City of Jefferson
Projected Revenues and Other Sources
General Fund

Source of Revenue	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Millage Rate	6.398	6.398	6.398	
Current Real & Personal	$ 2,696,267	$ 2,500,000	$ 2,500,000	0.00%
Motor Vehicle	207,449	175,000	180,000	2.86%
Unincorporated Jefferson Fire District	-	25,000	34,500	27.54%
Total Property Taxes	2,903,716	2,700,000	2,714,500	0.54%
Intangible	10,850	7,000	15,000	114.29%
Real Estate Transfer	2,065	2,000	3,500	75.00%
Insurance Premium	469,903	442,000	470,000	6.33%
Local Option Sales Tax	856,876	1,330,000	1,360,000	2.26%
Financial Institution	22,531	22,000	22,500	2.27%
Payment in Lieu of Taxes	9,438	9,000	9,000	0.00%
Alcoholic Beverage	203,159	185,000	185,000	0.00%
Excise	3,289	4,000	3,000	-25.00%
Franchise Fees	1,074,841	1,115,000	1,080,000	-3.14%
Total Other Taxes	2,652,952	3,116,000	3,148,000	1.03%
Police Fines, Fees, and Forfeitures	503,672	500,000	500,000	0.00%
Police Probation Fee	111,567	100,000	100,000	0.00%
Police Accident Reports	4,082	3,500	3,500	0.00%
Library Fines	9,195	10,000	15,000	50.00%
Insurance Collection -Fire	4,072	1,500	4,500	200.00%
General Business License	124,707	110,000	110,000	0.00%
Insurance Business License	14,431	12,000	15,000	25.00%
Museum Fees	5,970	5,000	5,000	0.00%
Recreation Fees	601,867	610,000	646,000	5.90%
Rental Income (Civic Center, Club House)	101,584	110,000	110,000	0.00%
Rental Income (Jefferson Station) CAM & Taxes	72,423	131,500	131,500	0.00%
Insurance Proceeds	15,278	-	-	0.00%
Main Street Events	2,410	2,500	3,000	20.00%
Tree Council Events	839	-	-	0.00%
Intergovernmental - City Schools (75% of tax bill cost)	-	5,500	5,500	0.00%
Contributions	8,955	-	-	0.00%
Miscellaneous	9,828	7,500	7,500	0.00%
Indirect Charges for Services W&S to General Fund	175,000	150,000	150,000	0.00%
Total Other	1,765,880	1,759,000	1,806,500	2.70%
Total Operating Revenues	$ 7,322,548	$ 7,575,000	$ 7,669,000	1.24%
Other Financing Sources				
Transfer from Hotel/Motel	16,214	12,000	15,600	30.00%
Transfer from Solid Waste	5,000	5,000	5,000	0.00%
Sale of General Fixed Assets	2,500	5,000	5,000	0.00%
Budgeted Fund Balance		389,567	360,587	-7.44%
Total Other Financing Sources	23,714	411,567	386,187	-6.17%
Total Revenues & Other Sources	$ 7,346,262	$ 7,986,567	$ 8,055,187	0.86%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

General Fund **Department**	**FY2012 ACTUAL**	**FY2013 BUDGET**	**FY2014 BUDGET**	**% CHANGE**	**Increase / Decrease**
Administration	$ 638,705	$ 773,090	$ 816,168	5.28%	$ 43,078
Police	1,796,546	2,057,012	2,087,024	1.44%	30,012
Fire	491,218	520,300	581,385	10.51%	61,085
Streets	787,559	909,857	927,960	1.95%	18,103
Civic Center	202,053	210,660	213,962	1.54%	3,302
Museum	92,643	119,767	122,000	1.83%	2,233
Parks and Recreation	1,284,595	1,381,664	1,440,752	4.10%	59,088
Tree Council	26,706	27,566	27,565	0.00%	(1)
Library	251,946	283,602	320,693	11.57%	37,091
Main Street	86,311	107,003	108,670	1.53%	1,667
Departmental Expenditures	5,658,282	6,390,521	6,646,179	3.85%	255,658
Other Expenditures					
Jackson County Aging Program	1,125	1,500	1,500	0.00%	-
Historic Preservation Society	1,741	2,500	2,500	0.00%	-
Peace Place	-	1,500	1,500	0.00%	-
Certified Literate Program	1,850	2,000	2,000	0.00%	-
Total Other Expenditures	4,716	7,500	7,500	0.00%	-
Transfers To:					
Planning	-	-	-	0.00%	-
Capital Projects Fund	350,330	86,000	27,000	-68.60%	(59,000.0)
Grant Fund	110,570	-	-	0.00%	-
Bond Fund	3,200	-	-	0.00%	-
Debt Service Fund	1,209,924	1,502,546	1,374,508	-8.52%	(128,038.0)
Total Other Uses	1,674,024	1,588,546	1,401,508	-11.77%	(187,038)
Total Expenditures	$ 7,337,022	$ 7,986,567	$ 8,055,187	0.00%	$ 68,620
Difference Between Revenue and Expenditures	9,240	-	-		

CITY OF JEFFERSON
ADMINISTRATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 447,209	$ 510,485	$ 530,548	3.93%
Purchased/ Contracted Services	148,840	213,955	229,170	7.11%
Supplies	42,658	48,650	56,450	16.03%
Total Operating	638,707	773,090	816,168	5.57%
Capital Outlay	-	-	-	
Total Overall Expenses	638,707	773,090	816,168	5.57%

Capital Outlay Detail

Total Capital Outlay	$ -

CITY OF JEFFERSON
POLICE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 1,505,895	$ 1,746,692	$ 1,774,644	1.60%
Purchased/ Contracted Services	147,920	138,720	140,900	1.57%
Supplies	126,861	144,100	143,980	-0.08%
Other Costs	15,870	27,500	27,500	0.00%
Total Operating	1,796,546	2,057,012	2,087,024	1.46%
Capital Outlay	-			
Total Overall Expenses	$ 1,796,546	$ 2,057,012	$ 2,087,024	1.46%

Capital Outlay Detail

Total Capital Outlay	

CITY OF JEFFERSON
FIRE
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 282,941	$ 306,500	$ 359,785	17.38%
Purchased/ Contracted Services	100,893	110,900	116,100	4.69%
Supplies	107,385	102,900	105,500	2.53%
Total Operating	491,219	520,300	581,385	11.74%
Capital Outlay	-			
Total Overall Expenses	$ 491,219	$ 520,300	$ 581,385	11.74%

Capital Outlay Detail

Total Capital Outlay	

CITY OF JEFFERSON
STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 356,649	$ 405,469	$ 416,360	2.69%
Purchased/ Contracted Services	178,691	224,288	226,500	0.99%
Supplies	246,427	274,100	279,100	1.82%
Other Costs	3,150	6,000	6,000	0.00%
Total Operating	784,917	909,857	927,960	1.99%
Capital Outlay	2,641	-	-	0.00%
Total Overall Expenses	$ 787,558	$ 909,857	$ 927,960	1.99%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$** -

CITY OF JEFFERSON
CIVIC CENTER
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 63,291	$ 63,996	$ 74,682	16.70%
Purchased/ Contracted Services	88,345	83,539	77,180	-7.61%
Supplies	50,416	63,125	62,100	-1.62%
Total Operating	202,052	210,660	213,962	1.57%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 202,052	$ 210,660	$ 213,962	1.57%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MUSEUM
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 37,582	$ 47,574	$ 47,757	0.38%
Purchased/ Contracted Services	39,905	47,643	49,813	4.55%
Supplies	15,156	24,550	24,430	-0.49%
Total Operating	92,643	119,767	122,000	1.86%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 92,643	$ 119,767	$ 122,000	1.86%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
PARKS & RECREATION
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% ADJ. CHANGE
Operating:				
Personal Services and Employee Benefits	$ 696,415	$ 778,478	$ 791,158	1.63%
Purchased/ Contracted Services	218,785	252,697	296,405	17.30%
Supplies	369,395	350,489	353,189	0.77%
Total Operating	1,284,595	1,381,664	1,440,752	4.28%
Capital Outlay	-	-	-	
Total Overall Expenses	$ 1,284,595	$ 1,381,664	$ 1,440,752	4.28%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
TREE COUNCIL
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Purchased/ Contracted Services	17,928	22,191	22,200	0.04%
Supplies	8,778	5,375	5,365	-0.19%
Total Operating	26,706	27,566	27,565	0.00%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 26,706	$ 27,566	$ 27,565	0.00%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
LIBRARY
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 188,312	$ 214,043	$ 254,083	18.71%
Purchased/ Contracted Services	8,743	13,059	11,160	-14.54%
Supplies	54,890	56,500	55,450	-1.86%
Total Operating	251,945	283,602	320,693	13.08%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	$ 251,945	$ 283,602	$ 320,693	13.08%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$ -**

CITY OF JEFFERSON
MAIN STREET
BUDGET REQUEST AND JUSTIFICATION FORM

EXPENSES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Operating:				
Personal Services and Employee Benefits	$ 50,188	$ 61,588	$ 63,310	2.80%
Purchased/ Contracted Services	33,915	42,365	42,960	1.40%
Supplies	2,207	3,050	2,400	-21.31%
Other Costs	-	-	-	
Total Operating	86,310	107,003	108,670	1.56%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	86,310	107,003	108,670	1.56%

Capital Outlay Detail

	$ -
Total Capital Outlay	**$** -

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	Budget FY 2013	Budget FY 2014
SPLOST (Road Improvements)	200,000	216,000
SPLOST (Recreation)	271,433	288,000
SPLOST (Public Safety)	13,000	14,400
Lease Proceeds	338,910	106,410
Transfers From:		
General Fund	86,000	27,000
Total Revenues	909,343	651,810
Expenditures		
Police		
Police Department Vehicles	106,410	106,410
Various Projects	13,000	14,400
Fire		
Air-packs Replacement	36,000	27,000
Weather Siren	-	-
Fire - Command Vehcile	32,500	-
Streets		
Various Road Repairs	200,000	216,000
Brush Truck	120,000	
Civic Center		
Replacement Carpet	50,000	-
Recreation		
School Bus	80,000	-
Transfer to Debt Service	271,433	288,000
Total Expenditures	909,343	651,810
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2013 BUDGET	FY2014 BUDGET
Transfer from General Fund	$ 1,502,546	$ 1,374,508
Transfer from SPLOST	271,433	288,000
Transfer from Impact Fees Fund	-	95,000
Total Revenues	1,773,979	1,757,508
Bond Principal	675,000	840,000
Bond Interest	662,029	727,309
Lease Principal	370,765	161,601
Lease Interest	47,977	10,390
GEFA Principal	8,578	8,839
GEFA Interest	5,930	5,669
Other Costs	3,700	3,700
Total Expendiutures	1,773,979	1,757,508
Excess Revenues Over/ (Under) Expenses	$ -	$ -

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
REVENUES				
Permits	$ 143,205	$ 100,000	$ 166,226	66.23%
IGA Revenue from Jackson Co	23,462	20,000	-	-100.00%
Budgeted Fund Balance	-	46,000	-	-100.00%
Total Revenues	166,667	166,000	166,226	0.14%
Operating:				
Personal Services and Employee Benefits	$ 75,505	$ 80,554	$ 80,980	0.53%
Purchased/ Contracted Services	48,108	75,486	75,286	-0.26%
Supplies	4,106	9,960	9,960	0.00%
Total Operating	127,719	166,000	166,226	0.14%
Capital Outlay	-	-	-	0.00%
Total Overall Expenses	127,719	166,000	166,226	0.14%
Excess Revenues Over/ Under Expenses	$ 38,948	$ -	$ -	

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 32,360	$ 30,000	$ 30,000	0.00%
Sale of Confiscated Assets	4,674	-	-	
Interest Income	86	-	-	
Total Revenues	37,120	30,000	30,000	0.00%
EXPENSES				
Purchased/ Contracted Services	19,280	15,000	15,000	0.00%
Supplies	14,289	15,000	15,000	0.00%
Transfer to Grant Capital Projects	4,140			
Total Expenses	37,709	30,000	30,000	0.00%
Excess Revenues Over/ Under Expenses	**$ (589)**	**$ -**	**$ -**	

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

	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 27,024	$ 20,000	$ 26,000	30.00%
Total Revenues	27,024	20,000	26,000	
EXPENSES				
Transfer to General Fund	$ 16,214	$ 12,000	$ 15,600	30.00%
Trade and Tourism	10,000	8,000	10,400	30.00%
Total Expenses	$ 26,214	$ 20,000	$ 26,000	30.00%
Excess Revenue Over/(Under) Expenses	$ 810	$ -	$ -	

CITY OF JEFFERSON
IMPACT FEE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
REVENUES				
Impact Fees	$ 6,469	$ 10,000	$ 30,000	200.00%
Interest Income	35	-	-	
Budgeted Fund Balance	-	-	67,778	
Total Revenues	6,504	10,000	97,778	877.78%
EXPENSES				
Transfer to Debt Service Fund	$ -	$ -	$ 95,000	
Transfer to Planning	-	2,778	2,778	0.00%
Supplies	-	7,222	-	-100.00%
Total Expenses	-	10,000	97,778	877.78%
Excess Revenues Over/ Under Expenses	**$ 6,504**	**$ -**	**$ -**	

CITY OF JEFFERSON
TECHNOLOGY FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
REVENUES				
Technology Fee	$ 27,192	$ 24,000	$ 24,000	0.00%
Total Revenues	27,192	24,000	24,000	0.00%
EXPENSES				
Purchased/ Contracted Services	$ 20,527	$ 10,000	$ 10,000	0.00%
Supplies	9,924	14,000	14,000	0.00%
Transfer to Confiscated Assets	-	-	-	
Total Expenses	30,451	24,000	24,000	0.00%
Excess Revenues Over/ Under Expenses	**$ (3,259)**	**$ -**	**$ -**	

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 546,677	$ 547,824	$ 550,000	0.40%
Franchise Fees	6,899	-	7,000	
Total Revenues	553,576	547,824	557,000	1.67%
EXPENSES				
Personal Services and Employee Benefits	$ 46,145	$ 54,083	$ 56,309	4.12%
Purchased/ Contracted Services	476,744	485,891	488,575	0.55%
Supplies	571	2,850	7,116	149.68%
Transfer to General Fund	-	5,000	5,000	
Total Expenses	523,460	547,824	557,000	1.67%
Excess Revenues Over/ Under Expenses	**$ 30,116**	**$ -**	**$ -**	

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

REVENUES	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
Water Sales	$ 2,557,417	$ 2,887,000	$ 2,750,000	-4.75%
Establishment Fees	-	-	10,000	
Reconnect & Tap Fees - Water	24,393	30,000	60,000	100.00%
Water Surcharge	-	-	10,000	
Sewer Sales	1,292,693	1,383,000	1,350,000	-2.39%
Reconnect & Tap Fees - Sewer	9,917	25,000	60,000	140.00%
Grants	26,492	-	-	
Penalties	67,852	60,000	60,000	0.00%
Sale of Right-Of- Way	-	192,820	-	-100.00%
Contributed Capital	180,369	-	-	
Interest Earned	20	-	-	
Lease Proceeds	-	140,000	-	-100.00%
Intergovernmental - JCWSA	-	160,000	160,000	0.00%
Miscellaneous Revenue	5,495	3,300	5,000	51.52%
Transfer from SPLOST W&S	165,038	-	-	
Budgeted Retained Earnings	-	193,453	495,000	155.88%
Total Revenues	4,329,686	5,074,573	4,960,000	-2.26%

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

	FY2012 ACTUAL	FY2013 BUDGET	FY2014 BUDGET	% CHANGE
EXPENSES				
Operating - Water:				
Personal Services	$ 678,622	$ 608,492	$ 630,422	3.60%
Purchases/ Contracted Services	180,637	303,303	329,100	8.51%
Supplies	306,010	463,000	363,000	-21.60%
Debt Service	232,517	709,852	686,677	-3.26%
Depreciation *	417,386	-	-	
Indirect Cost Allocation	87,500	75,000	75,000	0.00%
Total Operating	1,902,672	2,159,647	2,084,199	-3.49%
Capital Outlay	-	140,000	-	-100.00%
Total Overall Expenses - Water	1,902,672	2,299,647	2,084,199	-9.37%
Operating - Sewer:				
Personal Services	$ 287,718	$ 349,593	$ 361,094	3.29%
Purchases/ Contracted Services	548,068	451,193	502,679	11.41%
Supplies	280,026	268,600	262,600	-2.23%
Debt Service	270,830	634,770	713,278	12.37%
Depreciation *	273,691	-	-	
Indirect Cost Allocation	87,500	75,000	75,000	0.00%
Total Operating	1,747,833	1,779,156	1,914,651	7.62%
Capital Outlay	-	-	-	
Total Overall Expenses - Sewer	1,747,833	1,779,156	1,914,651	7.62%
Other Financing Uses				
Transfer to General Fund	-	-		
Transfer to SPLOST W&S	-	197,950	160,000	-19.17%
Transfer to W&S Capital Project	(99,749)	797,820	801,150	0.42%
Total Other Financing Uses	(99,749)	995,770	961,150	-3.48%
Total Water and Sewer	$ 3,550,756	$ 5,074,573	$ 4,960,000	-2.26%
Excess Revenues Over/ (Under) Expenses	**$ 778,930**	$ -	$ -	

City of Jefferson
Capital Projects - Water and Sewer Fund

Revenue and Other Sources	Budget FY 2013	Budget FY 2014
SPLOST - Water & Sewer	224,000	216,000
Transfer from W&S Fund	995,770	961,150
GDOT Utility Aid	210,630	-
Budgeted Fund Balance	129,850	118,800
Total Revenues	1,560,250	1,295,950
Expenditures		
Parks Creek Reservoir	551,800	266,800
Parks Creek Mitigation	-	218,000
Turbidimeters	-	-
Walnut Fork Water Tank	230,000	230,000
SR 15/82 One Way System - Utility Relocation	403,450	485,150
West Side Pump Station and Force Main	375,000	-
I-85 WWTF Improvements	-	10,000
MLK Waterline Extension	-	50,000
Raw Water Pump	-	16,000
Water Plant - Interior Renovation	-	20,000
Total Expenditures	1,560,250	1,295,950
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -