City of Jefferson
Projected Revenues and Other Sources
General Fund

Source of Revenue	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Millage Rate	6.398	6.398	6.398	
Current Real & Personal	2,760,761	2,545,000	2,545,000	0.00%
Motor Vehicle	179,375	175,000	175,000	0.00%
Total Property Taxes	2,940,135	2,720,000	2,720,000	0.00%
Intangible	6,713	5,000	7,000	40.00%
Real Estate Transfer	2,098	1,000	2,000	100.00%
Insurance Premium	205,907	212,000	206,000	-2.83%
Local Option Sales Tax	781,289	725,000	730,000	0.69%
Financial Institution	19,500	25,000	20,000	-20.00%
Payment in Lieu of Taxes	6,535	7,800	6,500	-16.67%
Alcoholic Beverage	182,972	185,000	185,000	0.00%
Excise	5,050	5,000	5,000	0.00%
Franchise Fees	1,082,047	1,000,000	1,050,000	5.00%
Total Other Taxes	2,292,112	2,165,800	2,211,500	2.11%
Police Fines, Fees, and Forfeitures	346,614	500,000	500,000	0.00%
Police Probation Fee	115,365	125,000	100,000	-20.00%
Police Accident Reports	769	500	1,000	100.00%
Library Fines	8,833	8,500	8,500	0.00%
Insurance Collection -Fire	2,717	6,500	-	-100.00%
General Business License	117,333	100,000	100,000	0.00%
Insurance Business License	14,116	11,500	11,500	0.00%
Museum Fees	5,936	5,000	5,500	10.00%
Recreation Fees	548,875	590,000	610,000	3.39%
Interest	315	-	-	
Rental Income (Civic Center, Club House)	79,336	80,000	97,000	21.25%
Rental Income (55 College Ave Property)	9,350	10,800	15,500	43.52%
Insurance Proceeds	61,362	-	-	
Main Street Events	2,345	3,000	3,500	16.67%
Tree Council Events	-	6,000		
Jackson County Library Aid	4,387	4,000	4,300	7.50%
Intergovernmental - City Schools (75% of tax bill cost)	5,613	6,000	6,000	0.00%
Contributions	2,166	-	-	
Miscellaneous	11,031	5,000	7,500	50.00%
Indirect Charges for Services W&S to General Fund	150,000	150,000	175,000	16.67%
Total Other	1,486,462	1,611,800	1,645,300	2.08%
Total Operating Revenues	6,718,710	6,497,600	6,576,800	1.22%
Other Financing Sources				
Transfer from Hotel/Motel	14,590	15,000	13,200	-12.00%
Transfer from Solid Waste	1,399	-	5,000	
Transfer from Impact Fees	20,000	-	-	
Sale of General Fixed Assets	4,553	7,500	7,500	0.00%
Budgeted Fund Balance	198,514	334,352	690,859	106.63%
Developer Contribution - Roads	-	350,000	-	
Total Other Financing Sources	239,056	706,852	716,559	1.37%
Total Revenues & Other Sources	$ 6,957,766	$ 7,204,452	$ 7,293,359	1.32%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

General Fund **Department**	**FY2010 ACTUAL**	**FY2011 BUDGET**	**FY2012 BUDGET** *(Initial Figures)*	**FY2012 BUDGET** City Manager Recommendation	**% CHANGE**
Administration	501,525	658,256	723,505	681,429	3.52%
Police	1,702,940	1,830,745	1,965,106	1,904,923	4.05%
Fire	482,710	492,657	576,019	499,189	1.33%
Streets	719,784	839,211	975,436	888,981	5.93%
Civic Center	155,973	184,575	226,301	206,520	11.89%
Museum	93,559	115,249	116,287	115,250	0.00%
Parks and Recreation	1,161,947	1,212,263	1,367,242	1,331,532	9.84%
Tree Council	-	27,000	33,358	27,000	0.00%
Library	228,963	238,757	269,346	247,385	3.61%
Main Street	71,595	91,187	102,318	94,312	3.43%
	5,118,996	5,689,900	6,354,918	5,996,521	5.99%
Departmental Expenditures					
Other Expenditures					
Jackson County Aging Program	1,500	1,500	1,500	1,500	0.00%
Jefferson Historic Preservation Society	133	2,000	2,000	2,000	0.00%
Tree Council *Moved	75	-	-	-	
Certified Literate Program	1,850	1,849	1,849	1,849	0.00%
Total Other Expenditures	3,558	5,349	5,349	5,349	0.00%
Transfers To:					
Planning	17,000	83,500	83,500	40,885	-51.04%
General Government Capital Projects Fund	48,732	83,050	347,506	33,000	-60.26%
Grant Fund	100,618	-	-	-	
Debt Service Fund	763,132	1,341,653	1,310,803	1,217,604	-9.25%
Total Other Uses	929,482	1,508,203	1,741,809	1,291,489	-14.37%
Total Expenditures	$ 6,052,036	$ 7,203,452	$ 8,102,076	$ 7,293,359	1.32%

CITY OF JEFFERSON
ADMINISTRATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 341,393	$ 426,922	$ 443,274	3.83%
Purchased/ Contracted Services	131,058	192,634	195,705	1.59%
Supplies	29,074	38,700	42,450	9.69%
Total Operating	501,525	658,256	681,429	3.52%
Capital Outlay	-	-	-	
Total Overall Expenses	501,525	658,256	681,429	3.52%

Capital Outlay Detail

Laptops for Council

Total Capital Outlay	**$ -**

CITY OF JEFFERSON
POLICE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 1,407,731	$ 1,519,036	$ 1,596,923	5.13%
Purchased/ Contracted Services	152,883	140,969	137,000	-2.82%
Supplies	120,041	138,740	142,000	2.35%
Other Costs	22,285	32,000	29,000	-9.38%
Total Operating	1,702,940	1,830,745	1,904,923	4.05%
Capital Outlay	-			
Total Overall Expenses	$ 1,702,940	$ 1,830,745	$ 1,904,923	4.05%

Capital Outlay Detail *Capital Request is found in Capital Improvements Program Budget

Total Capital Outlay

CITY OF JEFFERSON
FIRE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 265,267	$ 292,389	$ 292,389	0.00%
Purchased/ Contracted Services	96,379	103,368	106,100	2.64%
Supplies	121,064	96,900	100,700	3.92%
Total Operating	482,710	492,657	499,189	1.33%
Capital Outlay	-			
Total Overall Expenses	$ 482,710	$ 492,657	$ 499,189	1.33%

Capital Request is found in Capital Improvements Budget

Capital Outlay Detail

Total Capital Outlay

CITY OF JEFFERSON
STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 316,482	$ 378,723	$ 409,493	8.12%
Purchased/ Contracted Services	179,543	194,138	202,638	4.38%
Supplies	220,966	260,350	270,850	4.03%
Other Costs	2,793	6,000	6,000	0.00%
Total Operating	719,784	839,211	888,981	5.93%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 719,784	$ 839,211	$ 888,981	5.93%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
CIVIC CENTER
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 54,461	$ 57,959	$ 58,315	0.61%
Purchased/ Contracted Services	57,864	73,976	75,065	1.47%
Supplies	43,648	52,640	73,140	38.94%
Total Operating	155,973	184,575	206,520	11.89%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 155,973	$ 184,575	$ 206,520	11.89%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MUSEUM
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 37,496	$ 43,279	$ 43,335	0.13%
Purchased/ Contracted Services	40,842	45,480	47,090	3.54%
Supplies	15,221	26,490	24,825	-6.29%
Total Operating	93,559	115,249	115,250	0.00%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 93,559	$ 115,249	$ 115,250	0.00%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
PARKS & RECREATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% ADJ. CHANGE
Operating:				
Personal Services and Employee Benefits	$ 628,551	$ 672,371	$ 746,666	11.05%
Purchased/ Contracted Services	199,111	207,142	239,216	15.48%
Supplies	334,285	332,750	345,650	3.88%
Total Operating	1,161,947	1,212,263	1,331,532	9.84%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 1,161,947	$ 1,212,263	$ 1,331,532	9.84%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
TREE COUNCIL
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Purchased/ Contracted Services	-	20,490	20,490	0.00%
Supplies	-	6,510	6,510	0.00%
Total Operating	-	27,000	27,000	0.00%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ -	$ 27,000	$ 27,000	0.00%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
LIBRARY
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 151,679	$ 170,809	$ 178,445	4.47%
Purchased/ Contracted Services	27,633	17,168	12,980	-24.39%
Supplies	49,651	50,780	55,960	10.20%
Total Operating	228,963	238,757	247,385	3.61%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 228,963	$ 238,757	$ 247,385	3.61%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MAIN STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 46,277	$ 48,768	$ 51,222	5.03%
Purchased/ Contracted Services	24,192	39,869	40,840	2.44%
Supplies	1,126	2,550	2,250	-11.76%
Other Costs	-	-	-	
Total Operating	71,595	91,187	94,312	3.43%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	71,595	91,187	94,312	3.43%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
REVENUES				
Permits	$ 131,626	$ 64,666	$ 69,000	6.70%
Interest Income	2	-	-	
IGA Revenue from Talmo	-	8,500	4,543	-46.55%
IGA Revenue Jackson County			40,500	
Transfer from Impact Fee Fund	1,313	-	2,778	
Transfer from General Fund (IGA)	17,000	83,500	40,885	-51.04%
Sale of Assets	5,600	-		
Total Revenues	155,541	156,666	157,706	0.66%
Operating:				
Personal Services and Employee Benefits	$ 72,114	$ 75,531	$ 76,571	1.38%
Purchased/ Contracted Services	54,127	71,175	71,175	0.00%
Supplies	2,905	9,960	9,960	0.00%
Total Operating	129,146	156,666	157,706	0.66%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	129,146	156,666	157,706	0.66%
Excess Revenues Over/ Under Expenses	$ 26,395	$ -	$ -	

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 30,200	$ 34,200	$ 35,000	2.34%
Confiscated Cash	34,432	-	-	
Interest Income	93			
Transfer from Technology Fund	20,825	-	-	
Total Revenues	85,550	34,200	35,000	2.34%
EXPENSES				
Purchased/ Contracted Services	21,075	-	15,000	
Supplies	15,784	-	20,000	
Capital Outlay	70,825	34,200		-100.00%
Total Expenses	107,684	34,200	35,000	2.34%
Excess Revenues Over/ Under Expenses	**$ (22,134)**	**$ -**	**$ -**	

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

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 22,971	$ 25,000	$ 22,000	-12.00%
Total Revenues	22,971	25,000	22,000	
EXPENSES				
Transfer to General Fund	$ 13,783	$ 15,000	$ 13,200	-12.00%
Trade and Tourism	10,000	10,000	8,800	-12.00%
Total Expenses	$ 23,783	$ 25,000	$ 22,000	-12.00%
Excess Revenue Over/(Under) Expenses	$ (812)	$ -	$ -	

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	Budget FY 2011	Budget FY 2012
SPLOST (Road Improvements)	150,000	200,000
SPLOST (Recreation)	170,000	270,667
SPLOST (Public Safety)	6,500	13,000
Lease Proceeds	70,000	37,500
Bond Proceeds	-	
GA Public Library Capital Grant		
Transfers From:		
General Fund	83,050	33,000
Total Revenues	479,550	554,167
Expenditures		
Police		
Police Department Vehicles	70,000	37,500
Various Projects	6,500	13,000
New Police Department	-	
Fire		
Air-packs Replacement	-	18,000
New Radios	38,050	-
Command Vehicle	-	
Weather Siren	-	15,000
Streets		
New Street Facilty	-	
Dump Truck	-	
Brush Truck	-	
Back Hoe	-	
Various Road Repairs	150,000	200,000
Museum		
HVAC System	5,000	-
Fire Protection Sprinkler System	-	
Parks and Recreation		
Renovated City Pool	30,000	-
HVAC Replacement	10,000	-
New Bus	-	
Athletic Field Lighting	-	
Playground Improvements	-	
Library		
New Library	-	
Main Street		
55 College Street Repairs	-	
Gateway Sign	-	
Transfer to Debt Service	170,000	270,667
Total Expenditures	479,550	554,167
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2011 BUDGET	FY2012 BUDGET
Transfer from General Fund	$ 1,341,653	$ 1,217,604
Transfer from SPLOST	170,000	270,667
Transfer from Impact Fees Fund	-	-
Total Revenues	1,511,653	1,488,271
Bond Principal	620,000	645,000
Bond Interest	718,394	690,901
Lease Principal	144,740	126,715
Lease Interest	10,511	7,647
GEFA Principal	8,079	8,324
GEFA Interest	6,429	6,184
Other Costs	3,500	3,500
Total Expendiutures	1,511,653	1,488,271
Excess Revenues Over/ (Under) Expenses	$ -	$ -

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 516,355	$ 542,326	$ 544,521	0.40%
Total Revenues	516,355	542,326	544,521	0.40%
EXPENSES				
Personal Services and Employee Benefits	$ 45,903	$ 43,811	$ 44,746	2.13%
Purchased/ Contracted Services	454,634	495,785	494,075	-0.34%
Supplies	571	2,730	700	-74.36%
Transfer to General Fund	-	-	5,000	
Total Expenses	501,108	542,326	544,521	0.40%
Excess Revenues Over/ Under Expenses	**$ 15,247**	**$ -**	**$ -**	

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

	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
REVENUES				
Water Sales	$ 2,765,387	$ 2,700,000	$ 2,700,000	0.00%
Reconnect & Tap Fees - Water	99,550	58,000	30,000	-48.28%
Water Surcharge	1,200	-	-	
Sewer Sales	1,151,328	1,200,000	1,236,253	3.02%
Reconnect & Tap Fees - Sewer	52,088	35,000	20,000	-42.86%
Penalties	66,916	60,000	55,000	-8.33%
Interest Earned	22	-	-	
Lease Proceeds	-	-	60,000	
Miscellaneous Revenue	4,665	4,500	3,300	-26.67%
Transfer from SPLOST W&S	-	-	-	
Total Revenues	4,141,156	4,057,500	4,104,553	1.16%

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

EXPENSES	FY2010 ACTUAL	FY2011 BUDGET	FY2012 BUDGET	% CHANGE
Operating - Water:				
Personal Services	$ 627,994	$ 515,570	$ 579,790	12.46%
Purchases/ Contracted Services	357,537	431,746	341,086	-21.00%
Supplies	362,500	462,000	487,000	5.41%
Debt Service	150,302	563,377	589,190	4.58%
Depreciation *	270,756	-	-	
Indirect Cost Allocation	75,000	75,000	87,500	16.67%
Total Operating	1,844,089	2,047,693	2,084,566	1.80%
Capital Outlay	-	-	60,000	
Total Overall Expenses - Water	1,844,089	2,047,693	2,144,566	4.73%
Operating - Sewer:				
Personal Services	$ 227,084	$ 298,261	$ 303,486	1.75%
Purchases/ Contracted Services	529,178	421,486	423,236	0.42%
Supplies	243,138	223,300	273,100	22.30%
Debt Service	279,237	769,226	772,665	0.45%
Depreciation *	436,135	-	-	
Indirect Cost Allocation	75,000	75,000	87,500	16.67%
Total Operating	1,789,772	1,787,273	1,859,987	4.07%
Capital Outlay	-	-	-	
Total Overall Expenses - Sewer	1,789,772	1,787,273	1,859,987	4.07%
Other Financing Uses				
Transfer to General Fund	432,030	-	-	
Transfer to SPLOST W&S	-	100,000	-	-100.00%
Transfer to Bond Fund	98,089	-	-	
Transfer to W&S Capital Project	76,554	122,534	100,000	
Total Other Financing Uses	606,673	222,534	100,000	-55.06%
Total Water and Sewer	$ 4,240,533	$ 4,057,500	$ 4,104,553	1.16%
Excess Revenues Over/ (Under) Expenses	**$ (99,378)**	**$ -**	**$ -**	

City of Jefferson
SPLOST - Water and Sewer Fund

Revenue and Other Sources	Budget FY 2011	Budget FY 2012
SPLOST - Water & Sewer	180,000	204,000
Transfer from W&S Fund	100,000	
Budgeted Fund Balance	55,000	226,000
Total Revenues	335,000	430,000
Expenditures		
Parks Creek Reservoir	135,000	135,000
Turbidimeters	-	45,000
Walnut Fork Water Tank	200,000	250,000
Total Expenditures	335,000	430,000
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -