

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

For the Year Ended June 30, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Favorable (Unfavorable) |
|-----------------------------------|--------------------|------------------|------------------|---|
| REVENUES | | | | |
| Local Taxes | | | | |
| Current Year Property Taxes | \$ 1,695,000 | \$ 1,695,000 | \$ 1,679,508 | \$ (15,492) |
| Property Tax Discounts | (16,800) | (16,800) | (18,719) | (1,919) |
| Prior Years Property Taxes | 106,000 | 106,000 | 118,913 | 12,913 |
| Property Tax Penalties | 20,000 | 20,000 | 25,586 | 5,586 |
| Local Option Sales Taxes | 1,978,000 | 1,978,000 | 2,110,642 | 132,642 |
| Wholesale Beer Taxes | 225,000 | 225,000 | 291,900 | 66,900 |
| Wholesale Wine Taxes | 12,600 | 12,600 | 18,397 | 5,797 |
| Business Taxes | 175,000 | 175,000 | 137,732 | (37,268) |
| Cable TV Franchise Taxes | 71,000 | 71,000 | 69,985 | (1,015) |
| Total Local Taxes | 4,265,800 | 4,265,800 | 4,433,944 | 168,144 |
| Intergovernmental | | | | |
| Housing Authority | 42,000 | 42,000 | 43,931 | 1,931 |
| TVA - In Lieu of Taxes | 88,000 | 88,000 | 91,868 | 3,868 |
| State Sales Tax | 650,000 | 650,000 | 675,275 | 25,275 |
| State Income Tax | 22,700 | 22,700 | 4,703 | (17,997) |
| State Beer Tax | 12,000 | 12,000 | 13,712 | 1,712 |
| State Gas Inspection | 14,800 | 14,800 | 14,803 | 3 |
| State - Other Revenue | 35,000 | 35,000 | 35,739 | 739 |
| State Corporate Excise Tax | 47,000 | 47,000 | 46,785 | (215) |
| Total Intergovernmental | 911,500 | 911,500 | 926,816 | 15,316 |
| Charges for Services | | | | |
| Commissions-State | 500 | 500 | 294 | (206) |
| Fees and Commissions | 36,800 | 36,800 | 32,800 | (4,000) |
| Special Police Services Fees | 46,000 | 46,000 | 46,319 | 319 |
| Special Fire Protection Fees | 88,400 | 88,400 | 98,683 | 10,283 |
| Accident Report Fee | 600 | 600 | 960 | 360 |
| Sex Offenders Registration Fee | 1,100 | 1,100 | 750 | (350) |
| Other Public Safety Charges | 50 | 50 | 88 | 38 |
| Refuse Collection Fees | 285,000 | 285,000 | 282,112 | (2,888) |
| Facility Rentals | 51,700 | 51,700 | 53,595 | 1,895 |
| Other Culture - Recreation | 34,100 | 34,100 | 35,680 | 1,580 |
| Total Charges for Services | 544,250 | 544,250 | 551,281 | 7,031 |

The accompanying notes are an integral part of these financial statements.

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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|-------------------|------------------|---|
| Licenses and Permits | | | | |
| Beer Licenses | \$ 3,100 | \$ 3,100 | \$ 2,800 | \$ (300) |
| Building Permits | 5,000 | 5,000 | 9,421 | 4,421 |
| Wine Licenses | 1,000 | 1,000 | 1,000 | 0 |
| Taxicab Licenses | 1,100 | 1,100 | 810 | (290) |
| Other Permits | 100 | 100 | 289 | 189 |
| Total Licenses and Permits | <u>10,300</u> | <u>10,300</u> | <u>14,320</u> | <u>4,020</u> |
| Fines, Forfeitures and Penalties | | | | |
| City Court Fines | 88,000 | 88,000 | 94,688 | 6,688 |
| County Court Fines | 38,500 | 38,500 | 38,963 | 463 |
| Fines & Forfeits | 9,100 | 9,100 | 9,125 | 25 |
| City Litigation Tax | 1,000 | 1,000 | 908 | (92) |
| Total Fines, Forfeitures and Penalties | <u>136,600</u> | <u>136,600</u> | <u>143,684</u> | <u>7,084</u> |
| Grant Revenue and Contributions | | | | |
| Grant Revenue - Other General Government | 1,564,731 | 1,564,731 | 136,509 | (1,428,222) |
| Grant Revenue - Highway & Street | 3,175,525 | 3,175,525 | 105,135 | (3,070,390) |
| Grant Revenue - Police | 8,380 | 8,380 | 7,839 | (541) |
| Total Grant Revenue and Contributions | <u>4,748,636</u> | <u>4,748,636</u> | <u>249,483</u> | <u>(4,499,153)</u> |
| Miscellaneous Revenue | | | | |
| Interest Income | 23,000 | 23,000 | 48,716 | 25,716 |
| Rent Income | 10,000 | 10,000 | 6,000 | (4,000) |
| Sales of Surplus Items | 15,000 | 15,000 | 8,615 | (6,385) |
| Insurance Proceeds | 12,000 | 60,284 | 66,331 | 6,047 |
| Sale of Gas | 222,000 | 222,000 | 155,102 | (66,898) |
| Recreation Donations | 9,000 | 9,000 | 11,400 | 2,400 |
| Fire Department Donations | 700 | 9,695 | 9,745 | 50 |
| Library Building Donations | 3,500 | 3,500 | 4,490 | 990 |
| Flea Market Revenue | 4,800 | 4,800 | 3,218 | (1,582) |
| Miscellaneous Revenue | 8,520 | 11,520 | 13,974 | 2,454 |
| RV Revenue | 7,200 | 7,200 | 11,555 | 4,355 |
| Total Miscellaneous Revenue | <u>315,720</u> | <u>375,999</u> | <u>339,146</u> | <u>(36,853)</u> |
| Total Revenues | <u>10,932,806</u> | <u>10,993,085</u> | <u>6,658,674</u> | <u>(4,334,411)</u> |

The accompanying notes are an integral part of these financial statements.

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, 2020

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Favorable (Unfavorable)</u> |
|---|----------------------------|-------------------------|----------------|---|
| EXPENDITURES | | | | |
| Administration and Finance | | | | |
| Legislative Board | | | | |
| Personnel Costs | \$ 24,544 | \$ 24,544 | \$ 24,649 | \$ (105) |
| Contributions | 4,000 | 4,000 | 4,000 | 0 |
| Utilities | 800 | 800 | 600 | 200 |
| Travel | 9,200 | 9,200 | 1,903 | 7,297 |
| Total Legislative Board | <u>38,544</u> | <u>38,544</u> | <u>31,152</u> | <u>7,392</u> |
| Legislative Committee (Beer Board) | <u>1,800</u> | <u>1,800</u> | <u>1,600</u> | <u>200</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 | 11,186 | 1,387 |
| Contributions | 1,000 | 1,000 | 1,000 | 0 |
| Utilities | 1,000 | 1,000 | 514 | 486 |
| Travel | 3,900 | 3,900 | 2,172 | 1,728 |
| Total Mayor | <u>18,473</u> | <u>18,473</u> | <u>14,872</u> | <u>3,601</u> |
| City Attorney | <u>16,100</u> | <u>16,100</u> | <u>13,702</u> | <u>2,398</u> |
| City Administrator | | | | |
| Personnel Costs | 81,290 | 81,290 | 80,537 | 753 |
| Memberships and Publicity | 300 | 300 | 0 | 300 |
| Utilities | 1,200 | 1,200 | 1,320 | (120) |
| Repair and Maintenance | 500 | 500 | 104 | 396 |
| Travel | 7,500 | 7,500 | 2,365 | 5,135 |
| Other Contracted Services | 500 | 500 | 408 | 92 |
| Motor Vehicle Supplies | 2,300 | 2,300 | 774 | 1,526 |
| Capital Outlay | 1,000 | 1,000 | 0 | 1,000 |
| Total City Administrator | <u>94,590</u> | <u>94,590</u> | <u>85,508</u> | <u>9,082</u> |
| Audit and Accounting | <u>62,400</u> | <u>62,400</u> | <u>58,100</u> | <u>4,300</u> |
| City Clerk | | | | |
| Personnel Costs | 128,697 | 128,697 | 124,724 | 3,973 |
| Memberships | 300 | 300 | 386 | (86) |
| Travel | 3,500 | 3,500 | 915 | 2,585 |
| Total City Clerk | <u>132,497</u> | <u>132,497</u> | <u>126,850</u> | <u>5,647</u> |
| Financial Administration | | | | |
| Personnel Costs | 168,506 | 168,506 | 164,921 | 3,585 |
| Travel | 2,700 | 2,700 | 308 | 2,392 |
| Total Financial Administration | <u>171,206</u> | <u>171,206</u> | <u>165,229</u> | <u>5,977</u> |

The accompanying notes are an integral part of these financial statements.

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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Favorable (Unfavorable) |
|---|--------------------|------------------|------------------|---|
| Data Processing | \$ 33,000 | \$ 33,000 | \$ 30,922 | \$ 2,078 |
| Planning and Zoning | 1,800 | 1,800 | 1,200 | 600 |
| City Hall Buildings | | | | |
| Personnel Costs | 20,023 | 20,023 | 22,851 | (2,828) |
| Utilities | 48,000 | 48,000 | 40,972 | 7,028 |
| Repair and Maintenance | 9,500 | 9,500 | 9,180 | 320 |
| Other Contracted Services | 7,000 | 7,000 | 2,980 | 4,020 |
| Supplies | 6,200 | 6,200 | 4,756 | 1,444 |
| Motor Vehicle Supplies | 150 | 150 | 100 | 50 |
| Total City Hall Buildings | <u>90,723</u> | <u>90,873</u> | <u>80,839</u> | <u>10,034</u> |
| Other General Government | | | | |
| Workman's Compensation | 162,000 | 162,000 | 135,101 | 26,899 |
| Personnel Costs | 163,783 | 171,071 | 158,005 | 13,066 |
| Postage | 5,000 | 5,000 | 5,422 | (422) |
| Printing | 2,000 | 2,000 | 1,127 | 873 |
| Publications and Memberships | 27,000 | 27,000 | 27,837 | (837) |
| Professional Services | 1,000 | 1,000 | 0 | 1,000 |
| Utilities | 11,600 | 11,600 | 12,143 | (543) |
| Meals and Entertainment | 8,000 | 8,000 | 7,882 | 118 |
| Other Contracted Services | 32,500 | 33,500 | 34,076 | (576) |
| Motor Vehicle Supplies | 197,000 | 197,000 | 133,673 | 63,327 |
| Operating Supplies | 11,800 | 12,800 | 9,025 | 3,775 |
| Insurance | 178,500 | 226,784 | 201,215 | 25,569 |
| Awards | 800 | 800 | 0 | 800 |
| Contributions | 373,950 | 373,950 | 7,250 | 366,700 |
| Capital Outlay | 3,000 | 5,500 | 3,416 | 2,084 |
| Total Other General Government | <u>1,177,933</u> | <u>1,238,005</u> | <u>736,172</u> | <u>501,833</u> |
| Total Administration and Finance | <u>1,854,666</u> | <u>1,914,888</u> | <u>1,361,746</u> | <u>553,142</u> |
| Codes Administration | | | | |
| Personnel Costs | 64,259 | 65,149 | 65,118 | 31 |
| Subscriptions and Memberships | 2,800 | 2,800 | 3,585 | (785) |
| Travel | 3,500 | 3,500 | 2,178 | 1,322 |
| Other Contractual Services | 6,467 | 6,467 | 7,988 | (1,521) |
| Operating Supplies | 4,350 | 4,350 | 3,800 | 550 |
| Motor Vehicle Supplies | 5,650 | 5,650 | 3,904 | 1,746 |
| Total Codes Administration | <u>91,726</u> | <u>92,616</u> | <u>88,899</u> | <u>3,717</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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Favorable (Unfavorable) |
|--|--------------------|------------------|------------------|---|
| Police Protection | | | | |
| Personnel Costs | \$ 1,959,065 | \$ 1,981,622 | \$ 1,786,275 | \$ 195,347 |
| Vehicle Tow-In Service | 750 | 750 | 300 | 450 |
| Printing | 3,500 | 3,500 | 3,251 | 249 |
| Utilities | 34,000 | 34,000 | 34,099 | (99) |
| Professional Services | 3,600 | 3,600 | 0 | 3,600 |
| Repair and Maintenance | 20,500 | 20,500 | 25,759 | (5,259) |
| Travel | 12,000 | 12,000 | 8,329 | 3,671 |
| Other Contractual Services | 52,350 | 52,350 | 37,095 | 15,255 |
| Operating Supplies | 41,300 | 41,300 | 31,450 | 9,850 |
| Motor Vehicle Supplies | 96,000 | 96,000 | 61,853 | 34,147 |
| Memberships | 650 | 650 | 1,090 | (440) |
| Capital Outlay | 166,151 | 166,151 | 164,439 | 1,712 |
| Total Police Protection | 2,389,866 | 2,412,423 | 2,153,940 | 258,483 |
| Fire Protection | | | | |
| Personnel Costs | 1,460,334 | 1,505,288 | 1,392,025 | 113,263 |
| Vehicle Tow-In Service | 1,000 | 1,000 | 300 | 700 |
| Memberships | 150 | 150 | 204 | (54) |
| Utilities | 17,600 | 17,600 | 15,235 | 2,365 |
| Repair and Maintenance | 24,500 | 77,600 | 67,621 | 9,979 |
| Travel | 3,000 | 3,000 | 1,278 | 1,722 |
| Other Contractual Services | 10,000 | 10,000 | 8,706 | 1,294 |
| Operating Supplies | 46,487 | 46,487 | 22,815 | 23,672 |
| Motor Vehicle Supplies | 28,000 | 28,000 | 20,760 | 7,240 |
| Capital Outlay | 700 | 9,695 | 21,594 | (11,899) |
| Total Fire Protection | 1,591,771 | 1,698,820 | 1,550,538 | 148,282 |
| Animal and Infectious Disease Control | | | | |
| Personnel Costs | 2,736 | 2,770 | 2,680 | 90 |
| Utilities | 0 | 0 | 0 | 0 |
| Repair and Maintenance | 0 | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 | 0 |
| Other Contractual Services | 1,200 | 1,200 | 74 | 1,126 |
| Operating Supplies | 1,050 | 1,050 | 0 | 1,050 |
| Motor Vehicle Supplies | 0 | 0 | 0 | 0 |
| Capital Outlay | 500 | 500 | 0 | 500 |
| Total Animal and Infectious Disease Control | 5,486 | 5,520 | 2,754 | 2,766 |

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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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Favorable (Unfavorable) |
|--|--------------------|------------------|----------------|---|
| Streets and Highways and General | | | | |
| Public Works | | | | |
| Personnel Costs | \$ 568,586 | \$ 575,591 | \$ 564,592 | \$ 10,999 |
| Postage | 150 | 150 | 10 | 140 |
| Operating Supplies | 42,200 | 42,200 | 42,735 | (535) |
| Motor Vehicle Supplies | 35,000 | 35,000 | 24,934 | 10,066 |
| Utilities | 23,200 | 23,200 | 22,326 | 874 |
| Repair and Maintenance | 11,000 | 11,000 | 11,219 | (219) |
| Capital Outlay | 5,108,925 | 5,182,034 | 311,399 | 4,870,635 |
| Miscellaneous | 9,000 | 9,000 | 7,680 | 1,320 |
| Total Highways and Streets | <u>5,798,061</u> | <u>5,878,175</u> | <u>984,895</u> | <u>4,893,280</u> |
| Total Streets and Highways and General Public Works | <u>5,798,061</u> | <u>5,878,175</u> | <u>984,895</u> | <u>4,893,280</u> |
| Fleet Maintenance | | | | |
| Personnel Costs | 56,109 | 56,831 | 56,080 | 751 |
| Vehicle Tow-In Services | 350 | 350 | 180 | 170 |
| Repair and Maintenance | 16,000 | 16,000 | 15,999 | 1 |
| Operating Supplies | 2,500 | 2,500 | 2,963 | (463) |
| Motor Vehicle Supplies | 19,000 | 19,000 | 15,619 | 3,381 |
| Total Fleet Maintenance | <u>93,959</u> | <u>94,681</u> | <u>90,841</u> | <u>3,840</u> |
| Sanitation | | | | |
| Personnel Costs | 190,594 | 193,105 | 194,787 | (1,682) |
| Motor Vehicle Supplies | 9,500 | 9,500 | 4,770 | 4,730 |
| Total Sanitation | <u>200,094</u> | <u>202,605</u> | <u>199,557</u> | <u>3,048</u> |
| Engineering Department | | | | |
| Total Engineering | <u>20,000</u> | <u>20,000</u> | <u>4,917</u> | <u>15,083</u> |
| Solid Waste Management | | | | |
| Repair and Maintenance - Vehicle | 2,000 | 2,000 | 0 | 2,000 |
| Other | 13,000 | 13,000 | 6,698 | 6,302 |
| Total Solid Waste Management | <u>15,000</u> | <u>15,000</u> | <u>6,698</u> | <u>8,302</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, 2020

| | Original Budget | Final Budget | Actual | Variance with Final Budget Favorable (Unfavorable) |
|--|--------------------|-----------------|--------------|---|
| Recreation Center and Library | | | | |
| Recreation Center | | | | |
| Personnel Costs | \$ 401,207 | \$ 406,967 | \$ 370,098 | \$ 36,869 |
| Memberships | 200 | 200 | 0 | 200 |
| Utilities | 98,200 | 98,200 | 87,744 | 10,456 |
| Repair and Maintenance | 37,800 | 37,800 | 33,343 | 4,457 |
| Travel | 500 | 500 | 0 | 500 |
| Other Contractual Services | 25,500 | 25,500 | 30,167 | (4,667) |
| Operating Supplies | 45,170 | 45,170 | 27,603 | 17,567 |
| Motor Vehicle Supplies | 11,500 | 11,500 | 6,802 | 4,698 |
| Contributions | 250 | 250 | 0 | 250 |
| Capital Outlay | 1,500 | 1,500 | 6,189 | (4,689) |
| Total Recreation Center | 621,827 | 627,587 | 561,946 | 65,641 |
| Library | | | | |
| Personnel Costs | 69,639 | 70,701 | 73,604 | (2,903) |
| Utilities | 20,500 | 20,500 | 16,876 | 3,624 |
| Travel | 750 | 750 | 388 | 362 |
| Other Contractual Services | 3,500 | 3,500 | 3,486 | 14 |
| Operating Supplies | 5,350 | 5,350 | 2,740 | 2,610 |
| Repairs and Maintenance | 700 | 700 | 0 | 700 |
| Capital Outlay | 2,227 | 2,227 | 888 | 1,339 |
| Total Library | 102,666 | 103,728 | 97,982 | 5,746 |
| Total Recreation Center and Library | 724,493 | 731,315 | 659,928 | 71,387 |
| Debt Service | | | | |
| Principal Payments | 363,611 | 363,611 | 363,611 | 0 |
| Interest and Finance Charges | 47,889 | 47,889 | 47,887 | 2 |
| Total Debt Service | 411,500 | 411,500 | 411,498 | 2 |
| Total Expenditures | 13,196,622 | 13,477,543 | 7,516,211 | 5,961,332 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,263,816) | (2,484,458) | (857,537) | 1,626,921 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 149,400 | 149,400 | 40,000 | (109,400) |
| Transfers Out | (30,700) | (35,863) | (41,311) | (5,448) |
| Transfers In Lieu of Tax-Electric Department | 1,612,000 | 1,612,000 | 1,249,300 | (362,700) |
| Total Other Financing Sources (Uses) | 1,730,700 | 1,725,537 | 1,247,989 | (477,548) |
| Net Change in Fund Balances | (533,116) | (758,921) | 390,452 | 1,149,373 |
| Fund Balance at Beginning of Year | 3,408,567 | 3,408,567 | 3,408,567 | 0 |
| Fund Balance at End of Year | \$ 2,875,451 | \$ 2,649,646 | \$ 3,799,019 | \$ 1,149,373 |

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