

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Local Taxes				
Current Year Property Taxes	\$ 1,430,000	\$ 1,430,000	\$ 1,536,667	\$ 106,667
Property Tax Discounts	(14,400)	(14,400)	(15,142)	(742)
Prior Years Property Taxes	180,000	180,000	114,278	(65,722)
Property Tax Penalties	20,000	20,000	15,570	(4,430)
Local Option Sales Taxes	1,810,000	1,810,000	1,944,728	134,728
Wholesale Beer Taxes	265,000	265,000	289,152	24,152
Wholesale Wine Taxes	0	0	10,879	10,879
Business Taxes	150,000	150,000	174,192	24,192
Cable TV Franchise Taxes	64,000	64,000	66,754	2,754
Total Local Taxes	<u>3,904,600</u>	<u>3,904,600</u>	<u>4,137,078</u>	<u>232,478</u>
Intergovernmental				
Housing Authority	31,000	31,000	36,849	5,849
TVA - In Lieu of Taxes	87,000	87,000	84,289	(2,711)
State Sales Tax	575,000	575,000	619,307	44,307
State Income Tax	75,000	75,000	42,936	(32,064)
State Beer Tax	6,000	6,000	8,928	2,928
State Gas Inspection	15,000	15,000	15,078	78
State - Other Revenue	48,000	48,000	52,298	4,298
State Corporate Excise Tax	51,000	51,000	75,321	24,321
Total Intergovernmental	<u>888,000</u>	<u>888,000</u>	<u>935,006</u>	<u>47,006</u>
Charges for Services				
Commissions-State	600	600	557	(43)
Fees and Commissions	24,000	24,000	23,400	(600)
Special Police Services Fees	0	0	25,923	25,923
Special Fire Protection Fees	46,000	46,000	46,447	447
Accident Report Fee	1,000	1,000	300	(700)
Sex Offenders Registration Fee	750	750	900	150
Other Public Safety Charges	600	600	30	(570)
Refuse Collection Fees	278,000	278,000	284,426	6,426
Facility Rentals	58,200	58,200	57,140	(1,060)
Other Culture - Recreation	17,700	25,700	34,719	9,019
Total Charges for Services	<u>426,850</u>	<u>434,850</u>	<u>473,842</u>	<u>38,992</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Licenses and Permits				
Beer Licenses	\$ 4,000	\$ 4,000	\$ 2,400	\$ (1,600)
Building Permits	7,000	7,000	7,679	679
Wine Licenses	0	0	2,000	2,000
Taxicab Licenses	500	500	850	350
Other Permits	300	300	0	(300)
Total Licenses and Permits	<u>11,800</u>	<u>11,800</u>	<u>12,929</u>	<u>1,129</u>
Fines, Forfeitures and Penalties				
City Court Fines	74,000	74,000	104,713	30,713
County Court Fines	35,000	35,000	42,040	7,040
City Litigation Tax	1,400	1,400	1,145	(255)
Total Fines, Forfeitures and Penalties	<u>110,400</u>	<u>110,400</u>	<u>147,898</u>	<u>37,498</u>
Grant Revenue and Contributions				
Grant Revenue - Other General Government	124,690	2,954,224	96,219	(2,858,005)
Grant Revenue - Police	41,543	56,539	52,677	(3,862)
Total Grant Revenue and Contributions	<u>166,233</u>	<u>3,010,763</u>	<u>148,896</u>	<u>(2,861,867)</u>
Miscellaneous Revenue				
Interest Income	8,000	8,000	14,588	6,588
Rent Income	6,000	6,000	9,200	3,200
Sales of Surplus Items	10,000	10,000	79,321	69,321
Insurance Proceeds	6,000	6,000	25,863	19,863
Sale of Gas	262,000	262,000	162,574	(99,426)
Recreation Donations	9,000	9,280	6,343	(2,937)
Fire Department Donations	5,632	5,632	5,631	(1)
Library Building Donations	5,000	5,000	3,450	(1,550)
Flea Market Revenue	6,900	6,900	5,260	(1,640)
Miscellaneous Revenue	15,300	15,300	18,489	3,189
Total Miscellaneous Revenue	<u>333,832</u>	<u>334,112</u>	<u>330,719</u>	<u>(3,393)</u>
Total Revenues	<u>5,841,715</u>	<u>8,694,525</u>	<u>6,186,368</u>	<u>(2,508,157)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
EXPENDITURES				
Administration and Finance				
Legislative Board				
Personnel Costs	\$ 24,158	\$ 24,158	\$ 24,387	\$ (229)
Utilities	1,600	1,600	677	923
Travel	8,000	9,200	9,169	31
Total Legislative Board	<u>33,758</u>	<u>34,958</u>	<u>34,233</u>	<u>725</u>
Legislative Committee (Beer Board)	<u>1,800</u>	<u>1,800</u>	<u>1,775</u>	<u>25</u>
City Court	<u>15,600</u>	<u>15,600</u>	<u>15,600</u>	<u>0</u>
Mayor				
Personnel Costs	11,873	11,873	11,339	534
Utilities	1,250	1,250	1,186	64
Travel	4,000	4,000	2,269	1,731
Total Mayor	<u>17,123</u>	<u>17,123</u>	<u>14,794</u>	<u>2,329</u>
City Attorney	<u>15,100</u>	<u>15,570</u>	<u>15,303</u>	<u>267</u>
City Administrator				
Personnel Costs	72,705	72,705	73,300	(595)
Memberships and Publicity	300	300	0	300
Utilities	1,000	1,000	787	213
Repair and Maintenance	500	500	87	413
Travel	5,500	5,500	5,190	310
Other Contracted Services	500	500	359	141
Motor Vehicle Supplies	3,000	3,000	926	2,074
Capital Outlay	800	800	1,037	(237)
Total City Administrator	<u>84,305</u>	<u>84,305</u>	<u>81,686</u>	<u>2,619</u>
Audit and Accounting	<u>60,000</u>	<u>60,000</u>	<u>59,000</u>	<u>1,000</u>
City Clerk				
Personnel Costs	84,951	104,927	104,751	176
Memberships	350	350	133	217
Travel	3,500	3,500	2,885	615
Total City Clerk	<u>88,801</u>	<u>108,777</u>	<u>107,769</u>	<u>1,008</u>
Financial Administration				
Personnel Costs	146,656	146,656	146,809	(153)
Travel	2,700	2,700	2,472	228
Total Financial Administration	<u>149,356</u>	<u>149,356</u>	<u>149,281</u>	<u>75</u>
Data Processing	<u>70,200</u>	<u>70,200</u>	<u>63,434</u>	<u>6,766</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Planning and Zoning	\$ 1,800	\$ 1,800	\$ 1,780	\$ 20
City Hall Buildings				
Personnel Costs	25,766	25,766	26,296	(530)
Utilities	45,000	45,000	43,194	1,806
Repair and Maintenance	10,000	10,000	7,543	2,457
Other Contracted Services	2,000	2,000	1,345	655
Supplies	5,500	5,500	3,977	1,523
Total City Hall Buildings	<u>88,266</u>	<u>88,266</u>	<u>82,355</u>	<u>5,911</u>
Other General Government				
Workman's Compensation	120,000	142,232	142,366	(134)
Personnel Costs	163,085	166,548	105,059	61,489
Postage	4,000	4,000	4,433	(433)
Printing	2,000	2,000	706	1,294
Publications and Memberships	27,000	27,000	26,636	364
Professional Services	1,000	1,000	1,650	(650)
Utilities	11,000	11,000	11,335	(335)
Meals and Entertainment	7,500	7,500	6,292	1,208
Other Contracted Services	21,300	21,300	43,041	(21,741)
Motor Vehicle Supplies	236,000	236,000	135,826	100,174
Operating Supplies	6,000	6,000	5,210	790
Insurance	180,000	205,350	205,762	(412)
Awards	400	400	325	75
Contributions	371,075	381,375	21,550	359,825
Capital Outlay	6,800	6,800	3,027	3,773
Total Other General Government	<u>1,157,160</u>	<u>1,218,505</u>	<u>713,218</u>	<u>505,287</u>
Total Administration and Finance	<u>1,783,269</u>	<u>1,866,260</u>	<u>1,340,228</u>	<u>526,032</u>
Codes Administration				
Subscriptions and Memberships	1,600	1,600	485	1,115
Travel	2,000	2,000	1,902	98
Other Contractual Services	1,500	1,500	867	633
Operating Supplies	2,200	2,200	1,126	1,074
Total Codes Administration	<u>7,300</u>	<u>7,300</u>	<u>4,380</u>	<u>2,920</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Police Protection				
Personnel Costs	\$ 1,877,993	\$ 1,898,347	\$ 1,627,207	\$ 271,140
Vehicle Tow-In Service	750	750	510	240
Printing	4,350	4,350	4,917	(567)
Utilities	31,000	31,000	29,558	1,442
Professional Services	1,800	1,800	400	1,400
Repair and Maintenance	18,500	18,500	15,985	2,515
Travel	9,000	9,000	14,357	(5,357)
Other Contractual Services	31,550	31,550	20,644	10,906
Operating Supplies	40,400	41,208	41,611	(403)
Motor Vehicle Supplies	111,000	111,000	68,822	42,178
Capital Outlay	312,848	392,845	206,046	186,799
Total Police Protection	2,439,191	2,540,350	2,030,057	510,293
Fire Protection				
Personnel Costs	1,298,755	1,307,844	1,265,524	42,320
Vehicle Tow-In Service	500	500	250	250
Memberships	150	150	0	150
Utilities	16,300	16,300	15,088	1,212
Repair and Maintenance	17,500	20,000	19,862	138
Travel	3,000	3,000	1,777	1,223
Other Contractual Services	6,000	6,000	6,508	(508)
Operating Supplies	22,400	22,400	19,733	2,667
Motor Vehicle Supplies	24,000	24,000	17,097	6,903
Capital Outlay	112,417	128,917	117,167	11,750
Total Fire Protection	1,501,022	1,529,111	1,463,006	66,105
Animal and Infectious Disease Control				
Personnel Costs	65,417	65,888	65,401	487
Utilities	2,500	2,500	2,596	(96)
Repair and Maintenance	700	700	848	(148)
Travel	1,500	1,500	1,435	65
Other Contractual Services	1,000	1,000	478	522
Operating Supplies	4,200	4,200	1,038	3,162
Motor Vehicle Supplies	2,100	2,100	3,639	(1,539)
Capital Outlay	500	500	0	500
Total Animal and Infectious Disease Control	77,917	78,388	75,435	2,953
Streets and Highways and General Public Works				
Public Works				
Personnel Costs	113,976	117,787	0	117,787

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Highways and Streets				
Personnel Costs	\$ 486,743	\$ 490,554	\$ 519,464	\$ (28,910)
Postage	100	100	95	5
Operating Supplies	33,450	36,450	34,296	2,154
Motor Vehicle Supplies	39,000	39,000	21,849	17,151
Utilities	23,000	23,000	18,874	4,126
Repair and Maintenance	20,500	20,500	17,405	3,095
Capital Outlay	171,600	3,881,525	352,648	3,528,877
Miscellaneous	8,000	31,000	12,549	18,451
Total Highways and Streets	<u>782,393</u>	<u>4,522,129</u>	<u>977,180</u>	<u>3,544,949</u>
Total Streets and Highways and General Public Works	<u>896,369</u>	<u>4,639,916</u>	<u>977,180</u>	<u>3,662,736</u>
Fleet Maintenance				
Personnel Costs	21,524	21,893	53,745	(31,852)
Vehicle Tow-In Services	300	300	50	250
Repair and Maintenance	15,000	15,000	14,775	225
Operating Supplies	2,000	2,000	2,008	(8)
Motor Vehicle Supplies	20,000	30,000	24,212	5,788
Total Fleet Maintenance	<u>58,824</u>	<u>69,193</u>	<u>94,790</u>	<u>(25,597)</u>
Sanitation				
Personnel Costs	152,634	153,644	148,890	4,754
Motor Vehicle Supplies	8,000	8,000	7,337	663
Total Sanitation	<u>160,634</u>	<u>161,644</u>	<u>156,227</u>	<u>5,417</u>
Engineering				
Engineering Department				
Total Engineering	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Solid Waste Management				
Total Solid Waste Management	<u>13,500</u>	<u>13,500</u>	<u>8,445</u>	<u>5,055</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Recreation Center and Library				
Recreation Center				
Personnel Costs	\$ 356,502	\$ 359,655	\$ 362,387	\$ (2,732)
Memberships	200	200	0	200
Utilities	90,000	90,000	74,231	15,769
Repair and Maintenance	31,500	31,500	26,284	5,216
Travel	300	300	80	220
Other Contractual Services	27,900	27,900	20,303	7,597
Operating Supplies	37,400	41,335	34,234	7,101
Motor Vehicle Supplies	12,000	12,000	5,714	6,286
Capital Outlay	25,000	87,400	41,825	45,575
Total Recreation Center	580,802	650,290	565,058	85,232
Library				
Personnel Costs	63,839	63,839	62,161	1,678
Utilities	20,500	20,500	18,313	2,187
Travel	700	700	347	353
Other Contractual Services	2,300	2,300	2,107	193
Operating Supplies	4,400	4,400	4,289	111
Repairs and Maintenance	700	700	650	50
Total Library	92,439	92,439	87,867	4,572
Total Recreation Center and Library	673,241	742,729	652,925	89,804
Debt Service				
Principal Payments	271,000	271,000	271,000	0
Interest and Finance Charges	23,360	23,360	23,360	0
Total Debt Service	294,360	294,360	294,360	0
Total Expenditures	7,930,627	11,967,751	7,097,033	4,870,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,088,912)	(3,273,226)	(910,665)	2,362,561
Other Financing Sources (Uses)				
Transfers In	101,000	101,000	0	(101,000)
Transfers Out	(35,500)	(39,016)	(42,295)	(3,279)
Transfers In Lieu of Tax-Electric Department	1,597,000	1,597,000	1,237,675	(359,325)
Proceeds from Issuance of Capital Outlay Notes	0	1,500,000	1,500,000	0
Total Other Financing Sources (Uses)	1,662,500	3,158,984	2,695,380	(463,604)
Net Change in Fund Balances	(426,412)	(114,242)	1,784,715	1,898,957
Fund Balance at Beginning of Year	3,943,436	3,943,436	3,925,127	18,309
Fund Balance at End of Year	\$ 3,517,024	\$ 3,829,194	\$ 5,709,842	\$ 1,917,266

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