

CITY OF WETUMPKA, ALABAMA

COMPILED QUARTERLY
FINANCIAL REPORTS

FOR THE QUARTER ENDED JUNE 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 third quarter ending June 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
August 1, 2018

CITY OF WETUMPKA, ALABAMA
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - NON-GAAP BUDGETARY BASIS
FOR THE QUARTER ENDED JUNE 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	\$ 4,824,742	79%	\$ 1,696,753	\$ 1,566,689	\$ 130,064
Real and personal property	475,000	468,381	99%	21,762	18,448	3,314
Internet simple sales	20,000	33,077	165%	10,710	9,504	1,206
Gasoline	156,000	111,866	72%	39,797	43,129	(3,332)
Beer and wine	162,000	92,606	57%	15,792	30,731	(14,939)
Rental lease	286,000	153,225	54%	56,522	61,083	(4,561)
Financial institution	150,000	-	0%	-	-	-
Tobacco	18,000	11,297	63%	3,189	4,949	(1,760)
Lodging	65,000	38,341	59%	13,019	15,876	(2,857)
Casual sales	1,000	160	16%	104	286	(182)
Manufactured home	7,000	3,583	51%	690	336	354
Total taxes	<u>7,412,000</u>	<u>5,737,278</u>		<u>1,858,338</u>	<u>1,751,031</u>	<u>107,307</u>
Licenses and permits:						
General business	1,100,000	1,663,047	151%	41,882	36,263	5,619
Building permits	21,000	10,449	50%	5,182	3,003	2,179
Cable TV franchise	135,000	106,237	79%	37,325	33,235	4,090
Other permits	7,500	4,646	62%	1,902	2,199	(297)
Total licenses and permits	<u>1,263,500</u>	<u>1,784,379</u>		<u>86,291</u>	<u>74,700</u>	<u>11,591</u>
Intergovernmental revenue:						
Shared state revenue:						
Motor vehicle licenses	17,000	12,195	72%	4,493	4,107	386
State auto license	5,000	2,030	41%	1,046	591	455
Total intergovernmental revenue	<u>22,000</u>	<u>14,225</u>		<u>5,539</u>	<u>4,698</u>	<u>841</u>
Charges and fees for services:						
Airport	212,400	143,556	68%	52,225	53,215	(990)
Fire department	281,000	245,237	87%	109,030	112,769	(3,739)
Fire department - PCI Fire Agreement	850,000	850,000	100%	-	-	-
Public facilities	111,500	103,129	92%	35,739	27,497	8,242
Public library	19,500	11,377	58%	4,548	4,594	(46)
Landfill usage	500	180	36%	138	240	(102)
Miscellaneous police	2,000	2,655	133%	1,683	565	1,118
Zoning and subdivision	500	828	166%	345	184	161
Total charges and fees for services	<u>1,477,400</u>	<u>1,356,962</u>		<u>203,708</u>	<u>199,064</u>	<u>4,644</u>
Fines and forfeitures:						
Municipal court	802,000	521,147	65%	158,103	185,029	(26,926)
Total fines and forfeitures	<u>802,000</u>	<u>521,147</u>		<u>158,103</u>	<u>185,029</u>	<u>(26,926)</u>
Miscellaneous:						
Interest income	18,000	5,934	33%	2,228	2,511	(283)
Miscellaneous	45,000	123,777	275%	43,632	36,323	7,309
Alabama heritage fund	58,000	57,795	100%	57,795	57,703	92
Central AL aging	20,000	15,050	75%	5,050	5,000	50
Total miscellaneous revenues	<u>141,000</u>	<u>202,556</u>		<u>108,705</u>	<u>101,537</u>	<u>7,168</u>
Total revenues	<u>\$ 11,117,900</u>	<u>\$ 9,616,547</u>		<u>\$ 2,420,684</u>	<u>\$ 2,316,059</u>	<u>\$ 104,625</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, 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	\$ 926,100	70%	\$ 308,878	\$ 322,668	\$ (13,790)
Appropriations to outside agencies	108,775	63,621	58%	16,737	35,706	(18,969)
Building inspector	150,630	115,971	77%	34,904	47,075	(12,171)
Special events	62,300	53,845	86%	6,593	4,730	1,863
Economic/industrial development	15,000	14,610	97%	5,767	4,113	1,654
Planning and projects	4,150	1,587	38%	-	3,070	(3,070)
Miscellaneous	17,500	18,631	106%	1,814	1,836	(22)
Total general government	<u>1,674,477</u>	<u>1,194,365</u>		<u>374,693</u>	<u>419,198</u>	<u>(44,505)</u>
Public Safety:						
Police department	2,719,176	1,806,464	66%	578,775	572,840	5,935
Fire department	1,442,581	1,070,639	74%	343,843	329,085	14,758
Municipal court	628,784	436,107	69%	148,716	151,665	(2,949)
Total public safety	<u>4,790,541</u>	<u>3,313,210</u>		<u>1,071,334</u>	<u>1,053,590</u>	<u>17,744</u>
Public Works	<u>1,873,373</u>	<u>1,216,455</u>	65%	<u>398,725</u>	<u>414,759</u>	<u>(16,034)</u>
Cultural and Recreation:						
Public facilities	325,500	233,555	72%	87,412	78,142	9,270
Airport	221,344	160,763	73%	45,888	66,615	(20,727)
Library	268,062	186,065	69%	58,856	57,030	1,826
Total cultural and recreation	<u>814,906</u>	<u>580,383</u>		<u>192,156</u>	<u>201,787</u>	<u>(9,631)</u>
Capital Outlay/Special Projects:						
General government	-	46,036	0%	43,045	514,323	(471,278)
Public safety	-	264,741	0%	52,597	12,404	40,193
Public works	-	66,902	0%	-	57,102	(57,102)
Cultural and recreation	-	201,031	0%	81,933	90,199	(8,266)
Total capital outlay	<u>-</u>	<u>578,710</u>		<u>177,575</u>	<u>674,028</u>	<u>(496,453)</u>
Non-Departmental:						
Insurance	303,000	266,203	88%	137,729	156,410	(18,681)
Demolitions	2,000	(1,350)	-68%	(50)	(900)	850
Tobacco stamps	9,000	3,601	40%	420	3,180	(2,760)
Street lights	93,000	83,057	89%	28,427	7,887	20,540
Forshey real estate installment	-	-	0%	-	-	-
Total non-departmental	<u>407,000</u>	<u>351,511</u>		<u>166,526</u>	<u>166,577</u>	<u>(51)</u>
Debt Service:						
Interest and principal	<u>1,205,000</u>	<u>1,059,552</u>	88%	<u>334,945</u>	<u>301,171</u>	<u>33,774</u>
Total debt service	<u>1,205,000</u>	<u>1,059,552</u>		<u>334,945</u>	<u>301,171</u>	<u>33,774</u>
Total expenditures	<u>10,765,297</u>	<u>8,294,186</u>		<u>2,715,954</u>	<u>3,231,110</u>	<u>(515,156)</u>
Excess (deficiency) of revenues over expenditures	\$ 352,603	\$ 1,322,361		\$ (295,270)	\$ (915,051)	\$ 619,781

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, 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	\$ 422,490	64%	\$ 126,108	\$ 137,259	\$ (11,151)
Payroll taxes	50,784	30,082	59%	9,094	9,793	(699)
Retirement	47,091	23,562	50%	7,385	10,338	(2,953)
Insurance	104,416	66,262	63%	21,535	24,231	(2,696)
Office supplies	15,000	11,858	79%	4,521	3,249	1,272
Postage	6,000	5,789	96%	2,264	2,000	264
Telephone	25,000	22,169	89%	7,735	5,168	2,567
Miscellaneous	4,000	7,025	176%	3,192	184	3,008
Dues and subscriptions	4,000	4,156	104%	2,339	269	2,070
Professional services	250,000	222,403	89%	86,737	93,625	(6,888)
Advertising	10,000	9,166	92%	2,422	3,212	(790)
Training and conventions	6,000	13,078	218%	6,239	623	5,616
Travel	13,000	8,515	66%	2,770	2,403	367
Technology repairs and maintenance	31,000	18,329	59%	5,031	12,499	(7,468)
Utilities	42,000	34,587	82%	12,343	9,497	2,846
Repairs and maintenance	13,000	3,755	29%	1,118	789	329
Senior Services	17,000	12,112	71%	5,441	3,657	1,784
2016 Election	-	-	0%	-	-	-
Bank charges	14,000	10,762	77%	2,604	3,872	(1,268)
	<u>\$ 1,316,122</u>	<u>\$ 926,100</u>	<u>70%</u>	<u>\$ 308,878</u>	<u>\$ 322,668</u>	<u>\$ (13,790)</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, 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	\$ 7,748	155%	\$ -	\$ 675	\$ (675)
Promotional advertising	18,000	8,636	48%	1,500	1,200	300
Training, conventions, dues and subscriptions	-	-	0%	-	405	(405)
Special Events:						
Alabama Bass Trail	-	-	0%	-	-	-
Christmas on the Coosa	26,000	25,104	97%	93	-	93
Coosa River Paddling Club	-	1,000	0%	-	-	-
Depot Players	1,000	1,000	100%	-	-	-
Friends of the Fort	1,500	2,500	167%	-	-	-
Crater Tours	1,000	1,957	196%	-	-	-
July 4th	4,000	5,000	125%	5,000	2,450	2,550
Trail of Legends	1,000	-	0%	-	-	-
Venture Outdoors/Curt Gantt	4,800	900	19%	-	-	-
	<u>\$ 62,300</u>	<u>\$ 53,845</u>	<u>86%</u>	<u>\$ 6,593</u>	<u>\$ 4,730</u>	<u>\$ 1,863</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, 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	\$ 1,050,427	68%	\$ 330,815	\$ 343,307	\$ (12,492)
Payroll taxes	117,777	78,930	67%	24,854	25,723	(869)
Retirement	123,670	69,895	57%	24,284	32,396	(8,112)
Insurance	276,053	182,708	66%	60,108	70,052	(9,944)
Gasoline and oil	66,000	45,775	69%	17,709	13,823	3,886
Auto parts	40,000	29,848	75%	9,456	8,282	1,174
Postage	1,000	45	5%	-	100	(100)
Telephone	63,000	61,934	98%	12,976	15,218	(2,242)
Utilities	47,000	37,658	80%	12,312	11,588	724
Operating supplies	27,000	19,497	72%	8,357	11,063	(2,706)
Dues and subscriptions	3,000	300	10%	300	300	-
Professional services	9,000	4,578	51%	4,578	4,578	-
Training and conventions	3,000	3,716	124%	707	1,215	(508)
Travel	2,000	47	2%	-	310	(310)
Uniforms	12,000	7,509	63%	3,498	2,257	1,241
Repairs and maintenance - equipment	7,500	20,805	277%	4,838	3,231	1,607
Equipment replacement	3,000	1,376	46%	1,376	412	964
Repairs and maintenance - building	9,000	3,743	42%	1,135	4,267	(3,132)
NCIC Rental	-	1,350	0%	900	-	900
K-9	3,000	339	11%	-	345	(345)
Drug enforcement	95,000	-	0%	-	-	-
Dispatcher salaries	271,602	185,984	68%	60,572	24,373	36,199
	<u>\$ 2,719,176</u>	<u>\$ 1,806,464</u>	<u>66%</u>	<u>\$ 578,775</u>	<u>\$ 572,840</u>	<u>\$ 5,935</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, 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	\$ 699,467	77%	\$ 218,619	\$ 204,842	\$ 13,777
Payroll taxes	69,256	51,945	75%	16,200	15,153	1,047
Retirement	70,745	40,831	58%	13,959	16,336	(2,377)
Insurance	144,270	107,291	74%	36,407	33,347	3,060
Gasoline and oil	11,000	8,670	79%	3,130	2,418	712
Vehicle maintenance and inspection	32,000	15,515	48%	4,078	6,344	(2,266)
Telephone	9,000	6,991	78%	1,259	1,887	(628)
Utilities	45,000	29,768	66%	9,082	10,235	(1,153)
Miscellaneous	1,000	965	97%	201	267	(66)
Fire fighting equipment/supplies	35,000	41,160	118%	21,700	12,047	9,653
Dues and subscriptions	-	80	0%	-	22	(22)
Professional services	-	-	0%	-	-	-
Training and conventions	5,000	10,665	213%	4,313	781	3,532
Travel	4,000	1,310	33%	562	-	562
Repairs and maintenance-non-vehicle	6,000	5,204	87%	3,592	3,225	367
Firemen reimbursements	54,000	30,870	57%	8,946	13,725	(4,779)
Fire Fighter Health & Wellness	25,000	-	0%	-	-	-
Station supplies and maintenance	17,000	13,157	77%	(455)	4,706	(5,161)
Rents paid - temporary station on US 231	9,000	6,750	75%	2,250	3,750	(1,500)
	<u>\$ 1,442,581</u>	<u>\$ 1,070,639</u>	<u>74%</u>	<u>\$ 343,843</u>	<u>\$ 329,085</u>	<u>\$ 14,758</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, 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	\$ 79,434	72%	\$ 24,808	\$ 23,868	\$ 940
Payroll taxes	8,398	5,856	70%	1,825	1,754	71
Retirement	9,579	5,762	60%	1,994	2,176	(182)
Insurance	27,632	19,997	72%	6,585	5,655	930
Office supplies	3,000	768	26%	-	1,142	(1,142)
Postage	200	255	128%	123	-	123
Telephone	1,000	1,442	144%	261	428	(167)
Dues and subscriptions	200	127	64%	-	-	-
Training and conventions	3,000	150	5%	-	-	-
Miscellaneous	-	138	0%	-	-	-
Municipal judge	28,000	20,978	75%	6,990	6,995	(5)
Municipal prosecutor	25,000	19,775	79%	5,500	5,750	(250)
Public defender	7,800	5,200	67%	1,950	1,950	-
Jail expense	65,000	55,104	85%	21,892	11,050	10,842
Central Alabama Court Referral	8,000	8,000	100%	-	-	-
Administrative Office of the Court	1,200	800	67%	300	300	-
Court costs distributions	331,000	212,321	64%	76,488	90,597	(14,109)
	<u>\$ 628,784</u>	<u>\$ 436,107</u>	<u>69%</u>	<u>\$ 148,716</u>	<u>\$ 151,665</u>	<u>\$ (2,949)</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, 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	\$ 602,753	67%	\$ 188,542	\$ 194,609	\$ (6,067)
Payroll taxes	68,664	44,001	64%	13,779	14,178	(399)
Retirement	72,462	40,798	56%	13,832	16,878	(3,046)
Insurance	191,432	114,943	60%	36,166	41,482	(5,316)
Gasoline and oil	57,000	43,527	76%	17,476	12,705	4,771
Auto parts and tires	65,000	43,822	67%	15,611	15,647	(36)
Telephone	39,250	30,367	77%	7,040	8,715	(1,675)
Utilities	24,000	23,374	97%	7,798	5,481	2,317
Miscellaneous	3,200	4,366	136%	797	-	797
Operating supplies	37,000	10,720	29%	2,767	4,644	(1,877)
Repairs and maintenance	12,000	5,529	46%	2,744	1,559	1,185
Dues and subscriptions	500	57	11%	57	-	57
Professional services	4,000	830	21%	350	-	350
Training & conventions	4,000	3,123	78%	1,172	1,455	(283)
Travel	1,000	693	69%	-	-	-
Uniforms	13,000	13,197	102%	4,047	3,470	577
Waste Disposal	1,000	-	0%	-	-	-
Repairs - outsourced	21,000	4,283	20%	2,254	8,020	(5,766)
Inmate corrections fees	67,000	43,260	65%	16,260	16,695	(435)
Inmate drinks/meals	1,000	128	13%	40	1,096	(1,056)
Street signs/traffic control	8,450	3,123	37%	1,535	2,476	(941)
Grass cutting contract	119,500	87,500	73%	42,000	20,000	22,000
Mosquito control	4,000	-	0%	-	711	(711)
Vegetation management	37,103	30,803	83%	5,150	23,553	(18,403)
Safety training	1,250	-	0%	-	-	-
Drainage repairs	7,000	-	0%	-	-	-
Landfill	59,000	21,653	37%	6,494	10,350	(3,856)
Recycling center	3,000	2,892	96%	1,067	342	725
Street sweeping contract	54,000	40,713	75%	11,747	10,693	1,054
Animal control	-	-	0%	-	-	-
	<u>\$ 1,873,373</u>	<u>\$ 1,216,455</u>	<u>65%</u>	<u>\$ 398,725</u>	<u>\$ 414,759</u>	<u>\$ (16,034)</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, 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	\$ 25,152	74%	\$ 7,838	\$ 8,170	\$ (332)
Civic Center	44,000	29,238	66%	8,495	9,381	(886)
Post Office	15,000	10,658	71%	2,109	3,485	(1,376)
Martin Luther King, Jr. Complex	18,000	12,657	70%	3,731	4,242	(511)
Memorial Park Complex	14,000	9,434	67%	2,122	3,223	(1,101)
Gold Star Park Complex	33,000	26,305	80%	5,283	13,218	(7,935)
Municipal Ball Park	4,000	3,830	96%	1,467	1,214	253
New Ball Fields	58,000	27,098	47%	12,539	9,890	2,649
Welcome Center	3,000	2,875	96%	826	711	115
Landscaping/Miscellaneous Parks	2,000	1,812	91%	606	292	314
Jeanette Barrett Civic Room	3,000	2,140	71%	711	487	224
Soccer Fields	5,500	-	0%	-	-	-
UPKEEP AND MAINTENANCE						
City Hall	5,000	2,649	53%	1,523	890	633
Civic Center	16,000	27,090	169%	18,689	1,655	17,034
Post Office	3,000	4,217	141%	472	1,754	(1,282)
Martin Luther King, Jr. Complex	7,000	2,132	30%	1,330	1,657	(327)
Memorial Park Complex	7,000	1,941	28%	519	1,249	(730)
Gold Star Park Complex	6,000	4,883	81%	1,579	1,065	514
Municipal Ball Park	6,000	5,242	87%	251	65	186
New Ball Fields	32,000	29,640	93%	16,346	11,754	4,592
Welcome Center	-	257	0%	-	-	-
Landscaping/Miscellaneous Parks	4,000	257	6%	-	1,852	(1,852)
Jeanette Barrett Civic Room	3,000	570	19%	146	388	(242)
AYSO Soccer Field	3,000	3,478	116%	830	1,500	(670)
	<u>\$ 325,500</u>	<u>\$ 233,555</u>	<u>72%</u>	<u>\$ 87,412</u>	<u>\$ 78,142</u>	<u>\$ 9,270</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, 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	\$ 128,074	71%	\$ 40,211	\$ 41,632	\$ (1,421)
Payroll taxes	13,783	9,465	69%	2,965	3,075	(110)
Retirement	13,518	8,138	60%	2,804	3,410	(606)
Insurance	29,093	21,167	73%	6,984	6,847	137
Office supplies	1,000	756	76%	-	49	(49)
Postage	1,000	462	46%	83	100	(17)
Telephone and technology	3,000	3,092	103%	464	283	181
Miscellaneous	500	-	0%	-	95	(95)
Professional dues/training/conventions	1,000	450	45%	140	(282)	422
Travel	-	376	0%	240	42	198
Computers and repairs/maintenance	3,000	1,900	63%	-	-	-
Books and materials	21,000	11,901	57%	4,792	1,322	3,470
Cultural arts museum	1,000	284	28%	173	457	(284)
	<u>\$ 268,062</u>	<u>\$ 186,065</u>	<u>69%</u>	<u>\$ 58,856</u>	<u>\$ 57,030</u>	<u>\$ 1,826</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, 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	\$ 39,060	71%	\$ 12,240	\$ 11,220	\$ 1,020
Payroll taxes	4,183	2,678	64%	837	759	78
Retirement	5,027	3,105	62%	1,078	1,297	(219)
Insurance	10,760	-	0%	-	-	-
Utilities	10,000	9,301	93%	2,849	2,764	85
Telephone and technology	4,000	1,955	49%	603	945	(342)
Insurance	5,000	4,444	89%	4,444	-	4,444
Operating supplies	200	425	213%	78	24	54
Professional services	3,000	7,376	246%	4,294	2,230	2,064
Training, conventions, dues, subscriptions	1,000	599	60%	-	569	(569)
Legal services	3,000	-	0%	-	-	-
Fuel system repairs and maintenance	22,000	21,155	96%	12,613	15,750	(3,137)
T-Hangar repairs and maintenance	1,000	-	0%	-	-	-
Miscellaneous	-	64	0%	24	-	24
Aviation fuel purchases	70,000	50,118	72%	-	24,229	(24,229)
T-Hangar interest and principal	27,500	20,483	74%	6,828	6,828	-
	<u>\$ 221,344</u>	<u>\$ 160,763</u>	<u>73%</u>	<u>\$ 45,888</u>	<u>\$ 66,615</u>	<u>\$ (20,727)</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, 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	\$ 72,494	73%	\$ 22,684	\$ 32,148	\$ (9,464)
Payroll taxes	7,558	5,019	66%	1,567	2,290	(723)
Retirement	7,003	4,215	60%	1,385	2,747	(1,362)
Insurance	21,521	22,870	106%	7,113	5,917	1,196
Office supplies	2,000	1,748	87%	307	1,175	(868)
Gasoline and oil	1,000	1,371	137%	571	382	189
Auto parts	300	60	20%	60	-	60
Postage	150	-	0%	-	100	(100)
Telephone	4,000	2,655	66%	615	856	(241)
Miscellaneous	3,500	1,590	45%	-	736	(736)
Dues and subscriptions	300	1,674	558%	-	-	-
Professional services	500	1,656	331%	-	-	-
Training and conventions	3,000	619	21%	602	548	54
Travel	1,000	-	0%	-	176	(176)
	<u>\$ 150,630</u>	<u>\$ 115,971</u>	<u>77%</u>	<u>\$ 34,904</u>	<u>\$ 47,075</u>	<u>\$ (12,171)</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, 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%	-	1,500	(1,500)
Training and conventions	300	250	83%	-	-	-
Technology and equipment	350	48	14%	-	1,500	(1,500)
Travel	500	-	0%	-	-	-
Miscellaneous	2,000	68	3%	-	70	(70)
	<u>\$ 4,150</u>	<u>\$ 1,587</u>	<u>38%</u>	<u>\$ -</u>	<u>\$ 3,070</u>	<u>\$ (3,070)</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, 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	\$ 414	41%	\$ 414	\$ 1,000	\$ (586)
Miscellaneous	3,000	5,501	183%	5,219	3,113	2,106
Industrial Development Board	9,000	8,561	95%	-	-	-
Meetings & conventions	2,000	134	7%	134	-	134
	<u>\$ 15,000</u>	<u>\$ 14,610</u>	<u>97%</u>	<u>\$ 5,767</u>	<u>\$ 4,113</u>	<u>\$ 1,654</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, 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	\$ 172,046	102%	\$ 161,541	\$ 158,720	\$ 2,821
Insurance - Workman's Comp	120,000	111,267	93%	(20,122)	-	(20,122)
Unemployment Compensation	5,000	-	0%	-	-	-
Retirees Health Insurance	10,000	(17,110)	-171%	(3,690)	(2,310)	(1,380)
Demolitions	2,000	(1,350)	-68%	(50)	(900)	850
Tobacco Stamps	9,000	3,601	40%	420	3,180	(2,760)
Street Lights	93,000	83,057	89%	28,427	7,887	20,540
Forshey Real Estate Installment	-	-	0%	-	-	-
Interest and Principal 2013 Series A/B Bonds	1,205,000	909,086	75%	301,292	301,171	121
PrimeSouth Emergency Loan	100,000	100,000	100%	-	-	-
PrimeSouth Loan - Police Vehicles	-	50,466	0%	33,653	-	33,653
	<u>\$ 1,712,000</u>	<u>\$ 1,411,063</u>	<u>82%</u>	<u>\$ 501,471</u>	<u>\$ 467,748</u>	<u>\$ 33,723</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, 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	\$ 10,231	102%	\$ 614	\$ 636	\$ (22)
Miscellaneous expenses	7,500	8,400	112%	1,200	1,200	-
	<u>\$ 17,500</u>	<u>\$ 18,631</u>	<u>106%</u>	<u>\$ 1,814</u>	<u>\$ 1,836</u>	<u>\$ (22)</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, 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	-	0%	-	-	-
CARPDC	3,000	1,305	44%	-	1,306	(1,306)
Chamber of Commerce	25,000	18,750	75%	6,250	7,500	(1,250)
Child Protect	1,000	1,000	100%	-	2,000	(2,000)
Community Action Agency	-	-	0%	-	1,500	(1,500)
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 Art Guild	-	-	0%	-	1,000	(1,000)
Elmore County Health Department	2,500	1,955	78%	546	1,500	(954)
Humane Society of Elmore County	18,000	13,582	75%	4,418	5,400	(982)
ECEDA	-	-	0%	-	2,250	(2,250)
Montgomery Area Mental Health	7,500	5,659	75%	1,841	2,250	(409)
National League of Cities	1,000	1,117	112%	-	-	-
SOAR	2,500	2,500	100%	-	2,500	(2,500)
Wetumpka Downtown / Main Street	15,000	13,319	89%	3,682	4,500	(818)
Wetumpka Elementary School	5,000	-	0%	-	-	-
Wetumpka High School	14,000	-	0%	-	-	-
Wetumpka Middle School	5,000	-	0%	-	-	-
	<u>\$ 108,775</u>	<u>\$ 63,621</u>	<u>58%</u>	<u>\$ 16,737</u>	<u>\$ 35,706</u>	<u>\$ (18,969)</u>

CITY OF WETUMPKA, ALABAMA

SCHEDULE OF CASH AND DEBTS
JUNE 30, 2018

	JUNE 30, 2018	JUNE 30, 2017	INCREASE (DECREASE)
CASH			
General Fund	\$ 225,886	\$ 46,752	\$ 179,134
Civic Center Deposit-GF	31,647	34,110	(2,463)
Corrections Fund-GF	46,597	67,527	(20,930)
Grant Match Acct	1,055,462	989,785	65,677
Municipal Court	99,934	64,127	35,807
Prime Time	10,653	9,279	1,374
Coosa Crossing	43,447	24,901	18,546
Payroll	124,862	192,162	(67,300)
Cash Bonds Municipal Court	25,044	28,069	(3,025)
Municipal Airport	78,642	16,708	61,934
Payroll Special Account	267,996	223,908	44,088
Fire Fee	844,587	694,147	150,440
First Community Money Market I	1,094,474	342,732	751,742
Benefit Plan	26,735	22,969	3,766
PrimeSouth Money Mkt II	208,533	205,869	2,664
Heritage Trust Fund PrimeSouth	175,600	116,579	59,021
PCI Fund	974,930	1,022,781	(47,851)
CD-PrimeSouth	1,110,272	1,110,804	(532)
CD-Fire Department	37,001	36,971	30
PrimeSouth 2013 Series A Bond Fund	122,487	366,644	(244,157)
Christmas on the Coosa	5,828	5,431	397
Christmas on the Coosa - Escrow Account	4,000	2,000	2,000
AmSouth - 4 Cent Gas Tax	119,089	107,881	11,208
Crime Stoppers	1,627	1,370	257
Police Donation Fund	10,809	7,968	2,841
AmSouth - Petro Inspection Fee	123,292	115,119	8,173
Wetumpka Pride	26,865	12,585	14,280
CD-River Bank - Wetumpka Pride	82,255	81,886	369
Special Occasions	2,049	19,040	(16,991)
CDBG	10,454	10,454	-
Misc Grants	120,532	149,008	(28,476)
Regions 2013 Series A Warrant	651,389	532,044	119,345
Regions 2013 Series B Warrant	36,783	144,156	(107,373)
TOTAL CASH	\$ 7,799,761	\$ 6,805,766	\$ 993,995
DEBT			
Bonds Payable - 2013 Series A	\$ 6,698,333	\$ 7,563,333	\$ (865,000)
Bonds Payable - 2013 Series B	855,000	953,333	(98,333)
Notes Payable - FCB	50,025	74,609	(24,584)
Notes Payable - BancorpSouth	55,811	110,359	(54,548)
Notes Payable - PrimeSouth	414,652	-	414,652
Notes Payable - PrimeSouth	208,967	-	208,967
TOTAL DEBT	\$ 8,282,788	\$ 8,701,634	\$ (418,846)

CITY OF WETUMPKA, ALABAMA

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

		Current Year	Current Year	Prior Year	
		To Date Balance	Quarter Balance	Quarter Balance	Increase
		@ 06-30-18	@ 06-30-18	@ 06-30-17	(Decrease)
71773-89-01	Downtown Improvements	\$ 30,147	\$ 27,156	\$ 6,990	\$ 20,166
71789-89-01	Pedestrian Bridge	58,674	57,147	-	57,147
71811-89-01	Sports Complex	139,688	24,786	90,198	(65,412)
71812-89-01	Hotel Development - Hampton Inn	2,669	-	-	-
71816-89-01	Holt A-B, Gas Pipe, Civic Center Projects	-	-	492,385	(492,385)
71817-89-01	Wilson Street Improvements	13,889	13,889	-	13,889
80100-91-01	Administrative - Building Improvements and Equipment	2,000	2,000	13,323	(11,323)
80120-91-01	Citywide Computer Upgrade	-	-	1,626	(1,626)
80130-91-01	Police Department - Vehicles and Equipment	253,741	41,597	3,329	38,268
80140-91-01	Fire Department - Building Improvements and Equipment	11,000	11,000	9,075	1,925
80160-91-01	Public Works - Improvements	66,902	-	57,102	(57,102)
		<u>\$ 578,710</u>	<u>\$ 177,575</u>	<u>\$ 674,028</u>	<u>\$ (496,453)</u>