City of Jefferson
Projected Revenues and Other Sources
General Fund

Source of Revenue	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Millage Rate	6.398	6.398	6.398	
Current Real & Personal	2,788,155	2,541,253	2,545,000	0.15%
Motor Vehicle	175,827	180,000	175,000	-2.78%
Total Property Taxes	2,963,982	2,721,253	2,720,000	-0.05%
Intangible	6,910	5,000	5,000	0.00%
Real Estate Transfer	2,701	800	1,000	25.00%
Insurance Premium	212,070	214,000	212,000	-0.93%
Local Option Sales Tax	697,416	600,000	725,000	20.83%
Financial Institution	27,871	30,000	25,000	-16.67%
Payment in Lieu of Taxes	7,828	8,250	7,800	-5.45%
Alcoholic Beverage	190,588	185,000	185,000	0.00%
Excise	4,607	5,000	5,000	0.00%
Franchise Fees	990,734	1,050,000	1,000,000	-4.76%
Total Other Taxes	2,140,725	2,098,050	2,165,800	3.23%
Police Fines, Fees, and Forfeitures	376,936	500,000	500,000	0.00%
Police Probation Fee	153,799	125,000	125,000	0.00%
Police Accident Reports	798	500	500	0.00%
Library Fines	13,798	8,000	8,500	6.25%
Insurance Collection -Fire	19,263	6,500	6,500	0.00%
General Business License	150,874	105,000	100,000	-4.76%
Insurance Business License	14,820	10,500	11,500	9.52%
Museum Fees	61	5,000	5,000	0.00%
Recreation Fees	499,727	550,000	590,000	7.27%
Interest	567	-	-	
Rental Income (Civic Center, Club House)	62,058	72,000	80,000	11.11%
Rental Income (55 College Ave Property)	10,200	10,200	10,800	5.88%
Insurance Proceeds	6,394	-	-	
Better Hometown Events	4,020	3,000	3,000	0.00%
Jackson County Library Aid	2,607	1,025	4,000	290.24%
Intergovernmental - City Schools (75% of tax bill cost)	5,541	6,000	6,000	0.00%
Contributions	8,679	-	-	
Miscellaneous	16,482	5,000	5,000	0.00%
Indirect Charges for Services W&S to General Fund	150,000	150,000	150,000	0.00%
Total Other	1,496,624	1,557,725	1,605,800	3.09%
Total Operating Revenues	6,601,331	6,377,028	6,491,600	1.80%
Other Financing Sources				
Transfer from Hotel/Motel	14,590	15,000	15,000	0.00%
Transfer from Solid Waste	1,399	-	-	
Sale of General Fixed Assets	4,553	7,500	7,500	0.00%
Budgeted Fund Balance	198,514	237,252	334,352	40.93%
Developer Contribution - Roads	-	-	350,000	
Total Other Financing Sources	219,056	259,752	706,852	172.13%
Total Revenues & Other Sources	$ 6,820,387	$ 6,636,780	$ 7,198,452	8.46%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

General Fund **Department**	**FY2009 ACTUAL**	**FY2010 BUDGET**	**FY2011 BUDGET** **City Manager Recommendation**	**% CHANGE**
Administration	502,177	630,527	658,256	4.40%
Police	1,691,908	1,792,611	1,830,745	2.13%
Fire	443,880	490,915	492,657	0.35%
Streets	680,909	819,907	839,211	2.35%
Civic Center	139,630	178,004	184,575	3.69%
Museum	94,675	115,607	115,249	-0.31%
Parks and Recreation	1,106,870	1,182,815	1,212,263	2.49%
Library	206,561	221,267	238,757	7.90%
Main Street	66,818	89,274	91,187	2.14%
	4,933,428	5,520,927	5,662,900	2.57%
Departmental Expenditures				
Other Expenditures				
Jackson County Aging Program	1,500	1,500	1,500	0.00%
Jefferson Historic Preservation Society	133	2,000	2,000	0.00%
Tree Council	75	1,000	22,000	2100.00%
Certified Literate Program	1,850	1,850	1,849	-0.05%
Total Other Expenditures	3,558	6,350	27,349	330.69%
Transfers To:				
Quad Cities Planning	17,000	84,231	83,500	-0.87%
General Government Capital Projects Fund	48,732	37,508	83,050	121.42%
Grant Fund	100,618	-	-	
Debt Service Fund	763,132	987,764	1,341,653	35.83%
Total Other Uses	929,482	1,109,503	1,508,203	35.94%
Total Expenditures	$ 5,866,468	$ 6,636,780	$ 7,198,452	8.46%
Difference Between Revenue and Expenditures	953,919	-	-	

CITY OF JEFFERSON
ADMINISTRATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 325,582	$ 404,832	$ 426,922	5.46%
Purchased/ Contracted Services	141,148	185,895	192,634	3.63%
Supplies	26,723	39,800	38,700	-2.76%
Total Operating	493,453	630,527	658,256	4.40%
Capital Outlay	6,294	-	-	
Total Overall Expenses	499,747	630,527	658,256	4.40%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
POLICE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 1,391,712	$ 1,458,620	$ 1,519,036	4.14%
Purchased/ Contracted Services	168,615	167,251	140,969	-15.71%
Supplies	115,119	134,740	138,740	2.97%
Other Costs	14,062	32,000	32,000	0.00%
Total Operating	1,689,508	1,792,611	1,830,745	2.13%
Capital Outlay	2,400	-	-	0.00%
Total Overall Expenses	$ 1,691,908	$ 1,792,611	$ 1,830,745	2.13%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
FIRE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 258,553	$ 275,209	$ 292,389	6.24%
Purchased/ Contracted Services	102,202	118,906	103,368	-13.07%
Supplies	83,125	96,800	96,900	0.10%
Total Operating	443,880	490,915	492,657	0.35%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 443,880	$ 490,915	$ 492,657	0.35%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 370,912	$ 370,718	$ 378,723	2.16%
Purchased/ Contracted Services	207,416	190,889	194,138	1.70%
Supplies	291,600	252,300	260,350	3.19%
Other Costs	8,500	6,000	6,000	0.00%
Total Operating	878,428	819,907	839,211	2.35%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 878,428	$ 819,907	$ 839,211	2.35%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
CIVIC CENTER
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 50,224	$ 54,522	$ 57,959	6.30%
Purchased/ Contracted Services	54,320	67,982	73,976	8.82%
Supplies	35,086	55,500	52,640	-5.15%
Total Operating	139,630	178,004	184,575	3.69%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 139,630	$ 178,004	$ 184,575	3.69%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MUSEUM
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 21,434	$ 41,583	$ 43,279	4.08%
Purchased/ Contracted Services	60,736	47,534	45,480	-4.32%
Supplies	12,506	26,490	26,490	0.00%
Total Operating	94,676	115,607	115,249	-0.31%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 94,676	$ 115,607	$ 115,249	-0.31%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
PARKS & RECREATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% ADJ. CHANGE
Operating:				
Personal Services and Employee Benefits	$ 596,714	$ 602,312	$ 672,371	11.63%
Purchased/ Contracted Services	180,021	232,353	207,142	-10.85%
Supplies	330,136	348,150	332,750	-4.42%
Total Operating	1,106,871	1,182,815	1,212,263	2.49%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 1,106,871	$ 1,182,815	$ 1,212,263	2.49%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
LIBRARY
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 143,382	$ 164,463	$ 170,809	3.86%
Purchased/ Contracted Services	13,274	11,130	17,168	54.25%
Supplies	49,905	45,674	50,780	11.18%
Total Operating	206,561	221,267	238,757	7.90%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 206,561	$ 221,267	$ 238,757	7.90%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MAIN STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 44,444	$ 47,779	$ 48,768	2.07%
Purchased/ Contracted Services	20,708	39,395	39,869	1.20%
Supplies	1,667	2,100	2,550	21.43%
Other Costs	-	-	-	
Total Operating	66,819	89,274	91,187	2.14%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	66,819	89,274	91,187	2.14%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	Budget FY 2010	Budget FY 2011
SPLOST (Road Improvements)	192,250	150,000
SPLOST (Recreation)	96,000	170,000
SPLOST (Public Safety)	4,800	6,500
Lease Proceeds	66,940	70,000
Budgeted Fund Balance - SPLOST (Recreation)	121,214	-
Transfers From:		
General Fund	37,508	83,050
Water and Sewer Fund	17,000	-
Total Revenues	535,712	479,550
Expenditures		
Police		
Police Department Vehicles	66,940	70,000
Various Projects	4,800	6,500
Fire		
Air-packs Replacement	37,508	-
New Radios	-	38,050
Streets		
GIS/ GPS Equipment	17,000	-
Old Pendergrass Road Sidewalk	132,250	-
Resurface Old Pendergrass Rd @ Dragon Drive	60,000	-
Various Road Repairs	-	150,000
Museum		
HVAC System	-	5,000
Parks and Recreation		
Renovated City Pool	-	30,000
HVAC Replacement	-	10,000
Transfer to Debt Service	217,214	170,000
Total Expenditures	318,498	479,550
Excess Revenues and Other Sources Over (Under) Expenditures	$ (217,214)	$ -

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2010 BUDGET	FY2011 BUDGET
Transfer from General Fund	$ 987,764	$ 1,341,653
Transfer from SPLOST	217,214	170,000
Transfer from Impact Fees Fund	-	-
Total Revenues	1,204,978	1,511,653
Bond Principal	310,000	620,000
Bond Interest	737,476	718,394
Lease Principal	144,862	144,740
Lease Interest	12,640	10,511
GEFA Principal	-	8,079
GEFA Interest	-	6,429
Other Costs	-	3,500
Total Expendiutures	1,204,978	1,511,653
Excess Revenues Over/ (Under) Expenses	$ -	$ -

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Permits	$ 131,626	$ 150,000	$ 64,666	-56.89%
Interest Income	2	-	-	
IGA Revenue from Talmo	-	8,805	8,500	-3.46%
Transfer from Impact Fee Fund	1,313	500	-	-100.00%
Transfer from General Fund (IGA)	17,000	84,231	83,500	-0.87%
Sale of Assets	5,600	-		
Total Revenues	155,541	243,536	156,666	-35.67%
Operating:				
Personal Services and Employee Benefits	$ 122,387	$ 123,465	$ 75,531	-38.82%
Purchased/ Contracted Services	86,615	104,771	71,175	-32.07%
Supplies	5,835	15,300	9,960	-34.90%
Total Operating	214,837	243,536	156,666	-35.67%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	214,837	243,536	156,666	-35.67%
Excess Revenues Over/ Under Expenses	$ (59,296)	$ -	$ -	

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 225,391	$ 25,000	$ 34,200	36.80%
Confiscated Cash	5,995	-	-	
Interest Income	59	-	-	
Total Revenues	231,445	25,000	34,200	36.80%
EXPENSES				
Purchased/ Contracted Services	13,079	-	-	
Supplies	18,141	-	-	
Capital Outlay	150,427	25,000	34,200	36.80%
Total Expenses	181,647	25,000	34,200	36.80%
Excess Revenues Over/ Under Expenses	**$ 49,798**	**$ -**	**$ -**	

CITY OF JEFFERSON
TECHNOLOGY FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Technology Fee	$ 25,256	$ 10,000	$ 24,000	140.00%
Total Revenues	25,256	10,000	24,000	140.00%
EXPENSES				
Purchased/ Contracted Services	$ -	$ -	$ 10,000	
Supplies	-	10,000	14,000	40.00%
Total Expenses	-	10,000	24,000	140.00%
Excess Revenues Over/ Under Expenses	**$ 25,256**	**$ -**	**$ -**	

CITY OF JEFFERSON
HOTEL/ MOTEL TAX FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 24,317	$ 25,000	$ 25,000	0.00%
Total Revenues	24,317	25,000	25,000	
EXPENSES				
Transfer to General Fund	$ 14,590	$ 15,000	$ 15,000	0.00%
Trade and Tourism	10,000	10,000	10,000	0.00%
Total Expenses	$ 24,590	$ 25,000	$ 25,000	0.00%
Excess Revenue Over/(Under) Expenses	$ (273)	$ -	$ -	

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 516,355	$ 503,887	$ 542,326	7.63%
Total Revenues	516,355	503,887	542,326	7.63%
EXPENSES				
Personal Services and Employee Benefits	$ 32,434	$ 51,738	$ 43,811	-15.32%
Purchased/ Contracted Services	440,752	449,899	495,785	10.20%
Supplies	1,002	2,250	2,730	21.33%
Total Expenses	474,188	503,887	542,326	7.63%
Excess Revenues Over/ Under Expenses	**$ 42,167**	**$ -**	**$ -**	

CITY OF JEFFERSON
WATER & SEWER FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Water Sales	$ 2,576,625	$ 2,837,731	$ 2,700,000	-4.85%
Reconnect & Tap Fees - Water	139,565	12,500	58,000	364.00%
Water Surcharge	3,476	-	-	
Sewer Sales	1,327,281	1,258,508	1,200,000	-4.65%
Reconnect & Tap Fees - Sewer	56,700	20,000	35,000	75.00%
Penalties	71,279	55,000	60,000	9.09%
Interest Earned	22	20	-	-100.00%
Insurance Proceeds	3,879	-	-	
Miscellaneous Revenue	5,433	4,500	4,500	0.00%
Transfer from SPLOST W&S	51,556	-	-	
Total Revenues	4,235,815	4,188,259	4,057,500	-3.12%

CITY OF JEFFERSON
WATER & SEWER FUND
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating - Water:				
Personal Services	$ 683,252	$ 509,327	$ 515,570	1.23%
Purchases/ Contracted Services	280,645	561,721	431,746	-23.14%
Supplies	521,734	568,000	462,000	-18.66%
Debt Service	137,044	587,557	563,377	-4.12%
Depreciation *	247,383	-	-	
Indirect Cost Allocation	-	75,000	75,000	0.00%
Total Operating	1,870,058	2,301,605	2,047,693	-11.03%
Capital Outlay	-	-	-	
Total Overall Expenses - Water	1,870,058	2,301,605	2,047,693	-11.03%
Operating - Sewer:				
Personal Services	$ 275,437	$ 287,046	$ 298,261	3.91%
Purchases/ Contracted Services	503,661	479,929	421,486	-12.18%
Supplies	287,552	249,300	223,300	-10.43%
Debt Service	294,093	778,379	769,226	-1.18%
Depreciation *	424,538	-	-	
Indirect Cost Allocation	-	75,000	75,000	0.00%
Total Operating	1,785,281	1,869,654	1,787,273	-4.41%
Capital Outlay	-	-	-	
Total Overall Expenses - Sewer	1,785,281	1,869,654	1,787,273	-4.41%
Other Financing Uses				
Transfer to General Fund	283,357	-	-	
Transfer to GG Capital Projects	-	17,000	-	-100.00%
Transfer to SPLOST W&S	-	-	100,000	
Transfer to W&S Capital Project	494,766	-	122,534	
Total Other Financing Uses	778,123	17,000	222,534	1209.02%
Total Water and Sewer	$ 4,433,462	$ 4,188,259	$ 4,057,500	-3.12%
Excess Revenues Over/ (Under) Expenses	**$ 580,476**	**$ -**	**$ -**	

City of Jefferson
SPLOST - Water and Sewer Fund

Revenue and Other Sources	Budget FY 2010	Budget FY 2011
SPLOST - Water & Sewer	240,000	180,000
Transfer from W&S Fund	-	100,000
Budgeted Fund Balance	-	55,000
Total Revenues	240,000	335,000
Expenditures		
Parks Creek Reservoir	140,000	135,000
One-way System	100,000	-
Walnut Fork Water Tank	-	200,000
Total Expenditures	240,000	335,000
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -