

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

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES:				
Local Taxes:				
Current Year Property Taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,342,523	\$ (57,477)
Property Tax Discounts	(14,400)	(14,400)	(13,865)	535
Prior Years Property Taxes	119,000	119,000	244,975	125,975
Property Tax Penalties	12,000	12,000	36,633	24,633
Local Option Sales Taxes	1,565,000	1,565,000	1,972,203	407,203
Wholesale Beer Taxes	268,000	268,000	280,971	12,971
Business Taxes	240,000	240,000	167,275	(72,725)
Cable TV Franchise Taxes	63,600	63,600	64,536	936
Total Local Taxes	<u>3,653,200</u>	<u>3,653,200</u>	<u>4,095,251</u>	<u>442,051</u>
Intergovernmental:				
Housing Authority	30,200	30,200	32,015	1,815
TVA - In Lieu of Taxes	85,000	85,000	87,660	2,660
State Sales Tax	540,000	540,000	548,200	8,200
State Income Tax	50,000	50,000	104,563	54,563
State Beer Tax	3,500	3,500	6,639	3,139
State Gas Inspection	15,210	1,510	15,173	13,663
State - Other Revenue	47,000	47,000	46,868	(132)
State Corporate Excise Tax	29,000	29,000	54,099	25,099
Total Intergovernmental	<u>799,910</u>	<u>786,210</u>	<u>895,217</u>	<u>109,007</u>
Charges for Services:				
Commissions-State	950	950	682	(268)
Fees and Commissions	24,600	24,600	21,600	(3,000)
Special Police Services Fees	0	0	800	800
Special Fire Protection Fees	45,500	45,500	46,643	1,143
Accident Report Fee	1,000	1,000	475	(525)
Sex Offenders Registration Fee	600	600	900	300
Other Public Safety Charges	2,000	2,000	671	(1,329)
Refuse Collection Fees	271,000	271,000	286,131	15,131
Park and Recreation Concessions	0	0	29	29
Facility Rentals	57,500	57,500	58,289	789
Other Culture - Recreation	100	23,975	24,099	124
Total Charges for Services	<u>403,250</u>	<u>427,125</u>	<u>440,319</u>	<u>13,194</u>

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

CITY OF LAFOLLETTE, TENNESSEE

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

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Licenses and Permits:				
Beer Licenses	\$ 5,000	\$ 5,000	\$ 4,700	\$ (300)
Building Permits	4,500	4,500	16,559	12,059
Taxicab Licenses	0	0	710	710
Other Permits	400	400	615	215
Total Licenses and Permits	9,900	9,900	22,584	12,684
Fines, Forfeitures and Penalties				
City Court Fines	98,000	98,000	77,719	(20,281)
County Court Fines	45,000	45,000	33,975	(11,025)
City Litigation Tax	2,800	2,800	1,478	(1,322)
Total Fines, Forfeitures and Penalties	145,800	145,800	113,172	(32,628)
Grant Revenue and Contributions:				
Grant Revenue - Other General Government	929,187	929,187	451,280	(477,907)
Grant Revenue - Police	41,043	41,043	10,901	(30,142)
Total Revenue and Contributions	970,230	970,230	462,181	(508,049)
Miscellaneous Revenue:				
Interest Income	7,000	7,000	9,893	2,893
Rent Income	8,400	8,400	6,500	(1,900)
Sales of Surplus Items	12,000	12,000	30,250	18,250
Insurance Proceeds	6,000	6,000	27,724	21,724
Sale of Gas	200,000	200,000	150,807	(49,193)
Recreation Donations	9,000	9,000	7,600	(1,400)
Fire Department Donations	800	800	750	(50)
Library Building Donations	0	5,330	5,330	0
Flea Market Revenue	11,000	11,000	7,096	(3,904)
Miscellaneous Revenue	22,300	24,505	46,734	22,229
Total Miscellaneous Revenue	276,500	284,035	292,684	8,649
Total Revenues	6,258,790	6,276,500	6,321,408	44,908

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

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
EXPENDITURES:				
Administration and Finance:				
Legislative Board				
Personnel Costs	\$ 21,909	\$ 111,909	\$ 23,757	\$ 88,152
Utilities	1,600	1,600	1,253	347
Travel	6,000	6,000	7,334	(1,334)
Total Legislative Board	29,509	119,509	32,344	87,165
Legislative Committee (Beer Board):	1,800	1,800	1,550	250
City Court	11,000	14,950	14,950	0
Mayor				
Personnel Costs	10,335	10,335	10,764	(429)
Utilities	1,100	1,100	1,170	(70)
Travel	4,000	4,000	2,419	1,581
Total Mayor	15,435	15,435	14,353	1,082
City Attorney	12,100	15,200	15,092	108
City Administrator				
Personnel Costs	70,952	70,952	61,425	9,527
Memberships and Publicity	300	300	0	300
Utilities	1,000	1,000	410	590
Repair and Maintenance	500	500	0	500
Travel	4,000	4,000	3,156	844
Other Contracted Services	500	500	109	391
Motor Vehicle Supplies	3,500	3,500	624	2,876
Capital Outlay	500	500	650	(150)
Total City Administrator	81,252	81,252	66,374	14,878
Audit and Accounting	59,000	63,050	63,050	0
City Clerk				
Personnel Costs	76,934	79,134	80,897	(1,763)
Memberships	250	250	265	(15)
Travel	2,000	2,000	1,522	478
Total City Clerk	79,184	81,384	82,684	(1,300)
Financial Administration				
Personnel Costs	136,762	138,594	138,540	54
Travel	1,500	1,500	2,377	(877)
Total Financial Administration	138,262	140,094	140,917	(823)
Data Processing	29,600	29,600	27,185	2,415

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

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Planning and Zoning	\$ 1,800	\$ 1,800	\$ 1,720	\$ 80
City Hall Buildings				
Personnel Costs	16,397	16,397	16,812	(415)
Utilities	43,000	41,000	39,523	1,477
Repair and Maintenance	10,000	10,000	9,179	821
Other Contracted Services	2,000	2,000	1,820	180
Supplies	3,400	5,400	5,161	239
Total City Hall Buildings	<u>74,797</u>	<u>74,797</u>	<u>72,495</u>	<u>2,302</u>
Other General Government				
Workman's Compensation	127,000	127,000	106,880	20,120
Personnel Costs	133,335	147,435	116,968	30,467
Postage	4,000	4,000	4,721	(721)
Printing	1,000	1,000	3,534	(2,534)
Publications and Memberships	18,000	25,277	23,406	1,871
Professional Services	1,000	1,000	0	1,000
Utilities	10,000	10,000	10,726	(726)
Meals and Entertainment	5,000	5,000	4,774	226
Other Contracted Services	24,000	24,000	41,298	(17,298)
Motor Vehicle Supplies	240,600	240,600	124,214	116,386
Operating Supplies	5,000	3,168	3,128	40
Insurance	167,000	179,471	179,821	(350)
Awards	6,900	6,900	0	6,900
Contributions	352,350	355,760	12,710	343,050
Capital Outlay	7,800	7,800	4,323	3,477
Total Other General Government	<u>1,102,985</u>	<u>1,138,411</u>	<u>636,503</u>	<u>501,908</u>
Total Administration and Finance	<u>1,636,724</u>	<u>1,777,282</u>	<u>1,169,217</u>	<u>608,065</u>
Codes Administration				
Subscriptions and Memberships	250	250	135	115
Travel	250	250	0	250
Other Contractual Services	1,500	1,786	1,603	183
Operating Supplies	2,000	2,000	1,588	412
Total Codes Administration	<u>4,000</u>	<u>4,286</u>	<u>3,326</u>	<u>960</u>

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CITY OF LAFOLLETTE, TENNESSEE

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

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Police Protection				
Personnel Costs	\$ 1,823,632	\$ 1,823,632	\$ 1,625,049	\$ 198,583
Vehicle Tow-In Service	750	750	0	750
Printing	4,000	3,700	3,274	426
Utilities	25,400	25,400	29,848	(4,448)
Professional Services	1,800	800	1,062	(262)
Repair and Maintenance	18,500	17,600	12,953	4,647
Travel	12,000	12,000	10,166	1,834
Other Contractual Services	31,550	31,550	24,015	7,535
Operating Supplies	32,800	36,000	31,407	4,593
Motor Vehicle Supplies	124,000	123,000	64,592	58,408
Capital Outlay	106,208	166,209	117,565	48,644
Total Police Protection	<u>2,180,640</u>	<u>2,240,641</u>	<u>1,919,931</u>	<u>320,710</u>
Fire Protection				
Personnel Costs	1,240,389	1,243,139	1,194,334	48,805
Vehicle Tow-In Service	500	500	0	500
Memberships	150	150	50	100
Utilities	16,300	16,300	13,653	2,647
Repair and Maintenance	16,500	32,689	31,026	1,663
Travel	3,500	1,500	856	644
Other Contractual Services	7,000	5,550	5,734	(184)
Operating Supplies	19,700	22,400	17,215	5,185
Motor Vehicle Supplies	21,300	18,200	10,683	7,517
Capital Outlay	59,400	115,075	55,012	60,063
Total Fire Protection	<u>1,384,739</u>	<u>1,455,503</u>	<u>1,328,563</u>	<u>126,940</u>
Animal and Infectious Disease Control				
Personnel Costs	63,894	63,894	64,676	(782)
Utilities	2,200	2,200	2,583	(383)
Repair and Maintenance	450	450	0	450
Travel	250	250	70	180
Other Contractual Services	1,000	1,000	1,031	(31)
Operating Supplies	4,100	4,100	1,873	2,227
Motor Vehicle Supplies	1,850	1,850	852	998
Capital Outlay	500	500	250	250
Total Animal and Infectious Disease Control	<u>74,244</u>	<u>74,244</u>	<u>71,335</u>	<u>2,909</u>
Streets and Highways and General Public Works				
Public Works				
Personnel Costs	124,518	124,518	0	124,518

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GENERAL FUND
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FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Highways and Streets				
Personnel Costs	\$ 476,123	\$ 476,123	\$ 492,550	\$ (16,427)
Postage	100	100	115	(15)
Operating Supplies	30,550	30,550	30,645	(95)
Motor Vehicle Supplies	36,000	36,000	19,173	16,827
Utilities	24,200	24,200	18,767	5,433
Repair and Maintenance	13,700	13,300	10,099	3,201
Capital Outlay	1,336,584	1,426,841	1,281,486	145,355
Miscellaneous	3,750	3,750	3,069	681
Total Highways and Streets	<u>1,921,007</u>	<u>2,010,864</u>	<u>1,855,904</u>	<u>154,960</u>
Total Streets and Highways and General Public Works	<u>2,045,525</u>	<u>2,135,382</u>	<u>1,855,904</u>	<u>279,478</u>
Fleet Maintenance				
Personnel Costs	50,567	50,567	51,435	(868)
Vehicle Tow-In Services	250	250	350	(100)
Repair and Maintenance	10,000	11,500	11,014	486
Operating Supplies	2,000	2,000	1,790	210
Motor Vehicle Supplies	18,500	17,000	15,345	1,655
Total Fleet Maintenance	<u>81,317</u>	<u>81,317</u>	<u>79,934</u>	<u>1,383</u>
Sanitation				
Personnel Costs	145,830	145,830	137,388	8,442
Motor Vehicle Supplies	12,000	12,000	7,551	4,449
Total Sanitation	<u>157,830</u>	<u>157,830</u>	<u>144,939</u>	<u>12,891</u>
Engineering				
Engineering Department				
Total Engineering	<u>25,000</u>	<u>25,000</u>	<u>6,500</u>	<u>18,500</u>
Solid Waste Management				
Total Solid Waste Management	<u>8,500</u>	<u>10,300</u>	<u>8,742</u>	<u>1,558</u>

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FUND BALANCE - BUDGET AND ACTUAL (Continued)

For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Recreation Center and Library				
Recreation Center				
Personnel Costs	\$ 347,328	\$ 347,328	\$ 344,066	\$ 3,262
Memberships	200	200	0	200
Utilities	87,000	87,000	77,416	9,584
Repair and Maintenance	26,600	26,600	23,073	3,527
Travel	300	3,000	0	3,000
Other Contractual Services	10,000	13,605	11,847	1,758
Operating Supplies	17,200	28,978	26,310	2,668
Motor Vehicle Supplies	12,500	12,500	5,993	6,507
Capital Outlay	13,500	14,735	26,518	(11,783)
Total Recreation Center	514,628	533,946	515,223	18,723
Library				
Personnel Costs	61,244	61,244	61,202	42
Utilities	18,000	20,460	18,430	2,030
Travel	700	700	271	429
Other Contractual Services	2,300	2,300	1,930	370
Operating Supplies	4,400	4,400	2,941	1,459
Repairs and Maintenance	700	700	600	100
Capital Outlay	700	700	679	21
Total Library	88,044	90,504	86,053	4,451
Total Recreation Center and Library	602,672	624,450	601,276	23,174
Debt Service				
Principal Payments	263,000	263,000	263,000	0
Interest and Finance Charges	31,444	31,444	31,444	0
Total Debt Service	294,444	294,444	294,444	0
Total Expenditures	8,495,635	8,880,679	7,484,111	1,396,568
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(2,236,845)	(2,604,179)	(1,162,703)	1,441,476
Other Financing Sources (Uses):				
Transfers In	101,000	101,000	0	(101,000)
Transfers Out	(346,244)	(346,244)	(38,256)	307,988
Transfers In Lieu of Tax-Electric Department	1,526,000	1,526,000	1,182,650	(343,350)
Total Other Financing Sources (Uses)	1,280,756	1,280,756	1,144,394	(136,362)
Net Change in Fund Balances	(956,089)	(1,323,423)	(18,309)	1,305,114
Fund Balance at Beginning of Year	3,943,436	3,943,436	3,943,436	0
Fund Balance at End of Year	\$ 2,987,347	\$ 2,620,013	\$ 3,925,127	\$ 1,305,114

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