-GF	23,550	17,327	6,223
Corrections Fund-GF	127,787	75,812	51,975
Grant Match Acct	1,496,326	1,342,739	153,587
WPD Disaster Donation Fund	-	4,486	(4,486)
Fain Center Disaster Donation Fund	-	3,699	(3,699)
Municipal Court	163,558	126,060	37,498
Prime Time	6,783	6,774	9
Coosa Crossing	72,395	65,976	6,419
Payroll	410,910	222,395	188,515
Cash Bonds Municipal Court	45,248	31,051	14,197
Municipal Airport	158,235	54,019	104,216
Payroll Special Account	615,457	282,988	332,469
Fire Fee	1,321,515	1,279,322	42,193
First Community Money Market I	3,066,396	1,422,939	1,643,457
SouthTrust	1,590	-	1,590
Benefit Plan	32,654	28,991	3,663
Brumlow Charitable - Library	82,198	-	82,198
CB&S Bank Money Mkt II	3,134,337	3,113,844	20,493
Heritage Trust Fund CB&S Bank	308,513	240,206	68,307
PCI Fund	901,428	1,026,792	(125,364)
CD-CB&S Bank	1,159,278	1,139,083	20,195
CD-Fire Department	37,060	37,030	30
CB&S Bank 2013 Series A Bond Fund	70,632	83,726	(13,094)
CB&S Bank 2019 Series A Bond Fund	-	7,030,018	(7,030,018)
Christmas on the Coosa	10,440	13,234	(2,794)
Christmas on the Coosa - Escrow Account	9,300	5,800	3,500
Regions - 4 Cent Gas Tax	190,903	149,711	41,192
Crime Stoppers	2,309	2,147	162
Police Donation Fund	7,133	5,445	1,688
Regions - Petro Inspection Fee	158,778	156,370	2,408
Wetumpka Pride	14,680	21,414	(6,734)
CD-River Bank - Wetumpka Pride	54,268	53,484	784
Special Occasions	-	-	-
CDBG	66,608	4,454	62,154
Misc Grants	114,340	221,801	(107,461)
CB&S Bank Money Market Account - Stadium	1,139,744	-	1,139,744
CB&S Bank Checking Account - Stadium	10,832	-	10,832
Regions 2019 Series A Warrant	347,287	209,679	137,608
Regions 2019 Series B Warrant	96,565	255,391	(158,826)
<b>TOTAL CASH</b>	<b>\$ 16,719,887</b>	<b>\$ 19,694,211</b>	<b>\$ (2,974,324)</b>
<b>DEBT</b>			
Bond Payable - 2019 Series A	\$ 10,965,000	\$ 10,965,000	\$ -
Bond Payable - 2019 Series B	225,000	810,000	(585,000)
Note Payable - FCB - Airport T-Hangar	-	4,382	(4,382)
Note Payable - BancorpSouth - Grapple Truck	111,424	111,424	-
Note Payable - CB&S Bank - Infrastructure Repairs	235,774	235,774	-
Note Payable - CB&S Bank - Police Vehicles	36,892	101,626	(64,734)
Note Payable - FCB - Fire Truck	415,626	-	415,626
Note Payable - CB&S Bank - IDB	-	282,008	(282,008)
<b>TOTAL DEBT</b>	<b>\$ 11,989,716</b>	<b>\$ 12,510,214</b>	<b>\$ (520,498)</b>

CITY OF WETUMPKA, ALABAMA

CAPITAL OUTLAY/SPECIAL PROJECTS  
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	<b>Current Year To Date Balance @ 03-31-21</b>	<b>Prior Year To Date Balance @ 03-31-20</b>	<b>Increase (Decrease)</b>
71617-88-01 Wells Fargo Building	\$ 7,779	\$ 107,367	\$ (99,588)
71773-89-01 Downtown Improvements	9,688	3,040	6,648
71774-89-01 Civic Room Renovations	4,626	-	4,626
71811-89-01 Sports Complex/West Riverwalk	6,254	1,865	4,389
71818-89-01 Tornado: 2019 Special Projects	13,090	207,642	(194,552)
71821-89-01 Downtown Sidewalk/Gutter/Curb	-	129,605	(129,605)
71826-89-01 Stadium	415,723	227,964	187,759
71827-89-01 Miracle Field	-	3,800	(3,800)
71829-89-01 New Senior Center	57,138	-	57,138
71831-89-01 Company Street Parking Lot	50,116	-	50,116
71832-89-01 Pop-up Shop Relocation	3,944	-	3,944
71833-89-01 Marshall/N Bridge St Drainage Repair	47,500	-	47,500
71834-89-01 Teacher's House Renovation	5,532	-	5,532
80100-91-01 Administrative - Land, Improvements, and Equipment	-	174,340	(174,340)
80130-91-01 Police Department - Vehicles and Equipment	28,425	127,715	(99,290)
80140-91-01 Fire Department - Building Improvements and Equipment	99,088	47,540	51,548
80160-91-01 Public Works - Improvements and Equipment	-	79,305	(79,305)
	<u>\$ 748,903</u>	<u>\$ 1,110,183</u>	<u>\$ (361,280)</u>