City of Jefferson
Projected Revenues and Other Sources
General Fund

Source of Revenue	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
Millage Rate	6.398	6.398	6.326	
Current Real & Personal	$ 2,564,478	$ 2,500,000	$ 2,570,000	2.80%
Motor Vehicle	353,962	180,000	350,000	94.44%
Unincorporated Jefferson Fire District	34,520	34,500	34,500	0.00%
Total Property Taxes	2,952,960	2,714,500	2,954,500	8.84%
Intangible	18,470	15,000	20,000	33.33%
Real Estate Transfer	7,099	3,500	3,100	-11.43%
Insurance Premium	486,540	470,000	485,000	3.19%
Local Option Sales Tax	1,400,078	1,360,000	1,430,000	5.15%
Financial Institution	12,153	22,500	24,000	6.67%
Payment in Lieu of Taxes	9,332	9,000	9,400	4.44%
Alcoholic Beverage	185,236	185,000	180,000	-2.70%
Excise	3,682	3,000	3,500	16.67%
Franchise Fees	1,134,189	1,080,000	1,132,500	4.86%
Total Other Taxes	3,256,779	3,148,000	3,287,500	4.43%
Police Fines, Fees, and Forfeitures	480,761	500,000	500,000	0.00%
Police Probation Fee	122,125	100,000	120,000	20.00%
Police Accident Reports	3,708	3,500	3,500	0.00%
Library Fines	9,349	15,000	10,000	-33.33%
Insurance Collection -Fire	9,632	4,500	4,500	0.00%
General Business License	122,525	110,000	100,000	-9.09%
Insurance Business License	18,257	15,000	14,000	-6.67%
Museum Fees	6,358	5,000	6,000	20.00%
Recreation Fees	630,958	646,000	665,000	2.94%
Rental Income (Civic Center, Club House)	101,486	110,000	102,500	-6.82%
Rental Income (Jefferson Station) CAM & Taxes	134,192	131,500	131,500	0.00%
Insurance Proceeds	14,080	-	-	0.00%
Main Street Events	3,194	3,000	4,000	33.33%
Tree Council Events	820	-	-	0.00%
Theater	32,407		25,000	100.00%
Intergovernmental - City Schools (75% of tax bill cost)	13,102	5,500	5,500	0.00%
Contributions	24,490	-	-	0.00%
Recreation Board			30,000	100.00%
Miscellaneous	151,323	7,500	8,000	6.67%
Indirect Charges for Services W&S to General Fund	150,000	150,000	150,000	0.00%
Total Other	2,028,767	1,806,500	1,879,500	4.04%
Total Operating Revenues	$ 8,238,506	$ 7,669,000	$ 8,121,500	5.90%
Other Financing Sources				
Transfer from Hotel/Motel	19,669	15,600	19,200	23.08%
Transfer from Solid Waste	5,000	5,000	5,000	0.00%
Transfer from Grant CP Fund	8,135	-	-	0.00%
Transfer from Jefferson Station Bond	40,950	-	-	0.00%
Sale of General Fixed Assets	354,617	5,000	8,500	70.00%
Budgeted Fund Balance	-	360,587	299,973	-16.81%
Total Other Financing Sources	428,371	386,187	332,673	-13.86%
Total Revenues & Other Sources	$ 8,666,877	$ 8,055,187	$ 8,454,173	4.95%

City of Jefferson
Summary of Expenditures & Other Uses
General Fund

Department	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
Administration	$ 698,208	$ 816,168	$ 811,479	-0.57%
Police	1,843,992	2,087,024	2,099,244	0.59%
Fire	475,340	581,385	591,142	1.68%
Streets	859,191	927,960	928,274	0.03%
Civic Center	200,657	213,962	227,928	6.53%
Museum	107,691	122,000	126,790	3.93%
Parks and Recreation	1,385,654	1,440,752	1,502,168	4.26%
Tree Council	27,564	27,565	27,566	0.00%
Library	268,487	320,693	368,203	14.81%
Main Street	100,327	108,670	123,839	13.96%
Departmental Expenditures	5,967,111	6,646,179	6,806,633	2.36%
Other Expenditures				
Jackson County Aging Program	1,500	1,500	1,500	0.00%
Historic Preservation Society	1,458	2,500	2,500	0.00%
Peace Place	1,500	1,500	1,500	0.00%
Certified Literate Program	1,850	2,000	2,000	0.00%
Jefferson Community Theater	16,015	-	25,000	100.00%
Total Other Expenditures	22,323	7,500	32,500	76.92%
Transfers To:				
Water & Sewer	130,600	-	-	0.00%
Capital Projects Fund	143,220	27,000	-	-100.00%
Debt Service Fund	1,294,432	1,374,508	1,615,040	17.50%
Total Other Uses	1,568,252	1,401,508	1,615,040	15.24%
Total Expenditures	$ 7,557,686	$ 8,055,187	$ 8,454,173	4.95%
Difference Between Revenue and Expenditures	1,109,191	-	-	

City of Jefferson
Capital Improvements Program Summary

Revenue and Other Sources	Budget FY2014	Budget FY2015
SPLOST (Road Improvements)	216,000	216,000
SPLOST (Recreation)	288,000	300,000
SPLOST (Public Safety)	14,400	14,400
Lease Proceeds	106,410	71,000
Transfers From:		
General Fund	27,000	
Total Revenues	651,810	601,400
Expenditures		
Police		
Police Department Vehicles	106,410	71,000
Various Projects	14,400	14,400
Fire		
Air-packs Replacement	27,000	
Weather Siren	-	-
Fire - Command Vehcile	-	-
Streets		
Various Road Repairs	216,000	216,000
Civic Center		
Replacement Carpet	-	-
Recreation		
School Bus	-	-
Transfer to Debt Service	288,000	300,000
Total Expenditures	651,810	601,400
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

City of Jefferson
Debt Service Fund Summary

REVENUES	FY2014 BUDGET	FY2015 BUDGET
Transfer from General Fund	$ 1,374,508	$ 1,615,040
Transfer from SPLOST	288,000	300,000
Transfer from Impact Fees Fund	95,000	50,000
Total Revenues	1,757,508	1,965,040
Bond Principal	840,000	1,010,000
Bond Interest	727,309	795,733
Lease Principal	161,601	131,534
Lease Interest	10,390	9,565
GEFA Principal	8,839	9,107
GEFA Interest	5,669	5,401
Other Costs	3,700	3,700
Total Expendiutures	1,757,508	1,965,040
Excess Revenues Over/ (Under) Expenses	$ -	$ -

CITY OF JEFFERSON
CONFISCATED ASSETS
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
REVENUES				
Confiscated Cash	$ 64,532	$ 30,000	$ 30,000	0.00%
Sale of Confiscated Assets	19,111	-	-	
Interest Income	19	-	-	
Total Revenues	83,662	30,000	30,000	0.00%
EXPENSES				
Purchased/ Contracted Services	12,883	15,000	15,000	0.00%
Supplies	15,566	15,000	15,000	0.00%
Capital Outlay	11,609	-	-	0.00%
Transfer to Grant Capital Projects	2,397	-	-	0.00%
Total Expenses	42,455	30,000	30,000	0.00%
Excess Revenues Over/ Under Expenses	**$ 41,207**	**$ -**	**$ -**	

CITY OF JEFFERSON
TECHNOLOGY FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2013 ACTUAL	FY2014 BUDGET	FY2015 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	$ 21,748	$ 10,000	$ 20,000	100.00%
Supplies	1,070	14,000	4,000	-71.43%
Total Expenses	22,818	24,000	24,000	0.00%
Excess Revenues Over/ Under Expenses	**$ 4,374**	**$ -**	**$ -**	

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

	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
REVENUES				
Hotel/ Motel Tax	$ 32,782	$ 26,000	$ 32,000	23.08%
Total Revenues	32,782	26,000	32,000	
EXPENSES				
Transfer to General Fund	$ 19,669	$ 15,600	$ 19,200	23.08%
Trade and Tourism	10,000	10,400	12,800	23.08%
Total Expenses	$ 29,669	$ 26,000	$ 32,000	23.08%
Excess Revenue Over/(Under) Expenses	$ 3,113	$ -	$ -	

CITY OF JEFFERSON
IMPACT FEE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
REVENUES				
Impact Fees	$ 16,819	$ 30,000	$ 50,000	66.67%
Budgeted Fund Balance	-	67,778	-	
Total Revenues	16,819	97,778	50,000	-48.86%
EXPENSES				
Transfer to Debt Service Fund	$ -	$ 95,000	$ 50,000	-47.37%
Transfer to Planning	-	2,778	-	-100.00%
Total Expenses	-	97,778	50,000	-48.86%
Excess Revenues Over/ Under Expenses	**$ 16,819**	**$ -**	**$ -**	

CITY OF JEFFERSON
PLANNING & DEVELOPMENT
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
REVENUES				
Permits	$ 205,718	$ 166,226	$ 190,126	14.38%
IGA Revenue from Jackson Co	24,472	-	-	
Miscellaneous Revenue	18	-	-	
Total Revenues	230,208	166,226	190,126	14.38%
Operating:				
Personal Services and Employee Benefits	$ 78,220	$ 80,980	$ 93,366	15.29%
Purchased/ Contracted Services	62,673	75,286	87,300	15.96%
Supplies	5,541	9,960	9,460	-5.02%
Total Operating	146,434	166,226	190,126	14.38%
Capital Outlay	5,400	-	-	0.00%
Total Overall Expenses	151,834	166,226	190,126	14.38%
Excess Revenues Over/ Under Expenses	$ 78,374	$ -	$ -	

CITY OF JEFFERSON
DOWNTOWN DEVELOPMENT AUTHORITY
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET
REVENUE			
55 College Street Rent	$ 6,700	$ 10,200	$ 10,200
15 Lee Street Rent	18,748	43,051	44,035
Contributions - Façade Grant	5,415	5,000	5,000
Total Revenue	30,863	58,251	59,235
EXPENSES			
DDA Administration			
Purchased/ Contracted Services	2,800	4,000	4,000
Supplies	-	1,000	1,000
DDA 55 College Street			
Purchased/ Contracted Services	3,356	7,777	8,578
Debt Service	1,692	4,816	4,697
DDA 15 Lee Street			
Purchased/ Contracted Services	-	7,529	7,831
Supplies	-	2,000	2,000
Debt Service	-	31,129	31,129
Total DDA Expenses	7,848	58,251	59,235
Difference	23,015	-	-

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

REVENUES	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
Water Sales	$ 2,596,400	$ 2,750,000	$ 2,800,000	1.82%
Establishment Fees	16,444	10,000	12,000	
Reconnect & Tap Fees - Water	35,977	60,000	80,000	33.33%
Water Surcharge	-	10,000	25,000	
Sewer Sales	1,314,089	1,350,000	1,400,000	3.70%
Reconnect & Tap Fees - Sewer	-	60,000	110,000	83.33%
Grants	1,155,311	-	-	
Penalties	51,553	60,000	60,000	0.00%
Contributed Capital	125,270	-	-	
Interest Earned	66	-	-	
Insurance Proceeds	10,752	-	-	
Intergovernmental - JCWSA	-	160,000	38,402	-76.00%
Intergovernmental - Hoschton	-	-	9,826	
Intergovernmental - Maysville	-	-	9,826	
Miscellaneous Revenue	6,866	5,000	5,000	0.00%
Transfer from SPLOST W&S	179,184	-	-	
Budgeted Retained Earnings	-	495,000	163,765	-66.92%
Total Revenues	5,491,912	4,960,000	4,713,819	-4.96%

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

EXPENSES	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
Operating - Water:				
Personal Services	$ 639,675	$ 630,422	$ 615,626	-2.35%
Purchases/ Contracted Services	227,007	329,100	340,000	3.31%
Supplies	357,753	363,000	468,000	28.93%
Debt Service	138,089	686,677	665,387	-3.10%
Depreciation *	288,336	-	-	
Indirect Cost Allocation	9,700	75,000	75,000	0.00%
Total Operating	1,660,560	2,084,199	2,164,013	3.83%
Capital Outlay	-	-	-	
Total Overall Expenses - Water	1,660,560	2,084,199	2,164,013	3.83%
Operating - Sewer:				
Personal Services	$ 326,960	$ 361,094	$ 349,249	-3.28%
Purchases/ Contracted Services	537,646	502,679	505,950	0.65%
Supplies	279,116	262,600	331,730	26.33%
Debt Service	171,555	713,278	677,877	-4.96%
Depreciation *	406,393	-	-	
Indirect Cost Allocation	9,700	75,000	75,000	0.00%
Total Operating	1,731,370	1,914,651	1,939,806	1.31%
Capital Outlay	-	-	-	
Total Overall Expenses - Sewer	1,731,370	1,914,651	1,939,806	1.31%
Other Financing Uses				
Transfer to General Fund	-	-	-	
Transfer to SPLOST W&S	-	160,000		-100.00%
Transfer to W&S Capital Project	(151,715)	801,150	610,000	-23.86%
Total Other Financing Uses	(151,715)	961,150	610,000	-36.53%
Total Water and Sewer	$ 3,240,215	$ 4,960,000	$ 4,713,819	-4.96%
Excess Revenues Over/ (Under) Expenses	**$ 2,251,697**	$ -	$ -	

City of Jefferson
Capital Projects - Water and Sewer Fund

Revenue and Other Sources	Budget FY 2014	Budget FY 2015
SPLOST - Water & Sewer	216,000	216,000
Transfer from W&S Fund	961,150	610,000
Budgeted Fund Balance	118,800	-
Total Revenues	1,295,950	826,000
Expenditures		
Parks Creek Reservoir	266,800	141,000
Parks Creek Mitigation	218,000	75,000
Dry Pond Tank Refurbishment	-	450,000
Walnut Fork Water Tank	230,000	-
SR 15/82 One Way System - Utility Relocation	485,150	-
West Side Pump Station and Force Main	-	75,000
I-85 WWTF Improvements	10,000	-
MLK Waterline Extension	50,000	50,000
Raw Water Pump	16,000	35,000
Water Plant - Interior Renovation	20,000	-
Total Expenditures	1,295,950	826,000
Excess Revenues and Other Sources Over (Under) Expenditures	$ -	$ -

CITY OF JEFFERSON
SOLID WASTE FUND
BUDGET REQUEST AND JUSTIFICATION FORM

	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	% CHANGE
REVENUES				
Refuse Collection	$ 546,677	$ 550,000	$ 570,000	3.64%
Franchise Fees	6,899	7,000	11,000	57.14%
	350	-	-	
Total Revenues	553,926	557,000	581,000	4.31%
EXPENSES				
Personal Services and Employee Benefits	$ 51,593	$ 56,309	$ 56,875	1.01%
Purchased/ Contracted Services	474,408	488,575	510,825	4.55%
Supplies	571	7,116	8,300	16.64%
Transfer to General Fund	-	5,000	5,000	
Total Expenses	526,572	557,000	581,000	4.31%
Excess Revenues Over/ Under Expenses	**$ 27,354**	**$ -**	**$ -**	