

CITY OF LAFOLLETTE
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Local Taxes				
Current Year Property Taxes	\$ 1,465,000	\$ 1,465,000	\$ 1,465,654	\$ 654
Property Tax Discounts	(15,200)	(15,200)	(16,783)	(1,583)
Prior Years Property Taxes	105,000	105,000	107,517	2,517
Property Tax Penalties	12,600	12,600	20,788	8,188
Local Option Sales Taxes	1,883,000	1,883,000	2,007,812	124,812
Wholesale Beer Taxes	255,000	255,000	268,126	13,126
Wholesale Wine Taxes	17,000	17,000	14,736	(2,264)
Business Taxes	156,000	156,000	181,783	25,783
Cable TV Franchise Taxes	66,000	66,000	67,517	1,517
Total Local Taxes	<u>3,944,400</u>	<u>3,944,400</u>	<u>4,117,150</u>	<u>172,750</u>
Intergovernmental				
Housing Authority	36,000	36,000	38,931	2,931
TVA - In Lieu of Taxes	84,200	84,200	84,711	511
State Sales Tax	590,000	590,000	631,891	41,891
State Income Tax	60,000	60,000	34,179	(25,821)
State Beer Tax	8,000	8,000	12,313	4,313
State Gas Inspection	15,000	15,000	15,026	26
State - Other Revenue	53,000	53,000	41,144	(11,856)
State Corporate Excise Tax	70,000	70,000	65,772	(4,228)
Total Intergovernmental	<u>916,200</u>	<u>916,200</u>	<u>923,967</u>	<u>7,767</u>
Charges for Services				
Commissions-State	600	600	501	(99)
Fees and Commissions	24,600	24,600	24,040	(560)
Special Police Services Fees	44,400	44,400	45,244	844
Special Fire Protection Fees	46,000	46,000	47,020	1,020
Accident Report Fee	500	500	295	(205)
Sex Offenders Registration Fee	750	750	1,200	450
Other Public Safety Charges	400	400	0	(400)
Refuse Collection Fees	282,000	282,000	284,710	2,710
Facility Rentals	58,000	58,000	47,850	(10,150)
Other Culture - Recreation	25,500	34,506	32,956	(1,550)
Total Charges for Services	<u>482,750</u>	<u>491,756</u>	<u>483,816</u>	<u>(7,940)</u>

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CITY OF LAFOLLETTE
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Licenses and Permits				
Beer Licenses	\$ 4,000	\$ 4,000	\$ 2,900	\$ (1,100)
Building Permits	7,000	7,000	7,946	946
Wine Licenses	2,000	2,000	1,000	(1,000)
Taxicab Licenses	700	700	775	75
Other Permits	200	200	600	400
Total Licenses and Permits	<u>13,900</u>	<u>13,900</u>	<u>13,221</u>	<u>(679)</u>
Fines, Forfeitures and Penalties				
City Court Fines	92,000	92,000	101,399	9,399
County Court Fines	40,000	40,000	42,616	2,616
Fines & Forfeits	0	12,700	6,960	(5,740)
City Litigation Tax	1,200	1,200	1,302	102
Total Fines, Forfeitures and Penalties	<u>133,200</u>	<u>145,900</u>	<u>152,277</u>	<u>6,377</u>
Grant Revenue and Contributions				
Grant Revenue - Other General Government	3,124,608	3,369,131	271,576	(3,097,555)
Grant Revenue - Highway & Street	173,361	203,361	195	(203,166)
Grant Revenue - Police	9,104	9,104	22,576	13,472
Total Grant Revenue and Contributions	<u>3,307,073</u>	<u>3,581,596</u>	<u>294,347</u>	<u>(3,287,249)</u>
Miscellaneous Revenue				
Interest Income	12,000	12,000	27,784	15,784
Rent Income	9,000	9,000	10,662	1,662
Sales of Surplus Items	10,000	10,000	1,430	(8,570)
Insurance Proceeds	10,000	10,000	31,478	21,478
Sale of Gas	233,000	233,000	182,033	(50,967)
Recreation Donations	9,500	9,500	10,000	500
Fire Department Donations	700	26,970	26,970	0
Library Building Donations	3,400	3,400	4,080	680
Flea Market Revenue	5,200	5,200	5,112	(88)
Miscellaneous Revenue	9,200	9,200	7,290	(1,910)
Total Miscellaneous Revenue	<u>302,000</u>	<u>328,270</u>	<u>306,839</u>	<u>(21,431)</u>
Total Revenues	<u>9,099,523</u>	<u>9,422,022</u>	<u>6,291,617</u>	<u>(3,130,405)</u>

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CITY OF LAFOLLETTE
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
EXPENDITURES				
Administration and Finance				
Legislative Board				
Personnel Costs	\$ 24,678	\$ 24,678	\$ 25,390	\$ (712)
Contributions	4,000	4,000	3,800	200
Utilities	800	800	600	200
Travel	9,000	9,000	6,349	2,651
Total Legislative Board	<u>38,478</u>	<u>38,478</u>	<u>36,139</u>	<u>2,339</u>
Legislative Committee (Beer Board)	<u>1,800</u>	<u>1,800</u>	<u>1,725</u>	<u>75</u>
City Court	<u>15,600</u>	<u>15,600</u>	<u>15,600</u>	<u>0</u>
Mayor				
Personnel Costs	12,573	12,573	11,597	976
Contributions	1,000	1,000	1,000	0
Utilities	1,250	1,250	1,280	(30)
Travel	4,000	4,000	2,641	1,359
Total Mayor	<u>18,823</u>	<u>18,823</u>	<u>16,518</u>	<u>2,305</u>
City Attorney	<u>16,100</u>	<u>16,100</u>	<u>15,250</u>	<u>850</u>
City Administrator				
Personnel Costs	75,613	75,613	73,490	2,123
Memberships and Publicity	300	300	0	300
Utilities	1,000	1,000	693	307
Repair and Maintenance	500	500	0	500
Travel	7,500	7,500	3,664	3,836
Other Contracted Services	500	500	385	115
Motor Vehicle Supplies	2,500	2,500	790	1,710
Capital Outlay	1,000	1,000	0	1,000
Total City Administrator	<u>88,913</u>	<u>88,913</u>	<u>79,022</u>	<u>9,891</u>
Audit and Accounting	<u>62,000</u>	<u>62,000</u>	<u>58,500</u>	<u>3,500</u>
City Clerk				
Personnel Costs	116,427	116,427	114,942	1,485
Memberships	400	400	35	365
Travel	3,500	3,500	2,204	1,296
Operating Supplies	0	0	52	(52)
Capital Outlay	1,167	1,167	1,167	0
Total City Clerk	<u>121,494</u>	<u>121,494</u>	<u>118,400</u>	<u>3,094</u>
Financial Administration				
Personnel Costs	155,511	155,511	149,953	5,558
Travel	3,000	3,000	1,672	1,328
Capital Outlay	30,000	30,000	28,604	1,396
Total Financial Administration	<u>188,511</u>	<u>188,511</u>	<u>180,229</u>	<u>8,282</u>
Data Processing	<u>33,000</u>	<u>33,000</u>	<u>28,802</u>	<u>4,198</u>

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CITY OF LAFOLLETTE
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Planning and Zoning	\$ 1,800	\$ 1,800	\$ 1,250	\$ 550
City Hall Buildings				
Personnel Costs	17,958	17,958	18,702	(744)
Utilities	47,000	47,000	45,312	1,688
Repair and Maintenance	11,000	11,000	10,676	324
Other Contracted Services	15,000	15,000	3,194	11,806
Supplies	6,140	7,740	7,159	581
Total City Hall Buildings	97,098	98,698	85,043	13,655
Other General Government				
Workman's Compensation	142,000	142,000	135,415	6,585
Personnel Costs	152,634	158,827	102,947	55,880
Postage	4,000	4,000	3,951	49
Printing	2,000	2,000	1,180	820
Publications and Memberships	28,000	28,000	25,876	2,124
Professional Services	1,000	1,000	0	1,000
Utilities	11,500	11,500	11,355	145
Meals and Entertainment	8,100	8,100	5,952	2,148
Other Contracted Services	35,500	42,800	32,400	10,400
Motor Vehicle Supplies	206,000	206,000	156,699	49,301
Operating Supplies	9,600	9,600	8,111	1,489
Insurance	185,000	216,200	212,259	3,941
Awards	400	400	600	(200)
Contributions	372,400	373,400	10,250	363,150
Capital Outlay	4,000	4,000	3,567	433
Total Other General Government	1,162,134	1,207,827	710,562	497,265
Total Administration and Finance	1,845,751	1,893,044	1,347,040	546,004
Codes Administration				
Subscriptions and Memberships	1,600	2,399	1,934	465
Travel	2,000	2,000	1,968	32
Other Contractual Services	1,500	1,500	2,227	(727)
Operating Supplies	2,200	2,200	700	1,500
Total Codes Administration	7,300	8,099	6,829	1,270

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CITY OF LAFOLLETTE
GENERAL FUND
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Police Protection				
Personnel Costs	\$ 1,889,732	\$ 1,911,686	\$ 1,758,163	\$ 153,523
Vehicle Tow-In Service	750	750	0	750
Printing	4,850	4,850	2,903	1,947
Utilities	31,000	31,000	29,524	1,476
Professional Services	3,600	3,600	3,297	303
Repair and Maintenance	18,500	18,500	16,511	1,989
Travel	11,000	11,000	8,073	2,927
Other Contractual Services	37,050	55,750	37,256	18,494
Operating Supplies	41,300	41,300	41,362	(62)
Motor Vehicle Supplies	97,000	97,000	77,748	19,252
Capital Outlay	264,598	322,598	179,639	142,959
Total Police Protection	<u>2,399,380</u>	<u>2,498,034</u>	<u>2,154,476</u>	<u>343,558</u>
Fire Protection				
Personnel Costs	1,353,733	1,369,380	1,306,531	62,849
Vehicle Tow-In Service	1,000	1,000	0	1,000
Memberships	150	150	0	150
Utilities	17,000	17,000	16,690	310
Repair and Maintenance	21,500	21,500	14,247	7,253
Travel	3,000	3,000	1,540	1,460
Other Contractual Services	8,500	8,500	7,549	951
Operating Supplies	23,000	23,000	19,342	3,658
Motor Vehicle Supplies	29,000	29,000	23,522	5,478
Capital Outlay	96,970	329,462	286,672	42,790
Total Fire Protection	<u>1,553,853</u>	<u>1,801,992</u>	<u>1,676,093</u>	<u>125,899</u>
Animal and Infectious Disease Control				
Personnel Costs	68,557	69,394	69,375	19
Utilities	2,500	2,500	2,774	(274)
Repair and Maintenance	1,200	1,200	72	1,128
Travel	1,500	1,500	2,172	(672)
Other Contractual Services	1,000	1,000	760	240
Operating Supplies	3,700	3,700	1,052	2,648
Motor Vehicle Supplies	5,400	5,400	3,268	2,132
Capital Outlay	27,500	27,500	26,387	1,113
Total Animal and Infectious Disease Control	<u>111,357</u>	<u>112,194</u>	<u>105,860</u>	<u>6,334</u>

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DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Streets and Highways and General Public Works				
Personnel Costs	\$ 497,826	\$ 519,540	\$ 540,965	\$ (21,425)
Postage	150	150	41	109
Operating Supplies	36,700	36,700	34,621	2,079
Motor Vehicle Supplies	31,000	31,000	28,532	2,468
Utilities	23,000	23,000	20,183	2,817
Repair and Maintenance	21,500	21,500	17,390	4,110
Capital Outlay	5,078,246	5,299,569	1,776,152	3,523,417
Miscellaneous	9,000	10,800	4,600	6,200
Total Highways and Streets	<u>5,697,422</u>	<u>5,942,259</u>	<u>2,422,484</u>	<u>3,519,775</u>
Total Streets and Highways and General Public Works	<u>5,697,422</u>	<u>5,942,259</u>	<u>2,422,484</u>	<u>3,519,775</u>
Fleet Maintenance				
Personnel Costs	53,473	54,128	56,876	(2,748)
Vehicle Tow-In Services	350	350	200	150
Repair and Maintenance	15,500	15,500	15,108	392
Operating Supplies	2,000	2,000	1,957	43
Motor Vehicle Supplies	22,000	22,000	14,569	7,431
Total Fleet Maintenance	<u>93,323</u>	<u>93,978</u>	<u>88,710</u>	<u>5,268</u>
Sanitation				
Personnel Costs	163,719	165,505	157,346	8,159
Motor Vehicle Supplies	10,000	10,000	7,823	2,177
Total Sanitation	<u>173,719</u>	<u>175,505</u>	<u>165,169</u>	<u>10,336</u>
Engineering				
Engineering Department				
Total Engineering	<u>25,000</u>	<u>78,900</u>	<u>28,438</u>	<u>50,462</u>
Solid Waste Management				
Repair and Maintenance - Vehicle	3,000	3,000	0	3,000
Other	12,000	12,000	9,003	2,997
Total Solid Waste Management	<u>15,000</u>	<u>15,000</u>	<u>9,003</u>	<u>5,997</u>

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FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Recreation Center and Library				
Recreation Center				
Personnel Costs	\$ 381,845	\$ 387,430	\$ 383,209	\$ 4,221
Memberships	200	200	0	200
Utilities	86,000	86,000	85,547	453
Repair and Maintenance	39,500	39,500	34,907	4,593
Travel	300	300	445	(145)
Other Contractual Services	27,100	27,100	23,037	4,063
Operating Supplies	40,900	42,200	34,149	8,051
Motor Vehicle Supplies	10,000	10,000	7,604	2,396
Contributions	0	0	250	(250)
Capital Outlay	91,000	369,000	261,915	107,085
Total Recreation Center	<u>676,845</u>	<u>961,730</u>	<u>831,063</u>	<u>130,667</u>
Library				
Personnel Costs	64,564	64,564	64,752	(188)
Utilities	20,500	20,500	19,287	1,213
Travel	700	700	599	101
Other Contractual Services	2,300	2,300	3,435	(1,135)
Operating Supplies	4,500	4,500	4,416	84
Repairs and Maintenance	700	700	0	700
Total Library	<u>93,264</u>	<u>93,264</u>	<u>92,489</u>	<u>775</u>
Total Recreation Center and Library	<u>770,109</u>	<u>1,054,994</u>	<u>923,552</u>	<u>131,442</u>
Debt Service				
Principal Payments	289,000	289,000	289,000	0
Interest and Finance Charges	54,300	54,300	54,299	1
Total Debt Service	<u>343,300</u>	<u>343,300</u>	<u>343,299</u>	<u>1</u>
Total Expenditures	<u>13,035,514</u>	<u>14,017,299</u>	<u>9,270,953</u>	<u>4,746,346</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,935,991)</u>	<u>(4,595,277)</u>	<u>(2,979,336)</u>	<u>1,615,941</u>
Other Financing Sources (Uses)				
Transfers In	114,388	114,388	0	(114,388)
Transfers Out	(36,000)	(41,871)	(46,969)	(5,098)
Transfers In Lieu of Tax-Electric Department	1,614,000	1,614,000	1,250,850	(363,150)
Proceeds from Issuance of Capital Outlay Notes	0	0	0	0
Total Other Financing Sources (Uses)	<u>1,692,388</u>	<u>1,686,517</u>	<u>1,203,881</u>	<u>(482,636)</u>
Net Change in Fund Balances	(2,243,603)	(2,908,760)	(1,775,455)	1,133,305
Fund Balance at Beginning of Year	<u>5,709,842</u>	<u>5,709,842</u>	<u>5,709,842</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,466,239</u>	<u>\$ 2,801,082</u>	<u>\$ 3,934,387</u>	<u>\$ 1,133,305</u>

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