

CITY OF WETUMPKA, ALABAMA

COMPILED
FINANCIAL REPORTS

FOR THE SIX MONTHS ENDED MARCH 31, 2022

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, 2022, 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 9, 2022

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, 2022

	CURRENT		BUDGET USAGE %	PRIOR YEAR	
	FISCAL YEAR 2022 BUDGET - CASH BASIS	YEAR TO DATE BALANCE @ 3-31-22		BALANCE @ 3-31-21	INCREASE (DECREASE)
REVENUES					
Taxes:					
Sales and use	\$ 10,500,000	\$ 5,446,959	52%	\$ 5,325,230	\$ 121,729
Real and personal property	550,000	505,036	92%	462,306	42,730
Internet simple sales	300,000	214,856	72%	171,209	43,647
Gasoline	150,000	72,860	49%	174,601	(101,741)
Beer and wine	167,000	88,960	53%	85,115	3,845
Rental lease	175,000	228,728	131%	114,225	114,503
Financial institution	650,000	396,047	61%	395,529	518
Tobacco	15,000	6,401	43%	6,758	(357)
Lodging	300,000	137,386	46%	131,325	6,061
Casual sales	1,000	362	36%	282	80
Manufactured home	5,500	4,165	76%	4,720	(555)
Total taxes	<u>12,813,500</u>	<u>7,101,760</u>		<u>6,871,300</u>	<u>230,460</u>
Licenses and permits:					
General business	1,100,000	1,902,176	173%	1,706,050	196,126
Building permits	25,000	10,969	44%	14,231	(3,262)
Cable TV franchise	140,000	73,549	53%	71,304	2,245
Other permits	13,950	4,351	31%	4,745	(394)
Total licenses and permits	<u>1,278,950</u>	<u>1,991,045</u>		<u>1,796,330</u>	<u>194,715</u>
Intergovernmental revenue:					
Shared state revenue:					
Motor vehicle licenses	20,000	11,058	55%	12,062	(1,004)
State auto license	2,500	917	37%	1,380	(463)
Total intergovernmental revenue	<u>22,500</u>	<u>11,975</u>		<u>13,442</u>	<u>(1,467)</u>
Charges and fees for services:					
Airport	192,400	87,644	46%	86,051	1,593
Building rental - Congressional	3,600	-	0%	-	-
Fire department	276,000	187,244	68%	148,952	38,292
Fire department - PCI Fire Agreement	850,000	850,000	100%	850,000	-
Public facilities	172,500	67,958	39%	23,212	44,746
Public library	16,500	77,161	468%	63,233	13,928
Miscellaneous police	5,000	5,772	115%	6,011	(239)
Zoning and subdivision	1,000	-	0%	-	-
Total charges and fees for services	<u>1,517,000</u>	<u>1,275,779</u>		<u>1,177,459</u>	<u>98,320</u>
Fines and forfeitures:					
Municipal court	650,000	258,251	40%	350,490	(92,239)
Total fines and forfeitures	<u>650,000</u>	<u>258,251</u>		<u>350,490</u>	<u>(92,239)</u>
Miscellaneous:					
Interest income	40,000	14,293	36%	21,862	(7,569)
Miscellaneous	100,000	100,225	100%	278,267	(178,042)
Alabama heritage fund	68,000	-	0%	-	-
Central AL aging	20,000	8,413	42%	9,500	(1,087)
Total miscellaneous revenues	<u>228,000</u>	<u>122,931</u>		<u>309,629</u>	<u>(186,698)</u>
Total revenues	<u>\$ 16,509,950</u>	<u>\$ 10,761,741</u>		<u>\$ 10,518,650</u>	<u>\$ 243,091</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, 2022

EXPENDITURES	CURRENT YEAR TO DATE		BUDGET USAGE %	PRIOR YEAR TO DATE	
	FISCAL YEAR 2022 BUDGET - CASH BASIS	BALANCE @ 3-31-22		BALANCE @ 3-31-21	INCREASE (DECREASE)
General Government:					
Administrative	\$ 1,737,530	\$ 1,149,153	66%	\$ 851,668	297,485
Appropriations to outside agencies	154,100	103,430	67%	61,702	41,728
Building inspector	352,323	141,200	40%	154,562	(13,362)
Special events	86,000	40,124	47%	43,169	(3,045)
Economic/industrial development	22,000	29,645	135%	13,725	15,920
Planning and projects	18,000	-	0%	2,250	(2,250)
Planning commission	18,500	8,220	44%	-	8,220
Miscellaneous	20,000	6,948	35%	7,501	(553)
Total general government	<u>2,408,453</u>	<u>1,478,720</u>		<u>1,134,577</u>	<u>344,143</u>
Public Safety:					
Police department	3,228,561	1,655,477	51%	1,447,069	208,408
Fire department	1,925,105	1,026,468	53%	1,032,796	(6,328)
Municipal court	638,617	266,797	42%	274,406	(7,609)
Total public safety	<u>5,792,283</u>	<u>2,948,742</u>		<u>2,754,271</u>	<u>194,471</u>
Public Works	<u>2,665,857</u>	<u>1,333,112</u>	50%	<u>1,063,855</u>	<u>269,257</u>
Cultural and Recreation:					
Public facilities	684,000	273,845	40%	277,853	(4,008)
Airport	250,008	88,778	36%	74,043	14,735
Library	351,015	161,495	46%	152,375	9,120
Total cultural and recreation	<u>1,285,023</u>	<u>524,118</u>		<u>504,271</u>	<u>19,847</u>
Capital Outlay/Special Projects:					
General government	-	5,315	0%	27,405	(22,090)
Public safety	-	151,813	0%	36,204	115,609
Public works	-	218,965	0%	121,910	97,055
Cultural and recreation	-	436,384	0%	488,591	(52,207)
Total capital outlay	<u>-</u>	<u>812,477</u>		<u>674,110</u>	<u>138,367</u>
Non-Departmental:					
Insurance	450,000	112,688	25%	166,928	(54,240)
Demolitions	2,000	-	0%	-	-
Tobacco stamps	9,000	3,595	40%	3,846	(251)
Street lights	120,000	64,180	53%	59,831	4,349
Total non-departmental	<u>581,000</u>	<u>180,463</u>		<u>230,605</u>	<u>(50,142)</u>
Debt Service:					
Interest and principal	<u>2,010,745</u>	<u>1,321,485</u>	66%	<u>862,902</u>	<u>458,583</u>
Total debt service	<u>2,010,745</u>	<u>1,321,485</u>		<u>862,902</u>	<u>458,583</u>
Total expenditures	<u>14,743,361</u>	<u>8,599,117</u>		<u>7,224,591</u>	<u>1,374,526</u>
Excess revenues over expenditures	<u>\$ 1,766,589</u>	<u>\$ 2,162,624</u>		<u>\$ 3,294,059</u>	<u>\$ (1,131,435)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Salaries	\$ 719,470	\$ 664,712	92%	\$ 353,873	\$ 310,839
Payroll taxes	55,040	23,884	43%	21,075	2,809
Retirement	46,454	27,258	59%	17,453	9,805
Insurance	115,566	51,810	45%	54,586	(2,776)
Office supplies	18,000	9,205	51%	9,330	(125)
Postage	10,000	4,297	43%	7,998	(3,701)
Telephone	190,000	73,902	39%	95,971	(22,069)
Miscellaneous	10,000	-	0%	7,287	(7,287)
Dues and subscriptions	15,000	7,776	52%	3,722	4,054
Professional services	250,000	133,878	54%	126,686	7,192
Advertising	20,000	14,854	74%	4,644	10,210
Training and conventions	15,000	8,767	58%	3,942	4,825
Travel	33,000	5,253	16%	5,103	150
Technology repairs and maintenance	100,000	59,654	60%	65,558	(5,904)
Utilities	55,000	29,911	54%	23,946	5,965
Repairs and maintenance	40,000	2,595	6%	32,791	(30,196)
Senior Services	30,000	22,319	74%	12,240	10,079
Bank charges	15,000	9,078	61%	5,463	3,615
	<u>\$ 1,737,530</u>	<u>\$ 1,149,153</u>	<u>66%</u>	<u>\$ 851,668</u>	<u>\$ 297,485</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Miscellaneous	\$ 5,500	\$ 1,205	22%	\$ 25,328	\$ (24,123)
Promotional advertising	14,000	4,900	35%	-	4,900
Special Events:					-
Alabama Bass Trail	5,000	3,000	60%	-	3,000
Christmas on the Coosa	30,000	22,913	76%	14,491	8,422
Collegiate BASS	5,000	-	0%	-	-
Depot Players	2,000	-	0%	-	-
Friends of the Fort	1,500	-	0%	-	-
Crater Tours	2,000	-	0%	-	-
July 4th	9,000	-	0%	-	-
New Year's Eve	6,000	7,106	118%	3,350	3,756
River and Blues	5,000	-	0%	-	-
Trail of Legends	1,000	1,000	100%	-	1,000
	<u>\$ 86,000</u>	<u>\$ 40,124</u>	<u>47%</u>	<u>\$ 43,169</u>	<u>\$ (3,045)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Salaries	\$ 1,873,079	\$ 951,814	51%	\$ 924,455	\$ 27,359
Payroll taxes	143,291	79,192	55%	70,586	8,606
Retirement	145,862	76,819	53%	57,003	19,816
Insurance	343,829	146,358	43%	143,442	2,916
Gasoline and oil	90,000	56,953	63%	30,943	26,010
Auto parts	50,000	11,329	23%	29,453	(18,124)
Postage	1,000	322	32%	-	322
Telephone	95,000	92,310	97%	51,649	40,661
Advertising	-	-	0%	1,161	(1,161)
Utilities	40,000	17,605	44%	18,581	(976)
Operating supplies	20,000	7,848	39%	7,001	847
Dues and subscriptions	6,500	2,039	31%	1,557	482
Professional services	11,000	19,010	173%	3,729	15,281
Training and conventions	14,000	5,343	38%	5,336	7
Travel	12,000	8,425	70%	5,388	3,037
Uniforms	25,000	16,361	65%	7,964	8,397
Repairs and maintenance - equipment	8,000	5,915	74%	694	5,221
Equipment replacement	7,500	2,550	34%	4,721	(2,171)
Repairs and maintenance - building	7,000	3,663	52%	4,607	(944)
NCIC Rental	4,500	450	10%	900	(450)
K-9	15,000	-	0%	-	-
Police Safety Academy	1,000	-	0%	-	-
Drug enforcement	20,000	1,413	7%	4,500	(3,087)
Dispatcher salaries	295,000	149,758	51%	73,399	76,359
	<u>\$ 3,228,561</u>	<u>\$ 1,655,477</u>	<u>51%</u>	<u>\$ 1,447,069</u>	<u>\$ 208,408</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT YEAR TO DATE		PRIOR YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-22	BUDGET USAGE %	BALANCE @ 3-31-21		
EXPENDITURES						
Salaries	\$ 1,232,207	\$ 612,367	50%	\$ 606,235	\$ 6,132	
Payroll taxes	94,264	51,283	54%	45,918	5,365	
Retirement	84,350	48,367	57%	40,136	8,231	
Insurance	202,784	82,769	41%	92,396	(9,627)	
Gasoline and oil	10,000	6,938	69%	3,689	3,249	
Vehicle maintenance and inspection	50,000	16,681	33%	38,358	(21,677)	
Telephone	7,500	2,802	37%	2,298	504	
Utilities	35,000	20,597	59%	19,724	873	
Miscellaneous	3,000	5,243	175%	3,155	2,088	
Fire fighting equipment/supplies	60,000	29,667	49%	138,611	(108,944)	
Dues and subscriptions	1,000	2,636	264%	420	2,216	
Professional Services	-	106,475	0%	-	106,475	
Training and conventions	22,000	7,806	35%	2,607	5,199	
Travel	4,000	2,364	59%	-	2,364	
Repairs and maintenance-non-vehicle	20,000	13,143	66%	9,719	3,424	
Firemen reimbursements	30,000	11,064	37%	14,214	(3,150)	
Fire Fighter Health & Wellness	35,000	-	0%	-	-	
Station supplies and maintenance	25,000	2,516	10%	10,816	(8,300)	
Rents paid - temporary station on US 231	9,000	3,750	42%	4,500	(750)	
	<u>\$ 1,925,105</u>	<u>\$ 1,026,468</u>	<u>53%</u>	<u>\$ 1,032,796</u>	<u>\$ (6,328)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT YEAR TO DATE		PRIOR YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-22	BUDGET USAGE %	BALANCE @ 3-31-21		
EXPENDITURES						
Salaries	\$ 178,991	\$ 85,566	48%	\$ 88,125	\$	(2,559)
Payroll taxes	13,693	7,070	52%	6,686		384
Retirement	14,329	7,827	55%	5,476		2,351
Insurance	28,354	23,791	84%	19,649		4,142
Office supplies	3,500	2,696	77%	1,353		1,343
Postage	350	-	0%	-		-
Telephone	2,000	1,301	65%	927		374
Dues and subscriptions	200	-	0%	-		-
Training and conventions	3,000	-	0%	50		(50)
Miscellaneous	500	-	0%	-		-
Municipal prosecutor	-	-	0%	-		-
Public defender	9,500	3,900	41%	4,750		(850)
Jail expense	75,000	36,677	49%	35,427		1,250
Central Alabama Court Referral	8,000	-	0%	-		-
Administrative Office of the Court	1,200	600	50%	600		-
Court costs distributions	300,000	97,369	32%	111,363		(13,994)
	<u>\$ 638,617</u>	<u>\$ 266,797</u>	<u>42%</u>	<u>\$ 274,406</u>	<u>\$</u>	<u>(7,609)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT YEAR TO DATE		PRIOR YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-22	BUDGET USAGE %	BALANCE @ 3-31-21		
EXPENDITURES						
Salaries	\$ 1,336,418	\$ 674,900	51%	\$ 543,165	\$ 131,735	
Payroll taxes	102,236	58,441	57%	41,433	17,008	
Retirement	96,554	54,746	57%	32,880	21,866	
Insurance	336,299	136,794	41%	133,221	3,573	
Gasoline and oil	60,000	55,728	93%	24,090	31,638	
Auto parts and tires	80,000	95,039	119%	52,806	42,233	
Telephone	110,000	69,332	63%	52,097	17,235	
Utilities	20,000	10,228	51%	9,048	1,180	
Miscellaneous	3,200	4,542	142%	76	4,466	
Operating supplies	35,000	26,727	76%	13,782	12,945	
Repairs and maintenance	7,500	2,618	35%	(2,919)	5,537	
Dues and subscriptions	1,000	2,905	291%	223	2,682	
Professional services	5,000	1,542	31%	-	1,542	
Training & conventions	5,500	1,980	36%	-	1,980	
Travel	1,400	576	41%	-	576	
Uniforms	20,000	12,943	65%	9,684	3,259	
Waste Disposal	1,000	-	0%	-	-	
Repairs - outsourced	20,000	685	3%	27,055	(26,370)	
Inmate corrections fees	55,000	-	0%	-	-	
Inmate drinks/meals	1,000	-	0%	-	-	
Street signs/traffic control	13,000	6,732	52%	9,151	(2,419)	
Grass cutting contract	129,500	32,450	25%	32,350	100	
Mosquito control	4,000	-	0%	-	-	
Vegetation management	50,000	21,098	42%	25,244	(4,146)	
Safety training	1,250	-	0%	7	(7)	
Drainage repairs	50,000	10,780	22%	438	10,342	
Landfill	50,000	21,851	44%	33,030	(11,179)	
Recycling center	11,000	451	4%	2,193	(1,742)	
Street sweeping contract	60,000	30,024	50%	24,801	5,223	
	<u>\$ 2,665,857</u>	<u>\$ 1,333,112</u>	<u>50%</u>	<u>\$ 1,063,855</u>	<u>\$ 269,257</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT YEAR TO DATE		PRIOR YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-22	BUDGET USAGE %	BALANCE @ 3-31-21		
EXPENDITURES						
UTILITIES						
City Hall	\$ 30,000	\$ 16,908	56%	\$ 14,876	\$ 2,032	
Civic Center	40,000	16,930	42%	13,540	3,390	
Post Office / El Co Historical Museum	13,500	4,709	35%	7,590	(2,881)	
Martin Luther King, Jr. Complex	18,000	11,116	62%	10,045	1,071	
Memorial Park Complex	3,500	579	17%	765	(186)	
Gold Star Park Complex	50,000	23,310	47%	21,494	1,816	
Municipal Ball Park	5,000	2,674	53%	2,580	94	
New Ball Fields	35,000	14,359	41%	14,532	(173)	
Welcome Center	2,000	233	12%	961	(728)	
Landscaping/Miscellaneous Parks	6,000	5,309	88%	4,008	1,301	
Jeanette Barrett Civic Room	3,000	1,164	39%	1,565	(401)	
Soccer Fields	6,000	1,307	22%	2,480	(1,173)	
Stadium	50,000	29,047	58%	35,185	(6,138)	
Farmer's Market	8,000	2,112	26%	-	2,112	
Hohenberg Property	20,000	5,235	26%	-	5,235	
UPKEEP AND MAINTENANCE						
City Hall	13,000	11,619	89%	7,455	4,164	
Civic Center	25,000	5,340	21%	7,345	(2,005)	
Post Office	2,500	951	38%	65	886	
Martin Luther King, Jr. Complex	7,000	4,927	70%	107	4,820	
Memorial Park Complex	2,000	79	4%	951	(872)	
Gold Star Park Complex	10,000	2,661	27%	5,270	(2,609)	
Municipal Ball Park	1,000	19,806	1981%	(305)	20,111	
New Ball Fields	70,000	48,906	70%	35,536	13,370	
Welcome Center	2,000	1,201	60%	1,131	70	
Landscaping/Miscellaneous Parks	3,000	1,358	45%	20	1,338	
Jeanette Barrett Civic Room	10,000	6,142	61%	7,340	(1,198)	
Soccer Fields	1,000	-	0%	300	(300)	
Stadium	170,000	20,004	12%	83,017	(63,013)	
Farmer's Market	7,500	376	5%	-	376	
Hohenberg Property	70,000	15,483	22%	-	15,483	
	<u>\$ 684,000</u>	<u>\$ 273,845</u>	<u>40%</u>	<u>\$ 277,853</u>	<u>\$ (4,008)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Salaries	\$ 225,825	\$ 108,382	48%	\$ 107,838	\$ 544
Payroll taxes	17,276	9,265	54%	8,177	1,088
Retirement	16,530	9,257	56%	5,965	3,292
Insurance	41,634	18,737	45%	19,633	(896)
Office supplies	1,000	537	54%	10	527
Postage	1,000	322	32%	254	68
Telephone and technology	4,500	1,083	24%	1,077	6
Miscellaneous	500	640	128%	332	308
Professional dues/training/conventions	1,000	80	8%	(76)	156
Travel	750	-	0%	-	-
Computers and repairs/maintenance	5,000	2,285	46%	-	2,285
Books and materials	21,000	7,969	38%	9,039	(1,070)
Cultural arts museum	15,000	2,938	20%	126	2,812
	<u>\$ 351,015</u>	<u>\$ 161,495</u>	<u>46%</u>	<u>\$ 152,375</u>	<u>\$ 9,120</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Salaries	\$ 63,778	\$ 34,807	55%	\$ 34,210	\$ 597
Payroll taxes	4,979	2,657	53%	2,418	239
Retirement	5,472	3,157	58%	1,736	1,421
Insurance	13,279	62	0%	279	(217)
Utilities	17,000	6,871	40%	6,486	385
Telephone and technology	3,000	396	13%	166	230
Insurance	5,000	-	0%	900	(900)
Operating supplies	1,000	42	4%	-	42
Professional services	20,000	2,571	13%	718	1,853
Training, conventions, dues, subscriptions	2,500	1,868	75%	620	1,248
Legal services	3,000	-	0%	-	-
Fuel system repairs and maintenance	25,000	5,878	24%	3,572	2,306
T-Hangar repairs and maintenance	20,000	598	3%	-	598
Miscellaneous	1,000	-	0%	57	(57)
Aviation fuel purchases	65,000	29,871	46%	22,881	6,990
	<u>\$ 250,008</u>	<u>\$ 88,778</u>	<u>36%</u>	<u>\$ 74,043</u>	<u>\$ 14,735</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Salaries	\$ 243,622	\$ 96,453	40%	\$ 106,759	\$ (10,306)
Payroll taxes	18,637	8,260	44%	8,147	113
Retirement	16,673	7,900	47%	6,827	1,073
Insurance	35,891	15,841	44%	15,788	53
Office supplies	2,000	1,042	52%	632	410
Gasoline and oil	2,500	2,387	95%	605	1,782
Auto parts	1,500	667	44%	-	667
Postage	1,500	-	0%	-	-
Telephone	7,500	2,694	36%	12,992	(10,298)
Miscellaneous	2,000	1,117	56%	897	220
Dues and subscriptions	2,500	322	13%	1,096	(774)
Professional services	10,000	3,665	37%	-	3,665
Training and conventions	5,000	852	17%	819	33
Travel	3,000	-	0%	-	-
	<u>\$ 352,323</u>	<u>\$ 141,200</u>	<u>40%</u>	<u>\$ 154,562</u>	<u>\$ (13,362)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Dues and subscriptions	\$ 5,000	\$ -	0%	\$ -	\$ -
Professional services	5,000	-	0%	2,250	(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>\$ -</u>	<u>0%</u>	<u>\$ 2,250</u>	<u>\$ (2,250)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT YEAR TO DATE		PRIOR YEAR TO DATE		INCREASE (DECREASE)
		BALANCE @ 3-31-22	BUDGET USAGE %	BALANCE @ 3-31-21		
EXPENDITURES						
Professional services	\$ 15,000	\$ 8,220	55%	\$ -	\$ 8,220	
Legal services	1,000	-	0%	-	-	
Training and conventions	2,000	-	0%	-	-	
Travel	500	-	0%	-	-	
	<u>\$ 18,500</u>	<u>\$ 8,220</u>	<u>44%</u>	<u>\$ -</u>	<u>\$ 8,220</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, 2022

	CURRENT		PRIOR YEAR		INCREASE (DECREASE)
	FISCAL YEAR 2022 BUDGET CASH BASIS	YEAR TO DATE BALANCE @ 3-31-22	BUDGET USAGE %	TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Recruitment	\$ 2,000	\$ -	0%	\$ 84	\$ (84)
Advertising	10,000	18,162	182%	750	17,412
Miscellaneous	5,000	737	15%	4,428	(3,691)
Industrial Development Board	-	6,700	0%	-	6,700
Meetings & conventions	5,000	3,050	61%	445	2,605
Christmas on the Coosa	-	996	0%	7,772	(6,776)
Bird Trail	-	-	0%	-	-
Main Street	-	-	0%	246	(246)
Dues and subscriptions	-	-	0%	-	-
	<u>\$ 22,000</u>	<u>\$ 29,645</u>	<u>135%</u>	<u>\$ 13,725</u>	<u>\$ 15,920</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Insurance - General	\$ 225,000	\$ 1,220	1%	\$ 2,293	\$ (1,073)
Insurance - Workman's Comp	225,000	115,637	51%	170,092	(54,455)
Retirees Health Insurance	-	(4,169)	0%	(5,457)	1,288
Demolitions	2,000	-	0%	-	-
Tobacco Stamps	9,000	3,595	40%	3,846	(251)
Street Lights	120,000	64,180	53%	59,831	4,349
Interest and Principal 2019 Series A/B Bonds	1,065,225	442,811	42%	486,304	(43,493)
2019 Bond Call Fund	710,000	832,624	117%	-	832,624
CB&S Bank Emergency Loan	100,000	-	0%	-	-
CB&S Bank Loan - Police Vehicles	25,000	-	0%	28,022	(28,022)
FCB Loan - Fire Truck	110,520	46,050	42%	55,260	(9,210)
CB&S Bank - IDB Loan	-	-	0%	293,316	(293,316)
	<u>\$ 2,591,745</u>	<u>\$ 1,501,948</u>	<u>58%</u>	<u>\$ 1,093,507</u>	<u>\$ 408,441</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, 2022

EXPENDITURES	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT YEAR TO DATE BALANCE @ 3-31-22	BUDGET USAGE %	PRIOR YEAR TO DATE BALANCE @ 3-31-21	INCREASE (DECREASE)
Utilities for Christmas lights	\$ 10,000	\$ 4,948	49%	\$ 5,078	\$ (130)
Miscellaneous expenses	10,000	2,000	20%	2,423	(423)
	<u>\$ 20,000</u>	<u>\$ 6,948</u>	<u>35%</u>	<u>\$ 7,501</u>	<u>\$ (553)</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, 2022

	FISCAL YEAR 2022 BUDGET CASH BASIS	CURRENT	BUDGET USAGE %	PRIOR YEAR	INCREASE (DECREASE)
		YEAR TO DATE BALANCE @ 3-31-22		TO DATE BALANCE @ 3-31-21	
EXPENDITURES					
Aging Consortium	\$ 2,000	\$ -	0%	\$ -	\$ -
Alabama League of Municipalities	3,100	-	0%	-	-
Butterfly Bridge	1,000	-	0%	-	-
CARPDC	3,000	-	0%	1,306	(1,306)
Chamber of Commerce	40,000	20,001	50%	20,001	-
Child Protect	-	1,000	0%	1,000	-
Coosa River Improvement Assoc	300	-	0%	-	-
Council Against Rape	2,000	2,000	100%	-	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	2,500	50%	2,284	216
Humane Society of Elmore County	18,000	9,000	50%	9,000	-
Family Sunshine Center	1,000	-	0%	-	-
Main Street	25,000	18,477	74%	9,444	9,033
Montgomery Area Mental Health	7,500	3,750	50%	4,167	(417)
National League of Cities	1,200	1,202	100%	-	1,202
SOAR	2,500	2,500	100%	2,500	-
Wetumpka Elementary School	5,000	-	0%	-	-
Wetumpka High School	14,000	31,000	221%	-	31,000
Wetumpka Middle School	5,000	-	0%	-	-
	<u>\$ 154,100</u>	<u>\$ 103,430</u>	<u>67%</u>	<u>\$ 61,702</u>	<u>\$ 41,728</u>

CITY OF WETUMPKA, ALABAMA

SCHEDULE OF CASH AND DEBTS
MARCH 31, 2022

	MARCH 31, 2022	MARCH 31, 2021	INCREASE (DECREASE)
CASH			
General Fund	\$ 1,309,147	\$ 1,260,850	\$ 48,297
Civic Center Deposit-GF	30,950	23,550	7,400
Corrections Fund-GF	144,474	127,787	16,687
Grant Match Acct	2,199,509	1,496,326	703,183
Municipal Court	110,549	163,558	(53,009)
Prime Time	8,581	6,783	1,798
Coosa Crossing	77,148	72,395	4,753
Payroll	444,714	410,910	33,804
Cash Bonds Municipal Court	37,736	45,248	(7,512)
2019 Call Fund Money Market Account	944,742	-	944,742
Municipal Airport	470,403	158,235	312,168
Payroll Special Account	907,994	615,457	292,537
Fire Fee	1,623,800	1,321,515	302,285
First Community Money Market I	4,022,624	3,066,396	956,228
SouthTrust	-	1,590	(1,590)
Benefit Plan	43,507	32,654	10,853
Brumlow Charitable - Library	183,618	82,198	101,420
CB&S Bank Money Mkt II	3,147,794	3,134,337	13,457
Heritage Trust Fund CB&S Bank	378,741	308,513	70,228
PCI Fund	851,361	901,428	(50,067)
Sportsplex Deposit	500	-	500
CD-CB&S Bank	1,167,406	1,159,278	8,128
CD-Fire Department	37,089	37,060	29
CB&S Bank - Series A Bond Fund	70,632	70,632	-
Christmas on the Coosa	7,036	10,440	(3,404)
Christmas on the Coosa - Escrow Account	11,300	9,300	2,000
Regions - 4 Cent Gas Tax	240,359	190,903	49,456
Crime Stoppers	2,600	2,309	291
Police Donation Fund	14,569	7,133	7,436
Regions - Petro Inspection Fee	151,683	158,778	(7,095)
Wetumpka Pride	11,291	14,680	(3,389)
CD-River Bank - Wetumpka Pride	54,641	54,268	373
Special Occasions	6,802	-	6,802
CDBG	66,608	66,608	-
ARPA Rescue Grant	679,440	-	679,440
Misc Grants	234,972	114,340	120,632
CB&S Bank Money Market Account - Stadium	940,056	1,139,744	(199,688)
CB&S Bank Checking Account - Stadium	260,627	10,832	249,795
Regions 2019 Series A Warrant	354,092	347,287	6,805
Regions 2019 Series B Warrant	-	96,565	(96,565)
TOTAL CASH	\$ 21,249,095	\$ 16,719,887	\$ 4,529,208
DEBT			
Bond Payable - 2019 Series A	\$ 10,590,000	\$ 10,965,000	\$ (375,000)
Bond Payable - 2019 Series B	-	225,000	(225,000)
Note Payable - BancorpSouth - Grapple Truck	56,811	111,424	(54,613)
Note Payable - CB&S Bank - Infrastructure Repairs	142,493	235,774	(93,281)
Note Payable - CB&S Bank - Police Vehicles	-	36,892	(36,892)
Note Payable - FCB - Fire Truck	320,021	415,626	(95,605)
TOTAL DEBT	\$ 11,109,325	\$ 11,989,716	\$ (880,391)

CITY OF WETUMPKA, ALABAMA

CAPITAL OUTLAY/SPECIAL PROJECTS
FOR THE SIX MONTHS ENDED MARCH 31, 2022

	Current Year To Date Balance @ 03-31-22	Prior Year To Date Balance @ 03-31-21	Increase (Decrease)
71617-88-01 Wells Fargo Building	\$ -	\$ 7,779	\$ (7,779)
71771-89-01 ALDI Inc Infrastructure	69,822	24,294	45,528
71773-89-01 Downtown Improvements	5,315	9,688	(4,373)
71774-89-01 Civic Room Renovations	-	4,626	(4,626)
71811-89-01 Sports Complex/West Riverwalk	4,675	6,254	(1,579)
71818-89-01 Tornado: 2019 Special Projects	-	13,090	(13,090)
71826-89-01 Stadium	431,709	415,723	15,986
71829-89-01 New Senior Center	-	57,138	(57,138)
71831-89-01 Company Street Parking Lot	19	50,116	(50,097)
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	-	5,533	(5,533)
71835-89-01 Downtown Parking Study	-	-	-
71836-89-01 Farmer's Market Bathroom Construction	-	-	-
71837-89-01 Hill Street/Downtown Fireline	-	-	-
71839-89-01 City Center Master Plan	-	-	-
71840-89-01 East Coosa St / Cotton St North to East Tallassee St	-	-	-
71841-89-01 Landfill Closure	-	-	-
71842-89-01 Holtville Hwy (SR 111) Paving	63,671	-	63,671
71844-89-01 Gossium Switch Rd Stormwater Management Study	60,000	-	60,000
71846-89-01 Wharf Casual Seafood Infrastructure	25,453	-	25,453
80100-91-01 Administrative - Land, Improvements, and Equipment	-	-	-
80130-91-01 Police Department - Vehicles and Equipment	150,445	28,425	122,020
80140-91-01 Fire Department - Building Improvements and Equipment	1,368	-	1,368
80160-91-01 Public Works - Improvements and Equipment	-	-	-
	<u>\$ 812,477</u>	<u>\$ 674,110</u>	<u>\$ 138,367</u>