City of Jefferson
Projected Revenues and Other Sources
General Fund

Source of Revenue	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Millage Rate	6.398	6.398	6.398	
Current Real & Personal	2,764,448	2,545,000	2,500,000	-1.77%
Motor Vehicle	189,892	175,000	175,000	0.00%
Unincorporated Jefferson Fire District			25,000	
Total Property Taxes	2,954,340	2,720,000	2,700,000	-0.74%
Intangible	6,735	7,000	7,000	0.00%
Real Estate Transfer	1,693	2,000	2,000	0.00%
Insurance Premium	442,400	206,000	442,000	114.56%
Local Option Sales Tax	783,794	730,000	1,330,000	82.19%
Financial Institution	26,791	20,000	22,000	10.00%
Payment in Lieu of Taxes	7,844	6,500	9,000	38.46%
Alcoholic Beverage	182,761	185,000	185,000	0.00%
Excise	5,163	5,000	4,000	-20.00%
Franchise Fees	1,150,605	1,050,000	1,115,000	6.19%
Total Other Taxes	2,607,786	2,211,500	3,116,000	40.90%
Police Fines, Fees, and Forfeitures	480,168	500,000	500,000	0.00%
Police Probation Fee	58,419	100,000	100,000	0.00%
Police Accident Reports	4,038	1,000	3,500	250.00%
Library Fines	8,398	8,500	10,000	17.65%
Insurance Collection -Fire	-	-	1,500	
General Business License	105,366	100,000	110,000	10.00%
Insurance Business License	13,428	11,500	12,000	4.35%
Museum Fees	5,033	5,500	5,000	-9.09%
Recreation Fees	604,985	610,000	610,000	0.00%
Interest	181	-	-	
Rental Income (Civic Center, Club House)	88,418	97,000	110,000	13.40%
Rental Income (55 College Ave Property)	6,800	15,500	-	-100.00%
Rental Income (Jefferson Station) CAM & Taxes	-	-	131,500	
Insurance Proceeds	62,286	-	-	
Main Street Events	2,460	3,500	2,500	-28.57%
Tree Council Events	880	-	-	
Jackson County Library Aid	4,387	4,300	-	-100.00%
Intergovernmental - City Schools (75% of tax bill cost)	5,411	6,000	5,500	-8.33%
Contributions	3,634	-	-	
Contributions - Tree Bank	4,013		-	
Developer Reimbursement	50,000		-	
Miscellaneous	15,429	7,500	7,500	0.00%
Indirect Charges for Services W&S to General Fund	150,000	175,000	150,000	-14.29%
Total Other	1,673,734	1,645,300	1,759,000	6.91%
Total Operating Revenues	7,235,860	6,576,800	7,575,000	15.18%
Other Financing Sources				
Transfer from Hotel/Motel	13,594	13,200	12,000	-9.09%
Transfer from Solid Waste	-	5,000	5,000	0.00%
Lease Proceeds	60,205	-	-	
Sale of General Fixed Assets	5,887	7,500	5,000	-33.33%
Budgeted Fund Balance	-	690,859	389,567	-43.61%
Total Other Financing Sources	79,686	716,559	411,567	-42.56%
Total Revenues & Other Sources	$ 7,315,546	$ 7,293,359	$ 7,986,567	9.50%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

General Fund **Department**	**FY2011 ACTUAL**	**FY2012 BUDGET**	**FY2013 BUDGET**	**% CHANGE**
Administration	614,129	681,429	773,090	6.90%
Police	1,833,932	1,904,923	2,057,012	4.46%
Fire	471,122	499,189	520,300	1.49%
Streets	783,728	888,981	909,857	0.84%
Civic Center	172,983	206,520	210,660	0.06%
Museum	89,550	115,250	119,767	0.37%
Parks and Recreation	1,291,907	1,331,532	1,381,664	1.33%
Tree Council	20,723	27,000	27,566	2.10%
Library	231,511	247,385	283,602	8.59%
Main Street	77,277	94,312	107,003	4.20%
	5,586,862	5,996,521	6,390,521	3.42%
Departmental Expenditures				
Other Expenditures				
Jackson County Aging Program	1,875	1,500	1,500	0.00%
Jefferson Historic Preservation Society	1,484	2,000	2,500	25.00%
Peace Place	-	-	1,500	
Certified Literate Program	1,850	1,849	2,000	8.17%
Total Other Expenditures	5,209	5,349	7,500	12.50%
Transfers To:				
Planning	60,588	40,885	-	-100.00%
General Government Capital Projects Fund	130,927	33,000	86,000	-100.00%
Grant Fund	11,154	-	-	
Debt Service Fund	1,308,271	1,217,604	1,502,546	13.61%
Total Other Uses	1,510,940	1,291,489	1,588,546	7.11%
Total Expenditures	$ 7,103,011	$ 7,293,359	$ 7,986,567	3.89%

CITY OF JEFFERSON
ADMINISTRATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 415,015	$ 443,274	$ 510,485	15.16%
Purchased/ Contracted Services	161,426	195,705	213,955	9.33%
Supplies	37,686	42,450	48,650	14.61%
Total Operating	614,127	681,429	773,090	13.45%
Capital Outlay	-	-	-	
Total Overall Expenses	614,127	681,429	773,090	13.45%

Capital Outlay Detail

Total Capital Outlay	**$ -**

CITY OF JEFFERSON
POLICE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 1,493,101	$ 1,596,923	$ 1,746,692	9.38%
Purchased/ Contracted Services	119,850	137,000	138,720	1.26%
Supplies	136,728	142,000	144,100	1.48%
Other Costs	15,570	29,000	27,500	-5.17%
Total Operating	1,765,249	1,904,923	2,057,012	7.98%
Capital Outlay	68,683			
Total Overall Expenses	$ 1,833,932	$ 1,904,923	$ 2,057,012	7.98%

Capital Outlay Detail

Total Capital Outlay	

CITY OF JEFFERSON
FIRE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 280,609	$ 292,389	$ 306,500	4.83%
Purchased/ Contracted Services	91,864	106,100	110,900	4.52%
Supplies	98,548	100,700	102,900	2.18%
Total Operating	471,021	499,189	520,300	4.23%
Capital Outlay	-			
Total Overall Expenses	$ 471,021	$ 499,189	$ 520,300	4.23%

Capital Outlay Detail

Total Capital Outlay	

CITY OF JEFFERSON
STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 346,939	$ 409,493	$ 405,469	-0.98%
Purchased/ Contracted Services	192,855	202,638	224,288	10.68%
Supplies	232,207	270,850	274,100	1.20%
Other Costs	3,171	6,000	6,000	0.00%
Total Operating	775,172	888,981	909,857	2.35%
Capital Outlay	8,555	-	-	0.00%
Total Overall Expenses	$ 783,727	$ 888,981	$ 909,857	2.35%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
CIVIC CENTER
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 57,933	$ 58,315	$ 63,996	9.74%
Purchased/ Contracted Services	62,967	75,065	83,539	11.29%
Supplies	52,083	73,140	63,125	-13.69%
Total Operating	172,983	206,520	210,660	2.00%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 172,983	$ 206,520	$ 210,660	2.00%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MUSEUM
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 38,525	$ 43,335	$ 47,574	9.78%
Purchased/ Contracted Services	36,743	47,090	47,643	1.17%
Supplies	14,282	24,825	24,550	-1.11%
Total Operating	89,550	115,250	119,767	3.92%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 89,550	$ 115,250	$ 119,767	3.92%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
PARKS & RECREATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% ADJ. CHANGE
Operating:				
Personal Services and Employee Benefits	$ 661,124	$ 746,666	$ 778,478	4.26%
Purchased/ Contracted Services	191,250	239,216	252,697	5.64%
Supplies	379,327	345,650	350,489	1.40%
Total Operating	1,231,701	1,331,532	1,381,664	3.76%
Capital Outlay	60,205	-	-	
Total Overall Expenses	$ 1,291,906	$ 1,331,532	$ 1,381,664	3.76%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
TREE COUNCIL
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Purchased/ Contracted Services	12,496	20,490	22,191	8.30%
Supplies	8,228	6,510	5,375	-17.43%
Total Operating	20,724	27,000	27,566	2.10%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 20,724	$ 27,000	$ 27,566	2.10%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
LIBRARY
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 162,433	$ 178,445	$ 214,043	19.95%
Purchased/ Contracted Services	15,222	12,980	13,059	0.61%
Supplies	53,855	55,960	56,500	0.96%
Total Operating	231,510	247,385	283,602	14.64%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 231,510	$ 247,385	$ 283,602	14.64%

Capital Outlay Detail

	$ -
Total Capital Outlay	$ -

CITY OF JEFFERSON
MAIN STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 48,242	$ 51,221	$ 61,588	20.24%
Purchased/ Contracted Services	27,339	40,840	42,365	3.73%
Supplies	1,698	2,250	3,050	35.56%
Other Costs	-	-	-	
Total Operating	77,279	94,311	107,003	13.46%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	77,279	94,311	107,003	13.46%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$** -

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
REVENUES				
Permits	$ 80,358	$ 69,000	$ 100,000	44.93%
IGA Revenue from Talmo	6,732	4,821	-	-100.00%
IGA Revenue from Jackson Co	10,521	40,500	20,000	-50.62%
Transfer from General Fund (IGA)	60,588	43,385	-	-100.00%
Budgeted Fund Balance	-	-	46,000	
Total Revenues	158,199	157,706	166,000	5.26%
Operating:				
Personal Services and Employee Benefits	$ 73,573	$ 76,571	$ 80,554	5.20%
Purchased/ Contracted Services	49,452	71,175	75,486	6.06%
Supplies	3,251	9,960	9,960	0.00%
Total Operating	126,276	157,706	166,000	5.26%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	126,276	157,706	166,000	5.26%
Excess Revenues Over/ Under Expenses	$ 31,923	$ -	$ -	

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	Budget FY 2012	Budget FY 2013
SPLOST (Road Improvements)	200,000	200,000
SPLOST (Recreation)	270,667	271,433
SPLOST (Public Safety)	13,000	13,000
Lease Proceeds	37,500	218,910
Transfers From:		
General Fund	33,000	86,000
Total Revenues	554,167	789,343
Expenditures		
Police		
Police Department Vehicles	37,500	106,410
Various Projects	13,000	13,000
Fire		
Air-packs Replacement	18,000	36,000
Weather Siren	15,000	-
Fire - Command Vehcile	-	32,500
Streets		
Various Road Repairs	200,000	200,000
Civic Center		
Replacement Carpet	-	50,000
Recreation		
School Bus	-	80,000
Transfer to Debt Service	270,667	271,433
Total Expenditures	554,167	789,343
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2012 BUDGET	FY2013 BUDGET
Transfer from General Fund	$ 1,310,803	$ 1,502,546
Transfer from SPLOST	270,667	271,433
Transfer from Impact Fees Fund	-	-
Total Revenues	1,581,470	1,773,979
Bond Principal	645,000	675,000
Bond Interest	690,901	662,029
Lease Principal	205,420	370,765
Lease Interest	22,141	47,977
GEFA Principal	8,324	8,578
GEFA Interest	6,184	5,930
Other Costs	3,500	3,700
Total Expendiutures	1,581,470	1,773,979
Excess Revenues Over/ (Under) Expenses	$ -	$ -

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

	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 22,656	$ 22,000	$ 20,000	-9.09%
Total Revenues	22,656	22,000	20,000	
EXPENSES				
Transfer to General Fund	$ 13,594	$ 13,200	$ 12,000	-9.09%
Trade and Tourism	-	8,800	8,000	-9.09%
Total Expenses	$ 13,594	$ 22,000	$ 20,000	-9.09%
Excess Revenue Over/(Under) Expenses	$ 9,062	$ -	$ -	

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 91,081	$ 35,000	$ 30,000	-14.29%
Sale of Confiscated Assets	350	-	-	
Interest Income	89	-	-	
Total Revenues	91,520	35,000	30,000	-14.29%
EXPENSES				
Purchased/ Contracted Services	26,337	15,000	15,000	0.00%
Supplies	60,898	20,000	15,000	-25.00%
Capital Outlay	17,325			
Total Expenses	104,560	35,000	30,000	-14.29%
Excess Revenues Over/ Under Expenses	**$ (13,040)**	**$ -**	**$ -**	

CITY OF JEFFERSON
IMPACT FEE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
REVENUES				
Impact Fees	$ 90,563	$ 10,000	$ 10,000	0.00%
Interest Income	6	-	-	
Total Revenues	90,569	10,000	10,000	0.00%
EXPENSES				
Transfer to Debt Service Fund	$ 20,000	$ -	$ -	
Transfer to Planning	-	2,778	2,778	
Supplies		7,222	7,222	0.00%
Total Expenses	20,000	10,000	10,000	0.00%
Excess Revenues Over/ Under Expenses	**$ 70,569**	**$ -**	**$ -**	

CITY OF JEFFERSON
TECHNOLOGY FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
REVENUES				
Technology Fee	$ 26,800	$ 24,000	$ 24,000	0.00%
Total Revenues	26,800	24,000	24,000	0.00%
EXPENSES				
Purchased/ Contracted Services	$ 16,204	$ 10,000	$ 10,000	0.00%
Supplies	-	14,000	14,000	0.00%
Transfer to Confiscated Assets	-	-	-	
Total Expenses	16,204	24,000	24,000	0.00%
Excess Revenues Over/ Under Expenses	**$ 10,596**	**$ -**	**$ -**	

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 546,036	$ 544,521	$ 547,824	0.61%
Total Revenues	546,036	544,521	547,824	0.61%
EXPENSES				
Personal Services and Employee Benefits	$ 43,758	$ 44,746	$ 54,083	20.87%
Purchased/ Contracted Services	471,071	494,075	485,891	-1.66%
Supplies	571	700	2,850	307.14%
Transfer to General Fund	-	5,000	5,000	
Total Expenses	515,400	544,521	547,824	0.61%
Excess Revenues Over/ Under Expenses	**$ 30,636**	**$ -**	**$ -**	

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

	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
REVENUES				
Water Sales	$ 2,564,165	$ 2,700,000	$ 2,887,000	6.93%
Reconnect & Tap Fees - Water	115,459	30,000	30,000	0.00%
Water Surcharge	-	-	-	
Sewer Sales	1,244,079	1,236,253	1,383,000	11.87%
Reconnect & Tap Fees - Sewer	73,052	20,000	25,000	25.00%
Penalties	62,971	55,000	60,000	9.09%
Sale of Right-Of- Way	-	-	192,820	
Intergovernmental - Jackson County	66,219	-	-	
Interest Earned	20	-	-	
Lease Proceeds	-	60,000	140,000	
Intergovernmental - JCWSA	-	-	160,000	
Miscellaneous Revenue	6,881	3,300	3,300	0.00%
Transfer from SPLOST W&S	148,623	-	-	
Budgeted Retained Earnings	-	-	193,453	
Total Revenues	4,281,469	4,104,553	5,074,573	23.63%

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

EXPENSES	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	% CHANGE
Operating - Water:				
Personal Services	$ 631,078	$ 579,790	$ 608,492	4.95%
Purchases/ Contracted Services	299,584	341,086	303,303	-11.08%
Supplies	390,035	487,000	463,000	-4.93%
Debt Service	105,991	589,190	709,852	20.48%
Depreciation *	270,756	-	-	
Indirect Cost Allocation	87,500	87,500	75,000	-14.29%
Total Operating	1,784,944	2,084,566	2,159,647	3.60%
Capital Outlay	-	60,000	140,000	
Total Overall Expenses - Water	1,784,944	2,144,566	2,299,647	7.23%
Operating - Sewer:				
Personal Services	$ 260,594	$ 303,486	$ 349,593	15.19%
Purchases/ Contracted Services	539,047	423,236	451,193	6.61%
Supplies	259,447	273,100	268,600	-1.65%
Debt Service	280,047	772,665	634,770	-17.85%
Depreciation *	436,135	-	-	
Indirect Cost Allocation	75,000	87,500	75,000	-14.29%
Total Operating	1,850,270	1,859,987	1,779,156	-4.35%
Capital Outlay	-	-	-	
Total Overall Expenses - Sewer	1,850,270	1,859,987	1,779,156	-4.35%
Other Financing Uses				
Transfer to General Fund	432,030	-		
Transfer to SPLOST W&S	-	-	197,950	
Transfer to Bond Fund	98,089	-		
Transfer to W&S Capital Project	76,554	100,000	797,820	
Total Other Financing Uses	606,673	100,000	995,770	895.77%
Total Water and Sewer	$ 4,241,886	$ 4,104,553	$ 5,074,573	23.63%
Excess Revenues Over/ (Under) Expenses	**$ 39,583**	**$ -**	**$ -**	

City of Jefferson
Capital Projects - Water and Sewer Fund

Revenue and Other Sources	Budget FY 2012	Budget FY 2013
SPLOST - Water & Sewer	204,000	224,000
Transfer from W&S Fund	-	995,770
GDOT Utility Aid	-	210,630
Budgeted Fund Balance	226,000	129,850
Total Revenues	430,000	1,560,250
Expenditures		
Parks Creek Reservoir	135,000	551,800
Turbidimeters	45,000	-
Walnut Fork Water Tank	250,000	230,000
SR 15/82 One Way System - Utility Relocation	-	403,450
West Side Pump Station and Force Main	-	375,000
Total Expenditures	430,000	1,560,250
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -