

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

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Local Taxes				
Current Year Property Taxes	\$ 1,470,000	\$ 1,470,000	\$ 1,466,811	\$ (3,189)
Property Tax Discounts	(16,800)	(16,800)	(15,616)	1,184
Prior Years Property Taxes	99,000	99,000	94,401	(4,599)
Property Tax Penalties	18,000	18,000	24,413	6,413
Local Option Sales Taxes	1,961,000	1,961,000	1,979,088	18,088
Wholesale Beer Taxes	231,000	231,000	254,441	23,441
Wholesale Wine Taxes	13,000	13,000	14,139	1,139
Business Taxes	170,000	170,000	161,223	(8,777)
Cable TV Franchise Taxes	67,000	67,000	72,983	5,983
Total Local Taxes	4,012,200	4,012,200	4,051,883	39,683
Intergovernmental				
Housing Authority	38,000	38,000	42,934	4,934
TVA - In Lieu of Taxes	84,500	84,500	88,458	3,958
State Sales Tax	627,000	627,000	659,718	32,718
State Income Tax	35,000	35,000	18,618	(16,382)
State Beer Tax	9,000	9,000	12,344	3,344
State Gas Inspection	15,000	15,000	14,823	(177)
State - Other Revenue	41,000	41,000	35,583	(5,417)
State Corporate Excise Tax	66,000	66,000	47,044	(18,956)
Total Intergovernmental	915,500	915,500	919,522	4,022
Charges for Services				
Commissions-State	500	500	314	(186)
Fees and Commissions	25,200	25,200	24,000	(1,200)
Special Police Services Fees	45,818	45,818	46,277	459
Special Fire Protection Fees	46,000	46,000	44,174	(1,826)
Accident Report Fee	300	300	780	480
Sex Offenders Registration Fee	1,200	1,200	1,200	0
Other Public Safety Charges	0	0	62	62
Refuse Collection Fees	284,000	284,000	285,899	1,899
Facility Rentals	49,800	49,800	52,415	2,615
Other Culture - Recreation	28,500	28,500	35,456	6,956
Total Charges for Services	481,318	481,318	490,577	9,259

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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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Licenses and Permits				
Beer Licenses	\$ 3,000	\$ 3,000	\$ 3,100	\$ 100
Building Permits	7,000	7,000	3,700	(3,300)
Wine Licenses	2,000	2,000	500	(1,500)
Taxicab Licenses	700	700	1,140	440
Other Permits	0	0	100	100
Total Licenses and Permits	<u>12,700</u>	<u>12,700</u>	<u>8,540</u>	<u>(4,160)</u>
Fines, Forfeitures and Penalties				
City Court Fines	98,000	98,000	89,655	(8,345)
County Court Fines	42,000	42,000	37,705	(4,295)
Fines & Forfeits	14,000	14,000	9,905	(4,095)
City Litigation Tax	1,200	1,200	809	(391)
Total Fines, Forfeitures and Penalties	<u>155,200</u>	<u>155,200</u>	<u>138,074</u>	<u>(17,126)</u>
Grant Revenue and Contributions				
Grant Revenue - Other General Government	682,194	683,948	114,902	(569,046)
Grant Revenue - Highway & Street	3,492,435	3,492,435	302,559	(3,189,876)
Grant Revenue - Police	8,380	8,380	9,090	710
Total Grant Revenue and Contributions	<u>4,183,009</u>	<u>4,184,763</u>	<u>426,551</u>	<u>(3,758,212)</u>
Miscellaneous Revenue				
Interest Income	20,000	20,000	44,878	24,878
Rent Income	10,000	10,000	9,200	(800)
Sales of Surplus Items	15,000	15,000	10,884	(4,116)
Insurance Proceeds	16,000	16,000	11,905	(4,095)
Sale of Gas	237,000	237,000	189,542	(47,458)
Recreation Donations	9,000	9,000	9,625	625
Fire Department Donations	700	5,202	5,027	(175)
Library Building Donations	3,500	3,500	3,450	(50)
Flea Market Revenue	4,800	4,800	4,512	(288)
Miscellaneous Revenue	9,900	9,900	73,953	64,053
RV Revenue	5,000	5,000	7,220	2,220
Total Miscellaneous Revenue	<u>330,900</u>	<u>335,402</u>	<u>370,196</u>	<u>34,794</u>
Total Revenues	<u>10,090,827</u>	<u>10,097,083</u>	<u>6,405,343</u>	<u>(3,691,740)</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
EXPENDITURES				
Administration and Finance				
Legislative Board				
Personnel Costs	\$ 24,678	\$ 24,678	\$ 24,521	\$ 157
Contributions	4,000	4,000	3,000	1,000
Utilities	800	800	600	200
Travel	9,000	9,000	8,914	86
Total Legislative Board	38,478	38,478	37,035	1,443
Legislative Committee (Beer Board)	1,800	1,800	1,725	75
City Court	15,600	15,600	15,600	0
Mayor				
Personnel Costs	12,573	12,573	11,982	591
Contributions	1,000	1,000	800	200
Utilities	1,450	1,450	837	613
Travel	3,700	3,700	2,890	810
Total Mayor	18,723	18,723	16,509	2,214
City Attorney	16,100	19,132	19,032	100
City Administrator				
Personnel Costs	76,450	76,450	69,051	7,399
Memberships and Publicity	300	300	0	300
Utilities	1,000	1,000	1,495	(495)
Repair and Maintenance	500	500	79	421
Travel	7,500	7,500	2,590	4,910
Other Contracted Services	500	500	374	126
Motor Vehicle Supplies	2,500	2,500	761	1,739
Capital Outlay	1,000	1,000	0	1,000
Total City Administrator	89,750	89,750	74,350	15,400
Audit and Accounting	61,000	61,300	62,400	(1,100)
City Clerk				
Personnel Costs	121,222	121,222	115,544	5,678
Memberships	300	300	370	(70)
Travel	3,500	3,500	3,073	427
Total City Clerk	125,022	125,022	118,987	6,035
Financial Administration				
Personnel Costs	158,650	158,650	152,858	5,792
Travel	3,000	3,000	2,886	114
Total Financial Administration	161,650	161,650	155,744	5,906

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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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Data Processing	\$ 34,500	\$ 34,500	\$ 28,152	\$ 6,348
Planning and Zoning	1,800	1,800	1,200	600
City Hall Buildings				
Personnel Costs	27,096	27,096	29,394	(2,298)
Utilities	48,000	48,000	42,108	5,892
Repair and Maintenance	10,000	10,000	10,030	(30)
Other Contracted Services	8,000	8,000	2,630	5,370
Supplies	6,500	6,500	5,046	1,454
Motor Vehicle Supplies	0	0	24	(24)
Total City Hall Buildings	<u>99,596</u>	<u>99,596</u>	<u>89,232</u>	<u>10,364</u>
Other General Government				
Workman's Compensation	142,000	163,207	165,145	(1,938)
Personnel Costs	146,424	189,554	166,070	23,484
Postage	4,000	4,000	5,453	(1,453)
Printing	2,000	2,000	644	1,356
Publications and Memberships	26,500	26,500	26,245	255
Professional Services	1,000	1,000	0	1,000
Utilities	11,500	11,500	11,559	(59)
Meals and Entertainment	8,000	8,000	8,043	(43)
Other Contracted Services	33,500	33,500	31,366	2,134
Motor Vehicle Supplies	211,000	211,000	156,383	54,617
Operating Supplies	10,700	10,700	7,476	3,224
Insurance	195,000	195,000	180,380	14,620
Awards	400	400	450	(50)
Contributions	385,275	387,775	11,500	376,275
Capital Outlay	103,000	286,786	171,255	115,531
Total Other General Government	<u>1,280,299</u>	<u>1,530,922</u>	<u>941,969</u>	<u>588,953</u>
Total Administration and Finance	<u>1,944,318</u>	<u>2,198,273</u>	<u>1,561,935</u>	<u>636,338</u>
Codes Administration				
Personnel Costs	287	311	846	(535)
Subscriptions and Memberships	2,100	2,100	1,407	693
Travel	2,000	2,000	680	1,320
Other Contractual Services	1,500	1,500	1,744	(244)
Operating Supplies	2,200	2,200	1,342	858
Motor Vehicle Supplies	0	0	334	(334)
Capital Outlay	1,500	1,500	2,446	(946)
Total Codes Administration	<u>9,587</u>	<u>9,611</u>	<u>8,799</u>	<u>812</u>

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CITY OF LAFOLLETTE
GENERAL FUND
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FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Police Protection				
Personnel Costs	\$ 1,946,752	\$ 1,980,520	\$ 1,862,448	\$ 118,072
Vehicle Tow-In Service	750	750	125	625
Printing	4,850	4,850	473	4,377
Utilities	34,000	34,000	32,117	1,883
Professional Services	3,600	3,600	2,585	1,015
Repair and Maintenance	17,500	17,500	11,985	5,515
Travel	12,000	12,000	10,009	1,991
Other Contractual Services	48,350	48,350	36,095	12,255
Operating Supplies	40,133	40,133	44,918	(4,785)
Motor Vehicle Supplies	103,000	103,000	75,816	27,184
Capital Outlay	241,451	241,451	113,978	127,473
Total Police Protection	<u>2,452,386</u>	<u>2,486,154</u>	<u>2,190,549</u>	<u>295,605</u>
Fire Protection				
Personnel Costs	1,379,497	1,404,773	1,369,998	34,775
Vehicle Tow-In Service	1,000	1,000	0	1,000
Memberships	150	150	399	(249)
Utilities	17,600	17,600	16,881	719
Repair and Maintenance	21,500	21,500	23,648	(2,148)
Travel	3,000	3,000	2,243	757
Other Contractual Services	8,000	8,000	9,029	(1,029)
Operating Supplies	23,000	23,000	21,295	1,705
Motor Vehicle Supplies	27,000	27,000	20,776	6,224
Capital Outlay	137,354	154,995	122,982	32,013
Total Fire Protection	<u>1,618,101</u>	<u>1,661,018</u>	<u>1,587,251</u>	<u>73,767</u>
Animal and Infectious Disease Control				
Personnel Costs	70,448	75,068	73,668	1,400
Utilities	2,500	2,500	2,740	(240)
Repair and Maintenance	1,200	1,200	620	580
Travel	1,800	1,800	1,875	(75)
Other Contractual Services	2,200	2,200	1,043	1,157
Operating Supplies	3,700	3,700	2,951	749
Motor Vehicle Supplies	5,600	5,600	3,705	1,895
Capital Outlay	500	500	0	500
Total Animal and Infectious Disease Control	<u>87,948</u>	<u>92,568</u>	<u>86,602</u>	<u>5,966</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Streets and Highways and General				
Public Works				
Personnel Costs	\$ 544,273	\$ 554,708	\$ 561,959	\$ (7,251)
Postage	150	150	34	116
Operating Supplies	36,700	36,700	39,383	(2,683)
Motor Vehicle Supplies	37,000	37,000	28,971	8,029
Utilities	23,000	23,000	21,089	1,911
Repair and Maintenance	20,500	20,500	12,918	7,582
Capital Outlay	4,302,553	4,429,553	593,670	3,835,883
Miscellaneous	<u>9,000</u>	<u>9,000</u>	<u>4,491</u>	<u>4,509</u>
Total Highways and Streets	<u>4,973,176</u>	<u>5,110,611</u>	<u>1,262,515</u>	<u>3,848,096</u>
Total Streets and Highways and General Public Works	<u>4,973,176</u>	<u>5,110,611</u>	<u>1,262,515</u>	<u>3,848,096</u>
Fleet Maintenance				
Personnel Costs	53,962	55,001	58,913	(3,912)
Vehicle Tow-In Services	350	350	155	195
Repair and Maintenance	15,500	15,500	15,462	38
Operating Supplies	2,000	2,000	1,587	413
Motor Vehicle Supplies	<u>18,800</u>	<u>18,800</u>	<u>17,680</u>	<u>1,120</u>
Total Fleet Maintenance	<u>90,612</u>	<u>91,651</u>	<u>93,797</u>	<u>(2,146)</u>
Sanitation				
Personnel Costs	177,033	180,395	184,483	(4,088)
Motor Vehicle Supplies	<u>10,000</u>	<u>10,000</u>	<u>7,377</u>	<u>2,623</u>
Total Sanitation	<u>187,033</u>	<u>190,395</u>	<u>191,860</u>	<u>(1,465)</u>
Engineering				
Engineering Department				
Total Engineering	<u>77,127</u>	<u>77,127</u>	<u>53,547</u>	<u>23,580</u>
Solid Waste Management				
Repair and Maintenance - Vehicle	3,000	3,000	0	3,000
Other	<u>12,000</u>	<u>12,000</u>	<u>13,294</u>	<u>(1,294)</u>
Total Solid Waste Management	<u>15,000</u>	<u>15,000</u>	<u>13,294</u>	<u>1,706</u>

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For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Recreation Center and Library				
Recreation Center				
Personnel Costs	\$ 403,293	\$ 412,484	\$ 408,425	\$ 4,059
Memberships	200	200	0	200
Utilities	88,100	88,100	90,751	(2,651)
Repair and Maintenance	39,500	39,500	29,490	10,010
Travel	500	500	0	500
Other Contractual Services	26,000	26,000	19,674	6,326
Operating Supplies	42,950	42,950	25,265	17,685
Motor Vehicle Supplies	11,500	11,500	8,336	3,164
Contributions	250	250	0	250
Capital Outlay	121,156	121,156	115,821	5,335
Total Recreation Center	<u>733,449</u>	<u>742,640</u>	<u>697,762</u>	<u>44,878</u>
Library				
Personnel Costs	66,383	66,383	67,085	(702)
Utilities	20,500	20,500	19,054	1,446
Travel	750	750	472	278
Other Contractual Services	4,000	4,000	2,831	1,169
Operating Supplies	5,750	5,750	2,542	3,208
Repairs and Maintenance	700	700	535	165
Contributions				
Capital Outlay	0	1,754	1,754	0
Total Library	<u>98,083</u>	<u>99,837</u>	<u>94,273</u>	<u>5,564</u>
Total Recreation Center and Library	<u>831,532</u>	<u>842,477</u>	<u>792,035</u>	<u>50,442</u>
Debt Service				
Principal Payments	297,000	297,000	297,000	0
Interest and Finance Charges	50,716	50,716	50,715	1
Total Debt Service	<u>347,716</u>	<u>347,716</u>	<u>347,715</u>	<u>1</u>
Total Expenditures	<u>12,634,536</u>	<u>13,122,601</u>	<u>8,189,899</u>	<u>4,932,702</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,543,709)</u>	<u>(3,025,518)</u>	<u>(1,784,556)</u>	<u>1,240,962</u>
Other Financing Sources (Uses)				
Transfers In	116,501	116,501	0	(116,501)
Transfers Out	(42,000)	(42,000)	(34,739)	7,261
Transfers In Lieu of Tax-Electric Department	1,669,000	1,669,000	1,293,475	(375,525)
Total Other Financing Sources (Uses)	<u>1,743,501</u>	<u>1,743,501</u>	<u>1,258,736</u>	<u>(484,765)</u>
Net Change in Fund Balances	(800,208)	(1,282,017)	(525,820)	756,197
Fund Balance at Beginning of Year	<u>3,934,387</u>	<u>3,934,387</u>	<u>3,934,387</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,134,179</u>	<u>\$ 2,652,370</u>	<u>\$ 3,408,567</u>	<u>\$ 756,197</u>

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